

Curriculum Vitae: AKM Waresul Karim, PhD, CA

Current Position

Assistant Professor, Lumpkin School of Business, Eastern Illinois University, Charleston, IL 61920, USA and

Senior Lecturer (fractional), School of Accounting and Commercial Law, Victoria University of Wellington, PO Box 600, Wellington, New Zealand

Academic qualifications

- 1995 PhD (Corporate Financial Reporting), Dissertation "*Provision of Corporate Financial Information in Bangladesh*", School of Business and Economic Studies, University of Leeds, UK
- 1988 Master of Commerce (Finance), Department of Finance and Banking, University of Dhaka, Bangladesh
- 1986 Bachelor of Commerce with First Class Honours (Finance) Department of Finance and Banking, University of Dhaka, Bangladesh

Professional qualifications

- 2007 CA (Chartered Accountant, New Zealand Institute of Chartered Accountants)

Employment History

- 2013 – Present Assistant Professor of Accounting, Lumpkin School of Business, Eastern Illinois University, Charleston, IL 61920, USA
- 2009 – 2013 Associate Professor, Department of Accounting, School of Economics and Business Administration, Saint Mary's College of California, Moraga, CA 94556, USA
- 2008 – 2009 Senior Lecturer, Brunel Business School, Brunel University, Kingston Lane, Uxbridge UB8 3PH, UK
- 2002 – 2008 Senior Lecturer, School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand
- 1997 – 2002 Lecturer, School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand
- 1995 – 1997 Assistant Professor, Department of Finance and Banking, University of Dhaka, Bangladesh
- 1991 – 1995 PhD Research School of Accounting and Economics University of Leeds, UK
- 1989 – 1991 Lecturer, Department of Finance and Banking, University of Dhaka, Bangladesh

Visiting Professor

Stockholm University: Taught Masters level courses entitled “International Financial Reporting Standards – IFRS and Current Accounting and Auditing Research, November-December 2010 and 2011.

Research and Scholarship

Peer-Reviewed Journal articles

Houque, M. N., A. J. van Zijl, K. Dunstan and A K M W Karim (2015) “Corporate Ethics and Auditor Choice – International Evidence”, *Research in Accounting Regulation*, 27 (1):57-65.

Karim, A K M W, Kamran Ahmed, and Tanweer Hasan (2013) “Impact of Audit Quality and Ownership Structure on the Bias and Accuracy of Earnings Forecasts Issued in IPO Prospectuses: Evidence from a Frontier Market”, *Studies in Economics and Finance*, 30(4): 288-316.

Karim, A K M W, A J van Zijl, and Sabur Mollah (2013) “Impact of board ownership, CEO-Chair duality and foreign equity participation on auditor quality choice of IPO companies: Evidence from an emerging market”, *International Journal of Accounting and Information Management*, 21(2): 148-169).

Karim, A K M W and A J van Zijl (2013) “Efficiency and Opportunism in Auditor Quality Choice in Emerging Audit Services Markets: The Case of Bangladesh”, jointly with Tony van Zijl *International Journal of Accounting and Information Management*, 21(3): 241-256.

Mollah, S., Omar Al-Farooque, and A K M W Karim (2012) “Ownership Structure, Corporate Governance and Firm Performance: Evidence from an African Emerging Market”, *Studies in Economics and Finance*, 29(4), 301-319.

Houque, M N, Tony van Zijl, Keitha Dunstan and A K M W Karim (2012) The effect of IFRS adoption and Investor Protection on Earnings Quality around the World, *The International Journal of Accounting*, 47(3), 333-355.

Karim, A K M W and T Hasan (2012) “The Market for Audit Services in Bangladesh”, *Journal of Accounting in Emerging Economies*, 2(1): 50-66.

Houque, M N, K Dunstan, A K M W Karim and A J van Zijl (2011) Does Corporate Governance affect Earnings Quality: Preliminary Evidence from an Emerging Market? *A. T. Business Review*, 7 (3): 48-57.

Karim, A K M W, M A Hossain, M Nurunnabi and M M Hossain (2011) “Impact of Corporate Governance on the Extent of Disclosure by Listed Commercial Banks in Bangladesh”, *Proshikhyan: A Journal of Training and Development*, 19(2), 17-39.

Nurunnabi, M, A K M W Karim and S Norton (2011) “The perceived need for and impediments of achieving accounting transparency in developing countries: A field investigation on Bangladesh”, *International Journal of Managerial and Financial Accounting*, 3(1): 32-54.

Faoorque, Omar Al, A J van Zijl, K Dunstan and A K M W Karim (2010) “Co-deterministic Relationship between Ownership Concentration and Corporate Performance: Evidence from an Emerging Economy”, *Accounting Research Journal*, 23(2): 172-189.

Ahmed, R., A K M W Karim and Javed Siddiqui (2008) "Factors Influencing Voluntary Corporate Governance Disclosure by Listed Banks and Financial Institutions", *Journal of Business Administration*, Vol 34 (1 & 2), pp 145-157.

Karim, A K M W, T Hasan and S Quayes (2008) "Regulatory Change and the Quality of Compliance to Mandatory Disclosure Requirements: Evidence from Bangladesh", *Research in Accounting Regulation*, Vol 20, pp 193-203.

Farooque, Omar Al, A J van Zijl, K Dunstan and A K M W Karim (2007) "Corporate Governance in Bangladesh: The Link between Board Ownership and Financial Performance". *Corporate Governance: An International Review*. Vol 15(6), November, pp 1453-1468.

