# Jamal Aldin Nazari, PhD, CPA, CMA, CGA Professor, Beedie School of Business, Simon Fraser University

8888 University Drive, Burnaby, BC V5A 1S6

#### **Curriculum Vitae**

#### **Education**

- **PhD in Accounting**| University of Calgary (2010)
  Dissertation: An Investigation of the Relationship Between Components of Intellectual Capital and Firm's Financial Performance
- MA in Accounting with Distinction | University of Tehran (2001)
  Thesis: The Relationship Between the Information Content of the Statement of Cash
  Flows and Going Concern Assumption
- **BA** in Accounting with Distinction Ferdowsi University of Mashhad (1999)

## **Professional Accounting Designations**

- **CPA** 2014-present (BC) Chartered Professional Accountants Canada
- CMA 2011-2014 (Alberta), 2014-present (BC) Certified Management Accountants Canada
- CGA 2011-2014 (Alberta), 2014-present (BC) Certified General Accountants Canada

## **Areas of Interest**

- Research:
  - Contemporary issues in accounting including environmental and social performance, sustainability reporting, corporate governance, knowledge and intellectual capital measurement and management, and methodological issues in accounting research.
- Teaching:
  - o **Primary interest:** Financial and Management Accounting.
  - Secondary interest: Data Analytics, Sustainability, Multivariate Data Analysis, and Management Control Systems.

## Academic Employment History Simon Fraser University

• **Professor** (with Tenure) (Sep 2022 - Present)

- **Academic Director**, MSc and Graduate Certificate in Accounting with Digital and Cognitive Analytics (KPMG) (Sep 2018 Present)
- **Associate Professor** (with Tenure) (Sep 2017 Aug 2022)
- Assistant Professor (Aug 2013 Aug 2017)

## **Mount Royal University**

- **Associate Professor** (with Tenure) (Dec 2010 Jul 2013)
- Assistant Professor (Aug 2007 Nov 2010)
- **Part-Time Instructor** (Jan 2007 Jun 2007)

## **Sharif University of Technology**

• **Part-Time Professor** (2007 - 2009)

### **University of Calgary**

• Sessional Instructor (2006 - 2012)

## **Business Experience**

#### **CPA Canada (& CPA Western School of Business)**

• **CPA Facilitator** (Aug 2013 - Nov 2016)

## **Society of Management Accountants**

• CMA Instructor (Jan 2012 - Jul 2013)

## Respect General Trading Co., UAE

• Chief Financial Officer (1999 - 2003)

### Bahman Investment Co., Iran

• Chief Financial and Administrative Officer (Mar - Dec 2002)

## Bahman Group (Mazda), Iran

• Senior Finance Expert (1999 - 2002)

## National Audit Organization, Iran

• **Auditor** (1998 - 1999)

### **Courses and Programs Taught**

### **Undergraduate Courses**

- Introductory Financial Accounting University of Calgary and Mount Royal University
- Introductory Management Accounting University of Calgary and Mount Royal University
- Cost Accounting University of Calgary
- Intermediate Accounting I University of Calgary
- Intermediate Accounting II Simon Fraser University and Mount Royal University
- Advanced Financial Accounting Simon Fraser University and Mount Royal University

## MBA, MSc & Ph.D. Courses

- Financial Accounting (MBA) University of Calgary and Sharif University
- Managerial Accounting (MBA) Sharif University
- Multivariate Statistics (PhD Labs) University of Calgary

- Accounting Paradigms: Issues and Methods (PhD Guest Lecturer) University of Calgary
- Foundations of Accounting Research (PhD seminars on CSR) Simon Fraser University
- Capstone Projects (KPMG Graduate Certificate Program) Simon Fraser University
- Capstone Projects (KPMG MSc Program) Simon Fraser University

### **Professional Accounting Programs**

- CMA Accelerated Program CMA Alberta
- CMA National Entrance Exam Program CMA Alberta
- CPA PREP Program CPA Canada

#### **Research:**

## Citation Impact (as of October 2024):

• Google Scholar Profile: Citations: 3672; h-index: 25; i10-index: 31

## Overall Research Output (as of October 2024):

- Peer-Reviewed Journal Article Publications: 33
- Peer-Reviewed Book Chapter Publications: 4
- Applied Journals/Magazines and Online Publications: 5
- Peer-Reviewed Conference Proceedings/Presentations: 64
- Internal and Practitioner Presentations and Workshops: 18
- Internal Grants: 8 ( $\Sigma$ = \$98,300)
- External Grants:  $10 (\Sigma = \$518,875)$

#### **Peer-Reviewed Journal Article Publications**

- 1. Nazari, J.A., Poursoleyman, E. (2024). Analysts' recommendations on peer-relative comparable sustainability disclosure. *Finance Research Letters*, 64, 105486, <a href="https://doi.org/10.1016/j.frl.2024.105486">https://doi.org/10.1016/j.frl.2024.105486</a>.
- 2. Sarlak, A., Khodakarami, M., Hesarzadeh, R., Nazari, J.A., Taghimolla, F. (2024). Drought risk and audit pricing: A mixed-methods study. *Asian Review of Accounting*, in press, <a href="https://doi.org/10.1108/ARA-10-2023-0294">https://doi.org/10.1108/ARA-10-2023-0294</a>.
- 3. Lu, J., Yu, D., Mahmoudian, F., Nazari, J.A., Herremans, I.M. (2024). The influence of board interlocks and sustainability experience on transparent sustainability disclosure. *Business Strategy and the Environment*, 33(5), 3769-3793, https://doi.org/10.1002/bse.3678.
- 4. Mahmoudian, F., Lu, J., Yu, D., Nazari, J.A., Herremans, I.M. (2023). Does the cost of debt reflect the value of quality greenhouse gas emissions reduction efforts and disclosure? *Journal of International Accounting, Auditing and Taxation*, 52, 100653, <a href="https://doi.org/10.1016/j.intaccaudtax.2023.100563">https://doi.org/10.1016/j.intaccaudtax.2023.100563</a>.

