

CURRICULUM VITAE

SATOSHI SUGAHARA

B. Econ., LL.M., M. Ed, M. Com, Ph.D.

Professor in Accounting

Kwansei Gakuin University (KGU), School of Business Administration

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1. EDUCATION

Prof. Satoshi Sugahara's academic qualifications and degrees are as follows:

- **Doctor of Philosophy in Business and Accounting (Yokohama National University, Japan, 1997-2000).** The focus of his doctoral dissertation was "Accounting for the Mark to Market Differences from Financial Instruments: A Study on Accounting Entity."
- **Master of Commerce with Merit (Australian National University, Australia, 2003).** This program provided Prof. Sugahara with his initial exposure to learning and teaching accounting abroad. He gained insights into various aspects of IFRS education in Australia, as well as the efficacy of E-learning and online proprietary virtual learning environments such as WebCT. Prof. Gregor Shirley supervised his master's thesis titled "Web Usage by First Year Undergraduate Accounting Students."
- **Master of Education in Research Methodology (University of Sydney, Australia, 2012).** This program was specifically designed to impart knowledge of diverse research methodologies, encompassing both qualitative and quantitative approaches. Prof. Sugahara attended classes throughout the master's program to incorporate specialized knowledge and skills into his research endeavors in the field of accounting education. Dr. Rachel Wilson supervised him, and he developed a coursework paper titled "Discourse surrounding the International Education Standards for Professional Accountants (IES): A Content Analysis Approach."
- **Master of International and Business Law (Yokohama National University, Japan, 1995-1997).**
- **Bachelor of Economics (Yokohama National University, Japan, 1991-1995).**

2. TEACHING & RESEARCH EXPERIENCE

Prof. Satoshi Sugahara has held various teaching positions throughout his academic career. These positions are as follows:

1. Teaching Position, School of Business Administration, Kwansei Gakuin University, JAPAN (April 2016 to Present)

- Professor (April 2016 to Present)

In this role, Prof. Sugahara's primary responsibilities include:

- Designing, developing, and delivering courses such as "Introductory course for bookkeeping" for 1st-year undergraduates, "Introductory course for Cost Accounting" for 2nd, 3rd, and 4th-year undergraduates, and "Advanced course for bookkeeping" for postgraduates.
- Coordinating experiential learning tours to Italy, where students visit universities and industries, engaging in practical activities and theories related to accounting and businesses.
- Coordinating an Active Learning Course using LEGO.
- Coordinating a Project-Based Learning Course called "Design Thinking" for all four year bachelor students, collaborated with local companies and their CEOs.

2. Teaching Position, Faculty of Management and Economics, University of Bologna, ITALY (Sep 2016 to Nov 2023)

- Professore a Contratto (Contract Professor) (Sep 2016 to 2023)

In this position, Prof. Sugahara's role entails:

- Designing, developing, and delivering intensive courses on "Principles of Accounting, 2 Modulo" for 1st-year undergraduate (bachelor's degree) programs. These courses employ an experiential learning approach using business simulation games.
- Incorporating unique teaching and learning tools to enhance students' intrinsic interest in accounting, foster an understanding of accounting's significance in real business settings, and develop the application of technical knowledge, generic skills, and professional attitudes and judgment in practical accounting and business contexts.
- Teaching at the University of Bologna, Forli campus for a week during the autumn semester for this intensive course.

