EVA K. JERMAKOWICZ, Ph.D., CPA

College of Business Department of Accounting Tennessee State University 330 10th Avenue N Nashville, TN 37203

EDUCATION

Ph.D. Economics (Accounting) Warsaw Technical University, 1982

B.A./M.A. Economics University of Warsaw, 1973

MBA Accounting, Economics, Management

Scuola Superiore Enrico Mattei (ENI), Milan, Italy, 1977-78

E-mail: ejermakowicz@tnstate.edu

B.A. Accounting University of Southern Indiana, 1987 (to meet U.S. requirements for the CPA exam)

CERTIFICATIONS

Certified Public Accountant (CPA, active: TN), 1989

PROFESSIONAL EXPERIENCE

Interim Chair, Department of Accounting, Tennessee State University, 2021-present Professor, Chair of the Department of Accounting, Tennessee State University, 2007 – 2015 Professor, Department of Accounting, Tennessee State University, 2007 – present Professor, University of Southern Indiana, College of Business, 2004 – 2007 Associate Professor, University of Southern Indiana, School of Business, 1998-2004 Bristol-Myers Squibb Company, June-August 2001, Global Financial Reporting and Analysis Department, Faculty Internship

Assistant Professor, University of Southern Indiana, School of Business, 1987-1998 Assistant Professor, Warsaw Technical University, Institute of Economic Sciences, 1982-1985 Instructor, Senior Instructor, Warsaw Technical University, 1973-1982

COURSES TAUGHT

International Accounting, Advanced Accounting I, II, Consolidation Accounting, Auditing, Managerial Accounting/Controllership, Financial Reporting & Analysis, Accounting and Business Decisions, Cost Accounting, Accounting Theory, Intermediate Accounting I, II, Accounting Principles I, II, International Finance, Business Finance, Global Economics, Macroeconomics, Microeconomics.

AREAS OF INTEREST

Teaching: International Accounting, Advanced Accounting, Financial Reporting & Analysis,

Management Accounting

Research: International Accounting

DISTINCTIONS AND FELLOWSHIP

2021 The Ian Hague Award for Outstanding Service to the International Accounting Section of the American Accounting Association.

2019 Highly Commended Award from the *International Journal of Accounting and Information Management* for the paper "Financial Statement Effects of Adopting IFRS: The Canadian Experience."

Senior Associate Editor PSU Research Review: An International Journal 2018-Present

Accounting Advisory Board Member-Prince Sultan University, Riyadh, Saudi Arabia, 2019-Present

"Best Paper Award" for the paper "Sustainability Reporting Insights: The Case of Ford Motor Company", 2018 Northeast Region Meeting of the American Accounting Association, October 18-20, Greenwich, CT.

"Best Education Paper Award" for the paper "DaimlerChrysler: Adopting IFRS Accounting Policies", 2012 Midwest Meeting of the American Accounting Association, October 11-13, Saint Louis, MO.

2010 TSU College of Business "Research Award"

"Best Paper Award" for the paper "The Value Relevance of Accounting Income Reported by DAX-30 German Companies, 10th World Congress of Accounting Educators, Istanbul, Turkey, November 2006.

Certificate of Merit from the Institute of Management Accountants for the manuscript "European Accounting Revolution and Its Implications" published in *Strategic Finance*, March 2006 issue, with the title "IFRS and You. What are the implications of the European accounting revolution?"

Excellence through Engagement Sabbatical Leave founded by the Lilly Endowment for fall 2006 for the project "The Development of International Interdisciplinary Case Studies."

The J. William Fulbright Research Award under the European Union Affairs Research Program for the project "Convergence of National Accounting Practices with International Accounting Standards in the European Union," EIASM, Brussels, Belgium, academic year 2003-2004.

Phenomenal Woman of USI and the Community Award, 2003.

Indiana CPA Leadership Cabinet 2003-2006.

Bristol-Myers Squibb Company – Faculty Internship, Summer 2001.

The J. William Fulbright Teaching Award - Spring semester 1997, Poland.

"Best Paper Award", Second World Business Congress, Turku, Finland, June 6, 1993.

World Bank: Course on Development Policy and Public Sector Restructuring. Tokyo, Japan, 1992.

United Nations Umbrella Program: Warsaw, Poland, 1991

Ministry of Finance: Advisor to the Minister, Warsaw, Poland, 1991-1992

Ministry of Privatization: Advisor to the Minister on financial restructuring of public sector enterprises, Warsaw, Poland, 1992.

Research Award on Industrial Innovation. Ministry of Science and Higher Education, Poland, 1983.

- Visiting Scholar, Humboldt University, Berlin, Germany, Spring 1980.
- Visiting Scholar, Scuola Superiore Enrico Mattei (ENI), Milan, Italy, 1977-1978.

