

# CURRICULUM VITAE

## Reggy Hooghiemstra

### OFFICE

University of Groningen  
Faculty of Economics and Business  
Department of Accounting and Auditing  
Duisenberg Building, Room 955  
Groningen, The Netherlands  
☎ +31 50 363 3772  
✉ [r.b.h.hooghiemstra@rug.nl](mailto:r.b.h.hooghiemstra@rug.nl)  
🌐 <http://www.rug.nl/staff/r.b.h.hooghiemstra/>

### EDUCATION

|      |                                                                                                   |
|------|---------------------------------------------------------------------------------------------------|
| 2003 | Ph.D. in Business Administration, RSM/Erasmus University.                                         |
| 1998 | RA-degree (comparable with CPA), University of Groningen.                                         |
| 1996 | MSc in Business Economics, with specialization in Accounting & Auditing, University of Groningen. |

### PROFESSIONAL EXPERIENCE

|             |                                                                                                                                 |
|-------------|---------------------------------------------------------------------------------------------------------------------------------|
| 2018 – now  | Full Professor in Financial Reporting and Corporate Governance, department of Accounting and Auditing, University of Groningen. |
| 2012 – 2018 | Associate Professor at the department of Accounting and at the department of Auditing, University of Groningen.                 |
| 2003 – 2012 | Assistant Professor at the department of Accounting and at the department of Auditing, University of Groningen.                 |
| 2007 – 2008 | Manager Technical Office, PricewaterhouseCoopers, Amsterdam.                                                                    |
| 2003 – 2006 | Assistant Professor at the department Financial Management, RSM/Erasmus University.                                             |
| 2000 – 2004 | Research associate at the department of Auditing, University of Groningen.                                                      |
| 1998 – 2003 | PhD-student at the Financial Management Department, RSM/Erasmus University.                                                     |
| 1996 – 1998 | Assistant-auditor at Price Waterhouse, The Hague.                                                                               |

### LEADERSHIP EXPERIENCE

|             |                                                                                                                                           |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| 2025 – now  | Chair Board of Examiners FEB.                                                                                                             |
| 2022 – 2023 | Co-head of the department of Accounting and Auditing (60 staff members including all permanent, temporary, Ph.D., and support positions). |
| 2018 – 2022 | Head of the department of Accounting (30 staff members including all permanent, temporary, Ph.D., and support positions).                 |

2014 – 2023      Part of the management team of the department of Accounting (and since 2022 of the department of Accounting and Auditing).

## **SERVICE TO PRACTICE**

2024-now      Member of the working group “Management Report/Corporate Governance” (RJ-400) of the Dutch Accounting Standards Board (DASB).

2023      Secretary of working group “Verklaring omtrent risicobeheersing” (working group chaired by Prof.dr. J.A. van Manen whose goal was to come up with proposal for best practice recommendation to be included in the Dutch Corporate Governance Code, see [here](#) for the final recommendation).

## **UNIVERSITY SERVICE**

From September 2016 to August 2018 Reggy was the program coordinator of the Accountancy & Controlling profile in the BSc Business Administration.

From April 2013 to August 2018 Reggy was member of the Board of Examiners of the Faculty of Economics and Business, University of Groningen (4,500 BSc students, 1,500 MSc students).

From September 2009 to August 2016 Reggy was the bachelor thesis coordinator of the Accountancy & Controlling BSc profile.

From September 2010 to August 2012 Reggy was the master thesis coordinator of the Accountancy & Controlling MSc Program.

From September 2008 to September 2011 Reggy served as coordinator of the continuous education program for certified public accountants at the department of Auditing.

From January 2003 to September 2007 Reggy was the master thesis coordinator at the Auditing department.

## **PUBLICATIONS**

### **REFEREED ARTICLES**

Hooghiemstra, R.B.H., Burgers, I.J.J., & Offerein, J. (2026). “Formal institutions and corporate tax disclosures: A cross-country analysis”. *Regulation & Governance* (in press).

