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Date of Birth: 1st July 1967

- Occupation
- Professor,**
Department of Accounting & Information Systems, Faculty of Business Studies, University of Dhaka, Bangladesh
- Secretary (In-charge) and Director, Learning and Professional Development (ICAB) (February 2013~ March 2014, on Lien from Dhaka University)**
The Institute of Chartered Accountant of Bangladesh (ICAB) Chartered Accountant Bhaban, 100 Kazi Nazrul Islam Avenue Dhaka-1215, Bangladesh
- Director, Learning and Professional Development, ICAB (April 2011~ March 2014, on Lien from Dhaka University)**
The Institute of Chartered Accountant of Bangladesh (ICAB) Chartered Accountant Bhaban, 100 Kazi Nazrul Islam Avenue, Dhaka-1215, Bangladesh
- Professor, (November 2008)**
Department of Accounting & Information Systems, Faculty of Business Studies, University of Dhaka, Bangladesh
- Associate Professor, (October 2005 – November 2008)**
Department of Accounting & Information Systems, Faculty of Business Studies, University of Dhaka, Bangladesh
- Assistant Professor, (February 2002 – October 2005)**
Department of Accounting & Information Systems, Faculty of Business Studies, University of Dhaka, Bangladesh
- Lecturer, (August 1992 – February 2002)**
Department of Accounting & Information Systems, Faculty of Business Studies, University of Dhaka, Bangladesh
- Other Membership & Positions Held
1. **Director, (January 2020~ to date)** Power Grid Company of Bangladesh Ltd.
 2. **Director, Master of Accounting in Taxation (MAT) (July 2019 ~ Till to Date)** Department of Accounting & Information Systems, Faculty of Business Studies, University of Dhaka, Bangladesh
 3. **Associate Director, (July 2015 ~ July 2017) Master of Professional Accounting (MPA)** Department of Accounting & Information Systems, Faculty of Business Studies, University of Dhaka, Bangladesh
 4. **Director, Japan Society of Organization and Accounting (JSOA)**
<http://jsoa.sakura.ne.jp/english/sub4.html>
 5. **Managing Editor, Monden Institute of Management: Japanese Management and International Studies, Japan.** (<http://www.worldscientific.com/series/jmis>)
 6. **General Body Member, Dushtha Shasthya Kendra (DSK)**
 7. **Member, Board of Studies, Institute of Chartered Accountants of Bangladesh (ICAB)**
 8. **Member, Technical Research Committee, Institute of Chartered Accountants of Bangladesh (ICAB)**
 9. **Vice President [former], The Accounting Alumni, University of Dhaka, Faculty of Business Studies, Dhaka 1000, Bangladesh.**

Education

PhD in Management Science and Engineering

(**Three Essays on Target Costing: Customer-Oriented Product Development and the Role of Product Designers**, January 2001) Institute of Policy and Planning Sciences, University of Tsukuba, Ibaraki, Japan, March 2001

M Sc in Management Science and Engineering

Institute of Policy and Planning Sciences, University of Tsukuba, Ibaraki, Japan, March 1998

M Com (Major in Accounting)

Department of Accounting, Faculty of Business Studies, University of Dhaka, (1988). **First Class**

B Com (Major in Accounting)

Department of Accounting, Faculty of Business Studies, University of Dhaka, (1987). **First Class**

HSC (Major in Commerce) Dhaka College, Dhaka (1984) First Division

SSC (Major in Commerce) Government Laboratory High School, Dhaka (1982) First Division