Farooque, Omar Al, A J van Zijl, K Dunstan and A K M W Karim (2007) "A Simultaneous Equations Approach to Analysing the Relation between Ownership Structure and Performance in Bangladesh". *Asia Pacific Journal of Accounting and Economics (APJAE)*, Vol. 14(2), August, pp 127-149.

Islam, A, A K M W Karim and A J van Zijl (2007) "Auditor Independence and Non-Audit Services: A Review of Literature", *Journal of Business Studies*, Vol. XXVIII (1), June, pp 179-214.

Islam, A, A K M W Karim and A J van Zijl (2006) "The Economics of Auditor Independence", *Journal of Business Studies*, Vol. XXVII (2), December, pp 439-453.

Karim, A K M W, K Ahmed and A Islam (2006) "The Effect of Regulation on Timeliness of Corporate Financial Reporting: Evidence from Bangladesh", *Journal of Administration and Governance*, Vol. 1(1) December, pp 15-35.

Islam, A, Karim, A K M W and A J van Zijl and (2006) "Auditor Independence and NAS: A comparative Analysis of Selected Current Regulatory Frameworks", *Journal of Business and Economics*, Vol. 5(1), January, pp 51-75.

Karim, A K M W (2004) Impact of Regulatory Change on Corporate Disclosure: the Case of an Emerging Economy, *Journal of Business and Economics*, Vol. 1(5), January, pp. 17-44.

Hasan, T and A K M W Karim (2004) State of Informational Efficiency of the South African Equity Market During the Apartheid, Transition and Post-Apartheid Periods. *Research in Banking and Finance*, Vol. 5, pp 157-168.

Karim, A K M W, M A Islam, and A. Chowdhury (1998) "Financial Reporting in Bangladesh: The Regulatory Framework", *Journal of Business Administration*, Vol. 24(1 & 2), pp 57-88.

Karim, A K M W and A Chowdhury (1998) "A Study of the Association between Corporate Disclosure and Selected Corporate Attributes" *Journal of Finance and Banking*, Vol. 4(1 & 2), June, pp. 53-79.

Karim, A K M W (1997) "Empirical Studies on the Extent of Disclosure and Variables Associated with Different Disclosure Levels: A Review of Literature", *Social Science Review*, Vol. XIV (2), pp. 57-84.

Karim, A K M W (1997) "Users' Information Needs: A Cross-National Analysis", *Journal of Business Studies*, Vol. XVIII (2), pp. 13-47.

Karim, A K M W and F Hussain (1997) "Macroeconomic Impact of Manufacturing Transnational Corporations Under the Import Substitutive Industrialization (ISI) and Export Oriented Industrialization (EOI) Regimes", *Journal of Business Studies*, Vol. XVIII (1), pp 95-112.

Karim, A K M W and P Moizer (1996) "Determinants of Audit Fees in Bangladesh", *International Journal of Accounting*, Vol. 31 (4), pp 497-509.

Karim, A K M W, M A Islam and A Chowdhury (1996) "Users' Perception of Published Accounts in Bangladesh: An Empirical Study", *Journal of Business Studies*, Vol. XVII (1), pp. 211-233.

Karim, A K M W (1996) "The Association between Corporate Attributes and the Extent of Disclosure in Bangladesh", *Journal of Business Studies*, Vol. XVII (2), pp 89-124.

Karim, A K M W (1995) "Development of Corporate Financial Reporting in Developing Countries", *Journal of Finance and Banking*, Vol. 4 (1 & 2), pp. 140-155.

Karim, A K M W (1995) "Financial Information Needs of Users: A Review of Selected Perception Studies", *Journal of Finance and Banking*, Vol. 5(1), pp. 1-23.

Articles in professional and other non-peer-reviewed journals

Ahmed, J U and A K M W Karim (2005) "Compliance to International Accounting Standards in Bangladesh: A Survey of Annual Reports", *The Bangladesh Accountant*, Vol. 48(21), July-September, pp 23-41.

Karim, A K M W (2005) "Empirical Research on Timeliness of Corporate Financial Reporting: A Review of Literature", *The Bangladesh Accountant*, Vol. 47(20), April-June, pp 1-27.

Karim, A K M W (2003) "The Impact of Regulatory Change on Financial Reporting Timeliness in an Emerging Economy", *The Bangladesh Accountant*, Vol. 39(12), January-March, pp 119-137.

Karim, A K M W (2003) Book Review of Financial Accounting, Reporting, and Analysis, International Edition by Barry Elliott and Jamie Elliott, *International Journal of Accounting*, Vol. 38 (1) pp 109-112.

Manuscript under review

"The effect of board independence and shareholding on the relationship between default risk and the earnings response coefficient", with Bell Zakaria, Bhagwan Khanna and Tony van Zijl, *The International Journal of Accounting*.

"Board Ethics and Auditor Choice: International Evidence", with M N Houque and A J van Zijl, *Research in Accounting Regulation*.

Other Intellectual Contributions

Books (Published)

Karim, Waresul (2004 reprinted in 2007) Election Under a Caretaker Government: An Empirical Analysis of the October 2001 Parliamentary Elections in Bangladesh, March 2004, University Press Limited, Dhaka, Bangladesh, ISBN 984 05 1691 4, 478 pp.

Karim, A K M W, A N M Sharif and M A Sayeed (1994) Business Finance (in Bengali), Chattra Bandhu Prokashani, Dhaka, Bangladesh, 284 pp.

