

## 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/BSc, MA/MSc courses. Also supervising research by MA/MSc and PhD students.

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

## PUBLICATIONS

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Prem Sikka, Colin Haslam, Orthodoxia Kyriacou and Dila Agrizzi, "Professionalising Claims and the State of UK Professional Accountancy Education: Some Evidence", Accounting Education: An International Journal, Vol. 16, No. 1, 2007, pp. 3-21.

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Prem Sikka, "Regulation of Accountancy and the Power of Capital: Some Observations", Critical Perspectives on Accounting, Vol. 12, No. 2, 2001, pp. 199-211.

Prem Sikka and Bob Wearing, "Reading wage inequalities from published company financial statements", Radical Statistics, No. 75, Autumn 2000, pp. 3-15.

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\*\* Certified Research Report 28: Eliminating the Expectations Gap? A Research Monograph published by the Chartered Association of Certified Accountants, London, June 1992 (with Tony Puxty, Hugh Willmott and Christine Cooper).

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## REFEREEING and EDITORIAL BOARD MEMBERSHIP FOR SCHOLARLY JOURNALS

- 1) Founder and co-editor of "Accountancy Business & the Public Interest".
- 2) Member of (or have been a member of) the editorial board of:
  - Accounting, Auditing & Accountability Journal
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  - Abacus
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  - British Accounting Review
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  - Critical Perspectives on Accounting
  - Critical Perspectives on International Business
  - European Accounting Review
  - International Journal of Auditing
  - Journal of Applied Accounting Research
  - Journal of Organisational Change Management
  - 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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"Accounting and Human Rights", Inaugural UK Conference of the Institute of Chartered Accountants of Nigeria, 25 March 2011, Hamilton House, Mander Hall, Mabledon Place, London.

"Human rights, finance and the crisis", Symposium on Business and Human Rights, Human Rights Centre, University of Essex, 17-18 September 2010.

"Auditors and the Banking Crisis", Panel session at the Association of British Insurers Conference, 15 September 2010.

"Smoke and Mirrors: Corporate Social Responsibility and Tax Avoidance", Global Accounting and Organizational Change Research Conference, Babson college, Boston (USA), 21-24 July 2010.

"Taxation and Public Policy ", invited seminar for policymakers held at The Guardian Newspaper, 28 June 2010.

"The Dark-Side of Transfer Pricing", A paper presented at the European Accounting Association Conference, Istanbul University, Istanbul, 19-21 May 2010.

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"The Left's Response to the Crisis", A Paper presented at the Convention of the Left, Brighton, 26 September 2009.

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“Does Prosperity have a purpose beyond personal enrichment?”, Ely Business Ethics Forum, Ely Cathedral, 22-23 March 2007.

“Pensions Crisis”, A seminar for the Campaign Group of MPs, UK House of Commons, 10 January 2007.

“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.

“Corruption”, A paper presented at the Royal Geographical Society 2006 Annual International Conference, Imperial College, London, 30 August – 1 September 2006.

“Transfer Pricing and its Role in Tax Avoidance and Flight of Capital: Some Theory and Evidence” (with Colin Haslam); Paper presented at the Interdisciplinary Perspectives on Accounting Conference, University of Cardiff, July 10-12, 2006.

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“Ethics and the Accounting and Auditing Profession in the 21<sup>st</sup> Century”; A Symposium at the European Accounting Association Conference, University College, Dublin, Ireland, 23 March 2006.

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“Taming the Corporations”, Plenary session for “From Ownership to Stewardship” Conference, organised by The Network Project at London School of Economics, 17 November 2005.

“Panel Discussion: Career development - Diversity in the education workplace”, at the American Accounting Association conference, San Francisco (USA), 7-10 August 2005.

“The Role of Accountancy Firms in Tax Avoidance: Some Evidence and Issues”, A paper presented at the Critical Management Studies Conference, University of Cambridge, 4-6 July 2005.

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\*# 'Does Self-Regulation Work in the Insolvency Industry?', Neville Russell Corporate Recovery Conference, 14-15 November 1996.

