

Michael John MUMFORD MA, BCom, FCCA

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Senior Lecturer, November 1972 to July 1996; part-time Aug 1996 – July 2003
Now (Honorary) Research Fellow, International Centre for Research in Accounting
Department of Accounting and Finance, Lancaster University Management School,
Bailrigg, LANCASTER LA1 4YX, England

1975 - 1978 Chair of Lancaster School of Management and Organisational Sciences
1983 - 1987 Head of the Department of Accounting and Finance, Lancaster Univ.

Education and training:

1950 – 1957 Royal Grammar School, Guildford, Surrey
1957 - 1966 Accountancy trainee, Dunlop Rubber Company
London, Birmingham, Sweden, Liverpool
Qualified ACCA 1966 (Fellow 1977)
1960 - 1963 Dunlop Scholar, University of Liverpool
B. Com. (Accounting) 2(i) Hons. June 1963
1966 - 1967 M.A.(Economics), McMaster University, Canada

Professional and related activities:

Association of Chartered Certified Accountants

1982 - 1997 Member of Council
Education, Development, International Affairs, Finance, General Purposes,
Authorisation, Appeals, & Professional Standards Committees (various dates)
Technical and Research Committee (Vice-Chair, 1988-91; Chair, 1991-94);
Corporate Governance Committee (Chair 1994 - 1997)
1983 - 1986 CCAB Board of Accreditation of Educational
& 1989-1991 Courses (Chair, Division "A", 1983-1986)
1992 - 2000 CCAB International Accounting Committee
1989 - 2002 ACCA Research Committee

Sundry:

1969 - 1970 County Councillor, Cardiganshire
1977 - 1996 Overseas projects for: British Council (Afghanistan), United Nations
(Nigeria), ICA of Bahamas (Bahamas), NBAA (Tanzania), Lancaster
University (China), ACCA/ICA of Sierra Leone (Sierra Leone)
1980 Visitor, Harvard Graduate School of Business Administration, U.S.A.
1989 - 1992 Consultant to Tesco plc on its published financial reporting policies
1998 to date British Accounting Association Special Interest Group on Corporate
Governance, Executive Committee
2000 - 2004 Treasurer, British Accounting Association
2000 to date Trustee, International Centre for Research in Accounting, Lancaster
University Management School

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Publications

Over 80 articles in academic and professional journals. Publications since 1990 include:

1. "Chartered accountants as business managers: an oral history perspective" *Accounting, Business and Financial History* Vol 1 No 2 (1991) pp.123-140
2. "User Needs and International Standardisation" *European Accounting* 1991 pp.22-28
3. (with Andrew McGee) *Distributable Profits - the Auditor's Role* London, Chartered Association of Certified Accountants (1991) 44 pp.
4. "United Kingdom" in Alexander, David and Simon Archer (eds.) *The European Accounting Guide* London, Academic Press (1992) pp.617-700; also 2nd edition, San Diego, Harcourt Brace (1995) pp.913-1018; and 3rd edition (1998) pp.1134-1250
5. "Justifying Accounting Standards: an Anglo-American Perspective" *Accounting Education for the 21st Century: the Global Challenge* (Proceedings of the Seventh International Conference on Accounting Education, October 1992), Arlington, Virginia (1994) pp.412-417: reprinted in Ki Pyung Kim, Chun Eui Lee, Seung Je Jo and Soo Kwan Lee (eds.) *Readings in International Accounting* Kwangju (Korea), Chosun University Press (1998) pp.110-127.
6. (with Ken Peasnell) (eds.) *Philosophical Perspectives on Accounting: essays in honour of Edward Stamp* London, Routledge (1993) (xxv + 324 pp.)
7. *Corporate Governance and the Cadbury Report* (Lancaster University Management School Discussion Paper 93/1), Lancaster (1993) 50 pp.
8. "La dynamique de la diversification de la profession comptable" in Delazay, Yves (ed.) *Batailles territoriales et querelles de cousinage* Paris, Libraire Generale de Droit et de Jurisprudence (1993) pp.183-194
9. "The End of a Familiar Inflation Accounting Cycle" (originally published in *Accounting and Business Research* 1979) reprinted (with new postscript) in Parker, R.H. and B.S. Yamey (eds.) *Accounting History: some British Contributions* Oxford, Clarendon (1994) pp.521-535
10. "Edward Stamp: crusader for standards" in Edwards, J.R. (ed.) *Twentieth Century Accounting Thinkers* London, Routledge (1994) pp.274-292
11. (with A. Hindle, P.B.Checkland and D.Worthington) "Developing a Methodology for Multi-Disciplinary Action Research: a Case Study" *Journal of the Operational Research Society* 46 (1995) pp.453-464
12. "Governance in the National Health Service" in Lapsley, Irvine and Falconer Mitchell (eds.) *Accounting and Performance Measurement: Issues in the Private and Public Sectors* London, Paul Chapman Publishers (1996) pp.137-152
13. (with J.G.Burgoyne, D.H.Brown and A.Hindle) "A Multi-disciplinary Identification of Issues Associated with 'Contracting' in Market-Oriented Health Service Reforms" *British Journal of Management* 8 (1997) pp.39-49
14. "Extending the Private Finance Initiative" *Accounting and Business* February 1998 pp.32-33
15. *Public Projects, Private Finance: The Principles of the Private Finance Initiative* London, Griffin Multimedia/NPV+ 280pps.+ vii (1998)
16. (with M.J. Page) *Trying Again: Proceedings of the ACCA Conference on the ASB's 1999 revised Draft Statement of Principles* London, ACCA (1999) pp.194

