

CURRICULUM VITAE

NAME: Prem N Sikka

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EDUCATION

- 1) Attended Upton House Secondary School from 1966 to 1968. Left School with 5 CSE passes. This is the end of my full-time education. All of the qualifications listed below were studied for through part-time classes.
- 2) Various evening classes: 1969 to 1971. Passed 5 GCE 'O' Levels.
- 3) Evening classes 1972 to 1973. Passed two GCE 'A' Levels in Accounting and Economics.
- 4) Evening classes: 1972 to 1977; for the last 3 years attending as many as four nights per week. Passed all professional examinations of The Association of Chartered Certified Accountants (ACCA) at the first attempt. Fellowship awarded in 1982.
- 5) Evening classes at the London School of Economics, 1980 to 1982. Passed MSc in Accounting and Finance. This was a two-year course for part-time students and was successfully completed in the minimum prescribed period.
- 6) PhD from the University of Sheffield in 1991. Thesis titled "Towards an Understanding of Accounting and Society: Some Episodes in the Formulation and Development of the Going Concern Concept".
- 7) BA (Hons.) 1st class, in Social Sciences from the Open University in 1995.

Summary

ACCA	1977
FCCA	1982
MSc	1982
PhD	1991
BA (Hons.)	1995

CAREER INFORMATION

October 1968 to January 1970:	An accounts clerk with Lionel Sage & Co. Ltd (Insurance Brokers).
January 1970 to February 1974:	Trainee accountant, later assistant accountant with Grigsmore Ltd (Advertising Agency).
February 1974 to September 1976:	Financial Accountant for The City of London Real Property Co. Ltd (A major subsidiary of Land Securities Plc - Europe's largest Property Company).
September 1976 to September 1979:	Accountant for Conoco Ltd, multinational Petroleum Company.
September 1979 to February 1996	Joined the University of East London (then a polytechnic) as a lecturer on LII scale. 1980-1986: Senior lecturer in accounting and finance. 1986-1993: Principal lecturer in accounting and finance. 1993-1995: Reader in accounting and finance. May 1995-February 1996: Professor of accounting and finance. Specialising in researching and teaching of accounting, financial management and auditing on full-time and part-time courses leading to FOA, BA, ACCA, MBA and doctoral qualifications.
March 1996 to Present	Joined the University of Essex as a Professor of Accounting. Specialising in researching and teaching of accounting and auditing on BA, MA/MSc courses. Also supervising research by MA/MSc and PhD students.

Hobbies: Travel, movies, table-tennis, badminton, Bollywood (1960s and 1970s), supporting West Ham, tormenting dinosaurs and afflicting the comforted.

PUBLICATIONS

REFEREED PUBLICATIONS

(Forthcoming) Prem Sikka, "Financial Crisis and the Silence of the Auditors", Accounting, Organizations and Society

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Austin Mitchell and Prem Sikka, "Accountability of the Accountancy Bodies: The Peculiarities of a British Accountancy Body", British Accounting Review, Vol. 36, No. 4, 2004, pp. 395-414.

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- 1) Founder and co-editor of "Accountancy Business & the Public Interest".
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Journal of Applied Accounting Research
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Organization
Scandinavian Management Journal

- 4) Joint guest editor (with Tony Puxty and Hugh Willmott) for a special issue (Vol. 8, No. 3, 1995) of the *Accounting Auditing and Accountability Journal* devoted to 'Ethics, Politics and Academic Accounting'.
- 5) Joint guest editor (with Richard Baker) for a special issue of *Accounting Forum*, devoted to "Contemporary Auditing Issues", Vol. 23, No.1, March 1999.
- 6) Joint guest editor (with Mark Hampton) for a special issue of *Accounting Forum* "Tax Avoidance and Global Development", Vol. 29, No. 3, September 2005.

