Prof. Keith Duncan – Curriculum Vita

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- CAREER SNAPSHOT -

Professor of Accounting & Finance Bond University (since July 2013)

Incorporates appointments as:

- Associate Dean Accreditation and International Programs (since 2013)
- Director of the Executive MBA Program (since 2007)
- Head of Department Accounting (since December 2013)

Associate Professor of Accounting & Finance Bond University (since 1994)

Incorporates appointments as:

- Associate Dean (Academic) and Director of the MBA program (2003 2004)
- Director of the Centre for Executive Development MyBondMBA.com (2001 2004)
- Associate Dean (Academic), School of Business (1997 2001)

Directorships/Professional Roles

- Founders Forum Pty Ltd, Not for Profit, Gold Coast (since 2001)
- Sagacious Procurement Pty Ltd, Sydney (1999 2002)
- Manager, Victoria Investments Limited (1985 1989)

Visiting Professor of Accounting University of Southern California (1991 – 1992)

Assistant Professor of Accounting Bond University (1990 - 1994)

Post Graduate Teaching & Research Fellow Bond University (1989 - 1990)

Lecturer & Tutor in Accounting & Finance University of Otago (1983 – 1989)

Doctor of Philosophy (Accounting & Finance): Bond University (1993)

Master of Commerce (Accounting & Finance): University of Otago (1990)

Bachelor of Commerce (First Class Honours: Accounting & Finance): University of Otago (1985)

- RESEARCH ACTIVITIES

My research is characterised by a common theme of information for decision making. I have focused on the conceptualization, education, governance, valuation and behavioural aspects of the regulation, interpretation, and use of accounting information at the market and individual levels. Recent research integrates topics across the disciplines of accounting, governance, family business and valuation.

- Exemplars of current research:
 - Family firms: Does family involvement and participation make a difference?
 - The constitution of internal audit quality: Stakeholder judgments and factors impacting quality
 - Does good corporate governance enhance accruals quality during the global financial crisis?
 - Dual auditors, Sharia law and information asymmetry: The market for audit services in Kuwait
 - Performance of family firms during the global financial crisis: Does governance matter?
 - Predicting exam performance: A formative assessment approach in a blended learning environment
- Doctoral research: explored the perception of control by Australian and US executives. Different control
 perceptions can result in the preparation and interpretation of vastly different information sets. Perceptual
 differences impact directly on economic decision making including valuation.
- *Earlier work*: current cost accounting, positive accounting, contingency theory, takeovers and insider trading.

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RESEARCH GRANTS -

- AFAANZ 2013/2014 Research Fund Grant \$10,000 (Family firms: Does family involvement and participation make a difference?)
- BDO Family Business Research Funding, \$30,000 (2012/13)
- Travel Grant (2011) The Sage Handbook of Family Business Workshop. Särö, Sweden
- Faculty of Business Research Fund (1998, 1999, 2000, 2005, 2013)
- Dean's Research grant (2006, 2007)
- Joan McDermott Research Fund
- AAA International Accounting Research Conference KPMG Peat Marwick Travel Grant (1995)
- Australian Research Council (1993, 1994, 1995, 1996, 1997, 1998)
- Bond University, Vice Chancellor's Research Grant
- University of Southern California, Dean's Research Funding
- Otago Research Grants & Teaching Development Grants
- NZ Securities Commission

Associate Dean Accreditation

(since 2013)

- Manage accreditation requirements for Faculty of Business including:
 - Develop a plan, including resources required to maintain AACSB accreditation.
 - Report on the implications of the new AACSB standards will impact the FoB operations including: missions and strategy, faculty profile, research impact, assurance of learning and community engagement.
 - Manage EFMD/EQUIS/AMBA membership/accreditation requirements.
 - Report on the status of all FOB accreditations with professional bodies (eg. CPA, CFA etc).
 - Work with AD (T&L) and Faculty Services Manager to ensure that we are AQF compliant including learning standards.
 - Provide a report on the set of reviews (including timing) of the FoB over the next three years.
 - Annual report on Accreditations and Reviews.

Achievements

- ▶ Preparing EFMD/EQUIS Membership application 2013.
- ▶ Managing Sedona database for AASCB and EQUIS reporting.
- > Prepared a report on AQF compliance issues for masters programs.
- ► Re-signed AIM articulation agreement.

Director of the Executive MBA Program

Academic leader of the EMBA program at Bond University, ensuring that the program produces executive scholars with the skills and knowledge needed to lead complex organisations and meet the challenges of a dynamic global environment.

- Provide leadership to the academic faculty in teaching and learning and model teamwork, best practice and flexibility to ensure the program meets its educational and commercial goals.
- Substantively contribute to the development of a leading edge curriculum and manage the delivery of the EMBA program to ensure that the learning and teaching methods adopted consistently reflect best practice.
- Identify opportunities and devise and implement strategies which improve the efficiency and effectiveness of the delivery and administration of the program.
- Manage the performance and contribution of program staff and provide leadership, support and feedback for academic staff in the development of teaching portfolios and resources.
- Contribute significantly to internal and external reviews and accreditation of program.
 Achievements
 - EMBA program ranked 3rd in Australia by the AFR Boss Magazine for 2013.

