

Sakthi Mahenthiran  
**Curriculum Vita**

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**Education**

Accounting Ph.D. - Temple University, Philadelphia, PA.	1991
MBA - Temple University, Philadelphia, PA.	1989
Certified Public Accountant - Examination, PA.	1987

**Membership in Professional Organizations**

Fellow Member, The Chartered Association of Certified Accountants – UK.  
Associate Member, The Chartered Association of Management Accountants - UK.  
Member, American Accounting Organizations – US.  
Member, The Institute of Chartered Accountants - Sri Lanka

**Academic Work Experience**

**Associate Professor of Accounting:** Butler University, Indianapolis. IN. 1995-Present  
Joined as an Assistant, was tenured, and promoted to Associate Professor in spring 2001. The courses taught at the undergraduate level include Financial Accounting, Cost and Management Accounting, and Accounting Information System, and at the graduate level courses taught include Cost and Management, Management Control Systems, and Accounting Information Systems/E-Commerce.

**Academic Advisor:** University Institute of Technology Mara, Shah Alam, Malaysia 2004-2006  
Following my sabbatical, I was appointed as an academic advisor to the graduate program. One of the requirements is to visit Malaysia for a month during which time I will be an external advisor/examiner to PhD students. This position requires that I help the graduate students publish in referred journals.

**US Fulbright Scholar:** University Institute of Technology MARA (UiTM), Malaysia. 2002-2003  
As a Fulbright scholar from December, 2002 – June, 2003, I was attached to the Faculty of Accountancy at UiTM, Shah Alam Campus in Malaysia. One of the responsibilities was to teach advanced courses in Managerial Accounting and Accounting Information Systems in their PhD and MBA programs. Additionally, since both the British Chartered Certified and Management Accounting professional certifications are the most commonly pursued I played a role in building bridges between the profession and the academia in Malaysia.

**Visiting Associate Professor:** Wabash College, Crawfordsville, IN 2001-2002.  
In addition to teaching the only financial and management accounting courses in this men only liberal arts college, I had the responsibility of ensuring that these courses help support their liberal arts curriculum.

**Visiting Professor of Accounting:** ITESM- Leon, Mexico. Summer 2000  
Taught Cost and Management Accounting at the undergraduate level.

**Assistant Professor of Accounting:** Pennsylvania State University-Erie. 1991-1995.  
Courses taught include Cost and Management Accounting and Accounting Information System at the undergraduate level, and Cost Accounting and Financial Accounting courses at the graduate level. Additionally, developed an Advance Cost and Management Accounting Course, which used a case study approach and required students to use ABC-Easy Technologies Software to build modules and complete projects implementing an activity-based cost accounting system.

**Research Assistant,** Temple University Accounting Department, PA. 1986-1990.  
Gained experience in the field of accounting research and statistical data analysis. I am familiar with US GAAP, UK SSAPs' and IAS. I have been trained in archival, experimental, field, and survey research methodologies.

**Consulting Experiences**

**Director of the Board**, Travel Memories Press & R. J. Berg & Co., Indianapolis IN. 1997-2000  
The company published travel/vacation-related materials under the name Travel/Vacation Memories Press. Served as the secretary of the board and helped the company with its fund raising, establishing the information system, and accounting functions. Travel Memories Press was sold to Indianapolis Business Journal, a larger publishing company in spring 2000.

**Editorial board Member**, International Journal of Corporate Governance and 2003-2005  
The Malaysian Accounting Review.

**Director of Manuscript**, Institute of Management Accountants, Indianapolis, IN. 1996-1997  
Coordinated the writing and submission of manuscripts to the Institute of Management Accountants.

**Consulted for:**

Spraylat Corporation – Shanghai, China  
Broadpeak.com – Philadelphia, PA.  
HP Power Transmission Sdn. Bhd. – Petaling Jaya, Malaysia.  
Wilhelm Construction Company – Indianapolis, IN.  
R. T. Moore & Company – Indianapolis, IN.  
Citizens Gas & Coke Utility – Indianapolis, IN.  
Riley Stocker Corporation – Erie, PA.  
Ashtabula Community Medical Center – Erie, PA.  
RCI Corporation – Indianapolis, IN.  
Winona Hospital Corporation – Indianapolis, IN.  
Mitsubishi Caterpillar Forklift Corporation – Indianapolis, IN.