REFEREED JOURNAL PUBLICATIONS

- Nurunnabi, M., H. Donker, and E. Jermakowicz. 2022. The Impact of Mandatory Adoption of IFRS in Saudi Arabia. *Journal of International Accounting, Auditing and Taxation*, accepted for publication.
- Bremser, Wayne G., Eva K. Jermakowicz and Alan Reinstein. 2021. Sustainability Reporting Insights: The Case of Ford Motor Company. *Issues in Accounting Education*, ISSUES-18-032.
- Nurunnabi, M., E. Jermakowicz, and H. Donker. 2020. Implementing IFRS in Saudi Arabia: Evidence from Publicly Traded Companies. *International Journal of Accounting and Information Management* 2020 28(2), pp. 243-273.
- Nurunnabi, M., H. Donker, and E. Jermakowicz. 2020. Joint audits and mutual ties of audit firm networks. *Business Horizons*, May 2020 63(4), pp. 435-449.
- Jermakowicz, E., C. Chen, and H. Donker. 2018. Financial Statement Effects of Adopting IFRS: The Canadian Experience. *International Journal of Accounting and Information Management*, 26(4), pp. 466-491.
- Jermakowicz, E. K., Epstein, B. J and Ramamoorti, S. 2018. CAM versus KAM A Distinction without a Difference? Making Judgments in Reporting Critical Audit Matters. *The CPA Journal*. February 2018, 88(2), pp. 34-40.
- Shoaf, V., E. Jermakowicz, and B. J. Epstein. 2018. Toward Sustainability and Integrated Reporting. *Review of Business: Interdisciplinary Journal on Risk and Society, 38*(1), 1–15.
- Holtzblatt, M., E. K. Jermakowicz, and B. J. Epstein. 2015. Tax Heavens: Methods and Tactics for Corporate Profit Shifting. *International Tax Journal*, Vol. 41, No. 1, pp. 33-44.
- Jermakowicz, E., A. Reinstein, and N. T. Churyk. 2014. IFRS Framework-Based Case Study: DaimlerChrysler Adopting IFRS Accounting Policies. *Journal of Accounting Education*. Volume 32, Issue 3, 2014, pp. 288-304.
- Harris, P., E. Jermakowicz and B. J. Epstein . 2014. A Comprehensive Illustration of U.S. GAAP Conversion to IFRS. *The CPA Journal*. Volume 84, No. 1, January, pp. 20-29.
- Jermakowicz, E. K., R. D. Hayes, and S. B. Shanklin. 2012. Condorsement: Assimilating IFRS into U.S. GAAP. *Tennessee CPA Journal*. May/June 2012, Volume 57, No. 3: 16-19.
- Jermakowicz, E. and R. Hayes. 2011. Framework-Based Teaching of IFRS: The Case of Deutsche Bank. Learning Objectives and Implementation Guidance. *Accounting Education: an international journal*. Volume 20, No. 4, pp. 399-413.
- Jermakowicz, E. and R. Hayes. 2011. Framework-Based Teaching of IFRS: The Case of Deutsche Bank. Teaching Notes. *Accounting Education: an international journal*. Volume 20, No. 4, pp. 387-397.
- Jermakowicz, E. and R. Hayes. 2011. Framework-Based Teaching of IFRS: The Case of Deutsche Bank. *Accounting Education: an international journal*. Volume 20, No. 4, pp. 371-385.
- Jermakowicz, E. and B. Epstein. 2011. Accounting Policy Options in IFRS. *The CPA Journal* (August). Vol. 81, No. 8: 2-8.

- Jermakowicz, E, and B. Epstein. 2010. IFRS for SMEs: An Option for U.S. Companies? *Review of Business* (Spring), Vol. 30, No. 2: 72-79.
- Hayes, Robert D, Eva K. Jermakowicz, and Richard L. Banham. 2010. Can Private Entities Lead Conversion to IFRS in the United States? *Tennessee CPA Journal*. March/April 2010.
- Gornik-Tomaszewski, Sylwia and Eva K. Jermakowicz. 2010. Adopting IFRS: Guidance for U.S. Entities Under IFRS 1. *The CPA Journal*. March 2010, Vol. 80, No. 3:12-18.
- Epstein, Barry J., and Eva K. Jermakowicz. 2009. IFRS Converges to U.S. GAAP on Segment Reporting. *Journal of Accountancy*. Vol. 207, Issue 4, April 2009, p. 50.
- Jermakowicz, Eva K. and Barry J. Epstein. 2008. Joining the world: US companies adopting IFRS. Butterworths Journal of International Banking and Financial Law. Volume 23, No.11, December 2008.
- Vlady, Svetlana and Eva K. Jermakowicz. 2008. Foreign Currency Translation: New Accounting Standards in Australia. *International Journal of Case Method Research & Application*. Volume 20, Issue No. 4, December 2008.
- Epstein, Barry J., and Eva K. Jermakowicz. 2008. Interest Capitalization. One Small Step Toward Convergence. *Journal of Accountancy*. May 2008.
- Epstein, Barry J., and Eva K. Jermakowicz. 2008. Global Financial Reporting. The Growing Prominence of IFRS: Implications for Transactional Attorneys. *Business Law International*, Vol. 9, No. 1: 12-27.
- Jermakowicz, Eva. K., Prather-Kinsey, Jenice, and Ingeborg Wulf. 2007. The Value Relevance of Accounting Income Reported by DAX-30 German Companies. *Journal of International Financial Management and Accounting*, Volume 18, No. 3.
- Epstein, Barry J., and Eva K. Jermakowicz. 2007. International Standards for Small and Medium-Sized Entities. *The CPA Journal*. October 2007, Vol. 77, No. 10: 38-40.
- Epstein, Barry J., and Eva K. Jermakowicz. 2007. The IFRS are Coming! International Accounting Convergence: Implications for Securities Lawyers and Other Professionals. *Bloomberg Law Reports. Securities Law.* Vol. 1, No. 29 (Featured Article)
- Jermakowicz, Eva K., and Sylwia Gornik-Tomaszewski. 2006. Implementing International Financial Reporting Standards from the perspective of European publicly traded companies. *Journal of International Accounting, Auditing and Taxation*. Volume 15, Number 2 (the top article in the Journal: Oct.-Dec. 2006 ScienceDirect).
- Alexander, David, and Eva K. Jermakowicz. 2006. A True and Fair View of the Principles/Rules Debate. *Abacus*. Vol.42. No.2: 132-164.
- Jermakowicz, Eva K., and Sylwia Gornik-Tomaszewski. 2006. IFRS and You. What are the implications of the European accounting revolution? *Strategic Finance*. March: 42-48 (Certificate of Merit Award).
- Jermakowicz, Eva K., and Sylwia Gornik-Tomaszewski 2005. The Brave New World of IFRS. *Financial Executive*. November 2005.
- Jermakowicz, Eva K. 2004. Effects of Adoption of International Financial Reporting Standards in Belgium: The Evidence from BEL-20 Companies. *Accounting in Europe*, Volume 1.
- Gornik-Tomaszewski, Sylwia, and Eva K. Jermakowicz. 2004. Inconsistent Standards Remain for