- 5. E-Vahdati, S., Oradi, J., Nazari, J.A. (2023). CEO gender and readability of annual reports: Do female CEO demographic attributes matter? *Journal of Applied Accounting Research*, 24(4), 682-700, https://doi.org/10.1108/JAAR-04-2022-0086.
- 6. Poursoleyman, E., Mansourfar, G., Nazari, J.A., Homayoun, S. (2023). Corporate social responsibility and COVID-19: Prior reporting experience and assurance. *Business Ethics*, *the Environment & Responsibility*, 32(S3), 212-242, <a href="https://doi.org/10.1111/beer.12461">https://doi.org/10.1111/beer.12461</a>.
- 7. Ghasemzadeh, P., Rezayat Sorkhabadi, S.M., Kebriaeezadeh, A., Nazari, J.A., Farzaneh, M., Mehralian, G. (2022). How does organizational learning contribute to corporate social responsibility and innovation performance? The dynamic capability view. *Journal of Knowledge Management*, 26(10), 2579-260, <a href="https://doi.org/10.1108/JKM-01-2021-0069">https://doi.org/10.1108/JKM-01-2021-0069</a>.
- 8. Mahmoudian, F., Nazari, J.A., Herremans, I.M. (2022). Sustainability control system components, reporting, and performance. *Corporate Governance*, 22(4), 633-652, <a href="https://doi.org/10.1108/CG-06-2020-0208">https://doi.org/10.1108/CG-06-2020-0208</a>.
- 9. Lu, J., Mahmoudian, F., Yu, D., Nazari, J.A., Herremans, I.M. (2021). Board interlocks, absorptive capacity, and environmental performance. *Business Strategy and the Environment*, 30(8), 3425-3443, https://doi.org/10.1002/bse.2811.
- 10. Hrazdil, K., Mahmoudian, F., Nazari, J.A. (2021). Executive personality and sustainability: Do extraverted chief executive officers improve corporate social responsibility? *Corporate Social Responsibility and Environmental Management*, 28(6), 1564-1578, <a href="https://doi.org/10.1002/csr.2116">https://doi.org/10.1002/csr.2116</a>.
- 11. Mahmoudian, F., Nazari, J.A., Gordon, I.M., Hrazdil, K. (2021). CEO personality and language use in CSR reporting. *Business Ethics, the Environment & Responsibility*, 30(3), 338-359, <a href="https://doi.org/10.1111/beer.12347">https://doi.org/10.1111/beer.12347</a>.
- 12. Cheng, Y., Jermias, J., Nazari, J.A. (2021). The effects of reporting frameworks and a company's financial position on managers' willingness to invest in corporate social responsibility projects. *Accounting and Finance*, 61(2), 3385-3425, https://doi.org/10.1111/acfi.12706.
- 13. Lu, J., Yu, D., Mahmoudian, F., Nazari, J.A., Herremans, I.M. (2021). Board interlocks and greenhouse gas emissions. *Business Strategy and the Environment*, 30(1), 92-101, https://doi.org/10.1002/bse.2611.
- 14. Mahmoudian, F., Lu, J., Yu, D., Nazari, J.A., Herremans, I.M. (2021). Inter- and intraorganizational stakeholder arrangements in carbon management accounting. *British Accounting Review*, 53(1), 100933-100940, https://doi.org/10.1016/j.bar.2020.100933.
- 15. Farzaneh, M., Ghasemzadeh, P., Nazari, J.A., Mehralian, G. (2021). Contributory role of dynamic capabilities in the relationship between organizational learning and innovation performance. *European Journal of Innovation Management*, 24(3), 655-676, <a href="https://doi.org/10.1108/EJIM-12-2019-0355">https://doi.org/10.1108/EJIM-12-2019-0355</a>.
- 16. Jordaan, S.M., Davidson, A., Nazari, J.A., Herremans, I.M. (2019). The dynamics of advancing clean energy innovation in federal political systems. *Environmental Policy and Governance*, 29(3), 220-234, <a href="https://doi.org/10.1002/eet.1849">https://doi.org/10.1002/eet.1849</a>.
- 17. Ghasemzadeh, P., Nazari, J.A., Farzaneh, M., Mehralian, G. (2019). Moderating role of innovation culture in the relationship between organizational learning and innovation performance. *Learning Organization*, 26(3), 289-303, <a href="https://doi.org/10.1108/TLO-08-2018-0139">https://doi.org/10.1108/TLO-08-2018-0139</a>.