3. Teaching Position, Faculty of Commerce, Hiroshima Shudo University, JAPAN (April 2000 to March 2016)

- Professor (April 2010 to March 2016)

- Associate Professor (April 2002 to March 2010)

- Senior Lecturer (April 2000 to March 2002)

During his tenure at Hiroshima Shudo University, Prof. Sugahara undertook the following key responsibilities:

- Designing, developing, and delivering courses such as "Introductory course for Financial Accounting" for 1st and 2nd-year undergraduates, "Advanced course for Financial Accounting" for 3rd and 4th-year undergraduates, and "Financial Accounting" for postgraduates.
- Coordinating speakers for "Business Entrepreneurship" and "Special Accounting Course."
- Coordinating the "Internship Program" for all-year students at the Faculty of Commerce.
- Developing a new course called "Special Accounting Course" aimed at fostering first and second-year students' motivation to learn accounting. This course employed innovative teaching and learning approaches, including business games, experiential learning environments, guest speakers' symposiums, and workshops. Prof. Sugahara designed and developed the original draft of the course and continues to be responsible for investigating, coordinating, and implementing innovative teaching methods in collaboration with colleagues.
- Arranging summer intensive courses at Hiroshima Shudo University, inviting distinguished scholars from overseas to provide international and interactive teaching and learning experiences for undergraduate students. These programs not only provided students with hands-on learning opportunities with renowned professors but also helped develop research networks for academics at Hiroshima Shudo University and other accounting colleagues in Japan.

4. Scholar and Professor Experience:

1. Visiting Professor, Politecnico di Milano, Department of Management, Economics, and Industrial Engineering (DIG) (September 2022 to August 2023).
2. Visiting Professor, University of Parma, Faculty of Economics and Accounting (September 2022 to August 2023).

3. Visiting Scholar, Deakin University, Faculty of Business and Law (February to March 2012).
4. Visiting Scholar, Sydney University, Faculty of Education and Social Work (January to March 2012).
5. Visiting Scholar, Australian National University, School of Business and Information Management (December 2003 to March 2004).

During his time as a visiting scholar and professor, Prof. Sugahara actively engaged in various research activities, attending workshops, presenting papers, and interacting with staff and faculty members. These experiences provided valuable opportunities to enhance his teaching and research skills.

3. MEMBERSHIPS OF PROFESSIONAL AND SCHOLARLY ASSOCIATION

- Accounting and Finance Association of Australia and New Zealand (AFAANZ)
- American Accounting Association (AAA)
- Asian Academic Accounting Association (AAAA)
- European Accounting Association (EAA)
- International Association for Accounting Education and Research (IAAER)
- Japan Accounting Association (JAA)
- Japanese Accounting Association for Accounting Education and Research (JAAER)

4. RESEARCH AWARDS

- Emerald Literati Network 2012 Award of Excellence, “The impact of cultural factors’ learning style preference: A global comparison between Japan, Australia and Belgium” in Asian Review of Accounting.
- The British Accounting & Finance Association’s Special Interest Group on Accounting Education (BAFA-SIG) Annual Best Paper Prize 2010 “The Role of Cultural Factors in the Learning Style Preferences of Accounting Students: A Comparative Study between Japan and Australia”
- The Best Paper on an Education Theme Presented at the IAAER’s 10th World Congress of Accounting Educators, Istanbul, 2006

5. SUCCESSFUL GRANT APPLICATIONS

- The research titled “A Study to Investigate the Impact of Generative Artificial Intelligence upon Professional Judgment of Accounting Professions: A Comparative Research Between Japan and Belgium” was funded by the Japan Society for the Promotion of Science (JSPS) Grant-Aid for Scientific Research (C) 25K05422, from 2025 to 2028 (JP¥6,370,000 for four years)
- The research titled “Development of an International Accounting Education Program for a Digitalized Society: Empirical Studies on Professional Judgment in the Era of Generative Artificial Intelligence” was funded by the Japan Society for the Promotion of Science (JSPS) a fund for the Promotion of Joint International Research (Fostering Joint International Research(B)), from 2024 to 2028 (JP¥17,550,000 for five years)
- The research titled “Development of International Accounting Education for Global Accounting Profession: An international Comparative Approach” was funded by the Japan Society for the Promotion of Science (JSPS) a fund for the Promotion of Joint International Research (Fostering Joint International Research(A)), from 2019 to 2023 (JP¥13,390,000 for three years)
- The research titled “Development of International Accounting Education for Global Accounting Profession” was funded by the Japan Society for the Promotion of Science (JSPS) Grant-Aid for Scientific Research, from 2015 to 2018 (JP¥3,500,000 for four years)
- The research titled “Accounting Education in a Global Era” was funded by the Japan Society for the Promotion of Science (JSPS) Grant-Aid for Scientific Research, from 2011 to 2014 (JP¥3,000,000 for four years)