CONFERENCE PAPERS

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05/05 "Professionalising Claims and the State of UK Professional Accountancy Education: Some Evidence" (with Colin Haslam, Dila Agrizzi and Orthodoxia Kyriacou)

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96/05 "Radicalizing Accounting History: The Potential of Oral History" (with Theresa Hammond)

Teaching and Administration

At Essex I have taught a variety of courses

Financial Reporting (2nd year)

Financial Reporting (3rd year)

Auditing (3rd year)

Financial Reporting (MA/MSc)

Auditing (MA/MSc)

Business Ethics and Accountability (MA/MSc)

Research Methodologies (MA/MSc)

State Profession Relationship (MA/MSc)

I have also supervised a number of MA/MSc and PhD dissertations.

Since joining the University of Essex, I have played my part in ensuring that course material and content of my subjects is up to date and relevant to changing business and social needs. This has helped to secure continuing internal/external approval for undergraduate and postgraduate courses. In addition, from time to time I have assumed responsibility for a variety of course administration tasks, library and related matters. For 1996 to 1997, I was Director of Doctoral Programmes and Director of Research for 1997 to 2000.

For 2000-2003, I was the Head of Department. During this period, the department secured a rating of 5 in the 2001 Research Assessment Exercise (RAE). In May 2003, it secured the "satisfactory" (highest possible) rating for the quality of its teaching. During this period, the department increased its student number from 379 to 799 FTEs and the number of academic staffing positions increased from 14 to 35. The number of undergraduate degrees increased from 8 to 13 and the number of graduate degrees increased from 4 to 8. In 2000, the department had a negative financial position, but by 2003 it had a surplus of at least £375,000.

OTHER ACTIVITIES

- 1) A member of The British Accounting Association (BAA) and its 'Interdisciplinary' Section. Member of the Irish Accounting and Finance Association (IAFA), the American Accounting Association (AAA) and its 'Gender', Diversity and 'Public interest' sections.
- 2) Received the 1994 BAR (British Accounting Review) Manuscript Prize for the paper "Systems of Surveillance and the Silence of UK Academic (Accounting) Labour", British Accounting Review, Vol. 26, No. 2, 1994, pages 137-171 (with Tony Puxty and Hugh Willmott).
- 3) Voted 'Personality of the Year' (1995) by readers of Accountancy Age.
- 4) "Lifetime Achievement Award" from Amity Business School, India; presented by the India's Minister for Labour, February 2004.
- 5) "Accounting Exemplar Award" from the Public Interest Section of the American Accounting Association (AAA), August 2006.
- 6) Received "Working for Justice" Award from Tax Justice Network, July 2008.
- 7) "Lifetime Achievement Award" from PQ Magazine, February 2009.
- 8) Oral and written testimony to the House of Commons Trade & Industry Select Committee on 1st December 1998 on the government's proposals for Limited Liability Partnership (LLP) legislation.
- 9) Oral and written testimony to the 'Review Panel on Machinery of Government in Jersey (the Clothier Committee), 16th March 2000.

Oral and written evidence to the Office for Fair Trading (October 2000) for its Inquiry into competition in professions.

Oral and written testimony to the House of Commons Treasury Committee on 16th April 2002 on "Financial Regulation of Public Limited Companies".

Oral and written evidence to the UK Africa All-Party Parliamentary Group on "Corruption and Money Laundering Inquiry", 20 January 2006.

Oral and written evidence to the Scottish Parliament's Economy, Energy and Tourism Committee on "The Impact of the Credit Crunch and the Scottish Economy", 24 September 2008.

Oral and Written evidence to the House of Commons Treasury Committee on 'Auditors and Banking Crisis', 28 January 2009.

