

NABIL ELIAS, PhD, CMA (MB), CPA (MB), FCMA (CAN)

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Dean of Education, ebbf, Ethical Business Building the Future, Geneva, Switzerland
Faculty Emeritus, Belk College of Business, University of North Carolina at Charlotte, USA
Retired Professor, Asper School of Business, University of Manitoba, Winnipeg, Canada

RESUME

DEGREES

- Ph.D. in Business Administration (Accounting), University of Minnesota
- M.S. in Accounting, University of Minnesota
- B.Com., University of Alexandria

PROFESSIONAL DESIGNATIONS

- CPA (Chartered Professional Accountant, Manitoba, Canada)
- CMA (Certified Management Accountant), Manitoba Canada
- FCMA (Fellow Certified Management Accountant), Canada

HONORS

- Fulbright Grantee
- Listed in University of Toronto Press, *Who is Who in Business*, Toronto, Canada, 2001
- Center for Accounting Research and Education, University of Manitoba Research Awards
- Elected by the Society of Management Accountants of Canada as FCMA, 1987 in recognition of outstanding service to the profession and society
- Member of Beta Gamma Sigma, and Beta Alpha Psi
- Listed in Butterworth's Who's Who in Canadian Accountancy. First Edition
- listed in the International Who's Who In Education, Second Edition, International Biographical Center, Cambridge, England
- Pillsbury Doctoral Fellowship, University of Minnesota

ACADEMIC AND PROFESSIONAL EXPERIENCE

Volunteer Position

- Dean of Education, ebbf Ethical Business Building the Future, 2018 - present

Employment History

- Faculty Emeritus, Belk College of Business, UNC Charlotte
- Associate Professor, Department of Accounting, Belk College of Business, UNC Charlotte, 2001 - 2015
- Director of MBA Program, Belk College of Business, UNC Charlotte, Aug 2001-Dec 2003
- Professor of Accounting, I.H. Asper School of Business, University of Manitoba, 1974-2001

- Director of MBA Programs, I.H. Asper School of Business, University of Manitoba, 1997-2000
- Interim Associate Dean, I.H. Asper School of Business, 1987-88
- Interim Head, Department of Accounting and Finance, I.H. Asper School of Business, University of Manitoba, 1975-77
- Associate Professor, Assistant Professor, and Lecturer, I.H. Asper School of Business, University of Manitoba, 1966-74
- Visiting Professor at
- EGADE (ITESM), Tech de Monterrey, Monterrey, Mexico, Spring 2005 & Summer 2008
- Thunderbird School of Global Management, Spring 1997
- HEC (Hautes Etudes Commerciales), Jouy-en-Josas, France, winter 1993
- ESCP (Ecole Supérieure de Commerce de Paris), Paris, France, spring 1993
- INSEAD (Institut Européen d'Administration des Affaires), Fontainebleau, France, 1985-86
- Université Laval, Ste. Foy, Quebec, 1978-79
- Visiting Research Associate, University of Western Ontario, Summer 1979
- Teaching Associate (Instructor), University of Minnesota, Minneapolis, 1969-70
- Accountant & Internal Auditor, Reinhart Export Company, Alexandria, Egypt, 1962-63
- Accountant, Bank of Alexandria, Alexandria, Egypt, 1960-62

RESEARCH & PUBLICATIONS

Books

- Don R. Hansen, Maryanne M. Mowen, Nabil S. Elias, and David W. Senkow. 2001. *Management Accounting*. Canadian Fifth Edition. Nelson Canada
- Don R. Hansen, Maryanne M. Mowen, Nabil S. Elias, and David W. Senkow. 1998. *Management Accounting*. Canadian Fourth Edition. Nelson Canada.
- Teresa Anderson, Nabil Elias, and Daniel Zeghal. 1998. *Environmental Management and Reporting*. CGA Research Study Series # 3, CGA Research Foundation.
- Don R. Hansen, Maryanne M. Mowen, Nabil S. Elias, and David W. Senkow. 1995. *Management Accounting*. Canadian Edition. Nelson Canada.
- Don R. Hansen, Maryanne M. Mowen, Nabil S. Elias, and David W. Senkow. 1995. *Cost Management*. Canadian Edition. Nelson Canada.
- Nabil Elias and Marc Epstein, Eds. 1974. *Social Accounting*. A book of Readings, mimeographed, University of Manitoba.
- Richard Juralewicz, Nabil Elias, John Newstrom, Gregory Schuster, Harry Smith, and Richard Taylor. 1972. *Elements of Organizational Behavior: Theory, Models and Applications*. University of Puerto-Rico Press.

