

## Judith M. Hermis

St. Mary's College of California · School of Economics and Business Administration

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### Academic Experience

Assistant Professor of Accounting

Dean's Distinguished Professor of Finance and Accounting

St. Mary's College of California, School of Economics and Business Administration

2022 - present

Assistant Professor of Accounting

Naval Postgraduate School, Graduate School of Defense Management

2017 - 2021

### Education

Ph.D. in Accounting

Leeds School of Business, University of Colorado, Boulder

2017

B.Sc. in Accounting and Finance (Distinguished honors)

McIntire School of Commerce, University of Virginia

2009

### Certifications

Certified Public Accountant

2010

### Peer Reviewed Publications

Predicting Federal Contractor Misconduct (with Laura Alford and Steve Hansen), *Journal of Forensic Accounting Research* (2023)

Assessing and Remediating Financial Reporting Challenges in the Department of the Navy (with LCDR John Orr), *Journal of Government Financial Management* (2022)

Innovation for Hire: A Descriptive Study of Federal Acquisitions and Contractor R&D (with Steve Hansen), *Journal of Public Procurement* (2020)

How Busyness Influences SEC Compliance Activities: Evidence from the Filing Review Process and Comment Letters (with Katherine Gunny), *Contemporary Accounting Research* (2020)

### Working Papers

Corporate political connections and contract risk: evidence from Federal procurements

Capital structure and performance implications of special-purpose governments (with Robert Eger)

Second round at *Journal of Public Budgeting, Accounting, and Financial Management*

Industry sector political affiliation and state economic outcomes (with Laura Alford, Robert Eger, and Steve Hansen)

### **Works in Progress**

The cost of financial reporting requirements for state and local governments (with Robert Eger)  
Selected as a recipient of the inaugural Government Finance Officers' Association  
Government Finance Award  
Manuscript conditionally accepted to *Public Finance Journal*

### **External Research Grants**

#### Naval Research Program

Cost-Benefit Analysis of F/A-18E/F and EA-18G Simulators, PI with Dr. Aruna Apte (co-PI),  
2022

Budget: \$168,000

Nuclear Officer Bonus Incentive Pay (NOBIP) and Retention, PI with Robert Eger (co-PI) and  
Spencer Brien, 2021

Budget: \$130,000

Optimizing Large Financial Portfolios, co-PI with Jefferson Huang (PI), 2021

Budget: \$128,000

Blended Training Environment, co-PI with Simona Tick (PI), Kathryn Aten (co-PI) and Jenni  
Heissel (co-PI), 2020

Budget: \$128,400

#### IMETS

International Naval Resource Management : A Cross-Country Comparison and Evaluation, PI  
with Jenni Heissel (co-PI), 2021 and 2020

Budget: \$35,000 (annual)

### **Teaching Experience**

#### Saint Mary's College of California

Advanced Managerial Accounting, summer 2022\*

Managerial Accounting for MBAs, summer 2022, summer 2023, winter 2024

Accounting Theory and Application Research Seminar, spring 2022\*, spring 2023\*

Governmental and Not-for-Profit Accounting, winter 2022\*, winter 2023\*, winter 2024\*

\*course taught in hybrid format

#### Naval Postgraduate School

Audit and Internal Controls, fall 2021

Financial Management in the Department of Defense (directed study), fall 2020\*\* and 2019

Financial & Managerial Accounting for MBAs (overall instructor score 4.6 out of 5.0)

Spring 2021\*\*

Summer 2020\*\*  
Winter 2020  
Summer 2019

Financial Reporting and Analysis for MBAs (overall instructor score 4.6 out of 5.0)

Winter 2019  
Summer 2018  
Winter 2018

\*\*course taught online

#### University of Colorado, Boulder

Intermediate Financial Reporting and Analysis (overall instructor score 5.7 out of 6.0)

Spring 2014  
Summer 2013  
Spring 2013

#### **Advising**

Saint Mary's College of California

First Year Advisory Cohort advisor, fall 2022 & fall 2023

#### Naval Postgraduate School

The Effects of COVID19 on Small Businesses in Greece (co-advisor with Simona Tick)

Tasos Mylonas, June 2021

The Effects of Military Thrift Savings Plan Policy Changes on Military Participation Rates, Contribution Rates, and Contribution Allocations (advisor)

Lt. Eric Beaudoin and Lt. Sarah Cosgrove, December 2020

Developing Business Acumen for Better Air Force Procurement (co-advisor with Bob Mortlock)

1<sup>st</sup> Lt. Troy Anderson, SSgt. Seth Banks, and Capt. Jessica D'Ambrosio, December 2020

Audit Failure in the USMC (co-advisor with Robert Eger)

Capt. Jennifer Altman, December 2019

Fraud in the DoD: Is the Current Penalty System an Effective Deterrence Tool? (co-advisor with Ryan Sullivan)

Tsgt. Gerald McLaughlin and 1<sup>st</sup> Lt. Michael Rowe, December 2019

Making Better Use of Financial Statements for Military: What's Wrong and What Can be Done? (second reader)

Shuzo Homma, December 2018

#### **Conferences**

Hawai'i Accounting Research Conference, 2023 (discussant)

Hawai'i Accounting Research Conference, 2020 (presenter and discussant)

AAA Annual Meeting, 2020 (discussant, co-author presented), 2021 (presenter)

AAA GNP, 2020 (co-author presented)  
AAA New Faculty Consortium, 2018  
AAA Western Region, 2015 (presenter)  
AAA/Deloitte Foundation Doctoral Consortium, 2015 (presenter)  
FARS Midyear Meeting, 2015 (presenter and discussant)  
Colorado Summer Accounting Research Conference, 2012 to 2016

## **Honors and Awards**

### Saint Mary's College of California

School of Economics and Business Administration service award, 2023

### Naval Postgraduate School

Special-act award for co-authored publication with a student, 2021  
Special-act awards for online teaching and cross-functional case development, 2020 and 2019  
Performance award for highest level of performance ranking (1 of 6 awarded), 2019  
Research Initiation Program summer funding, 2018 and 2019

### University of Colorado, Boulder

Summer research awards, 2012 to 2016  
Ph.D. teaching award, 2014  
Graduate student teaching award, 2013  
Gerald Hart Doctoral Research Fellowship, 2012 to 2013

## **Service**

### Saint Mary's College of California

Graduate and Professional Studies Educational Policy Committee, 2023 to present  
School of Economics and Business Administration Accounting Association faculty advisor, 2022 to present (co-advisor with Prof. June Park from 2022 - 2023)  
Academic Honor Council faculty member, 2022 to present  
School of Economics and Business Administration Curriculum Committee member, 2022 to 2023

### Naval Postgraduate School

#### Faculty Council

Executive Board and Nominating Committee, 2021  
Teaching Effectiveness Committee, Oct. 2019 - 2021  
Financial and Managerial Accounting for MBAs course coordinator, 2020 - 2021  
Financial Reporting and Analysis for MBAs course coordinator, 2019 - 2020  
Teaching and Learning Commons Speaker, 2018  
Teaching Fellows Program Fellow, 2017 - 2018

### University of Colorado, Boulder

Ph.D. Teaching Award Committee, 2014 - 2015  
Lead Graduate Teacher, 2013 - 2014

### External

*Journal of Public Procurement* ad hoc referee

*Journal of Financial Reporting* ad hoc referee  
*Accounting Horizons* ad hoc referee  
*Journal of Accounting & Public Policy* ad hoc referee  
AAA Annual Meeting ad hoc reviewer  
Hawai'i Accounting Research Conference ad hoc reviewer  
AAA FARS ad hoc reviewer