

CURRICULUM VITAE

Christopher W. Nobes

1. QUALIFICATIONS: BA in Economics, University of Exeter, 1971.
FCCA, final examinations, 1973 (fellow from 1.1.80).
PhD, University of Exeter, 1982 (thesis: 'International Classification and Harmonisation of Financial Reporting').
2. EMPLOYMENT:

1971 – 73	Management Services Department of Thorn Electrical Industries, specialising in computer accounting systems.
1973 – 75	Head of Department of Internal Audit of Hambro Life Assurance plc.
1975 – 82	Lecturer in Accountancy, Department of Economics, University of Exeter.
1982 – 86	Professor of Accounting (and Head of Department of Accounting and Finance), University of Strathclyde.
1987 – 2007	PricewaterhouseCoopers Professor of Accounting, University of Reading (Deputy Head of Department of Management, 2004-7).
2003+	Adjunct Professor, Norwegian Business School (BI)
2007+	Professor of Accounting, Royal Holloway, University of London (Member of Executive Committee of School, and Director of Accreditation, 2009-12; Head of Accounting/Finance/Economics group, 2014-17).
2013+	Professor of Accounting (fractional), University of Sydney.
3. TEMPORARY AND VISITING POSITIONS:

1978	Visiting Associate Professor, State University of New York at Albany (Fall Semester).
1980	Visiting Lecturer, University of Tasmania (Term 2).
1981	Visiting Lecturer, University of Auckland (Term 2).
1986	Visiting Professor, University of San Diego (Fall Semester).
1990	Visiting Professor, University of Sydney (2 nd Semester).
1994	Visiting Professor, University of Padua.
1994 – 2001	Visiting Professor, University of Nijmegen.
1996 – 2001	Visiting Professor, University of Venice.
2003 – 2005	Visiting Professor, Pompeu Fabra University, Barcelona.
2005, 2011, 2012	Visiting Professor, University of Sydney (Lent terms).
4. ACADEMIC JOURNAL EDITORIAL WORK:

Accounting and Business Research:
Editorial Board, 1981+.
Associate Editor, 1983-86. Joint Editor, 1987 – 1993.

Pacific Accounting Review (NZ): Editorial Board, 1987 – 91.

Accounting, Business and Financial History: Editorial Board, 1991-2011.

British Accounting Review: Associate Editor, 1993 – 1997; Board, 1998+.

Abacus (Australia): Editorial Board, 1997+.

Australian Accounting Review (Australia), Editorial Board, 1999+.

International Journal of Accounting (US), Editorial Board, 2001 – 2003.
Revista de Contabilidad y Dirección (Spain), Editorial Board, 2003+.
Revista Contabilidade & Finanças (Brazil), Editorial Board, 2005+.
Accounting in Europe, Editorial Board, 2010+.
Financial Reporting (Italy), Editorial Board, 2010-12.

Joint editor of special issue of *Accounting and Business Research* on the Conceptual Framework, 2015.

Occasional referee for:

Accounting Review; *Journal of Business Finance and Accounting*;
Accounting, Organizations and Society; *Journal of International Business Studies*; *Journal of International Financial Management and Accounting*.

5. PRIZES AND OTHER ACADEMIC RECOGNITION:

- The ‘Will Baxter Prize’ for 1983 for the best accounting article in *Journal of Business Finance & Accounting*.
- Joint winner of the *Abacus* Manuscript award for best paper in 2011.
- The ‘Outstanding International Accounting Educator’ Award of the American Accounting Association, 2002.
- Inducted as a member of the *Reial Acadèmia Europea de Doctors* (Barcelona) in 2014.
- ‘Distinguished Academic Award’ of the British Association of Accounting and Finance, 2015.
- Elected as Fellow of the Academy of Social Sciences (UK). 2017.
- Named (in *Accounting and Business Research*, Vol. 36 (1), 2006) as most productive author from 1991 to 2002 (in world’s top 19 accounting journals) out of all staff in 253 European universities. Named (in *Managerial Finance*, Vol. 40(4), 2014) as the second most productive UK author from 1991 to 2010 in the world’s top 44 accounting and finance journals.
- Member of Chair appointing (or advising) committees:
 - Nottingham Trent University, 1995
 - University of Manchester, 1996
 - University of Middlesex, 2001
 - City University Business School, 2001
 - Reading/Henley, 2011 and 2012
- PhD external examiner at Glasgow, City, Kent, Stirling, Exeter, LSE, Norwegian Business School (2005), Western Australia (2008), Sydney (2008, 2011 and 2012), Edinburgh (2009), Pompeu Fabra (2010), Copenhagen Business School (2012), Western Australia (2014), New South Wales (2014), Macquarie University (2014).