- Accounting for Financial Instruments. Bank Accounting & Finance, Volume 17, Number 6.
- Jermakowicz, Eva K., and Sylwia Gornik-Tomaszewski. 2003. IASB Issues a Standard on First-Time Adoption of International Financial Reporting Standards. *Bank Accounting & Finance*. Volume 17, Number 1: 47-54.
- Jermakowicz, Eva K., and Brian McGuire. 2002. Rules-Based versus Principles-Based Accounting Standards: Potential Impact on Financial Reporting. *Perspective*. Autumn 2002.
- Jermakowicz, Eva K. 2002. The New Accounting Standards in Poland Vis-à-Vis the International Accounting Standards and U.S. GAAP. *Journal of Accounting and Finance Research*. Volume 10, Number 4.
- Jermakowicz, Eva K., Jane A. Johansen, Carl L. Saxby, and Daniel E. Wade. 2002. Accounting Practitioners' Opinions on the Composition of 150-Hour Accounting Programs. *Journal of Accounting and Finance Research*. Volume 10, Number 2.
- Gornik-Tomaszewski, Sylwia, and Eva K. Jermakowicz. 2001. Accounting-Based Valuation of Polish Listed Companies. *Journal of International Financial Management & Accounting*. Vol.ume12, Number 1: 50-74.
- Jermakowicz, Eva K., and Sylwia Gornik-Tomaszewski (1998). Information Content of Earnings in the Emerging Capital Market: Evidence from the Warsaw Stock Exchange. *Multinational Finance Journal*. Volume 2, Number 3.
- Jermakowicz, Eva K., and Robert J. Hartl (1996). Price Earnings Research and the Eastern European Capital Markets: The Case of Poland. *Journal of Accounting and Finance Research*. (2) 2.
- Jermakowicz, Eva K., and Dolores F. Rinke (1996). The New Accounting Standards in the Czech Republic, Hungary, and Poland vis-à-vis International Accounting Standards and European Union Directives. *Journal of International Accounting, Auditing and Taxation*, Volume 5, Number 1.
- Jermakowicz, Eva K., and Abbas Foroughi (1996). Business School Students: The Importance of Basic Knowledge for an Accounting Course. *Theoretical and Practical Aspects of Management*, Volume I.
- Rinke, Dolores F., and Eva K. Jermakowicz (1995). The Development of the Accounting Profession in Hungary, Poland, and the Czech Republic. Socialiniai Moksali. *Ekonomika*, Number 3(4).
- Jermakowicz, Eva K., and Walter W. Jermakowicz (1994). Business Valuation in the Privatization Process. *Multinational Business Review*, Volume II, Number I.
- Jermakowicz, Walter W., and Eva K. Jermakowicz (1993). Privatization in Poland. First Results. Theoretical and Practical Aspects of Management, Volume 4.

BOOKS

- Burton, F. G. and E. K. Jermakowicz. 2015. International Financial Reporting Standards: A Framework-Based Perspective, Routledge/Francis & Taylor, 828 pages.
- Epstein, B. J., and E. K. Jermakowicz. 2010-11. Interpretation and Application of International Financial Reporting Standards for Indian Companies. Wiley, 1398 pages.
- Wulf, Inge, Eva K. Jermakowicz and Andreas Eiselt. 2010. International Financial Reporting Standards Dictionary German/English. Wiley.

- Epstein, Barry J., and Eva K. Jermakowicz. 2010. Interpretation and Application of International Financial Reporting Standards. Wiley, 1328 pages.
- Epstein, Barry J., and Eva K. Jermakowicz. 2009 Interpretation and Application of International Financial Reporting Standards. Wiley.
- Epstein, Barry J., and Eva K. Jermakowicz. 2008 Interpretation and Application of International Financial Reporting Standards. Wiley.
- Epstein, Barry J., and Eva K. Jermakowicz. 2007 Interpretation and Application of International Financial Reporting Standards. Wiley.
- Epstein, Barry J., and Eva K. Jermakowicz. IFRS Policies and Procedures (2008). Wiley.