(since 2007)

- ► Launched the new EMBA program in August 2007 with a cohort of 12 students with marketing incorporating advertisements, information sessions, one-on-one interviews, email exchange and phone discussions grown to approximately 30 new students p.a. in 2012/13.
- Developed and implemented the program's marketing strategies, materials and tactics including online content, email materials and brochure revisions.
- Improved the uptake of the program by applicants after re-designing its structure to improve the balance of the program, its operational deliverability and competitiveness.
- Secured interest of corporate clients including Sandvik, Accor, Teys Brothers and the PNG CAA.
- Developed the orientation program and guidelines for instructors and prepared learning goals and outcomes to guide instructors preparing content for new subjects.
- Supervised, trained and developed the Program Manager(s) resulting in a well organised, efficient and professional managed program which has enhanced the experience for the current cohort, stimulated students to promote the program and has enabled it to become operationally scalable and sustainable.
- ▶ Recruited, contracted and managed academic staff to deliver the program's courses.
- Provided input to, managed and initiated systems development, corporate client contracts, policy and procedures, credit process, China and Italy study tours, AACSB documentation, and other administrative processes to ensure smooth operation of the program.
- Obtained feedback from EMBA candidates re the design, delivery and marketing of the program which has provided a basis for further enhancements for subsequent intakes.

Associate Professor of Accounting & Finance

(2005 - 2006)

(2003 - 2004)

During this period focused on research, teaching and administrative, with responsibility for:

- Re-establishing research contributing to research and scholarship.
- Re-designing and delivering four subject units.
- Deliver on administrative roles & supported the development of colleagues. Achievements
 - ▶ Developed and presented new research working papers at symposia & conferences.
 - Developed an introductory accounting text and resources.
 - ▶ Redesigned and delivered the Accounting Theory course.
 - ▶ Designed and delivered the Accounting Principles course for the MBus.
 - ▶ Represented the University on the GCCC Innovation Working party.
 - ▶ Represented the University as a Director of Founders Forum.

Associate Dean (Academic) & Director of the MBA program

Oversaw the postgraduate and undergraduate academic programs of School of Business, managed program support staff and assisted the Acting Dean(s).

Achievements

- Ensured the smooth operation of the School's academic programs including the student administrative tasks undertaken by the services unit.
- ▶ Represented the faculty on the University Senate and prepared submission for the Senate.
- Dealt with student complaints and concerns effectively and efficiently.
- ▶ Controlled the quality of subject content, teaching and student assessment.
- Managed the review processes for the MBA and Undergraduate programs.

Director of the Centre for Executive Development (MyBondMBA.com) (2001 – 2004)

 $Designed, developed \ and \ operationalised \ the \ MyBondMBA.com \ program \ in \ Japan \ with \ responsibility \ for:$

- Establishing the new MyBondMBA.com program in Japan.
- Ensuring that the program produced a surplus.
- Establishing program administration systems and processes.
- Managing relationship with external suppliers and partners.

Achievements

- Initiated, negotiated, secured and managed the relationship between the University and the MyBondMBA.com partner BBT in Japan.
- ▶ Designed and established the MBA program in Japan (MyBondMBA.com) employing a blend of satellite, online and face-to-face modes to deliver studio recorded lectures and other content. The program is the largest MBA program in Japan and has won several export awards for innovation and financial success and a Carrick citation in 2006.
- ▶ Brought Blackboard (iLearn) to campus and developed initial systems.
- Developed the processes and systems to produce the program's content including developing the video lecture and iLearn materials in conjunction with instructors and editing the videos.

Associate Dean (Academic), School of Business

(1997 - 2001)

Managed all the academic programs (undergraduate and post graduate), administration, degree regulations and marketing in the School of Business.

Achievements

- ► Managed all academic services staff. Systemised program administration processes, recruited, trained and expanded staff.
- > Resolved student issues relating to exclusion, admission, special consideration and complaints.
- Developed brochures and marketing materials for the School and promoted the School's programs at events, functions and open days (managed by program management team).
- Represented the School on Senate, presented course and program changes, served on disciplinary committees and as an alternate for the Senior Management Group when the Dean was unavailable. Developed new programs and reviewed existing programs.

