

Dr. Johnny Jermias, CPA, CMA (Canada), CA (Indonesia)

**Professor - Accounting
Beedie School of Business
Simon Fraser University
Burnaby, British Columbia, Canada
V5A 1S6**

Education:

<u>Degrees</u>	<u>Institution</u>	<u>Year</u>
Ph.D	University of Waterloo, Waterloo, Ontario, Canada	1996
M.Acc	University of Waterloo, Waterloo, Ontario, Canada	1992
B.B.A (Accounting)	State School of Accountancy (STAN), Jakarta, Indonesia	1988

Employment History:

<u>Years</u>	<u>Position/Rank</u>	<u>Employer</u>
2014(Sept)-Present	Professor	Simon Fraser University
2014-2015	Visiting Scholar	James Cook University, Singapore
2007-2014 (August)	Associate Professor	Simon Fraser University
2007-2008	Visiting Scholar	Nanyang Technological University, Singapore
2001-2007(August)	Assistant Professor	Simon Fraser University
1999-2001	Visiting Scholar	Simon Fraser University
1998-1999	Management Consultant	Asia Pulp & Paper Co.
1998-1999	Lecturer	Sahid University, Indonesia
1997-1999	Lecturer	University of Indonesia
1997-1999	Vice Director, Graduate Management Program	University of Persada Indonesia
1997-Present	Professor	University of Persada Indonesia
1996-1999	Lecturer	State School of Accountancy (STAN) Jakarta, Indonesia
1988-1989	Auditor	Financial and Development Supervisory Board (BPKP) Jakarta, Indonesia
1986-1989	Auditor	Bambang Muratno & Co Jakarta, Indonesia
1982-1985	Auditor	Financial and Development Supervisory Board (BPKP), Jakarta, Indonesia

Professional Designation:

Chartered Professional Accountant (British Columbia, Canada)
Certified Management Accountant (British Columbia, Canada)
Chartered Accountant (Indonesia)

Professional Training:

Fiscal and Monetary Policy (Ministry of Finance, Tokyo, Japan, April-July, 1997)

Publications:

A. Articles in Academic Journals:

43. Agustia, D., Supratiwi, W., and Jermias, J., (2024), High-quality integrated reporting based on concentrated vs. dispersed ownership, *Journal of Competitiveness*, (Scopus Q1 Journal), Forthcoming.
42. Zuhroh, D., Jermias, J., Ratnasari, S., Sriyono, S., Nurjanah, E., and Fahlevi, M., (2024), The role of GoJek and Grab sharing economy platforms and management accounting systems usage on performance of MSMEs during covid-19 pandemic: Evidence from Indonesia, *Uncertain Supply Chain Management* 12 (1), 249-262. (Scopus Q3 Journal)
41. Jermias, J., and F. Yigit (2023), Investigating the effects of innovation intensity and lenders' monitoring on the relation between financial slack and performance, *Journal of Accounting and Organizational Change*, Vol. 19 No. 3, 494 - 512. <https://doi.org/10.1108/JAOC-05-2022-0078> (ABDC B-Journal)
40. Jermias, J., Y. Fu, C. Fu, and Y. Chen (2023), Budgetary Control and Risk Management Institutionalization: A Field Study of Three State-Owned Enterprises in China, *Journal of Accounting and Organizational Change*, Vol. 19 No. 1, 63-88. <https://doi.org/10.1108/JAOC-06-2021-0086> (ABDC B Journal)
39. Mahmoudian, F, and J. Jermias, (2022), The influence of governance structure on the relationship between pay ratio and environmental and social performance, *Business Strategy and the Environment*, Vol.31, No. 7, 2992-3013, <https://doi.org/10.1002/bse.3060> (ABDC A Journal)
38. Panggabean, T., Y. Chen, and J. Jermias (2022), Do you see what I see? The effects of dissenting opinion on information acquisition and decision quality: an eye-tracking study, *Advances in Accounting Behavioral Research*, Vol. 25, 249-277. <https://doi.org/10.1108/S1475-148820220000025011> (ABDC A Journal)
37. Tjahjadi, B., N Soewarno, J Jermias, H Hariyati, A Fairuzi, and DN Anwar, (2022), Does Engaging in Global Market Orientation Strategy Affect HEIs' Performance? The Mediating Roles of Intellectual Capital Readiness and Open Innovation, *Journal of Open Innovation: Technology, Market, and Complexity*, Vol. 8, No. 1, 1-18. <https://doi.org/10.3390/joitmc8010029> (Scopus Q1 Journal)
36. Gordon, I.M., K. Hrazdil, J. Jermias, and X. Li, (2021), The Effect of Misalignment of CEO Personality and Corporate Governance Structures on Firm Performance, *Journal of Risk and Financial Management*, 14 (8), 375-394. <https://doi.org/10.3390/jrfm14080375> (ABDC B Journal)
35. Juliana, C., L. Gani, and J. Jermias, (2021), Performance implications of misalignment among business strategy, leadership style, organizational culture and management accounting systems, *International Journal of Ethics and Systems*, Vol. 37, No. 4, 509-525. <https://doi.org/10.1108/IJOES-02-2021-0033> (Scopus Q1 Journal)
34. Chen, Y., J. Jermias, and J. Nazari (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*, Vol. 61: 3385-3425. <https://doi.org/10.1111/acfi.12706> (ABDC A Journal).

