

**DAVID ALEXANDER
CV**



SUMMARY

Internationally respected accountancy academic with extensive research interests and publication record in international financial reporting.

Author of several key text books in the field, with wide experience of developing teaching materials for higher education courses at all levels in a variety of media.

Recently retired as Professor of International Accounting at Birmingham University.

ACADEMIC EXPERIENCE

University of Birmingham **Professor of Accounting** 2001 - 2010

Head of Department of Accounting and Finance 2001-2004

University of Hull **Senior Research Fellow** 1993 – 2000

Varied teaching experience at undergraduate, MBA and DBA level – Supervision of full and part-time PhD students. Internal and external assessor on various PhD vivas.

Leeds University

Part-time lecturer BA (Hons) Economics - Accounting (Final year financial accounting lecture programme) 1987 - 1989.

Leeds Metropolitan University **Principal Lecturer** 1986 - 1992.

Senior Lecturer 1974 - 1986 Lecturer 1972 - 1974

Member of numerous course design and programme development groups, and validation panels.

Member, Academic Standards Committee, 1989 - 1991.

Acting Head, Department of European Business, 1989 - 1990.

Course Director BA (Hons) European Finance and Accounting 1986 - 1988.

Financial Accounting and Auditing subject leader 1980 - 1984.

DAVID ALEXANDER
CV

Visiting professorships

BOCCONI UNIVERSITY, MILAN	Visiting professor 1994.
UNIVERSITY OF OSNABRÜCK	Visiting professor 1999, 2000
NORWEGIAN SCHOOL OF MANAGEMENT	Visiting professor, 2000
ESC CLERMONT-FERRAND	Visiting professor, 2002 - 5, 2007, 2011
CNAM (Paris)	Visiting professor, 2008, 2009, 2010, 2011

EUROPEAN ACCOUNTING ASSOCIATION ANNUAL CONGRESS

Member of scientific committee, 1999, 2001, 2002, 2004

RESEARCH

Publications

I have an international reputation through research papers presented and published in the whole area of accounting harmonisation and the theoretical and also political development of the process in particular at the European as well as the global levels.

I have co-authored textbooks in the area of international accounting and international standards, and also an American-published book aimed at the professional and library market. I also for many years co-edited “The European Accounting Guide” which presented studies of the accounting tradition within all the major European countries.

Please see appendix A (attached) for a fuller list of my books, refereed papers and journal articles.

Ongoing Research and Applied Research – for further details see Appendix A

Financial accounting and reporting in Europe.
Accounting in Eastern Europe.
International Accounting Standards
International Accounting harmonisation
Accounting Theory

TEACHING

Teaching specialisms

Financial accounting, introductory accounting, accounting theory, European accounting, comparative and international accounting, financial statement analysis.

Examinerships

For details of national, european and worldwide examinerships held, please see Appendix B (attached).

DAVID ALEXANDER
CV

Open learning Course Design Experience

Writer, Open College/Chartered Association of Certified Accountants : level 1 Accounting package.

Curriculum designer and writer, Open College/Chartered Association of Certified Accountants : level 2 Regulatory Framework package.

Curriculum designer, Open College/Chartered Association of Certified Accountants : level 3 Advanced Financial Accounting package.

PROFESSIONAL BODY ADVISORY ACTIVITIES

Advisor to Chartered Association of Certified Accountants (ACCA) on Syllabus Review process, 1991 - 3.

Advisor to ACCA on Mutual Recognition Treaty obligations, 1991 - 1993

Member of Anglo-Polish Accounting Association 1991 - 2001

Secretary of Anglo-Czech Accounting Association 1992 -2001

Member of ICAEW Training Outside European Community working group, 1992 - 1993.

Advisor to Chartered Accountants Joint International Committee, 1990s.

Senior Examiner: Association of International Accountants 2006 –

SKILLS AND QUALIFICATIONS

Language ability

Effective communicative ability in French and German.

Qualifications

Dip.F.E. (Huddersfield Polytechnic/Leeds University), 1976.