- External Examiner: 1977 National University of Ireland.
 1979-84 North London Polytechnic.
 1979-84 Portsmouth Polytechnic.
 1982-85 University of Durham.
 1983-86 University of Salford.
 1985-88 University of Lancaster.
 1987-91 University of Glasgow.
 1987-91 University of Exeter.
 2005 University of Mauritius.
 2015+ London School of Economics.

- Invited *plenary* speaker at the following events:
 - ‘John Ratcliffe Memorial Lecture’, University of New South Wales, 1995.
 - British Accounting Association (International Accounting Group), 1996.
 - Conference on Accounting Harmonisation, Australian Centre for International Business, Melbourne, 1998.
 - Annual European partners conference of Horwath and Laventhol, Madrid, 2004, Stockholm 2006, New York 2007, Berlin 2008, Dublin 2009, Chicago 2010, London 2011, Denver 2012, Amsterdam, 2015.
 - Annual Users conference of SAP, Venice, 2004 and 2011.
 - Catalan Congress of Accounting and Management, Barcelona, 2005.
 - “European Financial Reporting” conference, Regensburg, 2005.
 - Financial Reporting Council, and Accounting Standards Board, 2008.
 - European Accounting Association, Rotterdam, 2008.
 - “European Financial Reporting” conference, Catania, Italy, 2009.
 - “Town and Gown” seminars for University of Sydney, 2011 and 2012.
 - BAFA Financial Accounting Special Interest Group, January 2013.
 - Accounting and Regulation conference, Siena, July 2013.
 - *Fundación Ramón Areces*, Madrid, February 2014.
 - *Reial Acadèmia de Doctors*, Barcelona, October 2014.
 - Barcelona Stock Exchange, October 2014.
 - ‘Information for better markets’ annual conference of the Institute of Chartered Accountants in England and Wales, December 2014.

- BAFA South East Conference, September 2015.
- Biennial Chambers' Lecture (second speaker), University of Sydney, March 2016.

6. RESEARCH GRANTS:

- from Carnegie Trust for investigation of US accounting principles, 1983.
- the problems of depreciation under historical cost accounting; and the problems of group accounting by multinationals, from Deloitte, Haskins & Sells, 1984 and 1985 (£6,600).
- project on international influences on UK accounting, from Chartered Association of Certified Accountants, 1984-85 (£4,200).
- study of the operational meaning of the 'true and fair view', Institute of Chartered Accountants in England and Wales (ICAEW), 1986-87 (£2,200).
- study of UK and US compliance with international standards, ICAEW, 1986-7 (£1,500).
- from the EU (with Dr. S. Zambon) for research into UK/Italy comparisons, 1996-8 (£26,000).
- from ICAEW for study on convergence of UK and IAS standards (with D.C. Cairns), 2000 (£30,000).
- from ACCA for study on UK and IAS asset measurement, 2001 (£7,500).
- from ACCA for study on UK and IAS liability recognition and measurement, 2002 (£7,500).
- from ACCA for study on a conceptual framework for taxation, 2003 (£7,500).
- from EU (via Czech Republic, Ministry of Finance) for reforming the Czech corporation tax system, 2003 (€77,000).
- from ACCA research board for study on international variations in IFRS adoption and practice, 2011 (£15,600).
- from ICAEW research board for international differences in IFRS recognition and measurement estimations (£12,000), with Christian Stadler.

7. TEACHING:

Supervised PhD theses at Strathclyde, Reading and Royal Holloway. Twelve successful PhD students from 1995.

EXETER: courses on International Accounting, Financial Accounting and Corporate Taxation. Contributed to the MA Course in European Economics.

STRATHCLYDE: many courses, including Honours and MBA Courses in Accounting Theory and Multinational Accounting.

READING and ROYAL HOLLOWAY: mainly Financial Accounting and International Accounting at MSc level.

STATE UNIVERSITY OF NEW YORK and the UNIVERSITY OF SAN DIEGO: Financial and Comparative Accounting for MBA courses.

UNIVERSITIES OF TASMANIA and AUCKLAND: Income Theory, Financial Accounting to B.Com. and M.Acc. students.

LONDON BUSINESS SCHOOL: MBA elective in International Accounting.

