

Dr NEALE G. O'CONNOR FCPA

Visiting Associate Professor

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Education and Certification:

Ph.D.	Accounting	Griffith University, Australia
Grad Dip	Accounting	University of Melbourne, Australia
BBus	Acctg & Econ	Ballarat University, Australia
FCPA	CPA Australia	
HKICPA	Authorized Supervisor	HKICPA, Hong Kong



Current Industry Positions:

1. Member *CIMA* Research Board of Directors, London UK
2. Corporate Social Responsibility Judge - HKMA Financial Report Awards
3. Director – The China Supplier 1000 Project www.chinasupplier1000.com

Current Academic Positions – Editorial Board Membership:

1. Behavioral Research in Accounting – 2013 - continuing
2. Advances in Management Accounting – 2008 - continuing
3. Management Accounting Research – 2009 - continuing
4. Abacus – 2005 - continuing

Past Academic Positions and Teaching Experience:

Associate Professor of Accounting	The University of Hong Kong	2006 – 2012
Associate Professor of Accounting (with tenure)	City University of Hong Kong	2004 – 2006
Assistant Professor in Accounting	City University of Hong Kong	1996 – 2004
Lecturer of Accounting	RMIT University	1992 – 1995
Tutor in Accounting	The University of Melbourne	1989 – 1991
Mann Judd Chartered Accountants, Melbourne Australia		1988 – 1989
Positions in Petroleum and Insurance Industries		1980 – 1983

Research output, citations and downloads (24/02/2014):

Scopus : 195

Google Scholar : 600+ - <http://scholar.google.com.sg/citations?user=9FrzOLcAAAAJ&hl=en>

SSRN Rank : 2239 out of 227,276 researchers. Neale Gilbert O'Connor <http://ssrn.com/author=88912>

- *Referred papers* = 22
- *Other literary works* = 7
- *Case Studies* = 14
- *Books* = 2
- *Best Paper Awards* = 1
- *Grants:* US\$350,000

Teaching contribution

- *Courses designed* = 5 *Courses taught* = 8
- *Teaching excellence award nominations* = 3
- *Undergraduate students taught* = 3000 | *Postgraduate students taught* = 1000

Management experience

- *Program direction* = 1 * *Master's* and 1 * *Undergraduate program*
- *Director – China Supplier 1000 Project*
- *Supervised 65 interviewers for the China Supplier 1000 project*
- *Part of AACSB team for accreditation exercise at two different Universities*

RESEARCH

My Research Vision

Follow a single theme over a long period of time to become a Master of one topic (Management Accounting and Control in Chinese firms)

I have a passion to understand how Chinese businesses learn, how Chinese firms modernise and how business is practiced under the umbrella of the Chinese economic miracle. Thus, my research follows a theme, beginning with my first single authored publication in AOS (1995), which examined how differences among Chinese cultures impact on how budgeting is practiced, leading to examining the use of controls in joint ventures, and state-owned enterprises, the role of political influence in the control system to how Chinese firms are responding to the internationalization process. Thus, my research is one of the few collections that has been additive in contribution to our understanding of management control practices in the China economic context.

Have an impact in both industry and academia.

Thus, I have set out to conduct the largest face to face interview study of Chinese suppliers (www.chinasupplier1000.com) in the world. This project has given me exposure to industry through presentations in over 20 different events in the past 3 years, as well as kick started a portfolio of new research into supply chain management and best practices. The research has enable me to develop a cutting edge course – Internal control and risk management in China that gets to the essence of what it takes to successfully execute business strategies in China.

Working papers

1. SOX Internal Control Deficiencies: Chinese versus U.S. Firms (with Ray Baker and Gary Biddle, HKU). Progress and plan: *Rejected from TAR in 2012 due to insufficient data time scope and lack of Section 404 comparison. We have revised the paper to focus on reverse merger and direct listed Chinese firms, including new data collection on 404.*
2. Relative performance evaluation and supplier management (with Anne Wu, NCU and Shannon Anderson, UC Davis). Progress and plan: Under first round review with ***Journal of Operations Management***.
3. Performance Measurement Integration and Firm Performance of High-Technology Suppliers (single author) – first paper based on 1075 interviews completed in the ChinaSupplier1000 Project. Progress and plan: *Under review with TAR*
4. The Use of Soft Information Mechanisms in Inter-firm Partnerships: Evidence from China Supply Chain Controls (with David Reeb, NUS Business School). Progress and plan: *New paper to target TAR as the notion of ‘soft information’ is quite novel and interesting in the current literature. Data analysis currently being undertaken.*
5. Resource-based Sources of Bargaining Power and Management Control Concerns in Inter-firm Relationships (with Anne Wu and Kerry Jacobs).
6. Observation and Subjective Performance Measurement (with F. Johnny Deng and Pan Fei). Under third round review (conditional acceptance) with ***Abacus***.
7. The Insurance Effect of Auditing in a Regulated and Low Litigation Risk Market: An Empirical Analysis of Big 4 Clients in China (with Feng Liu, Xijia Su, and Minghai Wei). Under review with ***Accounting Auditing and Accountability Journal***.
8. Understanding how Chinese Suppliers Respond to Cost Pressures and Market Competitive Challenges?

Refereed Publications (*Lead & Corresponding Author = **).

1. Gillon, K. Hodgkinson, R. Lee, A. Mao, J. O'Connor, N.G. Wright, N. & Zhang, J. IT Innovation in China: Industry and Business Capabilities, *Communications of the Association for Information Systems*. (2012) 30 (1), 1-12. Available at: <http://aisel.aisnet.org/cais/vol30/iss1/24>
2. *The China Casebook on Operational Risk*. Singapore: Pearson. 2012
3. O'Connor, N.G.* , S. Vera-Munoz and Francis Chan. The Effect of Market Competition and International Orientation on Management Control System, Use by Emerging Market PLCs. *Accounting, Organizations and Society*. (2011) 36, 246-266.
4. O'Connor, N.G.* , Deng, J.. & Tan, J. The impact of political constraints and formal incentive systems on the performance of Chinese State-owned enterprises. *Pacific Accounting Review*. (2011).

2010 – 2012 In the field note – Apart from normal teaching duties, I spent my research time setting up and managing the China Supplier 1000 Project (www.chinasupplier1000.com) – The largest ever academically supervised interview study of Chinese Businesses. This also involved spending 120 days in the field attending 25 trade expos and undertaking the bulk of the 1075 face to face interviews with Chinese Suppliers. This project has already produced two working papers set to submit to tier one journals.

