

CURRICULUM VITAE

Professor Christine Vivienne Helliard

BSC, FCA, PhD, FRSA,

Academic Qualifications

PhD Risk, Derivatives and Management Control (1999), University of Dundee

BSc Mathematics and Management Studies (1978), University of London, upper second

Recent positions

April 2016-
Date Professor
UniSA Business
University of South Australia
Adelaide SA 5000
Australia

2018 ERA REC panel member for Economics and Commerce
Australian Government, Australian Research Council

January 2018-
December 2019 Editor, Accounting Education
Taylor and Francis

November 2017-
October 2018 Research Director (part time)
Australian Accounting Standards Board
530 Collins Street
Melbourne, Victoria 3000,
Australia

January 2016-
date Chairman of Board of FRN ltd
Finance Research Network
Australia

June 2012-
March 2016 Head of School
School of Commerce
University of South Australia
Adelaide SA 5000
Australia

To May 2012 Dean
School of Business
University of Dundee, DD1 4HN
United Kingdom

January
2010-May 2016 Chair/ president
British Accounting and Finance Association
United Kingdom

August 2003-
July 2009 Director of Research (part time)
The Institute of Chartered Accountants of Scotland
Edinburgh, Scotland
United Kingdom

Current Professional Qualifications and Appointments

Honorary Fellow of CPA Australia

Fellow of the Institute of Chartered Accountants in England and Wales

Member of The Institute of Chartered Accountants of Scotland

Member of Chartered Accountants Australia and New Zealand

Fellow of the Royal Society of Arts, Manufactures and Commerce, UK

Previous Qualifications and appointments

Fellow of the Higher Education Academy, UK

Member of the Institute for Swimming Teaching and Coaching, UK

Peer reviewer: ESRC, UK

ERA Peer reviewer: Australia

Examiner: Association of Corporate Treasurers, UK

Earlier Employment History

May 1987- August 1990	Citigroup, London Investment Banking
March 1987- May 1987	Bank of Montreal Capital Markets, London Investment Banking
March 1986- March 1987	Hong Kong Bank Limited, London Investment Banking
October 1984- March 1986	Morgan Stanley International, London Investment Banking
September 1978- October 1984	EY, London Audit, Tax and Corporate Finance

Research Grants Awarded

- (i) AUD 10,000 Implementing the Circular Economy in SA: Developing partnerships and identifying targets (Green Industries SA /URIPA 2020) (with Robert Crocker, Nicolas Chileshe, Jorge Ochoa Paniagua et al).
- (ii) AUD 30,000 **ANZ Bank**, Older people and use of technology (with Braam Lowies, Kurt Lushington) (2020)
- (iii) GBP 29, 986 **Chartered Institute of Management Accountants**, UK. Blockchain and Artificial Intelligence in the Italian and Australian wine industry (with V.Waye, R. Bradrania, M. Veneziani, L. Rocca) (2020)
- (iv) AUD 50,000 **CPRC** Home care packages for older people (with Braam Lowies, Kurt Lushington, Rob Whait) (2019)
- (v) AUD 60,000 **ANZ Bank** Financial communication (with Braam Lowies, Kurt Lushington, Rob Whait) (2019)
- (vi) AUD 113,500 **Australian Accounting Standards Board** (2018)
- (vii) AUD 50,000 **Financial Literacy Australia**, Financial capability of older people (with Braam Lowies, Kurt Lushington, Rob Whait) (2018)

