

# Michael Opara DBA, CPA

**Assistant Professor**

**Texas A&M University-Commerce**

Email: Michael.opara@tamuc.edu Phone: 903-886-5659

Google Scholar: <https://scholar.google.com/citations?user=cHjPAC0AAAAJ&hl=en>

---

## **EDUCATION**

---

**Doctor of Business Administration – Accounting**, Athabasca University, Canada 2014  
Dissertation: “Public-Private Partnerships (P3s) in Alberta Canada’s Infrastructure: A Study of the Evolution of the Institutional Environment”.

**Master of Business Administration – Accounting**, York University, Toronto, Canada 2004

## **PUBLICATIONS (Peer Reviewed Journals)**

---

- 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* (A\* Journal). <https://doi.org/10.1108/AAAJ-12-2018-3780>
- 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, Shiyou, 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*.  
(A Journal). *Forthcoming*.
- 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)

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)

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. <https://doi.org/10.1007/s10611-019-09855-4>. (B Journal)

#### **MANUSCRIPTS UNDER REVIEW:**

---

Opara, M., Okafor, O., Ufodike, A., and Kalu, K. "Institutional Entrepreneurship: Collaborative Change in a Complex Canadian Organization" *Accounting, Auditing & Accountability Journal* (A\* Journal).

Opara, Michael, Okafor, Oliver and Ufodike, Akolisa. "Invisible Actors: Employee Micro-Activities on the Development and Codification P3s as a Management Practice in the US" *Accounting Forum* (A Journal).

Ufodike, A., Okafor, O., & Opara, M. "Accounting and Accountability: A non-hierarchical Perspective from Canadian First Nations". *Financial Accountability & Management Journal* (A Journal).

Opara, Michael with Okafor, O and Adebisi, F. "Understanding Financial Executives Perceptions of and Support for Climate Change Policies: Evidence from Canada". *Accounting Forum* (A Journal).

Ufodike, A., Okafor, O., & Opara, M. "The Quest for Legitimacy: The Role of Gatekeepers in First Nations' Healthcare". *Accounting Perspectives* (B Journal).

#### **MANUSCRIPTS UNDER DEVELOPMENT:**

---

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: What CVS Health Brings to the Table

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 50<sup>th</sup> 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.

## **CURRENT COURSES – Spring 2016 – Current**

- Advanced Managerial Accounting (ACCT 525)
- Governmental Accounting and Non-Profit Organizations (ACCT 522)
- Government and Not-for-Profit Accounting (ACCT 437)

## **TEACHING EXPERIENCE - Instructor**

---

MacEwan University, School of Business, Edmonton, Canada 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)

## PROFESSIONAL EXPERIENCE

---

**Ministry of Finance, Government of Alberta** Edmonton, Canada 2004-2016  
*Director, Budget 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) 1995-2002  
*Finance Manager*

- 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.