

## **CURRICULUM VITAE**

**FULL NAME** Gabriel Douglas Donleavy

### **EDUCATION AND DEGREES**

King Edward's School, Edgbaston, Birmingham, UK  
St Catharine's College, Cambridge University, UK  
BA (Hons) in Economics. Proceeded to the MA  
PhD in Accounting, University of Glasgow, UK, 1991  
LLB (Hons), University of London, UK, 1995

### **PROFESSIONAL MEMBERSHIPS TO DATE**

FCCA Certified Accountant to 2003; Admitted 1971, Fellowship 1976.  
MHKCS Member of the Hong Kong Computer Society, 1987-93.  
MTAS (HK) Member, Technical Analysis Society in Hong Kong, 1989-1995.  
FSS Fellow of the Royal Statistical Society, 1990-5  
ACI (Arb) Associate Member, Chartered Arbitrators' Institute, 1991-5.  
International Member of the American Bar Association, 1993-6.  
F I Mgt Fellow of UK's Chartered Institute of Management, UK, 1999 on  
FRSA Fellow of the Royal Society of Arts, 2003 on  
Member of the Hong Kong and Macau Management Associations 2005-7.  
FAIA (Acad) Fellow of the International Association of Accountants 2006 on.  
FCPA Certified Public Accountant, Australia, 2007 on.  
JP (Qual) Justice of the Peace, Queensland, 2008

## **ACADEMIC EMPLOYMENT HISTORY**

### **PRESENT POSITION**

*Professor of Accounting in the College of Business at the Parramatta campus of the University of Western Sydney, since 28/9/2009, teaching postgraduate Accounting Theory and postgraduate Accounting Research.*

Acting Head from September to December 2011 (before the School of Accounting was disbanded to become a part of the new School of Business on 1/1/2012.)

Elected Deputy Chair of University Senate from June 2011 where I established the First Year Advisors' Group.

Previously at UWS:- Associate Head (Research) from April 2010 to February 2011, on secondment to the PVC(LT) for the AUQA visit February to May 2011, Associate Head (Learning and Teaching) from May 2011 to August 2011.

Feedback results for Accounting Theory were all up on previous scores for this unit. I engaged the Accounting Research classes to such an extent that almost a quarter of the class produced publishable papers for their individual research assignments, some having started the semester with little confidence and hardly any numeracy. I have 5 RHD students of whom 3 are PhD confirmed candidates.

I presented refereed papers to the Critical Accounting conference in New York (on the orbital theory of accountability) and a paper on the origins of the term 'fair value' in the law courts to the 2011 meeting of the American Accounting Association in Denver in August. The International Journal of Economics and Accounting have listed the accountability paper for publication in 2012 and the fair value paper has been assessed by Prof Tyrone Carlin as potentially suitable for both his journals (Australian Accounting Review and the Journal of Law and Financial Management) when rewritten as two separate papers. I revised and resubmitted a paper on graduate attributes in Australian universities on 2<sup>nd</sup> June to Quality Assurance in Education.

I have completed and submitted my study for an international project of cash flow statements headed by Beta Alpha Psi President, Teresa Conover at the University of North Texas and the whole project should be submitted to an A journal later this year with me as a co-author.

My major research effort is to complete a general theory of accounting which Tony Tinker (of Baruch College and the biggest name in Critical Accounting) has offered to publish as a Brill Library Monograph. I have done and published the accountability core but am still work on the valuation and commensurability issues.

External examiner for Hong Kong Institute of Education Accounting Associate

Degree, validation panel member for Hong Kong University SPACE's new accounting degree and for the University of Macau degree in gaming management, accredited expert member of Hong Kong Council for Academic Awards, and member of the Council of the Hong Kong Community College.

Chair of the World Accounting Frontiers Series 2nd Conference, 9/10 December 2010.

Invited member of the Harvard Business Review's Advisory Council since 8/2/2012.

Member of the editorial boards of the Asia Pacific Journal of Business Ethics, International Journal of Accounting and Economics, International Journal of Chinese Culture and Management, Euro-Asia Journal of Management, and of the Indonesia sourced Issues in Social and Environmental Accounting. Review for all these and also for the Journal of Business Ethics, the International Higher Education Teaching and Learning (online), and the Asian Review of Accounting.