- 10) Co-ordinator of the American Accounting Association's Year 2000 conference programme for its Public Interest Section.
- 11) Acted as external examiner for undergraduate and post-graduate courses; at Sheffield University, Middlesex University, Strathclyde University and Royal Holloway College (University of London). Acted as PhD examiner at the Universities of London, Essex, UMIST, Manchester, Strathclyde, Glasgow, Wollongong and South Australia.
- 12) Founded (in 1998) the Association for Accountancy and Business Affairs, a non-profit making organisation dedicated to critical scrutiny of all forms of organisations.
- 13) Advised the Parliamentary Labour Party on the Committee stages of the Companies Act 1989 and continuing to advise MPs on accountancy, taxation, businesses and related matters.
- 14) In September 1995, organised an EGM (with 111 other members) for the ACCA to consider questions of democracy. Further EGM organised (with 109 members) in October 1996.
- 15) Acted as a marker for the ACCA professional examinations. Wrote 'Objective Tests' items for the ICAEW auditing examinations.
- 16) Appeared on:

Television

BBC World, '5 p.m. news', 19 February 2009.

BBC Parliament Channel, Treasury Select Committee Hearing on Auditors and Banking Crisis, 1 February 2009, 6 p.m.

Channel 4, "Dispatches Programme: Cameron's Money Men", 29 September 2008.

BBC Parliament Channel, Oral evidence to Scottish Parliament's Economy, Energy and Tourism Committee on "The Impact of the Credit Crunch and the Scottish Economy", 24 September 2008.

Channel 4, "Dispatches Programme: Public Service, Private Profit", 14 August 2006.

MORE4 News, "8 p.m. News", 23 February 2006.

Channel 4, "Behind the Crime", 15 July 2004.
 BBC World TV, "World Business Report", 12 Jan 2004.
 BBC News 24: "Morning Business News", 9 January 2004.
 BBC World TV, 'World Business Report', 8 January 2004.
 BBC1, Breakfast TV 'World Business Report', 23 December 2003.
 BBC World Service TV, '5 p.m. Business News', 22 December 2003.
 BBC1 TV, 'Watchdog Programme: Man Who Made Accidents Happen', 30 July 2003.
 BBC1 TV, 'Working Lunch', 12 December 2002.
 BBC News 24 "Business Today – Special", 25 November 2002.
 SF DRS (Switzerland), 'Rundschau – Steuer Paradies' 4 September 2002.
 CNN, 'American Inc: Crisis of Confidence', 14 July 2002
 CNN, 'American Inc: Crisis of Confidence', 13 July 2002.
 BBC News 24, 9 o'clock new, 9 July 2002.
 BBC World, 9 o'clock news, 9 July 2002.
 CNN – 'International Business News', 9 July 2002
 CNN – International Business News, 1 July 2002.
 Australian Broadcasting Corporation (ABC) , 'Lateline', 1 July 2002.
 SKY News, 'Sunday with Adam Boulton (10-11 a.m.)', 30 June 2002.
 Channel 4, 7 p.m. News, 27 June 2002.
 BBC Breakfast TV, 27 June 2002
 BBC World, "Morning News", 27 June 2002
 BBC2 TV "Newsnight, 26 June 2002.
 BBC-Parliament Channel, 19 April 2002
 BBC2 TV "Newsnight", 30 January 2002.
 CNN TV "World Business News", 15 January 2002.
 CNN TV "Insight", 11 January 2002.
 BBC TV (Scotland) "BCCI- 10 Years on", 12 July 2001.
 SKY TV - Invest Money - 9.05 a.m., 31 July 2000.
 Channel TV, 6.15 p.m. Island News, 16 March 2000.
 BBC (South-West), "Close Up: Against the Tide", 12 November 1998
 Channel TV, 'News', 6 October 1998
 Channel TV, 'News', 20 April 1998
 BBC1, 'Here & Now', 27 October 1997
 Channel 4, 'Dispatches', 19th June 1996
 RTE 1 (in Republic of Ireland), 'Six o'Clock News', 4th April 1996.
 BBC2 'Money Programme', 17 December 1995
 BBC2 'White Collar Crime', 29 March 1994
 BBC2 'First Sight - White Collar Crime', 27 January 1994
 BBC1 (Accountancy Television), 20 December 1992.
 Channel 4 (TV) 'Business daily', 25th June 1992.