2008 – 2010 Asia Case study writing note – In the four years (2008-2010) I designed, developed and wrote 14 Case Studies on doing business in China jointly published through ACRC and the Harvard Business School Case Clearing house (see next section).

5. O'Connor, N.G.* , & Cheung, C.L.K. Product/service adoption strategies and bank customer accounting in Hong Kong. *Pacific Accounting Review*. (2007). 19, No.1, pp.31-46.
6. *Management control of multinational enterprises in China – A contracting and management accounting emphasis*. Text and Cases. Singapore: McGraw-Hill. 2006.
7. *Management control of multinational enterprises in China – A contracting and management accounting emphasis*. Solutions Manual and PowerPoint Slides. Singapore: McGraw-Hill. 2006.
8. O'Connor, N.G.* & Martinsons, M. Management of Information Systems: Insights from Accounting Research. *Information and Management*. (2006). Vol 43 (8), p.1014-1024.
9. O'Connor, N.G.* , Deng, J.. & Luo, Y. Political constraints, organization design and performance measurement in China's State-owned enterprises. *Accounting, Organizations and Society*. (2006) 31, No.2, pp.157-177.
10. Chalos, P. & O'Connor, N.G. The Perceived Effect of Accounting Controls on U.S.-Chinese Joint Venture Transaction Costs and Performance, *Journal of International Accounting Research*. (2005) 4, No. 2, pp.53-73.
11. O'Connor, N.G.* & Feng, E. Using the balanced scorecard to manage intangible assets in a Sino-foreign joint venture. *Australian Accounting Review* (2005).
12. O'Connor, N.G.* , Chow, C.W. & Wu, A. The Increased Adoption of Formal/Explicit Management Controls in Chinese Enterprises in a Transitional Economy, *Accounting, Organizations and Society*. (2004) 29, No. 3-4, pp.349-375.
13. Chalos, P. & O'Connor, N.G.*. Determinants of the use of various control mechanisms in Sino-U.S. Joint Ventures, *Accounting, Organizations and Society*. (2004) 29, No. 7, pp.591-608.
14. O'Connor, N.G.* , Luo, Y. & Lee, K.Y. Self-selection, socialization and budget control in the PRC: A study of a U.S.-Sino Joint venture and Chinese State-owned enterprise. *Journal of Business Research* (2001) pp.135-148.

15. Luo, Y., Tan, J.J. & O'Connor, N.G. Strategic Response to a Volatile Environment: The Case of Cross-cultural Cooperative Ventures, *Asia Pacific Journal of Management* (2001).
16. Chalos, P., O'Connor, N.G. & Zijian Xu. A Comparative Study of Budgetary Controls in Chinese State and Foreign owned Enterprises, *Advances in Management Accounting* (1999).
17. O'Connor N.G.* & Chalos, P. The Challenge for Successful Joint Venture Management in China: Lessons from a Failed Joint Venture, *Multinational Business Review* (1999), 7, 1, pp 50-62.
18. Luo, Y. & O'Connor N.G. Structural Changes of Foreign Direct Investment in China: An Evolutionary Perspective, *Journal of Applied Management Studies* (1998). 7, 1, pp. 95-109.
19. O'Connor N.G.* & Ekanayake S, A. Culture's Influence of Budget Emphasis: Some Method Issues and Further Evidence, *Asia Pacific Journal of Accounting* (1998) pp. 241-265.
20. Chalos, P. & O'Connor N.G. Management Controls in Sino-American Joint Ventures: A Comparative Case Study, *Managerial Finance* (1998), 24, 5, pp. 53-73.
21. O'Connor N.G.*. Patterns of Cultural and Budgetary Controls in International Joint ventures in South Korea, *Asian Review of Accounting* (1997) pp. 1-20.
22. O'Connor N.G.*. The Influence of Organizational Culture on Budget Participation by Singaporean-Chinese Managers, *Accounting, Organizations and Society* (1995) pp. 183-203.

Creative and literary works - Professional Journal / Online Articles:

1. Simpfendorfer, B. & O'Connor, N.G. *The End of 'Made-In-China'? A Guide for Buyers*. Silk Road Associates. 2013.
2. Negotiating your way to China. *Keeping Good Companies*, May 2007.
3. Putting a price on staff turnover. *Australian CPA Network Journal*, January 2007.
4. Getting results. *Australian CPA Network Journal*, April-June 2005.
5. *Research Methods in Accounting – Frequently asked questions message bank*: Copyright 2002-2005 LLE Project, Lingnan University.
6. *Research Methods Teaching Manual – A comprehensive manual introducing and guiding the research process*.
7. Map business strategy and develop performance measures that matter: Developing a strategy map. *Australian CPA Network Journal*, October-December 2004.

ASIA BUSINESS CASE STUDIES

Published Asia Case Studies (plus Teaching Notes)

(Asia Case Research Centre - Harvard Business School Case Clearing House):

1. Magic Group: Implementing the Balanced Scorecard in the Electronics Industry. *Asia Case Research Centre*. The University of Hong Kong. November 2012.
2. EU Design's Rise as a Fashion House – Part 2: Coping with the First Growth Crisis. *Asia Case Research Centre*. The University of Hong Kong. November 2012.
3. China Automotive Finance: Service Operations Re-design. *Asia Case Research Centre*. The University of Hong Kong. 2011.

4. ECG Group: Negotiating The Liquidation of a Joint Venture in China. *Asia Case Research Centre*. The University of Hong Kong. 2011.
5. Shanghai Delphi Automotive Door System: Running a Manufacturing Operation in China. *Asia Case Research Centre*. The University of Hong Kong. 2011.
6. Sunshine Fashion: Fraud, Theft and Misbehaviour among Employees. *Asia Case Research Centre*. The University of Hong Kong. 2011.
7. PremiumSoft: Managing Creative People. *Asia Case Research Centre*. The University of Hong Kong. 2011.
8. China Sourcing Group: Delivering on Time. *Asia Case Research Centre*. The University of Hong Kong. 2011.
9. Making the Balanced Scorecard Work: The Worldclass Lighting Experience. *Asia Case Research Centre*. The University of Hong Kong. 2011.
10. PCL: A Breakdown in the Enforcement Of Management Control. *Asia Case Research Centre*. The University of Hong Kong. 2011.
11. PQI: Management of Suppliers. *Asia Case Research Centre*. The University of Hong Kong. August 2010.
12. Strategic Performance Management of Suppliers at HTC. *Asia Case Research Centre*. The University of Hong Kong. August 2010.
13. EU Design's Rise as a Fashion House: Coping with the First Growth Crisis. *Asia Case Research Centre*. The University of Hong Kong. November 2009.
14. Bernard Watch Company: Unravelling the Cost of Voluntary employee Turnover. *Asia Case Research Centre*. The University of Hong Kong. January 2008 (with. Hempel, P).