CHAPTERS IN A BOOK

- Jermakowicz, E. and R. Hayes. 2012. Framework-Based Teaching of IFRS: The Case of Deutsche Bank. Teaching IFRS. Edited by Richard M.S. Wilson and Ralph W. Adler. Routledge: 75-117.
- Jermakowicz, E. K. 2008. Effects of Adoption of International Financial Reporting Standards in Belgium: The Evidence from BEL-20 Companies. *International Financial Reporting Standards*, Editors: Christopher W. Nobes and David Alexander. Routledge.
- Jermakowicz, Eva K., and Dolores F. Rinke 2004. The New Accounting Standards in the Czech Republic, Hungary, and Poland vis-à-vis International Accounting Standards and European Union Directives. Developments in Country Studies in International Accounting Europe. . Routledge. 73-87.

OTHER PUBLICATIONS

- Epstein, Barry J., and Eva K. Jermakowicz. (2020). Coping with the Consequences of COVID-19: Redoubling Attention to the Professional Standards. MI Asia Pacific News.
- Epstein, Barry J., and Eva K. Jermakowicz. (2010). International Financial Reporting Standards for Small and Medium-Sized Entities. MI Asia Pacific News.
- Jermakowicz, Eva K., and Homiyar Wykes (2009). Toward global standards on consolidation and recognition. *Financial Executive*. September 2009 issue. Financial reporting: Ellen M. Heffes.
- Jermakowicz, Eva K. (2008). Effects of Adoption of International Financial Reporting Standards in Belgium: The Evidence from BEL-20 Companies. *International Financial Reporting Standards*. Editors: Christopher W. Nobes and David Alexander. Routledge.
- Hayes, D. Robert, and Eva K. Jermakowicz. (2008). Tennessee Companies May be Allowed to Report under International Financial Reporting Standards Sooner than Many Think. Nashville Area Business and Economic Review, Fall 2008.
- Jermakowicz, Eva K., and Allen Hunt. (2005). Private Companies Face Financial Reporting Dilemma. *Evansville Business Journal*. September issue.
- Jermakowicz, Eva K. (2004). Sarbanes-Oxley Act has worldwide impact. *Evansville Business Journal*. December issue.
- Jermakowicz, Eva K., and Dolores F. Rinke (2004). The New Accounting Standards in the Czech Republic, Hungary, and Poland vis-à-vis International Accounting Standards and European Union Directives. *Developments in Country Studies in International Accounting Europe.*The New Library of International Accounting. Series Editor: Christopher W. Nobes.

- Jermakowicz, Eva K., and Dolores F. Rinke (1994). Comparative Analysis of New Accounting Standards in Hungary, Poland, and the Czech and Slovak Federal Republics with International Accounting Standards and the European Community Directives. The New Europe: Recent Political and Economic Implications for Accountants and Accounting. Center for International Education and Research in Accounting, University of Illinois at Urbana Champaign.
- Jermakowicz, Walter W., Eva K. Jermakowicz, and Beata Konska (1994). Management Contracts as a Restructuring Tool: the Polish Experience. *Privatization through Restructuring*. C.E.E.P.N., Economic Development Institute of the World Bank.
- Jermakowicz, Eva K., and Walter W. Jermakowicz (1993). Approaching Business Valuation in the Polish Privatization Program. *Valuation and Privatization*. Organization for Economic Cooperation and Development (OECD), Paris.

PROCEEDINGS

- Nurunnabi, M., H. Donker, and E. Jermakowicz. 2021. Financial Statements Effects of Adopting IFRS in Saudi Arabia. 2021 Annual Meeting of the American Accounting Association.
- Nurunnabi, M., H. Donker, and E. Jermakowicz. 2020. The Effect of Adopting IFRS in Saudi Arabia on the Comparability and Relevance of Financial Reporting. 2020 Annual Meeting of the American Accounting Association. Atlanta, GA., August, 8-12.
- Nurunnabi, M., H. Donker, and E. Jermakowicz. 2020. The Effect of Adopting IFRS in Saudi Arabia on the Comparability and Relevance of Financial Reporting. 2020 Mid-Year Meeting of the International Accounting Section of the American Accounting Association. Orlando, Fl., January, 22-24.
- Nurunnabi, Mohammad. and Eva K. Jermakowicz (2019). Implementing IFRS in Saudi Arabia: Evidence from Publicly Traded Companies. 2019 Annual Meeting of the American Accounting Association, San Francisco, CA, August 9-14.
- Nurunnabi, Mohammad. and Eva K. Jermakowicz (2019). Implementing IFRS in Saudi Arabia: Evidence from Publicly Traded Companies. 2019 Mid-Year Meeting of the International Accounting Section of the American Accounting Association. Miami, Fl., January, 2019.
- Bremser, Wayne G., Eva K. Jermakowicz and Alan Reinstein. (2018). Sustainability Reporting Insights: The Case of Ford Motor Company. 2018 Congress of the European Accounting Association, May 30-June 1, 2018, Milan, Italy.
- Bremser, Wayne G., Eva K. Jermakowicz and Alan Reinstein. (2018). Sustainability Reporting in the Automobile Industry: The Case of Ford Motor Company. Mid-Year Meeting of the International Accounting Section of the American Accounting Association, January 18-20, 2018, Long Beach, CA.
- Jermakowicz, E., C. Chen, and H. Donker (2017). Financial Statement Effects of Adopting IFRS: The Canadian Experience. 2017 Annual Congress of the European Accounting Association. Valencia, Spain, May 10-12, 2017.
- Brands, K. M. and E. K. Jermakowicz (2016). SABMiller plc: The Case for Sustainability. 2016 Mid-Year Meeting of the International Accounting Section of the American Accounting Association. New Orleans, LA, February, 2016.
- Chen, Chun-Da, Eva K. Jermakowicz and Han Donker (2015). Value Relevance and the Adoption of IFRS: The Canadian Experience. 2015 Annual Meeting of the American Accounting