Monographs & Research Reports

- Nabil Elias and Dan Hill. 2010. *Customer Profitability Management*, Statement of Management Accounting. Institute of Management Accountants, (circulated by the IMA to all Fortune 500 CFOs)
- Study Group on Full Cost Accounting from an Environmental Perspective. 1997. *Full Cost Accounting from an Environmental Perspective: A Research Report*. The Canadian Institute of Chartered Accountants, in association with the Society of Management Accountants of Canada.
- Study Group on Environmental Performance Reporting. 1994. *Reporting on Environmental Performance: A Research Report*. The Canadian Institute of Chartered Accountants, in association with the Canadian Standards Association, the Financial Executives Institute of Canada, and the International Institute for Sustainable Development.
 - *Reporting on Environmental Performance: Summary Report*, a companion document published at the same time.
- Study Group on Environmental Performance Reporting. 1993. *Reporting on Environmental Performance: A Discussion Paper*. The Canadian Institute of Chartered Accountants, in association with the Canadian Standards Association, the Financial Executives Institute of Canada, and the International Institute for Sustainable Development.
- Robert Jensen, Floyd Beams, Neil Churchill, Steven Dilley, Nabil Elias and Marc Epstein. 1975. *Report of the Committee on the Measurement of Social Costs*. Published in *The Accounting Review*, Supplement, pp. 50-89.
- William Bruns, Nabil Elias, Eric Flamholtz, Baruch Lev, John Grant Rhode and Gerald Ross. 1974. *Report of the Committee on Accounting for Human Resources*. Published in *The Accounting Review*, Supplement, pp. 114-124.
- Roger Hermanson, Lee Brummet, Nabil Elias, Eric Flamholtz, Robert Irish, Carl Kretschmar, Gary Luoma, Joshua Ronen, and Michael Vertigan. 1973. *Report of the Committee on Human Resource Accounting*. Published in *The Accounting Review*, Supplement, pp. 168-185.
 - Reprinted in: Anton, Firmin and Grove, *Contemporary Issues in Cost Accounting*. Third Edition, Houghton Mifflin Company, 1978.

Chapters in Books

- Nabil Elias. 2000. The Accounting Profession's Environmental Scorecard: From A to F. In Daniel Zeghal (Ed.) *The Greening of Organizations*. CGA Research Center, University of Ottawa.
- Nabil Elias. 1996. *Financial Reporting in the Twenty-First Century: A Canadian Perspective*. Published in Daniel Zeghal (Ed.), *Financial Statements: Do They Have a Future?* CGA Research Center, University of Ottawa.
- Nabil Elias. 1994. Environmental Issues in Accounting. Published in M. Ibrahim, *Book of Readings on Accounting Theory*.

- Nabil Elias. 1982. Research and Standard Setting in Financial Accounting: Discussant's Comments. In Basu, Sanjoy and J. Alex Milburn, editors. *Research to Support Standard Setting in Financial Accounting: A Canadian Perspective*. The Clarkson Gordon Foundation, pp. 203-208.
- Nabil Elias. 1974. Elias' Experimental Study of the Effects of Human Asset Statements on the Investment Decision. In Eric Flamholtz. *Human Resource Accounting*. Dickenson Publishing Company, pp. 340-356.

Articles

- Elias, Nabil. 2012. The Impact of Mandatory IFRS Adoption on Accounting Quality: Evidence from Australia, Discussant's Comments, *Journal of International Accounting Research (JIAR)*
- Elias, Nabil and William W. Notz. 2007. The Effects of Organizational Culture on Budgetary Conflict: Integrative versus Distributive Conflict Resolution, *Advances in Management Accounting*, Volume 16.
- Elias, Nabil and Jennifer Bremer. 2007. Corporate Governance in Developing Economies – the Case of Egypt. *International Journal of Business Governance and Ethics (IJBGE)*.
- Nabil Elias and Andrew Wright. 2006. Using Knowledge Management Systems to Manage Knowledge Resource Risks, *Advances in Management Accounting*, Volume 15.
- Nabil Elias. 1996. Designing Corporate Environmental Strategies. Printed in The Business of Being Green, a CMA advertising supplement to *Canadian Business*, January.
- Nabil Elias. 1993. Discussion of "Strategic Financial Disclosure: Evidence from Labor Negotiations", *Contemporary Accounting Research*, Spring, pp. 551-558.
- Nabil Elias. 1990. The Effects of Financial Information Symmetry on Conflict Resolution: An Experiment in the Context of Labor Negotiations. *The Accounting Review*, July, pp. 606-623. (This paper was selected as the basis for the first Research Forum in *The Accounting Review*)
- Nabil Elias. 1987. Book Review - V. Zimmerman's *Managerial Accounting: An Analysis of Current International Applications*. Urbana: Center for International Education and Research in Accounting, 1984. *The Accounting Review*, January 1987, pp. 244-245.
- Nabil Elias. 1977. Book Review - Anthony Hopwood's *Accounting and Human Behavior*. Prentice-Hall, 1976. *The Accounting Review*, October 1977, pp. 999-1000.
- Nabil Elias. 1976. Behavioral Impact of Human Resource Accounting. *Management Accounting*, February, pp. 43-45.
- Nabil Elias and Marc Epstein. 1975. Dimensions of Corporate Social Reporting. *Management Accounting*, March, pp. 36-40.
- Nabil Elias. 1975. *Management Processes and Problems*. First Edition, Lesson Notes (1-10), the Society of Management Accountants of Canada.
- Nabil Elias. 1972. The Effects of Human Asset Statements on the Investment Decision: An Experiment. *Empirical Research in Accounting: Selected Studies*, Supplement to *Journal of Accounting Research*, Volume 10, pp. 215-233.

- Nabil Elias. 1972. Summary of Discussion by William C. Pyle of 'The Effects of Human Asset Statements on the Investment Decision' and a Reply. *Empirical Research in Accounting: Selected Studies*, Supplement to *Journal of Accounting Research*, Volume 10, pp. 234-240.
- Nabil Elias. 1971. Some Aspects of Human Resource Accounting. *Cost and Management* (now *CMA Magazine*), November-December, pp. 38-43.

