

Dr. H Gin CHONG
Associate Professor of Accounting
MBA, PhD, FCCA, MCMI, PIIA, FIMS, FRSA, FILT

OJECTIVES: Excel in teaching, leadership in research and service to the communities.

Department of Accounting, Finance and MIS,
College of Business, Box 519,
Prairie View A&M University,
Prairie View, TX 77446, USA
Tel: 936-261-9250 (direct) Fax: 936-261-9273
Email: hgchong@pvamu.edu

SECTION A: BACKGROUND

1. QUALIFICATIONS

Master of Business Administration, University of Bath (UK)
PhD (Accounting and Auditing), University of Sheffield (UK)

2 PROFESSIONAL MEMBERSHIPS

American Accounting Association (Member)
Association of Chartered Certified Accountant (Fellow)
Beta Gamma Sigma International Honour Society (Member)
Chartered Management Institute (Member)
Institute of Internal Auditors (Practitioner)
Institute of Learning and Teaching (Fellow)
Institute of Management Specialists (Fellow)
Royal Society of Arts (Fellow)

3. ACADEMIC and HONARARY AWARDS

- 2010 **Texas A&M University System (TAMUS) Teaching Excellence Award** The Award recognizes excellence in classroom teaching based on the results of a student survey instrument comprises of sixteen questions developed by the TAMU System.
- 2010 **Best Paper Award** at The International Conference of Accounting, Business, Leadership and Information Management (ICABLIM), New Orleans, Louisiana, May, on "A review of the evolution of the definitions of materiality".
- 2010 **Wells Fargo Excellence in Teaching Award** College of Business, PVAMU, April 28.
- 2010 **IABPAD Research Paper Award** at The International Academy of Business and Public Administration Disciplines (IABPAD) Conference, Dallas, Tx, April, on "Are the Chinese and U.S. commercial banks adopting a similar approach on measuring performance?"
- 2009 **IABPAD Best Paper Award** at The International Academy of Business and Public Administration Disciplines (IABPAD) Conference (with Nancy "Dusty" Bodie and Reginald Bell), Dallas, Tx, April, on "A Factor Analysis Of Student Responses And Perceptions Of Ethical Conduct In Business"
- 2009 **Excellence in Service Award** College of Business. PVAMU, April 22
- 2008 **Excellence in Research Award** College of Business. PVAMU, April 23
- 2007 **Faculty Award for Community Outreach** College of Business, PVAMU, April 19
- 2001 **Associate Professor of Accounting** Senate, University of Oradea, Romania. The highest academic award to a non-citizen by a reputable comprehensive Romanian University.
- 1995 **Greatest Contributor in Research** Southampton Solent University, UK, June 9
- 1995 **Addison Wesley Best Auditing Paper Award** Second Swedish Accounting and Auditing Research Colloquium; University of Umea, Sweden for the paper "An empirical study of materiality in UK financial statements."
- 1993 **Larry Sawyer Best Paper Award** MCB University Press on 'Auditors and materiality' which appeared in Managerial Auditing Journal; v.7; no 5; September 1992; pp. 8-17

4. EMPLOYMENT HISTORY

Year	Roles & Contributions	Employer
2005-now	Associate Professor, Tenured on September 1 2009, College of Business	Prairie View A&M University
2001-2004	Professor of Accounting (Southampton Business School): helped support Southampton Institute (now Southampton Solent University) to apply for the University's title, excelled in teaching, motivated faculty members to engage in research and scholarly activities, and active in outreach activities.	Southampton Solent University (UK)
1997-2000	Associate Professor and Head of Research (Southampton Business School): successfully motivated additional fifteen faculty members actively involved in research and increased the PhD students to twenty five with twelve completions.	
1995-1997	Associate Professor and Research Leader (Business Finance Faculty) and Deputy Head (Business Development Research Centre): successfully motivated more than ten faculty members actively involved in research and increased the PhD students to twenty with eight completions.	
1993-1995	Principal Lecturer & Deputy Head of Business Development Research Centre: motivated five faculties actively engage in research activities and cultivated research culture in the School. Recruited ten PhD students.	
1989-1993	Senior Lecturer: received positive feedbacks from the four courses I taught in each semester. Successfully updated the existing and developed a number of new courses.	
1986-1989	Adjunct instructor: tutorials/workshops for the undergraduates. The number of students enrolled for my tutorials has increased from 20 to 140.	University of Southampton (UK)
1982-1984	Financial and Management Consultant/Independent Director: successfully implemented financial and management information systems for this \$3.4 million turnover company.	Brilliant Publications (Malaysia)
1976-1984	Audit Senior/Supervisor: lead major audits and investigations, floatation and M&A exercises. Clients ranges from public listed companies, government agencies, non-profits, small & medium sized organizations and diversified conglomerates in electronics, newspapers, insurance, shipping, properties to banking and retailing.	Ernst and Young (Malaysia)

SECTION B: RESEARCH

5. RESEARCH

(5A) Research funding & grants

- 2008 'Economic consequences of sub-prime write downs' College of Business, PVAMU, (\$6,000) (with Dr. Henry Huang)
- 2006 'Performance measurements and governance of overseas business units' College of Business, PVAMU (\$2,500)
- 2005 'International trade and audit failures in the People's Republic of China' College of Business, PVAMU and US Department of Education (\$3,000)
- 2000-2002 'Environmental accounting and audit' GMP Environmental Consultants, Malaysia (£10,000, equivalent to US\$18,000)
- 1996-2001 'Materiality and auditors' negligence', Higher Education Funding Council of England, UK (£17,500, equivalent to US\$31,500) (with Prof. David Gwilliam, University of Aberystwyth, Wales, UK)