- 18. Gordon, I.M., Nazari, J.A. (2018). Review of SOX in the business ethics literature. *Managerial Auditing Journal*, 33(5), 470-502, <a href="https://doi.org/10.1108/MAJ-08-2017-1629">https://doi.org/10.1108/MAJ-08-2017-1629</a>.
- 19. Mehralian, G., Nazari, J.A., Ghasemzadeh, P. (2018). The effects of knowledge creation process on organizational performance using the BSC approach: The mediating role of intellectual capital. *Journal of Knowledge Management*, 22(4), 802-823, <a href="https://doi.org/10.1108/JKM-10-2016-0457">https://doi.org/10.1108/JKM-10-2016-0457</a>.
- 20. Jordaan, S.A., Romo-Rabago, E., McLeary, R., Reidy, L., Nazari, J.A., Herremans, I.M. (2017). The role of energy technology innovation in reducing greenhouse gas emissions in Canada. *Renewable & Sustainable Energy Reviews*, 78, 1397-1409, https://doi.org/10.1016/j.rser.2017.05.162.
- 21. Isaac, R., Herremans, I.M., Nazari, J.A. (2017). Knowledge management in an innovative virtual company. *International Journal of Learning and Intellectual Capital*, 14(4), 388-40, <a href="https://doi.org/10.1504/IJLIC.2017.087335">https://doi.org/10.1504/IJLIC.2017.087335</a>.
- 22. Nazari, J.A., Hrazdil, K., Mahmoudian, F. (2017). Assessing social and environmental performance through narrative complexity in CSR reports. *Journal of Contemporary Accounting and Economics*, 13(2), 166-178, https://doi.org/10.1016/j.jcae.2017.05.002.
- 23. Mehralian, G., Nazari, J.A., Parto, G., Rasekh, H.R. (2017). TQM and organizational performance using the balanced scorecard approach. *International Journal of Productivity and Performance Management*, 66(1), 111-125, <a href="https://doi.org/10.1108/IJPPM-08-2015-0114">https://doi.org/10.1108/IJPPM-08-2015-0114</a>.
- 24. Herremans, I.M., Nazari, J.A., Mahmoudian, F. (2016). Stakeholder relationships, engagement, and sustainability reporting. *Journal of Business Ethics*, 28(3), 417-435, <a href="https://doi.org/10.1007/s10551-015-2634-0">https://doi.org/10.1007/s10551-015-2634-0</a>.
- 25. Herremans, I.M., Nazari, J.A. (2016). Sustainability reporting driving forces and management control systems. *Journal of Management Accounting Research*, 26(2), 103-124, <a href="https://doi.org/10.2308/jmar-51470">https://doi.org/10.2308/jmar-51470</a>.
- 26. Mehralian, G., Nazari, J.A., Zarei, L., Rasekh, H.R. (2016). The effects of corporate social responsibility on organizational performance in the Iranian pharmaceutical industry: The mediating role of TQM. *Journal of Cleaner Production*, 26, 689-698, <a href="https://doi.org/10.1016/j.jclepro.2016.06.116">https://doi.org/10.1016/j.jclepro.2016.06.116</a>.
- 27. Mehralian, G., Nazari, J.A., Rasekh, H.R., Hosseini, S. (2016). TOPSIS approach to prioritize critical success factors of TQM: Evidence from the pharmaceutical industry. *TOM Journal*, 28(2), 235-249, https://doi.org/10.1108/TQM-03-2014-0028.
- 28. Nazari, J.A., Herremans, I.M., Warsame, H.A. (2015). Sustainability reporting: External motivators and internal facilitators. *Corporate Governance*, 15(3), 375-390, <a href="https://doi.org/10.1108/CG-01-2014-0003">https://doi.org/10.1108/CG-01-2014-0003</a>.
- 29. Mehralian, G., Nazari, J.A., Akhavan, P., Rasekh, H.R. (2014). Exploring the relationship between knowledge creation process and intellectual capital in the pharmaceutical industry. *Learning Organization*, 21(4), 258-273, <a href="https://doi.org/10.1108/TLO-07-2013-0032">https://doi.org/10.1108/TLO-07-2013-0032</a>.
- 30. Nazari, J.A., Herremans, I.M., Isaac, R., Manassian, A., Kline, T.J.B. (2011). Organizational culture, climate and IC: An interaction analysis. *Journal of Intellectual Capital*, 12(2), 224-248, https://doi.org/10.1108/14691931111123403.

- 31. Herremans, I.M., Isaac, R., Kline, T.J.B., Nazari, J.A. (2011). Intellectual capital and uncertainty of knowledge: Control by design of the management system. *Journal of Business Ethics*, 98(4), 627-640, https://doi.org/10.1007/s10551-010-0642-7.
- 32. Nazari, J.A., Herremans, I.M., Isaac, R., Manassian, A., Kline, T.J.B. (2009). Organizational characteristics fostering intellectual capital management in Canada and the Middle East. *Journal of Intellectual Capital*, 10(1), 135-148, https://doi.org/10.1108/14691930910922950.
- 33. Nazari, J.A., Herremans, I.M. (2007). Extended VAIC model: Measuring intellectual capital components. *Journal of Intellectual Capital*, 8(1), 595-609, <a href="https://doi.org/10.1108/14691930710830774">https://doi.org/10.1108/14691930710830774</a>.

## **Peer-Reviewed Book Chapter Publications**

- 34. Mahmoudian, F., Nazari, J.A., Kline, T.J.B., Herremans, I.M. (2018). Survey research in management accounting: An update. In Z. Hoque (Ed.), *Methodological Issues in Accounting Research: Theories and Methods* (2nd ed.). London: Spiramus Publishing.
- 35. Nazari, J.A. (2014). Intellectual capital measurement and reporting models. In P. Ordonez de Pablos et al. (Eds.), *Knowledge Management for Competitive Advantage During Economic Crisis*. Hershey, PA: IGI.
- 36. Nazari, J.A., Herremans, I.M., Manassian, A., Isaac, R.G. (2009). National intellectual capital stocks and organizational cultures: A comparison of Lebanon and Iran. In K. O'Sullivan (Ed.), *Strategic Intellectual Capital in Multinational Organizations*. Hershey, PA: IGI.
- 37. Nazari, J.A., Kline, T.J.B., Herremans, I.M. (2006). Conducting survey research in management accounting. In Z. Hoque (Ed.), *Methodological Issues in Accounting Research: Theories and Methods*. London: Spiramus Publishing.

#### **Online Publications**

Herremans, I.M., Zakaib, G., Brownlie, M., Patton, W., & Nazari, J.A. (2007). Sustainability Reporting in the Upstream Petroleum Industry in Canada. Institute for Sustainable Environment, Energy, and Economy, Paper No. 9 of the Alberta Energy Futures Project.

#### **Academic Conference Presentations/Proceedings**

- 1. Ricci, L., Nazari, J.A., & Jermias, J. (2024). *Investigating the Effects of GHG Performance and Future-Oriented Disclosure on Investors' Willingness to Invest in ESG-Branded Mutual Funds*. European Network for Experimental Accounting Research (NEAR), July 4, Rotterdam, Netherlands.
- 2. Nazari, J.A., & Poursoleyman, E. (2024). *Capitalizing on Transparency: The Role of CSR Signaling in Accessing External Financial Resources*. Canadian Academic Accounting Association (CAAA), June 14, Halifax, Canada.
- 3. Nazari, J.A., & Poursoleyman, E. (2024). SASB-Identified Sustainability Rating and Investment Efficiency: Evidence of an Inverted U-Shaped Relationship. Canadian Academic Accounting Association (CAAA), June 14, Halifax, Canada.