- Association. Chicago, IL, August 8-12, 2015.
- Jermakowicz, Eva K. and Chun-Da, Chen (2014). Adopting IFRS in Canada: The Impact on TSX Top 100 Firms. 12th World Congress of Accounting Educators and Researchers in Florence, Italy, November 13-15, 2014.
- Jermakowicz, Eva K., Alan Reinstein and Natalie T. Churyk (2014). IFRS framework-based case study: DaimlerChrysler Adopting IFRS Accounting Policies. 2014 Annual Meeting of the American Accounting Association. Atlanta, GA, August 2-6, 2014.
- Jermakowicz Eva K. and Chun-Da Chen (2014). Adopting IFRS in Canada: The Impact on TSX Top 100 Firms. 2014 Annual Meeting of the American Accounting Association. Atlanta, GA, August 2-6, 2014.
- Jermakowicz, Eva K., Alan Reinstein and Natalie T. Churyk (2013). DaimlerChrysler: Adopting IFRS Accounting Policies. 2013 Annual Meeting of the American Accounting Association. Anaheim, CA, August 3-7, 2013.
- Chen, Chun-Da, Eva K. Jermakowicz and Han Donker (2013). The Financial Statement Effects of Adopting IFRS by S&P /TSX 60 Canadian Companies. 2013 Southeast Meeting of the American Accounting Association, Nashville, TN, April 4-6, 2013.
- Jermakowicz, Eva K., Alan Reinstein and Natalie T. Churyk (2012). DaimlerChrysler: Adopting IFRS Accounting Policies. 2012 Midwest Meeting of the American Accounting Association. St. Louis, MO, October 11-13, 2012 (Best Education Paper Award).
- Jermakowicz, Eva K., Dolores F. Rinke and Dimeta Smith (2012). Siemens AG: Converting U.S. GAAP Financial Statements to IFRS. 2012 AAA Annual Meeting, Washington, DC, August 4-8, 2012.
- Jermakowicz, Eva K. and Alan Reinstein (2010). Using Case Studies to Learn IFRS: DaimlerChrysler's Conversion from U.S. GAAP to IFRS. 2010 Annual Meeting of the American Accounting Association. San Francisco, CA, July 31- August 4, 2010.
- Jermakowicz, Eva K. and Alan Reinstein (2010). Using Case Studies to Learn IFRS:

 DaimlerChrysler's Conversion from U.S. GAAP to IFRS. Annual Congress of the European Accounting Association. Istanbul, Turkey, May 19-21, 2010.
- Jermakowicz, Eva K., Dolores F. Rinke and Dimeta Smith (2010). Financial Statement Impacts of Transition from U.S. GAAP to IFRS: The Case of Siemens AG. Proceedings of the Southeast AAA Meeting, Mobile, Alabama, April 8-10, 2010.
- Hayes, Robert D. and Eva K. Jermakowicz. (2009). Transition from US GAAP to IFRS: The Case of Deutsche Bank. Annual Meeting of the American Accounting Association. New York, NY, August 1-5, 2009.
- Banham, Richard, and Eva K. Jermakowicz (2009). Transition from US GAAP to IFRS: A Managerial Case employing Daimler AG's Conversion to IFRS Disclosures to Ford and GM. Proceedings of the 2009Southeast AAA Meeting, University of Mississippi, MI, May 2009.
- Jenice Prather-Kinsey, Jermakowicz, Eva K.and Thierry Vongphanith. (2008). Capital Market Consequences of European Firms' Mandatory Adoption of IFRS. Annual Meeting of the American Accounting Association. Anaheim, CA, August 3-6.
- Vlady, Svetlana and Eva K. Jermakowicz (2008). Foreign Currency Translation: A Case Study Based on New Accounting Standards in Australia. 25th International Conference of the World Association for CaseMethod Research. Edinburgh, Scotland.