\*# 'The Auditor Liability Debate: Prioritising Stakeholder Rights', A Paper presented at the Accountants' Liability Conference organised by Euroforum and held at Park Lane Hotel on 28 June 1996.

# "Sweeping it Under the Carpet: The Role of Accountancy Firms in Moneylaundering", A Paper presented at the European Science Foundation Programme on Regulation' Manchester Business School, 16-18 May 1996 (with Austin Mitchell and Hugh Willmott).

"Sweeping it Under the Carpet: The Role of Accountancy Firms in Moneylaundering", A Paper presented at the Fourth Critical Perspectives on Accounting Symposium, Baruch College, The City University of New York, 26-28 April 1996 (with Austin Mitchell and Hugh Willmott).

#"Radicalizing Accounting History: The Potential of Oral History", A paper presented at the Irish Accounting and Finance Association Conference, Dundalk Regional Technical College, 2-4 April 1996 (with Theresa Hammond).

\*"Regulating the Auditors", London Society of Chartered Accountants, 11 December 1995.

"Accounting and Modernity: Potential, Problems and Issues in Oral History", A Paper Presented at the Accounting and Modernity Conference, University of Central Florida (USA), 12th August 1995 (with Theresa Hammond).

"The Mountains are Still There: Accounting Academics and the Bearings of Intellectuals", A paper presented at the 1995 British Accounting Association Conference, University of West of England, 5-7 April 1995 (with Hugh Willmott and Tony Puxty).

"Late Modernity and Knowledge Workers: The Case of the UK Accountants", A paper presented at the ESRC Workshop on 'Professionals in Late Modernity, UMIST, 12 October 1994 (with Hugh Willmott).

"Auditor Resignations from Public Limited Companies: Some Preliminary Findings" A Paper Presented at British Accounting Association Regional Conference, University of Paisley, 5 September 1994 (with John Dunn and Tony Puxty)

"Social Representations of Intellectuals: The Silence of Accounting Academics", An Open Lecture given at the University of Canterbury (New Zealand), 25 August 1994.

"Social Representations of Intellectuals", A Paper presented at the University of Waikato (New Zealand), 19 August 1994.

"Ethics and Accountancy", A Paper presented at Massey University (New Zealand), 17 August 1994.

"Politics of Restructuring the Regulatory Sites of Accountancy: The Transition from the Auditing Practices Committee into the Auditing Practices Board", Proceedings of the Fourth Interdisciplinary Perspectives on Accounting Conference, University of Manchester, July 1994, Vol. 2, No. 13, pages 13.1-13.17.

"Harmonisation of Auditing: Another Case of the Pursuit of Sectional Interests", A Paper presented at the International Auditing Practices Committee Conference, Paris, 27 June 1994 (With Austin Mitchell).

"The Auditor Liability Charade", The Accountants Group in Germany, Symposium on Accountants' Liability, Frankfurt, 19th May 1994 (with Austin Mitchell).

"Audit Regulation", Public lecture at Sheffield Hallam University, 16 May 1994.

"Mediating Interests: The Accountancy Bodies' Responses to the McFarlane Report', A paper presented at the 17th Annual Congress of the European Accounting Association, Universita di Venezia, April 6-8, 1994 (with Tony Puxty and Hugh Willmott).

"Systems of Surveillance and Silencing of UK Academic Accounting Labour", A paper presented at the 12th International Labour Process Conference, University of Aston, 23-25 March 1994 (with Tony Puxty and Hugh Willmott).

\*"Corporate Governance: A Macro Analysis", A paper presented to the UK Shareholders' Association, 16 February 1994.

"Silence and the Commodification of UK Accounting Labour", A paper presented at the Interdisciplinary Perspectives on Accounting Workshop, UMIST, 5-6 January 1994 (with Tony Puxty and Hugh Willmott).

"Current Issues in Auditing", A talk given to the South East London Area Society of the ICAEW, 25 November 1993.

"(Re)Forming the Circle: Education, Ethics and Accountancy Practices", A paper presented at the British Accounting Association - South Eastern Region Conference, University of South Bank, 13-14 September 1993 (with Tony Puxty and Hugh Willmott).