MANCHESTER BUSINESS SCHOOL: courses in the International Banking Centre on International Financial Reporting Problems.

8. PUBLICATIONS - REFEREED JOURNALS

Accounting, Organizations and Society

‘On Accounting Classification and the International Harmonisation Debate’, 29 (2), 2004, pp.189-200.

‘How arbitrary are international accounting classifications? Lessons from centuries of classifying in many disciplines, and experiments with IFRS data’ (with C. Stadler), 38 (8), 2013, pp. 573-595.

Accounting and Business Research

‘CCA - Valuation by Intent’, Spring 1977.

‘Imputation Systems of Corporation Tax within the EEC’, Spring 1980.

‘A Review of the Translation Debate’, Autumn 1980, pp.421-31.

‘The Origins of the Harmonising Provisions of the 1980 and 1981 Companies Acts’, Winter 1983, pp.43-53.

‘The Assumed Users in Three Accounting Theories’, (with I.A.M. Fraser), Spring 1985, pp.144-7.

‘Is Sterling Correctly Valued?’ (with I.A.M. Fraser), Summer 1985.

‘Cycles in UK Standard Setting’, Summer 1991, pp.265-74.

‘True and Fair: UK Auditors’ View’ (with R.H. Parker), Autumn 1991, pp.349-62.

‘The Existence and Significance of Cycles: A Reply’, Autumn 1992.

‘The True and Fair View Requirement: Impact on and of the Fourth Directive’, Winter 1993, pp.35-48.

‘European Rule Making in Accounting: The Seventh Directive as a Case Study’, Autumn 1994, pp.319-33 (with G. Diggle).

‘The Relationship between Taxation and Accounting: International Variations’, Summer 1998, pp.173-88 (with M. Lamb and A. Roberts).

‘Is True and Fair of Over-riding Importance?: A Comment on Alexander’s Benchmark’, 30 (4), 2000, pp.307-12.

‘The True and Fair Requirement in Recent National Implementations’ (with Sally Aisbitt), 31 (2), 2001, pp.83-90.

‘The Survival of International Differences under IFRS: Towards a Research Agenda’, 36 (3), 2006, pp.233-45.
 ‘The Importance of Being Fair: An Analysis of IFRS Regulation and Practice’, 39 (4), 2009, pp.415-27.
 ‘International Differences in IFRS Policy Choice’, (with E. Kvaal), 40 (2), 2010, pp.173-87.
 ‘On Relief Value versus Fair Value for the Measurement of Liabilities’, 41 (5), 2011, pp.515-524.
 ‘The continued survival of international differences under IFRS’, 43 (2), 2013, pp. 83-111.
 ‘Accounting for capital: the evolution of an idea’, 45 (4), 2015, pp. 413-441.
 ‘The qualitative characteristics of accounting information, and managers’ accounting decisions: evidence from IFRS policy changes’, (with C. Stadler), 45 (5), 2015, pp. 572-601.

Accounting Review

‘The Gallerani Account Book of 1305-1308’, April 1982, pp.303-10.
 ‘International Variations in Perceptions of Accounting Journals’, October 1985, pp.702-5.

Journal of Business Finance and Accounting

‘A Judgemental International Classification of Financial Reporting Practices’, Spring 1983, pp.1-19.
 ‘True and Fair: A Survey of UK Financial Directors’, (with R.H. Parker), April 1991, pp.359-75.
 ‘Classification of Accounting Systems Using Competencies as a Discriminating Variable: A Comment’, January 1992, pp.153-5.
 ‘The Use of Foreign Accounting Data in UK Financial Institutions’, (with S. Miles), April/May 1998, pp.309-28.

Abacus

‘Costs versus Realisable Values: A Comment’, June 1983.
 ‘The Pre-Pacioli Indian Double-entry System of Bookkeeping: A Comment’, September 1987, pp.182-4.
 ‘A Political History of Goodwill in Britain: An Illustration of Cyclical Standard Setting’, September 1992, pp.142-67.
 ‘Towards a General Model of the Reasons for International Difference in Financial Reporting’, September 1998, pp.162-87.
 ‘An Analysis of the International Development of the Equity Method’, February 2002, pp.16-45.
 ‘IFRS Practices and the Persistence of Accounting System Classification’, 47 (3), 2011, pp.267-283.
 ‘The Influence of Country, Industry and Topic Factors on IFRS Policy Choice’, 50 (4), 2014, pp.386-421.

Accounting, Auditing and Accountability Journal

‘The development of national and transnational regulation on the scope of consolidation’, 27 (6), 2014, pp.995-1025.