- AWARDS-

- 2011 Best Paper (with PhD student) FBA Family Business Research & Education Symposium.
- 2006 Carrick Institute Citation for Outstanding Contribution to Student Learning "For Developing an eenabled program relevant to Japanese executive MBAs that promotes peer interaction, personalised development and facilitates engagement".
- 2005 Gold Coast Region Export Award, Information Technology category for MyBondMBA.com Program
- 2004 Gold Coast Region Export Award, Education category for MyBondMBA.com Program
- 2003 Gold Coast Region Export Award, Education category for MyBondMBA.com Program
- 2003 Mayor's Innovation Award, Gold Coast Business Excellence Awards 2003
- 2002 Queensland Japan Chamber of Commerce & Industry (QJCCI) Export Award, Service Sector
- 2002 Gold Coast Regional Export Award for Education and Training
- 2001 Gold Coast Regional Export Award Education.
- 1998 & 1999 Moot CorpTM Advisor Honourable Mention, Best Business Plan, Best Presentation
- 1995 Oxford Summer Research Institute Scholarship
- 1994 International Accounting Section (AAA), Notable Doctoral Dissertation Award
- 1993 Accounting Behaviour and Organizations Section, (AAA) Outstanding Doctoral Dissertation Award

- PROFESSIONAL QUALIFICATIONS & MEMBERSHIPS ------

- Chartered Accountant, NZ Institute of Chartered Accountants
- Accounting & Finance Association Australia and New Zealand
- European Accounting Association (EAA)
- American Accounting Association (AAA) Financial Accounting & Reporting Section

Research Pipeline – 2013/14 Submissions, Conference Papers, WIP (23)

- Aldamen, H., and Duncan, K., 2013, How do family ownership, management and corporate governance affect firm value in Australia?, working paper (prior conference paper).
- Aldamen, H., and Duncan, K., 2012, Determinants of corporate governance practices in Australia: Does one size fit all?, working paper.
- Aldamen, H., and Duncan, K., 2013, Does good corporate governance enhance accruals quality during the Global Financial Crisis?, under review by *Journal of Accounting, Auditing & Finance* (A Quality).
- Aldamen, H., and Duncan, K., 2013, Engagement via web-based quizzes and exam performance in a blended learning intermediate accounting course, presented at 36th Annual Congress of the European Accounting Association, 6-8 May 2013, Paris (peer refereed conference), under review by *Issues in Accounting Education* (A Quality).
- Aldamen, H., and Duncan, K., 2013, Predictive model for accounting exam performance: A formative assessment approach in a blended learning environment, accepted AFAANZ 2013 (Accounting and Finance Association of Australia and New Zealand) Conference, 7-9 July, Perth, (peer refereed conference – withdrawn due to lack of funding) now under review by Accounting Education: an international journal (B Quality).
- Aldamen, H., and Duncan, K., Ziegelmayer, J., 2013, Differential impact of formative feedback on learning: A test of formative assessment theory in a blended learning accounting course, working paper with draft results preparing for submission to *Issues in Accounting Education* 2014.
- Aldamen, H., Duncan, K., Kelly, S., and McNamara, R., 2012, Does governance matter for family firm performance during the Global Financial Crisis?, working paper (presented at prior conferences) being finalised for submission to CGIJ (*Corporate Governance an International Journal*) (A Quality).
- Alshammari, S., Duncan, K., and Dunstan, K., 2013, Dual auditors, Sharia law and information asymmetry: The market for audit services in Kuwait, at theory development and data collection stage.
- Duncan, K., Kiessling, T., and Harvey, M., 2012, Corporate governance and partial acquisitions: Effecting strategic control, reviewed by CGIJ (*Corporate Governance an International Journal*) (A Quality).
- Duncan, K., and Khan, S., 2013, Balance sheet channel for monetary policy transmission, new working paper.
- Duncan, K., and Moores, K., 2013, Reconceptualising accounting in the family business context, working paper being prepared for submission.
- Hasso, T., and Duncan, K., (2012), Family ownership and the value-relevance of earnings and book value, under review for Family Business special issue of *European Accounting Review* (A Quality).
- Hasso, T., and Duncan, K., 2013, Family ownership and accruals quality: The issue of innate and discretionary accruals, presented at International Family Enterprise Research Academy (IFERA) 2013 Conference, 2-5 July 2013, University of St. Gallen, Switzerland, (peer refereed conference).
- Hasso, T., and Duncan, K., 2013, Accruals quality in family firms: The role of innate characteristics, accepted AFAANZ 2013 (Accounting and Finance Association of Australia and New Zealand) Conference, 7-9 July, Perth, (peer refereed conference withdrawn due to lack of funding).
- Hasso, T., and Duncan, K., 2013, Family ownership, firm value and the impact of resource intangibility, new working paper analysis complete.
- Hasso, T., and Duncan, K., 2013, The value-relevance of accounting information for family owned firms, working paper (presented at prior conference) being prepared for submission.
- Hasso, T., and Duncan, K., 2013, The effect of signalling family ownership to nonprofessional investors: An experimental approach, working paper near submission to *ABACUS* (A Quality)
- Liu, T., Woo, L., and Duncan, K., 2013, Empirical tests of contemporary security issuance theories in Australia, finalising submission to *Australian Journal of Management* (A Quality)
- McNamara, R., Duncan, K., and Christensen, J., 2013, Using a business fraud simulation to enhance understanding of internal controls, working paper data collection and analysis stage.
- Trotman, A., and Duncan, K., 2013, The constitution of internal audit quality: Stakeholder judgments and factors impacting quality, working paper targeting *Contemporary Accounting Research* (CAR) (A* Quality)
- Trotman, A., and Duncan, K., 2014, Internal audit quality: A multi-stakeholder analysis, accepted for presentation Twentieth Annual AAA Auditing Section Midyear Meeting, January 16-18 2014, San Antonio target *TAR* (A* Quality)
- Trotman, A., and Duncan, K., 2013, Internal audit disclosure as part of corporate governance transparency, data collected and analysed preparing submission targeted at *Accounting Horizons* (A Quality)

Yupitun, M., Moores, K., and Duncan, K., 2013, Agency trade-offs in family firms: Theoretical model, empirical testing and implications, complete working paper preparing for submission.