Publications

1. Hoque, M., Rajib, S.U., & Akter, M. (2020). Open Public financial management: Issues and challenges in an emerging economy, In (eds), **The Economic Development of Bangladesh in the Asian Century: Prospects and Perspectives, 1st Edition, Routledge**
2. Chowdhury A, and Hoque M. (2019) **Structuration Theory in Qualitative Accounting and Management Control Research: A Review, Dhaka University Journal of Business Studies, Vol. XL, No. 1, April 2019, pp.61-84.**
3. Rajib M.S.U., Adhikari P., Hoque M., Akter M. (2019) "Institutionalization of the Cash Basis International Public Sector Accounting Standard in the Central Government of Bangladesh: An example of delay and resistance", **Journal of Accounting in Emerging Economies, Emerald, Vol. 9 Issue: 1, pp.28-50, <https://doi.org/10.1108/JAEE-10-2017-0096>**
4. Shil, N.C., Hoque, M., Akter, M. (2018) "Understanding Gaps in Management Accounting Practices: Exploratory Evidence in an Emerging Economy", **Journal of Business Studies, Special International Edition, Vol. 03, Issue 01, pp. 59-89.**
5. Chowdhury, L., Akter, M., Hoque, M., and Rana, T. (2018) Impact of Intellectual Capital on Financial Performance: Evidence from the Bangladeshi Textile Sector. **Journal of Accounting and Organizational Change, Emerald, Vol. 14 Issue: 4, pp.429-454. <https://doi.org/10.1108/JAOC-11-2017-0109>**
6. Sultana N., Akter M., and Hoque M. (2017) Disclosure Practices by Listed Financial Sector Companies of Bangladesh, **Journal of Business Studies, Special International Edition, Vol. 02, Issue 01, pp. 29-60**
7. Rajib M.S.U., Sajib M.Q.U., and Hoque M. (2017) Strengthening the Public Sector Accounting Through ICT: The Experience of a Developing Country. Edited by Kaur H., Lechman E., Marszk A. Catalyzing Development through ICT Adoption. **Springer, Cham: DOI: 10.1007/978-3-319-56523-1_6**
8. Rajib M.S.U., and Hoque M. (2016) Application of ICT in Public Sector Accounting of Bangladesh, **Dhaka University Journal of Business Studies, Special International Edition Vol.: 01, Issue: 01, 2016, pp.1-16.**
9. Akter, M., Hoque, M., and Chowdhury, L. A. M. (2016) A Perception Analysis of Financial and Non-Financial Performance Measurement for Banking Sector in Bangladesh: A Structural Equation Modeling Approach, **University Journal of Business Studies, Special International Edition Vol.: 01, Issue: 01, 2016, pp.93-104**
10. Chowdhury, A. and Hoque, M (2016) Result Control Systems and the New Public Management: An Australian Case and Lesson for Bangladesh, **Dhaka University Journal of Business Studies, Vol. XXXVII, No. 2, August 2016, pp.149-170.**
11. Rajib, M.S.U., & Hoque, M. (2016) Big data in Accounting and Auditing: A Review. **The Jahangirnagar Journal of Business Studies, 6(1): 59 – 70**
12. Shill, N.C., Hoque, M., and Akter M (2015) Influence of Decision-Making Goal and Accurate Product-Costing Goal on the Design of Sophisticated Costing Systems: Proposal of Multi-Goal Coordination Approach, Edited by Yasuhiro Monden, Prof.-Emeritus, Tsukuba University Yoshiteru Minagawa, Prof. Nagoya Gakuin University, **Models of Global Lean Business, Japanese**