(5B) Research interests

- Auditing systems in China
- Materiality and audit risk
- Non profit organizations and ethics
- Performance measurements and accountability
- Voluntary disclosure and corporate governance

(5C) **Refereed scholarly publications**

- 18 2010 "A caste and class among the relative frequency of faculty's publications: a content analysis of refereed business journals" Journal of Leadership, Accountability and Ethics, 8(1), Spring, in press (with Reginald Bell) (ISSN 1913-8059)
- 17 2010 "A factor analysis of student responses and perceptions of ethical conduct in business" International Journal of Education Research, 5(1), Winter, 25-38 (with Nancy Bodie and Reginald Bell) (ISSN 1931-8443)
- 16 2009 "Governance and performance in the biotechnology sector" The International Journal of Biotechnology, 11, in press, (with Yun Dai) (ISSN 0963-6048)
- 15 2009 "Measuring performance of the Chinese joint ventures" Advances in Accounting Incorporating Advances in International Accounting, 25(1), June, 81-88 (ISSN 0882-6110)
- 14 2008 "Materiality in auditing: definitions and benchmarks" International Journal of Business, Accounting and Finance, 2(1), Winter, 83-96 (ISSN 1936-699X)
- 13 2008 "Measuring performance of small and medium sized enterprises: the grounded theory approach" Journal of Business and Public Affairs, 2(1), January, 1-13 (ISSN 1934-7219).
- 12 2007 "Disclosure of governance information by small and medium-sized companies" Corporate Governance: An International Journal of Business in Society 7(5), 635-648 (with Sepideh Parsa and Ewere Isimoya) (ISSN 1472-0701).
- 11 2006 "How do small companies measure their performance?" Problems and Perspectives in Management: An International Journal 4(3), September, 48-68 (with Erkki Laitinen) (ISSN 1727-7051).
- 10 2004 "Neutrality of narrative discussions in annual reports of UK listed companies" The Journal of Applied Accounting Research, 7(i), January, 74-107 (with Ven Tauringana), (ISSN 0967-5426)
- 9 2003 "Performance measurements for small & medium enterprises (SMEs)" The International Journal of Condition Monitoring & Diagnostic Engineering Management, 6(3), July, 11-15 (ISSN 1363-7681)
- 8 2001 "Materiality thresholds in accounting and auditing: some UK evidence" The International Journal of Accounting and Business Society, 8(1), August, 15-35 (ISSN 1328-1992)
- 7 1999 "Early warning system for crisis in SMEs: preliminary evidence from Finland and the UK" Journal of Small Business and Enterprise Development, 6(1), 89-102 (with Erkki Laitinen) (ISSN 1462-6004)
- 6 1998 "Harmonisation of government audits in the People's Republic of China" Managerial Auditing Journal, 13(4), April, 159-164; (with G. Vinten) (ISSN 0268-6902)
- 5 1997 "A discussion on pricing decision models." Journal of Accounting & Finance, 11(1), March, 57-66 (with Erkki Laitinen) (ISSN 0970-9029)
- 4 1996 "Materiality and audit risk: the UK experience." The Journal of Applied Accounting Research, 3 (2), October, 90-109 (ISSN 0967-5426)
- 3 1994 "Materiality thresholds defined by courts: the UK evidence." Journal of Financial Crime, 2(3), 234-255 (with Gerald Vinten) (ISSN 0969-6458)
- 2 1993 "Materiality in U.K. financial statements: an empirical investigation." Journal of Accounting & Finance, 7(1), Spring, 23-47 (ISSN 0970-9029)
- 1 1992 "Auditors and materiality." Managerial Auditing Journal, 7(5), September, 8-17 (ISSN 0268-6902) (**Awarded 1993 Larry Sawyer Best Paper Prize**)

(5D) **Refereed conference proceedings**

- 9 2010 "Are the Chinese and US commercial banks adopting a similar approach on measuring performance?" The International Academy of Business and Public Administration Disciplines (IABPAD) Conference, Dallas, Texas, USA, April 22-25, 999-1012. Received the **IABPAD Research Paper Award**.
- 8 2010 "An international approach on the insurance audits" The International Academy of Business and Public Administration Disciplines (IABPAD) Conference, Dallas, Texas, USA, April 22-25, 966-980.
- 7 2010 "Impact of FAS 157 on US commercial banks" American Accounting Association Southwest Regional Meeting, (with Henry Huang and Yi Zhang), Dallas, Texas, USA, March 2-6,
- 6 2009 "A factor analysis of student responses and perceptions of ethical conduct in business" The International Academy of Business and Public Administration Disciplines (IABPAD) Conference, (with Nancy "Dusty" Bodie and Reginald Bell), Dallas, Texas, USA, April 23-26, 1149-1161. Received the **IABPAD Best Paper Award**