Radio

BBC Asian Network, 'Breakfast Show', 25 November 2008.
 BBC Scotland, 'Newsdrive', 10 October 2008.
 BBC Radio 4, File on four "tax me if you can", 13 April 2008.
 BBC Radio 4, File on four "tax me if you can", 8 April 2008.

BBC World Service, "Business Daily", 27 March 2008.
 BBC Radio 5, "Simon Mayo Show", 21 March 2008.
 BBC World Service 'Daily Business', 23 October 2007.
 BBC Essex, 'News' on pensions, 17 April 2007.
 BBC Radio 4, "PM Programme – 5 p.m.", 11 January 2007.
 BBC Asian Network, "Drive Time – 5 p.m.", 28 December 2006.
 BBC Essex, "Breakfast Show", 10 October 2006.
 BBC Radio 4, "From the Kremlin to Knightsbridge: Part 2", 9 October 2006.
 BBC Radio 4, "From the Kremlin to Knightsbridge: Part 1", 2 October 2006.
 BBC Asian Network, "Drive Time", 5 April 2006.
 BBC Radio 4, "Today Programme", 13 February 2006.
 BBC World Service Radio, "Who rules the World?" 27 September 2005.
 BBC Radio 4, "File on Four", 5 June 2005.
 BBC Radio 4, "File on Four", 31 May 2005.
 BBC Asian Network, "Vaisakhi – Bitter Harvest", 15 April 2005.
 BBC World Service, "Europe Business News", 14 April 2005.
 BBC World Service, "Europe Business News", 1 January 2005.
 BBC Asian Network, "Ramadan Reflections", 29 Oct 2004)
 BBC Essex, "Lunch time- headlines", 21 October 2004.
 BBC Asian Network, "Drive Time – Obesity – Food for Thought", 17 September 2004.
 BBC Asian Network, "Drive Time –Obesity - Supermarket Suicide", 16 September 2004.
 BBC Asian Network, "Drive Time – Obesity – Out of India", 15 September 2004.
 BBC World Service, "Europe Today", 30 July 2004.
 BBC Asian Network, "Drive time: 6.30 p.m.", 20 July 2004.
 BBC Radio Five, "Five Live Report: No Tax Please, We're British", 6 June 2004.
 BBC Essex, 'Breakfast Show', 4 February 2004.
 BBC World Service, Europe Business News, 3 February 2004.
 BBC World Service, Europe Business News, 7 January 2004.
 BBC Radio 4, 'Today Programme', 7 January 2004
 BBC Radio 5, 'Wake up to Money', 7 January 2004.
 BBC World Service, Business News, 31 December 2003.
 BBC Radio 4, 'The World Tonight', 22 December 2003.
 BBC Radio 4, '6 p.m. News', 22 December 2003.
 BBC Radio 5, 'Drive Time Business News', 22 Dec 2003.
 BBC World Service, 'Business News', 22 December 2003.
 BBC Radio 5, 'Wake up to Money', 22 December 2003.
 BBC Asian Network, Ramadan reflections on "morality of the tax system, 10 Nov 2003.
 National Radio (New Zealand) 'Nine to Noon", 22 September 2003.
 BBC Manchester, 'Drive Time News', 14 August 2003.
 BBC Radio 4 'You and Yours', 14 August 2003.
 BBC World Service: "News", 4 August 2003.
 BBC Radio 4. 'You and Yours', 30 July 2003.
 BBC Radio 4. 'Today Programme', 1 July 2003
 BBC Asian Network – "Drive Programme", 30 June 2003
 BBC World Service – Hindi Service 'Business News – 12 May 2003'
 BBC Radio 4 'File on Four: Tax Avoidance', 9 February 2003