Peer Reviewed Journal Articles (16)

- Hasso, T., and Duncan, K., 2013, Valuation of family firms: The limitations of accounting information, *Australian Accounting Review*, 23(2), 135-150. (B Quality invited submission)
- Aldamen, H., and Duncan, K., 2013, Pricing of innate and discretionary accruals in Australian debt, Accounting & Finance 53(1), 31-53. (A Quality)
- Aldamen, H., Duncan, K., Kelly, S., McNamara, R., and Nagel, S., 2012, Audit committee characteristics and firm performance during the Global Financial Crisis, *Accounting & Finance* 52 (4), 971-1000. (A Quality)
- Aldamen, H., and Duncan, K., 2012, Corporate governance and access to interest bearing debt, *Journal of Financial Reporting and Accounting* 10 (2), 140-152. (C Quality)
- Aldamen, H., and Duncan, K., 2012, Does adopting good corporate governance impact the cost of intermediated and non-intermediated debt?, *Accounting & Finance* 52 (Supplement S1), 49-76. (A Quality)
- Aldamen, H., Duncan, K., and Khan, S., 2012, Governance-default risk relationship and the demand for intermediated and non-intermediated debt, *Australasian Accounting Business and Finance Journal* 6 (3), 25-42. (C Quality)
- Duncan, K., Kenworthy, A., and McNamara, R., 2012, The effect of synchronous and asynchronous participation on students' performance in online accounting courses, *Accounting Education: An International Journal* 21 (4), 431- 449. (B Quality)
- Duncan, K., Kelly, S., and McNamara, R., 2011, Empires of the mind: Cross cultural cooperative business education, *World Journal of Social Sciences* 1(5), <u>http://www.wbiaus.org/wjss_new.html</u> (C Quality)
- Duncan, K., Kiessling, T., and Harvey, M., 2010, Exploration of firms' strategic control mechanisms in Australia and the United States: Implications for global governance structures, *Thunderbird International Business Review 52*, 571-587. (B Quality)
- Duncan, K., and Etebari, A., 1997, The efficacy of insider trading laws: Evidence from the NZ stock market, *The New Zealand Investment Analyst*, 17-25. (C Quality)
- Duncan, K., 1995, Abstract Factors affecting dominant control: Theoretical model and empirical tests, *The ABO Reporter* 11(1), 6-7. (AAA publication)
- Duncan, K., Moores, K., Pead, M., and Roberts, H., 1989, Factors affecting post takeover shareholder returns, *Pacific Accounting Review 2(1)*, 19-50. (B Quality)
- Duncan, K., and Moores, K., 1989, Residual analysis: A better methodology for contingency studies in management accounting, *Journal of Management Accounting Research 1(1)*, 89-103. (A Quality)
- Moores, K., and Duncan, K., 1989, A reconciliation of market competition, decentralization, size and financial performance results: An extension testing moderating effects, *Human Relations 42(1)*, 67-80. (A Quality)
- Duncan, K., and Moores, K., 1988, Usefulness of CCA information for investor decision making: A laboratory experiment, *Accounting and Business Research 18(70)*, 121-132. (A Quality)
- Booth, P., Moores, K., and Duncan, K., 1987, A comparative study of sheltered employment strategies: Evidence from five countries, *Social Policy and Administration 21(2)*, (1987), 127-138. (A Quality)

Book Chapters Refereed (11)

- Duncan, K., and Moores, K., 2014, Chapter 19: Accountability and stewardship of family business entities, in Melin, L., Nordqvist, M. and Sharma, P. (Eds.) *The Sage handbook of family business*, (London: SAGE Publications, Inc), 383-402.
- Duncan, K., McNamara, R., and Kelly, S., 2011, Integrating research and curriculum design: An event study project in introductory accounting, in Koveos, P. (Ed.) *The dynamic world of accounting: Research, practice and education in a changing environment*, (Athens: Athens Institute for Education and Research (ATINER)), 305-321.
- Duncan, K., Kelly, S., and McNamara, R., 2010, Integrating research and curriculum design: An event study in introductory accounting, in Kenworthy, A. (Ed.) *Innovations in teaching and learning: Approaches to professional development from across the disciplines*, (Ultimo: Halstead Press) 62-79.
- McNamara, R., and Duncan, K., 2006, The fraud game: An internal control teaching role play, in Kent, J. (Ed.) *Proceedings of the Accounting Educators Forum 2005*, (Wagga Wagga: Charles Sturt University).
- Duncan, K., 1996, Determinants of corporate control: The Adsteam Group structure, in Romano, C. (Ed.) *Case Studies in Theory and Practice of Financial Accounting*, (Sydney: Butterworths), 54-95.