RESEARCH GRANTS and AWARDS

External Research Grants:

2010	China National Science Foundation Research Grant	RmB	1,390,000
2009	External GRF grant	\$HK	524,630
2008	External RGC grant	\$HK	395,000
2004	Teaching Development Grant, Lingnan University	\$HK	15,000
1998	External RGC grant	\$HK	145,000

Awards and Fellowships:

- 2008 SSRN – Top ten downloads for conference paper – 2007 - O'Connor, N.G. & Martinsons, M., Management of Information Systems: Insights from Accounting Research. *Information and Management*. 2007.
- 2005 Emerald Publishing – Top ten best published paper award – 2005 - O'Connor, N.G. & Feng, E., Using the balanced scorecard to manage intangible assets in a Sino-foreign joint venture. *Australian Accounting Review* (2005). (lead-corresponding author).

PhD SUPERVISION

PhD Accounting –Two students:

1. April Yu Yue -- Investigating the influence of leader characteristics on the adoption of management control systems in high-tech start-up firms. The University of Hong Kong. Passed probation in 2010. Completed in 2012.
2. Ray Baker -- The influence of Chief Executive Officers on internal control environments. The University of Hong Kong. Passed probation in 2010. Completed 2012.

Ph.D. Thesis Examinations (#8):

1. Gillis, Paul. L. The Big Four in China: Hegemony and counterhegemony in the development of the accounting profession in China. Macquarie University, Australia (2011).
2. Bergami, Roberto. The effectiveness of letters of credit among Asian import export firms, Victoria University (2010).
3. Aryani, Y. A. The effect of fairness perception of performance measurement in the balanced scorecard environment, Victoria University (2009).
4. Pham, C. D. Financial performance of privatized and listed SOEs in Vietnam, Macquarie University (2009).
5. Asudalli, M. N. B. The design of Management Control Systems in Inter-organisational Relationships in the Malaysian Banking Industry, DBA Thesis, Monash University (2008).
6. Li, C. M. A transaction cost perspective of B2B e-commerce, The University of Hong Kong (2007).
7. Chen, M. W. W. Practice, determinants and outcomes of multiple performance measures – an exploratory study in Hong Kong and Shanghai, Curtin University (2007).
8. Oliver, J. L. Total quality management – an investigation of the link between management control systems and organisational learning to support continuous improvement, Victoria University of Technology (2005).

TEACHING

My Teaching Vision

My teaching philosophy is to have an influence on students. Such influence comes from having the energy and belief in the subject matter, that can make a difference in the transference of knowledge that can empower the student's life choices. My philosophy is that 80% of this influence comes from my belief in the subject matter (that it really is relevant) and the energy with which I present it. Thus I will walk run and jump to make a point in a physical way. I will make memorable sounds out of key concepts or terms that students need to know and understand. I will ask lots of questions to gain feedback on the level of understanding that the students have.

My teaching vision is to gain rapport with students not only in the class room but also with one to one mentoring and in large groups. I present a regular "Dare to Fail" seminar in which I inspire students with my life story from high school dropout to successful research professor.

My teaching vision is also empowered by the desire to have commercial legitimacy in front of students (either undergraduate or postgraduate) and I believe that this comes from active engagement with the profession and industry groups, as well as undertaking world class research that speaks to both academia and the profession in top tier journals. Thus, my research is centred on engaging C-managers in the field to bring up to date challenges and practices into the classroom. This enables me to enlighten specific theories – bring them to life in front of the students as well as challenge theories that have served their useful life or have limited applicability to the fast changing Asia region. I also believe that it's for the benefit of the students to have teachers that think beyond the specific course being taught and to be there to mentor students on their career and life choices. As part of this belief I teach life skills seminars for both undergraduate and postgraduate students.

My connections with industry fuel my belief in the subject matter which in turn adds to the dynamism of any classroom that I walk into.

"The business class of the 21 Century needs to be engaged with up to date data, stories and cases that are specific to the context the students will engage with. Theories and books of the 20th century are interesting and useful aggregators of information, but we must strive for new enhancements or new models to better understand the fast pace, multi-layer business world that our students face today."
O'Connor 2013.

Different subject areas taught:

- 1. Management Accounting**
 - a. Cost accounting
 - b. Management Accounting II (redesigned)
 - c. Management planning and control(original design)
 - d. The Balanced Scorecard(original design)
- 2. Financial Accounting**
 - a. Corporate governance and social responsibility (executive training)
 - b. Basic financial accounting
- 3. Finance**
 - a. Corporate finance
- 4. Operations Management**
 - a. Internal control and risk management in China(original design)
- 5. International Strategy**
 - a. International management accounting(original design)
 - b. Management of the MNC
- 6. PHD**
 - a. Research Methods (original design)
 - b. Contemporary Research in Management Accounting

Courses Taught (* = five new courses designed by myself):

- *2012-13 Honours – ACC4612 Internal Control and Risk Management in China
- *2012-13 Undergraduate – ACC3602 Management Planning and Control
- 2011-12 Postgraduate – PMBA2235 Accounting Control and Management Behaviour
- 2010-11 Undergraduate – Management Accounting II
- 2010-11 Undergraduate – Management Accounting I
- 2009-10 Postgraduate – PMBA2235 Accounting Control and Management Behaviour
- 2009-10 Postgraduate – HKU Fudan IMBA2235 Accounting Control and Management Behaviour
- 2009-10 Undergraduate – Management Accounting II
- 2008-09 Postgraduate – PMBA2235 Accounting Control and Management Behaviour
- *2008-09 Postgraduate – HKU Fudan IMBA The Balanced Scorecard
- 2008-09 Postgraduate – HKU Fudan IMBA2235 Accounting Control and Management Behaviour
- 2008-09 Undergraduate – Management Accounting II
- 2007-08 Postgraduate – PMBA2235 Accounting Control and Management Behaviour
- 2007-08 Undergraduate – Management Accounting II
- *2002-05 Postgraduate – International Management Accounting
- *2002-05 Postgraduate – Research Methods for Part Time Masters Students

