

Ulaganathan Subramanian



Senior Assistant Professor
Accounting Programme Area
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Education

- CMA (USA) 2018
- Ph.D. 2002. Commerce, Bharathiar University, Coimbatore.
- M.Com (Master of Commerce), 1992-1994, First Class, C.P.A College, Madurai Kamaraj University.
- DCSA (Diploma in Computer Skills and Applications), 1994-1995, First Class, The American College, Madurai.
- ACCA (UK) :(11 out of 14 papers completed)

Academic Teaching Experience

Since 26-02-2012, Senior Assistant Professor in the Accounting Programme Area, Universiti Teknologi Brunei, Brunei Darussalam.

30-04-2005 – 24-02-2012, Assistant Professor at the Department of Accounting and Finance, Faculty of Business and Economics, Addis Ababa University, Addis Ababa, Ethiopia.

14-06-2004 to 28-04.2005, Lecturer in the Master of International Business Department of PSG College of Arts and Science, which is a five-star status accredited by NAAC.

June 2002 – 12-06-2004, Lecturer in Hindusthan College of Arts and Science - Department of International Business and Commerce with Computer Applications.

Awards

- Teaching Excellence award by Universiti Teknologi Brunei in 2016.
- Outstanding paper award by Universiti Malaysia Terengganu in November 2012.
- Bharathiar University Research Fellowship (1998-2001) provided to support doctoral students in their pursuit of research. (Rs.32, 000 per year).

Publications and Presentations

- Jiang, Y., Yan, X., Yang, Z., & Subramanian, U. (2023). Returnee employees or independent innovation? The innovation strategy of latecomer countries: Evidence from high-tech enterprises in China. *Technological Forecasting and Social Change*, 192, 122591. ABDC 'A' ranked, ABS '3' ranked, Q1 Scopus indexed.

<https://www.sciencedirect.com/science/article/abs/pii/S0040162523002767>

- Zamain, N. S. A., & Subramanian, U. (2024). The Impact of Artificial Intelligence in the

Accounting Profession. *Procedia Computer Science*, 238, 849-856.Scopus Indexed
<https://www.sciencedirect.com/science/article/pii/S1877050924013383>

- Subramanian, U., & Rahman, N. E. N. A. (2024). An exploratory study on the use of adopting blockchain technology in accounting. *International Journal of Business Innovation and Research*, 35(1), 87-104. Scopus Indexed.

<https://www.inderscienceonline.com/doi/abs/10.1504/IJBIR.2024.141469>

- Isa, H., & Subramanian, U. (2024). The Impact Of Big Data In Auditing. *Procedia Computer Science*, 238, 841-848.Scopus Indexed.

<https://www.sciencedirect.com/science/article/pii/S1877050924013371>

- Halimi, A. M. O. M., & Subramanian, U. (2024). Rice Farmer's Perception and Factors Influencing Intention and Attitude on Adoption of Hybrid Rice. *ASEAN Journal on Science and Technology for Development*, 40(3), 1-6. Scopus Indexed.

<https://ajstd.ubd.edu.bn/journal/vol40/iss3/11/>

- Baby, M. K., & Subramanian, U. (2024). Interest Rate Mismatches in Indian Banking: Causes, Strategies, and Implications. *ASEAN Journal on Science and Technology for Development*, 41(2),3. Scopus Indexed.

<https://ajstd.ubd.edu.bn/journal/vol41/iss2/3/>

- Subramanian, U., & Baby, M. K. (2024). Debunking Indian Neo-banks' Customer Effort Score and ESG Values. *ASEAN Journal on Science and Technology for Development*, 41(2), 4. Scopus Indexed.

<https://ajstd.ubd.edu.bn/journal/vol41/iss2/4/>

- Manshor, N., & Subramanian, U. (2024). Innovative Approaches and Challenges in Brunei's Agricultural Management. *ASEAN Journal on Science and Technology for Development*, 40(3), 1-6. Scopus Indexed.

<https://ajstd.ubd.edu.bn/journal/vol40/iss3/12/>

- Rahman, A., Subramanian, U., & Dao, M. S. (2024). The impact of textual and automated analysis in auditing and accounting. *International Journal of Business Innovation and Research*, 33(2), 192-214.Q3 Scopus Indexed.

<https://www.inderscienceonline.com/doi/abs/10.1504/IJBIR.2024.136407>

- Subramanian. U and Ali Rahman. N. E. N. (In Press). An Exploratory Study On The Use Of Adopting Blockchain Technology In Accounting, *International Journal of Business Innovation and Research*. Q3 Scopus Indexed.