- McNamara, R., and Duncan, K., 1996, Negotiating financial statements: The Finance Committee meeting, in Romano, C. (Ed.) *Case Studies in Theory and Practice of Financial Accounting*, (Sydney: Butterworths), pp. 12-25.
- McNamara, R., and Duncan, K., 1996, Revaluation of intangible assets: News Corp Ltd., in Romano, C. (Ed.) *Case Studies in Theory and Practice of Financial Accounting*, (Sydney: Butterworths), 43-53.
- Duncan, K., 1996, Public disclosure of information, in Farrar, J., Corkery, J., and Hambrook, J. (Eds.) *Company Law in Australia*, (Sydney: Butterworths).
- Duncan, K., 1992-1999, Budget planning: Next Century Coyote Co. Ltd, in Pincus, K., *Core Concepts of Accounting Information Theme II: Accounting Issues Involving Income and Cash Flows*, (New York: McGraw-Hill), 70-77.
- Duncan, K., and Etebari, A., 1990, Insider trading, information leakage and pre-announcement price movements, in Rhee, S.G., and Chang, R.P., (Eeds.), *Pacific-Basin Capital Markets Research*, (Amsterdam: North-Holland), 227-241.
- Duncan, K., 1987, Positive theories of accounting, in Burns, T. J. (Ed.) *Accounting Trends 21: Innovative Accounting and Information Systems: Course Outlines from Twenty-four Universities*, (New York: McGraw-Hill).

Theses (3)

- Duncan, K., 1993, *Attributes of Dominant Control: Theoretical Model and Empirical Tests*. Doctoral Dissertation, Faculty of Business, Bond University, Gold Coast, Australia.
- Duncan, K., 1990, *Positive Accounting Theory Literature: A Critical Review and Future Directions*. Master's of Commerce (Credit), University of Otago, Dunedin, N.Z.

Duncan, K., 1985, Usefulness of Current Cost Supplementary Information for Investor Decision Making: An Experiment. Bachelor of Commerce (First Class Honours), University of Otago, Dunedin, N.Z.

Paper Presentations - Refereed (30)

- Trotman, A., and Duncan, K., 2014, Internal audit quality: A multi-stakeholder analysis. Accepted for presentation Twentieth Annual AAA Auditing Section Midyear Meeting, January 16-18 2014, San Antonio
- Hasso, T., and Duncan, K., 2013, Family ownership and accruals quality: The issue of innate and discretionary accruals, presented at International Family Enterprise Research Academy (IFERA) 2013 Conference, 2-5 July 2013, University of St. Gallen, Switzerland, (peer refereed conference).
- Aldamen, H., and Duncan, K., 2013, Engagement via web-based quizzes and exam performance in a blended learning intermediate accounting course, presented at 36th Annual Congress of the European Accounting Association, 6-8 May 2013, Paris.
- Aldamen, H., and Duncan, K., 2012, Does good corporate governance enhance accruals quality during the Global Financial Crisis?, presented at the *2012 AFAANZ Conference*, Melbourne, Australia.
- Hasso, T., and Duncan, K., 2012, Family ownership and discretionary accruals quality, presented at the *2012 AFAANZ Conference*, Melbourne, Australia.
- Aldamen, H., Duncan, K., Kelly, S., and McNamara, R., 2012, Does governance matter for family firm performance during the Global Financial Crisis?, presented at the *35th EAA Annual Congress (European Accounting Association)*, Ljubljana, Slovenia.
- Aldamen, H., Duncan, K., Kelly, S., and McNamara, R., 2012, Performance of family firms during the Global Financial Crisis: Does governance matter?, presented at the 3rd Conference on Financial Markets and Corporate Governance, Melbourne, Australia.
- Duncan, K., and Moores, K., 2011, Stewardship and accountability: Accounting and the family business, presented at *The Sage Handbook of Family Business Workshop*, Särö, Sweden.
- Aldamen, H., and Duncan, K., 2011, How do family ownership, management and corporate governance affect firm value in Australia?, presented at the *FBA Family Business Research & Education Symposium*, Perth, Australia.
- Hasso, T., and Duncan, K., 2011, Family ownership and the value-relevance of earnings and book value, presented at the *FBA Family Business Research & Education Symposium*, Perth, Australia.
- Aldamen, H., Duncan, K., Kelly, S., and McNamara, R., 2011, Performance of family firms during the global financial crisis: Does governance matter?, presented at the *FBA Family Business Research & Education Symposium*, Perth, Australia.
- Aldamen, H., Duncan, K., Kelly, S., McNamara, R., and Nagel, S., 2011, Audit committee characteristics and firm performance during the global financial crisis, presented at the *AFAANZ Conference*, Darwin, Australia.