Teaching Awards:

- 2013 Six student nominations Teaching Excellence Award
- 2012 Four student nominations Teaching Excellence Award
- 2010 Ranked in Top 40% of teachers in MBA teaching – Faculty of Business
- 2010 Nominated for Outstanding Teacher Award
- 2009 Ranked in Top 30% of teachers in undergraduate teaching - Faculty of Business
- 2003 Nominated for Outstanding Teacher Award
- 2002 Nominated for Outstanding Teacher Award

Student Evaluations:

<i>Academic Year & Institution</i>	<i>Average Score</i>
2012 – 2013 National University of Singapore (New course prep) ACC4612 Internal control and risk management in China <i>Overall, the teacher is effective</i>	4.00/5
2012 – 2013 National University of Singapore ACC3602 Management Planning and Control <i>Overall average of seven questions on whether the teacher is effective</i> <i>The teacher integrates Asian content where appropriate</i>	3.77/5 4.10/5
2013 – 2014 National University of Singapore ACC3602 Management Planning and Control <i>Overall average of seven questions on whether the teacher is effective</i> <i>The teacher integrates Asian content where appropriate</i> <i>The teacher provided timely and useful feedback</i>	3.49/5 4.09/5 3.91/5

ONLINE TEACHING & CURRICULUM DEVELOPMENT

Online Teaching Videos – www.nealeoconnor.com

The University of Hong Kong - Management Accounting II

Teaching Week 1 | Pre-Lecture Introduction | Lecture

Teaching Week 2 | Lecture

Teaching Week 3 | Pre-Lecture Introduction | Lecture

Teaching Week 4 | Lecture

Teaching Week 5 | Pre-Lecture Introduction | Lecture

Teaching Week 9 | Pre-Lecture Introduction | Lecture

Teaching Week 10 | Pre-Lecture Introduction | Lecture

Teaching Week 11 | Pre-Lecture Introduction | Lecture

Teaching Week 12 | Pre-Lecture Introduction | Lecture

Teaching Week 13 | Pre-Lecture Introduction | Lecture

The National University of Singapore - Management Planning and Control

Teaching Week 5 | Classroom | Lecture

Teaching Week 6 | Classroom | Lecture

Teaching Week 7 | Classroom | Lecture

Teaching Week 8 | Classroom | Lecture

Teaching Week 9 | Classroom | Lecture

Teaching Week 10 | Classroom | Lecture

Teaching Week 11 | Classroom | Lecture

Curriculum Development - Developed five courses:

2012-13 Undergraduate – ACC3602 Management Planning and Control

2012-13 Honours – ACC4612 Internal Control and Risk Management in China

2007-08 Undergraduate – Management Accounting II

2007-08 Postgraduate – PMBA2235 Accounting Control and Management Behaviour

2002-05 Postgraduate – Research Methods for Part Time Masters Students

- Presentation at learning outcomes teaching workshop, The Faculty of Business and Economics Retreat – January 2007
- Panel member – discussion on English in teaching workshop, The University of Hong Kong seminar series on the transition to 3, 3, 4 year structure – February 2008
- Management Accounting section leader – 2007, 2008, 2009, 2010

STUDENT CAREER COACHING DEVELOPMENT:

1. “Time Traps and Time Transformation” Talk given to the undergraduate students, NUS Business School, October 2013.
2. “Time Traps and Time Transformation” Talk given to the undergraduate students, NUS Business School, February 2013.
3. “Time Traps and Time Transformation” Talk given to the undergraduate students, NUS Business School, October 2012.
4. “Time Traps and Time Transformation” Talk given to the MBA students, The University of Hong Kong, February 2012 and June 2012.
5. “Dare to Fail” Talk given to the BBA (A&F) and BBA (Law) students, The University of Hong Kong, October 2009.
6. “The Strangest Secret” Talk given to the BBA (Law) students, The University of Hong Kong, October 2008.
7. “Failure” Talk given to the BBA (Law) students, The University of Hong Kong, November 2007.
8. Coaching of student team for SCMP Financial Planning Awards, November 2007.

MANAGEMENT & LEADERSHIP

Leadership:

Director China Supplier 1000 Project	Supervised trained and managed 65 interviewers – The University of Hong Kong	2010-2012
Director BBA Law Programme	Arranged and spoke for the programme at open day events - The University of Hong Kong	2007-2009
Subject leader Management Accounting	Arranged and coordinated the curriculum development during the process of AACSB accreditation process, including representations made to AACSB committee The University of Hong Kong	2006-2011
Elected Member Faculty Human Resources Committee (FHRC)	Numerous case decisions on the hiring and promotion of faculty members including tenure track, teaching track and contract positions. The University of Hong Kong	2009-2011 2007-2009
Member Student Discontinuation Committee	The University of Hong Kong	2008-2012
Faculty Representative	AACSB Accreditation Interviews	2004-2005
Director Master of Arts in International Accounting Programme	City University of Hong Kong	2002-2005

University Promotion:

Presenting

- Seminar of why study in the BBA (law) programme at HKU
 - o University Information day – Two * one hour seminars – 2010
- Seminar on the structure of Management Accounting Courses in the BBA degree
 - o Advisory session for major in Accounting - 30 minute seminar – September, 2008
- Seminar on the structure of HKU School of Business Programmes
 - o University Information day – Two * one hour seminars – 2006, 2007, 2008
- Seminar of why study Accounting at HKU
 - o JUPAS Information day – Two * one hour seminars – 2006, 2007
- Seminar of why study in the BBA (law) programme at HKU
 - o Given to early admissions scheme students – One * 30 minute seminar – February 2008
- Seminar on the case study method as taught at HKU
 - o Given to 6th grade students – one hour seminar – March 2008

Interviewing

- Early admissions scheme & BBA (Law) – 2007, 2008, 2009, 2010, 2011
- IMBA Fudan University, Shanghai – 2007, 2008, 2009, 2010, 2011

SERVICE

Leadership:

Panel Judge Corporate Social Responsibility	Hong Kong Management Association – Financial Reporting Awards	2013 -
Member <i>CIMA</i> Research Board of Directors	Chartered Institute of Management Accountants	2012 -
Authorized Supervisor	Hong Kong Institute of CPAs Qualifying Programme	2009 -
Doctorial Consortium Committee	AAA Management Accounting Section Meeting	2011 -
ABO Europe Asia representative	American Accounting Association	2003-2011
Panel Judge	Citibank Banking Course	2006
Conference Technical Committee	AFAANZ	2005-2007
Convenor of brown bag lunch workshops	The University of Hong Kong	2008-2009
Convenor of workshop to demonstrate the CSMAR & WIND database	The University of Hong Kong	2007-2008
Convenor of brown bag lunch workshops	City University of Hong Kong	2002-2005

Editorial Board Membership:

- Behavioral Research in Accounting – 2013 - continuing
- Advances in Management Accounting – 2008 - continuing
- Management Accounting Research – 2009 - continuing
- Abacus – 2005 - continuing
- IMA Educational Case Journal – 2011 - continuing

Reviewer for Accounting and Management Journals (since 2008):

Management Science, Accounting, Organizations and Society, Contemporary Accounting Research
Journal of Accounting and Public Policy, Journal of Management Accounting Research, Abacus,
European Accounting Review, Advances in Management Accounting, Management Accounting
Research, Behavioural Research in Accounting, Management Accounting Research, International Journal
of Business, Journal of Contemporary Accounting and Organizational Change

Reviewer for conferences/government bodies

- Fifteenth World Business Congress, Sarajevo, Bosnia and Herzegovina, June 2006
- AAA Management Accounting section meeting 2006, 2007, 2008
- AFAANZ Conference technical committee and reviewer: 2004, 2005, 2006, 2007
- Asia-Pacific Corporate Governance Conference (Hong Kong Baptist University): 2005
- 15th Annual World Business Congress 2006
- University Grants Council CERG submissions: 2003, 2008

Accounting conference participation

I have participated as a chair or discussant for 17 conferences: Recent conferences include – AAA Annual Meeting 2013, AAA-Management Accounting Section Conference 2006, 2007, 2008, 2010, 2011, GMARS Conference 2005, 2006, 2008, AFAANZ Conference 2005, 2006, 2007, 2010.

INDUSTRY ENGAGEMENT

Media Interviews:

1. Interview “Labour shortages: Double-digit wage increases” Interview with Rahul Jacob *Financial Times*, Hong Kong, December 2012.
2. Interview “Business practises in China” Interview with *Sunraysia Daily*, Mildura, Australia, September, 2011.
3. Interview “The Nevertirees” Interview with *A-Plus Magazine*, HKICPA, Hong Kong, June, 2011.
4. Interview “Hong Kong as a Financial Hub for Korea” Interview with *Korea TV*, Hong Kong, October, 2010.
5. Interview “Business practises in China” Interview with *Radio National*, Mildura, Australia, April, 2010.
6. Interview “Business practises in China” Interview with *Sunraysia Daily*, Mildura, Australia, April, 2010.
7. Interview “Transferable skills for business PhD students entering the labour market” Interview with *South China Morning Post*, Hong Kong, December, 2008.
8. Interview “Negotiating your way into China” Interview on *ABC Radio*, Mildura, Australia, July, 2006.

Invited lectures and keynote speeches to industry associations:

1. Geopolitical risks and operational strategies for managing business in China, Invited speech presented at **Amcham**, Singapore, 23/08/2013.
2. Geopolitical risks and operational strategies for managing business in China, Invited speech presented at **HKGCC**, Hong Kong, 05/06/2013.
3. How great firms manage their Chinese suppliers – Invited speech presented at NUS Business School – given to **NUS-UCLS EMBA** students, Singapore, 20/05/2013.
4. Geopolitical risks and operational strategies for managing business in China, Invited speech presented at **Amcham**, Singapore, 07/12/2012.
5. How to manage suppliers in China, Invited speech presented at **Cancham**, Singapore, 22/11/2012.
6. How the Chinese Yuan and other issues are influencing sourcing strategy in China, Invited speech presented at **Global Sources Conference**, Hong Kong, 13/10/2012, and 28/10/2012.
7. How great firms manage their Chinese suppliers, Invited speech presented at **FrenchCham Asia Sourcing Conference**, Hong Kong, 03/05/2012.
8. How great firms manage their Chinese suppliers – part two, Invited speech presented at **Cancham**, Hong Kong, 15/02/2012.
9. How great firms manage their Chinese suppliers – part two, Invited speech presented at **Young Presidents Association**, Hong Kong, 14/10/2011.
10. How Chinese suppliers manage their largest customers – part two, Invited speech presented at **Hong Kong North Kowloon Rotary Club**, Hong Kong, 31/08/2011.
11. How Chinese suppliers manage their largest customers – part one, Invited speech presented at **HKTDC**, Hong Kong, 15/06/2011.

12. How great firms manage their Chinese suppliers – part two, Invited speech presented at **BritCham**, Hong Kong, 01/06/2011.
13. How great firms manage their Chinese suppliers – part one, Invited speech presented at **AmCham**, Hong Kong, 10/11/2010.

Invited lectures and keynote speeches to conferences:

1. Relative performance evaluation in a multiple supplier environment. Invited speech presented at **International Symposium of Management Accounting**, SUFE, Shanghai, China, 15/12/2012.
2. IT Innovation in China: Panel Discussion for **ICIS Conference** Shanghai, 05/12/2011.
3. How Chinese suppliers manage their largest customers – part two, Invited speech presented at **La Trobe University**, Mildura, Australia, 21/09/2011.
4. The Influence of Strategy on the Criteria for Selection and Managing Suppliers: A Comparative Case Study. Invited speech presented at **IEEE Conference**, Beng Bu China, 25/08/2011
5. The Influence of Strategy on the Criteria for Selection and Managing Suppliers: A Comparative Case Study. Invited speech presented at **7th International Symposium of Management Accounting**, SUFE, Shanghai, China, 24/06/2011.
6. The adoption of Management Accounting/Controls in Buyer Supplier Partnerships. Invited speech presented at **Latrobe University**, Mildura, 28/04/2011.
7. The effect of market competition and international orientation on management control system, use by emerging market PLCs (with S.V. Munoz and F. Chan). Keynote speech presented at **6th International Symposium on Management Accounting and Controls**, UIBE Business School, Beijing, China, 04/06/2010.
8. How to publish & How to review papers. Invited paper presented at **Latrobe University**, Mildura, 01/06/2009.
9. The “Fit” between Management Accounting and Control Systems and the Environment: Evidence from Publicly-Listed Chinese Firms (with S.V. Munoz and F. Chan). Invited Paper presented at Comparison on **Global Management Accounting Research Conference**, Shanghai. 31/10/2008 – 01/11/2008. Hosted by Shanghai University of Finance and Economics.
10. Doing business in China: Some things you ought to know. Invited speech presented at **Latrobe University**, Mildura, 12/07/2006.