- 4. Ricci, L., Nazari, J.A., & Jermias, J. (2024). When the Grass Seems Greener: An Examination of the Optimistic Performance Hypothesis Applied to ESG-Branded Mutual Funds. Canadian Academic Accounting Association (CAAA), June 14, Halifax, Canada.
- 5. Lu, J., Mahmoudian, F., Yu, D., Nazari, J.A., & Herremans, I.M. (2023). *Board Interlocks, Sustainability Committee Experience, and Sustainability Reporting*. Canadian Academic Accounting Association (CAAA), June 10, Quebec City, Canada.
- 6. Lu, J., Mahmoudian, F., Yu, D., Nazari, J.A., & Herremans, I.M. (2023). *Board Interlocks, Sustainability Committee Experience, and Sustainability Reporting*. Sustainability, ESG, and Accounting Conference (AAA), February 18, Washington, DC.
- 7. Lu, J., Mahmoudian, F., Yu, D., Nazari, J.A., & Herremans, I.M. (2023). *Board Interlocks, Sustainability Committee Experience, and Sustainability Reporting*. Hawai'i Accounting Research Conference, January 5, Honolulu, HI.
- 8. Lu, J., Mahmoudian, F., Yu, D., Nazari, J.A., & Herremans, I.M. (2021). *Board Interlocks, Absorptive Capacity, and Environmental Performance*. Academy of Management, August 11, (virtual presentation) Vancouver, Canada.
- 9. Yu, D., Mahmoudian, F., Lu, J., Nazari, J.A., & Herremans, I.M. (2021). *Do Creditors Value Greenhouse Gas Emissions Reduction Efforts and Disclosure?* 1st European Accounting Virtual Conference, May 27, Bucharest, Romania.
- 10. Mahmoudian, F., Nazari, J.A., Gordon, I.M., & Hrazdil, K. (2021). *CEO Personality and Language Use in CSR Reporting?* 1st European Accounting Virtual Conference, May 27, Bucharest, Romania.
- 11. Hrazdil, K., Mahmoudian, F., & Nazari, J.A. (2020). *How Do Big Five Personality Traits Relate to Corporate Social Responsibility Performance?* World Finance Conference, September 5, Malta (virtual).
- 12. Mahmoudian, F., Nazari, J.A., Gordon, I.M., & Hrazdil, K. (2020). *CEO Personality and Language Use in CSR Reporting?* Canadian Academic Accounting Association, June 5, Saskatoon (virtual), Canada.
- 13. Hrazdil, K., Mahmoudian, F., & Nazari, J.A. (2019). *How Do Big Five Personality Traits Relate to Corporate Social Responsibility Performance?* American Accounting Association, August 14, San Francisco, CA.
- 14. Lu, J., Yu, D., Mahmoudian, F., Nazari, J.A., & Herremans, I.M. (2019). *The Role of Board Interlocks and Board Authority in GHG Emissions Reduction?* American Accounting Association, August 12, San Francisco, CA.
- 15. Hrazdil, K., Mahmoudian, F., & Nazari, J.A. (2019). How Do Big Five Personality Traits Relate to Corporate Social Responsibility Performance? Canadian Academic Accounting Association, June 1, Ottawa, Canada.
- 16. Herremans, I.M., Mahmoudian, F., Nazari, J.A., Yu, D., & Lu, J. (2019). *Using Inter-* and *Intra-Organizational Arrangements to Reduce GHG Emissions?* 42nd European Accounting Annual Congress, May 29, Paphos, Cyprus.

- 17. Mahmoudian, F., Nazari, J.A., & Herremans, I.M. (2018). *Enabling Sustainability Control System Components to Achieve Sustainability Outcomes*. American Accounting Association, August 8, Washington, DC.
- 18. Yu, D., Mahmoudian, F., Nazari, J.A., Herremans, I.M., & Lu, J. (2018). *Do Creditors Value Greenhouse Gas Emissions Reduction and Disclosure?* American Accounting Association, August 8, Washington, DC.
- 19. Mahmoudian, F., Nazari, J.A., & Herremans, I.M. (2018). *Relationship Among Sustainability Control System Components and Sustainability Outcomes*. Canadian Academic Accounting Association, June 16, Calgary, Canada.
- 20. Yu, D., Mahmoudian, F., Nazari, J.A., Herremans, I.M., & Lu, J. (2018). *Do Creditors Value Greenhouse Gas Emissions Reduction and Disclosure?* Canadian Academic Accounting Association, June 16, Calgary, Canada.
- 21. Mahmoudian, F., Nazari, J.A., & Herremans, I.M. (2018). *Enabling Sustainability Control System Components to Achieve Sustainability Outcomes*. 41st European Accounting Annual Congress, May 30, Milan, Italy.
- 22. Jordaan, S.M., Davidson, A., Nazari, J.A., & Herremans, I.M. (2017). *The Influence of Global Climate Change on Energy Technology Innovation in Federal Political Systems*. Association for Public Policy Analysis & Management International Conference, July 14, Brussels, Belgium.
- 23. Gordon, I.M., & Nazari, J.A. (2017). *Ethics and Sox: A Review of the Business Ethics Literature*. Canadian Academic Accounting Association, June 3, Montreal, Canada.
- 24. Cheng, Y., Jermias, J., & Nazari, J.A. (2016). *The Effects of Reporting Frameworks and Financial Conditions on CSR Investment Decision*. American Accounting Association, August 8, New York, NY.
- 25. Nazari, J.A., Hrazdil, K., & Mahmoudian, F. (2016). Assessing Greenwashing through the Readability of CSR Reporting. American Accounting Association, August 8, New York, NY.
- 26. Cheng, Y., Jermias, J., & Nazari, J.A. (2016). *The Effects of Reporting Frameworks and Financial Conditions on CSR Investment Decision*. Academy of Management, August 8, Anaheim, CA.
- 27. Nazari, J.A., Hrazdil, K., & Mahmoudian, F. (2016). Assessing Greenwashing through the Readability of CSR Reporting. Conference on Business Sustainability and Corporate Governance (JCAE), June 23, Hong Kong.
- 28. Herremans, I.M., Nazari, J.A., Lu, J., & Mahmoudian, F. (2016). *The Role of Strategic Alliances, Corporate Governance, and Cross-Functional Networks in GHG Reduction Performance*. 39th European Accounting Annual Congress, May 12, Maastricht, Netherlands.
- 29. Cheng, Y., Jermias, J., & Nazari, J.A. (2016). *The Effects of Financial Conditions and Reporting Regimes on Managers' Willingness to Invest in CSR Activities*. 39th European Accounting Annual Congress, May 12, Maastricht, Netherlands.