Paper Presentations

- Elias, Nabil and Dan Hill. 2012. "Mine that Customer of Mine", The IMA (Institute of Management Accountants) 2012 National Conference, June.
- Elias, Nabil and Jennifer Bremer. 2007. Corporate Governance in Developing Economies – the Case of Egypt. Presented at the McMaster World Congress on Corporate Governance, January.
- Nabil Elias and Daniel Hill. 2006. The Challenges of Customer Profitability Analysis. Institute of Management Accountants Annual International conference, Phoenix, AZ
- Nabil Elias and William Notz. 1996. The Effects of Organizational Culture on Budgetary Conflict. Presented at the American Accounting Association Annual Conference, Chicago, Illinois, August 14-17, *Collected Abstracts 1996*.
- Nabil Elias. 1992. Environmental Matters: What Should We Expect from Accounting? An Overview. Presented at the Canadian Academic Accounting Association Conference on Accounting and the Environment, Montréal, PQ, October 1-3, abstract published in *Conference Proceedings*.
- Nabil Elias and Mohamed Ibrahim. 1992. Entrapment, Sunk Cost, and Marginal Analysis: An Identification of Issues. Presented at the 15th Annual Congress of the European Accounting Association, Madrid, Spain, April 22-24, *European Accounting Proceedings 1992*.
- Nabil Elias and Mahmoud Ezzamel. 1990. Financial Information Asymmetry and Union Demands: The Effects of Final Offer Arbitration. Presented at the Thirteenth Annual Congress of the European Accounting Association, Budapest, Hungary, April 17-20, *European Accounting Proceedings 1990*, European Accounting Association, Association of Hungarian Auditors.
- Nabil Elias. 1988. The Effects of Financial Information Symmetry on Conflict Resolution. Paper presented at the American Accounting Association Meetings, Orlando, Florida, August 14-17, *Collected Abstracts 1988*.
- Nabil Elias and Mahmoud Ezzamel. 1988. The Effects of Disclosure, Profitability, Arbitration and Distributive Justice on Union Demands and Expectations. Prepared for presentation at the Eleventh Congress of the European Accounting Association, Université de Nice, France, April 26-29, *European Accounting Proceedings 1988*.
- Nabil Elias. 1987. The Effects of Budget Disclosures on Union Demands and Expectations: A German Experiment. Prepared for presentation at the Tenth Congress of the European Accounting Association, London School of Economics, England, March 23-25, *European Accounting Proceedings 1987*.
- Nabil Elias. 1986. The Role of Financial Information in Conflict Situations: An Experiment in the Context of Labor Negotiations. Presented at the Ninth Congress of the European

Accounting Association, Stockholm, Sweden, March 23-26, *European Accounting Proceedings 1986*.

- Nabil Elias and Natalia Nikolaevitch. 1996. Managing Intellectual Capital: A Management Accounting Perspective. Prepared for presentation at the Third International IFSAM Conference, Paris, France, July.
- Nabil Elias and William Notz. 1995. The Effects of Organizational Culture on Budgetary Conflict: A Laboratory Experiment. Presented at the Canadian Academic Accounting Association Annual Conference, Montreal, Quebec, June.
- Nabil Elias, William Notz, Frederick Starke, and John Atwell. 1994. Integrative Conflict Resolution in Budget Allocations. Presented at the 17th Annual Congress of the European Accounting Association, Venice, Italy, April, *European Accounting Proceedings 1994*.
- Nabil Elias. 1993. Environmental Issues in Accounting. Paper prepared for presentation at the 16th Annual Congress of the European Accounting Association, Turku, Finland, April, *European Accounting Proceedings 1993*.
- Nabil Elias. 1972. Human Resources Measurement and Socio Psychological Variables. Presented at the 56th Annual Meetings of the American Accounting Association, Salt Lake City, August.
- Nabil Elias and Vedanand. 1972. A Behavioral Profile of Management Decision Makers: Accounting and Marketing Executives. Presented at the XIX International Meeting of the Institute of Management Sciences (TIMS), Houston, Texas, April.
- Nabil Elias and Vedanand. 1972. A Behavioral Profile of the Canadian Executive. Presented at the Annual Convention of the Canadian Association of Schools of Business (ASAC), Montreal, June.

Invited Presentations

- Nabil Elias. 2002. The Role of Management Accounting in Turbulent Times, IMA Charlotte Chapter, Charlotte, NC, September.
- Nabil Elias. 2001. The Balanced Scorecard. Annual Meeting of the Financial Executives Institute – Manitoba Chapter, January.
- Nabil Elias. 1999. Environmental Accounting: The Accounting Profession's Environmental Scorecard. Presentation at the Environmental Accounting Symposium, University of Ottawa – CGA Research Center, Ottawa, October.
- Nabil Elias. 1999. Activity-Based Costing and Activity-Based Management. Presentation at the Annual Dinner of the Financial Executives Institute - Manitoba Chapter, March.
- Nabil Elias. 1997. Managing and Reporting for Sustainable Development. Invited Professional Development Full-Day Workshop Leader, CGA-Alberta Annual Conference, Calgary, Alberta, November.
- Nabil Elias. 1996. Environmental Management Accounting. Presentation at the CMA-University of Calgary Conference on Environmental Accounting, Lake Louise, Alberta, May.
- Nabil Elias. 1995. Financial Reporting in the Twenty-First Century. Presentation at the Future of Financial Reporting Symposium, University of Ottawa - CGA Research Center, Ottawa, November.