Bik, O.P.G., & Hooghiemstra, R.B.H. (2026). “The role of organizational culture in auditing”. *The Routledge Handbook on Auditing*, Knechel, W. R., Willekens, M. & Hay, D. (eds.) pp. 119-133. London: Routledge.

Zhang, J., Veltrop, D., Hooghiemstra, R.B.H., and Rink, F.A. (2023). “Does auditor resilience mitigate the effects of multiple team memberships on quality threatening behaviors?” *Auditing: A Journal of Practice and Theory* Vol. 42, No. 4, pp. 179-203.

Aresu, S., Hooghiemstra, R.B.H., and Melis, A. (2023). “Integration of CSR criteria into executive compensation contracts: A cross-country analysis”. *Journal of Management*, Vol. 49, No. 8, pp. 2766-2804.

Chen, S., Hermes, C.L.M., & Hooghiemstra, R.B.H. (2022). "Corporate social responsibility and NGO directors on boards". *Journal of Business Ethics* Vol. 175, No. 3, pp. 625–649.

Porumb, V.A., Zengin-Karaibrahimoglu, Y., Lobo, G.J., Hooghiemstra, R.B.H., & Waard, de, D.A. (2021). "Expanded auditor's report disclosures and loan contracting". *Contemporary Accounting Research*, Vol. 38, No. 4, pp. 3214–3253.

Hooghiemstra, R.B.H., Hermes, C.L.M., Oxelheim, L., & Randoy, T. (2019). "Strangers on the board: The impact of board internationalization on earnings management of Nordic firms". *International Business Review*, Vol. 28, No. 1, pp. 119–134.

Bik, O.P.G., and Hooghiemstra, R.B.H. (2018). "Cultural differences in auditors' compliance with audit firm policy on fraud risk assessments procedures". *Auditing: A Journal of Practice and Theory*, Vol. 37, No. 4, pp. 25–48.

Kaufmann, W., Hooghiemstra, R.B.H., and Feeney, M. (2018). "Formal institutions, informal institutions, and red tape: A comparative study". *Public Administration: An International Quarterly*, Vol. 96, No. 2, pp. 386–403.

Prabowo, R., Hooghiemstra, R.B.H., and van Veen-Dirks, P.M.G. (2018). "State ownership, socio-political factors, and labor cost stickiness". *European Accounting Review*. Vol. 27, No. 4, pp. 771–796.

Veltrop, D.B., Molleman, H.B.M., Hooghiemstra, R.B.H., and Van Ees, H. (2018). "The relationship between tenure and outside director task involvement: A social identity perspective". *Journal of Management*. Vol. 44, No. 2, pp. 445–469.

Veltrop, D.B., Molleman, H.B.M., Hooghiemstra, R.B.H., and Van Ees, H. (2017). "Who's the boss at the top? A micro-level analysis of director expertise, status and conformity within boards". *Journal of Management Studies*. Vol. 54, No. 7, pp 1079–1110.

Hooghiemstra, R.B.H., Kuang, Y.F., and Qin, B. (2017). "Does obfuscating excessive CEO pay work? The influence of remuneration report readability on say-on-pay votes". *Accounting and Business Research*, Vol. 47, No.6, pp. 695–729.

Bik, O.P.G., and Hooghiemstra, R.B.H. (2017). "The effect of national culture on auditor-in-charge involvement". *Auditing: A Journal of Practice and Theory*. Vol. 36, No. 1, pp. 1–19.

Hooghiemstra, R.B.H., Kuang, Y.F., and Qin, B. (2015). "Say-on-pay votes: The role of the media". *European Accounting Review*. Vol. 24, No. 4, pp. 753–778.

Hooghiemstra, R.B.H., Hermes, C.L.M., and Emanuels, J.A. (2015). "National culture and internal control disclosures: A cross-country analysis". *Corporate Governance: An International Review*. Vol. 23, No. 4, pp. 357–377.

De Jong, A., Hooghiemstra, R.B.H., and Van Rinsum, M. (2013). "To accept or refuse an offer to join the board: Dutch evidence". *Long Range Planning*, Vol. 47, No. 5, pp. 262–276.