____., 2011, Audit committee characteristics and firm performance during the global financial crisis, presented at the *9th International Conference on Corporate Governance*, Birmingham, UK.

Duncan, K., Kelly, S., and McNamara, R., 2011, Empires of the mind: Cross cultural cooperative business education, presented at the *Third Annual American Business Research Conference*, New York: Adelphi University.

____., 2011, Micro and macro determinants of financial distress, presented at the *15th International Business Research Conference*, Sydney.

- Hasso, T., and Duncan, K., 2010, The impact of 'familiness' on financial value, presented at the *22nd Asian Pacific Conference on International Accounting Issues,* Gold Coast, Australia.
- Hasso, T., and Duncan, K., 2010, Valuation of family firms: The role of 'familiness', presented at the *European Accounting Association 33rd Annual Congress,* Istanbul, Turkey.
- Duncan, K., Kiessling, T., and Harvey, M., 2009, Exploration of firm strategic control in Australia and the United States and implications for global governance structures, presented at the *46th Annual Meeting of the Eastern Academy of Management*, Hartford, Connecticut.
- Duncan, K., Kelly, S., and McNamara, R., 2009, Equity valuation in the coal seam gas industry, presented at the *Australasian Finance and Banking Conference*, Sydney.
- Duncan, K. and Kiessling, T., 2008, Firm strategic control: Direct ownership, indirect ownership, dispersion, and board of directors, presented at the *Australian and New Zealand Academy of Management Conference (ANZAM)*, Auckland, New Zealand.
- Duncan, K. R., Kelly, S., and McNamara, R., 2008, Research and curriculum design: An event study in introductory accounting, presented at *6th International Conference on Accounting*, Athens, Greece.
- Duncan, K. R., Kenworthy-U'Ren, A., and McNamara, R., 2006, Virtual discussions in online accounting courses: Examining the relationship between participation and learning, presented at *The Quantitative Analysis of Teaching and Learning in Higher Education in Business, Economics and Commerce Forum*, Melbourne, Australia.
- Duncan, K., and McNamara, R., 2005, The design of an undergraduate accounting program, presented at the *IAAER International Association for Accounting Education and Research*, Bordeaux, France.
- Duncan, K., McNamara, R., and Whelan, C., 2005, Effect of consolidation method on credit-granting behaviour, presented at the *IAAER International Association for Accounting Education and Research*, Bordeaux, France.
- Duncan, K., and McNamara, R., 2004, Empires of the mind: Cross cultural cooperative business education, invited address at the *International Conference on Business Management and Industry Development in Asia Pacific Region*, Chaoyang University of Technology.
- Duncan, K., 1995, Attributes of dominant control: Theoretical model and empirical tests, invited and funded presentation at the *AAA International Accounting Research Conference*, sponsored by KPMG Peat Marwick Montvale, New York.
- McNamara, R., and Duncan, K., 1991, Fundamental factors for assessing controls: A semantic analysis, presented at the *1991 Audit Judgement Symposium*, University of Southern California, Los Angeles.
- Etebari, A., and Duncan, K., 1990, Evidence of insider trading in the New Zealand stockmarket prior to major corporate announcements, presented at the *Second Annual Pacific-Basin Finance Conference*, Bangkok.
- Etebari, A., and Duncan, K., 1989, Corporate announcements and insider trading: Further evidence from the New Zealand stockmarket, proceedings of the *Inaugural International Conference on Asian-Pacific Markets*, Singapore.
- Lont, D., and Duncan, K., 1989, Timeliness of New Zealand corporate reporting revisited, presented at the *Accounting Association of Australia and New Zealand*, Melbourne, Australia. Winner Coopers and Lybrand Travel Grant.

e-Publications@Bond and SSRN Papers (9)

- Hasso, T., and Duncan, K., 2013, Valuation of family firms: The limitations of accounting information, <u>http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2046094</u>, 93 downloads since 24-4-2012
- Aldamen, H., Duncan, K., Kelly, S., and McNamara, R., 2011, Performance of family firms during the global financial crisis: Does governance matter?, *Entrepreneurship & Management eJournal*, and *Corporate Governance: Governance of Special Types of Firms eJournal*, http://papers.srn.com/sol3/papers.cfm?abstract_id=1976789, 155 downloads since 25-12-2011.
- Duncan, K., Kelly, S., and McNamara, R., 2009, Gas reserves and equity valuation: Implications for accounting standards, <u>http://epublications.bond.edu.au/business_pubs/204</u>, 428 downloads (4 versions) since date of posting (01-10-2009)