BBC Radio 4 'File on Four: Tax Avoidance', 4 February 2003.
 BBC World Service 'Hindi News', 29 January 2003.
 BBC Radio 4, Today Programme', 29 January 2003.
 BBC Radio 5, 'Wake up with Money', 29 January 2003.
 BBC Essex, 'BBC Essex Breakfast', 31 October 2002.
 BBC Radio 5, 'World Tonight', 13 September 2002.
 BBC Radio 4, 'World Tonight', 29 July 2002.
 BBC Radio 4, '6 p.m. News', 24 July 2002.
 BBC Radio 5, 'Wake up to Money', 24 July 2002.
 BBC World Service, 'Morning Business News', 9 July 2002.
 BBC Radio 4, Today Programme, 5 July 2002.
 BBC Radio Wales, 1 July 2002.
 106 News talk- Dublin (9 a.m. – 10 a.m.), 30 Jun 2002.
 BBC Radio 4 – PM Programme, 28 June 2002.
 BBC World Service Hindi – 28 June 2002.
 BBC World Service– Europe News, 27 June 2002.
 BBC Radio Scotland – Lesley Riddick Show (12 – 1.00 p.m.), 27 June 2002
 Radio 5, Nicky Campbell Live phone-in (9 a.m. – 10.20. a.m.), 27 June 2002
 BBC World Service, 1'o clock News, 26 June 2002.
 Radio 5, Nicky Campbell Live, 26 June 2002.
 BBC Radio 5, 'Wake Up to Money', 24 June 2002.
 BBC World Service 'World Business News', 11 March 2002.
 Radio 4, 'The World Tonight', 27 February 2002.
 Radio 4, 'File on Four', 14 October 2001.
 Radio 4, 'File on Four', 9 October 2001.
 Radio 103 (Jersey): 'News', 30 June 2000.
 BBC World Service - Lunchtime News - 7 January 2000.
 BBC Radio 4, The P.M. Programme' 2 February 1999.
 BBC World Service, Global Business, 22 November 1998
 BBC Jersey 'Jersey Today', 14 April 1998
 ABC Radio (NSW, Australia), 25 July 1997
 BBC Jersey 'Morning: Island News', 28 June 1996
 Radio 4 'The Afternoon Shift', 31 May 1996.
 Radio 5 'Wake up with Money', 17 April 1996.
 Radio 5, 'Midday with Mair', 11 October 1995
 Radio 5, 'The Financial World Tonight', 9 May 1995.
 Radio 5, 'Business News, 27 February 1995.
 Radio 4, 'File on Four', 25 June 1994.
 Radio 4, 'File on Four', 21 June 1994.
 GLR (Greater London Radio), 'First Sight Forum - White Collar Crime', 27 Jan 1994.
 BBC World Service, 'The Financial World This Week', 26 November 1993.
 Radio 4, 'Today' programme, 8th October 1993.
 Radio 4, 'The Financial World Tonight', 7th October 1993.
 Radio 4, 'The Financial World Tonight', 26 July 1993;
 Sunrise Radio, 'Business News', 21 June 1993;
 Radio 4 'Today' programme, 18th August 1992;
 Radio 4 'The Financial World Tonight', 17th August 1992;

Radio 4 'Today' programme 25th June 1992;
Radio 4 'The Financial World Tonight', 12th May 1992;
Radio 4 'The Financial World Tonight', 12th August 1991.
Radio 4 'Money Box' programme, 2nd February 1991.
Radio 4 'Today' programme, 20th December 1990.