Hooghiemstra, R.B.H. (2012). "What determines the informativeness of firms' explanations for deviations from the Dutch corporate governance code?" *Accounting and Business Research*, Vol. 42, No. 1, pp. 1–27.

Van Ees, H. and Hooghiemstra, R.B.H. (2011). "Uniformity as response to soft law: Evidence from compliance and non-compliance with the Dutch corporate governance code." *Regulation & Governance*, Vol. 5, No. 4, pp. 480–498.

Hooghiemstra, R.B.H. (2010). "Response to discussion of 'Letters to the shareholders: A content analysis comparison of letters written by CEOs in the U.S. and Japan'". *International Journal of Accounting*, Vol. 45, No. 3, pp. 303–305.

Hooghiemstra, R.B.H. (2010). "Letters to the shareholders: A content analysis comparison of letters written by CEOs in the U.S. and Japan". *International Journal of Accounting*, Vol. 45, No. 3, pp. 275–300.

Hooghiemstra, R.B.H. (2008). "East–West differences in attributions for company performance: A content analysis of Japanese and U.S. corporate annual reports". *Journal of Cross-Cultural Psychology*, Vol. 39, No. 5, pp. 618–629.

Akkermans, D.H.M., Van Ees, H., Hermes, C.L.M., Hooghiemstra, R.B.H., Van der Laan, G., Postma, T.J.B.M., and Van Witteloostuijn, A. (2007). "Corporate governance in the Netherlands: An analysis of compliance with the Tabaksblat code in 2004." *Corporate Governance: An International Review*, Vol. 15, No. 6, pp. 1106–1118.

Hooghiemstra, R.B.H. and Van Manen, J.A. (2004). "The independence paradox: (Im)possibilities facing non-executive directors in the Netherlands." *Corporate Governance: An International Review*, Vol. 12, No. 3, pp. 314–324.

Hooghiemstra, R.B.H. and Van Manen, J.A. (2004). "Non-executive directors in the Netherlands: Another expectations gap?" *Accounting and Business Research*, Vol. 34, No.1, pp. 25–41.

Hooghiemstra, R.B.H. and Van Manen, J.A. (2002). "Supervisory directors and ethical dilemmas: Exit or voice?" *European Management Journal*, Vol. 20, No. 1, pp. 1–9.

Hooghiemstra, R.B.H. (2000). "Corporate communication and impression management: New perspectives why companies engage in corporate social reporting." *Journal of Business Ethics*, Vol. 27, No. 1, pp. 55–68.

#### BOOK CHAPTERS

Akkermans, D.H.M., Van Ees, H., Hermes, C.L.M., Hooghiemstra, R.B.H., Van der Laan, G., and Postma, T.J.B.M. (2009). "The Dutch experience with corporate governance codes: A ten year perspective" In F. Lopez (Ed.) *Codes of good governance around the world*. New York Nova Publications (pp. 215–233).

#### Ph.D. THESIS

Hooghiemstra, R.B.H. (2003). *The construction of reality: Cultural differences in self-serving behaviour in accounting narratives*. ERIM, Rotterdam. Supervisors: L.G. van der Tas & A.Th.H. Pruyn.

## PH.D. SUPERVISION

### CURRENT

Tunakan, C. (started in September 2025). *The governance triad* (with D. Veltrop and E. Cardinaels).

Sezici, Z. (started in September 2025). *SEC comment letters and firm behavior* (with Y. Karabrahimoglu and J. Offerein).

Han, Q. (started in September 2024). *The board-level employee representation: Antecedents and consequence* (with C.L.M. Hermes).

Tian, Y.K. (started in September 2023). *The private life of CEOs: How CEO formative experiences, enduring imprints, and sociopolitical activism shape corporate governance outcomes* (with D.B. Veltrop and J.C. Hennig).

Dianegara, A. (started in September 2023). *Environmental, social, and governance (ESG) disclosures: A study of the nature, drivers, and usefulness of sustainability reports in Indonesia* (with C.L.M. Hermes).

