



Maureen McCulloch

Maureen graduated with an MPhil in Philosophy from Sussex University before training as a chartered accountant (ICAEW). Moving into the third sector, she worked for a large international charity, whilst gradually building a practice in financial training and consultancy for a wide range of organisations in the social economy. She has acted as the finance director for a number of social enterprises, both start-ups and spin outs from local government. She has been a visiting lecturer at Dijon Business School in France, Sussex, Kent, Surrey and Worcester Universities in the UK, and on the Open University M.B.A. programme.

In October 2010 she joined the Accounting, Finance & Economics department at Oxford Brookes University as a senior lecturer specialising in the social economy. She has just finished a PhD at Sheffield Business School entitled Financial Accounting for the Common Good – from a social economy perspective.

Her key areas of expertise are in accounting for co-operatives, charities, not for profit and other social enterprises. She is a member of several research networks in the UK and Europe studying the social economy and has written research papers in this field. She is working with the Centre of Excellence in Accounting and Reporting for Co-operatives, Co-operatives UK and the University of Birmingham on a project to design a specifically co-operative format for accounting.

Recent publications:

McCulloch M., (2019) Accounting for cooperative purposes: reclaiming the conversation. International Journal of Co-operative Accounting and Management Vol2 (1) CEARC <https://www.smu.ca/academics/sobey/ijcam.html>

McCulloch, M and Ridley-Duff, R. (2019). To profit or not to profit? That is the wrong question. In: Nogales, R. Nyssens, M, (eds.) 7th EMES Selected Conference Papers. <https://emes.net/publications/conference-papers/7th-emes-conference-selected-papers/to-profit-or-not-to-profit-that-is-the-wrong-question/>, EMES International Research Network.