

Professor Andy Lymer

Professor of Accounting and Taxation
Deputy Head of School

Contact details

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About

Andy has been a member of the Birmingham Business School for over 20 years. He is currently the Deputy Head (Associate Dean) of the School. During 2012 he was the Interim Head of School and for the four years prior to this acted as the Head of the Department of Accounting and Finance. He researches and teaches in the fields of taxation (UK, comparative and international taxation) and of information systems (particularly the use and impact of the internet). He has held visiting positions at various institutions in the USA and in Australia. For three years he led the Tax Development Programme of HM Treasury.

Qualifications

BSc (Wales)
MPhil (Wales)
MIRS
FAIA(Acad)
FRSA

Biography

Andy has been a member of the Business School for more than 20 years. In this time he has published articles in many leading journals in his field, has authored or co-authored 20 research and teaching books, and has undertaken research projects in his areas of interest for many organisations including the ESRC, ICAEW, ACCA, CIMA and IASB (representing research income on projects he has led of over £400,000).

He is a regular speaker at both academic and professional events and sits on the editorial board of a number of key journals in his fields of interest. He has held visiting positions at the University of New South Wales, Texas Tech University (as the Rawls Visiting Professor of Taxation 2005-2008), University of Melbourne, the University of Sydney and Curtin University. He was the 2005/6 Chair of the Strategic and Emerging Technology (SET) section of the American Accounting Association and has held various other roles for this organisation.

His research interests lie in the areas of taxation (in particular; capital taxation, comparative taxation, IT in taxation and taxation of e-business), applied business computing, (in particular; the impacts of the Internet on organisations including corporate reporting and other communications), and in accounting education.

From 2008 to 2011 he was been the Leader of the Tax Development Programme for HM Treasury.

He also is the co-author of the key undergraduate textbook on UK taxation "**Lymer & Oats: Taxation: Policy & Practice** (<http://www.fiscalpublications.com/taxationpolicypractice/2012/>)" in its 19th edition in 2012.

A full version of Andy's CV can be obtained [here \(http://www.lymer.co.uk/cv.html\)](http://www.lymer.co.uk/cv.html). [[click here \(http://www.lymer.co.uk/cv.html\)](http://www.lymer.co.uk/cv.html)]

Watch Professor Andy Lymer discuss the 2013 Autumn Statement.

Adobe Flash Player or QuickTime is required for video playback. [Get the latest Flash Player](#) [Get the latest version of QuickTime](#)

Teaching

Andy currently teaches the following modules:

- UK Taxation (compulsory module - 2nd year, BSc Accounting & Finance/BSc Accountancy)
- Comparative and International Taxation (optional module - 3rd year, BSc Accounting & Finance)
- International Business Taxation (optional module - MSc International Accounting & Finance)

In the recent past he has also taught modules:

- Information Systems for Accounting (2nd year, BSc Accounting & Finance)

Postgraduate supervision

Andy has supervised to completion 6 PhD students and 7 MSc by Research students.

He currently supervising 4 PhD students in the following areas:

- Designing tax systems for informal economies
- Impacts of religiosity on tax compliance in small business
- Personal taxation policy development in the UK – impact on citizenship
- Financial literacy and the access to financial advice in the UK

Research

CURRENT/RECENT FUNDED RESEARCH PROJECTS

Personal taxation policy development (PhD scholarship). Funded by - Institute of Chartered Accountants in England and Wales (ICAEW) - £72,000 (October 2012 – Sept 2016) with Sam Thewlis (PhD student)

Impact of religiosity on tax compliance. Funded by the Chartered Institute of Taxation (CIOT) - £2,000 (March 2012 – December 2013) with Recep Yucedogru (PhD student, University of Nottingham) and Andrew Grainger (University of Nottingham)

Shaping Technology Standards in a Networked Environment: The case of XBRL in Australia and the UK. Funded by the Faculty of the Professions, University of Adelaide - AUD9,975 (September - December 2008) with Indrit Troshani (University of Adelaide).