<https://www.inderscience.com/info/ingeneral/forthcoming.php?jcode=ijbir>

- Isa, H., Rahim, M. E. A., Ariffin, N. A. M., Embran, R. A., Han, S. H. M. R., Subramanian, U., & Abdullah, N. (2023, January). A study on the models and techniques used in e-business for small-medium enterprises. In *AIP Conference Proceedings* (Vol. 2643, No. 1, p. 050052). AIP Publishing LLC.(Scopus Indexed).

<https://aip.scitation.org/doi/abs/10.1063/5.0110323>

- Masdi, M. A. M. M., Hadanan, S. W., Zamain, N. S. A., Hasnan, A. H., Julaihi, M. H. S., Sani, B. N. Q. A., ... & Abdullah, N. (2023, January). The role of disruptive technologies on accounting. In *AIP Conference Proceedings* (Vol. 2643, No. 1, p. 050053). AIP Publishing LLC. .(Scopus Indexed)

<https://aip.scitation.org/doi/abs/10.1063/5.0110329>

- Johan, A. H. S., & Subramanian, U. (2022, August). E-Payment as an Alternative Payment System in Petrol Stations of Brunei. In *2022 International Conference on Innovations in Science and Technology for Sustainable Development (ICISTSD)* (pp. 330-335). IEEE. .(Scopus Indexed)

<https://ieeexplore.ieee.org/abstract/document/10010508>

- Gani, M. H. A., & Subramanian, U. (2022, November). The Influence Of Social Media

Marketing On Consumer Behavior in Brunei. In 2022 International Conference on Information Technology Systems and Innovation (ICITSI) (pp. 1-5). IEEE. (Scopus Indexed)
<https://ieeexplore.ieee.org/abstract/document/9970931>

- Arrifin, N. H., & Subramanian, U. (2022, November). Blockchain in Banking. In 2022 International Conference on Information Technology Systems and Innovation (ICITSI) (pp. 58-63). IEEE. (Scopus Indexed)

<https://ieeexplore.ieee.org/abstract/document/9970827>

- Susanto, H., Azim, M.Q., Fang-Yie, L., Susanto, A.K.S., Setiana, D., Ibrahim, F., Basuki, A.I., Ramdhani, T.I., Setiawan, I., Riyanto, B. and Ferianda, R.A., 2023. Artificial Intelligence, Blockchain Framework, Cyberthreat Defenses of Resilient Digital Ecosystems. In Handbook of Research on Artificial Intelligence and Knowledge Management in Asia's Digital Economy (pp. 36-63). IGI Global.

<https://www.igi-global.com/chapter/artificial-intelligence-blockchain-framework-cyberthreat-defenses-of-resilient-digital-ecosystems/314438>

- Ibrahim, F., Abdullah, J., Susanto, H. and Subramanian, U., 2023. Learning Management Systems, Education Technology Advancement, Successes Adoption of Delone-McLean Model Approaches. In Handbook of Research on Education Institutions, Skills, and Jobs in the Digital Era (pp. 167-193). IGI Global. (Scopus Indexed)

<https://www.igi-global.com/chapter/learning-management-systems-education-technology-advancement-successes-adoption-of-delone-mclean-model-approaches/314263>

- Setiana, D., Besar, N., Susanto, A.K.S., Yie, L.F., Susanto, H. and Subramanian, U., 2023. Digital Education, Learning Management Systems: Shifting Paradigm of Education Technology Within Digital Ecosystems. In Handbook of Research on Education Institutions, Skills, and Jobs in the Digital Era (pp. 13-30). IGI Global. (Scopus Indexed)

<https://www.igi-global.com/chapter/digital-education-learning-management-systems/314255>

- Zulkifli, Z., Ibrahim, N.A., Subramanian, U. and Ahmad, A., 2022, September. Enterprise Resource Planning Systems: Implications to Employees in Brunei. In 2022 1st International Conference on Technology Innovation and Its Applications (ICTIIA) (pp. 1-5). IEEE. (Scopus indexed)

<https://ieeexplore.ieee.org/abstract/document/9935872>

- Karuppiah, N., Subramanian, U., Basiuni, R.J.R.M., Ahmad, A., Kuttiappan, S. and Kumar, S., 2022, September. Customer acceptance of internet banking in Brunei Darussalam. In 2022 1st International Conference on Technology Innovation and Its Applications (ICTIIA) (pp. 1-4). IEEE. (Scopus indexed)

<https://ieeexplore.ieee.org/abstract/document/9935977>

- Narudin, H.D., Subramanian, U. and Kawi, F., 2022, August. The Effectiveness of Management Accounting Systems in Brunei Small and Medium Enterprises. In 2022 International Conference on Information Management and Technology (ICIMTech) (pp. 155-160). IEEE. (Scopus indexed)

<https://ieeexplore.ieee.org/abstract/document/9915080>

- Azhar, S. A. A., & Subramanian, U. (2022). Impact of XBRL in emerging markets. *International Journal of Management Concepts and Philosophy*, 15(2), 157-172.