- The Research Grant for International Education Standards for Professional Accountants titled “Exploring Models of Accounting Education and IESs Adoption by Professional Bodies and Tertiary Institutions in Australia, Japan and Sri Lanka, ” funded by ACCA and IAAER (GB£16,000).
- The research titled “Developing global accounting education framework: an approach from learning style study” was funded by Japan Society for the Promotion of Science (JSPS) Grant-Aid for Scientific Research, from 2007 to 2009 (JP¥2,500,000 for three years)

6. EDITORIAL BOARD MEMBER

- A member of editorial Board for “Meditari” published internationally in South Africa (2010 to present)
- A member of editorial board for “Accounting Education: an international journal” published by IAAER (2007 to present)
- A member of the Editorial Board for Revista Contabilidade e Fingncas (RCF) (an international journal published by University of Sao Paulo, Brazil)

7. PUBLIC ACTIVITIES

- A member of advisory committee for reused residence, organized by City of Hiroshima (2008 to 2016)

8. CHAIR OF CONFERENCES AND MEETING

- The Chair of The 13th Small-Medium Enterprises Accounting Association Annual Conference (Nov, 2025)
- The Chair of The 23rd International Euro-Asia Research Conference (June, 2018)
- The Chair of 2017 Annual Meeting for Meditari Accountancy Research Conference (Sep, 2017)
- The Chair of 16th Annual Meeting for Euro Asia International Research Seminar (Sep., 2010)
- The Chair of 1st Annual Meeting for Japanese Association of Accounting and Educational Research (JAAER) (Oct., 2009)

9. PRESENTATION AT THE WORKSHOPS

- Innovative Teaching Workshop using LEGO Simulation Game at University of Bologna, Italy (Oct, 2024)
- Research Presentation (SMEs accounting) at University of Bologna, Italy (Oct, 2017)
- Research Presentation (Grounded Theory Approach) at Deakin University, Australia (March, 2012)
- Research Presentation (Research Methodology) at University of Parma, Italy (Nov, 2011)
- Research Presentation (Research Methodology) at Kobe University, Japan (Dec, 2010)
- Research Presentation (Learning Style and Culture) at Kyushu University, Japan (May, 2010)
- Research Presentations (Accounting Ethics Education) at Sun Yat-Sen University and Jinan University, China (June, 2008)

10. RECORD OF RESEARCH AND PUBLICATIONS

c-1. Refereed article in a scholarly journal

2025

- “The moderating role of external accountants’ advice on the relationship between small business owner-managers’ digital self-efficacy and financial performance” Pacific Accounting Review, with Keita Kano, Online publication, (<https://doi.org/10.1108/PAR-01-2025-0010>).
- “The impact of accounting students’ perceptions of synchronous online delivery in the experiential learning setting” Accounting Education, with Andrea Cilloni, Online publication, (<https://doi.org/10.1080/09639284.2025.2563855>).

2023

- “Interaction effect of foreign language and obedience pressure on ethical judgment in accounting: Evidence from Japan” Journal of International Accounting Research, with Noriyuki Tsunogaya and Jong-Hoon Kim, 22(1), pp.83-98, (<https://doi.org/10.2308/JIAR-2020-057>).

2022

- “Effect of high school students’ perception of accounting on their acceptance of using cloud accounting” Accounting Education, with Keita Kano and Sumitaka Ushio, published online (<https://doi.org/10.1080/09639284.2022.2114293>).