"Mediating Interests: The Accountancy Bodies' Responses to the McFarlane Report', A paper presented to the Ernst & Young International Accounting Symposium, University of Wales, Aberystwyth, 2-3 September 1993 (with Tony Puxty and Hugh Willmott).

"Independence and the Accountant", A paper presented at the Independence and the Accountant Conference, Nottingham Trent University, 25th May 1993 (with Hugh Willmott).

"The Impossibility of Eliminating the Expectations Gap: Some Theory and Evidence", A Paper presented at the Third Critical Accounting Symposium, The City University of New York/Hofstra University, 16-18 April 1993 (With Tony Puxty, Hugh Willmott and Christine Cooper).

"The Power of 'Independence': Defending and Extending the Jurisdiction of Accounting in the UK", A Paper presented at the Third Critical Accounting Symposium, The City University of New York/Hofstra University, 16-18 April 1993 (With Hugh Willmott).

"The Power of 'Independence': Defending and Extending the Jurisdiction of Accounting in the UK", A Paper presented at the British Accounting Association Conference, University of Strathclyde, 5-7 April 1993 (With Hugh Willmott).

"Ethics of the Accountancy Profession", A paper presented at the Financial Reporting - Controversy and Change Conference, University of Ulster, 29 March 1993.

"Managing the Expectations Gap", A paper presented at the Future of Auditing Practice and Regulation Conference, The Conference Forum, London, 2 February 1993 (organised by Westminster Management Consultants Limited).

"Le Pouvoir de "L'Independence" Defense et Expansion du Domaine de Competence de la Profession Comptable au Royaume-UNI", Juristes et Comptables en Europe Conference, Institut des Hautes sur la Justice, Paris, 20th November 1992 (with Hugh Willmott).

"The Expectations Gap - Can it be bridged?", A public debate organised by the ICAEW's Financial Reporting Discussion Group on 24 September 1992 (The debate was between myself and Graham Ward (Price Waterhouse partner, ICAEW Council member, Vice Chairman of the ICAEW Auditing Committee and a member of its Professional Standards Committee). The debate was filmed and subsequently shown on Accountancy Television (BBC 1).

"Ethical Statements as Smokescreens for Sectional Interests: The case of the UK Accountancy Profession", A paper presented at the 1992 Audit Conference, University of Central England in Birmingham, 16 September 1992 (with Austin Mitchell, Tony Puxty and Hugh Willmott).

"Ethical Statements as Smokescreens for Sectional Interests: The Case of the UK Accountancy Profession", A paper presented at the 1992 South Eastern Area Group Conference of the British Accounting Association, University of North London, 14 September 1992 (with Austin Mitchell, Tony Puxty and Hugh Willmott).

"The Impossibility of Eliminating the Expectations Gap", A paper presented at the 1992 BAA Conference, University of Warwick, 13-15th April 1992 (with Christine Cooper, Tony Puxty and Hugh Willmott).

"Audit Policy-making in the UK: The Case of 'The auditor's considerations in respect of going concern'", A paper presented at the 1992 National Conference on Auditing, Bristol Business School, 3rd-4th April 1992.

"A Conceptual Framework for Financial Reporting?", A meeting organised by the ICAEW Financial Reporting and Auditing Group and held at H.M. Treasury, 19 March 1992,

"Accounting for Change: Proposals for Reforming Accounting and Auditing", A paper presented at the EIASM Audit Regulation Workshop, Copenhagen Business School, Denmark, September 1991, (with Austin Mitchell, Tony Puxty and Hugh Willmott).

"Audit Policy-making in the UK: The Case of 'The auditor's considerations in respect of going concern'", A paper presented at the EIASM Audit Regulation Workshop, Copenhagen Business School, Denmark, September 1991.

"The Expectations Gap: A Sociolinguistic Analysis", A paper presented at the EIASM Audit Regulation Workshop, Copenhagen Business School, Denmark, September 1991 (with Christine Cooper, Tony Puxty and Hugh Willmott).