Conference Presentations (includes multiple presentations)

"Corruption and Audit Fees", Andrew Mahoney, Noor Houque, AKM Waresul Karim, Tony van Zijl, 28th Asian Pacific Conference on International Accounting Issues, Maui, November 2016.

“Value Relevance of Corporate Donations”, Thomas St George, Noor Houqe, Tony van Zijl, and AKM Waresul Karim, 28th Asian Pacific Conference on International Accounting Issues, Maui, November 2016.

“Impact of Accounting Policy Choice on Audit Fees”, Md Shariful Islam and AKM Waresul Karim, presented at the MBAA Conference, Chicago, April 2016.

“Does corporate governance models of interest-free banks provide better protection against financial crises? Empirical investigation on corporate governance perspectives of interest-free banks globally”, jointly with Sabur Mollah, 8th International Conference on Islamic Economics and Finance, Doha, Qatar, 19-21 December, 2011.

“Clients’ Corporate Governance Characteristics and Auditor Choice in Emerging Audit Services Markets: The Case of Bangladesh”, jointly with Tony van Zijl, 23rd Asian Pacific Conference on International Accounting Issues, Beijing, November 2011.

"Impact of Corporate Governance on Disclosure Transparency in Bank Annual Reports in Bangladesh" jointly with M A Hossain, M Nurunnabi, and M M Hossain, 23rd Asian Pacific Conference on International Accounting Issues, Beijing, November 2011.

"Does Quality of Corporate Governance Explain Cross-Sectional Variations in Voluntary Corporate Social Responsibility (CSR) Disclosure?", jointly with J Siddiqui, R Ahmed, and L T Ferdous, 23rd Asian Pacific Conference on International Accounting Issues, Beijing, November 2011.

Towards identifying the determinants of revenue and earnings forecast bias and the impact of ambitious revenue forecast on earnings forecast optimism during IPOs: Evidence from an emerging market, jointly with Tony van Zijl, Kamran Ahmed and Nurul Houqe, Accounting and Finance Association of Australia and New Zealand (AFAANZ) conference, July 2010.

“Impact of retained ownership, CEO-Chair duality, and foreign equity participation on auditor choice of IPO firms: Evidence from an emerging market”, jointly with Tony van Zijl and Sabur Mollah, 34th Annual Congress of the European Accounting Association, Rome, April 2011 and American Accounting Association annual meeting in San Francisco, August 2010.

“Board Ethics and Auditor Choice – International Evidence”, jointly with Nurul Houqe, Tony van Zijl, and Keitha Dunstan, Accounting and Finance Association of Australia and New Zealand (AFAANZ) conference, July 2010.

“Determinants of Financial Forecast Issue Choice by IPO Firms in Bangladesh”. Jointly with Tanweer Hasan, Forensic and Investigative Accounting Section of the American Accounting Association (AAA) Mid-Year Meeting, Louisiana State University, May 2010.

“Evolution and Development of Financial Reporting Regulations in Bangladesh: Public Interest or Institutional Bureaucracy?”, Jointly with Sabur Mollah, 21st Asian Pacific Conference on International Accounting Issues, Las Vegas, November 2009 and 32nd European Accounting Association Congress, Tampere, Finland, May 2009, and the British Accounting Association conference, 2010.

“The quality of voluntary revenue and earnings forecasts during initial public offerings: evidence from an emerging market”. Jointly with Kamran Ahmed, Tony van Zijl and Nurul Houqe, 21st Asian Pacific Conference on International Accounting Issues, Las Vegas, November 2009 and 32nd European Accounting Association Congress, Tampere, Finland, May 2009, the British Accounting Association conference, 2010, and the American Accounting Association annual meeting in San Francisco, August 2010.

“Does Corporate Governance Affect Earnings Quality: Preliminary Evidence from Bangladesh”, with Tony van Zijl, Keitha Dunstan and Nurul Houque, 21st Asian Pacific Conference on International Accounting Issues, Las Vegas, November 2009.

“The Quality of Voluntary Earnings Forecasts in IPO Prospectuses: Evidence from a Frontier Market”, Jointly with Kamran Ahmed, and Tanweer Hasan, American Accounting Association, 2009 Annual Meeting, New York, August 2009; 19th Asian Pacific Conference on International Accounting Issues, November 2007, Kuala Lumpur, Malaysia and 30th Annual Congress of the European Accounting Association, Lisbon, Portugal, April 2007.

“Co-deterministic relationship between concentration of ownership and corporate value: evidence from an emerging market”, jointly with Omar Al Farooque, Tony van Zijl and K Dunstan, 31st Annual Congress of the European Accounting Association, April 2008, Rotterdam, The Netherlands and Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Sydney, Australia, July 2008.

“Audit concentration, auditor choice and management ownership in under developed securities markets: the case of Bangladesh”, jointly with Tony van Zijl, 31st European Accounting Association Congress, Rotterdam, April 2008; Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Gold Coast, Australia, July 2007 and 18th Asian Pacific Conference on International Accounting Issues, October 2006. Maui, Hawaii, USA.

“Role of corporate governance in influencing auditor choice in emerging audit services markets”, jointly with Tony van Zijl, 31st Annual Congress of the European Accounting Association, April 2008, Rotterdam, The Netherlands, , and the British Accounting Association conference, 2010.

“Ownership Concentration and Firm Performance Interaction in an Emerging Market Economy”. Jointly with Omar Al Farooque, Tony van Zijl and Keitha Dunstan. 19th Asian Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, November 2007.

