JENNY N. TERUYA

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2404 Maile Way

Honolulu, HI 96822

**EDUCATION:**

UNIVERSITY OF ARIZONA - Tucson, AZ - Ph.D. in Accounting (minor in Finance), August 1992 – December 1998

UNIVERSITY OF HAWAII AT MANOA - Honolulu, HI - MAcc, August 1984 – May 1986

UNIVERSITY OF HAWAII AT MANOA - Honolulu, HI - BBA (major in accounting), August 1980 – May 1984

**PROFESSIONAL MEMBERSHIPS:**

American Accounting Association (1993 – present)

Institute of Management Accountants (1997 – 2000, 2010 - present)

Association for Government Accountants (2017 – present)

**INDUSTRY CREDENTIALS:**

Certified Public Accountant (Hawaii) – inactive

Certified Management Accountant

**ACADEMIC POSITIONS:**

UNIVERSITY OF HAWAII AT MANOA Honolulu, HI

Associate Professor, August 2005-present

Director, School of Accountancy, 2006-2009

Assistant Professor, January 1999 - July 2005

Acting Assistant Professor, August 1997 – December 1998

ERASMUS UNIVERSITY Rotterdam, Netherlands

Visiting Professor, May-June, 2010

TSUKUBA UNIVERSITY Tokyo, Japan

Visiting Professor, March-April 2009

UNIVERSITY OF ARIZONA Tucson, AZ

Graduate Teaching/Research Assistant, August 1992 – May 1997

HAWAII PACIFIC UNIVERSITY Honolulu, HI

Instructor, September 1989 – May 1992

UNIVERSITY OF HAWAII AT MANOA Honolulu, HI

Graduate Teaching Assistant, August 1984 – May 1986

**DISSERTATION:**

“Response to Legislation Limiting the Deductibility of Executive Compensation,” successfully defended September 1998.

**ARTICLES PUBLISHED IN NON-REFERRED JOURNALS:**

Tenn & Teruya, “Assured Changes,” HSCPA Newsletter, 1999.

**PUBLICATIONS:**

He, Shimizu, & Teruya, 2010 “Sticky Selling, General and Administrative Cost Behavior and its Changes in Japan, Global Journal of Business Research, Volume 4, Number 4.

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Eldenburg, Roman & Teruya, 2007, “Financial Benefits from Maquiladora Production and the Effects of Committed Costs”; *Journal of Accounting, Auditing and Finance,* Volume 22, Number 3, p. 423-447.

Guan, Pourjalali, Sengupta, Teruya, 2007, “Effect of Cultural Environment and Accounting Regulation on Earnings Manipulation: A five-Asian-Pacific Country Analysis”. *Multinational Business Review*, Volume 13, No. 2, pp. 23-41

Aman, Iskandar, Pourjalali, Teruya, 2006, “Earnings Management in Malaysia: A Study on Effects of Accounting Choices”, *Malaysia Accounting Review.* Volume 5, Number 1, pp. 185-209.

Li, Teruya, Tsai, 2006, “The Effect of Foreign Ownership Restrictions, Depositary Receipt Supply and Investor Sentiment on Depositary Receipt Premiums,” *The Journal of Accounting, Auditing and Finance*, Volume 21, Number 2, pp 169-189.

Guan, Koo, Teruya, 2005, “CFO Resignation and Earnings Management”, *Commercial Lending Review,* Volume 20, Number 2, pp. 9-16.

Pourjalali & Teruya, 2003, “The Effects of SFAS 125 on Repurchase Contracts”; *Review of Accounting and Finance.* Volume 2, Number 2, pp. 88-98.

**CONFERENCE PRESENTATIONS:**

Aman, Iskandar, Pourjalali, Teruya, “Earnings Management in Malaysia: A Study on Effects of Accounting Choices”.

* Presented at the 2004 Western Region Meeting of the American Accounting Association in Newport Beach, California on May 1, 2004 (travel funded by URC Faculty Travel Grant)
* Presented at the 2004 American Accounting Association Annual Meeting in Orlando, Florida.

Guan, Pourjalali, Sengupta, Teruya, “Effect of Cultural Environment and Accounting Regulation on Earnings Manipulation: A five-Asian-Pacific Country Analysis”

* Presented at the 2003 Western Region AAA Conference in Breckenridge, Colorado on April 25, 2003.

Eldenburg, Roman and Teruya, “An Analysis of the Use of Maquiladoras for Offshore Labor: Does this strategy lead to increased productivity?”

* Presented at the 2002 Management Accounting Section Research and Case Conference in Austin, Texas on January 11, 2002.

Arakaki, Pourjalali & Teruya, “The Usefulness of SFAS 131 on Segment Disclosures,”

* Presented at the International Applied Business Research Conference in Puerto Vallarta, Mexico, on March 13, 2000.