<https://www.inderscienceonline.com/doi/abs/10.1504/IJMCP.2022.122111>

- Masdi, M. A. M. M., Hadanan, S. W., Zamain, N. S. A., Hasnan, A. H. A., Julaihi, M. H. S., Sani, B. N. Z., ... & Suhaili, S. E. (2022, May). Critical Analysis on the Necessity and Techniques Used in Internal Control in Accounting Operations. In 2022 7th International Conference on Business and Industrial Research (ICBIR) (pp. 638-643). IEEE. (Scopus indexed)

<https://ieeexplore.ieee.org/abstract/document/9786431>

- Masdi, M. A. M., Hadanan, S. W., Zamain, N. S. A., Hasnan, A. H. A., Julaihi, M. H. S., Sani, B. N. Z., ... & Baisuni, J. (2022, May). An Exploratory Study on the Relationship Among Corporate Governance, Corporate Social Responsibility and Technology with Ethics. In 2022 7th International Conference on Business and Industrial Research (ICBIR) (pp. 632-637). IEEE. (Scopus indexed)
<https://ieeexplore.ieee.org/abstract/document/9786450>
- Isa, H., Rahim, M. E. A., Ariffin, N. A. M., Embran, R. A., Han, S. H. M. R., Subramanian, U., ... & Abdullah, N. (2022, May). Study on the Different Types of Accounting Fraud and Tools to Detect and Prevent Fraud. In 2022 7th International Conference on Business and Industrial Research (ICBIR) (pp. 627-631). IEEE. (Scopus indexed)
<https://ieeexplore.ieee.org/abstract/document/9786440>
- Abd Rahman, A. F., Rahman, N. E. A., Rosneddin, S. A. A., Hamzah, S. N. A., Jaafar, S., Subramanian, U., ... & Abdullah, N. (2022, May). A Study on Risks in Business Process and Tools and Techniques to Manage Them. In 2022 7th International Conference on Business and Industrial Research (ICBIR) (pp. 644-649). IEEE. (Scopus indexed)
<https://ieeexplore.ieee.org/abstract/document/9786456>
- Subraanian U.(2019) Analyzing financial statements using Power BI and R, Accepted to be presented in Intensive Data and Analytics II Summer Workshop for Accounting Courses and Programs held in Orlando, USA on June 10-13, 2019.
- Subramanian U.(2019), Invited to speak on 'Disruptive Technologies: Risks and Challenges for Accounting' in International conference on Accounting and Finance, Yogyakarta, Indonesia, April 9-10, 2019.
- Jiang, Y., Wei, C., Yang, Z., & Subramanian, U. (2018). Does stronger R&D capability always promote better innovation? The moderating role of knowledge boundary-spanning of R&D network. *International Journal of Innovation Management*, 22(07), 1850059.(Q2 Scopus Indexed journal)
- Ahmed Nazri Wahidudin, Ulaganathan Subramanian and Pg. Abd. Mutalib Pg. Kamaluddin, 2017. Determinants of Profitability a Comparative Analysis of Islamic Banks and Conventional Banks in ASEAN Countries. *Journal of Engineering and Applied Sciences*, 12: 1245-1249. (Scopus indexed journal)
- Subramanian U., (2017), Dynamics of stock index returns, exchange rates and their co-integration in G20 Countries, Global Finance Conference, New York, USA
- Subramanian U., (2017), Dynamics and co-movements of stock markets, foreign exchange markets and bond markets in BRICS Countries, International Conference On Business, Economics And Finance, Brunei
- Subramanian, U., Sufian, N., & Dao, M. (2016). A Comparative Study on CSR Disclosure Practices of Young North America and Asia Pacific Technology Companies. American Accounting Association Meeting 2017, San Diego, USA.
- Wahidudin, Ahmed, Subramanian, Ulaganathan, and Kamaluddin, Pg. Abd. and Bahari, Mohamad Zawawi, Factors of Profitability in Islamic Banking - Difference between MENA and ASEAN Countries, World Finance conference, Singapore, December 12-13, 2014.
- Subramanian U., (2014), Corporate Governance, Credit Risk, Performance and Its Determinants of Banks in BRICS Countries, Global Financial Market and Corporate Governance, Issues and Effects, Nuremberg, Germany, September 25, 2014
- Subramanian U., (2014), Are banks similar in all emerging countries : Cases of China and India, ESAMACE 2014, Hobart, Australia.
- Mengistu,H.F. and Subramanian,U. (2012), Performance of micro-finance institutions in Addis Ababa City, Ethiopia, LAP LAMBERT Academic Publishing, Germany.
- Venkatakrishnan V. and Subramanian U., “The Role of Information and Communication

Technology in Accounting and Budgetary Reforms of Ethiopian Public Sector”, 4th International conference of Ethiopian Economic Association, Addis Ababa, Ethiopia.