Management and International Studies Vol. 12, 2015, pp. 251 – 280

13. Shil, Nikhil Chandra, Hoque, M and Akter, M (2015) Researching the Level of Diffusion of Selective Management Accounting Techniques by Bangladeshi Firms, *Journal of Accounting and Management Information Systems*, **Bucharest University of Economics Studies, Romania, Vol. 14, No. 4, pp. 704-73, 12015.**
14. Shill, N.C., Hoque, M., and Akter, M. (2014) Critical observations on Management Accounting Practice Gap in Bangladesh: An Outcome of Selective Interviews, **The Cost and Management (Bi-monthly Journal of the Institute of Cost and Management Accountants of Bangladesh) Vol. 42, No. 5, September-October 2014, pp. 19-25.**
15. Shill, N.C., Hoque, M., and Akter, (2014) Management Accounting Today: A Perspective for Tomorrow, **Asia Pacific Management Accounting Journal (APMAJ) Accounting Research Institute (ARI) Universiti Teknologi Mara, Vol. 9, Issue 2, pp. 37-68.**
16. Hossain, D. M. and Akter, M., Hoque, M (2011) Contemporary Issues in Strategic Management Accounting: Six Lecture Modules, **LAP LAMBERT Academic Publishing (2011-07-29)**
17. Hoque, M., Shil, N. C., and Akter, M. (2011) Application of QFD in Budgetary Planning in Educational Facility: A Proposal, *Contemporary Research in Cost and Management Accounting Practices: The 21st Century Perspective*, edited by Nikhil Chandra Shil and Alok Kumar Pramanik, **North American Business Press, 2011.**
18. Hoque, M., Shill, N.C., and Akter, M. (2010) Application of QFD in Budgetary Planning of Educational Facility: A Proposal, in Shill, N.C., Pramanik, A. K., and (eds.) **Contemporary Research in Cost and Management Accounting Practices: The 21st Century Perspective, North American Business Press, 2010. pp.152-171.**
19. Hoque, M., Hossain, D. M. and Akter, M. (2008) A review on the Balanced Scorecard and its development for the implementation in the Private Universities of Bangladesh, **Dhaka University Journal of Business Studies, Vol. 29, No. 2, December, 2008.**
20. Hossain, D. M., Akter, M., and Hoque, M. (2007) Japanese Production Management: Reasons Behind the Success and Lessons for Bangladesh, **Journal of Business Studies, South East University, Volume III, No. 2, July- December, PP 1-23.**
21. Akter, M., Tareq M. and Hoque, M. (2007) The Effect of the Phases of System Development Life Cycle (SDLC) on the performance of Accounting Information System (AIS) Development: **The Bangladesh Scenario, ASA University Review, ASA University Bangladesh, Volume I, No. 1, July- December, PP 203-213.**
22. Hossain, D. M., Akter, M., and Hoque, M. (2006) Financial and Non-financial Performance Measures: How Do They Complement Each Other, **The Bangladesh Accountant, July-September, Vol.52, No.25, pp. 40-47.**
23. Hoque, M. (2006) Micro Finance: Towards a Business Model in Bangladesh, in Monden Y., Miyamoto, K., Hamada, K. Lee, G. and Asada, T. (eds.) **Value-Based Management of the Rising Sun, Monden Institute of Management, Japanese Management and International Studies, Vol. I, World Scientific, New Jersey.**
24. Hoque, M., Akter, M., and Hossain, D.,M. (2006) Six-Sigma and Total Quality Management: A Comparison, **The Cost and Management, Vol. XXXIV, No. 2 , March–April, pp. 5-18.**
25. Hoque, M., Akter, M. and Hossain, D.M. (2006) Lean Production: A General Reading for Management Practitioners in Bangladesh, **The Bangladesh Accountant, April-June, Vol.51, No.24, pp. 93-97.**
26. Hoque, M., Akter, M. and Hossain, D.M. (2005) Linking Knowledge Management with Balanced Scorecard, **Dhaka University Journal of Marketing, Vol. 8, June, pp. 87-100.**
27. Hoque, M., Akter, M. and Hossain, D. M. (2005) The Role of Quality Function Deployment (QFD) in Target Cost Allocation: A Health Care Scenario, **Dhaka University Journal of Marketing, Vol. No. 7, June 2004.**
28. Hoque, M., Akter, M and Shil, N. C. (2005) Value Based Measurement: Application of EVA in Small Manufacturing Firms, **Journal of the Institute of Bankers Bangladesh, Vol. 51, No. 2.**
29. Hoque, M, Akter, M. and Monden, Y. (2005) Concurrent Engineering: A Compromising Approach to Develop a Feasible and Customer-pleasing Product, **International Journal of Production**

Research, Vol.43, No.8, pp. 1607-1624.