An investigation into roles of standard-setting consortia in the standardization of XBRL in Australia and the UK. Funded by the School of Commerce, University of Adelaide - AUD4,000 (September - December 2008) with Indrit Troshani (University of Adelaide)

Digital Reporting - Looking to the Future of Financial Reporting - funded by ACCA - £4,700 (September 2007 - June 2008) - with Christine Hellier & Theresa Dunne (University of Dundee) and Rania Mousa (University of Birmingham)

Tax knowledge and tax compliance determinants in a self assessment system - The case of Malaysia - funded by the Tax Research Institute (University of Nottingham) - £2,000 (June - December 2007) - with Rizal Palil (University of Birmingham)

Level 2 Digital Reporting: A study from the perspective of non-professional investors - funded by ICAEW - £7,280 (May 2007 - September 2008) - with Joanne Locke (University of Waikato) and Alan Lowe (Aston University)

EDITORSHIPS/BOARD MEMBERSHIP OF JOURNALS

Issues in Accounting Education
 Meditari Accountancy Research
 Journal of Accounting Education
 Journal of Emerging Technologies in Accounting
 International Journal of Accounting Information Systems

EDITORSHIPS OF NEWSLETTERS

Editor - Double Entries International Accounting Newswire
 Editor - Accounting Education.com - an Online Community for Accounting Educators and Students

Other activities

Current:

- Deputy Head of the Birmingham Business School (from 2012)
- Member of the Business School Senior Management Team
- Member of the Senate of the University of Birmingham (2012 - 2015)
- External examiner - University of Dundee (2010 - 2013), University of Exeter (2012 - 2015)

Recent:

- Interim Head of the Birmingham Business School (2012)

- Member of the College of Social Science Board (2012)
- Head of the Department of Accounting & Finance (2008 - 2012)
- External Examiner - University of Glasgow (2005 - 2009), Bangor University (2001 - 2005)

Publications

SELECTED ACADEMIC JOURNALS (recent):

(with A. Hansford & K. Pilkington), 'Developments in tax e-filing: practical views from the coalface', forthcoming in the *Journal of Applied Accounting Research*

(with A. Lowe & J. Locke), '**The SEC's retail investor 2.0: Interactive data and the rise of calculative accountability**' (<http://www.sciencedirect.com/science/journal/10452354/23/3>), *Critical Perspectives in Accounting*, Vol. 23, Iss. 3, pp. 183 - 200, April 2012

(with I. Troshani), '**Translation in technology standardisation: The case of XBRL**' (http://www.emeraldinsight.com/journals.htm?articleid=1863843&show=html&WT_mc_id=alsoread&PHPSESSID=sir7u8nbqkpaj7u4tg8e1i2he6&&nolog=457135), *Information, Technology and People*, Vol. 23, No.2, pp.136-164, 2010.

(with N. Rowbottom) '**Exploring the use and users of narrative reporting in the online annual report**' (<http://www.emeraldinsight.com/journals.htm?articleid=1886046>), *Journal of Applied Accounting Research*, Vol. 11, No. 2, pp.90-108, 2010.

(with N. Rowbottom) '**Exploring the use of online corporate sustainability information**' (<http://dx.doi.org/10.1016/j.accfor.2009.01.003>), *Accounting Forum* Vol. 33, No. 2, June 2009, pp. 176-186

(with P. Jelfs) 'Taxpayer response to the recent 'flat tax': UK Capital Gains Tax (CGT) reform and the implication for tax law simplification', *IRS Research Bulletin*, 2009 Volume, pp. 63-84.

(with N. Rowbottom) '**Exploring the use of online corporate reporting information**' (<http://aaapubs.aip.org/getabs/servlet/GetabsServlet?prog=normal&id=JETAXX000006000001000027000001&idtype=cvips&gifs=Yes&ref=no>), *Journal of Emerging Technologies in Accounting* (<http://aaahq.org/set/publications/jeta.html>), Vol. 6, No.1, pp. 27-45, 2009.

PROFESSIONAL JOURNAL PAPERS (recent)

(with T. Dunne, C. Helliar & R. Mousa) 'Generation XBRL?', *Accountancy Futures* (ACCA journal), 2010.