2021

- “Mediation effect of students’ perception of accounting on the relationship between game-based learning and learning approaches” Journal of Accounting Education, with Andrea Cilloni, Vol.56, (<https://doi.org/10.1016/j.jaccedu.2021.100730>).

2019

- “The effect of game-based learning as the experiential learning tool for business and accounting training: A study of Management Game” Journal of Education for Business, with David Lau, Vol.94, No.5, pp.297-305.

2018

- “Bring active learning into the accounting classroom” Meditari Accountancy Research, with Steven Dellaportas, (<https://doi.org/10.1108/MEDAR-01-2017-0109>)

2017

- “The Impact of Social Influence Pressures, Commitment, and Personality on Judgements by Auditors: Evidence from Japan” Journal of International Accounting Research, with Noriyuki Tsunogaya and Parmod Chand, Vol.16, No.3, pp.17-34.
- “Accounting Education in Japan” The Routledge Handbook of Accounting in Asia, pp.221-233, 2017

2016

- “Judgements of auditors on “principles” versus “guidance” in lease accounting standards: Evidence from Japan ” Asian Review of Accounting, with Noriyuki Tsunogaya, Vol.24, No. 3, 2016
- “Global convergence of accounting education: an exploratory study of the perceptions of accounting academics in Australia and Japan” with Kim Watty, Asian Review of Accounting, Vol.24, No.3, 2016
- “The effect on body-movement teaching, learning motivation and performance” with Steven Dellaportas, Hisayo Sugao, Takahiro Masaoka and Meditari Accountancy Research, Vol.24, No.3,

2014

- “Towards a Global Model of Accounting Education” Accounting Research Journal, with Kim Watty, Nadana Abayadeera and Luckmika Perera, Vol.1, No. 3, pp.1-18, 2012
- “How Accounting Students Define Success, And The Factors Affecting Their Success And Failure, While Studying In

The Accounting Schools Of Japan” with Gregory Boland, *Procedia Social and Behavioral Sciences*, Vo.141, No.1 2014.

2013

- “Developing a Global Model of Accounting Education and Examining IES Compliance in Australia, Japan, and Sri Lanka” with Kim Watty, Nadana Abayadeera and Luckmika Perera, *Accounting Education: an international journal*, Vol.22, No.5, 2013
- “The Agreement process for implementing the International Education Standards for Accounting among Japanese accounting academics: a grounded theory approach” *International Journal of Accounting Finance*, Vol.4, No.2, 2013
- “Japanese accounting academics’ perceptions on the global convergence of accounting education in Japan” *Asian Review of Accounting*, Vol.21, No.3, 2013.
- “Discourse Surrounding the International Education Standards for Professional Accountants (IES): A Content Analysis Approach” with Rachel Wilson, *Accounting Education: an international journal*, Vol.19. No.3, 2013

2012

- “The factors Influencing Accounting Students’ Career Intention to Become An Accounting Professional in Brazil” *International Journal of Arts and Commerce*, with Renato Ferreira Leitao Azevedo, Vol.1, No. 3, pp.1-18, 2012

2011

- “Effects of exposure to the International Education Standards on perceived importance of the global harmonization of accounting education among Japanese accounting academics” *Advances in Accounting, incorporating advances in International Accounting*, with Gregory Boland, Vol.27.No.2, pp.382-389, 2011
- “Faculties’ Perceptions of Ethics in the Accounting Curriculum: A Japanese Study” *Research on Professional Responsibility and Ethics in Accounting*, with Gregory Boland, Vol.15, pp.193-224, 2011
- “The impact of cultural factors on students’ learning style preference: A global comparison between Japan, Australia and Belgium” *Asian Review of Accounting*, with Gregory Boland, Evelien Opdecam and Patricia Evaraert, Vol.19.No.3, pp.234-265, 2011. (Emerald Literati Network 2012 Award of Excellence)