Journal of Accounting Research

‘An Empirical Analysis of International Accounting Principles - A Comment’,
Spring 1981, pp.268-70.

Journal of International Business Studies

‘The Effects of International Differences in the Tax Treatment of Goodwill: A
Comment’, No.3, 1996.

European Accounting Review

‘International Accounting Harmonization: A Commentary’, 4 (2), 1995, pp.249-
54.

‘Some Mysteries Relating to the Prudence Principle in the Fourth Directive and
in German and British Law’, (with L. Evans), 5 (2), 1996, pp.361-73.

‘How Uniform is Financial Reporting in Germany?’, (with G.G. Mueller), 6 (1),
1997, pp.123-9.

‘Harmonization of the Structure of Audit Firms: Incorporation in the UK and
Germany’ (with L. Evans), 7(1), 1998, pp.125-48.

‘The Future Shape of Harmonization: Some Responses’, 7 (2), 1998, pp.323-30.

‘Harmonization Relating to Auditor Independence: the Eighth Directive, the UK
and Germany’ (with L. Evans), 7 (3), 1998, pp.493-517.

‘Modelling the Links between Tax and Financial Reporting: a Longitudinal
Examination of Norway over 30 years up to IFRS Adoption’ (with H.R.
Schwencke), 15 (1), 2006, pp.63-87.

‘IFRS Policy Changes and the Continuation of National Patterns of IFRS
Practice’, (with E. Kvaal), 21 (2), 2012, pp. 343-371.

Journal of Accounting and Public Policy

‘Observations on Measuring the Differences between Domestic Accounting
Standards and IAS’, 28 (2), 2009, pp.148-153.

Accounting Horizons

‘Rules-based Standards and the Lack of Principles in Accounting’, March 2005,
pp.25-34.

International Journal of Accounting

‘Harmonization of Accounting within the European Communities: The Fourth
Directive on Company Law’, Spring 1980.

‘On the myth of “Anglo-Saxon” financial accounting: a comment’, 38 (1), 2003,
pp.95-104.

British Accounting Review (formerly *AUTA Review*)

‘The Effect of Inflation Accounting on Dividend Policy’, (with P.R.A.
Kirkman), Summer 1976.

‘Classification of National Systems of Accounting’, (with J. Matatko), Autumn
1980.

‘A Typology of International Accounting Principles and Policies: A Comment’,
Spring 1982.

‘A Typology of International Accounting Principles and Policies: A Reply to a
Reply’, Spring 1983.

‘Academic Perceptions of Accounting Journals in the English-speaking World’,
Spring 1986.

‘Publication Output and Assessment of Departments: A Note’, December 1987.

‘A Note on Compliance by US Corporations with IASC Standards’, March 1990, pp.41-9.

Australian Accounting Review

‘Towards a Unifying Model of Systems of Law, Corporate Financing, Accounting and Corporate Governance’, (with A.D. Roberts), March 2000, pp.26-34.

‘Accounting Classification in the IFRS Era’, 18 (3), 2008, pp.191-198.

‘57 Varieties of Serious Defect in IFRS?’, 18 (4), 2008, pp.283-286.

‘Has Australia (or Any Other Jurisdiction) ‘Adopted’ IFRS?’ (with S. Zeff), 20 (2), 2010, pp.178-184.

‘Firm Size and National Profiles of IFRS Policy Choice’ (with J. Perramon), 23 (3), 2013, pp.208-215.

‘Have Canada, Japan and Switzerland Adopted IFRS?’ (with S. Zeff), 26 (3), 2016, pp.284-290.

Journal of International Accounting, Auditing and Taxation

‘International Variations in the Accounting and Tax Treatments of Goodwill, and the Implications for Research’ (with J.E. Norton), No.2, 1996.

Journal of International Financial Management and Accounting

‘Effects of Alternative Goodwill Treatments on Merger Premia: A Comment’ (with J.E. Norton), 8 (2), 1997, pp.137-41.

Accounting in Europe

‘Revenue Recognition and EU Endorsement of IFRS’, Vol. 3, 2006, pp.81-89.

‘The Influence of Tax on IFRS Consolidated Statements’ (with M. Gee and A. Haller), 7 (1), 2010, pp.97-122.

‘On Researching into the Use of IFRS by Private Companies’, 7 (2), 2010, pp.213-226.

‘On the definitions of income and revenue in IFRS’, 9 (2), 2012, pp.85-94.