Ontong, J.M. (started in April 2023). *Essays on risk governance* (with G. Nel; joint Ph.D.-project UG/University of Stellenbosch).

### FINISHED

Offerein, J. (2024). *Being different: Institutional investor heterogeneity, cultural distance, and the performance of listed firms* (with C.L.M. Hermes). Defended: May 2, 2024.

Zhang, J. (2022). *Why some auditors thrive while others struggle: The effects of multiple team membership on audit quality* (with F.A. Rink and D. Veltrop). Defended: May 30, 2022.

Chen, S. (2020). *Corporate governance and corporate social responsibility* (with C.L.M. Hermes). Defended: October 29, 2020.

Prabowo, R. (2019). *Sticky cost behavior* (with P.M.G. van Veen-Dirks). Defended: May 16, 2019.

Linke, K. (2012). *Financial statement fraud and the role of finance middle management* (with J.A. Emanuels and T.L.C.M. Groot). Defended: October 11, 2012.

Veltrop, D.B. (2012). *On boards: Essays on board processes in the Netherlands* (with H. van Ees and H.B.M. Molleman). Defended: June 14, 2012.

Bik, O.P.G. (2010). *Cross-cultural differences in auditors' behaviour* (with J.A. van Manen and S.J. Magala). Defended: 8 December 2010.

Ghebremichael, A.A. (2006). *Audit quality and its impact on behavioural intentions: Perceptions of supervisory directors in Dutch corporations* (with R.J.M. Dassen and J.A. van Manen). Defended: 23 March 2006.

## EXTERNAL MEMBER OF PHD DISSERTATION COMMITTEE

Bosman, T. (2024). *Three essays on institutional conditions that enable audit quality*. (University of Amsterdam; supervisors: J. Bouwens & O.P.G. Bik).

Berkin, A. (2024). *Corporate narratives and textual analysis: Perspectives on top management's language use in financial and sustainability reporting*. (University of Antwerp; supervisor: W. Aerts & T. van Caneghem).

Max, M. (2022). *Government tax rules and firm behavior*. (VU Amsterdam; supervisors: J.L. Wielhouwer & E. Wiersma).

Antoons, C. (2021). *The influence of compensation committee composition on CEO pay*. (KU Leuven, Supervisors: L. Bruynseels & E. Cardinaels).

Duijn, S. van. (2020). *Firms' economic motivations and responsiveness to supervision*. (VU Amsterdam; supervisors: H.C. Dekker & J.L. Wielhouwer).

Tang, B. (2019). *The effects of time on managers and investors in corporate social responsibility*. (University of Amsterdam; supervisors: A. Kolk & A. Muller).

Rombi, L. (2018). *The compensation of independent corporate governance actors at board-level: Evidence from different institutional contexts* (University of Cagliari; supervisor: A. Melis).

Bryce, M. (2016). *The independent director expectations gap and the effects of hindsight bias* (La Trobe University, Melbourne; supervisor: P. Mather).

Yan, B. (2014). *Rhetorical impression management in the letter to shareholders: Determinants and consequences* (University of Antwerp; supervisor: W. Aerts).

Zhang, S. (2013). *Causal reasoning on performance intensity in management's performance commentary: Determinants and consequences* (University of Antwerp; supervisor: W. Aerts).

## TEACHING

Several courses including:

- Corporate governance (research master course).
- Introduction to corporate governance (bachelor three level).
- Financial Accounting Theory (master level).
- Bachelor thesis supervision (more than 275 in the past 20 years).
- Master thesis supervision (more than 175 in the past 20 years).

The evaluations for the courses, teaching, and supervision have been consistently good (A-scores and A+-scores). In 2016 Reggy was one of the three nominees for the Faculty of Economics and Business' "Lecturer of the year award".

## EXTERNALLY FUNDED RESEARCH (Examples)

Hermes, C.L.M., Hooghiemstra, R.B.H., and Veen, K. van (2017). *Focusing on the short- or long-term? The causes and consequences of the time horizon of management of Dutch listed companies*. Research report prepared for Eumedion, University of Groningen, Groningen, 81pp.