2010

- “Students’ major choice in accounting and its effect on their self-efficacy towards generic skills: An Australian study” *Asian Review of Accounting*, with Kazumi Suzuki and Gregory Boland, Vol.18.No.2, pp.131-147, 2010
- “The Role of Cultural Factors in the Learning Style Preference of Accounting Students: A Comparative Study between Japan and Australia”, with Gregory Boland, *Accounting Education: an international journal*, Vol.19, No.3, pp.235-255, 2010. (The British Accounting & Finance Association’s Special Interest Group on Accounting Education (BAFA-SIG) Annual Best Paper Prize 2010)
- “The effect of students’ ethics learning experiences to develop ethical reasoning abilities: A comparative study between Japanese and Chinese students” *International Journal of Accounting, Auditing and Performance Evaluation*, with Naohiro Urasaki, Minghai Wei and Gregory Boland, Vol.6, No.1, pp.54-79, 2010

2009 and Prior

- “The Accounting Profession as a Career Choice for Tertiary Business Students in Japan – A Factor Analysis, with Gregory Boland, *Accounting Education: an international journal*, Vol.18, No.3, pp.255-272, 2009
- “The factors influencing accounting school students’ career intention to become a Certified Public Accountant in Japan” *Asian Review of Accounting*, with Kazuo Hiramatsu and Gregory Boland, Vol.17, No.1, pp.5-22, 2009
- “Factors Influencing Students’ Choice of an Accounting Major in Australia” *Accounting Education: an international journal*, with Gregory Boland and Andrea Cilloni, Vol.17, Supplement, pp.S37-S54, 2008
- “Perceptions of the certified public accountants by accounting and non-accounting tertiary students in Japan” *Asian Review of Accounting*, with Gregory Boland, Vol.14.No.1/2, pp.149-167, 2006

- “The effectiveness of PowerPoint presentation in the accounting classroom” *Accounting Education: an international journal*, with Gregory Boland, Vol.15, No.4, pp.391-403, 2006
- “Japanese secondary school teachers’ perceptions of the accounting profession” *Accounting Education: an international journal*, with Osamu Kurihara, Gregory Boland, Vol.15, No.4, pp.405-418, 2006

c-3. Dissertation and Thesis

- “Accounting for the Mark to Market Differences from Financial Instruments: A Study on Accounting Entity” *Ph.D. Dissertation for Graduate School of International Development Studies*, Yokohama National University, 2000.
- “Can Accounting Law in Japan Accept the Mark to Market Valuation System?” *L.L.M. Thesis for Graduate School of International & Business Law*, Yokohama National University, 1997.

c-4. Conference Publication: Full written paper – refereed

2019

- “Development of Matrix Accounting as the Game-Based Learning (GBL) tool for employee’s training and development”, European Accounting Association 2019 Annual Meeting, 2019, Paphos, Cyprus.

2018

- “The effect of Game Based Learning (GBL) as the experiential learning tool for business training: A case study of Management Game (MG)”, British Accounting and Financial Association, Accounting Education Special Interest Group, 2018, Brighton, UK

2017

- “A thematic analysis of the voluntary disclosure for SME accounting in Japan” American Accounting Association Annual Meeting 2017, San Diego, USA

2016

- “An Empirical Evidence of the Voluntary Disclosure for the SMEs Accounting in Japan: Professional Tax Accountants’ Perspective” Meditari Accountancy Research Conference 2016, Johannesburg, South Africa.

2015

- “Bring Active Learning into the Accounting Classroom” Meditari Accountancy Research European Conference, Forli, Italy, July 2015.
- “Cultural Influence on Accountant’s Judgment for SMEs Accounting: Further Analysis” The 20th International Euro-Asia Research Conference, Bochum, Germany, May 2015.
- “Cultural Influence on Accountant’s Judgment for SMEs Accounting” European Accounting Association (EAA), 2015 Annual Congress, Glasgow, UK, April 2015