- Nabil Elias. 1993. Current Developments in Accounting Education. Presentation at HEC, France, January.
- Nabil Elias. 1993. Current Developments in Accounting Education. Presentation at ESCP, France, March.
- Nabil Elias. 1993. Current Developments in Accounting Research. Presentation at ESCP, France, March.
- Nabil Elias. 1990. Development of the Negotiation Paradigm in Accounting Research. Presentation at the Ernst & Young Seminar Series, Université Laval, April.
- Nabil Elias. 1990. Development of the Negotiation Paradigm in Accounting Research. Presentation at the University of Calgary, March.
- Nabil Elias. 1989. New Developments in GAAP. Presentation to the Financial Management Institute of Canada, Winnipeg, Manitoba, November.
- Nabil Elias. 1986. A Comparison Between French and North American Financial Accounting. Presentation at the HEC Annual Accounting Symposium, France, June.
- Nabil Elias. 1986. A Comparison Between German and North American Financial Accounting. Presentation at Bielefeld University, Germany, May.
- Nabil Elias. 1980. Management Control for Social Services. Presentation to the Administrative Group at the International Congress of Rehabilitation International, Winnipeg, Manitoba, June.
- Nabil Elias and Michel Legault. 1979. The Effects of Replacement Cost Disclosures on Stock Returns. The Associates' Workshop, University of Western Ontario, summer.
- Nabil Elias. 1979. Current Value Accounting and the Information Content of Replacement Cost Disclosures. Presentation at the Clarkson Gordon Lecture Series, McGill University, Montreal, January.
- Nabil Elias. 1978. Human Resource Accounting Research. Presentation at Université Laval, Quebec, October.
- Nabil Elias. 1974. Social Reporting in Canada. Presentation at the opening plenary session at the Annual Conference of the Canadian Institute of Chartered Accountants, Saskatoon, September.

Invited Panel Presentations

- Nabil Elias. 1998. Issues in Environmental Accounting. Invited Plenary Panelist at the Annual National Conference of CGA-Canada, Yellowknife, Yukon, July.
- Nabil Elias. 1996. Research in Environmental Accounting. Asia-Pacific Accounting Conference, Vancouver, BC, October.
- Nabil Elias. 1996. Environmental Accounting. Annual BELL Conference, York University, Toronto, ON, July.
- Nabil Elias. 1974. Economics of the New World Order. Association for Baha'i Studies Regional Conference, Saskatoon, May.
- Nabil Elias. 1973. Current Issues in Accounting for Human Resources. The 57th Annual Meeting of the American Accounting Association, Quebec, August.

Panel Discussions Organized

- Nabil Elias. 1996. Organizer and Speaker. Accounting for Environmental Costs. The Canadian Academic Accounting Association Annual Conference, Montreal, May.
- Nabil Elias. 1995. Plenary Session Organizer and Moderator. GAAP and the Credibility of the Accounting Profession, Canadian Academic Accounting Association Plenary Session, Annual Conference, June.
- Nabil Elias. 1991. Opening Plenary Session Chair. Useable Knowledge: Ethics and Accounting Education, (Abraham Briloff, Ross Skinner, and Morley Lemon), Canadian Academic Accounting Association Annual Conference, Kingston, Ontario, June.
- Nabil Elias. 1989. Moderator. Emerging Frontiers of Management Accounting. The Society of Management Accountants of Canada Annual Symposium, in conjunction with the Canadian Academic Accounting Association Annual Conference, Ste. Foy, Quebec, June. Reported in *CMA Magazine*, July 1989.

Discussant & Moderator

- Nabil Elias. 2008. Discussant. Private Information in Executive Compensation: The Information role vs. The Monitoring role of the Board, the Canadian Academic Accounting Association Annual Conference, Winnipeg, Canada, May.
- Nabil Elias. 2008. Discussant. Differentiating Brand Assets from Goodwill Assets: The Artifact Based Approach to the Accounting Recognition of Marketing Related Assets, the Canadian Academic Accounting Association Annual Conference, Winnipeg, Canada, May.
- Nabil Elias. 2007. Discussant. Bjorn Jorgensen & Naomi Soderstrom, Environmental Disclosure within Legal and Accounting Contexts: An International Perspective. AAA – International Accounting Section Midyear Conference, Charleston, S.C., February.
- Nabil Elias. 2007. Discussant. Ole-Kristian Hope & Wayne B. Thomas, Managerial Empire Building and Firm Disclosure. AAA – International Accounting Section Midyear Conference, Charleston, S.C., February.
- Nabil Elias, 2002. Discussant. Management Accounting Session, the American Accounting Association Annual Meeting, San Antonio, Texas, August.
- Nabil Elias. 1991. Discussant. Gibbins, Richardson, and Waterhouse, Strategic Financial Disclosure: Evidence from Labor Negotiations. Contemporary Accounting Research Conference, November.
- Nabil Elias. 1987. Discussant. Robert Chenhall and Deigan Morris. The Effect of Sponsorship Bias and Cognitive Style on Allocation Decisions. Annual Meeting of the American Accounting Association, Cincinnati, Ohio, August.
- Nabil Elias. 1975. Discussant. Ross Denham. A Different Perspective on Accounting for Translation Losses and Gains. The Clarkson Gordon Foundation, Financial Accounting Workshop, York University, May.
- Nabil Elias, 2004. Moderator. Performance Evaluation Session, *Accounting Behavior & Organizations* Conference, American Accounting Association, Chicago, Illinois, October.