- Jenice Prather-Kinsey, Jermakowicz, Eva K.and Thierry Vongphanith. (2008). Capital Market Consequences of European Firms' Mandatory Adoption of IFRS. Annual Congress of the European Accounting Association. Rotterdam, Netherlands, April 23-25.
- Jermakowicz, Eva K, and Svetlana Vlady (2007). Foreign Currency Translation: A Case Study Based on New Accounting Standards in Australia. Annual Meeting of the American Accounting Association, Chicago, Illinois.
- Jenice Prather-Kinsey, Jermakowicz, Eva K and Thierry Vongphanith (2007). "Book Values, Cost of Equity Capital and Information Content of Earnings Announcements for European Companies Voluntarily Reporting under IFRS. Annual Meeting of the America Accounting Association, Chicago, Illinois.
- Jermakowicz, Eva K., Jenice Prather-Kinsey, and Thierry Vongphanith (2007). "The impact of adoption of IFRS: Evidence from early adopters in Europe. " 30th Annual Congress of the European Accounting Association, Lisbon, Portugal.
- Jermakowicz, Eva K, and Svetlana Vlady (2007). International Accounting Convergence on Foreign Currency Translation: IFRS Compared to Australian IFRS and U.S. GAAP. Southeast Regional Meeting of the America Accounting Association, Atlanta, Georgia.
- Jermakowicz, Eva K., Jenice Prather-Kinsey, and Inge Wulf (2006). "The Value Relevance of Accounting Income Reported by DAX-30 German Companies." 10th World Congress of Accounting Educators. Istanbul, Turkey (Best Paper Award).
- Jermakowicz, Eva K., and Inge Wulf (2006). "Adoption of International Financial Reporting Standards by DAX-30 Companies." 29th Annual Congress of the European Accounting Association. Dublin, Ireland.
- Alexander, David, and Eva Jermakowicz (2006). "A true and fair view of the principles/rules debate." 29th Annual Congress of the European Accounting Association. Dublin, Ireland.
- Jermakowicz, Eva K., and Inge Wulf (2006). "Accounting Internationalization in Germany: The Case of DAX-30 Companies." 46th Annual Midwest Regional Meeting of the American Accounting Association, Chicago, IL.
- Jermakowicz, Eva K., and Sylwia Gornik-Tomaszewski (2005). "A Survey of European Companies Implementing International Financial Reporting Standards." Annual Meeting of the American Accounting Association, San Francisco, CA.
- Alexander, David, and Eva K. Jermakowicz (2004). "A Principles-Based Approach to the Principles-Based Approach." 27th Annual Congress of the European Accounting Association. Prague, Czech Republic.
- Gornik-Tomaszewski, Sylwia, and Eva K. Jermakowicz (2004). "Cooperation between FASB and IASB and Its Potential Impact on the Materiality of Form 20-F Reconciliation." Northeast Regional AAA Meeting, Albany, New York.
- Jermakowicz, Eva K., and Sylwia Gornik-Tomaszewski (2003). "The Impact of International Financial Reporting Standards on U.S. GAAP." Workshop on Implementing IFRS. Brussels, Belgium.
- Jermakowicz, Eva K. (2003). "International Convergence of Accounting Standards: Recent FASB and IASB Projects." 2003 Academy of Business & Administrative Sciences International Conference. Brussels, Belgium.
- Gornik-Tomaszewski, Sylwia, Eva K. Jermakowicz, and Dolores F. Rinke (2003). "Information Content of Earnings in the Emerging Capital Market: Evidence from the Budapest Stock

- Exchange." XXVI Annual Congress of the European Accounting Association. Seville, Spain.
- Jermakowicz Eva K., Brian L. McGuire, Andrea L. Daub and Anna M. Green (2003). "An Empirical Study of Practitioners' Views on Accounting Internationalization." American Accounting Association. 43rd Annual Midwest Regional Meeting. St. Louis, Missouri.
- Jermakowicz Eva K., Brian L. McGuire, Anna M. Green and Andrea L. Daub (2003). "Accounting Internationalization and Harmonization: Current Trends and Future Prospects." Annual Meeting of the American Academy of Accounting and Finance. New Orleans, Louisiana.
- Jermakowicz Eva K. (2002). "The Internationalization of Accounting Principles in Poland." Proceedings of the American Accounting Association 42nd Annual Midwest Regional Meeting. Milwaukee, Wisconsin.
- Jermakowicz Eva K. (2001). "The New Accounting Standards in Poland Vis-à-Vis the International Accounting Standards and U.S.GAAP." American Academy of Accounting and Finance. New Orleans, Louisiana.
- Jermakowicz Eva K. (2001). "Differences in the Accounting Standards in Poland and the United States vis-à-vis International Accounting Standards." 4th International Conference "Enterprise in Transition." Split- Hvar, Croatia.
- Jermakowicz Eva K., Jane A. Johansen and Daniel E. Wade (2000). "Accounting Practitioners' Opinions on the Composition of 150-Hour Accounting Programs." 2000 Annual Meeting of the American Academy of Accounting and Finance. New Orleans, Louisiana.
- Jermakowicz, Eva K. (2000). "The Development of the Accounting Profession in Hungary, Poland, and the Czech Republic." VI ICCEES World Congress. Tampere, Finland.
- Jermakowicz, Eva K., Phillip Goss, and Dolores F. Rinke (1999). "Earnings and Stock Returns: Evidence from the Warsaw Stock Exchange." 1999 International Conference of the Academy of Business Administration. London, England.
- Jermakowicz, Eva K., and Victoria Krivogorsky (1998). "Comparative Analysis of New Accounting Standards in Poland and Russia with International Accounting Standards." 1998 National Conference of the Academy of Business Administration. Toronto, Canada.
- Jermakowicz, Eva K. (1998). "The Internationalization of Accounting Standards in China, Poland, and Russia." 1998 International Conference Academy of Business Administration. Barcelona, Spain.
- Jermakowicz, Eva K., and Dolores F. Rinke (1997). "Differences in Auditing Practices in the United States, Hungary, Poland, and Russia." 20th Annual Congress of the European Accounting Association. Graz, Austria.
- Rinke, Dolores F., and Eva K. Jermakowicz (1996). "Consolidated Financial Statements During Privatization." 1996 Midwest Regional Meeting of the American Accounting Association. Kansas City, Missouri.
- Jermakowicz, Eva K., and Dolores F. Rinke (1995). "Harmonization of Accounting Standards in Eastern Europe." Innovation, Technology, and Information Management for Global Development and Competitiveness. 4th Business Congress. Istanbul, Turkey.
- Jermakowicz, Eva K., and Dolores F. Rinke (1995). "The Development of the Accounting Profession in Hungary, Poland and the Czech and Slovak Republics." 1995 Midwest Regional Meeting of the

