

## **CURRICULUM VITAE**

MOHAMED E. A. HUSSEIN

Professor of Accounting and Department Head

**ADDRESS:** Department of Accounting  
School of Business, U-41A  
University of Connecticut  
Mohamed.Hussein@Business.UCONN.EDU  
Storrs, Connecticut 06269-2041

**PHONE:** (860) 486-3087 (Office)  
(860) 429-6982 (Home)

**E-mail:**

### **EDUCATION:**

1973-1977 Ph.D. in Business Administration, Graduate School of Business, University of Pittsburgh. Major: Accounting; Minor: Finance.

1966-1968 Master of Science in Accounting, The State University of New York at Albany.

1961-1965 Bachelor of Science, Faculty of Economics and Social Studies, University of Khartoum. Major: Economics; Minor: Business Administration.

### **TEACHING INTERESTS:**

Managerial and cost accounting, behavioral aspects of accounting, international accounting, financial accounting, accounting for not-for-profit organizations.

### ***Courses Taught:***

Cost Accounting (Undergraduate)  
Contemporary Managerial Accounting Issues (MS in Accounting)  
Cost Analysis for Managerial Decisions (EMBA and MBA)  
Accounting in Organizations (Ph.D.)

### **RESEARCH INTERESTS:**

The change process and diffusion of innovations in the field of accounting, cross-cultural transfer of accounting and financial practices, harmonization of accounting and auditing standards, the impact of tax rules on global competitiveness, the role of accounting in economic development, and the use of accounting information in organizational restructuring.

### **GRANTS AND AWARDS:**

Andersen Consulting Research Fellow, 1993-96.

Association of Chartered Accountants in the U.S.A International Manuscript Award for 1993 (with Professor David Guenther).

School of Bus. Adm. Corporate Associate Summer Grant, 1990, 1991 & 1992.

Peat Marwick Foundation, Research Opportunities in International Business Information, February, 1990.

Touche Ross Foundation research grant, 1981.

## **ACADEMIC WORK EXPERIENCE:**

- Sept. 1978-Present                      Accounting Department, School of Business, University of Connecticut.
- Accounting Department Head Dec. 2003-Present
- Faculty Director Office of Diversity Initiatives 1996-Present
- Director, Center for Transnational Accounting and Financial Research,  
University of Connecticut. Sept. 1990-Aug. 1995.
- Interim Department Head Jan. 1989-Aug. 1990.
- Resident Director, Program in European Studies, Maastricht University, the  
Netherlands. Aug.-Dec. 1988
- Adjunct Professor, Institute of Public Service-International University of  
Connecticut. Teach courses in budgeting in the public sector, fund  
accounting, cash management, financial management and operations  
auditing to participants from developing countries. 1978-
- 1976-1978                                  Assistant Professor of Business Administration, the University of Pittsburgh  
at Johnstown, Johnstown, Pennsylvania.

## **NON-ACADEMIC WORK EXPERIENCE:**

- June 1984-Dec. 1984                      Finance Director, Sudan Development Corporations (SDC), Khartoum,  
Sudan. SDC finances development projects, primarily private sector  
projects, in the Sudan. Most projects are financed jointly with international  
agencies such as the International Finance Corporation. SDC also invests  
its foreign currency funds in the Eurodollar market.
- Sep. 1982-Aug. 1983                      Faculty Resident, Arthur Andersen & Co., Hartford, Connecticut.
- 1968-1972                                  Sudan Industrial Research and Consultancy Institute. Head, Economic  
Studies Department. Duties included the preparation of feasibility studies of  
new industrial projects and the design and implementation of accounting,  
financial and managerial systems for industrial enterprises.
- 1971    High Authority for Public Sector Corporations (Khartoum, Sudan).  
Assistant-Secretary for Finance, responsible for the supervision of the  
financial and accounting affairs of all public sector corporations.
- 1965-1966                                  Sudan Industrial Research and Consultancy Institute, Cost Accountant.

## **PUBLICATIONS:**

### ***Refereed Articles:***

With K. Tam, Pilgrims Manufacturing, Inc.: Activity-Based Costing versus Volume-Based Costing, *Issues in Accounting Education*, vol. 19, No. 4, pp. 539-553, November 2004.