(with P. Jelfs) 'Flat tax: good idea or panacea?', *TaxAdvisor* (Chartered Institute of Taxation and Association of Taxation Technicians members' journal), May 2010, p. 38-40.

(with A. Hansford & C. Pilkington) 'Research findings on UK SA internet filings', *Tax Advisor* (Chartered Institute of Taxation and Association of Taxation Technicians members' journal), October 2005, p. 16-17.

AUTHORED/EDITED BOOKS (recent)

(with C. Sandford and C. Evans) '**Why tax systems differ - 2nd edition**' (<http://www.fiscalpublications.com/whytaxsystems differ>), Fiscal Publications, forthcoming April 2012

(with L. Oats), '**Taxation: Policy and Practice**' (<http://www.fiscalpublications.com/taxationpolicypractice/2012/>), 19th Edition (2012/13), Fiscal Publications, - August, 2012 (annually updated publication)

'**Teach Yourself Small Business Accounting**' (<http://www.amazon.co.uk/Small-Business-Accounting-Teach-Yourself/dp/1444100246>), Hodder Stoughton, - April 2010

(with N. Rowbottom), '**Teach Yourself Book-keeping**' (<http://www.amazon.co.uk/Get-Grips-Book-Keeping-Yourself/dp/1444102982>), 10th edition, Hodder Stoughton - April, 2010

(with N. Azmat), **'Teach Yourself Basic Accounting'** (<http://www.amazon.co.uk/Basic-Accounting-Yourself-Randall-Stott/dp/1444100238>), 4th edition, Hodder Stoughton - April 2010

Editor (with M. Lamb, S. James & J. Freedman), **'Taxation: An Interdisciplinary Approach to Research'** (<http://ukcatalogue.oup.com/product/9780199242931.do>) Oxford University Press, - September, 2004

Editor (with D. Salter), 'Contemporary Issues in Taxation Research' Ashgate Publishers, - September, 2003.

Editor (with J. Hasseldine), 'The International Taxation System', Kluwer Academic Press - August, 2002.

OTHER SHORT WORKS

(with J. Locke & A. Lowe), **'Level 2 digital reporting: A study from the perspective of the non-professional investor'** (http://www.icaew.com/index.cfm/route/173634/icaew_ga/en/my_ICAEW/iShop/Shop_categories/Digital_reporting_options_for_Europe), Research Report for the ICAEW

(with T. Dunne, C. Helliard & R. Mousa) **'XBRL - The views of stakeholders'** (http://www.accaglobal.com/general/activities/research/reports/global_integration/rr_111), Research Report for the ACCA, published December 2009

(with A. Baldwin) 'Intelligent Internet Agents in Management Accounting', report for CIMA, 2005

CONTRIBUTIONS TO EDITED WORKS

(with A. Hansford & C. Pilkington) 'Filing Self-Assessment Tax Returns by Internet: the Impact on Taxpayer Compliance in the UK', Global Challenges in Tax Administration (eds R. Fisher & M. Walpole), Fiscal Publications, March 2005, pp. 256-267.

'Taxation in an Electronic World', chapter in **'Taxation: An Interdisciplinary Approach to Research'** (<http://ukcatalogue.oup.com/product/9780199242931.do>), Oxford University Press, September 2004, pp.249-272

(with M. Lamb) 'Producing Good Tax Research', chapter in **'Taxation: An Interdisciplinary Approach to Research'** (<http://ukcatalogue.oup.com/product/9780199242931.do>), Oxford University Press, September 2004, pp.275-288

OTHER

HM Treasury Tax Development Programme - Leader (2008 - 2011)

Task Force member - American Accounting Association Intellectual Property Task Force II - 2010/2011.

Panel member - Internet Reporting Best Practice Awards 2005 - for the Investor Relations Society.

American Accounting Association Strategic & Emerging Technology Section - President 2005/6 (Vice chairman 2003/4 and President Elect 2004/5) & European Chairperson 1996-present

American Accounting Association Council Member 2005/6.

Co-Chair - 4th, 5th, 6th & 7th European Conference on Accounting Information Systems (April 2001: Athens, April 2002:Copenhagen, March 2003: Sevilla, March 2004: Prague)