"Illuminating the State-Profession Relationship: Some Evidence"; A paper presented at the BAA South Eastern Region Conference, City University, September 1991 (with Hugh Willmott).

"Discussant's Comments on "Price is not Enough: The Influence of the 'Social' in Auditor/Client Relationship" by Dean Neu, Murray Davis and Michael Wright; in Proceedings of the Third Interdisciplinary Perspectives on Accounting Conference, University of Manchester, July 1991.

"Illuminating the State-Profession Relationship: Some Evidence"; A paper presented at the Third Interdisciplinary Perspectives on Accounting Conference, University of Manchester, July 1991 (with Hugh Willmott).

"Reforming Accountancy Practices and the Institutions of Accountancy", A seminar given to a specially invited audience organised by the ICAEW on 15 October 1990.

"Guardians of Knowledge and Public Interest; Evidence and Issues of Accountability in the UK Accountancy Profession"; A paper presented at the Interdisciplinary Perspectives on Accounting Conference, University of Manchester, July 1988 (with Hugh Willmott and Tony Lowe).

"The "Expectations Gap" in Britain: Some Evidence and Comments"; A paper presented at The British Accounting Association Conference, University of Glasgow, April 1987 (with Ranjit Purewal).

## **DISCUSSION PAPERS**

“Comment on ED8 ‘Operating Segments’ to the International Accounting Standards Board, 19 May 2006.

“Comments on the UK Government’s White Paper on Company Law”, A submission to the UK Department of Trade and Industry, 10 June 2005.

“A Comment on UK Department of Trade and Industry’s consultation document on Auditor and Director Liability”, ”, A submission to the UK Department of Trade and Industry, March 2004.

“A Comment on Draft Ethical Standards for Auditors”, A submission to the Auditing Practices Board, February 2004.

“A Comment on the DTI’s “Review of the Regulatory Regime of the Accountancy Profession”, A submission to the UK Department of Trade and Industry, 7 January 2003.

"Auditor Independence" A submission to the US Securities and Exchange Commission, 21 September 2000.

"Review of Competition in professional services", A comment to the Office of Fair Trading, 20 July 2000.

A comment on the DTI’s consultation document “A framework of independent regulation for the accountancy profession”, submitted to the Department of Trade & Industry (with Jim Cousins MP and Austin Mitchell MP), 1<sup>st</sup> February 1999.

“Regulating Insolvency”, A paper submitted to the Insolvency Regulation Working Party, 31 March 1998 (with Jim Cousins MP and Austin Mitchell MP).

Limited Liability Partnerships: A Comment on the DTI Consultation Paper”, submitted to the DTI, 20 May 1997 (with Jim Cousins MP. Austin Mitchell MP and Hugh Willmott).

“ A Comment on Insolvency Regulation”, Insolvency Regulation Working Party, 6 May 1997.

“Regulating the Auditing and Insolvency Industry: A Comment on the Consultation Paper Issued by the Regulation Review Working Party”, A Submission to the CCAB. February 1997 (with Jim Cousins MP and Austin Mitchell MP).

"The Audit Agenda: a Comment", A submission to the Auditing Practices Board, March 1995 (with 48 other academics).

"Auditing Practices Board's Work Programme: A Comment", A submission to the Auditing Practices Board, December 1994 (with 36 other academics).

"Exposure Draft: The Auditors' Right and Duty to Report to Regulators in the Financial Sector". A Submission to the Auditing Practices Board, October 1993.

"The Going Concern Exposure Draft: A Comment". A Submission to the Auditing Practices Board, September 1992.

"Audit Reports on Financial Statements: A Comment". A Submission to the Auditing Practices Board, September 1992.

"Towards Corporate Accountability". A Submission to the Cadbury Committee on Corporate Governance, December 1991 (With Jim Cousins MP and Austin Mitchell MP).

"Obfuscating Auditor Responsibility and Promoting the Auditing Industry: Some Comments on the Auditing Practices Board's Proposals for an Expanded Auditors' Report". A Submission to the Auditing Practices Board, 14 November 1991.

"Proposals for Restructuring the Auditing Practices Committee: A Comment". A Submission to the Consultative Committee of Accountancy Bodies, 25 February 1991 (with Tony Puxty and Hugh Willmott).