With K. Tam, "Enterprise Extension Through Extensible Markup Language", *The International Journal of Digital Accounting Research*, vol. 2, no. 4, pp.157-194, July-December 2002.

With G.S. Seow, "Investors: What's Being Done About Misleading Financial Reports?" *The Journal of Corporate Accounting & Finance*, v 13 no. 6, 55-65 (2002).

With J. Gangolly, G. S. Seow and K. Tam "Harmonization of the Auditor's Report." *The International Journal of Accounting*, v 37, no. 3, pp. 327-346 (2002).

Hussein, M.E., and D. Guenther, Does our Tax System Tie the Hands of U.S. Multinationals? *The Journal of Corporate Accounting & Finance*, v 11 no. 6: 19-22 (2000).

With N. Barsky and S. Jablonsky, "Analysis of Management Communications: The Case of Organizational Downsizing." *Accounting, Auditing & Accountability Journal*, 1999, vol.12, No. 5, pp.583-604.

With A. Rosman, "The Ex Ante Role of Behavioral Research in Setting Financial Accounting Policy" chapter 7 in V. Arnold and S. G. Sutton, editors, *Behavioral Accounting Research: Foundations and Frontiers*, 1997, Sarasota, FL: American Accounting Association, 222-246.

With J. S. Gangolly, "Generally Accepted Accounting Principles: Perspectives from Philosophy of Law," *Critical Perspectives on Accounting*, Vol. 7, No. 4, August 1996, 383-407.

"A Comparative Study of Cultural Influences on Financial Reporting in the US and the Netherlands," *The International Journal of Accounting*, Vol. 31, No. 1, 1996, pp. 95-120. Another version of this study was published in *Manuscripts of the American Accounting Association's International Accounting Research Conference*, Santa Clara, Calif., 1992, 1-53.

With D. A. Guenther, "Accounting Standards and National Tax Laws: The IASC and the Ban on LIFO," *Journal of Accounting and Public Policy*, Vol. 14, No. 2, Summer 1995, 115-141.

With T. Fogarty and J. E. Ketz, "Political Aspects of Financial Accounting Standard Setting in the US." *Accounting, Auditing & Accountability Journal*, 7(4), 1994, 24-46.

"Culture and Financial Reporting: A U.S. - Dutch Comparison," *De Accountant* (Netherlands), October 1993, 78-80.

With T. Fogarty and J. E. Ketz, "A Critical Assessment of FASB Due Process and Agenda Setting," *Research in Accounting Regulation*, 1992, Vol. 6, 25-38.

With J. E. Ketz, "Accounting Standard Setting in the U.S.: An Analysis of Power and Social Exchange", *Journal of Accounting and Public Policy*, Spring 1991, 59-81.

With C. T. Norgaard, "The Managerial Accounting Component of Elementary Accounting," *The Journal of Accounting Education*, Vol. 8, 77-92, 1990.

With M. R. Gujarathi, "A Basic Program to Select Optimal Depreciation Methods for Small Businesses," *Computers in Accounting*, August 1988, 46-49.

With M. R. Gujarathi, "Optimal Depreciation Methods for Small Business Firms Under the Tax Reform Act, 1986," *Connecticut CPA Quarterly*, June 1988, 12-17.

With M. Gujarathi, "Accounting for Exchange Rate Changes by Companies in Developing Countries." *Proceedings of the Sixth International Conference on Accounting Education*, Kyoto, Japan, October 1987, 775-784.

With V. Bavishi and J. Gangolly, "International Similarities and Differences in the Auditor's Report," *Auditing: A Journal of Practice and Theory*, Fall 1986, Vol. 6, No. 1, 124-133.

With R. F. Kochanek, "Leasing After the Tax Equity and Fiscal Responsibility Act (TEFRA)," *Financial Executive*, January 1986, 9-12.

With H. K. Hobbs, "A Compendium of Internal Control Procedures for Small Business," *The CPA Journal*, May, 1985, 26-34. (Selected as one of the 5 top articles of the year by the Journal readers.)

"Consulting as a Teaching Tool," *Advances in Accounting*, Spring 1985, 101-111.

"The Influence of Language on Human Information Processing and the Formulation of International Accounting Standards," *International Journal of Management*, December 1984, 17-26.

"Internal Control and Security of Microcomputers," *Connecticut CPA Quarterly*, December 1983, 6-7.

