

CURRICULUM VITAE

of

PETER CLARKE

THIRD LEVEL EDUCATION AND ACADEMIC QUALIFICATIONS

University/College	Degrees/Diplomas	Year
University College, Dublin	Ph D.	1984
University of Manchester	M. A. (Econ).	1980
Institute of Chartered Accountants in Ireland	F.C.A.	1974
University College, Dublin	H. Dip. Education	1971
University College, Dublin	B. Comm.	1970

ACADEMIC APPOINTMENTS

	Dates
Post in UCD:	
Professor (Accountancy)	1998 – 2014 (at Retirement)
Previous posts in UCD:	
Senior Lecturer (Accountancy)	1990 - 1998
College Lecturer (Accountancy)	1984 - 1990
Assistant Lecturer (Accountancy)	1980 - 1984

RESEARCH AND SCHOLARLY ACTIVITIES

The following provides brief details of specific research and scholarly activities:

1. Over the years I have acted as External Examiner at the University of Edinburgh (Scotland), Queen's University, Belfast and Dublin Institute of Technology, and other Institutes of Technology/Regional Colleges in Ireland.
2. In 2007 I was appointed a member of the Editorial Advisory and Review Board of the Institute of Management Accountants (USA) Educational Case Journal.
3. Guest Editor (with Professor Irvine Lapsley) of Management Accounting Research (2004) Vol. 15, No. 3. Special issue: Management Accounting in the New Public sector.
4. Extensive research has been conducted into management accounting practices in Irish companies with the focus being on both traditional procedures and emerging techniques such as Activity-Based Costing (ABC) and performance measurement. One on the implementation of Activity Based Costing systems in Irish manufacturing firms was published in Critical Perspectives in Accounting (1999) and related articles have been published in The Irish Accounting Review, Accountancy Ireland, and the Irish Journal of Management.
5. I have published (and continue to research) various aspects of Irish accounting history and related matters. This research has been published in international journals including, Accounting History (Australia), Business Ethics: A European Review (UK), CGA Research Foundation (Canada), and Journal of Accounting Education (UK).
6. I have written a number of case studies, which have been published in Cases in Management Accounting (Groot & Lukka, 2002), The Institute of Management Accountants (USA, 2002), and The Journal of Accounting Case Research (various issues). These case studies are being used in several other institutions in their accounting programmes. Other accounting cases studies have been included in popular management accounting texts such as Horngren et al. and Drury.
9. I have received research funding from Chartered Accountants Ireland, the Association of Chartered Certified Accountants, the Chartered Institute of Management Accountants and the EU Socrates programme for various projects.

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(a) **Contribution to UCD in general:**

I would like to point out, in brief, the following contributions and memberships:

- Chairman, UCD Fee Setting and Charges Committee (October 2011 – Spring 2013)
- Member of the UCD “Master in Management” Review Committee (2009 - 2010).
- Member of the UCD Academic Council Standing Committee on Quality (1998 – 2004 and 2007 - 2009).
- Head of Accountancy Subject area (January 2006 – 31 April 2008).
- Chairman of the Department of Accountancy, QA/QI Committee, charged with the responsibility of preparing the Department’s Self-Assessment Report (March 2003)
- Joint academic Director of the Diploma in Sports Management (1996 – 1999).
- Board Member of Centre for Sports Studies (2003 – 2005).
- Director of the full-time MBA programme (1989 - 1991) with the responsibility for launching this new programme. In addition, I acted as Chairman of the faculty MBA Committee (1991 – 1998)
- Member of Faculty Master of Accounting Committee (1995 – 1996).

AWARDS AND GRANTS RECEIVED

- Was the inaugural winner of the Professor Edward Cahill award (2006) for the best article Published in The Irish Accounting Review, 2002 – 2005.
- Received the Accountancy Ireland award (1993 and 2002) which gives recognition annually the author who has made the most valuable contribution to the Accountancy Ireland, The Institute of Chartered Accountants in Ireland.
- An article entitled "Traditional Budgeting – Help or Hindrance?" was selected in the Articles of Merit (2001) competition for distinguished contribution to management accounting and republished by the International Federation of Accountants, New York, 2001.
- An article entitled "The need for relevance in management accounting" was selected in the Articles of Merit (1995) competition for distinguished contribution to management accounting and republished by the International Federation of Accountants, New York, 1995,

BOOKS AUTHORED BY PETER CLARKE

The following is a list of books authored by Peter Clarke
(If relevant, the joint author and affiliation is cited).