Hermes, C.L.M., Hooghiemstra, R.B.H., and Veen, K. van (2016). *Eumedion in the Dutch corporate governance and sustainability landscape*. Research report prepared for Eumedion, University of Groningen, Groningen, 110pp.

Hooghiemstra, R.B.H., Kaufmann, W., Veen, K. van, and Hermes, C.L.M. (2015). *De Nederlandse Corporate Governance Code in internationaal perspectief*. Onderzoek in uitvoering ten behoeve van de Monitoring Committee *Corporate Governance Code*. Research report for Monitoring Committee Corporate Governance, The Hague, 20pp (+ appendix).

Veltrop, D.B., Hooghiemstra, R.B.H., and Van Manen, J.A. (2011). *Boardroom dynamics: Een onderzoek naar onderlinge verhoudingen in de boardroom*. Research report for Nederlandse Beroepsorganisatie voor Accountants (NBA), Amsterdam, 26pp.

Akkermans, D.H.M., Van Ees, H., Hermes, C.L.M., en Hooghiemstra, R.B.H. (2010). *Corporate governance in Nederland: Een onderzoek naar de wijze van naleving en toepassing van de principes en best practice bepalingen van de code 2008 door Nederlandse beursgenoteerde vennootschappen in het boekjaar 2009 evenals de redengeving voor eventuele afwijkingen*. Research report for Monitoring Committee Corporate Governance, The Hague, 43pp.

Van Ees, H., Von Eije, J.H., and Hooghiemstra, R.B.H. (2008). *Dividendbeleid en inkoop eigen aandelen: De theorie en de praktijk in Nederland*. Research report for Eumedion, Amsterdam, 49pp.

Van Ees, H., Hooghiemstra, R.B.H., Van der Laan, G., and Veltrop, D.B. (2007). *Diversiteit binnen de raden van commissarissen van Nederlandse beursgenoteerde vennootschappen*. Research report for Monitoring Committee Corporate Governance, The Hague, 30pp.

## **GRANTS AND PRIZES**

Thematic research grant of €560,000 awarded by the *Foundation for Auditing Research* (2024-2028) (Co-applicant; with D. Veltrop (PI) and E. Cardinaels).

Research grant of €178,925 awarded by the *Foundation for Auditing Research* (2017-2020) (PI; with F.A. Rink and D. Veltrop).

Best paper award of Special Interest Group “Corporate Governance” at the EURAM Conference 2019 for “Institutional investor influence on executive-to-worker pay dispersion after the financial crisis: A replication and extension of Connelly, Haynes, Tihanyi, Gamache, and Devers” (Chen, S., Hermes, C.L.M., & Hooghiemstra, R.B.H.).

The Transnational Research best paper award of the Gender and Diversity in Organizations Division at the 78th Annual Meeting of the Academy of Management (Chicago, August 2018) for “The impact of board gender diversity policy on women on boards: An institutions-based view” (Chen, S., Mukherjee, S., Hermes, C.L.M., & Hooghiemstra, R.B.H.).

The Geneen Institute runner-up award 2015 (\$2,500) for “National culture and internal control disclosures: A cross-country analysis”. This award is assigned annually to the (second) most relevant and rigorous study published in *Corporate Governance: An International Review* (Hooghiemstra, R.B.H., Hermes, C.L.M., and Emanuels, J.A.).

The Research in International Business and Finance Prize at the Academy of International Business (UK and Ireland Chapter) conference (Manchester, 16-18 April 2015) for “The impact of board internationalization on earnings management” (The Research in International Business and Finance Prize is assigned to “the best paper which examines a topic in international finance from an

international business perspective”) (Hooghiemstra, R.B.H., Hermes, C.L.M., Oxelheim, L., and Randoy, L.).

Best paper award of Special Interest Group “Corporate Governance” at the EURAM Conference 2011 for “Social identities in the boardroom: Exploring the relationship between organizational identification, tenure, and director professional identification on director task performance” (Veltrop, D.B., Molleman, H.B.M., Hooghiemstra, R.B.H., and van Ees, H.).