33. Jermias, J., and K.H.B. Hu, (2020). Overconfidence and resistance to abandoning unprofitable capital budgeting projects: The effects of autonomy, internal audit, and accountability, *Accounting Perspectives*, Vol. 19, No. 2, 49-71. <https://doi.org/10.1111/1911-3838.12222> (ABDC B Journal)
32. Panggabean, T., and J. Jermias, (2020). Mitigating agency problems using the balanced scorecard, *Journal of Theoretical Accounting Research*, Vol. 15, No. 2, 72-91. (ABDC B Journal).
31. Jermias, J., and F. Yigit, (2019), Factors affecting leverage during a financial crisis: Evidence from Turkey, *Borsa Istanbul Review*, Vol. 19, No. 2, 171-185. <https://doi.org/10.1016/j.bir.2018.07.002>
30. Yuliansyah, Y., and J. Jermias, (2018), Strategic Performance Measurement System, Organizational Learning, and Service Strategic Alignment: Impact on Performance, *International Journal of Ethics and Systems*, Vol. 34, No. 4, 564-592. (Winner of the 2019 Emerald Literati Award for Excellence). <https://doi.org/10.1108/IJOES-07-2018-0102>
29. Chen, Y., and J. Jermias, (2016), Linking key performance indicators to new international venture survival, *Journal of International Accounting Research*, Vol. 15, No. 3, 3148. <http://doi.org/10.2308/jiar-51604>
28. Chen, Y., J. Jermias, and T. Panggabean, (2016), The role of visual attention in the managerial judgment of balanced scorecard performance evaluation: Insights from using an eye-tracking device, *Journal of Accounting Research*, Vol. 54, No. 1, 113-145. <http://doi.org/10.1111/1475-679X.12102>
27. Ye, B., and J. Jermias, (2016), The effects of effort and trust on board of directors' performance, *Advances in Economics and Business Management*, Vol. 16, 498-513. <https://doi.org/10.2991/febm-16.2016.77>
26. Jermias, J., and L. Gani, (2014), The impact of board capital and board characteristics on firm performance, *British Accounting Review*, Vol. 46, 135-153. <http://doi.org/10.1016/j.bar.2013.12.001>
25. Chen, Y., and J. Jermias, (2014), Business strategy, executive compensation, and firm performance, *Accounting and Finance*, Vol. 54, 113-134. <http://doi.org/10.1111/j.1467-629X.2012.00498.x>
24. Jermias, J., and F. Yigit, (2013), Budgetary participation in Turkey: The effects of information asymmetry, goal commitment, and role ambiguity on job satisfaction and performance, *Journal of International Accounting Research*, Vol. 12, No. 1, 29-54. <http://doi.org/10.2308/jiar-50385>
23. Gani, L., and J. Jermias, (2012), The effects of strategy-management control system misfits on firm performance, *Accounting Perspectives*, Vol.11, No. 3, 165-196. <http://doi.org/10.1111/j.1911-3838.2012.00038.x>
22. Leo, L., L. Gani, and J. Jermias, (2009), Investigating the Impacts of Customer Satisfaction on Firm Performance, *Gajah Mada International Journal of Business*, Vol. 11, No. 3, 341-349. <http://doi.org/10.22146/gamaijb.5519>
21. Gani, L., and J. Jermias, (2009), Performance Implications of Environment-Strategy-Governance Misfit, *Gajah Mada International Journal of Business*, Vol. 11, No. 1, 1-20.
20. Jermias, J., and T. Setiawan, (2008), The Moderating Effects of Hierarchy and Control Systems on the Relationship between Budgetary Participation and Performance, *The International Journal of Accounting*, Vol. 43, No. 3, 268-292. <http://doi.org/10.1016/j.intacc.2008.06.009>
19. Jermias, J., (2008), The Relative Influence of Competitive Intensity and Business

- Strategy on the Relationship between Financial Leverage and Performance, *British Accounting Review*, Vol. 40, No. 1, 71-86._
<http://doi.org/10.1016/j.bar.2007.11.001>
18. Jermias, J., (2007), The Effects of Corporate Governance on the Relationship between Innovative Efforts and Performance, *European Accounting Review*, Vol. 16, No. 4, 827-854. <http://doi.org/10.1080/09638180701707045>
 17. Jermias, J., (2006), The Influence of Accountability on Overconfidence and Resistance to Change: A Research Framework and Experimental Evidence, *Management Accounting Research*, Vol. 17, No. 4, 370-388._
<http://doi.org/10.1016/j.mar.2006.03.003>
 16. Gani, L., and J. Jermias, (2006), Investigating the Effect of Board Independence on Performance across Different Strategies, *The International Journal of Accounting*, Vol. 42, No. 3, 295-314. <http://doi.org/10.1016/j.intacc.2006.07.009>
 15. Jermias, J., (2006), Competitive Intensity as a Quasi-Moderator of the Relationship between Innovative Efforts and Performance, *Gajah Mada International Journal of Business*, Vol. 8, No.3 4, 281-299.
 14. Jermias, J., and L.Gani, (2005), Ownership Structure, Contingent Fit, and Business Unit Performance: A Research Model and Empirical Evidence, *The International Journal of Accounting*, Vol. 40, No. 1, 65-85._
<http://doi.org/10.1016/j.intacc.2005.01.005>
 13. Jermias, J., and L.Gani, (2005), Response to Discussion of Ownership Structure, Contingent Fit, and Business-Unit Performance: A Research Model and Empirical Evidence, *The International Journal of Accounting*, Vol. 40, No. 1, 93-97.
 12. Basalamah A.S., and J. Jermias, (2005), Social and Environmental Reporting and Auditing in Indonesia: Maintaining Organizational Legitimacy? *Gajah Mada International Journal of Business*, Vol. 7, No. 1, 109-127.
 11. Jermias, J., and L. Gani, (2004), Integrating Business Strategy, Organizational Configurations and Management Accounting Systems with Business Unit Effectiveness: A Fitness Landscape Approach, *Management Accounting Research*, Vol. 15, No. 2, 179-200. <http://doi.org/10.1016/j.mar.2004.03.002>
 10. Jermias, J., (2003), Formalizing Product Cost Distortions: The Impact of Volume Related Allocation Bases on Cost Information, *Gajah Mada International Journal of Business*, Vol. 5, No. 3, 381-400.
 9. Jermias, J., (2003), Promoting Intra-Firm Transfer of Knowledge through Competition and Sharing: A Field Study, *Gajah Mada International Journal of Business*, Vol. 5, No. 1, 15-32.
 8. Jermias, J., (2001), Cognitive Dissonance and Resistance to Change: The Influence of Commitment, Confirmation and Feedback on Judgment Usefulness of Accounting Systems, *Accounting, Organizations, and Society*, Vol. 26, No. 2, 141-160._
[http://doi.org/10.1016/S0361-3682\(00\)00008-8](http://doi.org/10.1016/S0361-3682(00)00008-8)
 7. Jermias, J., and H.M. Armitage, (2000), Management Accounting in Indonesia: Analysis of Current Practice, Potential for Changes, and Forces Behind Innovation, *International Journal of Accounting and Business Society*, Vol. 8, No 1, 36-57.

