

BRIEF CURRICULUM VITAE

Name: Yoshihiro Tokuga

Present Status: Assistant Finance Director at Kyoto University,
Professor of Accounting, Graduate School of Management, Graduate School of Economics, and
Graduate School of Public Policy at Kyoto University

Academic Qualifications: Ph.D (Economics), Kyoto University
Master of Science (Management), Kyushu University
Bachelor of Science (Economics), Kyushu University
Visiting Scholar (1990-1991), University of Washington

Honors:

1. Japan Accounting Association, Best Paper Award, 1997
2. Japan Accounting Association, Best Book Award, 2000

Academic Association Activities:

[Japan Accounting Association]

1. 2009-2012, Director.
2. 2008-2010, Task Force on Past Accounting Research in Japan, Chairman.
3. 2007-2008, Special Research Committee Member (Chair Prof. Y. Hirose).
4. 2006-2012, Award Selection Committee Member.
5. 2005-2007, Special Research Committee Member (Chair Prof. Y. Tomosugi).
6. 2001-2003, Special Research Committee Member (Chair Prof. K. Hiramatsu).
7. 2000-2009, Council Member.
8. 1999-2001, Special Research Committee Member (Chair Prof. S. Saito).

[Japanese Association for International Accounting Studies]

9. 2008-, Director.
10. 2008-, Award Selection Committee Member.

[The Japan Society of Comparative International Governmental Accounting Research]

11. 2007-2013, Vice President.
12. 2007-2013, Award Selection Committee Member.
13. 2004-2007, Director.

[The Japan Society of Social Science of Accounting]

14. 2008-2010, Award Selection Committee Member.
15. 2002-2008 and 2010-2013, Director.

[American Accounting Association]

16. 1995-, Member

[Asian Academic Accounting Association]

17. 2008-, Member.

[International Association for Accounting Education & Research]

18. 2010-, Member
19. 2010-, Vice President (at large)

Other Activities:

1. 2009-, Guest Researcher for the Bank of Japan.
2. 2007-, Director for Accounting Standards Foundation.
3. 2006-, Liaison Member for the Science Council of Japan
4. 2004-2005, Special Committee Member for Business Accounting in Japan, Ministry of Economy, Trade and Industry.

5. 2002-2004, Special Committee Member for Responses to Internationalization of Business Accounting, Ministry of Economy, Trade and Industry.
6. 2003-2006, CPA Examination Committee, Financial Service Agency.
7. 2007-2009, Tax Accountant Examination Committee, National Tax Agency.
8. 1996- 2009, Division Chair in the Review Committee for National Center for University Entrance Examinations.

Recent Representative Publications (Total publications include more than 50 papers and 20 books):

1. Tokuga, Y. & T. Miyauchi [2011], "Herd Behaviors in Accounting Policy Choices," *Journal of Accounting & Auditing*, No. 668, pp.69-76.
2. Tokuga, Y. [2010], Future Perspective of Fair Value Accounting," *Accounting*, Vol. 62, No.1, pp. 18-21.
3. Tokuga, Y. [2008], "Fair Valuation of R&D Investment," *Accounting*, Vol.175, No.1, pp.1-11.
4. Tokuga, Y. & J. S. Choi [2007], "Market Reaction to the Disclosure of Unfunded Pension Benefit Obligation Write-Off Policies in Japan," *SEOUL JOURNAL OF BUSINESS* (Seoul National University), Vol.3, No. 2, 59-82.
5. Tokuga, Y. [2006], "Value Relevance of R&D Investment and On-balance Issues," *Accounting*, Vol. 169, No. 6, pp. 31-44.
6. Tokuga, Y. [2005], "Theoretical Consistency in Accounting Standards," *Accounting*, Vol. 167, No. 1, pp. 1-13.
7. Tokuga, Y. [2004], "Japan's International Strategy for Accounting Standards Setting," *Accounting Progress*, No.5, pp. 37-48.
8. Tokuga, Y. and K. Hiramatsu [2005], *Convergence of Accounting Standards*, Chuokeizaisha.
9. Tokuga, Y. , K. Ito , and M. Nakano [2004], *Accounting for Pension Plans and Stock Options*, Chuokeizaisha.
10. Tokuga, Y. [2000], *International Accounting -Difference and Harmony-*, Chuokeizaisha.