Research Grants

- CGA Foundation. Environmental Management and Reporting. (1995-1998)
- Social Sciences and Humanities Research Council. Financial Information and Conflict Resolution. (1992-1997)
- UM-SSHRC, Conflict Resolution. (1992-1993)

Editorial & Review Activities

Member of editorial boards of

- Journal of International Accounting Research, 2004 - 2012
- Advances in Management Accounting, 1993 - 2015
- Journal of Knowledge Management Practice (previously known as Journal of Systemic Knowledge Management), 1997 – 2011
- Strategic Finance, 2006 – 2015
- Management Accounting Quarterly, 2006 - 2015
- Asia-Pacific Accounting, 1995 - 2001
- Accounting & Business Research, 1995 - 1999
- Cost & Management (now CMA Magazine), 1971 – 1982

Reviewed papers for the following journals

- Contemporary Accounting Research
- The Accounting Review
- Journal of International Accounting Research
- International Journal of Corporate Governance and Ethics
- Advances in Management Accounting
- Advances in International Accounting
- Issues in Accounting Education
- Journal of Knowledge Management Practice
- Asia-Pacific Accounting
- Accounting and Business Research
- Contemporary Accounting Practice
- The Academy of Management
- The Canadian Journal of Administrative Sciences

- The Canadian Journal of Higher Education
- CMA Magazine

Reviewed papers for several conferences, including

- CAAA Annual Conference 2008, (4).
- AAA – International Accounting Section 2007 Midyear Conference, (3).
- AAA – Accounting Behavior and Organizations Section 2004 Research Conference, (1).
- AAA – International Accounting Section 2004 Midyear Conference, (2).
- CAR 2003 Annual Conference, (1).
- AAA – Accounting Behavior and Organizations Section 2003 Research Conference, (2).
- AAA 2003 Annual Meeting, (1).
- AAA 2002 Annual Meeting, (2).
- American Accounting Association - International Section (several conferences).
- American Accounting Association - Management Accounting Section (several conferences).
- American Accounting Association - Financial Reporting Section (several conferences).
- Canadian Academic Accounting Association (several conferences).
- International Academy of Business Administration (several conferences).

Reviewed numerous manuscripts or research proposals for

- Social Sciences and Humanities Research Council of Canada (SSHRC).
- The Canadian Institute of Chartered Accountants.
- The Society of Management Accountants of Canada.
- The Certified General Accountants Association of Canada.
- Center for International Business Studies (University of Manitoba).

Membership in Research Centers

- Member, CGA Accounting Research Center, University of Ottawa, 1993-2002.
- Associate Member, Social & Environmental Accounting Research Center, University of St. Andrews, Scotland 1996 - 2007.

TEACHING

Doctoral Dissertations

- PhD Dissertation Committee, Ben Le, Department of Finance, UNC Charlotte (2013)
- PhD Dissertation Committee, Khalilah O’Farrow, Department of Special Education, UNC Charlotte (2004 – 2006)
- PhD Portfolio Review Committee, Khalilah O’Farrow, Department of Special Education, UNC Charlotte (2003 – 2004)
- PhD Advisory and Dissertation Committee, Vanessa Magness, ‘The Effects of Environmental Disasters on Market Assessments of Risk,’ Interdisciplinary Ph.D., University of Manitoba (1997-2000)
- PhD External Examiner, Concordia University, 1996
- PhD External Examiner, Simon Fraser University, 1987

International Courses Taught

- Fundamentals of Accounting, International Perspective, Thunderbird School of Global Management (Thunderbird), Glendale, AZ.
- International Accounting, University of Manitoba, Winnipeg, MB.
- MBA NAFTA Study Tour (Atlanta, GA & Guadalajara, Mexico), University of Manitoba, Winnipeg, MB.
- MBA International Study Tour & Policy Project (China, Hong Kong, Japan), University of Manitoba, Winnipeg, MB.

Courses Taught Internationally

- Management Accounting (MBA), MBA in Global Business Strategy, EGADE, Monterrey, Mexico.
- Management Accounting (MBA), UNC Charlotte EMBA, Taiwan.
- Management Accounting (MBA), UNC Charlotte EMBA, Hong Kong.
- Management Accounting and Control (MBA), INSEAD, Fontainebleau, France.
- Management Accounting and Control (Executive), INSEAD, Fontainebleau, France.
- Human Resource Accounting Doctoral Seminar, Université Laval, Ste-Foy, Quebec.
- Cost Accounting, HEC, Jouy-en-Josas, France.
- North American Financial Statements (Anglo-Saxon Accounting), ESCP, Paris, France.

Financial Accounting

- The Integrity of Financial Statements, UNC Charlotte.
- Financial Accounting Theory, Manitoba.
- Introductory Financial Accounting, Manitoba.
- Intermediate Financial Accounting, Manitoba.

Management Accounting and Control

- Doctoral Seminar on Human Resource Accounting, Laval.
- Customer Profitability Management, UNC Charlotte.
- Financial Management for Non-Financial Managers, UNC Charlotte and University of Manitoba.
- Management Accounting Refresher for CPAs, UNC Charlotte.
- MBA Management Accounting, UNC Charlotte.
- MBA Self-Directed Study Projects, UNC Charlotte.
- MBA Coordinated Self-Directed Study Courses, UNC Charlotte.
- MBA Accounting Information and Decision-Making, Manitoba.
- MBA Management Planning and Control, Manitoba.
- MBA Seminar in Managerial Accounting, Manitoba.
- MBA Readings in Accounting for Intellectual Capital, Manitoba.
- MACC Advanced Management Accounting, UNC Charlotte.
- Advanced Cost Accounting, UNC Charlotte.
- Introductory Management Accounting, UNC Charlotte.
- Introductory Managerial Accounting, Manitoba.
- Cost Accounting, Manitoba
- Advanced Managerial Accounting, Manitoba.
- Management Control Systems in Non-Profit Organizations, Manitoba.

