

EXHIBIT 1

strategic FINANCE

Leadership Strategies in Accounting, Finance, and Information Management

June 24, 2011

New York Law School
Finance and Administration
185 West Broadway
New York, NY 10013

Re: Verification of Academic Claims

Dear Brenda:

I checked our records one more time to see if I could find the articles by Uche Modum titled "Accounting Information System, A Case for Quality Control" and "Computer Network and Organizational Structure: A Case for Distributed Systems." So far, I haven't been able to find that they were published, and I'm beginning to believe that the editors never issued the said acceptance letter.

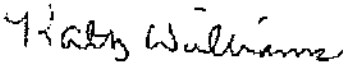
Let me explain. You told me that the letter to Mrs. Modum was written on September 2, 1991, but the copy of the letter you e-mailed me was written on *Management Accounting* stationery that has a New York City address on it. We moved to New Jersey in November 1984, so we wouldn't have used that letterhead after November 1984. Also, Erwin Koval was Executive Editor of *Management Accounting* magazine until September 1989. He retired at that time. So he was not the editor in 1991. Robert Randall was the editor at that time. NAA changed its name to IMA in July 1991, so all correspondence after July 1991 would have been from IMA (Institute of Management Accountants) and not NAA (National Association of Accountants).

Regarding the page of the questionnaire you e-mailed me that pertained to Mrs. Modum's article, "Cost Accounting: An Historical Study," the name of the person on the questionnaire is Morris Gartenberg, but he left NAA in the late 1970s or early 1980s—he didn't make the move to Montvale in 1984. So that questionnaire is really old.

Again, if the articles were ever published, we haven't been able to find them.

I hope this information is helpful, and if you need anything else, please let me know.

Sincerely,



Kathy Williams
VP/Editor-in-Chief

MANAGEMENT
ACCOUNTING

James H. Collier, Publisher
Erwin S. Koral, Editor
Robert P. Band, II, Managing Editor

PUBLISHED BY THE
NATIONAL
ASSOCIATION
OF ACCOUNTANTS

EXHIBIT 2



919 Third Avenue, New York, N.Y. 10022 (212)

September, 1971.

17-18

Ms. Uche Modum,
University of Nigeria,
Nsukka,
Nigeria.

Dear Ms. Modum,

Your manuscript
"Accounting Information System, A case for quality control"
"Computer Network and Organisational Structure. A case for
Distributed Systems"
will be published in Management Accounting as soon as the exact
position in the queuing system is reached.

In addition to recognizing your contribution our organizational
goal is to expand NAA's ability to offer topical information on
all areas of management accounting - a necessity in this age
of specialization. We trust that you are willing to support this
new and useful manuscript project by first completing the enclosed
questionnaire.

Thank you for your time.

Sincerely,

Erwin S. Koral

Erwin S. Koral

EDITOR

ESK/Js/MA04/MA-1

EXHIBIT 2 Conts

MANAGEMENT ACCOUNTING

James D. Collier, Publisher
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Robert B. Bendick, Managing Editor

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Sincerely,

Erwin S. Koral

Erwin S. Koral

EDITOR

ESK/Jc/MAU4/MA-1



University of Nigeria

Curriculum Vitae

Name	PROF MODUM, Uche
Specialisation	Accountancy
Faculty	Business Administration
Department	Accountancy
Date	
Signature	<p>Nwabui si Imo</p> <p>Digitally signed by Nwabuisi Imo DN: CN = Nwabuisi Imo, C = NG, O = University of Nigeria, OU = University Library Reason: I have reviewed this document Date: 2008.06.24 23:29:16 +02'00'</p>

RESUME

PROF [MRS] UCHE MODUM

Name: Uche Modum nee Okonkwo

Postal Address: P.O. Box 15735
University of Nigeria, Enugu Campus, Enugu-Nigeria
Tel: 042-450700
e-mail: umodum@yahoo.com

Universities Attended:

1970-1974 Wilberforce University Ohio U.S.A
B.Sc. [Summa Cum, Laude 3.9/4.0 - 1st class] Honours Accounting.

1977-178 Thomas J. Watson School of Engineering and Applied Sciences, State
University of New York [SUNY] Binghamton
M. Sc. Computer Science **with distinction**.

1978-1979 Graduate School of Management, SUNY, Binghamton
MBA/M.Sc. Courses in Accounting.