- 5 2009 "Are the Chinese National Audit Office independent?" American Accounting Association Southwest Regional Meeting, Oklahoma City, Oklahoma, USA, February 27-28, 95-101
- 4 2009 "Are the non-profits benefitting from Sarbanes Oxley?" American Accounting Association Southwest Regional Meeting, Oklahoma City, Oklahoma, USA, February 27-28, 38-44
- 3 2006 "Is Sarbanes Oxley useful to the nonprofits organisations?" Society for the Advancement of Management Conference; Orlando, Florida; April 6-9
- 2 2006 "Are the Chinese government auditors independent?" American Accounting Association Southwest Regional Meeting, Oklahoma City, Oklahoma, USA, February 2-4
- 1 1995 "An empirical study of materiality in UK financial statements." Conference Proceeding; Second Swedish Accounting and Auditing Research Colloquium; University of Umea, Sweden; February 24 & 25, pp. 213-216 (ISBN:91-7191-0158) (Received **Addison Wesley Best Auditing Paper Award**)

(5E) Book chapters

- 8 2010 "Accounting and auditing standards in Libya" in Nwankwo, S. and A. Ahmed (eds.) African Entrepreneurship in Global Contexts: Enterprise Solutions for Sustainable Development; World Association for Sustainable Development (WASD), Sussex, UK, March, (ISBN: 978-1-907106-10-1) (with Nssar Ahmad).
<http://www.worldsustainable.org/index.php/books/africa/volume2>
- 7 2009 "Legal cases and auditing in China" in Singh, S. (ed). Handbook of Business Practices and Growth in Emerging Markets World Scientific Books: New Jersey, USA (ISBN 978-981-279-177-1), 101-116, <http://www.worldscibooks.com/business/6745.html>
- 6 2008 "Performance Measurement of the International Joint Ventures in an Emerging Market," in Singh, S. (ed) Business Practices in Emerging and Re-Emerging Markets, Palgrave-Macmillan: New York, USA. (ISBN: 978-1-4039-7633-2), 167-219 (52 pages)
<http://www.worldscibooks.com/business/6745.html>
- 5 1997 "Environmental education and training: an introductory essay." In Environmental Education and Training, (eds) P. Park, D. Blackman, and G. Chong; Ashgate Publishing Limited (UK); October; 1-10. (with Patricia Park) (ISBN: 1-85972-443-4)
- 4 1997 "Operational control in a high technology SME: internal control perspective" in High Tech Company Rating: Financial and Operative Evaluation, (eds.) R. Leppanen, E.K. Laitinen and E.I. Altman; National High Technology Mentor Programme, Finland; September; 89-116 (ISBN:952-90-9052-8)
- 3 1997 "Materiality in auditing." in Modern Trends in Accounting Research: New Horizons in Auditing and Contemporary Accounting (A global perspective) (vol 2) (ed.) G.S. Batra (India), Deep & Deep Publications, New Delhi, 41-68 (ISBN 81-7100-971-9)
- 2 1995 "The auditing system in China and the UK: a critical comparison." in Perspectives on Accounting and Finance in China, (eds.) J. Blake and S. Gao; Routledge, London; September; Chapter 18, 319-345 (ISBN:0-415-11812-3)
- 1 1993 "Application of an expert system in materiality: an evaluation." in Emerging Dimension of Accounting, (ed.) G. L. Dave; Scientific Publisher; Jodhpur, India; July, 65-82 (ISBN:8172-330-774)

(5F) Editor-refereed and professional publications

- 21 2008 "Auditing in China" Journal of Corporate Accounting and Finance, September, 19(6), 49-54 (ISSN: 1044-8136).
- 20 2008 "How to appraise investment projects" Journal of Corporate Accounting and Finance, 19(1), January, 59-64, (ISSN: 1044-8136).
- 19 2006 "Is income smoothing ethical?" Journal of Corporate Accounting & Finance; 18(1), November-December, 41-44 (ISSN: 1044-8136).
- 18 2006 "Materiality in auditing" Journal of Accounting and Auditing (Finland), 49(5), May, 28-35 (ISBN:0783-0017).
- 17 2005 "Materiality, accountability and social responsibility" Critical Perspectives on Accounting, 16(1), January, 61-62.
- 16 2004 "Auditors' lifestyle" Critical Perspectives on Accounting, 15(8), November, 1059-1060
- 15 2004 "Auditors' liabilities" Critical Perspectives on Accounting, 15(3), April, 330-332
- 14 2003 "Reporting to the third party" International Accountant, issue 16, June, 38-39 (ISSN: 1465-5144).