B. Articles in Professional Journals:

6. Jermias, J., (1988), Value Added Tax and Its Practical Implication (In Indonesian),

Accountancy, Jakarta, Indonesia.

5. Jermias, J., (1987), The Usefulness of Current Cost Information for External Users (In Indonesian), *Accountancy*, Jakarta, Indonesia.

C. Book:

4. Jermias, J., (2012), *Compensation, Management Control System, and Business Strategy; A Contingency Approach* (In Indonesian), Mitra Wacana Media, Jakarta, Indonesia (ISBN 978-602-7523-23-4).

D. Chapters in Books:

3. Jermias, J., (2017), Development of Management Accounting Practices in Indonesia, In Lin S., (Editor), *Routledge Handbook of Accounting in Asia*, Routledge Taylor & Francis Group, New York, New York, USA, (ISBN:978-1-138-18903-4).
2. Budisantoso, T., J. Jermias, A. Bradshaw, (2016), Happy Textile: Is Store Atmosphere Still A Priority? in Mutum, et al. (Eds.), *Services Marketing Cases in Emerging Market: An Asian Perspective*, Springer International Publishing, Switzerland, 107-116 (ISBN 978-3-319-32968-0).
1. Jermias, J., (1998), Budgeting and performance: a missing link, In Radius Prawiro (Eds), *Nation Building Series*, Pustaka Sinar Harapan, Jakarta, 97-129 (ISBN 979-416-571-9).

E. Other Publication

Jermias, J., and H.M. Armitage, (1998), Management Accounting in Indonesia, A Research Report Funded by and Prepared for the International Federation of Accountants (IFAC), New York, NY.

Working Paper:

- Jermias, J., and Tan, H.C. (2023), To benefit the company or oneself: The moderating effects of ethical constraints in earnings management,
- Mahmoudian, F., and Jermias, J. (2023). Investigating the joint effects of competitive strategy and pay gap on CSR performance.
- Chen, Y., J. Jermias, and G. Lee (2023), The Impact of Goal Achievability and Feedback on Effort and Performance, Under review at Journal of Management Control (ABDC A, Journal, Scopus Q1).
- Gani, L., and J. Jermias (2023), Linking Budgeting, Evaluation and Compensation with Performance: An Expectancy Theory Perspective, Under review at Journal of International Financial Management and Accounting (ABDC A Journal, Scopus Q1).
- Yuliansyah, Y., M. Maryani, and J. Jermias, (2023), Investigating the mediating effects of role clarity and psychological empowerment on the relation between lecturers' participation in decision making and performance, Under review at International Journal of Ethics and Systems (ABDC B Journal).
- Ke, F.Y., and J. Jermias, (2023), Related Party Transactions, Ownership Structure and the Quality of Accounting Information, In Progress.

Chen, Y., T. Panggabean, G. Lee, and J. Jermias (2023), The network structure within the financial statements: An exploratory study using eye-tracking through the lens of network theory, In Progress.

Papers Presented at Major Conference/Seminar:

- Jermias, J., (October 2023), Compensation equity and sustainable performance: The effect of governance structure, Key note speaker at the *International Conference on Economics and Business*, Surabaya, Indonesia.
- Jermias, J., (June 2023). To benefit the company or oneself: The moderating effects of ethical constraints in earnings management (co-author with Hwee Cheng Tan), *Canadian Academic Accounting Association annual conference*, Quebec City, Quebec, Canada.
- Jermias, J., (June, 2022), The influence of code of ethics on the relation between performance-linked compensation and earnings management (co-author with Yasheng Chen and George Lee), *Haskayne-Fox Accounting Conference*, Banff, Alberta, Canada.
- Jermias, J., (October, 2022), Social Injustice and Sustainable Performance: The Effects of Governance Structure, Key Note Speaker at *Seventh International Conference on Accounting, Management and Economic conference*, Makassar, Indonesia.
- Jermias, J., (October, 2022), Social Justice and Sustainable Performance, *Universitas Persada Indonesia YAI Accounting Seminar*, Jakarta, Indonesia.
- Jermias, J., (August, 2022), The influence of governance structure on the relationship between pay ratio and environmental and social performance, *American Accounting Association annual meeting*, San Diego, California, USA.
- Jermias, J., (June, 2022), The influence of code of ethics on the relation between performance-linked compensation and earnings management (co-author with Hwee Cheng Tan), *Haskayne-Fox Accounting Conference*, Whistler, British Columbia, Canada.
- Jermias, J., (May, 2021, Via Zoom), The effect of misalignment of CEO risk tolerance and corporate governance structures on firm performance, *the 2021 annual conference of the European Accounting Association*
- Jermias, J., (September, 2020 via Zoom), Scientific research and publications in Scopus indexed journals, Universitas Papua, Manokwari, Indonesia.
- Jermias, J., (October, 2019), Competitive Strategy, Corporate Governance and Control Systems, Impact on Performance, Universitas Papua, Manokwari, Indonesia.
- Jermias, J., (October, 2019), Competitive Strategy, Corporate Governance and Control Systems: Impact on Performance, Universitas Surabaya, East Java, Indonesia.
- Jermias, J., (October, 2019), Industry 4: Impact on Business, Teaching and Research, *2nd International Conference of Law and Business Sciences*, Universitas Muhamadiyah, Sidoarjo, East Java, Indonesia.
- Jermias, J., (October, 2019), Corporate Social Responsibility and Firm Value, *4th ICGSS International Conference of Graduate School on Sustainability, (Sustainability Studies in The Industry 4.0 and Society 5.0 Era), (Keynote Speaker)*, Universitas Merdeka, Malang, East Java, Indonesia.
- Jermias, J., (July 2019), The Effect of Misalignment of CEO Risk Tolerance and Corporate Governance Structure on Firm Performance, (Co-authors with Karel