Other Courses

- MBA Professional Applications (a consulting course), UNC Charlotte.
- MBA Managing for Sustainable Development, Manitoba.
- MBA Leadership and Professional Development Seminar, Team Instructor, Manitoba.
- MBA Professional Leadership Seminars, Coordinator, Manitoba.
- MACC Research in Accounting I & II, Manitoba.
- Selected Topics in Accounting, Manitoba.

- Social and Human Resource Accounting, Manitoba.
- Management Processes and Problems, CMA Canada.
- Management Policy, CMA Canada.
- Several other courses and seminars in professional (CPE, CA, CMA and CGA) and executive development programs in North Carolina, Manitoba, Alberta and Ontario.

Organizations Where I Taught Degree Courses and/or Professional & Management Development Seminars

- University of North Carolina at Charlotte - Continuing Education, NC, USA.
- The SGL Group (three states: NC, PA, TN).
- EGADE, Monterrey, Mexico.
- Thunderbird School of Global Management, Glendale, AZ, USA.
- INSEAD, Fontainebleau, France.
- HEC, Jouy-en-Josas, France.
- ESCP, Paris, France.
- Laval University, Ste-Foy, Quebec, Canada.
- CGA-Alberta, Calgary, Canada.
- Boeing Technology, Winnipeg, Canada.
- Palliser Furniture and associated consortium companies, Winnipeg, Canada.
- Cangene Corporation, Winnipeg, Canada.
- James Richardson International, Winnipeg, Canada.
- Management Development Institute, Winnipeg, Canada.
- CGA Manitoba, Winnipeg, Canada.
- Department of Manpower & Immigration, Winnipeg, Canada.
- CMA Canada Alberta Partner, Edmonton, Canada.
- CMA Canada Manitoba Partner, Winnipeg, Canada.
- Rehabilitation International, Winnipeg, Canada.
- Institute of Chartered Accountants, Manitoba, Canada.
- Institute of Chartered Accountants, Ontario, Canada.
- University of Manitoba, Continuing Education for the Professions, Winnipeg, Canada.
- Inter-Universities North, Thompson, MB, Canada.
- University of Minnesota, Minneapolis, MN, USA.
- University of Minnesota Extension Division, Minneapolis, MN, USA.

SERVICE

Administrative Service – UNC Charlotte

University Service

- Member of the TIAA-CREF Distinguished Speaker Selection Committee, 2010 – 2013.
- Member of the University Committee for Online Teaching Evaluations, 2010 – 2011.
- Member of the Graduate Residency Appeals Committee, January 2004 – 2008.
- Member of the Dean of Graduate School Task Force on Graduate Financial Assistance, 2003 – 2005.
- Chair, Inter-Religious Council (IRC), March 2003 – October 2005.
- Member of the organizing committee of two annual interfaith celebrations of the IRC and an interfaith unity observance 2002 – 2004.

Belk College of Business Administration, UNC Charlotte

- Member, MBA Program Committee, 2011 – 2013.
- Member, Imagine MBA Task Force, 2009 – 2011.
- Member, College Strategic Planning Committee and Co-Chair, Educational Programs Task Force, 2009.
- Member, Department Review Committee of Accounting Chair, 2008.
- Member, Department of Accounting Personnel Committee, 2004 – 2005; 2007 – 2008.
- Member, Department of Accounting Chair Selection Committee, 2004.
- Member, Department of Accounting Research Committee, 2002 – 2004.
- Director of MBA Program, August 2001 – December 2003.
- Chair, MBA Program Committee, December 2001 – December 2003.
- Chair, Gray's Excellence in MBA Teaching Award Committee 2002 & 2003.

Administrative Service – I.H. Asper School of Business

Director of MBA Programs (1997-2000) NAFTA Study Tours

- Organized and lead three NAFTA Study Tours with the twin goals of learning to do business in the global environment and of appreciating the role of culture in doing business.
- One NAFTA study tour to Atlanta, GA hosted by Emory University and included visits to Lockheed Martin, UPS, Scientific Atlanta, EH Price, and Scotiabank.
- Two NAFTA study tours to Guadalajara, Mexico hosted by ITESM-Guadalajara and included visits to Flextronics, HP, Kodak, Honda, FEMSA, IBM, Seagram Tequila, Aceitera La Junta, Grupo Vitep, Innovatech, and the Canadian Chamber of Commerce.

Director of MBA Programs (1997-2000) Asia Study Tours

Organized and led three International Study Tours to Asia, one to Beijing, Shanghai, Wuxi, Dalian and Tokyo; another to Beijing, Shanghai, Hong Kong, and Tokyo; and yet another to Beijing, Shanghai, Shenzhen, Suzhou, Hong Kong, and Tokyo.