- 13 2002 "Preparing for examination" International Accountant, issue 15, May, 28-30 (ISSN: 1465-5144)
- 12 2000 "Auditing framework in the People's Republic of China and the International Auditing Guidelines: some comparisons" Managerial Finance 26(5), March, 12-20 (with Gerald Vinten) (ISSN:0307-4388)
- 11 2000 "Le seuil de signification au Royaume-Uni" (in French) (The materiality thresholds in the United Kingdom) Revue Francaise de Comptabilite, October, issue 326, 36-37 (ISSN: 0484-8764)
- 10 2000 "Turnbull Guidance: an opportunity for accountants" International Accountant, issue 8, March, 26-27 (ISSN: 0969-4935).
- 9 2000 "Materiality" Internal Auditing; March, 14 & 15 (ISBN: 0140-2676).
- 8 1999 "The auditing systems in the People's Republic of China" Journal of Accounting and Auditing (Finland), 43(4), June, 281-285 (ISBN:0783-0017).
- 7 1998 "Chinese auditing system" Management Accounting, July/August, 66-68 (ISBN:0025-1682).
- 6 1997 "Accountants and systems of internal control." Company Accountant (student digest); issue. 28, October; 1-4 (ISSN:0954-8025).
- 5 1997 "Roles of accountants and implementation of system of internal control." Journal of Accounting and Auditing (Finland), 41(4), September; 340-344 (ISBN:0783-0017).
- 4 1997 "The auditing standards on materiality and audit risk." Singapore Accountant; 13(2), March/April, 32-37 (ISSN:0217-4456).
- 3 1996 "Materiality and audit risk modelling: financial management perspective." Managerial Finance 22(9), May, 35-60 (with G. Vinten) (ISSN:0307-4388)
- 2 1994 "Materiality and risk: the babel of auditing?" Certified Accountant; 86(2), February, 6 (ISSN:0306-2406).
- 1 1993 "Materiality: the norm of auditing?" Executive Accountant, 20(1), Spring, 16-18 (with G. Vinten).

(5G) Books reviewed

- 2 2005 A comparative analysis of auditor independence in economics in transition, Pat Sucher and Katarzyna Kosmala MacLulich (The Institute of Chartered Accountants of Scotland, Edinburgh, Scotland, ISBN: 1-904574-07-6) in The British Accounting Review, 37(3), September, 355-357 (ISSN: 0890-8389)
- 1 1995 WHISTLEBLOWING – Subversion or Corporate Citizenship? edited by Gerald Vinten (Paul Chapman, 144 Liverpool Road, London N1 1LA, pp 208, paperback, 1994, ISBN 1-85396-238-4) in Journal of Financial Crime, vol. 2, no. 4, 1995, pp. 349 & 350, (ISSN:0969-6458).

(5H) Conference papers

- 36 2010 "Is FAS 157 a new avenue of earnings management for the poor performing banks?" The American Accounting Association Conference (with Henry Huang & Yi Zhang), San Francisco, California, forthcoming, August 1-4
- 35 2010 "Craft of teaching auditing and ethics courses" Conference on Teaching and Learning in Accounting (CTLA), American Accounting Association, San Francisco, California, July 31.
- 34 2010 "Auditing, governance and risk assessments" Risk, Governance and Audit Conference, **keynote speech**, Hefei, Anhui, China, June 7-9.
- 33 2010 "A review of the evolution of the definitions of materiality" The International Conference of Accounting, Business, Leadership and Information Management (ICABLIM), New Orleans, Louisiana, May 14-16. Received the **2010 Best Paper Award**.
- 32 2009 "Actuarial audits: key challenges and ways forward" First International Conference on Actuarial Estimations and Education Forum, **keynote speech**, Chengdu, China, October 23.
- 31 2009 "Ethical framework for the IT and Business Professions" International Information Management Association (IIMA) Annual Conference (with Emmanuel Opara), Houston, Tx, October 12-14.
- 30 2009 "FAS 157 and Fair Value Measurements" International Information Management Association (IIMA) Annual Conference (with Henry Huang & Yi Zhang), Houston, Tx, October 12-14.
- 29 2008 "Accounting and Auditing Standards in Libya" Sixth International Conference of World Association for Sustainable Development (WASD) (with Nassr Ahmad), Brighton, UK, August, 27-29.
- 28 2008 "Governance and performance measurements in the biotechnology sector" The American Accounting Association Conference (with Yun Dai), Anaheim, California, August 3-6