*Current notice period is two months; and current remuneration is at the standard level E but previously also received a good allowance for being acting Head of Discipline.*

#### **EARLIER POSITIONS**

*1985-88 Principal Lecturer, Department of Accounting at Hong Kong Polytechnic. Acting Head January through May 1987. In charge of all academic matters from June 1987 to June 1988.*

Chairman, MBA Course Planning Committee and author of the initial course proposal in connection therewith. Chairman, BA Accounting Course Planning Committee and main architect of the course which received unconditional approval from CNAAB in 1988.

Department co-ordinator of research, which involved producing a series of videotaped lectures on research methodology to staff, co-ordinating team research activity, and vetting research proposals from other departments for the divisional and central research committees.

Devised and overviewed the Department's student project research and management systems.

Subject leader for financial management and for corporate planning and control, and taught both of these to ACCA/ICMA finalists, usually ensuring one of my students was on the prize-winners' list. Guest lectured on the stock market to the Independent Commission Against Corruption, on behavioral aspects of budgeting to the Chartered Institute of Management Accountants and on advanced aspects of financial management to ACCA professional students' revision workshops.

*1982-84 Senior Lecturer, Accounting, at the National University of Singapore.*

Taught and examined final year BAcc students in management accounting and financial management. Lectured to whole year of 452 students.

Rated #1 lecturer and tutor in anonymous student evaluation 1984.

Taught and examined MBA year 1 managerial accounting 1983/4.

Visiting lecturer in finance to the Centre for Management Technology; Singapore, Kuala Lumpur and Jakarta 1984.

Lead lecturer of 5 day Executive course on Planning and Control Systems, 1983.

External examiner of all accounting papers at University College Limassol Cyprus 1983/4.

*Principal Lecturer, Preston Polytechnic, now University of Central Lancashire*

Initiated and supervised the staff research programme which generated new projects and refereed publications.

External assessor for Quantitative Studies at Huddersfield Polytechnic.

Taught financial management and management accounting to final year BA accounting.

Prepared ICAEW finalists for management accounting and ICMA finalists for corporate planning and control. My students obtained results far above the national average.

Wrote MA in Accounting curriculum.

Guest lectured to various professional groups on a range of accounting and finance topics.

Committee member of the Lancashire branch of the Association of Certified Accountants.

*Senior Lecturer, Thames Polytechnic, now the University of Greenwich*

Supervised and led the revalidation team for the Accounting Foundation Course.

Supervised and revalidated the finance option of the BA (CNAAB) Business Studies.

Taught and examined; - management accounting, financial management and financial accounting

Represented the School at faculty, professional and course planning meetings.

## SHORT PUBLICATIONS

### Internationally refereed publications

1. "Aspects of Hungarian Accounting", in *Advances In International Accounting* edited by Prof. K.S. Most, JAI Press, Greenwich, CT, USA, pages 85 - 109, Fall 1987. ISBN 0-89232-693-X.
2. "A Note on Students Understanding of Truth and Fairness After Encountering Funds Flow Statements", *British Accounting Review* 22:2, 119-122, Summer 1990
3. "Triple Entry Accounting and Economic Development", 288-305 of *The Proceedings Of The Sixth International Conference On Accounting Education*, edited by K Someya for the Japan Accounting Association in 1987. ISBN 0-89930-420-6.
4. "Cross Cultural Validation of the Thematic Apperception Test", with Amanda Lim. *Assessment and Evaluation In Higher Education*, 15:1, 1-11, Spring 1990. (Major level of contribution)
5. "Business and Professional Ethics in Hong Kong", *Perspectives* 11:1 pages 4 and 5, August 1991.
6. "Information Overload and Accounts Processing", Conference paper G16-08 in the *Proceedings of The International Information And Systems Conference In Hangzhou, China*, Autumn 1991 (5 pages).
7. "Funds Statements: An Inquest", *Managerial Finance*, 18:6, 27-44, summer 1992 (18 pages).
8. "Triple Entry and The Physics of Accounting", *Indian Journal Of Accounting* 22:2, 1-19, June 1991.
9. "Prospects for Accounting Harmonization in the Asia Pacific in the 1990s", paper for the CGA conference, Montreal, August 1990; revised for the South East Asian Accounting Teacher's Conference, Jakarta, January 1991 (pages 303-315 of that conference's proceedings) where it was runner up in the International Accounting category.
10. "Office Robotics: A Possible Scenario", *Long Range Planning*, May 1994 [Accepted June 1985 sic] (10 pages).
11. Accounting Education, Development and the IFAC Guidelines, Paper presented to the Seventh World Conference on Accounting Education held in Washington in October 1992. Published an edited version in pages

43 - 56 of the *Asian Review of Accounting's* pilot issue under the title "Bleak Disjuncture".