Knowledge Transfer – Executive Training & Professional Development Workshops:

Professional development seminars conducted for members of the accounting profession and various associations 2004-2012 : 24 workshops

1. Risks and Opportunities for managing suppliers in China, Invited workshop presented at HKICPA, Hong Kong, 11/10/2013.
2. Creating Alignment with Non-financial Performance Measures, HKICPA, Hong Kong, 11/04/2013.
3. How Chinese suppliers manage their largest customers, Invited workshop presented at HKICPA, Hong Kong, 28/02/2013.
4. How Chinese suppliers manage their largest customers, Invited workshop presented at CPA Australia, Hong Kong, 19/07/2012.
5. Creating Alignment with Non-financial Performance Measures, HKICPA, Hong Kong, 11/07/2012.
6. How to develop your Employee Value Proposition, Invited workshop presented at CPA Australia, Hong Kong, 15/03/2012.

7. How Chinese suppliers manage their largest customers, Invited workshop presented at HKICPA, Hong Kong, 23/05/2012.
8. Creating Alignment with Non-financial Performance Measures, HKICPA, Hong Kong, 28/11/2011.
9. How to develop your Employee Value Proposition, Invited workshop presented at HKICPA, Hong Kong, 20/06/2011.
10. How Chinese suppliers manage their largest customers – Part Two, Invited workshop presented at HKICPA, Hong Kong, 20/06/2011.
11. Creating Alignment with Non-financial Performance Measures, HKICPA, Hong Kong, 26/01/2011.
12. How great companies manage Chinese suppliers – Part One, Invited workshop presented at CPA Australia, Shanghai Branch, China, 19/01/2011.
13. How great firms manage Chinese suppliers – Part Two, HKICPA, Hong Kong, 1/09/2010.
14. How great firms manage Chinese suppliers – Part One, CPA Australia, Hong Kong, 16/09/2010.
15. Common Mistakes Firms Make in Measuring Non-Financial Performance, Fudan University IMBA Alumni Workshop, Shanghai, China, 21/03/2008 (2 hours).
16. Creating Alignment with Non-financial Performance Measures, HKICPA Workshop, Hong Kong, 15/11/2007 (2 hours).
17. Creating Alignment with Non-financial Performance Measures, CPA Australia workshop, 21/11/2007 (2 hours).
18. Creating Alignment with Non-financial Performance Measures, HKICPA Workshop, Hong Kong, 01/11/2005 (2 hours).
19. Management Control of Multinational Enterprises in China, CPA Australia, Hong Kong, 29/09/2005 (2 hours).
20. Interactive Computer Simulation – Implementing Business Strategy with the Balanced Scorecard, HKICPA, Hong Kong, 08/10/2005 (4 hours).
21. Interactive Computer Simulation – Implementing Business Strategy with the Balanced Scorecard, CPA Australia, Hong Kong, 28/05/2005 (4 hours).
22. Interactive Computer Simulation – Implementing Business Strategy with the Balanced Scorecard, CIMA, Hong Kong, 30/04/2005. (4 hours)
23. Interactive Computer Simulation – Implementing Business Strategy with the Balanced Scorecard, HKICPA, Hong Kong, 09/10/2004, 16/10/2004 (8 hours).
24. Interactive Computer Simulation – Implementing Business Strategy with the Balanced Scorecard, CPA Australia, Hong Kong, 12/06/2004 (4 hours).

Consulting projects:

1. Implementing the HR scorecard – one day executive training workshop given to Parker Hannifin's Greater China Operations, 09/06/2011.

APPENDIX A

Selected Student Comments (official through anonymous feedback at end of semester):

2012-2013 (NUS BUSINESS SCHOOL)

“Fun and entertaining, makes effort to engage students and encourages students to participate and contribute to discussion. Strong emphasis on cases. Uses different teaching methods such as pictures, diagrams, drawing of mind maps and computer games to aid our learning-- very beneficial and brings a new perspective to learning.”

“Very passionate about the subject, knows how to get the class' attention.”

“Very engaging.”

“Very passionate about subjects, transfers enthusiasm to students. Uses innovative methods to teach students”.

“He brought in the strategy game, which was fun to play.”

“Quite approachable.”

“Very creative and unique, every lesson has different way of teaching.”

“He is energetic and active, He brought real life cases in class which is quite exciting and useful to a certain extent.”

“The content of the module is rather dry, however Prof Neale is able to teach us in an interesting manner.”

“Very knowledgeable and experienced in the working field.”

“He helped me to better appreciate the course. Initially, I really hated this course, but over time with his effective teaching methods, I came to better appreciate the concepts taught. Also, he is able to effectively put across the concepts in a way that allows me to remember them for life, instead of simply memorizing them for the exam.”

“He is very energetic and will try to utilize different media materials to put across the idea. The BSC game was quite interesting.”

“Highly engaging, well-designed classes, makes use of different "assessment modes" e.g. hands-on exercises (strategy map etc.), simulation game to engage the class, makes module content less mundane/dry/boring, makes use of many cases to illustrate real world examples.”

“Engaging .”

“The teacher ensures that everyone understands the concepts.”

“very interactive, and always try to catch our attention .”