- 27 2008 “An agency theory approach of non-financial management accounting measures in banks: case of developing and developed countries” The American Accounting Association Conference (with Mostaq Hussain), Anaheim, California, August 3-6.
- 26 2008 “Non-Financial Performance Measurement Practices in Financial Services Industry: An Agency Theory Approach” Canadian Academic Accounting Association (with Mostaq Hussain), Winnipeg, Manitoba, Canada, May 29 - June 1.
- 25 2008 “An agency theory approach of management accounting performance measures in developing and developed countries: experiences with banks in Oman and USA” The Global Academy of Business and Economic Research (GABER) International Conference (with Mostaq Hussain), Houston, Texas, March 19 & 20
- 24 2007 “Performance measurement of the Chinese joint ventures” The International Academy of Business and Public Administration Disciplines (IABPAD) Conference Dallas, Texas, May 3-6.
- 23 2007 “Definitions and benchmarks of materiality: an international perspective.” The International Academy of Business and Public Administration Disciplines (IABPAD) Conference Dallas, Texas, May 3-6.
- 22 2007 “The definitions of materiality: an evolution or revolution?” American Accounting Association Midyear Auditing Section, Charleston, South Carolina, Jan 11-13.
- 21 2006 “Disclosure of social information via the world wide web – a UK study” Conference of Corporate Communications (with Sepideh Parsa), Wroxton, UK, June 2-5
- 20 2003 “Neutrality of narrative disclosures contained in UK listed companies’ annual reports” British Accounting Association Conference South West Accounting Group, Glamorgan, UK, September 8 (with Vanancio Tauringana).
- 19 2002 “Comparison of the auditing guidelines issued by the Chinese and the International Accounting Federation” Marketisation, and Accounting, Finance and Business in China Symposium Cardiff, UK, July 8 & 9.
- 18 2002 “Definitions and thresholds of materiality in accounting and auditing” European Accounting Association Conference Copenhagen, Denmark, April 25-27.
- 17 2002 “Materiality thresholds in accounting and auditing in the UK” British Accounting Association Conference, Jersey, UK, April 3-5.
- 16 2001 “Materiality guidelines and thresholds” European Accounting Network Conference Wuppertal, Germany, September 26 & 27.
- 15 2001 “Analysis of the evaluation of definitions and thresholds of materiality in accounting and auditing” European Accounting Association Conference Athens, Greece, April 18-20.
- 14 2001 “An analysis of the Evolution of Exposure Draft 220 on ‘Materiality and the Audit’ to SAS 220” British Accounting Association Conference Nottingham, March 26-28
- 13 2000 “WTO and auditing in China” Chinese Economic Association Conference Middlesex, London, April 17 & 18.
- 12 1999 “Materiality thresholds of auditors in the UK” British Accounting Association Conference Exeter, UK, April 11-13
- 11 1999 “Materiality thresholds in accounting and auditing in the UK” European Accounting Association Conference Bordeaux, France, May 4-8.
- 10 1995 “An empirical study of materiality in UK financial statements.” Swedish Accounting and Auditing Research Colloquium Umea, Sweden, February 24 & 25
- 9 1994 “A critical comparison of the auditing system in China and the UK.” Accounting Association of Australia and New Zealand Conference Wollongong, Australia, July 3-6.
- 8 1994 “The legal perspective on materiality concepts and thresholds: some empirical evidence.” European Accounting Association Conference Venice, Italy, April 6-8.
- 7 1994 “The auditing system in China and the UK: a critical comparison.” International Symposium on Chinese Accounting and Financial Management Preston, U.K., March 21.
- 6 1994 “Materiality concepts and thresholds: the legal perspective.” National Auditing Conference Preston, U.K., March 18-19.
- 5 1993 “Materiality in the audit risk modelling.” British Accounting Association Conference South West Area Group, Southampton, U.K.; September 15
- 4 1993 “The effects of materiality in the audit risk modelling: an evaluation.” Critical Perspectives on Accounting Symposium New York, U.S.A., April 16-18.
- 3 1992 “A review of the empirical study of materiality in auditing.” International Conference on Accounting Issues Jaipur, India; September 12-14.
- 2 1992 “Materiality in auditing: assess the possibilities of using an expert system.” European

Accounting Association Conference Madrid, Spain, April 22-24.

- 1 1991 “Materiality in auditing: the U.K. context.” Workshop on Auditing Regulation The European Institute for Advanced Studies in Management, Copenhagen, Denmark; September 18-20

(5I) Presentations to faculty, trade associations and external delegates

- 8 2009 “FAS 157 fair value measurements” (with H. Huang), COB, PVAMU. April 17
- 7 2008 “How intangibles assets be measured and reported in the financial statements” COB, Prairie View A&M University, April 4
- 6 2008 “Benefits of being a student mentor” COB, Prairie View A&M University, February 29
- 5 2007 “How performance of the Chinese joint ventures be measured?” COB, Prairie View A&M University, February 9.
- 4 2006 “The Business Environment in the People’s Republic of China” Workshop seminar on International Business Opportunities and Challenges, College of Business, PVAMU, August 14-15.
- 3 2006 “Are the Chinese government auditors independent?” COB, Prairie View A&M University, January 25.
- 2 2005 “Performance measurement of UK biotechnology companies” COB, Prairie View A&M University, April 8.
- 1 2004 “Materiality threshold in accounting and auditing: UK evidence” COB, Prairie View A&M University, November 5.

(5J) Working papers and trade/association papers

- 15 2009 “Business Opportunities & Challenges for Businesses Owners in 2009” International Business Digest, COB, PVAMU, forthcoming.
- 14 2009 “Audit Independence and Objectivity: Evidence from the Chinese National Audit Office” Social Science Research Network (SSRN)
http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1347823
- 13 2008 “International Audit Approaches in the Insurance Sector” Social Science Research Network (SSRN) http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1275883
- 12 2008 “Short term study abroad programs” International Business Digest, COB, PVAMU, 5(1), September, p.3
- 11 2007 “Expanding horizons” International Business Digest, COB, PVAMU, 3(4) July, pp.1&4.
- 10 2007 “US export controls and economic sanctions on the oil and gas industry” International Business Digest, COB, PVAMU, 3(3) April, p.3.
- 9 2006 “Trade, accounting and auditing in China” International Business Digest, COB, PVAMU, 2(3) April, p.3.
- 8 2005 “Performance measurement of the biotechnology companies in the UK” Working paper series, COB, Prairie View A&M University, Series number 04-25.
(www.pvamu.edu/business/working_papers.htm)
- 7 1998 “The auditing system in China and the UK: a comparison.” Proceedings of the University of Vaasa Discussion Paper; University of Vaasa, Finland (ISBN 951-683-599-6).
- 6 1998 “Materiality thresholds in UK financial statements.” Proceedings of the University of Vaasa Discussion Paper; University of Vaasa, Finland (ISBN 951-683-599-6).
- 5 1997 “Prediction of early warning system for SMEs.” Discussion Paper; Southampton Business School, Southampton Institute; Discussion Paper Number 7(ISSN 1366-0640) (with Erkki Laitinen).
- 4 1997 “A review of materiality in auditing.” Proceedings of the University of Vaasa Discussion Paper; University of Vaasa, Finland; Discussion Paper number 212 (ISBN 951-683-670-4).
- 3 1994 “Empirical evidence of materiality: the UK legal perspective.” Occasional paper series in accounting and auditing; Umea University, Sweden; Occasional Paper Number 7; May.
- 2 1993 “Application of expert system in materiality in auditing.” Working paper; City University, London; April.
- 1 1993 “The effects of materiality in an audit risk model.” Working paper; City University, London; April.