- Hrazdil, Irene Gordon, and Xin Li), *Accounting and Finance Association of Australia and New Zealand Annual Conference*, Brisbane, Australia.
- Jermias, J., (August 2018), Scientific Writing and International Publication, *Universitas Atma Jaya Research Workshop*, Jakarta, Indonesia.
- Jermias, J., (August 2018), Corporate Governance and Firm Value, *Universitas Bengkulu Research Seminar*, Bengkulu, Indonesia.
- Jermias, J., (July 2018), Corporate Social Responsibility and Firm Value: A Missing Link? *Trisakti University Research Seminar*, Jakarta, Indonesia.
- Jermias, J., (July 2018), Corporate Social Responsibility and Firm Value, *Binus University*, Jakarta, Indonesia.
- Jermias, J., (June 2018), Performance Implications of Misalignment among Business Strategy, Leadership Style, Organizational Culture and Management Accounting Systems, (Co-author with Christina Juliana and Lindawati Gani), *Canadian Academic Accounting Association annual conference*, Calgary, Canada.
- Jermias, J., (May 2018), Performance Implications of Misalignment among Business Strategy, Leadership Style, Organizational Culture and Management Accounting Systems, (Co-author with Christina Juliana and Lindawati Gani), *the 2018 annual conference of the European Accounting Association*, Milan, Italy.
- Jermias, J., (October 2017), Corporate Social Responsibility and Firm Value, *Social Sciences, Humanities & Economics Conference (Keynote Speaker)*, Surabaya, Indonesia.
- Jermias, J., (May 2017), The Effect of Motivated Reasoning and Dissent on Information Search and Strategy Evaluation Using Balanced Scorecard: An Eye-Tracking Study, (Co-author with Tota Panggabean and Yasheng Chen), *Canadian Academic Accounting Association annual conference*, Montreal, Canada.
- Jermias, J. (May, 2017), The effects of effort, cognitive conflict, and trust on board of directors' performance, (Co-author with Bei Ye), *the 2017 annual conference of the European Accounting Association*, Valencia, Spain.
- Jermias, J. (May, 2017), Budget Control and Risk Management Institutionalization: Field Study of Three State-Owned Enterprises in China, (Co-author with Yuanlue Fu, Chenxi Fu, Yasheng Chen), *the 2017 annual conference of the European Accounting Association*, Valencia, Spain.
- Jermias, J. (October, 2016), The Effects of CSR Reporting Frameworks and Financial Conditions on Managers' Willingness to Invest in CSR, (co-author with Y. Chen and J. Nazari), *School of Management, Xiamen University Research Seminar*, Xiamen, China.
- Jermias, J., (August, 2016), Scientific Research and Publication in High Quality Journals, *Universitas Negeri Gorontalo Research Seminar*, Gorontalo, Indonesia.
- Jermias, J., (August, 2016), Scientific Research and Publication in High Quality Journals, *Indonesia International Institute for Life Sciences Research Seminar*, Jakarta, Indonesia.
- Jermias, J., (August, 2016), Crafting and Publishing Scientific Research, *Politeknik STAN*, Jakarta, Indonesia.
- Jermias, J. (May, 2016), The Effects of CSR Reporting Frameworks and Financial Conditions on Managers' Willingness to Invest in CSR, (co-author with Y. Chen and J. Nazari), *the 2016 annual conference of the European Accounting Association*, Maastricht, The Netherlands.
- Jermias, J. (July, 2015), The Effects of CSR Reporting Frameworks and Financial