9. **Managerial Accounting: Costing, Decision Making & Control**
Chartered Accountants Ireland, pps. 813 (3rd edition, 2016)
8. **Management Accounting: A Decision Emphasis**
The Institute of Chartered Accountants in Ireland, 2007, pps. 408.
7. **Strategies in Management Accounting: A Series of Essays**
The Institute of Chartered Accountants in Ireland, 2006, pps. 170.
6. **Accounting Information for Managers (2e)**
Oak Tree Press, 2002, pps. 470.
5. **Financial Accounting: An Introduction**
with Eugene McDermott, UCD
Gill and Macmillan, 2000, pps. 566.
4. **Accounting Information for Managers,**
Oak Tree Press, Dublin, 1994, pps. 538.
3. **Interpretation of Financial Statements,**
Chartered Association of Certified Accountants, London, 1993, pps. 344.
2. **Financial Accounting: An Irish Text**
Gill and Macmillan, Dublin, 1990, pps. 422.
1. **Cases in Managerial Accounting**
Gill and Macmillan, Dublin, 1988, pps. 135.

(Peer reviewed) International Journal Articles and Contributions to Books:

(If relevant, the joint author and affiliation is cited)

Note: Published conference proceedings and work under review are EXCLUDED from this list

68. Let them pay for their starvation: The imposition of Income Tax in Ireland in 1853
Studies in the History of Tax Law,
University of Cambridge/Hart Publishing, Vol. 8, 2017, pp 109 – 130.
67. The Introduction of Income Tax in Cyprus: An Historical Note
The Cyprus Review, Vol. 29, 2017, pp. 67 – 88.
66. Accounting in Cyprus during late Ottoman and Early British Rule, 1850 to 1918
(with Andrekos Varnava, Flinders University, Australia)
The Cyprus Review (Spring, 2015)
65. The Historical Development of the Irish Taxation System
Accounting, Finance & Governance Review, Vol. 21, Numbers 1-2, Summer and Winter 2014
Vol. 21, Numbers 1-2, Summer and Winter, 2014, pp. 5 – 24.
64. Miss Lilian M. Deignan: The First B. Comm. graduate from University College Dublin.
Irish Accounting Review (Spring, 2015, Vol. 20, No, 2, pp. 1 – 18).
63. Nevvar Hickmet – The First Cypriot to qualify as a Chartered Accountant
Journal of Cyprus Studies, Famagusta, Spring, 2013, Vol. 17. No. 20, pp. 15 – 34.
62. Accounting History in Cyprus during the last four decades of British Rule: Post-World
War 1 to Independence (1918 – 1960)
(With Andrekos Varnava, Flinders University, Australia)
Accounting History, Spring, 2013, pp. 1 – 23.
61. Exploring the History of Accounting in Cyprus
Global Economics and Business Review. Vol. 13, Nos 3/4, 2011, pp. 281 – 295.
60. The Pudong Coffee Shop
IMA Educational Case Journal, Vol. 3, No. 3, September 2010, pp 1 – 7.
59. ‘A Distinct Degree in Commerce’: Charles Hubert Oldham and the Establishment
of University-Level Commerce Education in Ireland
(with Ciaran and Margaret O hOgartaigh)
The Irish Accounting Review, Vol. 17, No. 1, Summer 2010, pp. 1 – 19
58. The Introduction of Income Tax in Cyprus
Accountancy Cyprus, Vol. 99, June (2010), pp. 69 – 70.

57. Transfer Prices: Functions, Types, and Behavioural Implications
(with Peter Schuster, University of Schmalkalden, Germany),
Management Accounting Quarterly (IMA, USA)
Winter (2010), Vol. 11, No. 2, pp. 22 – 32.
56. The Teaching of Book-Keeping in the Hedge Schools of Ireland
Journal of Irish Studies/Estudios Irlandeses (Spain), No. 5, 2010, pp 1 – 11.
55. Keenans Pub (for the 2010 Institute of Management Accountants Case Competition)
Strategic Finance, August, 2009, pp. 47 – 51.
54. The Teaching of Book-keeping in 19th Century Ireland
Accounting, Business and Financial History, Vol. 18, No, 1, March, 2008, pp. 21 – 33.
53. Encouraging the Development of SMEs: Some Evidence from Ireland
Journal of Renmin University, China, Vol. 2, No. 2, Autumn, 2007, pp. 55 – 64.
52. The Wicklow Mineral Water Company Limited
with E. Gardner, University of Lethbridge, Canada
Journal of Accounting Case Research, Canada, Vol. 9, No. 2, Spring, 2006, pp. 110 - 120.
51. The Historical Evolution of Accounting Practice in Ireland
The Irish Accounting Review, Vol. 13, Special Issue, 2006, pp. 1-23.
50. The Current Intellectual Property System in China: What Does it Mean for Multinationals?
with D. Yang, University of Bradford, in *Multinationals and Asia*
Edited by A. Giroud, A. Mohr and D. Yang
Routledge International Business in Asia series, London, 2005 pp. 110–128.
49. The story of Bernard F. Shields: the First Professor of Accountancy in the UK
Accounting History, Vol. 10, No. 2, July 2005, pp. 103 – 123.
48. Globalisation and Intellectual Property in China
with D. Yang, University of Bradford
Technovation, Vol. 25, No. 5, 2005, pp. 545 – 555.
47. An Examination of the Leaving Certificate Accounting Syllabus
with A. Hession, UCD
Irish Journal of Management, Vol. 25, No. 2, 2004, pp. 139 – 154.
46. The Development of Financial Reporting in Ireland during the Twentieth Century:
A Teaching Resource
with E. Gardner, University of Lethbridge, Canada
Irish Accounting Review, Vol. 11, No. 2, Autumn 2004, pp 1 – 16.