30. Akter, M., Hoque, M and Monden, Y. (2004) Effects of the Tightness of Target Profit and Cost on Target Cost Achievement: An Empirical Research, **Malaysian Accounting Review, Vol. 3, No. 1, October, pp. 1-28.**
 31. Hoque, M. and Monden, Y. (2002) An Empirical Study on Simultaneous Achievement of Quality, Cost and Timing in Product Development, **International Journal of Manufacturing Technology and Management, Inderscience Enterprises Ltd., Vol. 4, Nos. ½, pp. 1-20.**
 32. Monden, Y. and Hoque, M. (2001) Simultaneous Achievement System of Quality and Cost in Product Development: An Empirical Research by Questionnaire, **Journal of Business Administration, Kwansai Gakuin University, Japan, Vol. 48, No. 4, March, pp. 1-16.**
 33. Hoque, M., Akter, M., Yamada, S. and Monden, Y. (2000) How QFD and VE should be Combined for Achieving Quality and Cost in Product Development, **Japanese Cost Management, Imperial College Press, 2000. (Edited by Monden Yasuhiro).**
 34. Hoque, M., Akter, M. and Monden, Y. (2000) "Designers' Participation and their Evaluation Measures on the Simultaneous Achievement of Quality and Cost in QFD Product Development Teams", **International Journal of Innovation Management (IJIM) Imperial College Press, Vol., No. 1, March, pp. 77-96.**
 35. Monden, Y. and Hoque, M. (1999) Target Costing Based on QFD, **Controlling, 11, pp. 525-534.**
 36. Hoque, M. and Monden, Y. (1998) Effects of Designers' Participation and The Performance Evaluation Measures on Simultaneous Achievement of Quality and Cost, in the conference of the **Japanese Association of Management Accounting (proceedings of the nationwide conference held in 1998, pp.33-36.)**
 37. Sarker, M. R., Hoque, M. and Kashem, S. (1994) Managing Industrial Conflicts: An Approach to Human Behavior Management", **Journal of the Institute of Cost and Management Accountants of Bangladesh, Vol. XXII, No. 4, July-August, pp. 24-36.**
 38. Akter, M. and Hoque, M. (1993) Disclosure Practices in Bangladesh: A Case Study of the Banking Sector", **Dhaka University Journal of Business Studies, Vol XIV, No 2, December, pp 29-42**
 39. Hoque, M. (1994) Credit Management in Small Firms of Dhaka City, **Journal of the Institute of Cost and Management Accountants of Bangladesh, Vol. XIX, No. 2, November-December, pp. 10-14.**
- Conference and Workshop
1. "Litigation Risk and Independent Oversight as Determinants of Audit Quality", **4th International Conference on Business and Economics** [Spectrum of Opportunities through Innovation and Technology] Organized by Faculty of Business Studies, University of Dhaka, held on October 29-30, 2019.
 2. "Sophistication in Product Costing System: A Proposed Contingency Framework", **4th International Conference on Business and Economics** [Spectrum of Opportunities through Innovation and Technology] Organized by Faculty of Business Studies, University of Dhaka, held on October 29-30, 2019.
 3. "Revisiting Management Accounting Practice Gap: A Proposed PERAPPGAP Model", **3rd International Conference on Business and Economics** [Shaping the Future through Inclusive Development] organized by Faculty of Business Studies, University of Dhaka, held on October 9-10, 2018 This paper has received Best Paper Award.
 4. "Public Sector Reporting in Bangladesh: Pathway to IPSAS" **3rd International Conference on Business and Economics** [Shaping the Future through Inclusive Development] organized by Faculty of Business Studies, University of Dhaka, held on October 9-10, 2018.
 5. "Disclosure Practices by Financial Sector – Evidence from Bangladeshi Listed Companies" in the **2nd International Conference on Business and Economics**, [interdisciplinary Solutions for Business Challenges in a new Global Order] **Faculty of Business Studies, University of Dhaka, October, 2017**
 6. "Open public financial management: Issues and challenges in an emerging economy" in the **International Conference on Economic and Business Development in Emerging Markets**,