- 30. Nazari, J.A., Hrazdil, K., & Mahmoudian, F. (2016). *Assessing Greenwashing through the Readability of CSR Reporting*. 39th European Accounting Annual Congress, May 12, Maastricht, Netherlands.
- 31. Herremans, I.M., Nazari, J.A., Lu, J., & Mahmoudian, F. (2015). *The Role of Strategic Alliances, Corporate Governance, and Cross-Functional Networks in GHG Reduction Performance*. Sustainability Symposium, October 3, Windsor, ON, Canada.
- 32. Cheng, Y., Jermias, J., & Nazari, J.A. (2015). *The Effects of Financial Conditions and Reporting Regimes on Managers' Willingness to Invest in CSR Activities*. CSR Academic Conference on Good Business, July 10, Tacoma, WA, U.S.
- 33. Cheng, Y., Jermias, J., & Nazari, J.A. (2015). *The Effects of Financial Conditions and Reporting Regimes on Managers' Willingness to Invest in CSR Activities*. AFAANZ Conference, July 6, Hobart, Australia.
- 34. Cheng, Y., Jermias, J., & Nazari, J.A. (2015). *The Effects of Financial Conditions and Reporting Regimes on Managers' Willingness to Invest in CSR Activities*. Conference on Convergence of Financial and Managerial Accounting Research, June 17, Banff, Canada.
- 35. Herremans, I.M., & Nazari, J.A. (2015). *Responding to Institutional Pressures:*Sustainability Reporting Control Systems and Processes. Management Accounting Section Midyear Meeting (JMAR), January 10, Newport Beach, CA, U.S.
- 36. Nazari, J.A., & Herremans, I.M. (2014). *Responding to Institutional Pressures:*Sustainability Reporting Control Systems and Processes. 37th European Accounting Annual Congress, May 22, Tallinn, Estonia.
- 37. Mahmoudian, F., Nazari, J.A., & Herremans, I.M. (2013). A Systems Approach to Voluntary CSR Reporting: The Role of Internal Resources. American Accounting Association, August 6, Anaheim, CA.
- 38. Deol, H.S., & Nazari, J.A. (2013). *The Decision Usefulness of Comprehensive Income Reporting in Canada*. American Accounting Association, August 7, Anaheim, CA.
- 39. Mahmoudian, F., Nazari, J.A., & Herremans, I.M. (2013). A Systems Approach to Voluntary CSR Reporting: The Role of Internal Resources. Canadian Academic Accounting Association, June 1, Montreal, Canada.
- 40. Deol, H.S., & Nazari, J.A. (2013). *The Decision Usefulness of Comprehensive Income Reporting in Canada*. Canadian Academic Accounting Association, June 1, Montreal, Canada.
- 41. Mahmoudian, F., Nazari, J.A., & Herremans, I.M. (2012). *Voluntary Non-Financial Reporting: The Role of Strategic and Operational Controls*. American Accounting Association, August 6, Washington, DC.
- 42. Mahmoudian, F., Nazari, J.A., & Herremans, I.M. (2012). *Voluntary Non-Financial Reporting: The Role of Strategic and Operational Controls*. Canadian Business Ethics Research Network, May 9, Calgary, AB.
- 43. Herremans, I.M., & Nazari, J.A. (2011). Sustainability Reporting (SR): The Link Between Stakeholder Strategy and Stakeholder Engagement Processes. Academy of Management, August 12, San Antonio, TX.

- 44. Herremans, I.M., Nazari, J.A., & Warsame, H. (2011). *The Role of Micro-Level Organizational Variables in Sustainability Reporting*. American Accounting Association, August 10, Denver, CO.
- 45. Herremans, I.M., & Nazari, J.A. (2011). Sustainability Reporting (SR): The Link Between Stakeholder Strategy and Stakeholder Engagement Processes. American Accounting Association, August 9, Denver, CO.
- 46. Herremans, I.M., Nazari, J.A., & Warsame, H. (2011). *The Role of Micro-Level Organizational Variables in Sustainability Reporting*. Canadian Academic Accounting Association, May 28, Toronto, Canada.
- 47. Herremans, I.M., & Nazari, J.A. (2011). Sustainability Reporting (SR): The Link Between Stakeholder Strategy and Stakeholder Engagement Processes. 34th European Accounting Annual Congress, April 22, Rome, Italy.
- 48. Nazari, J.A., Herremans, I.M., & Warsame, H. (2011). *The Role of Micro-Level Organizational Variables in Sustainability Reporting*. 34th European Accounting Annual Congress, April 22, Rome, Italy.
- 49. Nazari, J.A., Herremans, I.M., Isaac, R., Manassian, A., & Kline, T.J.B. (2010). *The Influence of Organizational Culture and Climate on Intellectual Capital Management Processes: An International Comparison*. 11th European Conference on Knowledge Management, September, Famalicão, Portugal.
- 50. Herremans, I.M., Nazari, J.A., & Ingraham, L. (2010). *The Sustainability Reporting Process: The Role of Formal and Informal Controls*. American Accounting Association, August 4, San Francisco, CA.
- 51. Herremans, I.M., Nazari, J.A., & Ingraham, L. (2010). *Externalities and Internalities in Sustainability Reporting*. Canadian Academic Accounting Association, May 29, Vancouver, Canada.
- 52. Nazari, J.A., & Herremans, I.M. (2010). *Assurance Statements in Sustainability Reports: Emergence of Dual Reports*. International Association for Business and Society (IABS) 2010: Business and the Sustainable Commons, March 26, Banff, Canada.
- 53. Herremans, I.M., Nazari, J.A., & Ingraham, L. (2010). *The Sustainability Reporting Process: The Role of Formal and Informal Controls*. International Association for Business and Society (IABS) 2010: Business and the Sustainable Commons, March 26, Banff, Canada.
- 54. Herremans, I.M., Nazari, J.A., & Ingraham, L. (2010). *The Sustainability Reporting Process: The Role of Formal and Informal Controls*. The Sixth International Conference on Environmental, Cultural, Economic, and Social Sustainability, January 7, Cuenca, Ecuador.
- 55. Herremans, I.M., Nazari, J.A., & Ingraham, L. (2009). *The Process of Sustainability Reporting: A Look Inside Organizations*. American Accounting Association, August 3, New York, NY.
- 56. Herremans, I.M., Nazari, J.A., & Ingraham, L. (2009). *Leaders and Followers:*Developing Capabilities in Sustainability Reporting. Academy of Management, August 8, Chicago, IL.