**Journal Publications (Can be accessed via Social Science Research Network)**

1. Mahenthiran, S., B. Liu and Z. Hashim. 2006. The Role of Organizational Culture, Budgets and Trust in Managing Sales Outlets in Asia. Revised and resubmitted to the journal *Accounting Organization and Society*.
2. Mohammed, H., S. Mahenthiran, R. A. Rahman and N. A. Hamid. 2006. Agency Costs that Cause Companies to be suspended from the Kuala Lumpur Stock Exchange. *Journal of Contemporary Accounting and Economics*, Vol. 6 (1).
3. Mahenthiran, S. and F. Bujang. 2003. The Relevance of Value Chain Analysis for Small and Medium Enterprises – A Case Study. *Malaysian Accounting Review*, 2 (1), pp. 46-56,
4. Adams, S., D. Kerby, S. Mahenthiran, L. Mazzola, and P. Mihalek. 2002. Factors Influencing Use of Internet-Based Learning Tools in the First-Year Accounting Course. *Journal of Emerging Technologies in Accounting*. Fall.
5. Mahenthiran, S. and R. Curci. 2001. The Relationship Patterns between Accounting Numbers and Market Values: The Case of NAFTA's Banking Industry vs. Holding Companies. *The Journal of Finance and Accounting Research*, 9 (6), Winter.
6. Mahenthiran, S. and R. Kershaw. 2001. The Effects of Incentive Schemes and Audits on Managers' Transfer Pricing Negotiations. *Advances in Behavioral Research in Accounting*, 4 (Spring) pp. 303-331.
7. Mahenthiran, S. and P. Rouse. 2000. The Impact of Group Selection on Student Performance and Satisfaction. *International Journal of Education Management*, (Winter) pp. 255-264.

8. Mahenthiran, S. and B. Marshall. 2000. The Impact of Electronic Commerce on Processes and Information Systems of a Hotel Chain. *Journal of Contemporary Business Issues*, 8 (Spring) pp. 49-64.
9. Mahenthiran, S., M. D'Itri, and R. Donn. 1999. The Role of Organizational Reality in Implementing Technology – A Field Study. *Information Systems Management*, (Spring) pp. 46-57.
10. Mahenthiran, S., and B. Marshall. 1998. Implementing Activity-Based Costing and its Implications for a Service firm in the Timeshare Exchange Industry. *Advances in Management Accounting*, 7 pp. 65-87.
11. Kershaw, R. and S. Mahenthiran. 1998. A Taxonomy of Business Process Change and The Role of Management Accountants. *Journal of Cost Management*, 2 (March/April) pp. 31-38.
12. Johnson C. L., C. Baril, S. Mahenthiran, M. Sarahan, and G. Weinstein. 1998. Assessing Higher-Level Thinking Skills, *Federation Schools of Accountancy Accounting Pedagogical Resource Series*.
13. Lee, W., and S. Mahenthiran. 1994. Managing Costs through Structural Re-arrangement of Hospitals: An Activity Based Management Perspective. *The Journal of Management System*, 6 (3) pp. 22-38.
14. Greenberg, P. S., R. H. Greenberg, and S. Mahenthiran. 1994. The Impact of Control Policies on the Process and Outcomes of Negotiated Transfer Pricing. *Journal of Management Accounting Research*, 6 (fall), pp. 93-127.
15. Mahenthiran, S., P. S. Greenberg, and R. H. Greenberg. 1993. The Impact of Computer Mediated Communication on the Processes and Outcomes of Negotiated Transfer Pricing. *Accounting Management and Information Technologies*, 3(4), pp. 229-248.