45. Management Accounting in the New Public Sector
With Irvine Lapsley, University of Edinburgh
Management Accounting research, Vol. 13, No. 3, September, 2004, pp. 243 – 245.
44. Footprints in the Sand: Exploring the Evolution of Management Accounting Practices
in Ireland
Irish Accounting Review, Vol. 11, No. 1, Summer 2004, pp. 1 – 18.
43. Improving the Accountability and Performance Reporting in the Non-profit Sector
with D. Yang, University of Bradford, in *Management in the Non-Profit Sector*,
Editor, B. Kanol, Management Centre, Nicosia, December, 2003, pp. 45 – 56.
42. Review of the Current Intellectual Property System in China
with D. Yang, University of Bradford
International Journal of Technology Transfer and Commercialisation
Vol. 3, No. 1, 2004, pp. 12 – 37.
41. Back to the Future: How to Develop Historical Cases
with E. Gardner, University of Lethbridge
Journal of Accounting Case Research, Canada, Vol. 8, No. 1, Summer 2004, pp. 10 – 15.
40. Keeping Score in *Balanced Scorecard: Concepts and Experiences*
Edited by B. Karunakar, 2004, ICFAI Press, Hyderabad, India, pp. 24 – 29.
39. Investigating Aspects of Public Private Partnerships in Ireland
with K. Healy, UCD
Irish Journal of Management, 2003, Vol. 24, No. 2, pp. 20 – 30.
38. The Dublin Shirt Company
with Paul Juras and Paul Dierks, Wake Forest University
Institute of Management Accountants (USA), Autumn 2002
http://www.imanet.org/content/interest_Groups/Academics/Academics_Main.htm.
37. Financial Reporting in Ireland: the Period of Independent Isolation
Irish Accounting Review, Vol. 8, No. 2, 2001, pp. 27 – 48.
36. Activity Based Costing in the Non-Manufacturing sector in Ireland: An Investigation
with T. Mullins, UCD
Irish Journal of Management, Vol. 22, No. 2, 2001, pp. 1 – 18.
35. Implementing a Balanced Scorecard: An Irish Example
with F. Tyler, University College Dublin
IBAR – Irish Business and Administrative Research, Vol. 21, No. 2, 2000, pp 137 – 155.

34. The Royal Hotel
in *Case Studies in Management Accounting*, Edited by Tom Groot and Kari Lukka
Financial Times/Prentice Hall, London, 2000, pp. 91 – 102.
33. Activity-Based Costing in Ireland: Barriers to and Opportunities for Change
with Nancy Hill and Kevin Stevens, DePaul University, Chicago
Critical Perspectives on Accounting, Vol. 10, April, 1999, pp 434 – 468.
32. Factors that affect Ethical Reasoning Abilities of U.S. and Irish small-firm
accounting practitioners
with N. Hill and K. Stevens, De Paul University, Chicago,
Research on Accounting Ethics, Vol. 4, 1998, pp. 145 – 165.
31. Management Accounting Practices in Large Irish Manufacturing Firms
IBAR - Irish Business and Administrative Research, Vol. 18, 1997, pp. 136 – 152.
30. An International Comparison of Ethical Reasoning Abilities: Accounting Students from
Ireland and the United States
with G. Eynon, N. Hill and K. Stevens, DePaul University, Chicago
Journal of Accounting Education, Vol. 14, No. 4, Winter 1996, pp. 477 - 492.
29. A Glimpse at Irish Accounting History
Irish Accounting Review, Autumn, 1996, Vol. 3, No. 2, pp. 23 - 40.
28. Ethical Reasoning Abilities: Accountancy Practitioners in Ireland
with N. Hill and K. Stevens, DePaul University, Chicago
IBAR - Irish Business and Administrative Research, Vol. 17, 1996, pp. 94 - 109.
27. The First Irish Accounting Publication: Ammonet, 1696
in *Disorder and Harmony: 20th century perspectives on accounting history*
Research monograph, CGA Research Foundation, Vancouver, 1996, pp. 283 - 294.
26. Ethics in the Accountancy Profession in Ireland
with N. Hill and K. Stevens, DePaul University, Chicago
Business Ethics: A European Review, London, July 1996, pp. 151-155.
25. The Need for Relevance in Management Accounting
in *Articles of Merit*, 1995, International Federation of Accountants
New York, USA, pp. 121 - 125.
24. Some Determinants of Student Performance in University Accounting examinations
Irish Accounting Review, Spring, 1995, pp. 49 - 68.
23. Increasing the Relevance of Management Accounting
with E. Gardner, University of Lethbridge, Canada
CGA Accounting Research Centre, University of Ottawa, 1995, pp. 15 - 59.