"Review of Restrictive Practices and the Accountancy Profession", A Submission to the Department of Trade and Industry, 28 September 1988.

"Knowledge Mandate of the Accountancy Profession and Literature Preferences of Professional Accountancy Students"; North East London Polytechnic, February 1987.

"Regulation of Auditors and The Implementation of the EC Eighth Company Law Directive: A Comment"; A Submission made to the Department of Trade and Industry, on 28 January 1987.

"Auditing Practices Committee's Work Programme: A Comment"; A Submission made to the Auditing Practices Committee (with James Haslam), 10 October 1986.

## **BOOK REVIEWS**

"Who will rid us of a turbulent priest? – A Review of "The Age of Turbulence: Adventures in a new world by Alan Greenspan", The Tribune, 9 May 2008, p. 24.

"Review of 'The Emerging Markets Century: How a new breed of world class companies is overtaking the world' by Antoine van Agtmael", The Tribune, 21 December 2007, p. 30.

"Full Marx to Karl on crisis of capitalism" – A Review of 'The Limits to Capital by David Harvey' in The Tribune, 28 September 2007, p. 20.

“Chancellors’ memories are not pardners’ tales” – A Review of ‘The Chancellors’ Tales by Howard Davies’ in The Tribune, 8 Jun 2007, p. 20.

“Pensions: how they have sold us short - A Review of ‘Britain’s Pensions Crisis: History and Policy by Hugh Pemberton, Pat Thane and Noel Whiteside’ in The Tribune, 9 March 2007, p. 19.

Review of ‘Contemporary Issues in Management Accounting’ edited by Alnoor Bhimani in “The money giants”, The Times Higher Education Supplement, 23 February 2007, Business VII.

“Doing the books with blinkers on”, The Times Higher Education Supplement, 24 February 2006, Business VII.

Review of ‘Creating Value from Mergers and Acquisitions’ by Sudi Sudarsanam in Is bigger really always better? The Times Higher Education Supplement, 12 November 2004, p. 29.

Reviews of ‘Financial Accounting (Third Edition) by Anne Britton and Chris Waterston’; ‘Advanced Financial Accounting (Seventh Edition) by Richard Lewis and David Pendrill’; ‘Financial Accounting and Reporting (Eighth Edition) by Barrie Elliott and Jamie Elliott’; ‘Company Accounts Analysis, Interpretation and Understanding (Sixth Edition) by Maurice Pendlebury and Roger Groves’, The Times Higher Education Supplement, 30 April 2004, p. 30.

Review of ‘Disclosure of going concern uncertainties in company accounts: the impact of a new reporting regime’, by David B. Citron and Richard J. Taffler, British Accounting Review, Vol. 35, No.2, 2003, pp. 196-197.

Review of ‘Money Laundering: A New International Law Enforcement Model’, by Guy Stessens Times Higher Education Supplement, 16 November 2001, p. 29.

Review of ‘Corporate Financial Accounting and Reporting’ by Tim Sutton, Times Higher Education Supplement (Book Supplement), 25 February 2000.

“Review of ‘Corporate Collapse: Regulatory, Accounting and Ethical Failure’ by F.L. Clarke, G.W. Dean and K.G. Oliver, Times Higher Education Supplement, 26 March 1999, p. 29.

“Review of ‘Overdrive: Bill Gates and the race to control cyberspace’ by James Wallace, PASS, December 1997, p. 17-18.

“Review of ‘Fraud auditing and Forensic Accounting’ by G.J. Bologna and J. Lindquist, British Accounting Review, Vol. 29, No. 2, June 1977, p. 199-200.

"Review of 'Auditing for Profit' by Jo Holden, European Accounting Focus, April 1997, p. 12.

"Review of 'Accounting for Growth (second edition)' by Terry Smith', Accounting, Auditing & Accountability Journal, Vol. 10, No. 1, 1997, p. 137-138.