**Research in Progress (Multi-period and multi-country studies)**

1. Khanna, A., S. Mahenthiran, and R. Curci. Investigating the Industry Effects on the Relations between Tobin's Q, Management Ownership and Firm Performance. Submitted to a conference.
2. Hashim, Z., S. Mahenthiran, and I. Kamal. The Influence of Management Controls in Developing a Customer Focused Telecommunication and Electric Industries in Malaysia. Analyses is being conducted.
3. Mahenthiran, S., T. Friel, and P. Rondeau. An Experimental Investigation of the Use of Financial and Non-Financial Information to Integrate Production and Marketing Decisions. Data being collected.

**Abstracts Published (Before being published they were presented at the respective meetings)**

1. Mahenthiran, S., B. Liu and Z. Hashim. 2005. The Role of Trust in Managing Performance: The Case of Outlet Management in a Privatized Asian Company. *Proceedings of the American Accounting Association National Meeting*, p. 73.
2. Mohammed, H., S. Mahenthiran, R. A. Rahman and N. A. Hamid. 2005. Agency Costs that Cause Companies to be suspended from the Kuala Lumpur Stock Exchange. *Proceedings of the American Accounting Association National Meeting*, p. 150.
3. Haat, M. H. & S. Mahenthiran. 2003. A Study Testing a Framework of Corporate Governance on Troubled Malaysia Companies. Published in the Proceedings of the International Conference on Corporate Governance. July. Kuala Lumpur. Malaysia.
4. Adams, S., D. Kerby, S. Mahenthiran, L. Mazzola, and P. Mihalek. 2002. Factors Influencing Use of Internet-Based Learning Tools in the First-Year Accounting Course. Published in the Proceeding of

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the annual workshop of Artificial Intelligence and Emerging Technology section of the AAA. San Antonio TX. August.

5. Mahenthiran, S. and R. Curci. 2001. The Relationship Patterns between Accounting Numbers and Market Values: The Case of NAFTA's Banking Industry vs. Holding Companies. Abstract of the 13<sup>th</sup> Asian-Pacific Conference on International Accounting Issues held in Rio de Janeiro, Brazil.
6. Mahenthiran, S., and R. Curci. 2000. The Relationship Patterns between Accounting Numbers and Market Values: The Case of NAFTA's Banking Industry vs. Holding Companies. Abstract of the National Meeting of the Academy of Accounting and Finance held in New Orleans, LO.
7. Mahenthiran, S., and B. Marshall. 2000. Expanding the role of AIS – Creating a Management Information System for a Hotel Chain. Abstract of the Mid-west Regional Meeting of the American Accounting Association held in Indianapolis, IN.
8. Lad, L., J. Rothenbueller, and S. Mahenthiran. 1999. Rethinking Regulatory Responsibilities in a Global Economy: Integrating Lessons from Internet Self-Regulations and Professional Attestation. Paper in the Proceedings of the 10<sup>th</sup> Annual International Association for Business and Society. Paris, France.
9. Mahenthiran, S., and P. Rouse. 1999. The Impact of Group Selection on Student Performance and Satisfaction. Abstract of the 6<sup>th</sup> Annual Meeting of the American Society of Business and Behavioral Sciences held in February. Las Vegas, Nevada.
10. Mahenthiran, S., M. D'Itri, and R. Donn. 1998. Use of the Structural Model of Technology to Illustrate the Adoption of an Information System in a Production Plant. Abstract of the 7<sup>th</sup> Annual Research Workshop on Artificial Intelligence and Emerging Technologies in Accounting. New Orleans, LA.
11. Mahenthiran, S., M. D'Itri, and R. Donn. 1996. Data Collection Systems- A Comparative Study, an Analysis of Shop Floor Data. Abstract of the AAA's Mid-Atlantic Regional Meeting. Philadelphia, PA.
12. Mahenthiran, S., and L. Talluru. 1995. The Design of an Expert Negotiation Support System that Facilitates Integrative Transfer Price Negotiations. Abstract of the AAA's National Meeting. Orlando, FL.
13. Greenberg, P. S., R. H. Greenberg, and S. Mahenthiran. 1996. The Comparison of Computer Mediated Communication to face-to-face and written communication mediums in a Cooperative and Competitive Negotiated Pricing Environment. Abstract of the AAA's National Meeting. Orlando, FL.
14. Mahenthiran, S., L. Talluru, and D. MacKay. 1994. The Development of an Expert Support System That Facilitates Capital Budgeting and New Technology Adaptation Decisions of a Hospital. Abstract of the AAA's Mid-Atlantic Regional Meeting. Atlantic City, NJ.
15. Lee, W., and S. Mahenthiran. 1993. Is Cost Control in Anybody's Interest? A Suggestion for a Cost Control Program through Structural Re-Arrangement of Hospitals. Abstract of the 11<sup>th</sup> Annual Association of Management Meeting. Atlanta, GA.
16. Mahenthiran, S., P. S. Greenberg, and R. H. Greenberg. 1993. The Impact of Computer Mediated Communication on The Process and Outcomes of Negotiated Transfer Pricing. Abstract of the AAA's Mid-Atlantic Regional Meeting. Washington, D. C.