- Subramanian U. and Naveena, S. 'Withering US Dollar', International Seminar on Research in Finance and Accounting, Indian Institute of Management, Lucknow. 17-19, March 2005.
- Subramanian U. and Vimalraj, P. 'Growth of Finance Companies in USA', UGC Sponsored National Seminar on Emerging Issues of Non-Banking Finance Companies in India, AVVM Pushpam College (Autonomous), Tanjavur. 18-19, February 2005.
- Subramanian U. and Naveena, S. 'Residuary Non-Banking Companies in India', UGC Sponsored National Seminar on Emerging Issues of Non-Banking Finance Companies in India, AVVM Pushpam College (Autonomous), Tanjavur. 18-19, February 2005.
- Subramanian U. and Naveena, S. 'Quality, Service and Risk Management in E-Banking', UGC Sponsored National Conference on Financial Sector: The Heart of Global Market-Issues and Challenges and Opportunities, Bharathiar University, Coimbatore. 29-30, March 2005
- Subramanian U. and Ramprakash. 'Corporate Governance in Banks, UGC Sponsored National Conference on Financial Sector: The Heart of Global Market- Issues and Challenges and Opportunities, Bharathiar University, Coimbatore. 29-30, March 2005
- Subramanian U. and Ramprakash. 'Textile Sector: Opportunities and Challenges in the Global Arena', UGC Sponsored National Seminar on Globalization, Department of International Business, VLB Janakiammal College of Arts and Science, Coimbatore, 28 January 2005
- Subramanian U. and Manickam, M. 'Derivatives and Arbitrage', National Seminar on contemporary issues in Management, Department of Business Administration, Mangalore University, Mangalore, 12-13 October 2000.
- Subramanian U. 'Gender Issues in Participative Management', National Conference on New Horizons in Management Education, Canara Bank School of Management Studies, Bangalore University, Bangalore, 21-22 July 2000.
- Subramanian U. ' Price Movements in Indian Info-tech stocks', UGC Sponsored State Level Seminar on Impact of Information Technology on Investment Management, Post Graduate & Research Department of Commerce, Khadir Mohideen College, Adirampattinam.
- Subramanian U. 'e-commerce and Indian Industry', State Level Seminar on Corporate Governance-Challenges in the Millennium, Department of Corporate Secretaryship, Government Arts College, Paramakudi, 2-3 March 2000.

Funded Projects Research

- BN\$10000 granted to do research on “ An assessment on Financial gap in small and medium enterprises of Brunei Darussalam”. Report produced.
- BN\$8000 granted to do research on 'SMEs in Brunei: Opportunities and Challenges in the Current Economy'. Report produced
- BN\$1000 granted to do research on 'comparative study on financial gap in small and medium enterprises among ASEAN Countries'.
- BND9750 granted to do research on “The effect of ethical culture and religiosity on the relationship between Moral development and auditor independence: A comparative study of Malaysia, Brunei, and Indonesia”.

Industry Experience

1995-1998, DBS Securities Private Limited and Coimbatore Capital Market Services Private Limited, Coimbatore, Officer-in-charge for Trading, Settlement and Clearing.

Coimbatore Capital Market Services Private Limited is an active member of the National Stock Exchange of India, a Participant of the National Securities Depository Limited and a

member in the Futures and Options Segment of NSEIL. DBS Securities is a sister concern of Coimbatore Capital Market Services Private Limited.

SERVICES

- Programme Leader for the Management Area. Served as Programme Leader for the Accounting Area for 10 consecutive terms. (2015 to 2025)
- Played a key role in conducting the IFABS conference at Universiti Teknologi Brunei
- Coordinated to obtain ACCA accreditation for the Accounting Programme at Universiti Teknologi Brunei
- SAP University Alliance Programme coordinated for the last 3 years

More than 200 Projects guided for Master of International Business (MIB), Master of Computer with computer Applications, M.Sc. in Accounting and Finance, Master of Business Administration, and MSc in Management and Technology students.

Diploma in Computer Skills and Applications project titled ' Final Accounts in Double Entry Accounting System' using a Database management system, done for DCSA.

Management development program

Attended Management Development Program in “Supply Chain Management in Global Competitiveness “conducted by Toledo University, USA, with PSG Institute of Management, Coimbatore.

Attended Management Development Program in “Risk Management in the Banks and Financial Institutions “conducted by the Indian Institute of Management, Bangalore.

AACSB Accreditation workshop

SAP Educators training by SAP UAP

Module Author of the following courses for Alpha University College and Academy for Excellency

- Accounting Information Systems
- Principles of finance

Consultancy provided to

- Ethiopian Airlines
- AITI

Examiner

- More than 200 Master Projects and
- More than 30 Ph.D. Theses

Membership

- American Accounting Association