- Duncan, K., Kelly, S., and McNamara, R., 2009, Equity valuation in the coal seam gas industry, <u>http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1461136</u>, 182 downloads.
- McNamara, R., and Duncan, K., 2008, Firm performance and macro-economic variables, <u>http://epublications.bond.edu.au/discussion_papers/66</u>, 2263 full-text downloads since date of posting (16-09-2008)
- Duncan, K., 2008, Attributes of dominant control: Theoretical model and empirical tests, <u>http://epublications.bond.edu.au/discussion_papers/52</u>, 298 full-text downloads since date of posting (06-01-2008)
- Duncan, K., and McNamara, R., 2007, Syntax of consolidated financial statements: The impact on creditmanager's decision making, <u>http://epublications.bond.edu.au/discussion_papers/35</u>, 1836 full-text downloads since date of posting (19-12-2007)
- McNamara, R., and Duncan, K., 2007, Fundamental factors for assessing controls: A semantic analysis, <u>http://epublications.bond.edu.au/discussion_papers/34</u>, 460 full-text downloads since date of posting (19-12-2007)
- Duncan, K., 2007, Income strategies of listed and unlisted companies: An empirical study of accounting method choices, <u>http://epublications.bond.edu.au/discussion_papers/33</u>, 2014 full-text downloads since date of posting (18-12-2007)

Books, Monographs, Research Reports (5)

- Craig, J., Duncan, K., Barbera, F., and Eberhard, M., 2013, *BDO Family Business Wealth and Knowledge Transfer 2012*, (BDO Australia).
- Duncan, K., and McNamara, R., 2004-2012, Accounting for Decision Making, (Gold Coast: Self Published).
- Duncan, K., and Irvine, J., 1999, *Company Accounting Procedures*, (Sydney: Butterworths).
- Duncan, K., and Irvine, J., 1999, Solutions Manual for Company Accounting Procedures, (Sydney: Butterworths).
- Lont, D., and Duncan, K., 1989, *Timeliness of New Zealand Corporate Reporting Revisited*, (Deaken University Press, No 119, ISBN 0730013774)

Book Reviews (4)

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- Duncan, K., and McNamara, R., 2001, Consolidated accounts: Does SFAS 94 match the perception of the market?, for the *Thirteenth ASIAN-PACIFIC Conference on International Accounting Issues*, October 28-31, 2001, Rio de Janeiro, Brazil.
- Duncan, K., and McNamara, R., 1999, Firm performance and macro-economic variables, presented at research workshops University of Queensland and Canberra University.
- Duncan, K., and McNamara, R., 1996, Asset revaluations and the prediction of firm risk and performance, presented at a University of Otago research workshop and the *Asian-Pacific Conference on International Accounting Issues*, Vancouver.
- Duncan, K., 1994, Attributes of dominant control: Theoretical model and empirical tests, presented at University of Arizona, Arizona State University, University of Southern Queensland and Griffith University.

- Duncan, K., and McNamara, R., 1993, Syntax of consolidated financial statements: The impact on creditmanager's decision-making, presented at the *Asian Pacific Conference on International Accounting Issues*, Mexico City.
- McNamara, R., and Duncan, K., 1993-1994, Firm performance and macro-economic variables, presented at the *North Eastern Finance Conference*, University of New Hampshire, New Hampshire, (October 1993), and the *AAANZ*, Wollongong (July, 1994), and *Asian-Pacific Conference on International Accounting Issues, Taipei* (November, 1994).
- Duncan, K., McNamara, R., and Winzar, H., 1993, Factors affecting corporate control: A conjoint analysis, presented *AAANZ Conference*, Darwin.
- Winzar, H., Duncan, K., and McNamara, R., 1992, Comparison of OLS and logistic regression for conjoint estimation, presented at the *Marketing Educators Conference*, Dunedin.
- Duncan, K., McNamara, R., and Winzar, H., 1992, Factors affecting corporate control: A conjoint analysis, presented at the *Asian Pacific Conference on International Accounting Issues*, Dunedin.
- Duncan, K., 1992, Accounting for controlled entities, presented at Bond University and University of Southern California.
- Duncan, K., and McNamara, R., 1991, Syntax of consolidated financial statements: The impact on credit-manager's decision-making, presented at the *AAANZ*, Queensland University of Technology, Brisbane.
- Duncan, K.,1990, Australasian positive accounting research: Contributions and future directions, presented at seminar, Bond University.
- Hussain, A., and Duncan, K., 1989, The use of CCA-based financial targets: A case study of two nationalised UK public utilities, presented at the *Accounting Association of Australia and New Zealand (AAANZ) Conference*, Melbourne.
- Duncan, K., and Etebari, A., 1989, Insider trading, information leakage and pre-announcement price movements, presented at the *First Annual Pacific-Basin Finance Conference*, Taipei.
- Duncan, K., Moores, K., Pead, M., and Roberts, H., 1988, Factors affecting post-merger performance, presented at the *Accounting Association of Australia and New Zealand (AAANZ) Conference*, Canberra.
- Duncan, K., 1987, Executive wealth: The effect of a company's accounting method choice, presented at the *Australian and New Zealand Association of Management Educators' (ANZAME) Conference and Exhibition*, Sydney.
- Duncan, K., and Moores, K., 1987, Contingency theory, the concept of fit, and financial performance: An illustration of residual analysis, presented at the *Accounting Association of Australia and New Zealand (AAANZ) Conference*, Auckland.
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- Duncan, K., and Moores, K., 1986, Usefulness of CCA information for investor decision making: A laboratory experiment, presented at Griffith University, Brisbane.
- Moores, K., and Duncan, K., 1984, CCA-1 revisited: Avenues for the study of non-compliance, presented at University of Otago.