- Beijing: Hosted by the Canadian Embassy, visits included the Canadian Embassy, CAE Electronics, Agriteam Canada, Norman Cassels, Canadian Atomic Energy, HP Agilent, BAMA Foods, Beijing HNE Oasis (Rougement), MOFTEC, the Canadian Wheat Board, a Chinese Super Market, Linton HR Consultants, CAE Electronics, Asianda, the Toronto Beijing General Hospital, and Carrefour.
- Shanghai: Hosted by the Canadian Consulate, visits included the Canadian Consulate, Shanghai Mart, National Bank of Canada, BASF, Shanghai General Motors, Escalator Handrail Company, Shanghai Stock Exchange, AETNA School of Management of Shanghai Jiao-Tung University, Royal Bank of Canada, Moore Jieling Business Forms, and Pudong New International Development Area.
- Hong Kong: Hosted by Canasia Enterprises, visits included the Canadian Consulate, Hong Kong Business Development Corporation, HSBC, Hutchison Whampoa, Modern Terminals Ltd., HK Media Ltd. and the Canadian International School.
- Dalian: Hosted by Dongbei University, visits included Dongbei University School of Management, Pfizer Pharmaceuticals, Diesel Engines Corporation, Panasonic, Dalian Free Economic Zone, Dalian Economic Development Zone, and Dalian Commodity Exchange.
- Tokyo: Co-hosted by Nikko Securities and the Sanno School of Management, visit included intercultural workshops with Dentsu, and Fujitsu & NSK, and visits of Japan Industrial Bank, Honda, the Canadian Embassy, Canon, and Fanuc.
- Wuxi: Hosted by the Canadian Consulate in Shanghai, visit of Chinada Gensing Corporation.
- Suzhou: Hosted by the Canadian Consulate in Shanghai, visits included Suzhou Development Zone, and ComDev.
- Shenzhen: Hosted by Arthur Andersen, visits included Arthur Andersen, Fangda Windows, and Ping On Insurance.

Administrative Experience

- MBA Director, Belk College of Business, UNC Charlotte
- Director of MBA Programs, Asper School of Business, University of Manitoba
- Associate Dean, Asper School of Business, University of Manitoba
- Interim Head, Department of Accounting & Finance, University of Manitoba
- Chair, Several Committees:
 - MBA Program Management Committee
 - MBA Core Teaching Group
 - Promotions Committees
 - Curriculum Committee

- Member of several committees including Continuous Improvement, AACSB Accreditation, MBA Program, Tenure, Promotions, Nominations, Teaching Evaluation, Course and Curriculum.
- Faculty Advisor, Baha'i Campus Club, UNC Charlotte, and Faculty Advisor to the Commerce Students' Association, the MBA Student Association, and the Association of Baha'i Studies at the University of Manitoba.

Service – Academic Organizations

American Accounting Association (AAA)

- Member, Annual Program Committee, International Accounting Section, 2004 – 2005.
- Member, AICPA/AAA Collaborative Award Selection Committee, 1997 – 1998.
- Member, International Faculty Exchange Committee, 1992 – 1993.
- Representative of Canada, Second North Atlantic Academic Accounting Roundtable Conference, Zurich, Switzerland, November 1991.
- Member, Notable Contributions to Accounting Literature Award Screening Committee, 1989 - 1990.
- Member, Faculty Exchange Committee, International Section, 1986 – 1987.
- Member, Publications Committee, International Section, 1986 – 1987.
- Member, Competitive Manuscript Award Selection Committee, 1976 – 1977.
- Member, Committee to Nominate Notable Contributions to Accounting Literature, 1974 – 1975.
- Member, Committee on the Measurement of Social Costs, 1973 – 1974.
- Member, Committee on Accounting for Human Resources, 1972 – 1973.
- Member, Committee on Human Resources Accounting, 1971 – 1972.

Canadian Academic Accounting Association (CAAA)

- President, 1991 – 1992.
- Chair, Board of Directors, 1991 – 1992.
- Member, Nominations Committee, 1990 - 1991 & 1993 – 1994.
- Past President and Director, 1992 – 1993.
- Chair, Nominations Committee, 1992 – 1993.
- President-Elect and Director, 1990 – 1991.
- Chair, Strategic Planning Task Force 1989 - 1990.
- Vice President and Director, 1988 - 1990

International Association for Accounting Education and Research (IAAER)

- Member, Membership Communications Committee, 1996 - 1998

Service – Professional Organizations

Institute of Management Accountants

- Member, Committee on Academic Relations, 2004 - 2005

Canadian Institute of Chartered Accountants (CICA)

- Chair, Task Force on Accounting for Environmental Costs, 1994 - 1998
- Member, Standards Advisory Board, 1992 - 1996
- Member, Study Group on Environmental Full Cost Accounting, 1995 - 1997
- Member, Accounting For Contingencies Task Force, 1991 - 1994
- Member, Study Group on Reporting Environmental Performance, 1993 - 1994
- Chair, CAAA-CICA Liaison Committee, 1991 - 1992
- Member, CAAA-CICA Liaison Committee, 1990 - 1991
- Member, Accounting Standards Committee (now Accounting Standards Board), 1988 - 1991
- Member, Western Section, Accounting Standards Committee, 1988 - 1991
- Associate, Accounting Research Committee, 1980 - 1983

Certified General Accountants Association of Canada (CGA Canada)

- Chair, CAAA-CGA Canada Liaison Committee, 1991 - 1992
- Member, CAAA-CGA Canada Liaison Committee, 1990 - 1991
- Member, Education Committee, CGA Manitoba, 1979 - 1981

Society of Management Accountants of Canada (CMA Canada)

- Member, CMA Accreditation Site Visitation Team, 1999 - 2008
- Member, CMA-CAAA Liaison Committee, 1995 - 1998
- Member, Special Admissions Policy Steering Committee, 1992 - 1993
- Member, Management Accounting Practices (MAP) Committee, 1991 - 1992
- Member, CMA-CAAA Liaison Committee, 1990 - 1992
- Member, Research Studies Committee, 1987 - 1991
- Member, Annual Conference Program Committee, 1984 and 1977
- Member, Accounting Principles and Practices Committee, 1974 - 1979
- Chair, Managerial Accounting Principles and Practices Sub-Committee, 1974 - 1979