- (viii) AUD 60,000 **CPA Australia**, Shaping the future of accounting in business education in Australia (with Brendan O'Connell, Garry Carnegie, Phil Hancock and Paul DeLange (2014)
- (ix) AUD 11,040 **Chartered Institute of Management Accountants**, Risk and Innovation: The Role of Management Control Systems (with B.Gurd) (2012).
- (x) £14,500 **The Institute of Chartered Accountants of Scotland**, IFRS 8 (with L.Crawford and D.M.Power) (2010).
- (xi) £3,900 **The Institute of Chartered Accountants in England and Wales**, IFRS 8 (with L.Crawford and D.M.Power) (2009).
- (xii) \$25,000 **IAAER/ACCA** International Accounting Education Standards of IFAC (with L.Crawford, E.A.Monk, M.M.Veneziani and others) (2008).
- (xiii) £2,000, **The Institute of Chartered Accountants of Scotland**, IFRS in Italian SMEs (with M.Veneziani, C.Teodori and C.Ciarni) (2007).
- (xiv) £4,900, **Association of Certified Chartered Accountants** for a study on XBRL (with T.M.Dunne and A.Lymer) (2007).
- (xv) £18,500 **The Institute of Chartered Accountants of Scotland**, International Financial Reporting Standards. (2006) (with A.M.Fox, T.M.Dunne, S.G.Fifield, M.Veneziani, C.Teodori, G.Hannah).
- (xvi) £1,000 Management Control association looking at XBRL (2005) (with T.M.Dunne and G.Cobb).
- (xvii) £15,000 Ethics project, **The Institute of Chartered Accountants of Scotland** (2003).
- (xviii) £62,000 **Stewart Ivory Foundation** – disseminating and maintaining Finesse (2003) (with St Andrews University and R.Michaelson and D.M.Power).
- (xix) £8,500 from **CIMA**, for a study of interest rate risk management (with A.Dhanani, S.G.Fifield and L.A.Stevenson) (2002).
- (xx) £6,500 from **ACCA**, to look at costs and problems associated with IPOs and SEOs. (with B.M.Burton and D.M.Power) (2001).
- (xxi) £8,500 from **ICAS**, to look at teaching auditing and accounting education (with E.A.Monk and L.A.Stevenson) (2001).
- (xxii) £18,500 from **ICAEW**, to fund research into the new derivatives standard FRS 13 (with C.A. Mallin, K.O-Yong, L.Moir, T.M.Dunne and D.M.Power), (2000).
- (xxiii) SHEFC Tags Research £150,000, (with St Andrews and R.Michaelson, D.M.Power and C.D.Sinclair) (1999).
- (xxiv) Postgraduate Fellowship, **ICAEW** £3,000, (1998-1999).
- (xxv) Postgraduate Fellowship, **ICAEW**, £3,000, (1997-1998).
- (xxvi) SHEFC £105,000, Finesse Project (with R. Michaelson, D.M.Power, and C.D.Sinclair at Dundee) (1996)
- (xxvii) **ICAS** £7,200, Managers Perceptions of Risk (with A.A.Lonie, D.M. Power, and C.D.Sinclair), (1996).
- (xxviii) Carnegie Trust £1,600, Emerging Market Research (with A.A. Lonie, D.M.Power, and C.D.Sinclair), (1994).
- (xxix) **CIMA** £2,900, swaps research (1994).
- (xxx) **ICAEW** Research Fellowship, £3,000 (1995)
- (xxxi) **ICAEW** Research Fellowship, £3,000 (1996)
- (xxxii) **ICAEW** Research Fellowship, £3,000 (1997).

Unsuccessful Research grant application

AUD 3,000,000 (2021) Department of Industry, Science, Energy and Resources, Australian Government, Blockchain in the spirit industry, with IBM, EBottli and 7 other external partners.

Professional accountancy body and other publications

Helliar, C.V. Bradrania, R., Rocca, L. Veneziani, M., Waye, V. and Suryawathy, A. (under review) Seven steps to technological innovation: The case of the Australian and Italian wine industry. **Chartered Institute of Management Accountants (CIMA)**

Crocker, R., Chileshe, N., Helliar C.V., Paniagua, J.O., Sandhu, S., Wallace, N. and Jonasson, A. (2021) Implementing the Circular Economy in Regional South Australia: identifying targets and developing partnerships. ISBN 978-1-922046-35-2

Lowies, B., Helliar, C.V., Lushington, K. and Whit. R (2019) *The Financial Capability of Older People* A report prepared for Financial Literacy Australia, University of South Australia

O'Connell, B., Helliar, C.V. et al. (2015) Shaping the future of accounting in business education in Australia, **CPA**

Australia

Crawford, C., Extance, H., Helliard, C., and Power, D (2012). *Operating segments: The usefulness of IFRS 8*. The **Institute of Chartered Accountants of Scotland (ICAS)**.