12. "The Sun Yee On Bank Case", in *Cases in International Accounting*, edited by S J Gray, C B Roberts and J W Swieringa, McGraw Hill 1995.
13. "Phases in the Development of Accounting Professions"; Paper presented to Monash University October 1993, the Fifth Asia Pacific Accounting Conference, Mexico City, November 1993; and the Indian Accounting Association Conference, Calcutta, January 1994 (in the proceedings of the last two).
14. "Caveat Auditor", paper to (and in the proceedings of) the sixth Hong Kong Accounting Conference 1994, jointly with R I Tricker.
15. "Objections to the Teaching of Business Ethics", jointly with Gael M McDonald, *Journal of Business Ethics*, 14:5. 529-543 May 1995
16. "Feudalism, Ethics and Post-modern Company Life", paper to the first international conference on business ethics, Hong Kong, 1 June 1994. and Chapter 7 of *Whose Business Values* edited by G D Donleavy and S E A Stewart, Hong Kong University Press 1995.
17. "A History of Accountancy", Chapter 2 of *Accounting: A New Perspective, Hong Kong*: Chinese University Press 1996 ISBN 962 07 6234 7
18. "Trading Values, Introduction", i-xiv of *Whose Business Values*, edited by G D Donleavy and S E A Stewart, Hong Kong University Press, 1995
19. "A Faculty Restructuring Exercise", *Journal of Higher Education Policy and Management* 20:1, 65-76, May 1998.
20. "A Basic Law of Management?" presentation to the Oslo conference on Competency in Management, June 1998, article under same title in *Advances in Applied Business Strategy Vol. 6A - Theory Development for Competence Based Management*, 57-67, R Sanchez and A Heene, editors, Stamford CT: JAI Press 2000. ISBN 0-7623-0675-0
21. "Nobody Expects the Governance Inquisition: Deconstructing the New Amateurism", Academy of Business Administration Conference, Warsaw, August 2002.
22. "Governism: The Effects of Corporate Governance as Dogma", EAIR Conference, Prague, September 2002.
23. "The Law of Requisite Variety Applied to Corporate Governance Issues", 2005 International Conference on Service Systems and Services Management, Chongqing, China, Proceedings Vol 1, 63-68, June 2005. ISBN 0-7803-8971-9.
24. "Does East Meet West in Business Ethics – An Introduction to the Special

- Issue”, lead author with KC Lam and S M Ho, *Journal of Business Ethics*, 79: 1/2, 1-8, April 2008. (online April 2007)
25. “Care, Contracts and Kohlberg”, *International Journal of Business Research Papers* 3(1), March 2007.
26. No man’s land: exploring the space between Gilligan and Kohlberg *Journal of Business Ethics* 80:4, 807-822, July 2008 (online August 2007)
27. “Getting to Dui: Help and Hindrance from Commentators on Negotiating in China”, *China Insights*, August 2007.
28. “Towards An Ethical Framework Grounded in Everyday Business Life”, *Social and Economic Issues in Accounting* 1:2 199-216, online through EBSCO Host, 2007.
29. “Benefits of Diversifying Investments into Emerging Markets with Time-varying Correlations: An Australian perspective”, with R K Gupta, *Journal of Multinational Financial Management*, 19:2, 160-177, April 2009.
30. “The Workplace as Office Fief”, *Euro Asia Journal of Management*, 19(1), Issue 37, 3-11, June 2009.
31. “Fair Enough”, *First World Accounting Frontiers Conference*, Macau, July 2009.
32. “Triple Entry Accounting and its Metaphors Reconsidered”, *10<sup>th</sup> Conference of the Asian Academic Accounting Association*, Istanbul, November 2009.
33. “Contra Contractarianism”, *International Journal of Accounting and Economics*, 2(1), 2010.
34. “The Attempt to Privatise Business Ethics: A Critique of the Claims of Contractarianism to be the Ethical Framework for Global Business”, online *Journal of Business Systems, Governance and Ethics*, 5 (1) 57-74, July 2010
35. Floodgates and Accountability: Issues in An Orbital Theory, *International Journal of Accounting and Economics*, accepted 2011, forthcoming 2012.
36. Away From the Numbers, *International Journal of Critical Accounting*, accepted 2011, special issue publication date expected in 2012.

