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### **Formal Qualifications**

Master of Commerce (Hons) in Accountancy, University of Wollongong, NSW, Australia,  
Bachelor of Technology in Accountancy, PNG University of Technology, Papua New Guinea.

### **PROFESSIONAL AFFILIATIONS**

Member – CPA Australia  
CMA Australia  
CPA PNG

### **PUBLICATIONS**

Viswanadham, N., Kuusa, M., Do economic reforms have any impact on the growth of foreign direct investment inflows in Papua New Guinea, Google Scholar, 2024.

Tax Policy and its impact on the financial inclusion in Papua New Guinea, Huon Seminar Proceedings, 2022.

Role of Higher Learning Institutions in Producing Accountants Tailored for the Public Sector.  
Papua New Guinea Journal of Accounting, 2007

Huon Seminar Series “Are IASC Standards relevant to the needs of Papua New Guinea?”, 2nd International Huon Seminar, LAE, Papua New Guinea, 1998

Papua New Guinea Journal of Accounting, “Accounting for Intercorporate Investments”, June Quarter, 1994.

Papua New Guinea Journal of Accounting, “Differential Reporting”, Vol. 13, No. 2, June Quarter, 1993.

Papua New Guinea Journal of Accounting, “The Role of Accounting education in PNG Today”, Vol. 12, No. 4, 1992.

Papua New Guinea Journal of Accounting, “Training Needs for Local Accountants”, December, 1988.

## **PAPERS PRESENTED**

- 2022, Viswanadham, N., Kuusa, M., Tax Policy and its impact on the financial inclusion in Papua New Guinea, Huon Seminar Proceedings.
- 1998 Presented a paper titled “Are IASC Standards relevant to the needs of Papua New Guinea?”, 2nd International Huon Seminar, LAE, Papua New Guinea.
- 1997 Presented a paper titled “Public Sector Accrual Accounting, Accountability and Financial Reporting in PNG beyond 2000, Kumul Convention, Brisbane.
- 1996 Presented a paper on the “Relevance of International Accounting Standards to Developing Countries” in a Departmental Seminar, Accounting & Finance Department, University of New England.
- 1995 Presented a paper at the 10th Annual International Small Business Conference titled “Small Business Development in the South Pacific” held in PIACENZA, ITALY.
- Presented a paper on the “The Regulations of the PNG Institute of Accountants”, LAE CHAPTER, Papua New Guinea.
- 1993 Presented a paper at a departmental staff seminar at the PNG University of Technology, LAE, titled “Differential Reporting”.
- Presented a paper at the 9th PNG Institute of Accountants (Inc)[PNGIA] Annual Conference held at the Travel Lodge, PORT MORESBY, titled “Are firms in PNG Complying with the International Accounting Standards Adopted by the PNGIA?”
- 1992 Presented a paper at a staff seminar at Deakin University - WARRNAMBOOL, Victoria, titled “External Auditors Independence and culture - Perceptions in PNG and Australia”.
- 1992 Presented a paper at a departmental staff seminar at the PNG University of Technology, LAE, titled “Accounting Practice Problems in PNG and Fiji”.
- 1992 Presented a paper at the PNG University of Technology research Committee Seminar, LAE, on the topic of “External Auditors’ Independence”
- 1992 Presented a paper at the 8th PNG Institute of Accountants (Inc)[PNGIA] Annual Conference held at the Travel lodge, PORT MORESBY, Titled “The Role of accounting Education in PNG Today”.
- 1991 Presented a paper at a staff seminar at Deakin University - WARRNAMBOOL, Victoria, titled “Differential Reporting - Which Approach is Applicable to PNG Businesses”?
- 2022 Presented a joint paper at the 9<sup>th</sup> Huon Seminar at the PNG University of Technology – LAE, titled “Tax Policy and its impact on Financial Inclusion in PNG”

## **Current ongoing Research**

Kuusa, M., The Impact of Tax Evasion on Revenue Collection in PNG.

Viswanadham, N., Kuusa, M., Root cause analysis of rural entrepreneurial finance policy failures.

Viswanadham, N, and Kuusa, M., Tax policies and Incentives towards rural business improvement.

Viswanadham, N, and Kuusa, M., A Critical Study of Tax Policy and its impact on the Financial Inclusion in Papua New Guinea.

Viswanadham, N., Kuusa, K., & Bomoteng, B., Examine the importance of personal financial planning and financial literacy training towards improved personal savings in PNG