“The Effect of Ownership Concentration on Firm Value and Corporate Governance in Bangladesh Listed Firms”, Jointly with Omar Al Farooque, Tony van Zijl and Keitha Dunstan, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference in Gold Coast, Australia, July 2007.

“Audit Pricing, Audit Concentration and Big-4 Premium in Bangladesh”, 30th Annual Congress of the European Accounting Association, Lisbon, Portugal, April 2007 and 18th Asian Pacific Conference on International Accounting Issues, Maui, Hawaii, USA, October 2006.

“A Mono-directional Perspective of Board Ownership and Performance Relation in Bangladesh”, jointly with Omar Al Farooque, Tony van Zijl, and Keitha Dunstan. 18th Asian Pacific Conference on International Accounting Issues, Maui, Hawaii, USA, October 2006 and 29th European Accounting Association Congress, Dublin, Republic of Ireland, March 2006.

“Crisis of Confidence: A Critical Evaluation of the Role of Caretaker Administration in October 2001 Elections”, Conference on Business and Government in Bangladesh in the 21st Century, Monash University, Melbourne, Australia, November 2005 and International Conference on Interdisciplinary Social Sciences, University of the Aegean, Rhodes, Greece, July 2006.

“Does Regulatory Changes Improve Financial Reporting Timeliness? Evidence from Bangladeshi Listed Companies”, Jointly with Jamal Uddin Ahmed. Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference in Wellington, New Zealand, July 2006.

“Non-monotonic Relationship Between Ownership Concentration and Performance in Bangladesh Under Mono-directional Perspective”, Jointly with Omar Al Farooque, Tony van Zijl, and Keitha

Dunstan, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference in Wellington, New Zealand, July 2006.

“Determinants of IAS disclosure compliance in emerging economies: Evidence from exchange-listed companies in Bangladesh”, jointly with J. Ahmed. 29th European Accounting Association Congress, Dublin, Republic of Ireland, March 2006.

“Non-audit Service and Auditor Independence: An Analysis Using Informativeness of Earnings”, Jointly with Tony van Zijl, Ainul Islam and Mohammed Khaled. 29th European Accounting Association Congress, , Dublin, Republic of Ireland, March 2006.

“The Effect of Regulatory Changes on Timeliness of Corporate Financial Reporting: Evidence from Bangladesh”, Jointly with Kamran Ahmed and Atiqul Islam. Conference on Business and Government in Bangladesh in the 21st Century, Monash University, Melbourne, Australia, November 2005.

“Regulatory Change and the Quality of Compliance to Mandatory Disclosure Requirements: Evidence from Bangladesh”, Jointly with Tanweer Hasan, American Accounting Association (AAA) Annual Meeting, San Fran Cisco, USA, August 2005.

"Regulatory Change & Timeliness of Corporate Financial Reporting in Bangladesh: A Multivariate Analysis". Jointly with Tanweer Hasan, 17th Asian-Pacific Conference on International Accounting Issues, Wellington, New Zealand, November 2005.

"Auditor Independence and NAS: A Comparative Analysis of Selected Regulatory Frameworks", jointly with Tony van Zijl and Ainul Islam, 17th Asian-Pacific Conference on International Accounting Issues, Wellington, New Zealand, November 2005.

"Non-audit services and audit independence: An Analysis Using Informativeness of Earnings" Jointly with Tony van Zijl, Ainul Islam and Mohammed Khaled, 17th Asian-Pacific Conference on International Accounting Issues, Wellington, New Zealand, November, 2005.

"Bi-directional Relationship between Ownership Concentration and Performance in Bangladesh under Simultaneous Equations Approach". Jointly with Tony van Zijl, Keitha Dunstan and Omar Al Farooque. 17th Asian-Pacific Conference on International Accounting Issues, Wellington, New Zealand, November 2005.

“A Simultaneous Equations Approach to Analysing the Relation between Ownership Structure and Performance in Bangladesh”, Jointly with Omar Al Farooque, Tony van Zijl and Keitha Dunstan, AFAANZ conference, Melbourne, Australia, July 2005.

“Beating the Odds: Economic Freedom and the Survival of Democracy in Bangladesh”. Jointly with Owen Lippert and Najia Hashemee, International Political Science Association, Bangladesh Chapter Conference, Dhaka, Bangladesh, January 2005.

“Regulatory Change and Corporate Disclosure: The Case of Bangladesh”. The Asian Academic Accounting Association’s Inaugural World Conference on Disclosure, Governance & Transparency: Challenges for Financial Market Development in Asia, Singapore, September 2000.

“An Analysis of Audit Fees and Their Determinants in India, Pakistan and Bangladesh”. Jointly with Monirul Alam Hossain and Peter Taylor. Asian Academic Accounting Association’s Inaugural World Conference on Disclosure, Governance & Transparency: Challenges for Financial Market Development in Asia, Singapore, September 2000.

“Policing Knowledge by Invoking the Law: Critical Accounting and the Politics of Dissemination” by Prem Sikka, Hugh Wilmott and Austin Mitchell. Discussant of the paper at the 6th Interdisciplinary Perspectives on Accounting Conference in Manchester, UK, July 2000.

Research monographs

Barkat A, A Poddar, M Majid, M Rahman, G Mahiyuddin, J Ahmed and W Karim (2005) Cost Effectiveness and Staff Utilization in NSDP (NGO Services Delivery Programme) – Funded NGOs. USAID, Dhaka, Bangladesh, December, 176 pp.