Beijing Normal University, Beijing, China, August 26, 2017

7. “Development of Public Sector Accounting: Reformation and Challenges in Bangladesh” in the symposium of Australia-Bangladesh Business Forum, **Monash Business School, Monash University, Australia, September, 2016**
8. “A Perception Analysis of Financial and Non-Financial Performance Measurement on Banking Performance in Bangladesh: A Structural Equation Modeling Approach”, in the **International Conference on Business and Economics, Faculty of Business Studies, University of Dhaka, October, 2016**
9. “Application of ICTI in Public Sector Accounting of Bangladesh” in the **International Conference on Business and Economics, Faculty of Business Studies, University of Dhaka, October, 2016**
10. “Increasing Competitiveness of Firms – An Attempt to Reinforce Governance by Reducing Gaps in Management Accounting Practices” in the **International Trade, Finance and Governance in the Asian Century. YSB 100th Anniversary Conference with Yonsei School of Business and University of Dhaka, South Korea. May 26 2015**
11. “Management Accounting Practices to Strengthen Corporate Governance”, in the **International Conference on Accounting for Capital Market Governance**, organized by Emerging Credit Rating Ltd. and Accounting for Capital Market Development (ACMD) Department of Accounting and Information Systems, University of Dhaka, held on January 18. 2015.
12. “Effects of Designers’ Participation and The Performance Evaluation Measures on Simultaneous Achievement of Quality and Cost” in the conference of the **Japanese Association of Management Accounting** held in 1998
13. Official Participation in the “**Joint CAPA-ADB Workshop on Upgrading Accounting Education**” held in Dhaka on September 4-6, 2002.

PhD
Supervision

1. **Candidate:** Nikhil Chandra Shil, FCMA, ACMA (UK) CGMA, CPFA
Thesis Title: Diffusion of Management Accounting Practices in Bangladesh: An Exploratory Research on Practitioners’ Satisfaction towards Sophistication.
Awarding Authority: Department of Accounting and Information Systems, Faculty of Business Studies, University of Dhaka.
Awarded: November 30, 2016
2. **Candidate:** Leena Afroz Mostofa Chowdhury
Thesis Title: Aligning Balanced Scorecard and Intellectual Capital Enhancement for Performance Measurement Model of Bangladeshi Banks
Awarding Authority: Department of Accounting and Information Systems, Faculty of Business Studies, University of Dhaka.

MPhl
Supervision

1. **Candidate:** Md. Monir Hossan
Thesis Title: Financial Performance Evaluation of BEPZA Regulated Enterprises
Awarding Authority: Department of Accounting and Information Systems, Faculty of Business Studies, University of Dhaka.
2. **Candidate:** Mohammad Mizanour Rahman
Thesis Title: Impact of Budgetary System on Job Satisfaction and Financial Performance of the manufacturing Companies in Bangladesh
Awarding Authority: Centre for Higher Studies and Research, Bangladesh University of Professionals
3. **Candidate:** Zobaida Khanam
Thesis Title: Impact of Relational Factors and Cost Management Practices on The Performance of Firms with Vertical Relation
Awarding Authority: Centre for Higher Studies and Research, Bangladesh University of Professionals
4. **Candidate:** Ranjita Islam
Thesis Title: Integrated Reporting Practices in the Manufacturing Companies of Bangladesh: A study on the degree of adherence to the Reporting Framework
Awarding Authority: Centre for Higher Studies and Research, Bangladesh University of

Professionals

5. **Candidate:** Md. Sohel Rana
Thesis Title: Effectiveness of Risk Reporting Practices for Manufacturing Companies of Bangladesh.
Awarding Authority: Centre for Higher Studies and Research, Bangladesh University of Professionals

6. **Candidate:** Mohammed Moin Uddin Reza
Thesis Title: Expectation Gap in Audit Profession in Bangladesh
Awarding Authority: Centre for Higher Studies and Research, Bangladesh University of Professionals

Courses
Taught

Managerial Accounting, Cost Accounting, Advanced Cost Accounting, Advanced Management Accounting, Advanced Cost and Management Accounting, Strategic Cost Management, Strategic Management Accounting, Project Management, Financial Accounting, Contemporary Business Studies, Financial Management, Taxation, Micro Economics, Security Analysis and Portfolio Theory

Mahfuzul Hoque PhD