

Michael Opara DBA MBA CPA

Associate Professor

East Texas A&M University

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Google Scholar: <https://scholar.google.com/citations?user=CHjPAC0AAAAJ&hl=en>

EDUCATION

DBA – Accounting, Athabasca University, Canada [AACSB Accredited]

Doctoral Dissertation: Public-Private Partnerships (P3s) in Alberta Canada's Infrastructure: A Study of the Evolution of the Institutional Environment (2014).

MBA – Accounting, York University, Toronto, Canada (2004) [AACSB Accredited]

PUBLICATIONS

Rankin, R.J., Henderson, C.D., England, T.K., Opara, M.E. (2023). Crossroads car wash: When Family and Finances Collide (2023). *Issues in Accounting Education*, 38(3), 169-182. (A Journal).

Okafor, O., Opara, Michael, C. Maier, Kalu, K. (2023). Exploring the Attitudes of CFOs towards Cabon Tax Policy. *Social and Environmental Accountability Journal*, 43 (3), 202-234. (A Journal).

Ufodike, A., Okafor, O., & Opara, M. (2022) First Nations Gatekeepers as a Common Pool Health care institution: Evidence from Canda. *Financial Accountability & Management Journal*, 39(4), 731-752 (A Journal).

Ufodike, A., Okafor, O., & Opara, M. (2022) Network Accountability in healthcare: A Perspective from a First Nations Community in Canada". *Accounting Perspectives*, 21(1), 101-129 (B Journal).

Opara, M., Rankin, R., Ling, R., & Le, Thien. (2022) "Public-Private Partnership in Alberta, Canada: A Path Dependence Perspective. *Accounting, Auditing & Accountability Journal* (A* Journal).

Opara, M., Okafor, O., Ufodike, A., and Kalu, K. (2021). Institutional Entrepreneurship: Collaborative Change in a Complex Canadian Organization, *Accounting, Auditing & Accountability Journal*, 34(9), 284-314 (A* Journal).

Opara, Michael, Okafor, Oliver and Ufodike, Akolisa (2022). Invisible Actors: Employee Micro-Activities on the Development and Codification P3s as a Management Practice in the US, *Australian Journal of Public Administration*, 81, 237–278 (A Journal).

- Opara, Michael (with Okafor, O., Adebisi, F. and Okafor, C.) (2020). Deployment of Whistleblowing as an Accountability Mechanism to Curb Corruption and Fraud in a Developing Democracy. *Accounting, Auditing & Accountability Journal*, 33(6), 1335-1366. (A* Journal)
- Opara, Michael and Rouse, Paul (2019). The Perceived Efficacy of Public Private Partnerships: A Study from Canada. *Critical Perspectives on Accounting*, 58, 77-99. (A* Journal)
- Lirong, Liu, Shiyong, Li, and Opara, Michael (2018). Corporate Social Responsibility and Company Strategic Behavior: CVS Health's Discontinuation of Tobacco Products, *Corporate Social Responsibility and Environmental Management*, 25(6), 1293-1305. (A* Journal)
- Opara, Michael (2018). Value for Money and Risk Relationships in Public-Private Partnerships: Evaluating Program-Based Evidence. *Australian Accounting Review*, 28(3), 391-404. (A Journal)
- Opara, Michael; Elloumi, Fathi, Okafor, Oliver and Warsame, Hussein. (2017). Effects of the Institutional Environment on Public-Private Partnership (P3) Projects: Evidence from Canada. *Accounting Forum*, Vol. 41 (2): 77-95. (A Journal)
- Opara, M. (2020). Public-Private Partnerships in Alberta, Canada: Towards the Institutionalization of Policy Reform. *Public Administration Quarterly*, 44(4), 578-611. (A Journal)
- Opara, M., and Elloumi, F. (2017) Emergence of Public Private Partnerships (P3s) in Alberta: Lessons from the Anthony Henday Ring Road Projects. *Canadian Public Administration*. Vol. 60 (2): 268-288. (B Journal)
- Okafor Oliver, Opara Michael and Adebisi Festus (2020). Whistleblowing and the Fight Against Corruption and Fraud in Nigeria: Perceptions of Anti-Corruption Agents (ACAs). *Crime, Law and Social Change* 73, 115–132. (B Journal)
- Opara, M., Muhammad, A., and Cremeans, M. (2018), Internet-Based Financial Reporting in West Africa: An Exploratory Study of Ghana and Nigeria, *International Business Management*, 12(3), 311-322. (B Journal)
- Opara, M, Ozor, CK. (2023). Public-Private Partnerships in West Africa: A Policy Comparison of Nigeria and Ghana. *International Journal of Business and Management*, 18(2), 158-167.
- Opara, M, Ozor, CK, Agbadoku, E, Danso, G, Kesse, K. (2024) Ghana's Public-Private Partnership (P3) Projects: A Field-Level Investigation. *International Journal of Business and Management*, 19(5), 70-84.

MANUSCRIPTS UNDER REVIEW

Opara, M. and Ufodike, A. Doctoral Research in Canada's Alberta Public Service: (An) Auto-ethnographic and Interpretivist Perspective. *Social and Environmental Accounting Journal*

Ufodike, A and Opara, M. Trust, Context and Reflexivity in Qualitative Research. *Qualitative Sociology*.