- Conditions on Managers' Willingness to Invest in CSR, (co-author with Y. Chen and J. Nazari), *the 2015 annual conference of the Accounting and Finance Association of Australia and New Zealand*, Hobart, Australia.
- Jermias, J. (July, 2015), The Effects of CSR Reporting Frameworks and Financial Conditions on Managers' Willingness to Invest in CSR, (co-author with Y. Chen and J. Nazari) *the 2015 CSR, Academic Conference on Good Business*, the University of Washington, Tacoma, U.S.A.
- Jermias, J. (July, 2015), The Effects of CSR Reporting Frameworks and Financial Conditions on Managers' Willingness to Invest in CSR, (co-author with Y. Chen and J. Nazari) *The 2015 Conference on Convergence of Financial and Managerial Accounting Research*, Banff, Alberta. Canada.
- Jermias, J., (June 2015), Conducting Research for Publication in International journal, *Universitas Negeri Manado (Manado State University)*, Tondano, North Sulawesi, Indonesia.
- Jermias, J., (June. 2015), Conducting Research for Publication in International Journal, *Ebenhaezar College Research Seminar*, Manado, North Sulawesi, Indonesia.
- Jermias, J., (June, 2015), Conducting Research for Publication in International Journal, *Ministry of Finance, Republic of Indonesia, Overseas Pre-departure Program*, Jakarta, Indonesia.
- Jermias, J., (May, 2015), The Effects of CSR Reporting Regimes on Managers' Willingness to Invest in CSR, *Airlangga University Research Seminar*, Surabaya, Indonesia.
- Jermias, J., (May, 2015), Crafting Publishable Research Projects, *Muhamadiyah University Research Seminar*, Sidoarjo, Indonesia.
- Jermias, J., (April, 2015), Linking Key Performance Indicators to New Venture Survival, *European Accounting Association Annual Congress*, Glasgow, U.K.
- Jermias, J., (April, 2015), Business Strategy, Governance, and Compensation Systems, *Christian University of Indonesia Research Seminar (UKI)*, Jakarta, Indonesia.
- Jermias, J., (February, 2015), Crafting Publishable Research Projects, *Universitas Indonesia Research Seminar*, Jakarta, Indonesia.
- Jermias, J., (February, 2015), Business Strategy, Governance, and Compensation Systems, *Bogor Institute of Agriculture (Institute Pertanian Bogor) Research Seminar*, Bogor, Indonesia.
- Jermias, J., (February, 2015), Crafting Successful Research Projects, *Universitas Pakuan Research Seminar*, Bogor, Indonesia.
- Jermias, J., (November 2014), Linking Key Performance Indicators with New Venture Survival (co-author with Yasheng Chen), *Key Note Speaker at the International Seminar on Globalization and Internationalization within the ASEAN Economic Communities (AEC 2015)*, Jakarta, Indonesia.
- Jermias, J., (November 2014), Visual attention and decision quality: Research insights to promote feed-forward learning, *James Cook University*, Singapore.
- Jermias, J., (May 2014), Strategic Performance Measurement System, Organizational Learning, and Strategic Alignment: Impact on Performance, (co-author with Yuliansyah), *European Accounting Association annual congress*, Tallinn, Estonia.
- Jermias, J., (December 2013) The effects of autonomy, internal control, and accountability on overconfidence in capital budgeting decisions, (co-author with Billy Hu Kin Hoi), *Invited Presentation at Jinan University Research Seminar*,

- Guangzhou, China.
- Jermias, J., (August 2013) The effects of autonomy, internal control, and accountability on overconfidence in capital budgeting decisions, (co-author with Billy Hu Kin Hoi), *American Accounting Association Annual Conference*, Anaheim, USA.
- Jermias, J., (June 2013) The effects of autonomy, internal control, and accountability on overconfidence in capital budgeting decisions, (co-author with Billy Hu Kin Hoi), *Canadian Academic Accounting Association*, Montreal, Canada.
- Jermias, J., (May 2013) The effects of autonomy, internal control, and accountability on overconfidence in capital budgeting decisions, (co-author with Billy Hu Kin Hoi), *European Accounting Association annual congress*, Paris, France.
- Jermias, J., (March 2013), The effects of autonomy, internal control, and accountability on overconfidence in capital budgeting decisions, (co-author with Billy Hu Kin Hoi), *Simon Fraser University Accounting Seminar*, Burnaby, British Columbia, Canada.
- Jermias, J., (August, 2012), The effects of information asymmetry, goal commitment, and role ambiguity on job satisfaction and performance, *Universitas Sam Ratulangi Research Seminar*, Manado, North Sulawesi, Indonesia.
- Jermias, J., (August, 2012), Capital market reactions to environment-strategy-governance structure misfits, *Universitas Persada Indonesia YAI research seminar*, Jakarta, Indonesia.
- Jermias, J., (August, 2012), The role of visual attention on managerial judgment in balanced scorecard performance evaluation: Insights from using an eye tracking device, (co-author with Yasheng Chen and Tota Panggabean), *American Accounting Association Annual Conference*, Washington, D.C., USA.
- Jermias, J., (June, 2012), Investigating the joint effects of strategy, environment and control structure on performance (co-author with Lindawati Gani), *Airlangga Accounting International Conference*, Bali, Indonesia.
- Jermias, J., (June, 2012), The role of visual attention on managerial judgment in balanced scorecard performance evaluation: Insights from using an eye tracking device, (co-author with Yasheng Chen and Tota Panggabean), *Canadian Academic Accounting Association Annual Conference*, Charlottetown, Prince Edward Island, Canada.
- Jermias, J., (May, 2012), Investigating the joint effects of strategy, environment and control structure on performance (co-author with Lindawati Gani), *European Accounting Association 35th Annual Congress*, Ljubljana, Slovenia.
- Jermias, J., (August, 2011), Linking Corporate Governance with Firm Performance, *Universitas Sam Ratulangi Research Seminar*, Manado, Indonesia.
- Jermias, J., (August 2011), The Effects of Strategy-Management Control System Misfits on Firm Performance, *Key Note Speaker at the International Research Seminar*, Universitas Hasanuddin, Makassar, Indonesia.
- Jermias, J., (July 2011), Corporate Governance, Capital Expenditures and Firm Performance, *Universitas Persada Indonesia Research Seminar*, Jakarta, Indonesia.
- Jermias, J., (May, 2011), Budgetary Participation: The Effects of Information Asymmetry, Goal Commitment, and Role Ambiguity on Job Satisfaction and Performance, *Canadian Academic Accounting Association Annual Conference*, Toronto, Canada.
- Jermias, J., (April 2011), Linking Budgeting, Evaluation, and Compensation Systems