2014

- “The Effect of the Innovative Body Movement-based Teaching to Motivate First Year Business Students” 2014 World Council for Curriculum and Instruction (WCCI) Taiwan Chapter Conference, September 2014
- “The Effect of Accounting Exercise to Motivate First Year Business Students” Meditari Accountancy Research Conference, Johannesburg, South Africa, June 2014.
- “Professional Accountants’ Judgment on Lease Accounting Standards: Evidence from Japan” European Accounting Association (EAA), 2014 Annual Congress, Tallinn, Estonia, April 2014

2013

- “XIX and XX centuries Matrix Accounting Developments in Asia – A Japanese – European approach” XII Convegno Nazionale Della Societa Italiana Di Storia Della Ragioneria, Parma, Italy, November 2013
- “Accounting Academics’ Perceptions about Convergence of Accounting Education: A comparison study between Australia and Japan” American Accounting Association (AAA) 2013 Annual Meeting, Anaheim, USA, August 2013.

- “The impact of type of lease accounting standards on the judgments of Japanese professional accountant” 7th Asia Pacific Interdisciplinary Research in Accounting Conference, Kobe, Japan, July 2013.
- “How accounting students define success and the factors affecting their success and failure in the Accounting Schools of Japan” 8th International Conference of AMIS IAAER, Bucharest, Romania, June 2013.
- “How accounting students define success and the factors affecting their success and failure in the Accounting Schools of Japan” 18th International Euro-Asia Research Conference, Venice, Italy, January 2013.

2012

- “Developing a Global Model of Accounting Education and Examining IES Compliance in Australia, Japan and Sri Lanka” The Final Report for IAAER/ACCA-IAESB Research Forum, London, UK, October. 2012.
- “Exploring Model of Accounting Education and IESs Adoption in Australia and Japan” Japanese Accounting Association (JAA) Annual Conference in Tokyo, Japan, September 2012.
- “Discourse surrounding the International Education Standards for Professional Accountants (IES): A Content Analysis Approach” International Association for Accounting Education and Research (IAAER) 2012 Annual Conference, Amsterdam, Netherlands, June 2012.
- “Accounting Educator’s Perceptions About Globalisation of Accounting Education” European Accounting Association (EAA) Annual Congress in Ljubljana, Slovenia, May 2012.

2011

- “Developing a Global Model of Accounting Education and Examining IES Compliance in Australia, Japan and Sri Lanka”, Accounting Renaissance in Venice, Italy, Nov. 2011.
- “The factors influencing accounting students’ career intention to become an accounting professional in Brazil”, European Accounting Association (EAA) Annual Congress in Rome, Italy, April 2011.

2010

- “Faculties’ Perceptions of ethics in the accounting curriculum: A Japanese study”, International Association for Accounting Education and Research (IAAER) 2010 World Congress in Singapore City, Singapore, Nov. 2010.
- “The effects of exposure to the International Education Standards on the perceived importance of the Global Harmonisation of Accounting Education among the Japanese Accounting Faculty” American Accounting Association Annual Meeting in San Francisco, USA, August 2010.
- “The role of culture and the moderate effects of accounting education in ethics: A comparative study between Japan and Australia” Accounting and Financial Associations of Australia and New Zealand (AFAANZ) Annual Conference in Christchurch, New Zealand, July 2010.
- “Generic Skills for Certified Public Accountants – The Expectation Gap Between Accounting Faculty and Practitioners in Japan” European Accounting Association (EAA) Annual Congress in Istanbul, Turkey, May 2010

2009

- “The effect of ethics course exposure among the students from Japan and Australia” Euro-Asian International Business Research Seminar, 2009 Annual Conference in Pau, France, September 2009.
- “Chief Financial Officers’ perception towards the shifting roles of finance section: A Japanese study” Accounting and Financial Associations of Australia and New Zealand (AFAANZ) Annual Conference in Adelaide, Australia, July 2009.
- “Comparing the effects of ethics learning experience in Japan and China”, International Association for Accounting Education and Research (IAAER) 2009 Annual Conference in Sao Paulo, Brazil, June 2009
- “The impact of cultural factors on students’ learning style preferences: A global comparison between Japan,