Lippert, O, N K Hashemee, M Yusuf and A K M W Karim (2005) Integrity of Voters List: Baseline Survey For National Democratic Institute for International Affairs, (NDI), Bangladesh, August.

Ahmed, J U and A K M W Karim (2005) Sustainability and Financial Forecasts for Chittagong Water and Sewerage Authority (WASA), Hoda Vasi Chowdhury & Co. (for Japan Bank for International Cooperation – JBIC).

Barkat, A, A K M W Karim, A. Poddar and A. Hakim Sarker (2004) “After Study on the Impact of Mirpur Demonstration Corridor Project (Gabtoli-Russel Square).”

Karim, A K M W and J U Ahmed, J. (2004) IAS-Compliant Financial Statements of Rupali Bank for the year ending 31 December 2003. Hoda Vasi Chowdhury & Co., Dhaka, Bangladesh.

Barkat, A, A K M W Karim and S Akhter (1997) An Evaluation of Integrated Pre-School for Hearing Impaired Children (IPSHIC) of the Society for Assistance to Hearing Impaired Children (SAHIC), University Research Corporation, Bangladesh.

Karim, A K M W (1997) Accounting and Auditing Guidelines for the Silk Foundation, Ministry of Textiles, Government of the People’s Republic of Bangladesh.

Karim, A K M W (1997) Business Development Plan for the Silk Foundation, Ministry of Textiles, Government of the People’s Republic of Bangladesh.

Karim, A K M W (1997) Project Implementation Plan for the Silk Foundation, Ministry of Textiles, Government of the People’s Republic of Bangladesh.

Karim, A K M W (1990) Recovery of Bank Loan: A Study on Selected Industrial Units", Bureau of Business Research, University of Dhaka, Dhaka, Bangladesh.

Islam, A B M S and A K M W Karim (1990) Media Selection Strategy of National and Multinational Companies in Bangladesh, Bureau of Business Research, University of Dhaka, Dhaka, Bangladesh.

Published working papers

Houqe, Dunstan, Karim and van Zijl (2010) The effect of Investor Protection and IFRS Adoption on Earnings Quality around the World, jointly with Mohammad Nurul Houqe, Tony van Zijl and Keitha Dunstan, Working Paper No. 66, Centre for Accounting, Governance and Taxation Research, Victoria University of Wellington, New Zealand.

Islam, A., A J van Zijl and A K M W Karim (2005) Auditor independence and NAS: A comparative analysis of selected current regulatory frameworks. Working Paper No. 36, Centre for Accounting, Governance and Taxation Research, Victoria University of Wellington, New Zealand.

Farooque, Omar Al, A J van Zijl, K Dunstan and A K M W Karim (2005) A Simultaneous Equations Approach to Analysing the Relation between Ownership Structure and Performance in Bangladesh.

Working Paper No. 35, Centre for Accounting, Governance and Taxation Research, Victoria University of Wellington, New Zealand.

Karim, A K M W and T Hasan (2005) Regulatory Change and the Quality of Compliance to Mandatory Disclosure Requirements: Evidence from Bangladesh. Working Paper No. 34, Centre for Accounting, Governance and Taxation Research, Victoria University of Wellington, New Zealand.

Karim, A K M W and J U Ahmed (2005) Does regulatory change improves financial reporting timeliness? Evidence from Bangladeshi listed companies. Working Paper No. 30, Centre for Accounting, Governance and Taxation Research, Victoria University of Wellington, New Zealand.

Islam, A., M Khaled, A J van Zijl and A K M W Karim (2005) Provision of NAS and Auditor Independence: An Analysis Using Informativeness of Earnings. Working Paper No. 26, Centre for Accounting, Governance and Taxation Research, Victoria University of Wellington, New Zealand.

Karim, A K M W and J U Ahmed (2005) Determinants of IAS disclosure compliance in emerging economies: Evidence from exchange listed companies in Bangladesh. Working Paper No. 21, Centre for Accounting, Governance and Taxation Research, Victoria University of Wellington, New Zealand.

Current working papers

Revaluation of Property, Plant and Equipment (PPE): Motivations, Value Relevance, and Effects on Audit Fees, with Md Shariful Islam.

Does corporate governance models of interest-free banks provide better protection against financial crises? Empirical investigation on corporate governance perspectives of interest-free banks globally.

Impact of Ownership Structure and Audit Quality on Earnings Forecasts Optimism: Evidence from IPOs in an Emerging Market”, with Tony van Zijl, K Ahmed and M. N. Houque.

Does the Quality of Corporate Governance Explain Cross-Sectional Variations in Voluntary Corporate Social Responsibility (CSR) Disclosure?

Forecast Issue Behavior of IPO Firms in Emerging Securities Markets.

Some disjointed thoughts on recent developments in accounting standards.

Measurement Issues in Financial Reporting: Could Simultaneous Recognition of Historical Cost, Fair Value and NRV Provide the Most Relevant Measure of Value?

Could banks with better governance weather the storm any better than others?: A study of the link between quality of corporate governance and banks' exposure to current financial crisis.

The current financial crisis: Is there a need for a paradigm shift?

Audit Pricing, Audit Concentration and Big-4 Premium in Bangladesh.

Evolution and Development of Financial Reporting Regulations in Bangladesh: A Regulatory Conundrum.

Determinants of corporate governance disclosure in Bangladesh.

Audit concentration, auditor choice and management ownership in underdeveloped securities markets: The case of Bangladesh.