"There is a Need for a Fund Statement," *Sudan Journal of Economic and Social Studies*, Vol. 4, No. 1, 1982, 77-88.

With D. Droppo, "Independence Issues in the Review of Small Business Financial Statements," *Connecticut CPA Quarterly Review*, March, 1982, 12-13.

"The Translation Problem in International Accounting Standards," *International Journal of Accounting*, Fall 1981, 147-155.

"The Presence of a 'Third Culture' in a Western Setting," *Human Resource Management*, Spring 1981, pp. 31-35.

"The Innovative Process in Financial Accounting Standards Setting," *Accounting, Organizations and Society*, February, 1981, 27-37.

With J. E. Ketz, "Ruling Elite of the FASB: A Study of the Big Eight," *Journal of Accounting, Auditing and Finance*, Summer 1980, 354-367.

#### **Monographs and Booklets:**

Tracking & Controlling Costs: 25 Keys to Cost management, (the New York times Pocket MBA series, 1999).

Accounting and Control Systems for Small Business: Text and Cases, (New York: Touche Ross Foundation, 1983).

With A. Rich, Starting a Small Business in Connecticut, November 1980.

#### **Proceedings and Miscellaneous Publications:**

Hussein, M. E. From partnering to Road Maps, *The Journal of Corporate Accounting & Finance*, v 11 no. 4: 73-75 (2000)

Hussein, M. E. Assurance Services Are a Growth Area, *The Journal of Corporate Accounting & Finance*, v 12 no. 1: 69-70 (2001)

Hussein, M. E. Controlling Your Cost, *The Journal of Corporate Accounting & Finance*, v 12 no. 3: 85-87 (2001)

With J. Gangolly and G. Seow, "Harmonization of the Auditor's Report" American Accounting Association & KPMG Peat Marwick International Accounting Research Conference, Montvalle, New Jersey, March 20-22, 1997.

With D. A. Guenther, "The Impact of Tax Laws and Transaction Costs on the Competitiveness of U S Multinationals," Eighth Asian - Pacific Conference on Accounting Issues, Vancouver, Canada, October 13-16, 1996.

With M. R. Gujarathi, "The Acceptance of International Accounting Standards by Developed Countries: The Case of the U.S." Seventh Asian - Pacific Conference on Accounting Issues, Seoul, Korea, November 8-11, 1995.

With D. A. Guenther, "The Impact of Tax Laws and Transaction Costs on the Competitiveness of U. S. Multinationals," National Meeting of the American Accounting Association, Orlando, Florida, August 12-16, 1995.

With D. Guenther, "The impact of Tax Laws and Transaction Costs on the Competitiveness of Multinational Corporations," 17<sup>th</sup> Annual Congress of the European Accounting Association, Venice, Italy, April 6-8, 1994.

With D. Guenther, "The U.S. Should have Pushed for the Adoption of the IASC E38", 16<sup>th</sup> Annual Congress of the European Accounting Association, Turku, Finland, April 28-30, 1993.

With J. Gangolly, "Generally Accepted Accounting Principles: A Perspective from Jurisprudence and Political Philosophy", 16<sup>th</sup> annual Congress of the European Accounting Association, Turku, Finland, April 28-30, 1993.

"The Cultural Context of Financial Reporting: the Case of the U.S. and the Netherlands", 15<sup>th</sup> Annual Congress of the European Accounting Association, Madrid, Spain, April 22-24, 1992.

With H. M. O'Neill, J. C. Bedard and M. Gujarathi, "Research on Decline in Strategy, Organization Theory and Accounting: Integrating Diverse Perspectives", 14<sup>th</sup> Annual Congress of the European Accounting Association, Maastricht, the Netherlands, April 10-12, 1991.

"Harmonization or Reconciliation? An Analysis of Social and Cultural Influences on Financial Reporting in the U.S. and the Netherlands", 13<sup>th</sup> Annual Congress of the European Accounting Association, Budapest, Hungary, April 18<sup>th</sup>-20<sup>th</sup>, 1990.

With M. R. Gujarathi, "Management of Foreign Exchange Rates by Companies in Developing Countries", Proceedings of the Second International Conference; Managing in a Global Economy II, Athens, Greece; Eastern Academy of Management, June 14-19, 1987, 72-76.