- with Performance: An Extended Expectancy Theory Perspective, *European Accounting Association Annual Congress*, Rome, Italy.
- Jermias, J., (April 2011), Budgetary Participation: The Effects of Information Asymmetry, Goal Commitment, and Role Ambiguity on Job Satisfaction and Performance, *European Accounting Association Annual Congress*, Rome, Italy.
- Jermias, J., (November, 2010), The Effects of Strategy-Management Control System Misfits on Firm Performance, *11th World Congress of Accounting Educators and Researchers*, Singapore.
- Jermias, J., (August 2010), Crafting a Successful Research Project: Insights into Writing a Doctoral Dissertation/Publishable Paper, *Universitas Airlangga Research Seminar*, Surabaya, Indonesia.
- Jermias, J., (August 2010), Developing Effective Remuneration and Control Systems, *University of Persada Indonesia Research Seminar*, Jakarta, Indonesia.
- Jermias, J., (August, 2010), Performance Implications of Strategy-Management Control System Misfits, *American Accounting Association Annual Meeting*, San Francisco, California, USA.
- Jermias, J., (May, 2010), Performance Implications of Strategy-Management Control System Misfits, *Canadian Academic Accounting Association Conference*, Vancouver, BC, Canada.
- Jermias, J., (February, 2010), Strategy, Corporate Governance and Incentive: Impact on Performance, *Universitas Airlangga accounting seminar*, Surabaya, Indonesia.
- Jermias, J., (February, 2010), Aligning Strategy, Corporate Governance and Control Systems to Gain Competitive Advantage, *Sekolah Tinggi Akuntansi Negara accounting seminar*, Jakarta, Indonesia.
- Jermias, J., (February, 2010), Performance Implications of Aligning Strategy, Corporate Governance and Incentive Compensation, *Universitas Persada Indonesia, YAI seminar*, Jakarta, Indonesia.
- Jermias, J., (January, 2010), The Performance Implication of Strategy-Management Control System Misfits, *Simon Fraser University Accounting Seminar*, Burnaby, BC, Canada
- Jermias, J., (August, 2009), Strategy, Corporate Governance and Incentive: Impact on Performance, *Indonesian Financial and Development Supervisory Board*, Jakarta, Indonesia.
- Jermias, J., and Y. Chen, (June, 2009), Business Strategy, Executive Compensation, and Firm Performance, *Canadian Academic Accounting Association Conference*, Montreal, Quebec, Canada.
- Jermias, J., and L. Gani, (May, 2009), Board Capital, Board Characteristics, and Managerial Ownership: Impact on Performance, *European Accounting Association Annual Congress*, Tampere, Finland.
- Jermias, J., (November 2008), “The Influence of Business Strategy on the Relationship between Executive Compensations and Performance”, *Asian Academic Accounting Association Annual Conference*, Dubai, United Arab Emirates.
- Jermias, J., (July, 2008), “Gaining Competitive Advantage through Strategic Performance Management”, *Sam Ratulangi University Research Seminar*, Manado, Indonesia.
- Jermias, J., and Y.Chen, (April, 2008), “The Influence of Business Strategy on the Relationship between Executive Compensation and Performance”, *31st European Accounting Association Annual Congress*, Rotterdam, The Netherland.
- Jermias, J., and Y. Chen, (February, 2008), “The Balanced Scorecard Approach to

- Predicting New Venture Survival”, *Center for Accounting and Auditing Research Seminar*, Nanyang Technological University, Singapore.
- Jermias, J., and Y. Chen, (February, 2008), “The Balanced Scorecard Approach to Predicting New Venture Survival”, *Parahyangan International Accounting and Business Conference*, Bandung, Indonesia.
- Jermias, J., (February, 2008), “Current Development in Management Accounting Research”, *University of Indonesia Research Seminar*, Jakarta, Indonesia.
- Jermias, J., (February, 2008), “Crafting a Successful Research Project: Insights into Writing a Doctoral Dissertation/Publishable Paper”, *University of Persada Indonesia Research Seminar*, Jakarta, Indonesia.

- Jermias, J., (January, 2008), Strategic Performance Management for Gaining Competitive Advantage, *Universitas Negeri Manado (UNIMA) Research Seminar*, Tondano, Indonesia.
- Chen, Y., and J. Jermias, (August, 2007) “The Balanced Scorecard Approach to Predicting New Venture Survival”, *2007 American Accounting Association Annual Conference*, (Presented by Y.Chen), Chicago, Illinois, USA.
- Chen, Y., and J. Jermias, (July, 2007) “The Balanced Scorecard Approach to Predicting New Venture Survival”, *2007 Accounting and Finance Association of Australia and New Zealand*, (Presented by Y. Chen), Gold Coast, Queensland, Australia.
- Jermias, J., (May 2007), “The Moderating Effects of Hierarchy and Control Systems on the Relationship between Budgetary Participation and Performance”, *Canadian Academic Accounting Association 2007 Conference*, Halifax, Nova Scotia, Canada.
- Jermias, J., (April, 2007), “The Effects of Corporate Governance on the Relationship between Innovative Efforts and Performance”, *30th European Accounting Association Annual Congress*, Lisbon, Portugal.
- Chen, Y., and J. Jermias, (December 2006), “The Balanced Scorecard Approach to Predicting New Venture Survival”, *Simon Fraser University Accounting Seminar*, Burnaby, BC, Canada.
- Jermias, J., (September, 2006), “Competitive Intensity as a Quasi-Moderator of the Relationship between Innovative Effort and Performance”, *Asian Academic Accounting Association 7th Annual Conference*, Sydney, Australia. **(Winner of the Best Paper Award, Management Accounting and Environmental)**
- Jermias, J., (March, 2006), “Competitive Intensity as a Quasi-Moderator of the Relationship between Innovative Efforts and Performance”, *7th Annual Conference of the National Business and Economic Society*, Los Cabos, Mexico.
- Jermias, J., (December, 2005), “The Moderating Effects of Competitive Environments and Business Strategy on the Relation between Financial Leverage and Performance”, *University of Indonesia Management Seminar*, Jakarta, Indonesia.
- Jermias, J., (March, 2005), “The Moderating Effects of Competitive Environments and Business Strategy on the Relation between Financial Leverage and Performance”, *28th European Accounting Association Annual Congress*, Gothenburg, Sweden.
- Jermias, J., and H. Merchant, (November 2004), “Capital Market Implications of Strategy-Structure Misfits in International Joint Ventures”, *Simon Fraser University Accounting Seminar*, Burnaby, BC, Canada.
- Jermias, J., (October, 2004), “Competitive Intensity, Board Characteristics, Managerial Ownership, and Firm Performance”, *Asian Academic Accounting Association Fifth Annual Conference*, Bangkok, Thailand.
- Jermias, J., (September, 2004), “Mitigating the Effects of Cognitive Dissonance and Resistance to Change in Cost Allocation Decisions”, *Queen’s University Accounting Workshop*, Kingston, Ontario, Canada.
- Jermias, J., (July, 2004), “Accountability Effects on Cognitive Dissonance in Cost Allocation Decisions: A Research Framework and Experimental Evidence”, *Asia Pacific Interdisciplinary Research in Accounting Conference*, Singapore.