Beating the Odds: Economic Freedom and the Survival of Democracy in Bangladesh Jointly with Owen Lippert and Najia Hashemee.

Crisis of Confidence: A Critical Evaluation of the Role of Caretaker Administration in October 2001 Elections.

Does Regulatory Changes Improve Financial Reporting Timeliness? Evidence from Bangladeshi Listed Companies”, Jointly with Jamal Uddin Ahmed.

Compliance to IASs in developing countries: Exploring the link between corporate attributes and compliance levels in Bangladesh, jointly with J. Ahmed.

Determinants of IAS disclosure compliance in emerging economies: Evidence from exchange-listed companies in Bangladesh”, jointly with J. Ahmed.

Regulatory Change & Timeliness of Corporate Financial Reporting in Bangladesh: A Multivariate Analysis". Jointly with Tanweer Hasan.

History of the Accounting profession in Australia, jointly with Ciaran OhOgartaigh.

History of the Accounting profession in New Zealand, jointly with Ciaran OhOgartaigh.

Peer Esteem

Awards

Most commendable paper by Emerald, 2013.

Outstanding Researcher of the Year Award (2012), School of Economics and Business Administration (SEBA) at Saint Mary’s College of California.

Commonwealth academic staff scholarship (1991 -1995)

Vice-Chancellor’s award at Victoria University of Wellington.

Research Grants

Current Research Grants:

Joint recipient (jointly with Professor Tony van Zijl and Dr Noor Hauqe) of two summer research grants with a combined value of NZD12,000 in 2016 from Victoria University of Wellington.

Joint recipient (jointly with Professor Tony van Zijl and Dr Noor Hauqe) of two summer research grants with a combined value of NZD16,000 in 2015 from Victoria University of Wellington.

In May 2011, Professor Tony van Zijl of Victoria University of Wellington, Dr Sabur Mollah of Stockholm University Business School and I have secured another grant from the same funding agency to study the impact of International Financial Reporting Standards (IFRS) on market efficiencies of countries who have so far adopted them. As more and more countries have either adopted IFRS or have announced roadmaps of adoption, the country with the largest financial market is still showing signs of indecisiveness. In this context, the proposed study is expected to make a breakthrough in IFRS research.

In 2010, Dr Sabur Mollah of Stockholm University Business School and I have secured a research grant worth 2 million Swedish Kronor from Handelsbanken, a Swedish commercial bank, to study if financial

institutions with better governance did any better than those with poor governance in weathering the storm of the current financial crisis (2007-09). This study proposes to examine recognized loan loss provisions of 500 largest financial institutions of the world and see if there is a link between the quality of governance among those institutions and recognized loan losses.

Prior Research Grants

In the year 2003, I received a grant from Victoria University to carry out a follow-up survey of auditor's image post-Enron. On this occasion, I administered two more questionnaire surveys on auditor's image covering the largest 1,000 Australian and 1,000 New Zealand companies.

"Forecast Accuracy in IPO prospectuses issued in Bangladesh", grant received from the Faculty of Commerce and Administration, Victoria University of Wellington. This study examines the degree of accuracy in IPO forecasts and possible association between issuer attributes and level of accuracy of such forecasts. The study covers all IPOs made during 1990 to 2000 in Bangladesh. Grant awarded in 2001.

"Value Relevance of Auditing: Evidence from an Emerging Market", another FCA Research Grant received jointly with Professor Tony van Zijl and Md Ainul Islam. This project was designed to fund the huge data entry work involved primarily in Ainul's PhD but also beyond that. The project covers published annual reports of approximately 150 companies and daily stock prices of the same number of companies over a period of 10 years. Grant received in 2001.

"Effect(s) of regulatory change on quality of corporate disclosure" with financial support from the SACL. This research examines the effect(s) of regulatory change on compliance and extent of corporate disclosure. Grant awarded in 2000.

"The Corporate Image of Audit Firms in Australia" with the financial support from the School of Accounting and Commercial Law (SACL) at Victoria University of Wellington. Covering the 1,000 largest Australian companies, this research constitutes the Australian leg of an international study of auditors' image involving the UK, Germany, Spain, Czech Republic and New Zealand. Grant awarded in 1999.

"The Corporate Image of Audit Firms in New Zealand" with the financial support from the Faculty of Commerce and Administration (FCA), Victoria University of Wellington. The project constitutes the New Zealand leg (encompassing the largest 500 New Zealand companies) of an international study of auditors' image involving the UK, Germany, Spain, and Czech Republic. Grant awarded in 1998.

Reviewer:

International Journal of Auditing

Journal of Accounting in Emerging Economies

Research on Accounting in Emerging Economies

Studies in Economics and Finance

Forensic and Investigative Accounting Journal

On-going Research

Association between earnings quality and country-level political governance.

Corporate governance and exposure to current financial crisis of global financial institutions.

IFRS adoption and its impact on market efficiency in global financial markets.

Audit concentration and audit fee determinants in the financial services sector in Bangladesh.

Auditors' Image in Australia and New Zealand.

Reliability of forecasts published during IPOs.

Compliance to International Accounting Standards by Bangladeshi listed firms.

Areas of Research Interest

IFRS and market efficiency, corporate governance and audit services market, financial reporting, disclosure and regulation, IFRS compliance in emerging economies.