Academic Honours/Awards

- * Nominated for Induction into the American Hall of Fame, American Biographical Institute Inc. U.S.A. 2008
- * Founding Member, International Women's Review Board, ABI Inc. 2008.
- * Recipient, *Distinguished Service to Human Kind Award 2007* by the Awards and Recognition Board of the International Biographical Centre [IBC] Cambridge England.
- * Nominated for the International Peace Prize 2006 by the United Cultural Convention of the United States of America.
- * Inducted into the Nigerian Women Hall of Fame as the *1st Female Information Technologist Professor* in the history of Nigeria by the National Centre for Women Development Abuja 2005.
- * Named in the 1st edition of *World's Who's who of Women in Education*.
- * Nominated and named in the 40th edition of *Who's Who Amongst students in American Universities and Colleges*.
- * Won the Presidential Scholarship award [1973] for academic excellence.
- * Won the Graduate of the year award [1974] for academic excellence.
- * Appointed teaching assistant, Watson School of Engineering and Applied Sciences [1977]
- * Appeared on the Dean's list of honour students throughout undergraduate years.

UNIVERSITY EXPERIENCE:

[a] **Academic Career**

- 1995 - *Professor of Accounting/Management Information System and Head of Department of Accountancy*
University of Nigeria, Enugu Campus
- 1992-1995 *Senior Lecturer and Head of Department of Accountancy*
University of Nigeria, Enugu Campus
- 1987-1992 *Senior Lecturer, Computer Science*
University of Nigeria, Nsukka
- 1983-1985 *Lecturer I, Department of Computer Science*
University of Nigeria, Nsukka
- 1981-1982 *Lecturer II, Department of Computer Science*
University of Nigeria, Nsukka
- 1980 *Assistant Lecturer, Department of Accountancy*
University of Nigeria, Enugu Campus
- 1977-1979 Study Leave
- 1974-1976 *Research Fellow, Department of Accountancy*
University of Nigeria, Enugu Campus

[b] **Administrative Experience:**

- 2006 *Head, Department of Accounting, University of Nigeria, Enugu Campus.*
- 2000 *Co-ordinator, FBA Information Tech. Centre UNEC.*
- 1998-1999 *Dean, Faculty of Business Administration UNEC*
- 1992-1997 *Head, Department of Accountancy*

Public Service/Professional Experience:

Certified Fraud Examiner, Association of Certified Fraud examiner USA 2008

Member, American College of Forensic Examiners Institute USA 2007

Chairman, NUC Accreditation Panel to University of Ilorin 2006

Chairman, NUC Accreditation Panel to Kogi State University 2006

Chairman, NUC Accreditation Panel to Delta State University 2005

Chairman, NUC Accreditation Panel to Covenant University, 2005

Member, Independent Corrupt Practices and other Related Offences Commission [ICPC] 2000-2004.

Council Member, Governing Council, Federal University of Technology Akure 1999-2003

Resource Person & Facilitator, United Nations Development Programme [UNDP] Training and Monitoring of Financial Management Project, Appraisals, Monitoring and Evaluation 1997.

Chairman, Computer Association of Nigeria, Enugu Chapter, 1987-1999.

Chairman, Management Audit Committee NHL, 1995-1996.

Member, National Advisory Committee, Regional information Network for Africa, Project conceived by HP of UNESCO and sponsored by Italian Government 1992.

Chairman, Education Committee, Computer Association of Nigeria [COAN] 1991-93

Member, Board of Directors, Hermason Nig. Ltd. 1991-1999

Secretary, Soroptionist International [Enugu District] 1989-1991.

Consultant/Technical Adviser, Datalab International Ltd. 1967-

Member, Advisory Board, Institute for Development Studies, University of Nigeria, 1987-1990.

Research Associate, Institute for Development Studies, University of Nigeria, 1983-1987

Accountant/Auditor, Jones & Jones Inc. A Certified Public Accounting Firm, Dayton Ohio U.S.A. 1974.

External Examination

1994-1995 Department of Accounting, University of Benin

1994-1995 Department of Computer Science, OSISATECH, Enugu

1990-1993 Department of Systems Science, Institute of Management and Technology [IMT] Enugu.

Membership of Professional Bodies:

- * Certified Fraud Examiner [CFE] Association of Certified Fraud Examiner - USA 2008
- * Member, American College of Forensic Examiners Institute 2007.
- * Fellow Nigeria Computer Society [FNCS] 1994
- * Fellow Computer Professional Registration Council of Nigeria [FCPN]
- * Member, Nigerian Internet Group 1993
- * Member, Association for Computing Machinery [ACM] U.S.A. 1981
- * Member, Special Internet Group in Computer Programming languages [SIGPLAN] 1982
- * Member, Special Internet Group on Business, Data Processing 1983
- * Member, Special Internet Group on Computer Education [SIGCE] 1982
- * Member, National Association of Accountants U.S.A. 1974

Workshops: [Some of the Workshops include] Science Education

United Nations Development Programme [UNDP], Workshop on Sustainable Human Development – Financial Management 1997/98.