- 57. Herremans, I.M., Nazari, J.A., & Ingraham, L. (2009). *The Process of Sustainability Reporting: A Look Inside Organizations*. Canadian Academic Accounting Association, June 5, Montreal, Canada.
- 58. Herremans, I.M., & Nazari, J.A. (2008). *Processes to Ensure Credibility of Sustainability Reporting by Petroleum Companies*. North American Congress on Social and Environmental Accounting Research, July 7, Montreal, Canada.
- 59. Nazari, J.A., Herremans, I.M., Isaac, R., Manassian, A., & Kline, T.J.B. (2008). *Organizational Characteristics and Managing IC: Canada vs. Middle East.* 28th McMaster World Congress, January 17, Hamilton, Canada. Selected as a top paper by the review committee for inclusion in the special issue of the Journal of Intellectual Capital.
- 60. Nazari, J.A., Herremans, I.M., Isaac, R., Manassian, A., & Kline, T.J.B. (2007). Managing Intellectual Capital: Culture, Climate, and Practice Implications. Nineteenth Asian-Pacific Conference on International Accounting Issues, November 12, Kuala Lumpur, Malaysia.
- 61. Herremans, I.M., & Nazari, J.A. (2007). *Credibility of Sustainability Reporting*. American Accounting Association, August 6, Chicago, IL.
- 62. Herremans, I.M., & Nazari, J.A. (2007). *Assurance Statements in Sustainability Reports*. Canadian Academic Accounting Association, June 2, Halifax, Canada.
- 63. Herremans, I.M., & Nazari, J.A. (2007). *The Maze of Sustainability Reporting What the Future Holds for Both Preparers and Users*. International Institute for Resource Industries & Sustainability Studies (IRIS), May 16, Calgary, Canada.
- 64. Nazari, J.A. (2007). An Investigation of the Components of Intellectual Capital and Their Relationship to Market Value and Firm's Financial Performance. 27th McMaster World Congress, January 24, Hamilton, Canada. Selected as a top paper by the review committee for inclusion in the special issue of the Journal of Intellectual Capital.

#### **Invited Academic Presentations**

• **Panelist**, "How to Address the Sustainability Knowledge Gap," American Accounting Association Annual Meeting, August 8, 2011, Denver, CO, U.S.

#### **Internal and Practitioner Presentations and Workshops**

- 1. Strategies for Developing Successful Research Grants, Beedie School of Business 2023 Research Colloquium and Lunch, May 4, 2023, Burnaby, Canada.
- 2. The Effects of Reporting Frameworks and Financial Conditions on CSR Investment Decisions (with Johnny Jermias and Yasheng Chen), Beedie School of Business 2017 Research Colloquium and Lunch, May 11, 2017, Burnaby, Canada.
- 3. Bridging the Innovation Gap for Energy Technologies: The Canadian Context (with Sarah Jordaan and Irene Herremans), CPSSA National Conference on Energy and Environmental Politics, January 22, 2015, Calgary, AB, Canada.

- 4. The Effects of Financial Conditions and Reporting Regimes on Managers' Willingness to Invest in CSR Activities (with Yasheng Chen and Johnny Jermias), Simon Fraser University Accounting Research Seminar, April 20, 2015, Burnaby, Canada.
- 5. The Effects of Financial Conditions and Reporting Regimes on Managers' Willingness to Invest in CSR Activities (with Yasheng Chen and Johnny Jermias), Beedie School of Business Brown Bag Discussion, March 6, 2015, Burnaby, Canada.
- 6. Bridging the Innovation Gap for Energy Technologies: The Canadian Context (with Sarah Jordaan and Irene Herremans), Leaders in Sustainability Forum, October 28, 2014, Calgary, AB, Canada.
- 7. A Systems Approach to Voluntary CSR Reporting: The Role of Internal Resources (with Fereshteh Mahmoudian and Irene Herremans), Chartered Accountants Education Foundation of Alberta, May 1, 2013, Red Deer, Canada.
- 8. Corporate Governance, Internal Policies, and Voluntary CSR Reporting (with Fereshteh Mahmoudian and Irene Herremans), Bissett Research and Scholarship Colloquium, October 12, 2012.
- 9. The Role of Strategic and Operational Controls in Improving Sustainability Reporting, Bissett Research and Scholarship Colloquium, March 9, 2012.
- 10. Tenure and Promotion: Evaluating Research Impact, Bissett Discovery Series Brown Bag Presentations, Bissett School of Business, February 29, 2012, Calgary, AB, Canada.
- 11. How to Be an Academic Reviewer, Bissett Discovery Series Brown Bag Presentations, Bissett School of Business, February 8, 2012, Calgary, AB, Canada.
- 12. Strategy and Resources in Sustainability Reporting: A Look Inside Organizations (with Irene Herremans), Bissett Scholarly Showcase, Bissett School of Business, October 7, 2009, Calgary, AB, Canada.
- 13. Assurance Statements in Sustainability Reports: Do They Add Value? (with Irene Herremans), Bissett Scholarly Showcase, Bissett School of Business, October 7, 2009, Calgary, AB, Canada.
- 14. The Influence of Organizational Culture and Climate on Intellectual Capital Management: An International Comparison (with Irene Herremans, Rob Issac, Armond Manassian, and Theresa Kline), Bissett Scholarly Showcase, Bissett School of Business, October 7, 2009, Calgary, AB, Canada.
- 15. Intellectual Capital and Knowledge Uncertainty: Control by Management System Design (with Irene Herremans, Rob Isaac, and Theresa Kline), Bissett Scholarly Showcase, Bissett School of Business, October 7, 2009, Calgary, AB, Canada.
- 16. Sustainability Reporting in the Upstream Petroleum Industry in Canada (with Irene Herremans et al.), PricewaterhouseCoopers, March 28, 2007, Calgary, AB, Canada.
- 17. Sustainability Reporting in the Upstream Petroleum Industry in Canada (with Irene Herremans et al., presented by Irene Herremans), Energy Futures Workshop, May 19, 2006, Institute for Sustainable Energy, Environment, and Economy, Calgary, AB, Canada.