## **EDITORIAL SERVICES AND REVIEWING**

Reggy is member of the Editorial Board of *Maandblad voor Accountancy en Bedrijfseconomie* (2020-now).

Reggy is member of the Editorial Board of *Accounting, Auditing & Accountability Journal* (2018-now).

Reggy was member of the Editorial Board of *Corporate Governance: An International Review* (2020-2024).

Reggy was action editor at *Journal of Management and Governance* (2023-2024).

Ad-hoc referee for: *Accounting and Business Research* • *Accounting, Organizations, and Society* • *British Accounting Review* • *British Journal of Management* • *Business and Society* • *Corporate Governance: An International Review* • *European Accounting Review* • *European Journal of Political Economy* • *International Business Review* • *Journal of Business Ethics* • *Journal of Business Finance and Accounting* • *Journal of Business Research* • *Journal of International Business Studies* • *Journal of Management and Governance* • *Organization Studies* • *Pacific Accounting Review* • *Strategic Management Journal* • *The International Journal of Accounting*

Reggy was part of the committee that reviewed the 2017-Veni proposals of SGW (Social Sciences and Humanities), Economics and Business for NWO (Netherlands Organization for Scientific Research).

Reggy reviewed proposals for NWO (Netherlands Organization for Scientific Research), FWO (Flanders Research Fund), and ISF (Israel Science Foundation).

## **VISITS AND PRESENTATIONS**

In 2023 and 2024 Reggy visited the University of Katowice (in total 2 weeks).

In 2017, 2018, 2019, and 2023 Reggy visited the University of Cagliari (in total 10 weeks).

In April and May 2014 Reggy visited the University of Melbourne (5 weeks).

My papers have been presented at, among other venues, the Academy of International Business (UK Chapter), Academy of Management Conference, the Asia-Pacific Interdisciplinary Research in Accounting Conference, Auditing Midyear Meeting of the American Accounting Association, Dutch Accounting Research Conference, European Academy of Management Conference, European Accounting Association Conference, European Finance Association Conference, Financial Reporting and Business Communications Conference, Foundation for Auditing Research Conference, Illinois

International Accounting Symposium, the PCAOB/JAR conference on Auditing and Capital Markets, University of Florida International Conference on Assurance and Governance, and at seminars at, among others, Copenhagen Business School, the University of Edinburgh, the University of Dundee, the University of Dublin, the University of Amsterdam, the University of Antwerp, University of Cagliari, Essex Business School, Free University Amsterdam, the University of Maastricht, the University of Melbourne, the University of Tilburg, RSM/Erasmus University, and Toulouse Business School (in Barcelona).

## **OTHER**

### **ORGANIZATION OF SUMMER SCHOOLS, WORKSHOPS AND CONFERENCES**

Co-organizer of the Dutch Accounting Research Conference 2018, Groningen.

Co-organizer of the Summer School on Corporate Governance and the Effectiveness of Boards, 2017-2020 (Key note speakers include: Craig Crossland, Alessandro Zattoni).

Co-organizer of the 7th EIASM Workshop on Top Management Teams and Business Strategy Research “TMTs and boards: at the crossroad between cognition and context”, 7-8 April 2016, Groningen (Key note speakers: Craig Crossland and Sucheta Nadkarni).

Co-organizer of the FARAUD seminar series (September 2014-December 2016).

Co-organizer of the DNB/CGIC Workshop on Corporate Governance of Financial Institutions, 8-9 November 2012, Amsterdam, Dutch Central Bank (DNB) (Key note speakers: René Stulz and Luc Laeven).

### **MEMBERSHIPS**

Reggy is fellow of FEBRI (the research institute of the Faculty of Economics and Business, University of Groningen; <http://www.rug.nl/research/som-ri/>).

Reggy is member of FEB's focus area on *Leadership & Governance* (<http://www.rug.nl/research/som-ri/signature-areas/>).

*Groningen, September 2026*