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Publications (Continued...)

17. (with Alan Katz) *Receivership following investigation – the issue of continuity or change (of practitioner): should an investigating accountant be permitted to become receiver?* London, ICAEW (1999) pp.48
18. “Lessons for Accounting Measurement from Transaction Cost Economics” *Australian Accounting Review* 11:2 (2000) pp.51-57
19. “Corporate Financial Distress: when Structures have to change” *Corporate Governance: An International Review* 11:1 January 2003 pp. 52-64
20. (with Alan Katz) *Comparative study of Administration and Administrative Receivership as business rescue vehicles* London, ICAEW (2003) pp.51
21. (with Alan Katz) “Comparative study of administration and administrative receivership as business rescue vehicles: an update” *Insolvency Law and Practice* 19:6 (2003) pp.238-240

Member of the Editorial Board The British Accounting Review 1995 to date, and Associate Editor 1995 – 1997

British Accounting Association Lifetime Achievement Award 2005

Research interests

Transaction cost economics, particularly in relation to incomplete contracts: networking and the PFI; contract failure, including insolvency and CVAs

Recent Research Grants

- 1. ESRC Grant** (with Peter Checkland, David H. Brown, Tony Hindle and John Burgoyne) “Managing the Contract Process in the NHS”, 1/10/92 to 31/3/95 Ref. L114251025 (This project led to publications 11, 12, 13, 14, and 15 above) £64,680
- 2. ACCA Grant** “ACCA Conference on the ASB’s 1999 revised Draft Statement of Principles” London, May 10th 1999, £2,000
- 3. ICAEW Grant** (with Alan Katz) “Receivership following investigation – Continuity or Change?” London, 1/10/98 to 30/9/99, £9,700
- 4. ACCA Grant** “Strategic Directions for Corporate Governance”, London, May 22nd 2000, £2,450
- 5. ICAEW (Centre for Business Performance)** “Comparison of Administration and Administrative Receiverships as business rescue vehicles” 1/7/01-31/12/02 £22,450
- 6. ICAS** “Mid-20th Century Accountants: Oral History Transcriptions” 1/9/02-31/08/06 £1,994
- 7. DTI Insolvency Service** (with Alan Katz) “The Rise of Administrations since the 2002 Enterprise Act: a Pilot Study” 1/3/05-30/6/05 £5,000; full study 30/6/05-31/12/06 £22,000
- 8. ICAEW (Centre for Business Performance)** (with Alan Katz) “Making Creditor Protection Effective” 31/3/05-30/9/07 £23,775

MJM June 2006