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17. Mahenthiran, S., P. S. Greenberg, and R. H. Greenberg. 1992. Written versus Computer Negotiations of Transfer Pricing. Abstract of the AAA's Ohio Regional Meeting. Columbus, OH.

**Invited Presentations (Partly funded by the outside funds)**

1. S. Mahenthiran, M. Indradevi, & C. Hamidah. 2004. Supply Chain Factors that Influences the Size and Sales of Malaysian Manufacturing Companies. To present at the AAA's National Meeting. Orlando. FL.
2. Mahenthiran, S., B. Liu, and H. Brower. 2002. Developing and Testing a Trust Framework for Cost-Management in the Construction Industry. Presented at the University Utra Malaysia, in Alor Satar, Malaysia and at University Institute of Teknology Mara, Shah Alam, Malaysia.
3. Mahenthiran, S., & R. Curci. 2001. The Relationship Patterns between Accounting Numbers and Market Values: The Case of NAFTA's Banking Industry and Holding Companies. The 13<sup>th</sup> Asian Pacific Conference on International Accounting Issues. Rio de Janeiro, Brazil.
4. Mahenthiran, S., & R. Kershaw. 2000. The Effects of Incentives and Audits on Transfer Price Negotiations. The Research Forum of the AAA's National Meeting. Philadelphia. PA.
5. Mahenthiran, S., & B. Marshall. 1998. Implementing Activity-Based Costing and its Implications for a Service firm in the Timeshare Exchange Industry. The Research Forum of the AAA's National Meeting. New Orleans, LA.
6. Mahenthiran, S., M. D'Itri, & R. Donn. 1997. Data Collection Systems- A Comparative Study, An Analysis of Shop Floor Data. - The Summer Symposium on Accounting Research. Hong Kong University of Science & Technology, Hong Kong.
7. Greenberg, P. S., R. H. Greenberg, & S. Mahenthiran. 1992. Further Empirical Evidence on Negotiated Transfer Pricing. The Research Forum of the AAA's National Meeting. Washington, D. C.
8. Participated as a moderator/discussant at many of the regional and national meetings of the American Accounting Association.

**Computer Software Expertise**

Strong proficiency in Word, Lotus, Excel, Rbase, ACCESS, SPSSX, MAS 90, MACOLA, ABC Easy software, Quick books Pro, Great Plains, and SAP.

**Teaching and Administrative Achievements**

1. Member of the Liberal Arts and Science Dean Search Committee and Member of the Executive Director of Client Services, search committee. 2005-2006.
2. Elected to serve a three-year term on the Butler University - College of Business Promotion Standards Committee. 2003-2006
3. Member of the International Relations Committee of the American Accounting Association. 2004/05.
4. Volunteered to be faculty advisor to the student group that took part in the INCPA case competition in 2003, and 2004. The student groups won second place in the state wide competitions.
5. Member of the Butler University Research Committee that is responsible for approving research proposals to be funded by the Holcomb Research Institute. 2003/2004.
6. Member of the Butler University Academic Council that was responsible for putting together the package to be forwarded to the Northwest Council of Accreditation. 2001/2002