- Jermias, J., (February 2004), "The Relative Influence of Financial Leverage, Strategic Orientation and Competitive Environments on Firms' Performance", *University of Persada Indonesia YAI Research Seminar*, Jakarta, Indonesia.
- Jermias, J., (January 2004) "The Relative Influence of Financial Leverage, Strategic Orientation, and Competitive Environment on Firms' Performance", *Sam Ratulangi University Research Seminar*, Manado, Indonesia.
- Jermias, J., (January 2004), "The Relative Influence of Competitive Environment and Strategic Orientation on Financing Decisions: Impact on Performance", *Management Accounting Research Conference Poster Session Paper*, The American Accounting Association, Miami, Florida.
- Jermias, J., (November, 2003), "Integrating Strategic Orientation, Organizational Designs, and Management Accounting Systems: Impact on Performance", *Keynote Speaker at SFU-CMA Research Meeting*, Vancouver, BC, Canada.
- Jermias, J., (October, 2003), "Accountability Effects on Cognitive Dissonance in Cost Allocation Decisions: A Research Framework and Experimental Evidence", *Asian Academic Accounting Association Fourth Annual Conference*, Seoul, Korea.
- Jermias, J., and L. Gani, (October 2003), "Integrating Business Strategy, Organizational Configurations and Management Accounting Systems with Business Unit Effectiveness", *Simon Fraser University Accounting Seminar*, Burnaby, British Columbia, Canada.
- Jermias, J., and L.Gani, (June, 2003), "Ownership Structure, Contingent Fit, and Business Unit Performance: A Research Model and Empirical Evidence", *International Journal of Accounting Summer Conference*, Gotingen, Germany.
- Jermias, J., and L. Gani, (October, 2002), "Linking Strategic Priorities, Organizational Configurations and Management Accounting Systems with Business Unit Effectiveness", *Asian Academic Accounting Association Third Annual Conference*, Nagoya, Japan.
- Jermias, J., (June, 2002), "Using Olympic Systems To Accelerate Learning In Organizations: The Role of Financial and Non-Financial Performance Measures", *The European Applied Business Research Conference*, Rothenburg, Germany.
- Jermias, J., (April 2001), "Learning Through Competition and Sharing", *Sam Ratulangi University Management Workshop*, Manado, North Sulawesi, Indonesia.
- Jermias, J., (January 2001)), "Cognitive Dissonance and Resistance to Change: The Influence of Commitment, Confirmation, and Feedback on Judgment Usefulness of Accounting Systems", *Invited presentation at the School of Business and Economics, Wilfrid Laurier University*, Waterloo, Ontario, Canada.
- Jermias, J., (January 2001), "Cognitive Dissonance and Resistance to Change: The Influence of Commitment, Confirmation and Feedback on Judgment Usefulness of Accounting Systems", *Invited Presentation at the Department of Accounting, College of Commerce, University of Saskatchewan*, Saskatoon, Saskatchewan, Canada.
- Jermias, J., (November 1997), "Relevant and Reliability: Criteria for Accounting Professional Education Program", *Indonesian Accounting Education Seminar*, Trisakti University, Jakarta, Indonesia.

Jermias, J., (May, 1997), "Budgeting and performance: a missing link? Experience from Japanese and Indonesian national budgeting systems", *Seminar on Fiscal and Monetary Policy*, Tokyo, Japan.

Jermias, J., (January 1997), "The Effects of Commitment and Feedback on Individual's Resistance to Change", *Accounting and Business Seminar*, Yogyakarta, Indonesia.

Jermias, J., (December 1996), "Total Quality Management for Audit Supervisory Board", *Seminar on Audit Quality*, Jakarta, Indonesia.

Teaching Activities:

PhD Program:

BUS 988 (SFU)	Doctoral Seminar in Management Accounting Research
BUS 983 (SFU)	Foundation of Accounting Research
PHD Seminar (UI)	PhD Seminar in Management Accounting
DIE 601 (UPI)	PhD Research Methodology

Master Program:

CO5013 (JCUS)	Management Accounting (MBA/MPA)
CO5123 (JCUS)	Advanced Issues in Accounting (MBA/MPA)
B6017 (NTU)	Accounting for Decision Making and Control (MBA)
MAS (UI)	Graduate Seminar in Management Accounting (MAKSI)
MCS (UPI-YAI)	Graduate Course in Management Control System
COST (UPI-YAI)	Graduate Course in Managerial Accounting
CFM (U of Sahid)	Graduate Course in Corporate Finance

Undergraduate program:

BX3013 (JCUS)	Performance Management and Control
AA02 (NTU)	Accounting II
BUS 424 (SFU)	Advanced Managerial Accounting
BUS 322 (SFU)	Intermediate Managerial Accounting
BUS 320 (SFU)	Financial Accounting: Assets
BUS 254 (SFU)	Introduction to Managerial Accounting
BUS 251 (SFU)	Introduction to Financial Accounting

PhD Student Supervisor/Examiner

Name	Institution	Role
1. Lindawati Gani (Completed in 2002)	University of Indonesia (Jakarta, Indonesia)	Co-promoter (Co-supervisor)
2. Trisnawati Setiawan (Completed in 2004)	University of Persada Indonesia Jakarta, Indonesia	Co-promoter (Co-supervisor)
3. Meidyah Indreswari (Completed in 2006)	Massey University New Zealand	External Examiner
4. Yohanes Indrayono (Completed in 2010)	University of Persada Indonesia Jakarta, Indonesia	Promoter (Supervisor)
5. Partogian Sormin	University of Persada Indonesia	Promoter (Supervisor)