- American Accounting Association. Dearborn, Michigan.
- Jermakowicz, Eva K., and Dolores F. Rinke (1994). "The New Accounting Standards in Central and Eastern Europe vis-à-vis the International Accounting Standards and the European Community Directives." The 17th Annual Congress of the European Accounting Association, Venice, Italy.
- Rinke, Dolores F., and Eva K. Jermakowicz (1994). "An Investigation of Financial Reporting Issues in Hungary, Poland, Czech and Slovak Federal Republics." 1994 International Academy of Business Administration. London, England.
- Mangold, LuAnn B., Pavlos Michaels, and Eva K. Jermakowicz (1994). "The Single European Market: Macroeconomic Issues and Prospects." 1994 Mid-South Academy of Economics and Finance, Nashville, Tennessee.
- Mangold, LuAnn B., Eva K. Jermakowicz, Pavlos Michaels, and George Siekkeris (1994). "The Impact of the Single European Market on the Cyprus Industries of Clothing, Shoewear and Leather Goods: Developments, Prospects, and Problems." 1994 Mid-South Academy of Economics and Finance. Nashville, Tennessee.
- Jermakowicz, Eva. K. and Pavlos Michaels (1993). "Valuing a Firm for Privatization Purposes in Poland and Greece." 1993 International Conference of the Academy of Business Administration. Maryland, U.S.A.
- Michaels, Pavlos, Eva K. Jermakowicz, and Walter W. Jermakowicz (1993). "Viable Marketing Strategies for Western Traders in Eastern Europe of the 1990's." Second World Business Congress. Managing East-West Business in Turbulent Times. Turku, Finland.
- Jermakowicz, Eva K., and Walter W. Jermakowicz (1993). "Business Valuation in the Privatization Process in Central European Economies: The Case of Poland." Contemporary Business Issues. 1993 National Conference of Academy of Business Administration, Las Vegas.
- Jermakowicz, Eva K., and Walter W. Jermakowicz (1993)."Mass Privatization Programs in the Czech and Slovak Federal Republic (CSFR), Poland, and the Federation of Russia." 29th Annual Meeting of the Academy of International Business Society of the Midwest Business Administration Association, Chicago.
- Jermakowicz, Walter W., and Eva K. Jermakowicz (1993). "The Vouchers' Market in the Russian Mass Privatization Program. 1993 International Conference Academy of Business Administration, Maryland, U.S.A.
- Jermakowicz, Walter W., and Eva K. Jermakowicz (1993). "Small Enterprise Privatization (SEP) in the Russian Federation in 1992." Second World Business Congress, Turku, Finland (best paper award among 210 submitted).
- Jermakowicz, Eva K., and Wojciech Batusiewicz (1992). "The Financing of Privatization through Restructuring." The Insider, No 25, January 22, 1992.
- Jermakowicz, Eva K., and Bozena Lisiecka-Zajac (1992). "Joint Ventures in Eastern Europe: Legal and Accounting Aspects." 15th Annual Congress of the European Accounting Association, Madrid, Spain.
- Jermakowicz, Eva K., and Abbas Foroughi (1992). "Impact of High School Accounting and Mathematics Education on Student Performance in the First College-Level Accounting Course." Decision Sciences: Theory and Application. 23rd Annual Conference of the Southwest Region Decision Sciences Institute. San Antonio, Texas.

- Jermakowicz, Walter W., and Eva K. Jermakowicz (1992). "Joint Venture Laws and Foreign Investment. (An Attempt at Taxonomy on a Sample of the East European Countries)." Contemporary Business Issues. 1992 National Conference of the Academy of Business Administration, Maryland.
- Jermakowicz, Eva K., and Walter W. Jermakowicz (1992). "Direct Foreign Investment: An Attempt at taxonomy on a Sample of the East European Countries." 1992 National Conference of the Academy of Business Administration. Las Vegas, Nevada.
- Jermakowicz, Eva K. (1983). "Rachunkowosc Funduszy w latach 80-tych: Implikacje Finansowe" (Nonprofit Accounting in the 1980's: Financial Implications). CINTE, 1983.
- Jermakowicz, Eva K. (1982). "Prognozowanie Innowacji" (The Forecast of Innovations). Instytut Nauk Ekonomiczno Społecznych (Zeszyty Naukowe).
- Jermakowicz, Eva K. (1981). "Metody prognozowania postepu technicznego" (Methods of Forecasting Technological Progress). Departament Badan, Rozwoju I Elektronizacji. Ministry of Machinery Industry. Warsaw, June 1981.
- Jermakowicz, Walter W., and Eva K. Jermakowicz (1979). "Need Assessment and Information Behavior in Innovation Processes in the Polish Machinery Industry. Institute of Economics and Social Sciences Publications. Warsaw Technical University. August 1979.
- "Metody zarzadzania sfera B&R we Francji (1975). (Methods of R&D Management in France). Center of Scientific and Technological Information, CINTE, No.49, 1975.
- Jermakowicz, Eva K. (1974) "Prognoza zapotrzebowania na kondensatory w przemysle polskim 1975-1980." (The Forecast of Demand for Conductors in Polish Industry 1975-1980). Centrum Naukowo-Produkcyjne Polprzewodnikow. Warsaw, 1974.