15). Addressed (by invitation) *the Audit Regulation Conference* held in Copenhagen on 18th September 1991; *1992 National Audit Conference* held at Bristol Business School, 3rd-4th April 1992; *the 1992 Audit Conference*, University of Central England in Birmingham, 16 September 1992; *the Expectations Gap - Can it be bridged?*, a public debate organised by the ICAEW's Financial Reporting Discussion Group on 24 September 1992; *the Future of Auditing Practice and Regulation Conference*, The Conference Forum, London, 2 February 1993 (organised by Westminster Management Consultants Limited); *the Financial Reporting - Controversy and Change Conference*, University of Ulster, 29 March 1993; *Independence and the Accountant Conference*, The Nottingham Trent University, 25 May 1993; *Current Issues in Auditing*", A talk given to the South East London Area Society of the ICAEW, 25 November 1993; *Corporate Governance: A Macro Analysis*", A paper presented to the UK Shareholders' Association, 16 February 1994; *Audit Regulation*, Public lecture at Sheffield Hallam University, 16 May 1994; *The Auditor Liability Charade*, The Accountants Group in Germany Symposium on Accountants' Liability, Frankfurt, 19th May 1994; *Harmonisation of Auditing: Another Case of the Pursuit of Sectional Interests*, International Auditing Practices Committee Conference, Paris, 27 June 1994; *Regulating the Auditors*, London Society of Chartered Accountants Debate (with Chris Swinson), 11 December 1995; *The Auditor Liability Debate*', organised by Euroforum and held at Park Lane Hotel on 28 June 1996; *'Does Self-Regulation Work in Insolvency?*, A debate (with Peter Newman, the IPA President) organised at the Neville Russell Corporate Recovery Conference on 14 November 1996; *'Accounting standards: Should they take into account social and economic issue'*", Organised by Euroforum and held at Waldorf Hotel on 16-17 June 1997; *'The Professional Accounting Bodies: Impartial or Partisan'*, Plenary session for the BAA – Northern Accounting Group Conference, Loughborough University, 10 September 1997; *'The Role of Accountancy in Money Laundering'*, Public lecture for the Institute of Advanced Legal Studies, London, 23 April 1998; *'Plenary Session: Accounting Education'* at the BAA – South Eastern Group Conference, Middlesex University, 7 September 1998; *"Insolvent Abuse"*, Baker Tilly corporate Recovery Conference, 30 October 1998; Plenary Speaker for the *Critical Management Studies Conference*, *'Critical Management: Reaching Beyond the Academy'*, UMIST, 14-16 July 1999; *"Self Regulation for the Profession - Does it Work?"*, a seminar for the Chartered Institute of Taxation, University of Sussex, 24 February 2000; *"Insolvent Abuse"*, a seminar presented at the House of Lords' Forum for Stable Currencies, 19 April 2000; *"Accountancy in the new millennium"*, part of the Panel Session of a conference organised by the Institute of financial Accountants, Cafe Royal, London, 13 June 2000; *"Doing Critical Accounting Research"*, Continuing Professional Education Program for the American Accounting Association, Philadelphia, 13 August 2000; *"Money Laundering and Accountants"*, a seminar presented at the Croydon Branch of the Chartered Institute of Management Accountants, 21