Eldenburg and Teruya, “An Analysis of the Use of Maquiladoras for Offshore Labor: Does this strategy lead to increased productivity?”

* Presented at the Tenth Asia-Pacific Conference on International Accounting Issues in Kihei, Maui, Hawaii, on October 27, 1998.

**NON-ACADEMIC PRESENTATIONS:**

“Master’s of Accounting Informational Session”, November 2001, one of two presenters at a seminar for University of Hawaii – West Oahu accounting students.

“Master’s of Accounting Informational Session”, October 2000, one of four presenters at a seminar for University of Hawaii accounting students, spoke on taking the CPA exam.

“Master’s of Accounting Informational Session”, October, 1999, April 2000, one of four presenters at a seminar for University of Hawaii accounting students, spoke on taking the GMAT.

“Graduate programs at the CBA and CPA requirements”, May 1998, one of three presenters at a seminar for University of Hawaii – West Oahu Accounting Club.

**LIST OF COURSES TAUGHT AT THE UNIVERSITY OF HAWAII:**

ACC 201/210 Intro to Financial Accounting

ACC 202/200 Intro to Management Accounting

ACC 305 Management Accounting (WI)

ACC 321 Intermediate Accounting I

ACC 323 Intermediate Accounting II

ACC 415 Advanced Financial Accounting

ACC 460 Managerial and International Accounting (O)

ACC 460C Accounting Capstone: Financial

ACC 498B/481/581 Financial Accounting I

ACC 620 Global Accounting

ACC 660 Analysis and Decision Making

ACC 702 Seminar in Management Accounting

HMP (Accounting/Finance)

**INSTRUCTIONAL IMPROVEMENT:**

Solicited services of Center for Teaching Excellence to perform Small Group Instructional Diagnosis of Classes for Spring, 2000 and Fall 1998

**OTHER INSTRUCTIONAL ACTIVITIES:**

Serving as thesis advisor for honors student Sarah Fusato, Spring 2022 – Spring 2023

Taught 3-hour course on “Teaching Accounting” to 13 participants from Southwest Jiaotong University, February 26, 2018

Served as thesis advisor for honors student Jennie Yamaki, Summer 2000-Fall 2000

Served on thesis committee for honors student Kristy Arakaki, Spring 1999

Supervised honors student Caroline Choi, Fall 1998

**AWARDS:**

Outstanding Faculty Advisor, 2021-22, awarded by Beta Alpha Psi, National

MAcc Professor of the Semester, Fall 2016, awarded by Shidler College of Business

Outstanding Faculty/Professional, Fall 2014, awarded by the University of Hawaii Accounting Club

Outstanding Faculty/Professional, Spring 2014, awarded by the University of Hawaii Accounting Club

MAcc Professor of the Semester, Spring 2009, awarded by the Shidler College of Business

Outstanding Faculty, 2005-2006, awarded by the Delta Theta Chapter of Beta Alpha Psi

Outstanding Faculty, 2004-2005, awarded by the Delta Theta Chapter of Beta Alpha Psi

Outstanding Faculty, 2003-2004, awarded by the Delta Theta Chapter of Beta Alpha Psi

Chancellor’s Citation for Meritorious Teaching, 2002, awarded by the University of Hawaii. One of several recipients University-wide.

Outstanding Faculty, 2001-2002, awarded by the Delta Theta Chapter of Beta Alpha Psi

Outstanding Faculty, 2000-2001, awarded by the Delta Theta Chapter of Beta Alpha Psi

Dennis Ching Outstanding Teaching Excellence Award, 1999-2000, awarded by the College of Business Administration, University of Hawaii. One of two recipients.

CBA Teaching Award, 1998-1999, awarded by the College of Business Administration, University of Hawaii. One of three recipients.

Outstanding Faculty, Fall 1998, awarded by the Delta Theta Chapter of Beta Alpha Psi

**PROFESSIONAL SERVICE:**

Reviewer for Hawaii Accounting Research Conference, 2018, 2019

Supervisory Committee, University of Hawaii Federal Credit Union, 2007 – 2014 (Chairman, 2012-2014)

Board Member, University of Hawaii College of Business Administration Alumni and Friends, 2003 – 2007

Director of Student Activities, Association of Government Accountants – Hawaii Chapter, 2018-present

Director of Student Activities, Institute of Management Accountants - Hawaii Chapter, 1998-2000