‘The effects of accounting standards: a comment’ (with A. Haller and others), 9 (2), 2012, pp.113-125.

‘International variations in tax disclosures’ (with E. Kvaal), 10 (2), 2013, pp.241-273.

‘IFRS ten years on: Has the IASB imposed extensive use of fair value? Has the EU learnt to love IFRS? And does the use of fair value make IFRS illegal in the EU?’, 12 (2), 2015, pp.153-170.

Accounting, Business and Financial History

‘Pacioli’s Tractatus: A Note on a Mystery and a Review of some Commentaries’, December 1995.

Accounting Perspectives

‘Auditor Affirmations of Compliance with IFRS Around the World: An Exploratory Study’ (with S.A. Zeff), 7 (4), 2008, pp.279-292.

Management International Review

‘An Empirical Investigation of the Observance of IASC Standards in Western Europe: A Comment’, No. 4, 1987, pp.78-9.

Accounting Historians Journal

‘Were Islamic Records Precursors to Accounting Books Based on the Italian Method? A Comment’, December 2001, pp.207-14.

Revue Française de Comptabilité

‘Des standards fondés sur des règles ou sur des principes’, September 2005.

Contabilidad y Direccion

‘La Implantación de las normas internacionales de contabilidad en España’, Vol.4, 2007.

‘Los problemas de las NIIF’ (with Julie Cooper), Vol. 4, 2007.

Economia Aziendale

‘Data vs Information: An Accounting Based Analysis’, December 1993.

British Tax Review

‘Capital Gains Tax and Inflation’, July 1977.

European Law Review

‘Fiscal Harmonisation and European Integration: A 1978 Appraisal - A Comment’, 4 (4), August 1979.

‘The Harmonisation of Company Law relating to the Published Accounts of Companies’, February 1980.

Journal of Business Law

‘EEC Imputation Systems of Corporation Tax and the Proposal for a Directive on Harmonisation’, July 1979.

International Tax Journal

‘The Accumulated Earnings Tax - An Anglo-American Comparison’, (with F.W. Kolmin), June 1979.

9. RESEARCH IN PROGRESS

Projects in progress include:

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10. PUBLICATIONS - BOOKS:

Workbook for the Economics of Taxation, 58 pp. (8 editions).

Introduction to Financial Accounting, Allen and Unwin, 1980, 253 pp.

(Revised editions 1983, 1984, 1987, 1992 and 1997).

The Development of Double Entry: Selected Essays, Garland Press, 1984, 153 pp.

Accountants' Liability in the 1980s (with E.P. Minnis), Croom Helm, 1985, 126 pp.

Issues in International Accounting, Garland Press, 1987, 135 pp.

Issues in Multinational Accounting (with R.H. Parker), Philip Allan, 1988, 183 pp.

Interpreting US Financial Statements, Butterworths, 1988, 201 pp.

Interpreting European Financial Statements, Butterworths, 1989, 182 pp.
(Second edition, 1994).

Baring Securities Guide to International Financial Reporting, Blackwell, 1991, 174 pp.

Accounting and Financial Reporting in Japan, Lafferty, 1991, 97 pp.

A European Introduction to Financial Accounting (with D. Alexander), Prentice Hall, 1994, 463 pp.

An International View of True and Fair Accounting (with R.H. Parker), Routledge, 1994, 155 pp.

International Accounting: General Issues and Classification (editor), Edward Elgar, 1996, 368 pp.

International Harmonization of Accounting (editor), Edward Elgar, 1996, 424 pp.

Readings in True and Fair, Garland, 1996, 332 pp. (with R.H. Parker and P. Wolnizer).

The Development of Accounting in an International Context, Routledge, 1997, 261 pp. (with T.E. Cooke).

International Accounting and Comparative Financial Reporting, Edward Elgar, 1999, 240 pp.

Developments in International Accounting: General Issues and Classification, Edward Elgar, 2004, 617 pp. (editor).

Developments in the International Harmonisation of Accounting, Edward Elgar, 2004, 421 pp. (editor).

International Financial Reporting Standards: Context, Analysis and Comment, Routledge, 2008, four volumes (with D. Alexander).

Current Debates in International Accounting, Edward Elgar, 2010, 208pp.

International Classification of Financial Reporting, Croom Helm, 1984, 139 pp. (Second edition, Routledge, 1992; Third edition, 2014).