(Completed in 2013)	Jakarta, Indonesia	
6. Tota Panggabean	Simon Fraser University	Thesis Committee
(Completed in 2015)	Burnaby, Canada	Member
7. Mohd Saiyidi Mokhtar	Edith Cowan University	External examiner
Mat Roni	Perth, Australia	
(Completed in 2015)		
8. George Lee	Simon Fraser University	Supervisor
(Completed in 2015)	Burnaby, Canada	
9. Mohamad Azmi	Edith Cowan University	External examiner
Bin Nias Ahmad	Perth, Australia	
(Completed in 2016)		
10. Wiwik Supratiwi	Universitas Airlangga	Co-Supervisor
(Completed in 2019)	Surabaya, Indonesia	
11. Zhuoyi Zhao	Wilfrid Laurier University	External examiner
(Completed in 2021)		
12. Lisa Ricci	Simon Fraser University	Supervisory Committee

Peer Recognition:

Editorial Board: Management Accounting Frontiers (2023-2026)
Editorial Board: Accounting Perspectives (2020-2023)
Editorial Board: Contemporary Accounting Research (2010-2017)
Editorial Board: Asia Pacific Journal of Accounting and Finance (2015-present)
Editorial Board: Jurnal Akuntansi Keuangan Indonesia (Indonesian Journal of Accounting and Finance (2008-present)
Editorial Board: Gadjah Mada International Journal of Business (2017-present)
Editorial Board: Shirkah: Journal of Economics and Business (2018-present)
Editorial Board: Accountability Journal (2018-present)
Scientific Committee: 2010 Canadian Academic Accounting Association Annual Conference
Ad-hoc Reviewer: Behavioral Research in Accounting (2008-Present)
Ad-hoc Reviewer: Management Accounting Research (2016-present)
Ad-hoc Reviewer: Accounting Perspective (2005-Present)
Ad-hoc Reviewer: The International Journal of Accounting (2004-Present)
Ad-hoc Reviewer: Journal of International Accounting Research (2015-Present)
Ad-hoc Reviewer: International Journal of Accounting and Information Management (2008-Present)
Ad-hoc Reviewer: Canadian Journal of Administrative Science (2007-Present)
Editorial Board: Indonesian Accounting Research Journal (1997 – 2001)

Membership in the Academic Community:

European Accounting Association	2005-Present
Canadian Accounting Association	2004-Present
The Accounting and Finance Association of Australia and New Zealand	2004-Present
Asian Academic Accounting Association	2002-Present
American Accounting Association	1999-Present

Indonesian Accounting Association

1988-Present

Service to Simon Fraser University

Tenure and Promotion Committee	May 2022-April 2023
Equity, Diversity and Inclusion Committee	April-May 2022
Graduate Curriculum Committee	September 2019-August 2023
Undergraduate appeal committee	September 2019-August 2020
Appointment Committee	May 2018-August 2019
Chair of Accounting Area Appointment Committee	September 2017-December 2017
Graduate Programs Curriculum Committee	September 2017-August 2018
Nominations Committee	September 2017-August 2018
Faculty College	September 2017-August 2019
Teaching Effectiveness Committee	September 2015-August 2016
Tenure and Promotion Committee	May 2015-April 2016
Teaching Awards Committee	September 2015-August 2016
SFU Senator	May 2013-April 2016
Teaching Awards Committee	September 2013-August 2014
Academic Appeals Committee	September 2012-September 2013
Academic Appeals Committee	September 2011-August 2012
Senate Committee on International Activities	June 2011-May 2012
Accounting Area Coordinator:	September 2009-August 2011
Tenure and Promotion Committee	September 2008-August 2009
Academic Appeal Committee	September 2008-August 2009
Accounting Area Coordinator	September 2006-August 2007
Tenure and Promotion Committee	September 2005-August 2006

Research Grant:

<u>Grant/Institutions</u>	<u>Amount</u>	<u>Year</u>
Social Sciences and Humanities Research of Canada (SSHRC) (with Hwee Cheng Tan)	\$10,000	2020-2023
CPA British Columbia	\$10,000	2020-2023
CPA Canada (with Karel Hrazdil and Irene Gordon)	\$5,000	2017-2019
Institute of Chartered Professional Accountants of British Columbia	\$2,500	2016-2017
JCU Singapore Conference grant	\$5,000	2015
Institute of Chartered Accountants British Columbia, Canada	\$5,000	2013-2015

Research Grant SSHRC	\$6,153	2010-2012
Institute of Chartered Accountants British Columbia, Canada	\$5,000	2009-2010
Nanyang Technological University Singapore (With Billy Hu)	\$3,300	2008-2010
CMA/CAAA Research Grant Certified Management Accountant of Canada	\$8,000	2006-2007
Simon Fraser University Research Grant (with Chen, Y., Emby, C.N., Gordon, I., and Sapiro, D.)	\$9,000	2006
Research Grant SSHRC (with Y. Chen)	\$11,774	2006-2008
Research Grant SSHRC	\$3,696	2003-2005
CIERA Conference Grant University of Illinois, USA	US\$ 1,100	2003
President's Research Grant Simon Fraser University	\$10,000	2001-2003
Research Grant International Federation of Accountants (IFAC) New York, USA (with Howard Armitage)	US\$5,000	1996-1997

Teaching and Research Interests

Teaching: Managerial Accounting, International Accounting, Financial Accounting, Management Control System, Corporate Finance, Research Methodology.
Research: Judgment in Decision Making, International Accounting, Strategic Management Accounting, Performance Measurement and Productivity, Innovation in Management Accounting, Corporate Governance, Corporate Disclosure, Environmental Accounting.