Pedagogical Profile

Teaching 2013 -16

At Eastern Illinois University

Fall 2016

- ACC 3200 : Financial Accounting Theory I
- ACC 4500 : Advanced Financial Accounting Theory
- ACC 5001 : Business Operations in Sustainable Energy Facilities

Spring 2016

- ACC 3200 : Financial Accounting Theory I
- ACC 4500 : Advanced Financial Accounting Theory
- ACC 5400 : Advanced Auditing
- MBA 5905 : Business Research Project

Fall 2015

- ACC 3200 : Financial Accounting Theory I
- ACC 4500 : Advanced Financial Accounting Theory
- ACC 5100 : Financial Statement Analysis
- MBA 5905 : Business Research Project

Spring 2015

- ACC 3200 : Financial Accounting Theory I
- ACC 3250 : Financial Accounting Theory II
- BUS 2101 :Financial Accounting

Fall 2014

- BUS 2101 :Financial Accounting
- ACC 3200 :Financial Accounting Theory II
- ACC 5100 :Special Topic: Financial Statement Analysis

Spring 2014

- BUS 2101 : Financial Accounting
- ACC 3200 : **Financial Accounting Theory I**
- MBA 5010 : Accounting from Management Perspective

Fall 2013

BUS 2101 : Financial Accounting (2 sections)

MBA 5010 : Accounting from Management Perspective

Teaching 2012 -13

At Saint Mary's College of California

GMAN 301 *Financial Accounting*

GMAN 506 *Managerial Accounting*

GMAN 302 *Managerial Accounting*

ACCOUNTING 002 *Managerial Accounting*

FAIM 605 *Financial Statement Analysis*

ACCOUNTING 194: *Financial Statement Analysis*

Teaching 2011-12

At Saint Mary's College of California

GMAN 302 *Managerial Accounting*

ACCOUNTING 002 *Managerial Accounting*

FAIM 605 *Financial Statement Analysis*

ACCOUNTING 194: *Financial Statement Analysis*

At Stockholm University (visiting)

IFRS: International Financial Reporting Standards

Financial Accounting and Corporate Finance

Principles of Accounting

At Victoria University of Wellington (visiting)

ACCY 306 Financial Statement Analysis (jointly with other faculty members)

ACCY 309 International Accounting (jointly with other faculty members)

Teaching 2010-11

At Saint Mary's College of California

GMAN 302 *Managerial Accounting*

ACCOUNTING 002 *Managerial Accounting*

FAIM 605 *Financial Statement Analysis*

ACCOUNTING 194: *Financial Statement Analysis*

At Stockholm University (visiting)

IFRS: International Financial Reporting Standards

CAA: Current Issues in Accounting and Auditing

At Victoria University of Wellington (Visiting)

ACCY 306 Financial Statement Analysis (jointly with other faculty members)

ACCY 309 International Accounting (jointly with other faculty members)

Teaching 2009-10

Saint Mary's College of California

GMAN 302 *Managerial Accounting*

FAIM 605 *Financial Statement Analysis*

ACCOUNTING 164: *Auditing*

ACCOUNTING 194: *Financial Statement Analysis*

Prior Teaching

Teaching at Brunel University:

Undergraduate level

MG1052 *Accounting*

MG3117 *Issues and Controversies in Accounting*

MBA level

MB 5523 *Corporate Business Finance*

Teaching at Victoria University of Wellington:

Undergraduate level

ACCY 111 *Introductory Accounting*

ACCY 222	<i>Intermediate Financial Accounting II</i>
ACCY 231	<i>Financial Accounting</i>
ACCY 302	<i>Advanced Management Accounting</i>
ACCY 306	<i>Financial Statement Analysis</i>
ACCY 308	<i>Advanced Financial Accounting</i>
ACCY 309	<i>International Accounting</i>

Post-graduate level (Honours)

ACCY 401	<i>Research Methods in Accounting</i>
ACCY 409	<i>Current Issues in International Accounting</i>
ACCY 412	<i>Current Issues in Financial Accounting</i>
ACCY 422	<i>Special Project</i>

Post-graduate level (MBA)

MMBA 501	<i>Accounting and Finance</i>
MMBA 602	<i>Management Accounting</i>
MMBA 603	<i>Financial Accounting</i>
MMBA 604	<i>Advanced Financial Accounting</i>
GBGM 801	<i>Accounting and Finance</i>

Teaching Evaluations

I receive excellent teaching evaluations at both undergraduate, honours and MBA levels. I received some excellent evaluations in my last MBA class at Saint Mary's College. I received scores of over 4.3 (out of 5) for both the instructor and the course effectiveness. At Victoria, I have had some outstanding evaluations on many occasions. In one of my most recent outings in ACCY 231 (Financial Accounting), I scored median values as low as 1.5 and 1.6 on a 6-point scale (1 being the best). Similarly, my evaluation in the last honours paper (ACCY 401) I taught I received median values as low as 1.5 and 2.0 on a 5-point scale (again 1 being the theoretical best).

Teaching Innovations: Introduction of Workshops and Case Studies

I revitalised workshops in the School of Accounting and Commercial Law at Victoria University of Wellington in Advanced Financial Accounting (ACCY 308) and Intermediate Accounting (ACCY 222) courses immediately after joining Victoria. Following tremendous appreciation of these workshops from students, several other courses followed suit. I also regularly use case studies wherever appropriate, especially in International Accounting (ACCY 309). Workshops and case studies now feature many School of Accounting and Commercial Law courses at Victoria.