SECTION C: TEACHING AND SERVICES

6. TEACHING

(6A) Teaching spectrum

Accounting Information Systems
Auditing
Law and Ethics
Financial & Managerial Accounting

Teaching and Academic responsibilities:

Graduate level:

- Accounting Information Systems [ACCT 5123]
- Advanced Auditing [ACCT 5113]
- Concepts of Accounting [ACCT 5003]
- Law and Ethics for Accountants [ACCT 5163]
- Managerial Accounting [ACCT 5103]

Undergraduate level:

- Cost Accounting [ACCT 3313]
- International Accounting [ACCT 4133]
- Managerial Accounting [ACCT 2123]

Nominated by MBA students for the 1998 Best Lecturer Award.

(6B) Visits and invitations

- 2009 Key note speaker at First International Actuarial Research and Education Forum, Chengdu, (China), Southwestern University of Economics and Finance, on 'Audit the financial statements of the actuarial firms', October 23 & 24
- 2004 Visiting professor of Czech Agricultural University (Prague, Czech Republic) April 5-9
- 2003 Visiting professor of Czech Agricultural University (Prague, Czech Republic) April 14-18
- 2002 Visiting professor of Czech Agricultural University (Prague, Czech Republic) March 25-March 29
- 2001 Visiting professor of Oradea University (Romania) May 28-June 1
- 2001 Visiting professor of Czech Agricultural University (Prague, Czech Republic) April 29-May 11
- 2000 Visiting research fellow of Swedish School of Business and Administration (Vaasa, Finland) May 7-May 16
- 2000 Visiting lecturer of Kymenlaakso Polytechnic (Kotka, Finland) April 24-May 5
- 2000 Visiting scholar of University of Oradea (Romania) March 11-18
- 2000 Key note speaker for the Environmental Audits in Malaysia Conference on Professionalism of environmental audits, organised by the Society of Environmental Auditors of Malaysia, Bangi, Malaysia, February 21 & 22
- 1999 Visiting researcher of University of Chemnitz (Germany) June 19-24
- 1999 Visiting research fellow of University of Vaasa (Finland) April 12-May 1
- 1999 Guest lecturer of University of Oradea (Romania) March 8-12
- 1997 Guest lecturer of University of Vaasa (Finland) March 25-April 21
- 1997 Guest lecturer to Tianjin University (China) March 1-3
- 1997 Visiting scholar of Yunnan Institute of Trade and Finance (Kunming, Yunnan, China) February 25-28

7. SERVICES

(7A) Committee responsibilities

- 2008-now Chair, Intellectual Contributions Committee, COB, PVAMU
- 2008 Executive Faculty Senator Committee and Treasurer of the Faculty Senator, PVAMU
- 2007-now Member, University Committee of Research, PVAMU
- 2006-now Member, International Business Academic Enhancement Committee, COB, PVAMU
- 2006-2008 Faculty Senator, PVAMU
- 2005-now Member, Assessment Committee, COB, PVAMU

2005-2008	Chair, Graduate Faculty Committee, COB, PVAMU
2003-2004	Member, University's Professorial Committee, Southampton Solent University
1997-1999	Chair, Business School Research Committee, Southampton Solent University
1993-1998	Member, International Relations Committee of the Institute of Internal Auditors (UK & Eire)
1993-2004	Member, Advanced Scholarship Committee, Southampton Business School, Southampton Solent University
1991-1999	Member, Business School Committee, Southampton Business School, Southampton Solent University

(7B) External examinations

2004	External adviser to the University of Central Lancashire for the Subject Validation of BA (Hons) Accounting and Finance to City University (Hong Kong) April 28
2004	External adviser to the University of Central Lancashire for the Subject Validation of BA (Hons) Business Studies to Shenzhen University (China) April 27
2004	External adviser to the University of Central Lancashire for the Subject Validation of BA (Hons) Accounting and Finance to Shenzhen University (China) April 26
2003	External assessor of the Subject Review (revalidation) of BA Accounting and Finance, and MA Financial Reporting Analysis modules of Newcastle University, UK. March 21.
2000-2004	External examiner of the undergraduate Accounting and Finance programmes at University of Sunderland (UK).
2000-2004	External examiner of the undergraduate Accounting programmes at the University of Central Lancashire (UK).
2000-2003	Examiner of Paper 15 (Professional Practice in Auditing) of The Association of International Accountants (UK).
1999-2004	External examiner of the MSc Finance programmes at Middlesex University (UK)
1999-2004	External examiner of the undergraduate Accounting programmes at Middlesex University (UK).
1999-2004	Examiner of Paper 8 (Financial Management and Business Analysis) of the Institute of Internal Auditors (UK and Eire).
1999-2004	Examiner of Paper 7 (Advanced Management) of the Institute of Internal Auditors (UK and Eire).
1998– now	Examiner of Paper 2 (Principles and Practices of Accounting) of the Institute of Internal Auditors (UK and Eire).
1997	An external panel member to validate the MSc in Financial Management (School of Accounting and Mathematics) University of Glamorgan (UK).