The Economics of Taxation (with S.R. James), Philip Allan, 1978, 310 pp. (Second edition 1983, Third edition 1988, Fourth edition 1992, Fifth edition 1996; etc. to 2004/5). Japanese edition, Keiso Shobo, 1996. 2010/11 to 2015/16 editions, Fiscal Publications.

Financial Accounting: An International Introduction (with D. Alexander), FT Prentice Hall, 2001, 475 pp. (later editions, 2004, 2007, 2010, 2013, 2016).

Comparative International Accounting (with R.H. Parker), Philip Allan, 1981, (13th edition, Prentice Hall, 2016).

Monographs:

Depreciation Problems in the Context of Historic Cost Accounting, for Deloitte Haskins & Sells, 1984, 33 pp. (Reprinted as *Certified Accountants Research Bulletin No.12.*)

Some Practical and Theoretical Problems of Group Accounting, for Deloitte Haskins & Sells, 1986, 55 pp. (Reprinted as *Certified Accountants Research Bulletin No.23.*)

Financial Reporting in the UK and the EEC: Mutual Influences, Certified Accountants Research Report, 1986, 83 pp.

Interpretation of the Financial Statements of UK Stores Groups, Deloitte Haskins & Sells, 1988, 24 pp.

Accounting Harmonisation in Europe, Financial Times Business Information, 1990, 126 pp. (Second edition, 1992; Third edition, 1995).

Accounting Comparisons: UK/Europe, Vol.I (UK, France, Germany, Netherlands), Vol.II (Belgium, Spain, Italy), Vol.III (Denmark, Portugal, Greece), Gee and Co., 1990 and 1992; Accountancy Books, 1996. Vol.IV

(Luxembourg, Austria and Switzerland) and Vol.V (Sweden, Norway and Finland), 1992. *UK/Japan*, 1991 and 1993. *UK/Korea*, 1993. *UK/IASC*, 1994, 1996; *US/IASC*, 1996.

International Guide to Interpreting Company Accounts, Financial Times Business Information, 1994, 185 pp. (Editions, 1996 and 1999).

German Accounting Explained, Financial Times Business Information, 1995, 137 pp. (Second edition, 1997).

Company Reporting in the USA, Financial Times Business Information, 1996, 145 pp.

International Accounting Standards: Strategy, Analysis and Practice, Financial Times Business Information, 1996, 149 pp.

Interpreting French Company Reports, Financial Times Business Information, 1998, 172 pp.

Accounting in Developing Countries, Association of Chartered Certified Accountants, 1998, 45 pp.

(with D. Cairns), *The Convergence Handbook: A Comparison between International Accounting Standards and UK Financial Reporting Requirements*, Institute of Chartered Accountants in England and Wales, 2000, 108 pp.

GAAP 2000: A Survey of National Accounting Rules in 53 Countries (Editor), PricewaterhouseCoopers, 2001, 126 pp.

Asset Measurement Bases in UK and IASC Standards, Association of Chartered Certified Accountants, 2001, 54 pp.

GAAP 2001: A Survey of National Accounting Rules (Editor), Ernst & Young, 2001, 161 pp.

Liabilities and Their Measurement in UK and International Accounting Standards, Association of Chartered Certified Accountants, 2003, 79 pp.

A Conceptual Framework for the Taxable Income of Businesses, and How to Apply it under IFRS, Association of Chartered Certified Accountants, 2004, 69 pp.

International Variations in IFRS Adoption and Practice, Association of Chartered Certified Accountants, 2011.

‘Popular’ Works:

Becoming an Accountant, Longman, 1983, 125 pp.

The Pocket Accountant, Basil Blackwell and The Economist, 1984, 171pp. (Revised edition, 1987; New editions as *Pocket Accounting*, 1995, 1998 and 2001).

Accountancy Explained, Penguin, 1990, 215 pp.

The Penguin Dictionary of Accounting, Penguin, 2002, 309 pp.

Accounting: A Very Short Introduction, Oxford University Press, 2014, 131 pp.

Chapters in Books (and reprints):

‘Some Topics in International Accounting’ in *Accountants Digest* (USA), December 1978, Vol. XLIV, No.2.

‘Chronology of the Development of Company Financial Reporting in Great Britain 1844-1977’ (with R.H. Parker) in *Evolution of Corporate Financial Reporting*, T.A. Lee and R.H. Parker, Nelson, 1979.

‘Landmarks in Accounting History’ in *Studies in Accountancy*, 1979, Institute of Chartered Accountants in England and Wales, 1980.