Reviewer for AAA Western Region Meeting, 2000

Reviewer for Hawaii Business Conference, 2001

**UNIVERSITY SERVICE AT THE UNIVERSITY OF HAWAII:**

Master of Accounting Program Faculty Director, 2017-present

Advisor, University of Hawaii Accounting Club, 2010-2015

Advisor, Beta Alpha Psi Honor Society, 1998-2007, 2013-present

Co-advisor, University of Hawaii Accounting Club, 1997-1998

Manoa Campus TPRC, 2012

School of Accountancy representative to Faculty Senate Executive Committee, 2009-2011

Member of the Shidler College of Business Strategic Planning Committee, 2006, 2011

School of Accountancy ambassador to Ernst & Young, 1997 - 2001

School of Accountancy ambassador to KPMG, 2001 - 2019

School of Accountancy ambassador to the Institute of Management Accountants, Hawaii Chapter, 1997 – 2001

School of Accountancy ambassador to HFTP, 2001 - 2006

School of Accountancy Curriculum Committee, 1997 - present

School of Accountancy Scholarship Committee, 1997 – 2004, 2009-2012, 2016-present; chair 2001, 2016-present

School of Accountancy Admissions Committee, 1999 – 2006, 2009-present; chair 2012, 2017-present

School of Accountancy Recruiting Committee, 2001-2003

School of Accountancy Planning and Public Relations Committee, 2001 – 2004

School of Accountancy Accounting Principles Coordinating Committee, 2002-2004, 2009-2011, 2018-present; chair 2018-present

Helped with the development of AIS curriculum, 2000

CBA Dennis Ching Teaching Excellence Award Selection Committee, 2001

Fish Scholarship/Shidler Global Leaders Selection Committee, 2001-02, 2005-06, 2007-08, 2010-11, 2018-19, 2020-21, 2022-23

**UNIVERSITY SERVICE AT HAWAII PACIFIC UNIVERSITY:**

Co-advisor, Student Business Organization, 1990-1992

**PROFESSIONAL DEVELOPMENT ACTIVITIES:**

AAA Annual Meeting Participant, San Diego, CA, July/August 2022

Hawaii Accounting Research Conference participant, Honolulu, HI, January 2022

Hawaii Accounting Research Conference participant, Hilo, HI, January 2020

AAA Annual Meeting Participant, San Francisco, CA, August 2019

Learning Improvement Workshop, James Madison, University, July 2019

Western Region AAA Meeting participant, Newport Beach, CA, April 2019

Hawaii Accounting Research Conference participant, Honolulu, HI, January 2019

Western Region AAA Meeting participant, Vancouver, WA, April 2018

Hawaii Accounting Research Conference participant, Honolulu, HI, January 2018

AAA Annual Meeting participant, San Diego, CA, August 2017

Western Region AAA Meeting participant, San Francisco, CA, April 2017

AAA Annual Meeting participant, New York, NY, August 2016

Western Region AAA Meeting participant, Seattle, WA, Apr 2017

AAA Annual Meeting participant, Chicago, IL, August 2015

CIBER FDIB China tour participant, January 2014

AAA Annual Meeting participant, Anaheim, CA August 2013

Western Region AAA Meeting participant, San Francisco, CA April 2013

Western Region AAA Meeting participant, Newport Beach, CA, April 2011

AAA Annual Meeting participant, San Francisco, CA, August 2010

AAA Annual Meeting participant, New York, NY, August 2009

Western Region AAA Meeting participant, San Diego, CA, April 2009

AAA Annual Meeting participant, Anaheim, CA, August 2008

AAA Annual Meeting participant, Chicago, IL, August 2007

CIBER FDIB China tour participant, January 2007

AAA Annual Meeting participant, Washington, DC, August 2006

PriceWaterhouseCoopers University for Faculty, July 2006

AAA Annual Meeting participant, San Francisco, CA, August 2005

AAA Annual Meeting participant, Orlando, FL, August 2004

Western Region AAA Meeting participant, Newport Beach, CA, May 2004

AAA Annual Meeting participant, Honolulu, HI, August 2003

Western Region AAA Meeting participant, Breckenridge, CO, April 2003

AAA Annual Meeting participant, San Antonio, TX, August 2002

AAA Annual Meeting participant, Atlanta, GA, August 2001

AAA Annual Meeting participant, Philadelphia, PA, August 2000

AICPA Summer Faculty Seminar participant, Greensboro, NC, June 2000

AAA Annual Meeting participant, San Diego, CA, August 1999

AAA New Faculty Consortium participant, St. Charles, IL, February 1999

Pac-10 Doctoral Consortium participant, Tempe, AZ, January 1994

**PROFESSIONAL WORK EXPERIENCE:**

Self-employed bookkeeping services, Honolulu, HI June 1, 1989 – August 31, 1989

Controller, Westover Pacific Mortgage, Honolulu, HI, December 1, 1988 – May 30, 1989

Senior Auditor, Ernst and Young, Honolulu, HI, June 1, 1986 – November 30, 1988