With C. T. Norgaard, "A Review of the Basic Managerial Accounting Course," 1987 Southeast Regional Meeting of the American Accounting Association, Atlanta, Georgia.

With M. R. Gujarathi, "Computer Aided Decision Analysis for Small Business," Abstracts of the American Accounting Association National Meeting, New York City, August 1986.

With R. J. Bartkowski, "Establishing Administrative Judges as an Extension of the Regulatory Agency Nature of the FASB", Ohio Region Meeting of the American Accounting Association, Columbus, Ohio, May 1985.

With M. R. Gujarathi, "Optimal Depreciation Methods for Small Business Firms under the Economic Recovery Tax Act, 1981", Ohio Region Meeting of the American Accounting Association, Oxford, Ohio, May 1984.

"A Pedagogical Experiment: Student Consulting," Mid-Atlantic Regional Meeting of the American Accounting Association, April 1982.

With V. B. Bavishi, "The Auditor's Report: Proposed IFAC Guideline and Current Worldwide Practices," Annual Meeting of the American Accounting Association, San Diego, August 1982.

A book review of African Businessmen & Development in Zambia, Contemporary Sociology, 189-190, February 1982.

Acct 298, Accounting and Control Systems for Small Business. Course outline published in Accounting Trends XVI, T.J. Burns, Editor, McGraw Hill, 1982.

With M. Gambola and J. E. Ketz, "Accounting and the Accounting Establishment," Northeast Regional Meeting of the Institute of Decision Sciences, Boston, Mass., April 1981.

With J. E. Ketz and A. Rich, "Some Congressional Perceptions of the Setting of Financial Accounting Standards." Mid-Atlantic Regional Meeting of the American Accounting Association, April 1980.

"Resolving Differences in the Financial Accounting Standards Setting," Annual Meeting of the American Accounting Association Boston, August 1980. This paper has also been issued as a working paper.

### **Completed Working Papers:**

With N Barsky, "The Restructuring Strategy of Analysis & Technology, Inc." submitted to *Accounting Enquiries*.

With K. Tam, "Enriching the Accounting Curriculum with Automated Internal Controls in RDBMS and XML," Submitted to the *Journal of Information Systems*

### **Work in Progress:**

"An Empirical Investigation of Goodwill Impairment Estimates" (with G. Seow and K. Tam).

With J. Gangolly, "The Role of Financial Reporting in the New Business Environment."

"Developing Relevant, Useful and Verifiable Performance Measures Using the Balanced Scorecard: Augmenting Supplemental Disclosures" (with C. Earley and G. Seow).

"Effects of Goodwill on Merger Premia" (with G. Seow).

### **SERVICE:**

#### **National and Regional:**

Editorial Board, *Issues in Accounting Education*

Northeast Region Coordinator, International Section, American Accounting Association

International Program Coordinator Northeast Regional Meeting.

Dissertation Award Committee, International Section, American Accounting Association

Ad hoc reviewer, *Accounting Horizons*, *Accounting Review*, *Accounting Enquiries*

Community Accounting Aid & Service, Inc.

#### **University:**

University Senate

UConn Foundation Board

International Undergraduate Program Committee

Advisor Student Union Board of Governors

Member UConn Co-op Board of Directors

Advisor African Students Association

#### **School of Business:**

Dean's Research Advisory Council (Chair)

Promotion and Tenure Committee

Center for International Business Education and Research  
Global Programs Committee  
Undergraduate Curriculum Committee  
MBA Curriculum Revision Committee  
EMBA Committee  
EMBA Admission Committee  
Ph.D. Program Taskforce  
Diversity Committee (Chair)  
Teenage Minority Business Program (Director)  
Coordinator Teenage Minority Entrepreneurial Pilot Program  
Advisor Minority Business Club

**Accounting Department:**

Ph.D. Program Committee  
150 Hours Curriculum Committee  
Promotion and Tenure Committee (Chair)  
Measurement and Assessment Committee  
Scholarship Committee  
Advisor MBA Accounting Specialization  
Advisor Beta Alpha Psi Chapter  
Advisor National Black Accountants Association Student Chapter

**PROFESSIONAL AFFILIATIONS:**

American Accounting Association  
Canadian Academic Accounting Association  
Institute of Management Accountants  
Academy of International Business

**PERSONAL:**

Married two children.  
U.S. citizen.  
Languages:     Arabic (native speaker)             English