- ‘Businesses’ and ‘Understanding Company Accounts’ in *Pears Guide to Money*, S.R. James, Pelham Books, 1982.
- ‘A Review of the Translation Debate’ in *Accounting Theory: Selected Conceptual Readings*, R.A. Bird, R.F. Dame, Publishers (Richmond, Va, USA), 1981.
- ‘Harmonization of Accounting within the European Communities’, ‘Imputation Systems of Corporation Tax in the EEC’ and ‘A Review of the Translation Debate’ in *International Accounting and Transnational Decisions*, S.J. Gray, Butterworths, 1983.
- ‘The Fourth Directive and the United Kingdom’ (with R.H. Parker) in *EEC Accounting Harmonisation: Implementation and Impact of the Fourth Directive*, S.J. Gray and A.G. Coenenberg, North Holland, 1984.
- ‘Imputation Systems of Corporation Tax within the EEC’, in *International Financial Management*, D.R. Lessard, Wiley, 1984.
- (Second edition, 1985.)
- ‘A Judgemental International Classification of Financial Reporting Practices’ in *Frontiers of International Accounting*, F.D.S. Choi and G.G. Mueller, UMI Research Press, 1985.
- ‘Financial Reporting by Multinational Groups: A Few of the Questions and Fewer Answers’ in *Symposium on International Financial Accounting Research*, Glasgow University, 1986.
- ‘A Review of the Translation Debate’ in *British Readings in Financial Management*, Ivison et al, Harper and Row, 1986.
- ‘Classification of Financial Accounting Practices’ in *Advances in International Accounting*, K.S. Most, JAI Press, 1987.
- ‘The United Kingdom and the Seventh Directive’ in *International Group Accounting*, S.J. Gray and A.G. Coenenburg, Croom Helm, 1988.
- ‘Management’s Perception of its Responsibilities with Respect to Audit, Law and “True and Fair” in the UK’ in *Revision und Rechnungslegung im Wandel*, C. Hebling, M. Boemle and B.U. Glaus, Schweizerische Treuhand und Revisionskammer, 1988.
- ‘True and Fair: A Survey of UK Financial Directors’ in *Auditing and The Future*, ICAEW/ICAS, 1989.
- ‘EC Group Accounting’, in *Studies in Accountancy, 1990*, ICAEW, 1991.
- ‘Implementing the EC Seventh Directive: An Overview’ and ‘Group Accounting in the United Kingdom’, in S.J. Gray, A.G. Coenenberg and P.D. Gordon, *International Group Accounting*, Routledge, 1993.
- ‘A Review of the Seventh Directive and its Implementation in EC Member States’, in FEE, *Seventh Directive Options and their Implementation*, Routledge, 1993.
- ‘The Gallerani Account Book of 1305-1308’, in *Accounting History: Some British Contributions*, R.H. Parker and B.S. Yamey, Oxford University Press, 1994.
- ‘Towards a General Model of the Reasons for International Differences in Financial Reporting’, in C. Deegan, *Financial Accounting Theory*, McGraw Hill, Australia, 2000.
- ‘International Variations in the Connections between Tax and Financial Reporting’ (with M. Lamb and A. Roberts) in *Taxation: Critical Perspectives on the World Economy*, S.R. James (ed.), Routledge, 2002.
- ‘International Accounting Harmonization: A Commentary’ in *Accounting Ethics*, K. McPhail (ed.), Sage Publications, 2012.
- ‘International differences in IFRS adoptions and IFRS practices’ in

Companion to Financial Accounting Theory, S.Jones (ed.), Routledge, 2015.

11. PUBLICATIONS - OTHER JOURNALS:

Management Decision

'European Accounting', 15 (6), 1978.

Accountancy

'R and D Expenditure - ED17', July 1976.

'Dividend Policy and Inflation' (joint), October 1976.

'Problems of Depreciation under CCA' (joint), February 1977.

'Corporation Tax: Towards EEC Harmonisation', January 1979.

'Landmarks in Accounting History' (with R.H. Parker), June 1979.

'Pacioli - The First Academic Accountant', September 1979.

'Will ED 27 Succeed?', January 1981.

'Some Complexities in the Use of SSAP16' (with T.E. Cooke), June and July 1981.

'New Definitions of Profit: For Distribution and Reporting', November 1982.

'An Insight into US Accounting', February 1984.

'Another Look at the Fifth Directive', August 1984.

'Depreciation: Can a New Standard Clear the Way', March 1985.

'Auditor, Protect Thyself!', April 1985.

'In Search of the Conceptual Framework', November 1985.