MANUSCRIPTS UNDER DEVELOPMENT

Opara, Michael; Akolisa, and Kalu. Fiscal Resilience: The Canadian Model of Austerity. *Social and Environmental Accounting Journal*

Opara, Chu, Ling and Hartmann: Sustainability Reporting in the Banking Sector in West Africa.

Opara Michael. Management Accounting as a Change Driver in the Steel Fabrication Industry in Canada – The Disruptive Case of Strutek, Canada

Opara, Michael - Conflicted between State and Markets: The Possibilities and Pitfalls of Innovative Financing Models in Emerging Economies.

Opara, Michael – The Institutionalization of Corporate Social Responsibility in Healthcare Management: A Case Study of CVS Health

Opara, Michael – An investigation of the role of Institutional and Policy Entrepreneurship in Public Infrastructure Development in Western Canada.

AWARDS

Professor Chuck Arize Junior Faculty Award for Research Excellence (2020)
Texas A&M University - Commerce

CONFERENCE PRESENTATIONS

Opara, Okafor and Kalu (2020). Effects of Values and Beliefs on Support for Carbon Tax: An Actor Perspective from Canada and the United States. Presented at the CAAA Conference, Saskatoon Canada, June 2020.

Opara, Okafor and Ufodike (2019). From Contestation to Acceptance: The Institutionalization of P3s as a Management Practice in Canada and the US. Presented at: British Accounting and Finance Association 50th Annual Conference, Birmingham, UK, April 2019.

Okafor, Opara and Adebisi (2018). Perceptions of Anti-Corruption Agents (ACAs) in the Deployment of Whistleblowing to Combat Corruption and Fraud – Presented at the Proceedings for the 2018 Administrative Sciences Association of Canada (ASAC) Conference in Toronto.

- Opara, M. (2017). Does Neo-Institutional Theory Explain the Perceived Efficacy of Public Private Partnerships? Annual AUFB Accounting, Research and Teaching Conference. Edmonton, Alberta May 26, 2017.
- Opara, M., Elloumi, F., Okafor, O., & Warsame, H. (2016). Influence of the Institutional Environment on P3 Projects: Evidence from Canada. Presented at the 2016 Annual Conference of the Canadian Academic Accounting Association, (CAAA) St John's, Newfoundland and Labrador, Canada.
- Opara, M. (2016). Evaluating Motivations behind Alberta's Public Private Partnerships (P3s) Program. 36th International Business Research Conference. Toronto, July 14-16, 2016.

EMPLOYMENT HISTORY

East Texas A&M University (Associate Professor) 2021-Current
 Department Head, Accounting & Finance: 2021-2024

Department of Accounting & Finance, College of Business

- Advanced Managerial Accounting (ACCT 525)
- Accounting for Government and Non-Profit Organizations (ACCT 522)
- Government and Not-for-Profit Accounting (ACCT 437)
- Taxation of Individuals and Business Entities (ACCT 340)
- State and Local Government Taxation (ACCT 550)

Texas A&M University-Commerce (Assistant Professor) 2016-2021
 Department of Accounting & Finance, College of Business

- Advanced Managerial Accounting (ACCT 525)
- Governmental Accounting and Non-Profit Organizations (ACCT 522)
- Government and Not-for-Profit Accounting (ACCT 437)
- Taxation of Individuals and Business Entities (ACCT 340)

MacEwan University, School of Business, Edmonton, Canada (Instructor) 2012-2015

- Managerial Accounting (ACCT 322)
- Intermediate Cost Accounting (ACCT 324)

University of Lethbridge, Faculty of Management, Lethbridge, Canada 2013-2015

- Intermediate Cost Accounting (MGT 3130)
- Advanced Managerial Accounting (MGMT 4130)
- Intermediate Financial Accounting (MGT 3101)
- Financial Accounting Theory (MGT 4160)

Director, Budgets and Fiscal Policy

- Coordinating and consolidating various ministry operational, financial and capital plan data feeding Fiscal Plan – Capital Plan, Operational Plan and Savings Plan, Quarterly Fiscal Updates and the long-range 5-year revenue forecasts.
- Preparation of briefing material for Cabinet decisions on fiscal, financial and capital policy matters for Government of Alberta.
- Development of fiscal, capital and savings policy briefing materials for the Minister of Finance, Senior Finance Ministry officials and members of Treasury Board Committee.
- Advising cross-Ministry and inter-governmental collaboration groups addressing long and short-term fiscal impact of major policy initiatives, e.g. P3s, *Water for Life*; and other intra-/inter-government collaboration and related matters with fiscal implications.

The Ford Foundation (New York/Western Africa Office)

Finance Manager

1995-2002

- Responsible for General Accounting and Financial Reporting
- Responsible for Capital Asset management
- Managed Banking and grant reporting for Western Africa Office
- Management of \$150 in Grant funds and \$20m in Operating funds
- Collaborated with internal audit unit to manage the audit for the field office
- Supervised two support staff in the Finance and Accounting area.