"Review of 'Law and Accountancy: Conflict and Co-operation in the 1990s' and 'Accounting and the Law'" by J. Freedman and M. Power. (eds.), Accounting, Auditing & Accountability Journal, Vol. 8, No. 1, 1995, pages 88-92.

"Perfect Financial Ratios" by Terry Gasking; PASS, September 1994, p. 32.

"Capital Investment Decision-making" by Deryl Northcott; PASS, September 1994, pages 31-32.

"Accountancy's Faulty Sums" by Keron Bhattacharya, PASS, September 1994, page 30.

"Accounting for the Environment" by Rob Gray and Jan Bebbington; PASS, September 1994, pages 30-31.

"A Handbook of Accounting" by Mike Howson, PASS, September 1994, page 30.

"Financial Accounting: An Introduction" by Aidan Berry, PASS, September 1994, page 30.

"Business Accounting, Vol. 1 and 2" by Frank Wood, PASS, September 1993, page 20.

"Financial Accounting (Second Edition)" by Peter Taylor and Brian Underdown, PASS, September 1993, pages 20 and 22.

"Student Financial Reporting 1991-1992: A Guide to UK Reporting Practice for Accountancy Students" by L.C.L. Skerratt and D.J. Tonkin, PASS, September 1993, page 22.

"Financial Accounting: An Introduction" by Aidan Berry, PASS, September 1993, page 22.

"Public Sector Accounting (Third Edition)" by R. Jones and M. Pendlebury, PASS, September 1993, page 22.

"Accounting: An Introduction for Professional Students" by John Dunn, PASS, September 1993, page 22.

"Management Accounting: Official Terminology" by CIMA, PASS, September 1992, page 12.

"Accountants' Guide" by Certified Accountants' Educational Trust, PASS, September 1992, page 12.

"Management Accounting Handbook" by Colin Drury, PASS, September 1992, page 11.

"The Concise Guide to Auditing Standards and Guidelines" by R Dodge, Accounting Education, June 1992, pages 182-183.

"Auditing as Independent Authentication" by P Wolnizer, British Accounting Review, September 1991, pages 276-278.

"Audit Reports on the Financial Statements of Multinational Companies" by S Archer, S Mcleay and J B Dufor, British Accounting Review, March 1991 page 89.

"The Audit Process: Principles, Practice and Cases" by Iain Gray and Stuart Manson, British Accounting Review, June 1990, pages 191-192.

"Cost and Management Accounting 1" by Roy Smith, PASS, December 1989, page 18.

"Philosophy and Principles of Auditing: An Introduction" by David Flint, British Accounting Review, June 1989, pp 220-222.

"A Survey of Auditing Research" by David Gwilliam, in British Accounting Review, August 1988, pp 203-205

"Introduction to Financial Accounting" by C.T. Horngren and G.L. Sundem, Accounting and Business Research, Winter 1987, pp 93-94.

"International Financial Market Fluctuations", by Lars Oxelheim, John Wiley & Sons Ltd, 1985; in PASS, April 1987, page 11.

"Business Finance: Theory and Practice", by E.J. McLaney, Pitman Publishing Ltd, 1986; in PASS, March 1987, page 12.

"Auditing (third edition)", by Emile Woolf, Prentice-Hall International (UK) Ltd, 1986; in PASS, March 1987, page 12.

"Jordans Guide to Company Administration", by Anu Arora; in PASS, February 1987.

"Taxation"; by Woolf, Tanner and Singh; Macdonald and Evans, 1986; in PASS, September 1986.

"Accountants Guide" by The Certified Accountants Educational Trust, PASS, August 1986.

"Corporate Rescues and Insolvencies" by J.R. Lingard, Butterworths, PASS, August 1986.

"Interpreting Company Reports and Accounts", by G Holmes and A Sugden, Woodhead-Faulkner; PASS, August 1986.

"Financial Statement Analysis" by George Foster, Prentice-Hall; in PASS, August 1986, page 10.

"Auditing: A Risk Analysis Approach", by Grobstein, Loeb and Neary, Irwin, 1984; in British Accounting Review, Autumn 1985, pp 103-104.

"Auditing: An Integrated Approach" by Alvin A Arens and James K Loebecke, Prentice Hall, 1984; in PASS, July 1985.