18. The Design and Implementation of Mail Surveys in Management Accounting, Haskayne School of Business PhD Research Colloquium, University of Calgary, October 30, 2005, Calgary, AB, Canada.

#### **Awards and Research Grants**

#### **External Research Grants**

- **2024**: **SSHRC Insight Development Grant** \$72,000 for "Assurer Expertise: Greenwashing Antidote or Antecedent". PI: Myself; CI: Dr. Johnny Jermias.
- 2023: CPA Canada-Canadian Academic Accounting Association Grant \$10,075 for "An Examination of the Optimistic Performance Hypothesis Applied to ESG-Branded Mutual Funds". PI: Lisa Ricci (PhD Student); CI: Johnny Jermias and Myself.
- **2021**: **SSHRC Insight Development Grant** \$40,400 for "Executive Personality and CSR: The Moderating Role of Corporate Governance". PI: Dr. Fereshteh Mahmoudian; CI: Myself.
- **2019**: **KPMG Foundation Grant** \$250,000 for advancing Data Analytics education at the Beedie School of Business.
- **2016**: **SSHRC Insight Development Grant** \$40,400 for "Assessing Greenwashing Through the Readability of CSR Reporting". PI: Myself; CI: Dr. Karel Hrazdil.
- **2013**: **CMA Alberta Research Grant** \$5,000 for "Assurance of Sustainability Reports".
- **2012**: **CMA Alberta Research Grant** \$4,000 for "The Relationship Between Corporate Governance, CSR, and Financial Performance". Co-Is: Fereshteh Mahmoudian, Dr. Irene Herremans.
- **2011**: **SSHRC Partnership Development Grant** Ranked 4A for "*Progress and Challenges of a Carbon Reduction Program*". PI: Dr. Irene Herremans; CI: Dr. Frances Bowen and Myself.
- **2008**: **CMA Alberta Research Grant** \$5,000 for "Intellectual Capital and Knowledge Uncertainty". Co-Is: Dr. Irene Herremans, Dr. Rob Isaac.
- **2008**: **CMA Alberta Research Grant** \$2,000 for "Dual Assurance Statements in Sustainability Reports: A Managerial Control Mechanism". CI: Dr. Irene Herremans.
- **2004–2008**: **Sharif University Fellowship and Scholarship** \$90,000 for Doctoral Studies at the University of Calgary.

#### **Internal Research Grants**

- **2014**: **VPR SSHRC IDG Bridge Grant** \$10,000 for "Assessing Greenwashing Through the Readability of CSR Reporting".
- **2013**: **SFU Endowed Research Fellowship** \$10,000.
- **2013–2015**: SFU President's Research Start-up Grant \$45,000.
- 2007–2010: University of Calgary Graduate Teaching Fellowship \$15,000.
- **2009**: **Graduate Conference Travel Award** \$1,550, awarded by the University Research Grants Committee (URGC).

- 2008: Mount Royal University Research Reserve Fund \$5,500.
- **2007**: **Graduate Conference Travel Award** \$1,250, awarded by the URGC.
- 2004–2008: University of Calgary Graduate Research Scholarship \$20,000.

### Other Awards and Recognitions

- 2018–2019, 2017–2018, 2016–2017, 2015–2016, 2014–2015: SFU Beedie School of Business Teaching Honor Roll (Top 10% of instructors for five consecutive years).
- 2019: Lazaridis Best Paper Award, Canadian Academic Accounting Association Annual Meeting, Ottawa. Paper: "How Do Big Five Personality Traits Relate to Corporate Social Responsibility Performance".
- 2001: Best Student Award, University of Tehran, Iran.
- 1999: Valedictorian, Ferdowsi University of Mashhad, Iran.
- 1999: Ranked 1st Nationwide in the entrance exam for the Master of Accounting Program, University of Tehran.

#### **Service**

#### **Professional Service**

## **Advisory Boards & Committees**

- **2024–Present**: Advisory Panel, *Accounting for Social Impact Research Group*, Auckland University of Technology.
- 2023–Present: Accounting Department Advisory Committee, Douglas College, Canada.
- 2017–2018: Lead Judge, CPA Sustainability Reporting Awards Committee, CPA Canada.
- 2016–2018: Member, CPA Sustainability Reporting Awards Committee, CPA Canada.
- 2014–2017: Sustainability Advisory Board Member, CPA Canada.
- **2009–2012**: Stakeholder Advisory Group Member, ENMAX Corporation, Calgary. Reviewed and assessed Enmax's 2009–2011 Corporate Responsibility Report.

## **Conference Organization**

- **2012–2013**: Organizing Committee Member, *Administrative Sciences Association of Canada (ASAC)*.
- **2012–2013**: Conference Proceedings Editor, *Administrative Sciences Association of Canada (ASAC)*.
- **2014**: Session Chair, European Accounting Association 37th Annual Congress, Tallinn, Estonia.

## Research Paper Reviews (Ad Hoc)

- Contemporary Accounting Research
- British Accounting Review
- Journal of Business Ethics
- Behavioral Research in Accounting
- Accounting, Auditing, and Accountability Journal
- International Journal of Knowledge Management Studies
- Corporate Communications: An International Journal
- International Journal of Accounting, Auditing, and Performance Evaluation
- Corporate Governance
- Managerial Auditing Journal
- Business Ethics: A European Review
- Journal of Public Affairs
- Journal of Cleaner Production
- Business Strategy and the Environment
- International Review of Financial Analysis
- Journal of Sustainable Finance and Investment
- Accounting Forum
- Energy Strategy Reviews
- Applied Economics
- Long Range Planning
- International Review of Economics and Finance

#### **Conference Reviews**

- American Accounting Association Annual Meetings
- Canadian Academic Accounting Association Annual Meetings
- European Accounting Conferences

### **Grant Reviews**

- **2023–Present**: Member, SSHRC Insight Development Grant Adjudication Committee.
- **2019**: Reviewer, *CAAA Research Grants*.
- 2018–2020: Member, SSHRC Insight Development Grant Adjudication Committee.
- 2014–2019: Assessor, SSHRC Insight Grant Proposals.