F.C.A. (Institute of Chartered Accountants), (admitted 1971).

B.Sc. (II ii Hons) in Economics and Accounting - University of Bristol, 1968.

Business Experience

1+ year post-qualification experience, Robson Rhodes, Bradford, 1971-2.

3 years “Articles” Robson Rhodes, London, 1968-1971.

DAVID ALEXANDER
Appendix B - examinerships

Appendix A
Books

“Financial Reporting”, Thomson, 1986, 2nd edition 1990, 3rd edition jointly with Anne Britton, 1993, 4th edition, ditto, 1996, 5th edition, ditto, 1999, 6th edition 2001, 7th edition 2004.

Joint editor with Simon Archer of “European Accounting Guide”, Academic Press, 1991 (also published in US as “Comprehensive European Accounting Guide”, HBJ, 1991). Second edition, Harcourt Brace Professional, 1995. Third edition 1998. Fourth edition 2001. Fifth edition 2003.

Jointly with Chris Nobes, “A European Introduction to Financial Accounting”, Prentice Hall, 1994: Japanese translation, 1998.

Jointly with Simon Archer, “Miller IAS/IFRS GAAP Guide”, Harcourt Brace Professional, 2000. New editions 2002, 2003, 2004, 2005, Spanish translation 2005, 2006, 2007, 2008, 2009, 2010, 2011.

Jointly with Chris Nobes, “Financial Accounting: an international introduction”, Pearson, 2001, second edition 2004, third edition 2007, Italian translation, 2008, fourth edition 2010, Croatia translation, 2012 (forthcoming).

Jointly with Anne Britton and Ann Jorissen, “International Financial Reporting and Analysis”, Thomson, 2003, second edition 2005, Russian translation of first edition 2005, third edition 2007, fourth edition 2009, fifth edition 2011.

Refereed Papers

“A European True and Fair View?”. European Accounting Review, Vol.2, No.1., 1993.

“Existe-t-Il Une Ou Plusieurs Image Fidele En Europe?” (with Alan Burlaud), Revue de Droit Comptable No.93.2, 1993.

“The Treatment of Goodwill and other Intangibles” (with Simon Archer, Lionel Collins and Dang Pham), ICAEW Research Board, London, 1995.

“Competence - based learning - an Introduction and an Overview”, Accounting Education Vol.4., No.1., 1995.

“Financial Reporting in the West Pacific Rim : an Extension and an Update” (with Richard Briston and Hadori Yunus; Research in Accounting in Emerging Economies, Vol III, 1995.

“The Obstruction of Harmonising ‘True and Fair View’ in Europe and its Enlightenment to China”, (with Moyra Kedslie and Junjie Wu); Journal of Accounting Research (China) Vol 6 (92), 1995.

DAVID ALEXANDER
Appendix B - examinerships

“Goodwill and the Difference arising on First Consolidation” (with Simon Archer). European Accounting Review Vol. 5 No. 2, 1996.

“Provisions and Contingencies : an Anglo-French Investigation” (with Simon Archer, Pascale Devaille and Valerie Taupin). European Accounting Review Vol. 5 No. 2, 1996.

“Truer and Fairer, Uninvited Comments on Invited Comments”. European Accounting Review Vol. 5 No. 3, 1996.

Stability, Pseudo-stability, Information and Pseudo-information. European Accounting Review Vol. 6 No. 4, 1997.

“Education, Empiricism and the Ethical Dimension” (with Jon Simon). Accounting Education Vol 6 No. 2, 1997.

“Accounting Education and Training in Botswana - a Critical Analysis (with B A S Magembe, C R Saathyamoorthi, J P W Shunda), Research in Third World Accounting. Supplement 1;1999.

“A Benchmark for the Adequacy of Published Financial Statements”; Accounting and Business Research Vol. 29, No. 3, 1999.

“Accounting Education Change: a Case Study of Tanzania (with Richard Briston and R S O Wallace); Research in Accounting in Emerging Economies Vol 4; 2000.