(7C) MPhil/PhD Examinations

2008	`A study on determinations of borrower-delinquency in a public sector bank in Coimbatore District, Tamil Nadu' Ms P Bruntha, Department of Commerce, Bharathiar University, Coimbatore, India. PhD thesis submitted in January 2008. Submitted the evaluation report in February 2008
2007	`Role of NABARD in promoting rural development: a case study in Dharmapuri District' Mr S. Thamilarasan, Periyar University, Salem 636-011, Tamilnadu, India. PhD thesis submitted in August 2007. Submitted the evaluation report in September 2007.
2004	`Corporate environmental disclosure in Libya: evidence and environmental determinism theory' Mr Nassr Saleh Mohamad Ahmad, Napier University, Scotland, UK. PhD thesis submitted in June 2004. Viva was held on September 3, 2004
2004	`The value of the external auditor to financial managers' Mr Julian Elliott Spencer-Wood, University of Greenwich, London, UK. MA by Research thesis. Submitted in January 2004. Viva was held on March 18, 2004
2003	`Strategies for the development of an effective Chinese stock market' by Ms Tianshu Liu, Department of Accounting, University of Wollongong, Australia. PhD thesis submitted in August 2003. Submitted the evaluation report in October 2003
2003	`A study on the corporate income retention in India' by Mr N. Ganesan, Department of Commerce, Nallamuthu Gounder Mahalingam College, Pollachi 642 001, Tamil Nadu, India. PhD thesis submitted in February 2003. Submitted the evaluation report in June 2003.
2003	`Determinants of crop loan overdue: a study of select primary agricultural co-operative banks in

- Coimbatore District of Tamil Nadu' by Mr P. Subramanian, Department of Accounting and Economics, Bharathiar University, Coimbatore, India. PhD thesis submitted in October 2002. Submitted the evaluation report in February 2003
- 2002 'A study of control in dairy co-operatives - a study in erode district Tamil Nadu', Mrs T. Saroja, Department of Accounting and Economics, Bharathiar University, Coimbatore, India. PhD thesis submitted in March. 2002. Submitted the evaluation report in May 2002
- 2001 'A study on equity investor awareness' Mr P. Maruthu Pandian, Department of Accounting and Economics, Bharathiar University, Coimbatore, India. PhD thesis submitted in July 2001. Submitted the evaluation report in January 2002
- 2001 'A contingency approach to market orientation: consideration from the UK financial services sector' by Mr Tamer A. Awad, Southampton Business School, Southampton Institute, UK. Transfer thesis from MPhil to PhD programme submitted in August 2001. Viva was held on September 24, 2001.
- 2001 'The critical determinants of demand for life insurance in developing countries: a prospect for China, Hong Kong and Taiwan' by Mr. Tien Yu Hwang, Department of Accounting and Finance, Glasgow Caledonian University, Scotland, UK. PhD thesis submitted in August 2001. Viva was held on September 11, 2001.
- 2001 'Effects of the congruence between organisational structure and individual life style on job satisfaction' by Mr Ayman Hassan Metwally, Southampton Business School, Southampton Institute, UK. Transfer thesis from MPhil to PhD programme was submitted in March 2001. Viva was held on April 25, 2001

(7D) Independent directorships

- 2002-2004 Nova Ouvertures Group, London (a group of voluntary sector organisations working in the housing, health, social care, community and social economy fields throughout the UK and Ireland).
- 2001-2003 Internal Audit Services Limited, Kent. (provider for internal audit, managerial consultation and recruitment services to public and private sectors)

(7E) Links with external academic bodies

- 2008-now Member, Editorial Review Board of The HBCU Business Review (USA)
- 2006-now Member, Editorial Board of International Journal of Business and Emerging Markets (Canada)
- 2006-now Member, Editorial Board of International Journal of Accounting and Finance (Canada)
- 2006-now Member, Editorial Board of American Journal of Finance and Accounting (USA)
- 2006-now Member, Advisory Editorial Board of Perspectives and Problems in Management: An International Research Journal (Ukraine)
- 2006-now Member, Editorial Review Board of Advanced Management Journal (USA)
- 2005-now Member, Editorial Board of the DIAS Technology Review (India)
- 2003-2005 Member, Editorial Board of the International Journal of Accounting, Auditing and Performance Evaluation (Bahrain)
- 2001-2004 Member, Editorial Review Board of The Managerial Finance Journal (UK)
- 1999-2004 Member, Executive Board of the British Accounting Association (UK)
- 1999-2004 Chair, British Accounting Association (South West Accounting Group)
- 1999-2002 Member, Editorial Review Board of The International Journal of Condition Monitoring & Diagnostic Engineering Management (UK)
- 1997-2003 Associate Lecturer, The Open University on the MBA programme (Financial Strategy unit)
- 1997-2003 Reviewer, Journal of Accounting Education (UK)
- 1994-now Member, Editorial Advisory Board of Journal of Applied Accounting Research (UK)
- 1992-now Member, Editorial Review Board of the Journal of Accounting & Finance (India)

(7F) Supervisions

- 2003-2005 'Managing social and ethical risks in UK public and private sector organisations' Mr Mike Jeffrey, Director of Studies for the Part Time PhD program, Southampton Business School
- 2002-2005 'Performance measurements in the services industry' Ms Yun Dai, Director of Studies for the PhD programme, Southampton Business School
- 1999-2003 'Materiality thresholds and audit risk in government audits' Ms Liying Hao, Director of Studies for the PhD programme, Southampton Business School

Since 1990, I served as Committee chair/member for numerous MSc dissertations and placement projects.