**Internationally refereed journals for whom books and papers have been reviewed**

Journal of Business Finance and Accounting, Accounting and Finance, Academy of Management Review, Social and Economic Issues in Accounting, Journal of Business

Ethics, Asian Review of Accounting, China Insights Today, International Higher Education Teaching and Learning (online), and the Asia Pacific Journal of Business Ethics.

### **Regionally refereed professional journal articles and book chapters**

1. "Causes of Bankruptcy", 90-101 in *Policy Issues in Small Business Research*, edited by T Webb and A Gibb, London: Saxon House, 1979. ISBN 0-566-00312-0.
2. "The Need for Records", 29-32 in *The Guardian Guide To Running A Small Business*, edited by Clive Woodcock, London: Kogan Page 1980. ISBN 0-85038-382-X.
3. "Management Productivity and the Finance Director", *Singapore Management Review* 4:2, 21-25, July 1982.
4. "Planning and Operating Variances", *Certified Accountants Students Soc. of Singapore Journal*, Winter 1982.
5. "Much Ado About Leasing", *Securities Industry Review*, 8:2, 36-41, October 1982.
6. "Time for Small Fries", pp. 11-13, *Singapore Business Yearbook 1983*.
7. "Company Reporting and The Management of National Development", *Kajian Ekonomi Malaysia*, XXI: 2, 42-57, December 1984.
8. "Robotics, Office Automation and Management Control Systems", *Hong Kong Manager*, pages 44-55 (English) and 88-94 (Chinese), April/May 1985. Chinese version also appeared as a Chapter in *Accounting: Contemporary Issues in Hong Kong* edited by Chan A.M.Y. and KS Kwong, Chinese University Press, 1989.
9. "Disclosure Without Cost; A Review of Corporate Reporting's Contribution to Economic Development Planning", *Hong Kong Journal Of Business Management*, Volume III, pages 135-149, 1985.
10. "A Theory of Financial Theories", *Hong Kong Securities Bulletin*, No. 16, pages 20 and 47, October 1987.
11. "On Cash Fundamentalism", *Hong Kong Securities Bulletin Vol 20* pp23-26, December 1987.
12. "Economic Efficiency and Exchange Unification", with S Y Chan and J P Dickenson, *Securities Bulletin*, No 37, 30-34, May 1989.
13. "Fairy Tales in Accounting Education", *Hong Kong Accountant*, pp46-48, September 1989.
14. "A Watchdog? A Bloodhound? Or A Poodle?" *Hong Kong Accountant*,



- 60-64, September 1990.
15. "The Usefulness of Funds Flow Statements", Proceedings of the *Third Annual Conference of Hong Kong Accounting Academics*, March 1991. Received an honourable mention in the financial accounting category. Abridged in the *Hong Kong Accountant*, pages 56/7, June 1991.
  16. "Shenzhen: Pioneer in China's Economic Reforms", with Lee Zheng Meng, *Hong Kong Accountant*, 52- 57 July/August 1991

### **Professional and consulting monographs**

1. *Accounting for Deferred Tax*, monograph with Mike Johnson of Deloitte, Hong Kong Society Of Accountants, December 1988. (Major level of contribution) 52 pages long, 3 editions
2. *Hong Kong Accountancy Ethics*, Research report to the Confederation of Asia Pacific Accountants Trust 1988, 52 pages long
3. *The Audit of Companies Exempt from Full Disclosure Requirements*, Monograph for the Hong Kong Society of Accountants, January 1992.
4. *Overview of the Personal Finance Markets in Hong Kong*, monograph incorporating the results of 25 interviews with stockbrokers, regulators, fund managers and insurers, financed by a contract from the Independent Commission Against Corruption and followed by a closed seminar for their senior operatives in October 1993.
5. *Corporate Codes of Conduct*, research monograph to the Independent Commission Against Corruption concerning public and business attitudes to malpractice and the possible role of corporate codes in their reduction, Hong Kong, 1994.

### **Published Creative Work**

1. "The Goblinmaster", *Critical Perspectives in Accounting 11*, 647-8, October 2000.
2. "Deng's Death", *Critical Perspectives in Accounting 12*, 114-5, 2/2001.

### **Newspaper and magazine articles**

1. "Going Bust Can Be Easy", *The Guardian*, 1 Feb 1980.
2. "Controlling Credit", *The Guardian*, 28 March 1980.