Service – Other Professional & Academic Activities

CMA Accreditation & Re-Accreditation Site Visitation Team Member: 1999-2009

- Ivey School of Management, University of Western Ontario, London, ON
- Rotman School of Business, University of Toronto, Toronto, ON
- Faculty of Commerce, University of British Columbia, Vancouver, BC
- Schulich School of Business, York University, Toronto, ON
- Hautes Etudes Commerciales (HEC), Montreal, PQ
- School of Accountancy, University of Waterloo, Waterloo, Ontario
- Faculty of Commerce, Simon Fraser University, Burnaby, BC
- Faculty of Commerce, Carleton University, Ottawa, ON
- University of Quebec at Montreal (UQAM), Montreal, PQ
- University of Sherbrooke, Sherbrooke, PQ
- University of Quebec at Trois-Rivieres (UQATR), Trois-Rivieres, PQ
- University of Quebec at Rimouski (QQAR), Rimouski, PQ
- University of Quebec at Chicoutimi (UQAC), Chicoutimi, PQ
- University of Quebec at Noranda-Temiscamigne (UQANT), Noranda, PQ
- Okanagan University College, Kelowna & the Okanagan Valley, BC
- Memorial University of Newfoundland, St. John's, NF
- Asper School of Business, University of Manitoba, Winnipeg, MB

Member of External Evaluation Teams

- Accounting Department, HEC, 1998
- Accounting Department, Laval, 1997
- Bachelor of Accounting Program, University of Quebec at Montreal, 1995

Miscellaneous professional & Academic Services

- External Referee for Tenure & Promotion for several universities including: University of Oregon, University of New Orleans, University of Toronto, York University, University of Calgary, University of Saskatchewan, University of Regina, University of Ottawa, Carleton University, and American University of Cairo.

Training and Consulting

In-house seminars

- SGL The Carbon Company, senior and mid-level executives, three two-day seminars at US headquarters in Charlotte (NC) 2006, St. Marys (PA) graphite plant 2007, and Memphis (TN) satellite plants 2007.

- Boeing Technology Canada, Winnipeg, MB, senior and mid-level executives, six three-day seminars (18 days) intensive in-house training, 1999 - 2000
- James Richardson International, Winnipeg, MB (a multi-billion dollar Canadian grain business), senior executives, two-day intensive in-house financial management training, 2000
- Palliser Furniture, Winnipeg, MB (largest Canadian furniture manufacturer) mid-level executives, several financial accounting and financial management seminars through the Management Development Institute, Winnipeg, Canada, 1998 – 2000
- Cangene Corporation (pharmaceutical), Winnipeg, MB, senior and mid-level executives, a three-day seminar of financial management, 1998

Open-enrollment executive training seminars in Financial Management

- University of North Carolina at Charlotte, NC
- INSEAD, Fontainebleau, France
- Management Development Institute, Winnipeg, MB
- University of Manitoba, Winnipeg, MB

Consulting

- Associate, The Leadership Alliance, a loose collection of online global experts.2007-2013.
- Lead Technical Director, World Bank Project on Corporate Governance in Egypt, The Kenan Institute, UNC Chapel Hill that dealt with the establishment of the Egyptian Institute of Directors, developing its corporate governance training curriculum, and trained the trainees in Chapel Hill (NC) and Cairo (Egypt), 2005 – 2006.
- Ontario Council for Graduate Studies to review a proposed new graduate program at Lakehead University, May 2002.
- University of Louisiana Board of Regents, Technology Applications Evaluation, 2005.
- University of Louisiana Board of Regents, Technology Applications Evaluation, 2002.
- Consultant on Intellectual Capital, CIBC - The Canadian Imperial Bank of Commerce, 1994.
- Consultant on Environmental Liabilities of the Government of Canada, Office of The Auditor General of Canada, 1996.
- Educational Consultant, CGA Manitoba, 1979 – 1981.
- Consultant (volunteer), on priorities, strategies, and educational matters, CICA, CMA Canada, and CGA Canada, many years.

Other Service

- Member, Mecklenburg Ministries Board of Directors, 2010 – 2013.
- Member, Finance Committee, Mecklenburg Ministries, 2010 – 2013.
- Member, Mecklenburg Ministries Clergy Advisory Board, 2008 – 2013.
- Member, Charlotte Mecklenburg Schools Interfaith Advisory Council, 2003 – present.

- Member, United Religions Initiative – Charlotte Cooperative Circle, 2004 – 2014.
- Participant, Habitat Interfaith House, 2007 & 2009.
- Invited Participant, Barnhardt Annual Seminar on Ethics in Business, UNC Charlotte, 2003 & 2002.
- Invited Participant, Bringing the Real World to the Classroom Workshop, Schulich Business School, October 1999.
- Participant, Continuous Improvement Workshop, AACSB, San Diego, September 1997.
- Judge, Financial Post Environmental Reporting Awards, 1993.
- Invited Participant, Conference on Teaching Business Ethics, Arthur Anderson & Co., St. Charles, Illinois, January 1991.
- Advisor, Tianxiang Miao, Visiting Scholar, 1989-1990, Dongbei University, P.R. of China.
- Participant, the Deans' AACSB Workshop on Accreditation, St. Louis, 1987.
- Invited Participant, Accounting and Auditing Symposium, Arthur Anderson & Co., St. Charles, Illinois, November 1987.
- Participant, AACSB Management Information Systems Faculty Development Institute, University of Minnesota, July 5 - August 10, 1985.
- Consultant, Department of Education, Province of Manitoba, 1983.
- Member, Association for Baha'i Studies.

LANGUAGES

- Proficient in English.
- Proficient in Arabic .
- Working knowledge of French.

CITIZENSHIP

- US Citizen & Canadian Citizen; of Egyptian Origin.