## **EDUCATION AND RESEARCH INNOVATIONS**

### **Essex Working Paper Series**

Accounting for Human Rights: The Challenge of Globalization and Foreign Investment Agreements

2010/05 "Smoke and Mirrors: Corporate Social Responsibility and Tax Avoidance".

2010/01 "The Dark Side of Transfer Pricing: Its Role in Tax Avoidance and Wealth Retentiveness" (with Hugh Willmott)

2009/05 "All Offshore - The sprat, the mackerel, accounting firms and the state in globalisation" (with Hugh Willmott)

2009/04 "Financial Crisis and the silence of the auditors"

2009/01 "The Audit Crunch: Reforming Auditing" (with Steven filling and Pik Liew)

2008/01 "Enterprise Culture and Accountancy Firms: New Masters of The Universe".

2007/02 "Corporate Governance: What about the workers? "

2006/08 "Professionalising claims and the state of UK professional accountancy education: some evidence" (with Colin Haslam, Othodoxia Kyriacou and Dila Agrizzi).

2005/05 "Professionalising Claims and the State of UK Professional Accountancy Education: Some Evidence" (with Colin Haslam, Dila Agrizzi and Orthodoxia Kyriacou).

05/03 "The Role of Accountancy Firms in Tax Avoidance: Some Evidence and Issues" (with Mark Hampton).

04/01 "Globalization And Its Discontents: Accounting Firms Buy Limited Liability Partnership Legislation In Jersey".

03/07 "Some Questions About The Governance of Auditing Firms"

03/02 "The Role of Offshore Financial Centres in Globalization".

03/01 "Insolvency, Market Professionalism and the Commodification of Professional Expertise" (with Patricia Arnold and Christine Cooper).

02/01 "Accountability of the Accountancy Bodies: The Peculiarities of the British" (with Austin Mitchell).

01/06 "Regulation of Accountancy and The Power of Capital: Some Observations".

01/02 "The Politics of Restructuring the Standard Setting Bodies: The Case of the Auditing Practices Board".

99/03 "Policing Knowledge: Critical Accounting Meets Lawyers" (with Austin Mitchell and Hugh Willmott)

99/01 "Globalization and the State-Profession Relationship: The case of the Bank of Credit and Commerce International" (with Pat Arnold).

98/01 "Auditor Liability: The Other Side of the Debate" (with Jim Cousins MP and Austin Mitchell MP).

97/12 "The Emergence of the Auditor Resignation Legislation" (with John Dunn).

97/07 "Resisting the Auditing Industry: The Case of the Sound Diffusion Group".

97/04 "Mediating Interests: The Accountancy Bodies' Response to the McFarlane Report" (with Tony Puxty and Hugh Willmott).

96/21 "The Impossibility of Eliminating the Expectations Gap: Some Theory and Evidence" (with Tony Puxty, Hugh Willmott and Christine Cooper)

96/19 "Practising Critical Accounting" (with Hugh Willmott).

96/14 "On the Commercialization of Accountancy Thesis: A Review Essay" (with Hugh Willmott)

96/12 "Sweeping it Under the Carpet: The Role of Accountancy firms in Money Laundering" (with Austin Mitchell and Hugh Willmott).

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 (2<sup>nd</sup> year)  
Financial Reporting (3<sup>rd</sup> year)  
Auditing (3<sup>rd</sup> year)  
Professionalism and Accounting Profession (BA/MA/MSc)  
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 numbers from 379 to 799 FTEs and the number of academic staffing positions increased from 14 to 37. 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. From 2005 to 2009, I was Head of the Accounting Group within the newly constituted Essex Business School.

## **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) Listed as one of 50 most influential people in the "Financial power list 2010: Where the power lies", published by Accountancy Age.
- 9) Oral and written testimony to the House of Commons Trade & Industry Select Committee on 1<sup>st</sup> December 1998 on the government's proposals for Limited Liability Partnership (LLP) legislation.
- 10) 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 16<sup>th</sup> 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.

Oral evidence to the Office for Fair Trading (January 2010) for its Inquiry into the insolvency industry.