“Ability to bring in real life examples “

“Makes class more exciting with dramatic presentations and hands on exercise. “

“Highly entertaining and enthusiastic - one can never be bored in his lesson. He brings in fresh perspectives to a traditionally boring subject, allowing students to appreciate how wonderful the subject can be. He does not restrict his lecturing to course content. He also adds in interesting anecdotes on how the concepts we learn in class may be applied to the real world. He always gives useful information on how these theories work outside the classroom. I feel more equipped to take on the working world after attending the class. Content aside, Prof Neale is also an affable character, ever approachable for consultation. He is friendly and always has a word of encouragement for students. A simple "Great effort" and "Good job" and "I'm excited" might take very little effort to say, but it definitely makes a difference to my day. To borrow his words, whenever I enter the classroom, I'M EXCITED!!!! With his motto "I'm here to help you", I guess I speak for all the students when I say that I feel that we are in good hands.”

“Interactive and engaging, captivates the class' attention every single lesson with high energy level - Approachable for consultations and even lunch! - Focused on delivering the best experience for the students rather than grades - Rewards creativity and risk-taking.”

“The lecturer is very experienced in Asian companies like EU Design and some china suppliers. He is able to relate theories into real life scenarios whereby students' learning are greatly enhanced”

“I think Prof understands and grasps questions directed at him very quickly, and gives very

thoughtful responses quickly. That's not easy to do. Good Q&A, asks (at least for me) the students the right questions during presentations.”

“It's hard to find a prof who focuses on delivering the best student experience to his students and is highly interested in a student's career options. And Prof Neale is one who puts those objectives above grades, infuses his beliefs in his teaching pedagogy and encourages us to take risks and have fun in class. I am inspired. Every class has been full of energy and life and creativity. Besides, he incorporates his working experience and even managed to arrange a live phone call with one of the CEOs in a case the class worked on. Outside class, he encourages us and takes time to bond with us over lunch and get to know us better. He's definitely not your usual NUS prof“

2013 – Semester 1 comments (directly via email to me)

Firstly, I would like to take this opportunity to thank you for being the teacher that you are. This is my 5th semester in NUS and I've never seen a teacher more dedicated than yourself. The effort taken to answer every student's query one by one, the printing of additional materials as well as the effort in accepting feedback is evidence of your commitment to us and the syllabus.

Secondly, I must say that although we may be confused in class at times regarding the syllabus, it is definitely because we are still coming to terms with the content. On behalf of my classmates, I would like to say that this is very common in every module and it definitely does not reflect anything about your teaching methods. If any, your teaching methods have been refreshing and enjoyable.

Last but not least, I would like to thank you instead for your understanding and patience with the batch of almost 100 students that is us. I recognize that a teacher's job is always harder than that of a student's, and would like to thank you for making ACC 3602 a memorable course. On my part at least, I do hope that you will stay the way you are and continue to inspire students in NUS.

Regards, Edric

Just wanted to thank you for the past 13 weeks of your time with us.

I just thought that I wanted you to know that I really appreciate all the hard work and effort that you've put into this course to make it a useful and fruitful one for us.

I don't think any professor has ever given us so many personally-prepared handouts before! And I can see all the effort that you pour into every one of them.

I know a bunch of my classmates - and perhaps maybe even myself sometimes - haven't been the easiest bunch of people to handle, but I really respect you for how you stayed with us till the end, answering every email we send you, and making sure your answers are comprehensive enough. (There are some profs who just don't reply emails at all!) I thank you sincerely for all your hard work and dedication!

Perhaps some of us started this course with much skepticism, because we expected something more mathematical, after hearing from our seniors about this module. However, honestly speaking, this course has indeed offered me a new perspective of operations within firms. The concepts may be quite simplistic sometimes, but I think that is where the beauty of it lies - that something so important like control systems can be so easily taken for granted in an organization. That, is my one personal big take away from this module. And I thank you for bringing that to us ;)

All in all, I just really want to say a big thank you for everything that you've done for us! I hope this email brightens up your day amid all the questions that I'm sure my classmates are drowning you in right now. Perhaps this course hasn't been your best teaching experience, but I really do hope that it doesn't scare you away from the profession! Because you are such a dedicated teacher who tries to give your students more than just book knowledge, and I think that is an attitude that is really valuable in the teaching profession today. And I'm not the only person who feels that way :)

Thank you for everything! Yours Sincerely, Melanie

APPENDIX B

CONFERENCE PRESENTATIONS & WORKSHOPS

Competitive Research Conference Papers – Presented by O’Connor:

1. The Impact of Power Differentials on Management Accounting in Supply Chain Relationships: An Exploratory Study of Technology Firms (with Anne Wu and Kerry Jacobs). Paper presented at **AAA Annual Meeting**, Anaheim USA, August 2013.
2. The Impact of Power Differentials on Management Accounting in Supply Chain Relationships: An Exploratory Study of Technology Firms (with Anne Wu and Kerry Jacobs). Paper presented at **AFAANZ Conference**, Perth Australia, July 2013.
3. Subjective performance measurement: The Effects of Observability and Performance Measure Properties (with Mike Shields, and Johnny Deng). Paper presented at **AFAANZ conference**, Christchurch, New Zealand, July 2010.
4. The Effect of Market Competition and International Orientation on Management Control System, Use by Emerging Market PLCs (with S.V. Munoz and F. Chan). Paper presented at **EAA Annual meeting**, Istanbul, Turkey, May 2010.
5. The Effect of Market Competition and International Orientation on Management Control System, Use by Emerging Market PLCs (with S.V. Munoz and F. Chan). Paper presented at **AAAMA Accounting Conference**, Seattle, USA, January 2010.
6. O’Connor N.G. The “Fit” between Management Accounting and Control Systems and the Environment: Evidence from Publicly-Listed Chinese Firms (with S.V. Munoz and F. Chan). Paper presented at **GMARS**, Sydney, Australia, June, 2008.
7. O’Connor N.G. Performance Consequences of the “Fit” between Management Accounting and Control Systems and the Environment (with S.V. Munoz and F. Chan). Paper presented at **EAA**, Rotterdam, The Netherlands, April ,2008.
8. O’Connor N.G. Performance Consequences of the “Fit” between Management Accounting and Control Systems and the Environment: Evidence from Publicly-Listed Chinese Firms (with S.V. Munoz and F. Chan). Paper presented at **AAAMA Accounting Conference**, Long Beach, USA, January, 2008.
9. O’Connor N.G. The determinants of subjective performance measures (with M.D. Shields and F. Johnny Deng). Paper presented at **AAAMA Accounting Conference**, Fort Worth, USA, January, 2007.
10. O’Connor N.G. The consequences of subjective performance measures”, (with F. Johnny Deng). Paper presented at **AAAMA Accounting Conference**, Florida, USA, January, 2006.
11. O’Connor N.G. Areas of Intersection between Management Information Systems and Accounting: A Review and Directions for Future Research. Paper presented at **AAAMA Accounting Conference**, Florida, USA, January, 2006.