Shields, H., Helliard, C., Wood, D. (2010) *Chinese Accounting Reform: towards a principles-based global regime* The **Institute of Chartered Accountants of Scotland (ICAS)**, Edinburgh, p23.

Crawford, D. L., Helliard, C. V., & Power, D. M. (2010). *Politics Or Accounting Principles: Why was IFRS 8 So Controversial?*. *Centre for Business Performance, The Institute of Chartered Accountants in England and Wales (ICAEW)*, London, p31.

Crawford, L., Helliard, C., Monk, E., Mina, M., Teodori, C., Veneziani, M., & Falgi, K. (2010). *IES compliance and the knowledge, skills and values of IES 2, 3 and 4*. **IFAC/ACCA/IAAER** http://www.iaaer.org/research/2010_IAESB.htm.

Dunne, T., Helliard, C., Lymer, A., & Mousa, R (2009). *XBRL - The views of stakeholders*. The **Association of Chartered Certified Accountants (ACCA)** Research Monograph , London.

Christie, H., Helliard, C., McPhail, K., Percy, I., Scott, C., Sharp, I, Snowden, K., and Wood, D. (2008) *Bean Counters or Business Leaders? Public Perceptions of the Accountancy Profession* . A report on research commissioned by **The Institute of Chartered Accountants of Scotland (ICAS)**.

International Financial Reporting Standards, (2008) (with T.Dunne, S.G.Fifield, A.Fox, G.Hannah, D.M.Power, and M.Veneziani) **The Institute of Chartered Accountants of Scotland (ICAS)**, Edinburgh.

Dunne, T., Fifield, S., Finningham, G., Fox, A., Hannah, G., Helliard, C., & Veneziani, M. (2008). The Implementation of IFRS in the UK. *Italy and Ireland*, **The Institute of Chartered Accountants of Scotland (ICAS)**, Edinburgh.

Helliard, C. V., Monk, E., Stevenson, L., & Allison, C. (2007). The development of an audit learning package: SCAM. **The Institute of Chartered Accountants of Scotland (ICAS)**, Edinburgh, p198.

Shields, H., Arthur, A., Helliard, C., Weetman, P., and Wood, D (2006) *Principles not rules: A Question of Judgement*, **The Institute of Chartered Accountants of Scotland (ICAS)**, Edinburgh, p25.

Dhanani, A., Fifield, S., Helliard, C., and Stevenson, L (2005) Interest rate risk management - an investigation into the management of interest rate risk in UK companies, **Chartered Institute of Management Accountants (CIMA)**, pp124.

Helliard, C., and Bebbington, J (2004) *Taking Ethics to Heart* (2004) **The Institute of Chartered Accountants in Scotland (ICAS)**, Edinburgh, p201.

Burton, B., Helliard, C., & Power, D. (2003). A behavioural perspective on IPOs and SEOs (No. 82). Research Report. **Association of Chartered Certified Accountants (ACCA)**, Monograph, London, p138.

Dunne, T., Helliard, C., Mallin, C., Moir, L., Ow-Yong, K., & Power, D. (2003). *The financial reporting of derivatives and other financial instruments: a study of the implementation and disclosures of FRS 13*. **The Institute of Chartered Accountants in England and Wales (ICAEW)**. 155pps.

Helliard, C. V. (1997). Uses of Interest Rate and Currency Swaps by Financial Managers, **Chartered Institute of Management Accountants CIMA**. *Research Monograph*, London, 96pps.

