

## R. Narayanaswamy

R. Narayanaswamy was Professor of Finance and Accounting at the Indian Institute of Management, Bangalore from 1986 to 2021. He is a graduate in commerce of St. Joseph's College, University of Madras and has a PhD in Accounting from The University of New South Wales, Sydney. He has qualified to be a member of The Institute of Chartered Accountants of India (ICAI), The Institute of Cost Accountants of India (ICoAI) and The Institute of Company Secretaries of India (ICSI) and holds the ICAI's Diploma in Management Accountancy. His current research interests include corporate disclosure policy, earnings management, corporate governance, and auditing.

He has published in the *Journal of Accounting Auditing and Finance*, *Accounting Horizons*, *The British Accounting Review*, *The International Journal of Accounting*, *The Journal of International Financial Management and Accounting*, *Research in Accounting Regulation*, *Managerial Auditing Journal*, and *Accountancy*. He has presented his research in Asia, Australia, Europe and North America. He was a Visiting Fellow at Manchester Business School, UK, and a Visiting Professor at Osaka University, Japan. He is the author of *Financial Accounting: A Managerial Perspective*, an MBA-level text published by PHI Learning (Seventh edition, 2022). The book has received the publisher's award for best-seller. He has contributed the chapter entitled "The Impact of Globalisation of Accounting Standards on India" in the book, *Globalisation of Accounting Standards* edited by Jayne M. Godfrey and Keryn Chalmers, published by Edward Elgar in 2007.

His courses in the Institute included financial accounting, management accounting, and financial statement analysis and valuation. He has worked with many companies on financial reporting, financial analysis and cost management systems. He was an independent director and chairman/member of the audit committee of The Indian Railway Finance Corporation Limited (2005-2011) and independent director and chairman / member of the audit committee and member of committees on high value frauds, remuneration, wilful defaulters and corporate social responsibility of Bank of Baroda (2014-2017). He was a Special Invitee on the Accounting Standards Board (2001-2002 and 2009-2010), the Auditing and Assurance Standards Board (2008-2009 and 2010-2011) and the Committee on Accounting Standards for Local Bodies of The Institute of Chartered Accountants of India (2014-2015). In July 2006, *Business Today* named him one of top three professors in IIMB and one of the top nine business school professors in India. He was a member of the National Group of the Accounting Standards Board (2011-2012) of the ICAI and was a member of the Jury for the ICAI Awards for Excellence in Financial Reporting (2013-2014). He was the Chairperson of the Committee to Advise on Valuation Matters (2018-2021) and Member of the Committee of Experts to develop an institutional framework for the development of valuation professionals (2019-2020) of the Government of India, Ministry of Corporate Affairs. He served as the Chair of the Technical Advisory Committee of the National Financial Reporting Authority (NFRA) (2020-2022). He has presented his views on accounting and auditing regulation to the Parliamentary Standing Committee on Finance. He was conferred the St. Joseph's College Alumni Association's *Award of Honour in the Name of Dr. A. P. J. Abdul Kalam* in 2018. He worked in Steel Authority of India Limited (1980-1984) and The Institute of Chartered Accountants of India (1984-1986). He was conferred the Honorary Fellow of the Institution of Valuers in December 2022. ✉ narayan@iimb.ac.in

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