3. "Firms On The Margin", *The Guardian*, 27 June 1980.
4. "Psychology of Failure", *The Guardian*, 12 Sept 1980.
5. "Realities of business in Eastern Europe", *Business Standard*, 9-6-90
6. "Keeping assets secure", *Business Standard*, 9 July 1990.
7. From Fung Shui to Turf Accountancy (under the pseudonym Arthur Day-Lee) *Hong Kong Accountant*, December 1991
8. "A Level Playing Field? The Answer Lies in The Soil", *Target Intelligence Report*, Hong Kong, 10-12, March 1994.

### **Working papers and conference presentations**

1. "True and Fair Funds Flow Statements", paper presented to the South East Asian University Accounting Teachers Conference "*New Frontiers in Accounting Education*" Singapore 1986 proceedings 296-317
2. *Business Ethics Courses; Oriental Perspectives*, Hong Kong University Management Working Paper #99, April 1989 (21 pages)
3. "The Economics of Privileged Sacrifice", paper presented to the 1990 meeting of the Association of South East Asian Institutes of Higher Learning, Manila, September 1990. (16 pages)
4. "Ethical and Cross Cultural Issues in Business Education"; a presentation to the October 1993 Conference of the Association of South East Asian Institutes of Higher Learning, Medan, Indonesia.
5. "Disclosure and Fixation: A Situationist Critique of Accounting", Working Paper Hong Kong University 1993
6. "Pacioli in His Time and Ours", talk to the Hong Kong Society of Accountants, 23 June 1994.
7. "Foxes and Chickens: Unethical Doctors", *Target Intelligence Report*, 2-6, November 1994.
8. "Gentlemen Bankers and Rogue Traders: The Fall of Barings", presentation seminar to the Dept. of Accounting and Law, VUT Melbourne, September 1996
9. "Internationalising the Curriculum", Workshop presentation to Royal Melbourne Institute of Technology, Melbourne, October 1996.
10. "The PhD is not sufficient", Plenary address to the University of New England conference on professional doctorates, Coffs Harbour, Australia, October 1996.
11. "Existential Management", lecture to the Victorian Existentialist Society, Melbourne, June 1998.

12. "Paradigms Lost: Middle Management and Its Malcontents", inaugural professorial lecture at Bournemouth University, 11 May 2000.
13. "Abelard and Heloise and Their Resonances" lecture to Birmingham University of the Third Age, May 2002.
14. "Doing Business in the Far East" presentation to the Dorset Chamber of Commerce, May 2003.
15. "Metaphysical Evidence: Is There Such a Thing?" lecture to Birmingham University of the Third Age, May 2003.
16. "The Future of Casino Management Education", presentation to the International Gaming Exposition in Macau, April 2005.
17. "Macau, the Pearl River Delta and the Business Outlook to 2011", presentation to the July 2005 PACIBER meeting held in the Schulich School of Business, York University, Toronto.
18. "A Strategy for Strengthening and Optimizing Institutional Networks" presentation accepted for the September 2005 meeting of the Association of Universities of Asia and the Pacific, Surabaya, Indonesia.
19. "Corporate Governance: Norms, Antecedents and Contradictions", presentation to the conference on "American Corporate Governance :Implications for Asia" at City University of Hong Kong organised by Hong Kong America Center of the American Studies Institute in Asia and the University of Hong Kong's Asian Institute of International Financial Law. June 2006.
20. "Gender Issues in Teaching Business Ethics" presentation and facilitated workshop to the 2006 Teaching Business Ethics conference in Boulder Colorado, organized by the Society for Business Ethics and the University of Colorado at Boulder's Business School, June 2006.
21. "Experiences of Good and Bad Leadership", guest lecture to the MBA class in leadership at the University of Macau, October 2006
22. "Social Responsibilities of Universities: Indicators for Quality Community Service or Social Roles" 7<sup>th</sup> Chair of panel of rapporteurs and writer of this part of the proceedings, conference of the Association of Universities of Asia and the Pacific: Towards an Asia-Pacific Quality Assurance and Accreditation in Higher Education, 22 October 2006.
23. "Exploring the space between Kohlberg and Gilligan", World Business Ethics Forum, 1 November 2006
24. "The effectiveness of business ethics courses in changing attitudes in China and Macau", jointly with Li Yan, World Business Ethics Forum, 3 November 2006.
25. "Contractarianism and Care Theory as Ethical frameworks for Global