Teaching at University of Dhaka, Bangladesh

Undergraduate level

- F-102 Financial Accounting I
- F-105 Business Administration
- F-106 Financial Accounting II
- F-206 Financial Management
- F-304 Project Appraisal
- F-305 Real Estate Finance
- F-305 Quantitative Techniques in Business
- F-306 Managerial Accounting

Post-graduate level

- F-401 Financial Statement Analysis
- F-407 International Financial Management
- F-408 Financial Control

Other Teaching Involvements (as visiting faculty)

Institution: North South University, Dhaka, Bangladesh
Course: Financial Accounting (1997) and Project Appraisal (2003)
Level: MBA

Institution: North South University, Dhaka, Bangladesh
Course: Intermediate Financial Accounting, Management Accounting (2003) MBA
Level: BBA

Institution: Stamford University, Dhaka, Bangladesh
Course: Financial Accounting (2004-05)
Level: MBA

Institution: Eastern University, Dhaka, Bangladesh
Course: Principles of Finance (2004-05)
Level: MBA

Institution: Islamic Institute of Technology, Dhaka, Bangladesh
Course: Accounting and Social Studies (1996 and 1997)
Level: Bachelor of Engineering

PhD Supervision

Degree	Student's Name and Institution	Nature of Supervision	Status
PhD	Amir Khierullah Stockholm University	Jointly with Professor Lars Norden	Supervised until 2012
PhD	Nandana Pushpakumara Victoria University of Wellington	Jointly with Professor Tony van Zijl and Dr Ainul Islam	Supervised until 2013
PhD	ATM Tariquzzaman	Jointly with Tony van Zijl and Dr Ainul Islam	Supervised until 2013
PhD	Nor Balkish Zakaria Victoria University of Wellington	Jointly with Professor Tony van Zijl and Dr Bhagwan Khanna	Awarded 2012
PhD	Mohammad Nurul Houqe Victoria University of Wellington	Jointly with Professors Keitha Dunstan and Tony van Zijl	Awarded 2010
PhD	Dr Ainul Islam Senior Lecturer, Massey University Wellington, New Zealand	Jointly with Professor Tony van Zijl	Awarded 2006
PhD	Omar Al Farooque Lecturer, University of New England, Australia	Jointly with Professors Keitha Dunstan and Tony van Zijl	Awarded 2007

External Examination of PhD Dissertations

PhD	Shamsun Nahar Swinburne University Melbourne, Australia		
PhD	Qazi S Islam Central Queensland University, Australia	External Examiner	Currently examining
PhD	Evi Rahmawati Victoria University Melbourne, Australia	External Examiner	Awarded in 2013
PhD	Rakib Uddin Ahmed La Trobe University	External Examiner	Awarded 2012
PhD	Rahmadi Murwanto Victoria University of Wellington	External examiner	Awarded 2011
PhD	Richard Wang Victoria University of Wellington	External examiner	Awarded 2010

PhD	Helen Bishop, Senior Lecturer, College of Business, Massey University, New Zealand	External examiner	Awarded 2007
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Supervision and Examination of other Graduate Student Research

Master	Hawazin Kashmiri Master of Business Studies Massey University, New Zealand	External Examiner	Awarded 2014
MCA Dissertation	Farizah Sulong Victoria University of Wellington, New Zealand	External examiner	Awarded 1999
MBA Dissertation	David Thomson Victoria University of Wellington, New Zealand	External examiner	Graduated 2000
Honours Dissertation	Werapong Prapha Victoria University of Wellington, New Zealand	External Examiner	Graduated 2007
Honours	All students in ACCY 401 from 1998 to 2001, 2006 and 2007. Victoria University of Wellington New Zealand	Supervised the preparation of research proposals, designing survey questionnaires, carrying out real life research and dissertation writing.	Graduated in respective years
Honours	ACCY 422 project of Alice Chiu, completed October 2006. Victoria University of Wellington, New Zealand	Supervised her special project on Ownership Structure, Board Composition and Firm Performance in New Zealand and Australia.	Graduated in respective years

During my full-time tenure at Victoria University of Wellington, I regularly supervised several Honours and Masters Theses every year. At Dhaka University, I used to supervise up to ten students every year during their internship programmes at Masters' level every year. This programme involves working with an organisation for a period of three months followed by writing a research report.

Membership of Academic or Professional bodies

Member, American Accounting Association (AAA), Forensic and Investigative Accounting section of the AAA, British Accounting Association (BAA), European Accounting Association (EAA), Accounting and Finance Association of Australia and New Zealand (AFAANZ), and the New Zealand Institute of Chartered Accountants (NZICA).

Membership of CPA Australia is currently being considered.

Participation in University and Faculty Life

Member, Strategic Planning Committee, School of Business, Eastern Illinois University.

Member of the committee to study issues of open access to research at Eastern Illinois University.

Served in the Academic Administrators' Evaluation Committee (AAEC), Academic Appeals Committee, Sustainability Committee and the Library Committee, representing the School of Economics and Business Administration (SEBA), Saint Mary's College of California.

Acted as a member of the examination and submissions committees of the School of Accounting and Commercial Law at VUW.

Course-Coordinator of ACCY 308 (Advanced Financial Accounting) for 1998, 1999, 2001 and 2002; ACCY 221 (Intermediate Financial Accounting) for 2000, ACCY 309 (International Accounting) for 2002, ACCY 306 (Financial Statement Analysis) in 2005 and ACCY 231 (Financial Accounting) in 2006-07 at Victoria University of Wellington.

Headed examination committees on many occasions in addition to working as member in a numerous examination committees at Dhaka University.

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