Accounting in Transitional Economies: a Case Study of Consolidation Regulations in the Czech Republic (with Ranko Jelic and Richard Briston); Research in Accounting in Emerging Economies, Vol 4; 2000.

“On the Myth of “Anglo-Saxon” Financial Accounting” (with Simon Archer); The International Journal of Accounting; Vol 35, No. 4; 2000.

Issues in Developing Accounting Standards in China: a Contextual Perspective (with Ren Mingchuan); China Accounting & Finance Review; 2000.

"The Over-riding Importance of Internationalism: a reply to Nobes"; Accounting and Business Research; Vol 31, No. 2; 2001.

On Economic Reality, Representational Faithfulness and the ‘True and Fair Override’ (with Simon Archer); Accounting and Business Research, Vol.33, No.1, 2003.

Accounting Change in Norway (with Hans Schwencke); European Accounting Review Vol.12, No.3; 2003.

A True And Fair View Of The Principles/Rules Debate (with Eva Jermakowicz); Abacus 2006 Vol 42, No.2 pp132-164.

DAVID ALEXANDER
Appendix B - examinerships

Legal Certainty, European-ness and *Realpolitik*; Accounting in Europe 2006 Vol 3. pp.65-80.

The true and fair view in the European Union (with Eva Eberhartinger); European Accounting Review, 2009, Vol 18, No 3, pp.571-594.

Ownership structure and earnings management in emerging markets: the Case of Jordan (with Nedal Al-Fayoumi and Bana Abuzayed); International Research Journal of Finance and Economics, 2010. Issue 38.

The European Union endorsement process for international financial reporting standards: a telos-based analysis (with Eva Eberhartinger); Accounting in Europe, 2010, Vol 7, pp.37-62.

Material Misstatement of What? A Comment on Smieliauskas *et al.*, A Proposal to Replace “True and Fair View” with “Acceptable Risk of Material Misstatement”, 2010, Abacus, Vol 46, No 4.

Economia Aziendale and financial valuations in Italy: some contradictions and insights (with Stefania Servalli); Accounting History, 2011 (forthcoming).

Non-refereed papers

Some personal thoughts on financial reporting; Journal of Accounting and Management Information Systems, 2010, Vol 9, No 2, pp.200-209.

Accounting Regulation in Malta (with Monique Micallef); Accounting in Europe, 2011 (forthcoming).

Journals

Associate editor of academic journal: Accounting Education; Chapman and Hall, 1991-1997

Associate editor of academic journal: Journal of Accounting Education; Elsevier, 1998-2000.

Associate editor of academic journal: British Accounting Review; Elsevier, 2006 - 2010

DAVID ALEXANDER
Appendix B - examinerships

Refereed Research Reports

IAS Issues of Country, Sector and Audit Firm Compliance in Emerging Economies (with Pat Sucher); Institute of Chartered Accountants in England and Wales, 2002.

Chapters in Books

“The Trend of Accounting Reform in China : Issues and Environment” (with Moyra Kedslie and Ming Ren; Perspectives on Accounting and Finance in China; Routledge, London, 1995.

Globalisation of Accounting Standards : A UK Perspective; Globalisation of Accounting Standards (Ed). Godfrey J and Chalmers K, Elgar, Australia, 2007.

The Recent History of Fair Value; in: The Routledge Companion to Fair Value (ed: P.Walton) 2007

Financial Reporting and SMEs: putting the user first; in Proceedings of Conference; Accounting Standards for Small and Medium Enterprises in Europe, Rimini, 8th October 2010 (forthcoming).

Work-in-Progress:

Some 8-10 papers, completed and in draft, mostly with co-authors from overseas.

Appendix B

Examinerships

Senior examiner, Chartered Association of Certified Accountants, “level 1 Accounting”, 1986 - 1994; “Paper 1” 1994 - 1996.

International syllabus adviser, Association of Chartered Certified Accountants, 1996 – 1999.