- OTHER SCHOLARLY ACTIVITY -

Ad Hoc Journal/Conference/Grant Reviews for:

- Co-Editor Special issue Small Enterprise Research (2013)
- ABACUS
- Family Business Review
- Journal of Business
- Journal of Family Business Strategy
- Auditing: A Journal of Theory and Practice
- Journal of Accounting and Economics
- Accounting and Finance
- Pacific Accounting Review
- AFAANZ Conference reviewer
- EAA (European Accounting Association) Conference reviewer
- IFERA (International Family Business Research Academy) Conference reviewer
- American Accounting Association Conference reviewer
- Qatar National Research Fund (QNRF) Grant peer reviewer
- Pearson Education text reviewer

- CONSULTING REPORTS

Have consulted to and conducted executive development programs for Icon Energy, Lighting Corp, Sagacious Procurement, SNG, Inventco, Sheraton ITT, SEQEB, NZ Stock Exchange, Barclays Bank, NZ Securities Commission and Arthur Anderson. Consulting reports and assignments have included:

- Duncan, K., Valuation Model for Reserves: Bayou Mineral Interests, (2008, 2009, 2010, 2011, 2012).
- Duncan, K., Estimating Valuation Parameters for Asset Impairment Testing, (June, 2007).
- Duncan, K., Gold Mine Financial Modelling, (April 2007) Excel Model, 10p.
- Duncan, K., Oil Lease Valuation Model: Bayou Acquisition, (March 2007) 29 p.
- Duncan, K., and McNamara, R., LIPI-CSIRO Business Management Master Class, (Feb, 2001)
- Duncan, K., Franchise Business Plan and Prospectus for Germani, (November, 1998) 41 p.
- Duncan, K., and McNamara, R., HCMC International Hospital (Vietnam): Financial Plan and Valuation, Report and Prospectus for HCMC Joint Venture, (November, 1996) 52 p.
- McNamara, R., and Duncan, K., Financial Plan for Scandees Danish Home Ice Cream Pty. Ltd., Report to Scandees Danish Home Ice Cream Pty. Ltd., (September, 1994) 25 p.
- Duncan, K., and McNamara, R., Financial Plan report for Bredhjop Pty. Ltd., (August, 1994) 25 p.
- McNamara, R., McTavish, R., and Duncan, K., Business Plan for Integrated memory Systems Pty Ltd, Report to Integrated Memory Systems Pty Ltd, (May 1991) 42 p.
- Tweedie, R., Scott, D., and Duncan, K., Estimates of the Capacity of the Cairns Area to Support Liquor Sales at the Site Known as the Raintrees Tavern Site, Report to Austotel Management Pty Ltd., (Centre for Quality Management, Bond University, 1989) 21 p.
- Duncan, K., Moores, K., Pead, M. and Roberts, H., Report to the Securities Commission on Factors Affecting Post-Merger Performance, (Securities Commission, 1988) 37p.
- Duncan K., Report on the Motor Assembly Industry in New Zealand, (Barclays New Zealand, 1987) 18 p.
- Duncan, K., Report on the Newspaper Publishing Industry's Ability to Pay, (Lawrence, Anderson and Buddle Chartered Accountants, 1984) 45 p.

— TEACHING EXPERIENCE ——

Bond University

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Undergraduate and Graduate Coursework

- Introduction to Accounting, Business Information Systems, Financial Accounting & Company Reporting, Accounting Theory: undergraduate & MBA/MAcc
- Fundamentals of Finance, Security Analysis & Valuation: undergraduate & MBA/MAcc

Short Courses/Programs/Moot Corp.

- o Essentials of Financial Survival, Capital Budgeting, Managing Capital Assets Executive Short Courses
- o SEQEB Executive Development Program, Sheraton Management Diploma Program
- Adviser and manager for MBA Moot Corp® Business Plan team 1997-1999

Higher Degree Research Coursework Teaching and Supervision

- o Masters/Ph.D. coursework: Quantitative Methods, Research Methods, Accounting Research Seminars
- PhD/MCom supervision/co-supervisions (8)
 - Saad Alshammari (Ph.D. completion Dec 2013)
 - Andrew Trotman (Ph.D. completion May 2013)
 - Tim Hasso (Ph.D. submitted Dec 2012)
 - Husam Aldamen (Ph.D. completed 2010)
 - Titan Liu (MCom Hon completed 2009)
 - Turki Bugshan (completed 2005)
 - Ross Bloore (completed 1998)
 - Jennifer Mills (completed 1998)
 - PhD and MCom thesis examination

University of Southern California (Top 20 US Accounting Program)

• Core Concepts of Accounting Information, Curriculum Change - Program Development

University of Otago (MBA in Top 100 FT, Economist and QS Rankings)

o Undergraduate, Graduate, Honours and Masters coursework, HDR Supervision (4), short courses