22. Delta Pharmaceuticals
in *International Accounting*, edited by J. Schweikart, S. Gray and C. Roberts
McGraw-Hill, New York, 1994, pp. 435 – 444.
21. Activity Based Costing/Activity based cost management:
a review of the evidence in the UK and Ireland
Sinergie, No. 34, Maggio-Agosto, Verona, 1994, pp. 69 - 91.
20. Lana Manufacturing Ltd.
with J. Matoney, University of Rhode Island
in *International and Multinational Accounting* by A. Belkaoui
The Dryden Press, New York, 1994, pp. 114 - 121.
19. Management Accounting Systems: Some Field Evidence from
Sixteen Multi-National Companies in Ireland
with T. O' Dea, University College Dublin
Irish Accounting Review, Spring, 1994, pp. 199 - 216.
18. Baxter Products Ltd. (an accounting case)
Journal of Accounting Case Research, Captus Press, Canada, 1993, pp. 58 - 61.
17. Management Accounting Practices in Irish Manufacturing Businesses: A Pilot Study
(Refereed) Proceedings of the Annual Conference of The Irish Accounting
and Finance Association, 1992, pp. 17 - 34.
16. Business Troubles in the Republic of Ireland
with E. Tierney, UCD
Business Ethics: A European Review, April 1992, pp. 134 -138.
15. The Search for Relevance in Management Accounting
(Refereed) Proceedings of the Annual Conference of The Irish Accounting
and Finance Association, 1991, pp. 164 – 178.
14. An Empirical Analysis of Useful Financial Ratios: An Exploratory
Study of Irish Public Quoted Companies
Journal of Irish Business and Administrative Research, Vol. 11, 1990, pp. 40 - 52.
13. Merrion Products
in *Cases in Financial Accounting*
John Wiley and Sons, Toronto, Canada, 1990, pp. 79 - 86.
12. The Importance of Curriculum Topics Relevant to Accountancy Practice
(Refereed) Proceedings of the Annual Conference of The Irish Accounting
and Finance Association, 1991, pp. 9 - 24.

11. Curry Limited
in *Cases in Managerial Accounting*,
John Wiley and Sons, Toronto, 1990, Canada, pp. 81 - 88.
10. University Entrance Standards, Student Prior Performance and
Performance at First Year Level Commerce Examinations
Journal of Irish Business and Administrative Research, Vol. 10, 1990, pp. 75 - 85.
9. Lana Manufacturing - an international accounting case
with J. Matoney, University of Rhode Island,
in *Cases in International Accounting*, American Accounting Association, 1987, pp. 19 - 28.
8. Performance Evaluation of Public Sector Programmes
Administration, December, 1984, pp. 294 - 311.
7. Tax Evasion: an Empirical Study of Taxpayers' Behaviour
with J. Matoney, University of Rhode Island, USA,
Journal of Irish Business and Administrative Research, Vol. 6, No. 2, 1984, pp. 73 - 83.
6. Evaluating Public Sector Programmes
The Accountants Digest (USA), Vol. xlix 1983, pp. 22- 25.
5. The Impact of Inflation on the Irish Income Tax System
British Tax Review, No. 6, 1983, pp. 364 - 369.
4. An Introduction to Information Economics
The Australian Accountant, April 1983, pp. 222 - 224.
3. Behavioural Aspects of Accounting Control Systems
British Accounting Review, Vol. 14, No 1, Spring 1982, pp. 21 - 36.
2. The Politics of Accounting Standards
Journal of Irish Business and Administrative Research, Vol. 3, No. 2, 1981, pp. 82 - 92.
1. Personal Income Tax and Inflation in Ireland - A Review of the Past Decade
Journal of Irish Business and Administrative Research, April 1981, pp. 32 - 37.

End of (Peer-Reviewed) International Journal Articles

END OF CV OF PETER CLARKE