Australia, Belgium and Italy” European Accounting Association (EAA) Annual Congress in Tampere Finland, May 2009

2008 and Prior

- “Students’ major choice in accounting and its effect on their self-efficacy towards generic skills: An Australian study” Asian Academic Accounting Association (AAAA) Annual Conference in Dubai, UAE, November 2008
- “Perceptions of Generic Skills for Accounting Professionals by Japanese Accounting Faculty and Practitioners” Asian Pacific Conference on International Accounting Issues (APC) Annual Conference in Paris France, November 2008
- “The effect of students’ ethics learning experiences to develop ethics reasoning abilities: A further study” The International Conference on Business and Management Research (ICBMR), Annual Conference in Bali Indonesia, August 2008
- “The effect of students’ ethics learning experiences to develop ethics reasoning abilities: A comparative study between Japanese and Chinese students” Accounting and Financial Associations of Australia and New Zealand (AFAANZ) Annual Conference in Sydney Australia, June 2008
- “The role of cultural factors in the global convergence of accounting education” European Accounting Association (EAA) Annual Congress in Rotterdam Netherlands, April 2008
- “The factors influencing career intention to become the Certified Public Accountants among students at the Accounting Schools in Japan” International Association for Accounting Education and Research (IAAER) 2007 Annual Conference in Mexico City Mexico, September 2007
- “Do negative perceptions of the Certified Public Accountants drive students’ career aspiration?” Asian Academic Accounting Association (AAAA) Annual Conference, Yogyakarta Indonesia, August 2007
- “The cultural impact on students’ earning style under the International Education Standards (IESs): A comparative study between Australia and Japan” Accounting and Finance Associations of Australian and New Zealand (AFAANZ) Annual Conference, Gold Coast Australia, July 2007.
- “The cultural impact of students’ learning style preference on the International Education Standards (IESs)” Korean Accounting Association (KAA) Annual Summer International Conference, Seoul Korea, June 2007
- “The impact of cultural factors on students’ learning style preference on implementation of the International Education Standards (IESs) ” 13th International Euro-Asian Research Conference, Hokkaido Japan, June 2007
- “Spreadsheet development in XIX century European matrix accounting” European Accounting Association (EAA) 30th Annual Congress in Lisbon Portugal, April 2007
- “Factor influencing students’ choice of an accounting major: A comprehensive investigation into the perceptions and personalities of tertiary business students in Australia” International Association for Accounting Education and Research (IAAER) World Congress in Istanbul, Turkey, November 2006. (The Best Paper on an Education Theme Presented at the IAAER’s 10th World Congress of Accounting Educators)
- “The Accounting Profession as a Career Choice for Tertiary Business students in Japan – a Factor Analysis-” Accounting and Financial Association of Australia and New Zealand (AFAANZ) Annual Conference in Wellington New Zealand, July 2006.
- “The Role of Perception Toward the Accounting Profession by Japanese Tertiary Business Students in the Process of Career Choice” Korean Accounting Association (KAA) 2006 Annual Conference, Mt Jiri, Korea, June 2006.
- “The Effectiveness of PowerPoint Presentations in the Accounting Classroom : Further Study” International

Association for Accounting Education and Research (IAAER) Annual Conference, Bordeaux, France, November 2005.

- “Japanese High School Teachers’ Perception of the Accounting Profession” International Association for Accounting Education and Research (IAAER) Annual Conference, Bordeaux, France, November 2005.
- “The Effectiveness of PowerPoint Presentations in the Accounting Classroom” Accounting and Financial Association of Australia and New Zealand (AFAANZ) Annual Conference, Melbourne, Australia, July, 2005.
- “Web Usage by First Year Undergraduate Accounting Students” Accounting and Financial Association of Australia and New Zealand (AFAANZ) , Alice Springs, Australia, July 2004.