'EEIG - New Legal Structure', August 1986.

'New Laws for Old: Germany Leads', December 1986.

'Who Took the Logic out of Geological?', January 1988.

'Japanese Accounts: An Interpretation' (with S. Maeda), September 1990.

'EC Group Accounting', December 1990.

'Italy Implements the Directives' (with S. Zambon), July 1991.

The Accountant

'Why International Accounting is Important', September 1977.

'The Shape of Companies Acts to Come', 25 October 1979.

'Realising Profits in Property', June 1983.

'Is IASC Successful?', 21 August 1985.

'The Search for Harmonisation Continues', 4 September 1985.

Management Accounting (UK)

'Financial Reporting in the EEC: Why and How it Differs', April 1987.

'Financial Reporting in the USA: Why and How it Differs', May 1987.

'The Companies Act 1989', March 1989.

'Financial Reporting in France and Spain', October 1991.

'Accounting Harmonisation: Italy Completes the Picture', July/August 1992.

'Accounting for Differences in the Far East', October 1994.

Certified General Accountants' Magazine (Canada)

'Harmony in the EC', February 1993.

Accountant's Magazine

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International Accountant

‘Some Topics in International Accounting’, Nos. 1 and 2, 1978.

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‘Some Complexities in Applying ED 25’, March 1982.

Certified Accountant

‘The Role of the Modern Internal Auditor’, August 1976.

‘Harmonisation of Corporate Accounting and Taxation in the EEC’, August 1978.

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‘Translating the Accounts of Foreign Subsidiaries’, April 1980.

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‘Examining the Options in the Seventh Directive’ (with J. Røder and S. Slomp), December 1993.

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Tijdschrift voor Administrateurs en Controllers

‘De Financiële Verflaggeving van de Onderneming - Een Vergelijking Tussen de EG en de VS’, September 1988.

The Treasurer

‘European Accounting’, March 1990.

Professional Investor

‘International Differences and how to Remove Them’, April/May 1993.

Revue Française de la Comptabilité

‘Les Comptes Consolidés: Favourisent-ils l’Harmonisation Comptable Internationale’ (with J. Røder and S. Slomp), February 1994.

‘L’Objectif du Rapport Annuel et de l’Audit Externe’, January 1995.

De Accountant

‘The Purpose of Annual Reporting’ (with P. van der Zanden), April 1995.

Accounting & Business

‘The beginning of the end of conventional accounting’, September 1999.

‘The IAS valuation muddle’, September 2001.

‘How should we calculate taxable income’, March 2004.

12. COMMITTEES OF THE ACCOUNTANCY PROFESSION:

1978-81 Member of Accounting Standards Sub-Committee of the
Chartered Association of Certified Accountants (ACCA).

1981-82	Member of the Research Committee and Journals Committee of the Institute of Chartered Accountants in England and Wales (ICAEW).
1981+	Member or Chairman of <i>ad hoc</i> working parties on law and standards, ACCA.
1982-84	Member of Company Law Sub-Committee of the CCAB.
1983-86	UK representative on Company Law working party of Groupe d'Etudes des Experts Comptables de la CEE.
1983-86	Member of CCAB Joint Board of Accreditation of Educational Courses.
1984-86	Member of Academic Assessment Board of the ACCA.
1984-86	Member of Committee on Accounting History, Institute of Chartered Accountants of Scotland.
1984-91	Member of the Company Law Sub-Committee of the ICAEW.
1987-93	UK representative (chairman from 1991) on consolidation working group of Fédération des Experts Comptables Européens (FEE).
1987-90	Member of Accounting Standards Committee of UK and Ireland.
1988-89, 91-95	Member of Research Board of the ICAEW.
1991+	Member of Financial Reporting Committee of ICAEW.
1993-2001	Member of the Board of the International Accounting Standards Committee.
1993-2015	Vice-chairman of accounting working group of FEE.
2001+	Member of Academic Panel of the Accounting Standards Board/Council.
2010-15	Member of Financial Reporting Standards Committee of the European Accounting Association.

13. EXPERT WITNESS WORK

- 1999: Acting for ACCA against the Minister of Commerce of the Republic of Ireland.
- 2004/5: Acting for Jones Day (US) and the Royal Bank of Scotland against Enron and others.
- 2011/12: Acting for the Dubai Financial Services Authority against an investment company and a Big-4 accounting firm.
- 2015 Acting for Latham Watkins (New York) in advising Credit Suisse on a takeover.