#### **Book Reviews**

- 2019–2021: Advanced Financial Accounting (1st Canadian Ed.), Pearson Canada.
- **2018–2019**: *Challenges and Opportunities in Italian Corporate Governance*, Virtus Interpress.
- **2010**: *Managerial Accounting* (9th Canadian Ed.), McGraw-Hill Ryerson.
- **2009**: IFRS supplement for *Financial Accounting: The Impact on Decision Makers* (2nd Canadian Ed.), Pearson.

#### **Professional Guidelines Review**

- 2024: Reviewer, Disclosure with Purpose, Guidance for Prepares and Users
- 2015: Reviewer, CPA Canada Climate Change Adaptation Project.

## **Graduate Student Supervision**

## **Senior PhD Supervision**

- **2023–Present**: Mr. Ehsan Poursoleyman, *Simon Fraser University*. Dissertation: TBD.
- **2021–Present**: Ms. Lisa Ricci, *Simon Fraser University*. Dissertation: TBD.

### **PhD Supervisory Committee Membership**

- **2016–2020**: Ms. Bahare Haghighitalab, *Ferdowsi University of Mashhad*. Dissertation: *A Risk-Based Budget Model of an Independent Audit Engagement* (Completed: September 2020).
- **2015–2020**: Ms. Cynthia Li, *Simon Fraser University*.

  Dissertation: *Corporate Social Responsibility and Executive Personality* (Completed: July 2020).
- 2014–2016: Mr. George Lee, Simon Fraser University.

  Dissertation: The Effects of Tournament Incentive Contracts and Relative Performance Feedback on Effort, Learning, and Performance (Completed: December 2016).
- **2012–2015**: Ms. Jing Lu, *University of Calgary*. Dissertation: *Gender Diversity, Board Interlocks, and Environmental Performance* (Completed: October 2015).
- **2011–2013**: Mr. Harjinder Deol, *University of Calgary*. Dissertation: *The Decision Usefulness of Comprehensive Income Reporting in Canada* (Completed: April 2013).

#### **Internal & External Examiner**

- 2022: External Examiner Lei Zhang, Schulich School of Business, York University. Dissertation: Three Essays on the Influence of Climate Change on Corporate Behaviors (May 16).
- **2019**: External Examiner Farzana Asad Mir, *University of Guelph*. Dissertation: *The Interactive Use of Management Control Systems and Project Performance: An Empirical Examination of IT Projects* (May 9).
- **2015**: Internal Examiner Soheil Mahmoodzadeh, *Simon Fraser University*. Dissertation: *Essays on Market Microstructure and Foreign Exchange Market* (Aug 4).

## **Undergraduate Student Coaching**

• **2016**: Guest Judge, *Beedie School of Business Elite Case Challenge*.

- **2016**: Guest Judge, *CPA BC Annual Business Case Competition*.
- 2013: Supervisor, Bissett Accounting Students Society and CMA Case Competition.
- **2011–2012**: Guest Judge/Advisor, *Haskayne JDC West Competing Teams* (Ranked 3rd in Canada).
- **2011**: Advisor, *MRU Teams Competing in CMA Alberta Governance Case Competition* (Top 3 finish among 15 teams from Alberta universities).

## **University Service**

## **Simon Fraser University Committees**

- **2024**: Chair, Accounting Faculty Initial Search Committee.
- **2021–Present**: Member, *Program Council*.
- **2018–Present**: Member, *Planning & Priorities Committee*.
- **2018–Present**: Member, *Graduate Programs Committee*.
- 2015–2017: Accounting Area Seminar Coordinator.
- **2014–2015**: Member, *Beedie School of Business Teaching and Learning Committee*.
- **2015–2016**: SFU Research Mentor.
- 2013–2018: Member, Beedie School of Business Assurance of Learning Committee.

### **Mount Royal University Committees**

- **2013**: Member, Bissett School of Business External Accreditation Committee.
- **2012–2013**: Member, *University Tenure and Promotion Committee*.
- 2010–2013: Member, *Tenure and Promotion Committee*, Bissett School of Business.
- 2012–2013: Member, Strategic Planning Committee, Bissett School of Business.
- **2012**: Member, Associate Dean Hiring Committee.
- **2009–2013**: Member, *Accounting Area Chair Hiring Committee*.
- 2008–2012: Member, *Library Committee*, Bissett School of Business.
- 2008–2013: Member, Research Committee, Bissett School of Business.
- **2008–2010**: Member, *Peer Research Learning Committee*, Bissett School of Business.
- **2007–2011**: Member, *Accounting Scholarship Committee*.

#### **Course and Program Development**

- 2023: Contributor, Proposal for MSc in Accounting and Sustainability.
- 2022: Contributor, Proposal for Graduate Diploma in Accounting.
- **2021**: SFU/CPA Canada Project Course, *Certificate in Advanced Data Management Program*.
- 2020: BUS 845/846, MSc Projects in Accounting and Cognitive Analytics.
- **2019**: BUS 839, Graduate Certificate Projects in Accounting and Data Analytics.
- **2019**: Contributor, KPMG MSc in Accounting and Cognitive Analytics.
- **2019**: Contributor, KPMG Graduate Certificate in Accounting and Data Analytics.
- **2013**: Developed *BUS 625*: *Performance Management and Sustainability Reporting*, Simon Fraser University.
- 2009: Developed ACCT 4403: Accounting Theory, Mount Royal University.

#### **Course Coordination**

- **2015–Present**: Course Coordinator, *BUS420: Advanced Financial Accounting*, Simon Fraser University.
- **2013–2015**: Course Coordinator, *BUS321: Financial Accounting: Equities*, Simon Fraser University.
- **2008–2013**: Course Coordinator, *ACCT 4381*: *Advanced Financial Accounting*, Mount Royal University.
- **2008–2012**: Course Coordinator, *ACCT 4280: Introduction to Personal & Corporate Income Tax*, Mount Royal University.

## **Professional Affiliations**

- **2007–Present**: Member, *American Accounting Association*.
- **2007–Present**: Member, Canadian Academic Accounting Association.
- **2010–Present**: Member, European Accounting Association.
- 2012–2014: Member, The Administrative Sciences Association of Canada.