RESEARCH PROJECTS

- Convergence of International Financial Reporting Standards and U.S. GAAP. USI, 2002-Present.
- University Choices of Accounting Procedures: Implications for Accounting Policy. Warsaw Technical University, 1982 1984.
- Forecasting Research and Development Costs. Warsaw Technical University, 1981-1982.
- Financial Aspects and Methods of Forecasting of Technological Innovations, Institute of Economics and Social Sciences, Warsaw Technical University, 1980-1981.
- Need Assessment and Information Behavior in the Product Innovation Process, Team Member, 1978.
- Analysis of Twenty New Project Ideas Introduced into the Market by the Polish Machinery Industry, Warsaw Technical University (Team Member), 1977.
- The Features of Productive, Adaptive, and Creative Organizations, WTU, 1976.
- The Forecast of Demand for Conductors in Polish Industry, Warsaw, 1974.
- The Methods of Central Planning in France, Warsaw University, 1973-1974.

RESEARCH CONSULTANCY APPOINTMENTS

The Economic Impact of the New Harmony Bridge, USI, 2002.

NICOM Consulting Ltd: Consultant, 1992-2005.

World Bank: Seminar on International Accounting, Ramallah, Palestine, March, 1997.

World Bank: Seminar on Cost Accounting, Poland, October, 1992.

World Bank: Seminar on Financial Restructuring, Tokyo, Japan, March-April, 1991.

Ministry of Privatization: Advisor to the Minister, Warsaw, Poland, 1992.

Ministry of Finance: Advisor to the Minister, Warsaw, Poland, 1991-1992, consultant on accounting reforms in 1994, 2000.

GRANTS OBTAINED

Grant VITA Program, TSU 2013

- USI School of Business 2005 Faculty Research Grant: The Value Relevance of IFRS-Based Versus Domestic GAAP-Based Accounting Information.
- USI Faculty Research & Creative Work Award: International CMA and CFM Certifications. Academic year: 2002-2003.
- USI RISC Program: Faculty sponsor of the student research projects during the academic year: 2001-2002, 2002-2003
- USI Faculty Research & Creative Work Award: The 150-Hour CPA Requirement and Its Implication for Post-Baccalaureate Accounting Education. Academic year: 1998-1999.
- USI School of Business Summer 1998 Research Fellowship: A Test of Market Efficiency in Emerging Capital Markets.
- Grant: United Nations Development Program, for assistance in the process of establishing accounting and auditing standards for Poland. Fall 1991.
- Development Policy and Management, Public Sector Management and Restructuring, course organized by the Economic Development Institute of the World Bank in cooperation with the Japanese Foundation for Advanced Studies on International Development. Tokyo, Japan. April 1992.
- Grant: Ministry of Electronic Machinery Industry in Poland. Financial and Management Systems in the Polish Machinery Industry. Warsaw Technical University, 1980.
- Grant: Ministry of Electronic Machinery Industry. Poland: Financial Analysis of Twenty New Project Idea Introduced into the Market by the Polish Machinery Industry. Warsaw Tech. University, 1979.
- Grant: Polish Scientific Association: Need Assessment and Information Behavior in the Product Innovation Process. Part of the International Project coordinated by Professor K. Holt. University of Trondheim, Norway, 1978.

Grant, Polish Academy of Science: Comparative Research in Organizational Structures and Accounting Systems. CROS-Program 80. Scientific Secretary. 1977.

SERVICE

Tennessee State University

TSU Budget and Finance Committee, 2007 - Present

TSU Service Learning Committee, 2007 – 2015

College of Business, Strategic Planning Committee

College of Business, Student Recruitment and Retention Committee

College of Business, Graduate Policy Committee

College of Business, Assessment of Student Learning Committee

College of Business, Undergraduate Curriculum Committee

College of Business, Instructional Resources and Responsibilities Committee

College of Business, International Committee, 2017 – 2021

College of Business, Tenure and Promotion Committee.

University of Southern Indiana

USI Research Innovation Scholarship Creativity Grant Program Committee, 2002-2006

On-Campus Champion for the AICPA Student Affiliate Membership Program, 1997-2006

USI Economic Benefits Committee, 2000-2003

School of Business, Faculty Secretary, 2002-2003

School of Business AACSB Interim Report Task Force, 2001-2002

School of Business Curriculum Committee, Chair, 2000-2001

School of Business, Faculty Chair, 1998-1999

School of Business, Faculty Evaluation Task Force, 1998-1999

School of Business Student Affairs Committee, Chair, 1997-1998

School of Business Personnel Committee, 1995-1996

School of Business Graduate Committee, Chair, 1993-1995

School of Business, Library Committee, 1989-1993

Task Force Organizational Committee, 1988-1989

Professional Organizations

American Accounting Association (AAA) – Chair of the Continuing Education Committee of the IAS AAA, 2007 – 2021

European Accounting Association (EAA)

Tennessee Society of CPAs (TSCPA)

Institute of Management Accountants (IMA)

International Association for Accounting Education and Research (IAAER)

Fulbright Association.