- 11) Co-ordinator of the American Accounting Association's Year 2000 conference programme for its Public Interest Section.

- 12) Acted as external examiner for undergraduate and post-graduate courses; at Sheffield University, Middlesex University, Strathclyde University, University of Hertfordshire and Royal Holloway College (University of London). Acted as PhD examiner at the Universities of London, Essex, UMIST, Manchester, Strathclyde, Glasgow, Dundee, Pretoria, Wollongong and South Australia.
- 13) Founded (in 1998) the Association for Accountancy and Business Affairs, a non-profit making organisation dedicated to critical scrutiny of all forms of organisations.
- 14) Co-founder of Tax Justice Network.
- 15) 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.
- 16) 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.
- 17) Acted as a marker for the ACCA professional examinations. Wrote 'Objective Tests' items for the ICAEW auditing examinations.
- 18) Appeared on:

## Television

BBC News Channel, 'News' (item on tax avoidance), 10 April 2012.  
 YLE (Finland), 'Ulkolinja: Roskapankkimaa', 1 March 2012.  
 BBC Panorama, 'Secrets of the Tory Billionaire', 30 January 2012.  
 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 Radio 4, 'PM Programme' (item on tax avoidance), 10 April 2012.  
 BBC Essex, "Dave Monk Show" (item on executive pay), 2 April 2012.  
 BBC Radio 4 "The World Tonight" (item on the Student Loan Company), 2 February 2012.  
 BBC Radio 2 "Today programme" (item on HMRC), 20 December 2011.  
 BBC Radio 4. "Today programme" (item on auditors), 23 December 2010.  
 BBC Essex, "BBC Essex Breakfast with Ray Clark" (his sofa guest for the show), 22 October 2010.  
 BBC Essex, "BBC Essex Breakfast with Ray Clark" (on unemployment), 15 September 2010.  
 BBC Radio 5, "Five Live Investigations" (on the proposed takeover of Blackburn Rovers Football Club), 5 September 2010.

BBC Radio 4, "Today Programme" (item on Cadbury law), 10 April 2010.  
 BBC Radio 4, "A Brief History of Double Entry Book-keeping", 19 March 2010.  
 BBC Radio 4. "Today" programme" (item on Lehman Brothers), 13 March 2010  
 BBC Radio 4, "The World Tonight" (discussing Lord Ashcroft), 1 March 2010.  
 BBC Radio 4, "Mark Thomas: The Manifesto", 4 February 2010.  
 BBC Scotland, Lunchtime news (discussing the G20 summit), 24 September 2009.  
 BBC Radio 4 "The World Tonight", 'Bringing the accountants to account, 12 May 2009.  
 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 21<sup>st</sup> 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; "Austerity and Financial Crisis", Campaign for Socialism, Scottish TUC, Glasgow, 26 February 2011; "Foreign Direct Investment and Human Rights", Keynote address at the Inaugural UK Conference, London, 25 March 2011; "Financial Crisis", Communist Party Conference, Marx Memorial Library, London, 14 May 2011; "Taxation and Human Rights", Keynote address at the Taxation and Human Rights conference, University of Essex, 5-6 July 2011; "Accounting and the Financial Crisis", Plenary session at the 2011 Critical Management Studies Conference, Faculty of Economics, University of Naples Federico II, Naples, Italy, 11-13 July 2011; "Alternatives to austerity", A fringe meeting at the annual Lib-Dem Conference in Birmingham, organised by PCS Union, 19 September 2011; "Alternatives to cuts", Unity conference organised by trade unions, Salford, 22 October 2011; "New political economy", 21<sup>st</sup> Century Marxism conference, London, 26 November 2011; "Onshore Offshore: The Role of Accountants", Onshore Offshore Conference, Copenhagen Business School, 12-13 December 2011; "Accounting and Human Rights", Keynote address at Regulation and Responsibility Conference, Open University, Milton Keynes, 12 January 2012.

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.

23) Visited the University of Calgary (Canada) – November 2009.

24) Visited the University of Pretoria (South Africa) – September/October 2011.