External examiner, Humberside College of H.E./FACHHOCHSCHULE MUNSTER, BA (Hons) European Business Studies, 1985 - 1989.

External examiner, Portsmouth Polytechnic, BA (Hons) Accounting, 1989 - 1992.

External examiner, Newcastle Polytechnic, BA (Hons) International Business Studies, 1991 - 1996.

DAVID ALEXANDER
Appendix B - examinerships

External examiner, Nottingham Polytechnic, BA (Hons) European Business, 1992 - 1995.
External examiner, University of Central England BA (Hons) Integrated Degree Programme, 1996 - 2000.

External examiner, University of Sunderland, BABS, 1996 - 2001.

External examiner, Tunku Abdul Rahman College; Financial Accounting, 1999-2006

External Examiner, University of Mauritius 2002 – 2005

External Examiner, University of Newcastle. 2005 – 2008

External Examiner Open University, 2005 – 2011

External Examiner, University of Manchester 2005 – 2008

External Examiner, University of Malta 2007 – 2009

External Examiner, University of the West of England, 2007 – 2010

PhD Examinations

Internal Assessor circa 6; External Assessor circa 15, including three outside the UK.

UPDATE 30.05.13

David continues, as a retiree, to be remarkably active. He is regularly invited as visiting professor and/or plenary speaker and mentor to, for example, ESCP Paris, ASE Bucharest, AIDEA in Lecce, conferences in Cluj, Targu Mures, Timisoara, Stockholm...

He is currently working with co-authors from Italy, France, U.K. and Romania, and on sole-authored papers. 3 books are still being regularly updated.

Recent published papers include the following.

The Soviet Accounting Bulletin 1973-1983; Accounting and Management Information Systems; Vol 12 No 2; June 2013. Sole author

When Global Accounting Standards Meet the Local Context – insights from an emerging economy; Critical Perspectives on Accounting; 2013 forthcoming. With Catalin Albu; Nadia Albu.

Quelque reflexions sur le traitement de la valeur des actifs immobilises dans les etats financiers; IN Comptabilite control et societe: Melanges en l'honneur du Professeur Alain Burlaud; 2011. With Pascale Delvaille and Jean-Yves Eglem.

Recent completed working papers, mostly presented at multiple conferences, include the following.

The reality of numbers and the number of realities. Sole author.

DAVID ALEXANDER
Appendix B - examinerships

Truth and Fair Presentation: towards an understanding of accounting reality. With Mihaela Ionascu.

Accounting Regulation beyond Borders. With Stefania Servalli.

Accounting Numbers and Roma Slaves in the 19th Century. With Carmen Bonaci and Razvan Mustata.

Pacioli as Renaissance Man: beyond double-entry book-keeping. With Stefania Servalli.

What really matters? coherence concerns on performance presentation. With Clelia Fiondella, Marco Maffei, Rosanna Spano.

How to improve accounting regulation: it's the users, stupid! With Stefania Servalli.

The origins of conservatism and prudence in Economia Aziendale. With Clelia Fiondella and Marco Maffei.

France and International Accounting standards: Une balle dans le pied? With Nancy Segura.

A dedicated norm relative to extractive industries: to dig or not to dig? With Veronique Blum.

Accounting change: beyond Darwin. With Stefania Servalli.

Can the Conceptual Framework be all things to all (wo)men? With Anne LeManh and Olivier Raymond.

An ex ante analysis of change in reporting methods: the example of joint ventures. With Pascale Delvaille, Frederic Demerens, Anne LeManh.

Segment Information: what do European small and midcaps [ETIs] Disclose? With Frederic Demerens, Pascale Delvaille, Anne LeManh, Jean-Louis Pare.

Projects in progress include a sole author contribution to a Festschrift for Jacques Richard (proposed title: *Frère Jacques and IFRS : Sonnez les matines ?* Proposed conclusion: Des clochettes étouffantes?), and multiple papers with Renata Stenka in the broad area of 'reality, rhetoric and regulation'.