November 2000; "*Auditors do not serve the Public Interest*", A debate (against Danielle Stewart) organised by the UK Shareholders Association, the Cricketers Club of London, 21 Feb 2001; "*Reclaiming the Public Services for the Community in East London*", organised by The East London Communities Organisation (TELCO), 1 September 2001, Queen Mary and Westfield University, London E1; Plenary speaker at the National Auditing Conference on "*Risk And Regulation Of Auditing: Another Perspective*", University of Stirling, 22-23 March 2002; "*Regulation Through Auditing: Some Issues For The Financial Services Authority*", Paper presented at *the Meeting the Challenge of the New FSA Regulatory Regime Conference*, 25-26 November 2002, Waldorf Meridien Hotel, London, organised by IIR Limited; "*Power without responsibility*", A Conference organised by the Institute of Financial Accountants, Café Royal, London, 30 January 2003; "Panel Discussion: Governance Failure: A Result of Market Forces?", at *The Good Profits: Re-building Trust in Corporations Conference* organised by the Royal Institute of International Affairs, Chatham House, London, 11 February 2003; "The State of Auditing in the UK", *A Discussion at a meeting of the UK Shareholders' Association*, 19 February 2003, London; Chaired the George Monbiot lecture on "The Age of Consent: A New World Order", Royal Society of Arts, 21 April 2004; "*Tax them if you can*", a workshop at the European Social Forum, Congress House, London, 15 October 2004; "Democratising the Economy: Taming the Corporations", *A paper presented at An Alternative Economic Strategy for Scotland Conference*, Scottish TUC and Socialist Party, Glasgow, 22 October 2004; "Corporate Tax Avoidance and Global Economic Development", *A seminar organised by The International Trade & Law Institute*, UK House of Commons, 17 January 2005; Research Fora on "Money" at the *Governance without Government Conference*, Cardiff Business School, 11-13 May 2005; "Taming the Corporations", *Plenary session for "From Ownership to Stewardship" Conference*, organised by The Network Project at London School of Economics, 17 November 2005; "Shareholders and the audit: what next?", paper presented at the *Local Authority Pension Fund Forum (LAPFF)* organised by Pensions Investment Research Consultants (PIRC) in Bournemouth, 30 November – 2 December 2005; "Ethics and the Accounting and Auditing Profession in the 21st Century"; *A Symposium at the European Accounting Association Conference*, University College, Dublin, Ireland, 23 March 2006; "The role of MNCs, Transfer Pricing and the Pinstripe Mafia in Capital and Resource Flight", *A seminar organised by Christian Aid*, London, 3 April 2006; "Corruption", *A paper presented at the Royal Geographical Society 2006 Annual International Conference*, Imperial College, London, 30 August – 1 September 2006; "Transfer pricing - its use for tax avoidance and illicit or dubious capital flight and the developmental implications", *A Paper presented at The South Centre's Tax Justice Seminar for Developing countries*, Palais des Nations, Geneva, Switzerland, 30 October 2006; "Pensions Crisis", *A seminar for the Campaign Group of MPs*, UK House of Commons, 10 January 2007; "Does Prosperity have a purpose beyond personal enrichment?", *Ely Business Ethics Forum*, Ely Cathedral, 22-23 March 2007; Plenary Speaker: "Accountancy Firms: Masters of the New Universe", 2007 APIRA Conference, 8-10 July 2007, Auckland University of Technology, New Zealand; "Editors Panel", *American Accounting Association Ethics Symposium*, Palmers House Hotel, Chicago, 4-5 August 2007; "Corporate Social Responsibility and Tax Avoidance", A Paper presented at *BAA International Conference on Corporate*

Governance Research, Royal Holloway, 18-19 December 2007; "Private Finance Initiative: Grant Theft - Public Services?", A paper presented at North Staffs TUC, 12 November 2008, Hanley, Stoke-On-Trent; "Wealth cheque or health check?" – A seminar organised by Chaplaincy to People at Work held at Anglia Ruskin University, Cambridge on 19 February 2009; "The Economic Crisis – Who's to Fix it", Scottish Morning Star Conference held at Scottish TUC, Glasgow, 1 March 2009; "The Economic Crisis, Capitalist Causes/Socialist Solutions", Campaign for Socialism Conference, Dundee, 6 March 2009.

16) Visiting lecturer at the Management Development Institute of Singapore (MDIS) in April 1990.

17) Visiting lecturer at the Copenhagen Business School in February 1992.

18) By invitation addressed the Danish Social Democratic Party and the Danish TUC on accounting/auditing reform in February 1992.

19) John Erskine Fellowship at the University of Canterbury, New Zealand for July/August 1994. Also gave seminars at the University of Waikato and Massey.

20) John Erskine Fellowship at the University of Canterbury, New Zealand for August-October 2003. Also seminars at the Victoria University Wellington, Massey University, University of Otago, University of Auckland and the Workers' Education Association (WEA) at Christchurch.

21) Visited the University of Wollongong (Australia) - July/August 1997. Key note speaker at the Doctoral Colloquium. Also gave seminars at the University of Wollongong and the University of South Australia.

22) Visited the University of Wollongong (Australia) – June/July 2007. Also visited the University of Otago in July 2007.