Selected Refereed Journal Papers (plus many more)

Christ, K. and Helliard, C.V. (2021) Blockchain technology and modern slavery: Reducing deceptive recruitment in migrant worker populations, *Journal of Business Research*, 131, 112-120. (ABDC A)

Alotaibi, K.O., Helliard, C.V., Tantisantiwong, N. (2020) Competing Logics in the Islamic Funds Industry: A Market Logic Versus a Religious Logic. *Journal of Business Ethics*, **FT 50** DOI :10.1007/s10551-020-04653-8

- Helliar, C.V., Crawford, L., Rocca, L., Teodori, C. and Veneziani, M. (2020) Permissionless and Permissioned Blockchain Diffusion, *International Journal of Information Management*, 54, 102136. **(ABDC A*)**
- Suryani, A.W., Helliar, C.V., Carter, A.J., Medlin, J. (2018) Shunning careers in public accounting firms: The case of Indonesia, *British Accounting Review*, 50, 5, 463–480 **ABDC(A*)/UK3***
- Tantitsantiwong, N., Halari, A., Helliar, C.V. and Power, D.M. (2018) East meets West: When the Islamic and Gregorian calendars coincide, *British Accounting Review*, 50, 4, 402-424. **ABDC(A*)/UK3***
- Halari, A., Helliar, C.V., Power, D.M., Tantitsantiwong, N. (2018) Islamic calendar anomalies: Pakistani practitioners' perspective, *Qualitative Research in Financial Markets* vol. 10, no. 1, pp. 71-84
- Gurd, B. and Helliar, C.V. (2017) Looking for Leaders: 'Balancing' Innovation, Risk and Management Control Systems, *British Accounting Review*. 49 (1) pp. 91-102. **ABDC(A*)/UK3***
- Crawford, L., Helliar, C.V. and Power, D.M. (2016) The temporal nature of legitimization: the case of IFRS 8, *Accounting in Europe*, 13 (1) pp 43-64 **ABDC(B)/UK2***
- Halari, A., Tantitsantiwong, N., Power, D., and Helliar, C. (2015) Islamic Calendar Anomalies: Evidence from Pakistani Firm-Level Data *The Quarterly Review of Economics and Finance* Volume 58, pp. 64–73. **ABDC(B)/UK2***
- Crawford, L., Helliar, C., Monk, E., & Veneziani, M. (2014). International Accounting Education Standards Board: Organisational legitimacy within the field of professional accountancy education. *Accounting Forum* Vol. 38, No. 1, pp. 67-89 **ABDC(B)/UK3***
- Crawford, L., Ferguson, J., Helliar, C. V., & Power, D. M. (2014). Control over accounting standards within the European Union: the political controversy surrounding the adoption of IFRS 8. *Critical Perspectives on Accounting*, 25(4), 304-318. **ABDC(A*)/UK3***
- Dunne, T., Helliar, C., Lymer, A., & Mousa, R. (2013). Stakeholder engagement in internet financial reporting: the diffusion of XBRL in the UK. *British Accounting Review*, 45(3), 167-182. **ABDC(A*)/UK3***
- Helliar, C. (2013). The global challenge for accounting education. *Accounting Education: an international journal*, 22(6), 510-521. **ABDC(A)/UK2***
- Fox, A., Hannah, G., Helliar, C., & Veneziani, M. (2013). The costs and benefits of IFRS implementation in the UK and Italy. *Journal of Applied Accounting Research*, 14(1), 86-101. Voted best paper in JAAR for 2013. **ABDC(B)/UK2***
- Crawford, L., Helliar, C., Monk, E., & Stevenson, L. (2011, March). SCAM: Design of a learning and teaching resource. *Accounting Forum* Vol. 35, No. 1, pp. 61-72 **ABDC(B)/UK3***
- Crawford, L., Helliar, C., & Monk, E. A. (2011). Generic skills in audit education. *Accounting Education: an international journal*, 20(2), 115-131. **ABDC(A)/UK2***
- Helliar, C. V., Monk, E. A., & Stevenson, L. A. (2009). The development of trainee auditors' skills in tertiary education. *International Journal of Auditing*, 13(3), 185-202. **ABDC(A)/UK2***
- Wanyama, S., Burton, B., & Helliar, C. (2009). Frameworks underpinning corporate governance: Evidence on Ugandan perceptions. *Corporate Governance: An International Review*, 17(2), 159-175. **ABDC(A)/UK3***