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12. The consequences of subjective performance measures”, (with F. Johnny Deng). Paper presented at **AAAMA Accounting Conference**, Florida, USA, January, 2006.
13. Areas of Intersection between Management Information Systems and Accounting: A Review and Directions for Future Research. Paper presented at **AAAMA Accounting Conference**, Florida, USA, January, 2006.

14. Integrating transactions costs and contracting theory into micro organizational design_ a teaching framework. Presented at the teaching innovations forum, AAA Annual meeting, San Francisco, U.S.A., August, 2005.
15. The determinants of subjective performance measures”, (with F. Johnny Deng). Paper presented at AFAANZ Accounting Conference, Melbourne, Australia, July, 2005.
16. Areas of Intersection between Management Information Systems and Accounting: A Review and Directions for Future Research. Paper presented at AFAANZ Accounting Conference, Alice Springs, Australia, July, 2004.
17. Economic Liberalization, Government Interference, and Organizational Structure: Evidence form Chinese State-Owned Enterprises”, (with Y Luo and J Deng). Paper presented at AFAANZ Accounting Conference, Brisbane, Australia, July, 2003.
18. Economic Liberalization, Government Interference, and Organizational Structure: Evidence form Chinese State-Owned Enterprises”, (with Y Luo and J Deng). Paper presented at UNSW 8th Biannual Management Accounting Conference, Sydney, Australia, February 2003.
19. Formal Incentive Systems in Chinese State-Owned Enterprises during economic Transition”, (with Y Luo and J Deng). Paper presented at Organizational Science, Transitional Economy conference, Beijing, China, July 2002.
20. Formal Incentive Systems in Chinese State-Owned Enterprises during economic Transition”, (with Y Luo and J Deng). Paper presented at Academy of International Business Annual meeting, Sydney Australia, November, 2001.
21. The effect of management controls on partner learning and joint venture performance”, (with Peter Chalos). Paper presented at AAA Annual meeting, Atlanta Georgia U.S.A., August, 2001.
22. Economic Liberalization, Government Interference, and Organizational Structure: Evidence form Chinese State-Owned Enterprises”, (with Y Luo and J Deng). Paper presented at AAANZ Accounting Conference, Auckland, New Zealand, July, 2001.
23. The Adoption of “Western” Management Accounting/Controls in China’s State-owned Enterprises During Economic Transition, (with C W Chow and A Wu). Presented at AAANZ Accounting Conference, Hamilton Island, Australia, July, 2000.
24. Economic Liberalization, Government Interference, and Organizational Structure: Evidence form Chinese State-Owned Enterprises”, (with Y Luo and J Deng). Paper presented at Australia-New Zealand International Business Academy Conference, Auckland, New Zealand, 2000
25. The Adoption of “Western” Management Accounting/Controls in China’s State-owned Enterprises During Economic Transition, (with C W Chow and A Wu). Presented at AAAMA Accounting Conference, Arizona, USA, January, 2000.
26. AAANZ Accounting Conference, Cairns, Australia, July, 1999.
27. AAA Annual meeting, New Orleans, August, 1998.
28. AAAMA Accounting Conference, Memphis, USA, November, 1997
29. AAA Annual meeting, Dallas Texas, August, 1997.
30. AAANZ Accounting Conference, Hobart, Australia, July, 1997.
31. AOS Accounting Conference, Siena, Italy, November, 1996
32. AAANZ Accounting Conference, Christchurch, New Zealand, July, 1996.
33. Third International Conference on Contemporary Accounting Issues, Taipei, July, 1996.

University Workshops in 2011 to 2013:

11. How Apple manages it’s suppliers in China. Paper presented to **NUS Business School**, Singapore, 10/10/2013.
12. Inter-firm performance measurement alignment and Supplier Performance in High-Technology Supply Chains. Invited speech presented at **Deakin University**, Melbourne, 12/07/2013.
13. Relative Performance Evaluation in the Supply Chain (with Shannon Anderson and Anne Wu). Invited speech presented at **NUS Business School**, Singapore, 15/05/2013.
14. The Impact of Power Differentials on Management Accounting in Supply Chain Relationships An Exploratory Study of Technology Firms (with Anne Wu and Kerry Jacobs). Invited speech presented at **National Chengchi University**, Taipei, 27/02/2013.

15. SOX Internal Control Deficiencies and Auditors of U.S.-Listed Chinese versus U.S. Firms. Invited speech presented at **National Taiwan University**, Taipei, 26/02/2013.
16. Inter-organization Communication, Monitoring and performance Measurement Alignment. Invited speech presented at **City University of Hong Kong**, Hong Kong, 25/09/2012
17. Inter-organization Communication, Monitoring and performance Measurement Alignment. Invited speech presented at **City University of Hong Kong**, Hong Kong, 25/09/2012
18. Inter-organization Communication, Monitoring and performance Measurement Alignment. Invited speech presented at **NUS Business School**, Singapore, 14/09/2012
19. The Influence of Strategy on the Criteria for Selection and Managing Suppliers: A Comparative Case Study. Invited speech presented at **Hong Kong Polytechnic University**, Hong Kong, 26/04/2012
20. The Influence of Strategy on the Criteria for Selection and Managing Suppliers: A Comparative Case Study. Invited speech presented at **Adelaide University**, South Australia, 06/03/2012
21. The Influence of Strategy on the Criteria for Selection and Managing Suppliers: A Comparative Case Study. Invited speech presented at **Australian National University**, Canberra, 30/09/2011
22. The Influence of Strategy on the Criteria for Selection and Managing Suppliers: A Comparative Case Study. Invited speech presented at **Deakin University**, Melbourne, 26/09/2011
23. The Influence of Strategy on the Criteria for Selection and Managing Suppliers: A Comparative Case Study. Invited speech presented at **The University of Hong Kong**, Hong Kong, 06/05/2011
24. The Influence of Strategy on the Criteria for Selection and Managing Suppliers: A Comparative Case Study. Invited speech presented at **The Chinese University of Hong Kong**, Hong Kong, 17/01/2011

1st March 2014