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7. Member of the Butler University Faculty Executive Council Committee, which sets the agenda for the university wide faculty assembly meetings. 1999/2000/2001.
8. Member of the Butler University Strategy Innovations and Explorations Committee, which suggests innovative ideas such as the suggestion of a convocation at the beginning of a new school year. 1999/2000.
9. Member of the Tenure Review Process Committee of the College of Business Administration at Butler University, which redesigned and clarified the criteria to be applied for the tenure process. 2000/2001.
10. Member of the Butler University College of Business Administration task force exploring the development of Information System and Technology programs. 1999/2000.
11. Actively participate in the recruitment of various College of Business faculty members in Operations Research, Accounting, Marketing, Finance, and Management areas.
12. Member of Butler University College of Business Administration task forces, assessing various issues related to AACSB accreditation. University obtained accreditation in 1998.
13. Obtained the Butler University Academic grants for conducting research for travelling to international and national conferences in years 1996, 1997, 1998, 1999, 2000 and 2003.
14. As a member of the Accounting Department of the College of Business have been integral in setting the agenda for some important transitions such as adopting a “user” orientation rather than a “preparer” orientation for teaching introductory accounting courses and designing the 150-hour accounting curriculum.
15. Reviewer of the “Journal of Management Systems.” Reviewer of papers for the AAA’s National, Mid-Atlantic, and Mid-West regional meetings, 1995/96/97/98/99/00/01/03.
16. Nominated by the School of Business at Penn State- Erie for the 1994 National Science Foundation “Young Investigator Program.”
17. The teaching evaluation at Penn State- Erie and Butler University has ranged from 3.8 -- 6.8 on a 7-point scale.
18. Chair of the Scholarship and Awards Committees. Nominated member of the Graduate School of Penn State University. Executive member of the Faculty Council at Penn State Univ. – Erie. 1993-95.
19. Active member of the Institute of Management Accountants-local chapter, and the US Chapter of the Association of Chartered Certified Accountants (UK). 1997-Present.
20. Help the Indiana CPA society in organizing a variety of conferences such as the Accounting Educators’ Conference and the Minority Student Conference. 1998-2001.

### **Industrial Work Experience**

**Senior Accountant**, Antelope Valley Surgi-Center, Lancaster, CA. 1990-1991.  
Was responsible for all accounting functions, including maintaining the general ledger, billing, taxation, and administrating employee benefits.

**Senior Accountant**, Wijnberg Ltd., Ndola, Zambia. 1984-1986.  
(I was recruited as an expatriate employee by Coopers & Lybrand)

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Was responsible for the preparation of annual and quarterly financial statements. Prepared annual budgets and quarterly variance reports. Instituted internal control procedures in the firm and at construction sites. Reported and followed up on the progress of construction projects. One of my major accomplishments was convincing the Govt. of Zambia and the World Bank to provide \$12 million for national school projects. I acted as the project controller to assure progress and completion within the two-year deadline.

**Divisional Accountant**, Brown & Co. (Group) Ltd., Colombo, Sri Lanka. 1983-1984.

Implemented budgets and computerized many of the accounting functions of a large engineering concern. Was responsible for this division's plant ledger, and developed a job cost system and standard costs for the division's major products.

**Management Accountant**, T.D.R Transmission (Eng.) Ltd., Sheffield, UK. 1982-1983.

Was responsible for coordinating and preparing the firm's operational and capital budgets. I implemented a budgetary control system and prepared annual departmental budgeted income statements and cash budgets.

**Audit Senior**, Rogers & Co., Huddersfield, UK. 1981-1982.

Prepared statutory accounts, finalized audits, prepared audit reports highlighting areas of internal control weaknesses, and prepared tax returns.

**Audit Senior**, Ford Rhodes Thornton & Co., Colombo, Sri Lanka. 1978-1981.  
(This public accounting firm represents Peat Marwick & Co.)

Gained experience in conducting audits in a variety of industries, finalized audits, consolidation and compiled financial statements, and prepared corporate tax returns.