- Business”, Asian Regional Academy of International Business, Hangzhou, December 2007.
26. “Directors’ Liability under Macau Law”, International symposium on directors’ liability, Macau University of Science and Technology, 14 December 2007, re-presented to the Faculty of Business at Victoria University, Melbourne 20<sup>th</sup> March 2008.
  27. “Critical Perspectives on Corporate Governance”, presentation to Faculty of Business, University of Macau, 31<sup>st</sup> March 2008.
  28. “Fair Enough? A Recent History of Metaphysics in Accounting”, University of Sydney Accounting Seminars, 27<sup>th</sup> August 2008.
  29. “The Office as Workplace Fief”, Australia and New Zealand Academy of Management, Auckland, 3rd December 2008.
  30. “Does the Current Financial Crisis Falsify Any of The Claims of Friedman, Fama, Sharpe and Lintner?” Faculty of Business, University of Macau, 5th January 2009.
  31. “Leadership: A View from the Middle”, leadership symposium series, CQ University, March 2009. Access it through:  
<http://learning.cqu.edu.au/FCWViewer/view.do?page=9420>
  32. “Profiles of students who multiple fail courses in commerce” best paper prize at the International Association for Accounting Education and Research conference, Singapore, October 2010, jointly with Beth Tennent and Michele Woolf.
  33. “Foundations of a General Theory of Accounting”, CQU and UWS, 7th and 19th October 2010.
  34. “That’s Edutainment!” CQU, Rockhampton, 7 October 2010.
  35. “The Legal Origins of Fair Value Accounting” Accounting and Business Historians Conference, University of Sydney, December 2010, first revision presented to the American Accounting Association meeting Denver, August 2011. Revised draft in two “proto-paper” sections to be presented to the Accounting History interest group at AFAANZ 2012.
  36. “An Orbital Theory of Accountability” first version to the 2<sup>nd</sup> WAFS conference at UWS in December 2010 and revised version to the critical accounting conference at Baruch College NYU, New York, April 2011. Revised version accepted by the *International Journal of Accounting and Economics* for 2012 publication.
  37. “Proclaimed Graduate Attributes in Australian Universities” RMIT conference on accounting education, November 2011. Paper revised (minor level) and resubmitted June 2012 after in principle acceptance by *Quality Assurance in Education*.

#### Ph D Theses Supervised to Completion

1. Taylor, Dennis (1995), "Budget Related Behavior in Sino-foreign Joint Ventures: Contingency, Agency and Cultural Perspectives", University of Hong Kong.
2. Selvaratnam, R M (1996), "Accounting Numbers and the Perceived Risk Class of Hong Kong Companies", University of Hong Kong.
3. Kwok, Helen (1999), "The Role of Financial Statements in the Lending Decision – A Protocol Analysis", University of Hong Kong.
4. Gupta, Rakesh (2009), "Time Varying Correlations and Optimal Allocation in Emerging Market Equities for Australian Investors" CQ University.

#### WORK IN PROGRESS

Commensurability and Graduate Attributes in Australian Universities – by product of the revised draft sent to *Quality Assurance in Education* in June 2012

Pilot studies on the consequences of departmental structures of academic accounting departments.

A General Theory of Accounting - presentations, papers and a book

Accounts of Bankruptcies in England in the Mid Sixties- and -

The Usefulness of Usefulness in Accounting: –

both papers aimed at *Accounting and Business Research* (A rank)

Accounting for the Space Age – valuation of the elements

A proposal for behavioural research on building critical thinking skills and critical evaluation of the Collegiate Learning Assessment tool which is favoured by DEEWR for assessing generic skills going forward.

#### BOOKS PUBLISHED

1. CORPORATE PLANNING & CONTROL - manual published by the London School of Accountancy, 1975; (125 pages)
2. FOUNDATION ECONOMICS, Gee & Co, London, 1979; (133 pages) ISBN 0-85258-176-9.
3. NUMERACY AND ACCOUNTING (major level of contribution; jointly with David Palfreyman) to BTEC national course manual published by St. Johns College of Further Education, Manchester, 1980. (244 pages)
4. HOW TO MANAGE MONEY, Business Books London, 1984; (222 pages) (major level of contribution; jointly with M J Metcalfe) ISBN 0-09-151821-0.
5. ADVANCED MANAGEMENT ACCOUNTANCY, Macdonald & Evans HBE

Series, Plymouth, UK, March 1984; (393 pages) ISBN 0-7121-0181-0.

6. CASH FLOW ACCOUNTING: INTERNATIONAL USES AND ABUSES, Routledge, London and New York, 1994. (314 pages) ISBN 0-415-08677-9.