(7G) Self development, continuing professional development and update of courses

- 2010 Develop Oil and Gas Accounting course (ACCT 4253). PVAMU University Academic Council approved the course on April 1.
- 2009 Jointly lead a team of students to participate at the Opportunities for Venture Capital (OFC) Business Plan Competition, Atlanta, GA, April 17-20 (with Dr S Robinson).
- 2009 Attend the 1st Annual International Trade and Transportation Conference, Houston, Tx, Jan 12-13
- 2008 Attend the short term study abroad programs, CIBER (University of Texas, Austin), Austin, Tx, April 21-23
- 2008 Jointly lead a team of students to participate the Opportunities for Venture Capital (OFC) Business Plan Competition, Atlanta, GA, April 17-20 (with Dr S Robinson). PVAMU team entered and achieved the sixth spot in the final.
- 2008 Develop the International Accounting course (ACCT 4133). The University Academic Council approved the course on April 3.
- 2008 Develop the International Accounting course (ACCT 5243). The University Academic Council approved the course on February 1.
- 2007 Attend the 2nd Annual Global Issues on Accounting, organized by COB, University of North Carolina at Chapel Hill, North Carolina. June 21-22.
- 2007 Attend the AACSB Accreditation Maintenance workshop, organized by the AACSB, Tampa, Florida. June 1.
- 2007 Attend the Accounting Information System midyear conference organized by the American Accounting Association, Savannah, Georgia, Jan 3-6.
- 2006 Present a paper entitled 'Challenges of setting a business unit in China' at the International Business Conference, Grimes County Chamber of Commerce, Navasota, Texas, October 27.
- 2006 Present a paper entitled 'Doing business in China' to the business community at the International Business Conference, PVAMU, August 15.
- 2006-now Represent College of Business and PVAMU at the weekly meeting of the 290 Spring Cypress Networking Group, Spring Cypress, Tx
- 2005-now Represent College of Business and PVAMU at the monthly breakfast networking meeting organized by the Waller County Economic Development, Waller, Texas
- 2005 Attend the Continuous Improvement Conference, AACSB, Philadelphia, Pennsylvania. October 1-3
- 2005 Attend the International Business Seminar, Memphis University, Tennessee. The seminar focuses on how international business courses to be taught and researched. June 9-11
- 2005-now Attend the quarterly ACCA CPE workshops, Houston, Tx
- 2000-2004 Attend the monthly ACCA CPE workshops, Southampton

Team member for validation/revalidation of the following programs at Southampton Business School:

- 2002 BA (Hons) Accountancy Program
- 1995 MBA (Finance) Program
- 1994 MA/MSc in Research Program
- 1994 Foundation Certificate in Business and Social Studies Program
- 1992 BSc (Hons) Computer Studies Program
- 1991 BSc (Hons) Business Information Technology Program
- 1990 BA (Hons) Accountancy Program
- 1989 BA (Hons) Business Studies Program

(7H) Other services

- 2000 Organize the South West Accounting Group (SWAG) conference (regional conference of the British Accounting Association) at Southampton Solent University, September 4
- 2000 Guest editor for the special issue on Managerial Financial Journal (ISSN:0307-4388). The topic of the special issue is 'Accounting and auditing systems in the People's Republic of China'. This issue appeared in March 2000
- 1998 As a Member of the Programme Committee of The International Conference on Management of Finance and International Accounting Issues held on September 11-15 (India)

- 1997 Reviewer for Economic & Social Research Council (ESRC) on a research project 'Accounting for infrastructure assets: financial reporting, private finance and concessions' (project number: L311-253-046) (£129,462)
- 1991-1996 Represent Southampton Solent University on the annual trip to recruit students from the Far East (Brunei, Hong Kong, Malaysia and Singapore). Organised by the British Council (July-September)
- 1996 Present a seminar paper on 'Materiality and audit risk' to staff members of School of Accounting and Mathematics, University of Glamorgan, April
- 1995 Present a seminar paper on 'Materiality in auditing: the UK context' to faculty members of Faculty of Business, University of Luton, March 23
- 1994 Guest editor for the special issue on Managerial Financial Journal (ISSN:0307-4388). The topic of the special issue is 'Materiality: risk and fraud'. This issue appeared in 1996 as vol 22, no. 9
- 1993-1999 Editor of Searchlight (an in-house publication of Southampton Business School, published three times a year). Apart from some external papers, contributions are mainly from staff members of the Business School. Since 1994, in recognizing its importance and contributions, IBM Ltd (UK) sponsors an **Annual IBM-SEARCHLIGHT Award** of cash prize for the best paper appeared in SEARCHLIGHT

8. LANGUAGES AND DIALECTS

English: Written and oral: fluent

Mandarin: Written and oral: fluent

Malay: Written and oral: fluent

Chinese Dialects: Fujian and Cantonese

Date: August 4, 2010