United Nations Development Programme [UNDP], Train the Trainers Workshop on Management and Development 1997.

United Nations Development Programme [UNDP], TOT Workshop on – Project Formulation and Appraisals 1997.

United Nations Development Programme [UNDP], TOT Workshop on – Project Monitoring and Evaluation 1997.

The Abuja Workshop on Development of Internet in Sub Saharan Africa sponsored by UNDP and Ministry of Communication, 1997.

The Lagos Workshop on INTERNET Access in Nigeria, sponsored by USIS & British Council, 1994.

The Lagos INTERNET EXPO 1995 on Internet Connectivity in Nigeria. A way forward, sponsored by Nigeria Internet Group [NIG].

The Lagos INTERNET EXPO 1995 on implementing affordable and suitable means connectivity, sponsored by NIG.

Workshop on Development of Internet in Sub Saharan Africa, sponsored by the UNDP and Ministry of Communication, 1997.

International Workshop on Information Networking for Developing Countries, **Stanford** University U.S.A., August 1993.

Train the trainers workshop for Systems Operators for the Regional Information Network for African [RINAF] project, April 1993, UNESCO and Italian Government sponsored.

Train the trainers workshop on Modified Value Added Tax organized by Federal Finance Budget Office 1993.

International Workshop on Information Networking and Strategies 1991 by Computer Association of Nigeria.

Workshop on Studying Regional Development in Nigeria 1984 by Institute for Development Studies.

National Workshop on perspective of self-reliance for Nigeria by Institute for Development Studies, 1983.

National Workshop on the Development of Basic Sciences in Nigeria, U.N.N. 1982.

Conferences: [Some of the conferences attended include]

International Conference on Global Initiative on Combating Corruption in Africa Eastern Connecticut University U.S.A. 2001

National Conference on Anti-corruption Committees in Nigerian Legislatives and Heads of anti-corruption units in Government Establishment, Independent Corrupt Practices and Other Related Offences Commission [ICPC] 2006

Seminar on Good Governance by Transparency International Badagery 1999.

Capacity Building in Information Technology by International Federation of Information Processing [IFIP] Zimbabwe 1998.

International Conference on Managing information Systems/Technology by Computer Association of Nigeria, 1994.

INET 1993 Internet Society Conference on Global Communication and Networking. Stanford University San Francisco, August, 1993.

11th National Conference on "New Technologies of Information Processing" by Computer Association of Nigeria 1993.

4th International Conference on Distributed Computing and Artificial Intelligence 1992 by the Computer Association of Nigeria.

10th National Conference on New Generation Computing 1991, by the Computer Association of Nigeria, Abuja 1987, paper presented – Distributed System the new trend.

National Conference on Data gathering and Information Management by Computer Association of Nigeria, paper presented – Data [Info] central resource of the economy 1986 1986, Owerri.

National Conference organized by the Computer Association of Nigeria, ASCON Badagery, 1985.

Publications: [Some of the publications include]

Books and Book Chapters

1. Modum U. *Management Information Systems: Analysis and Design* Fourth Dimension Publishing Co. Ltd. 1995
2. Modum U. *Computers in Business*, Fourth Dimension Publishing Co. Ltd. 1995
3. Modum U. *Management Information Systems: Analysis and Design* 2nd edition, Precision Publishers Ltd. 2005

4. Modum U. *Computers in Business* 2nd edition, Precision Publishers Ltd 2005
5. Modum U. "Critical Assessment of the Role of Government in Basic Science Development in Nigeria- Introduction", *Basic Science Development in Nigeria: Problems and Prospects*, Evans Brothers [Nig.] 1987
6. Modum U. "Critical Assessment of the Role of Government in Basic Science Development in Nigeria: Conclusion", *Basic Science Development in Nigeria: Problems and Prospect*, Evans Brothers Nig. 1987.
7. Modum U. "Computer Modeling Vs Simulation" in Modeling Consciousness, SAT Publications U.S.A. 1992

Journal Articles:

8. Modum U. "Lack of effective MIS: A Nigerian Perspective" *DATABASE*, A Publication of Association for Computing Machinery U.S.A. Vol. 14 no 3 1983
9. Modum U. "Information as an Indispensable Economic Factor" *The Nigerian Accountant*, ICAN publication Vol. xx 1987
10. Nwachukwu M., Modum U. "Technological and Economics study of processing Plants in Nigeria" *The Nigerian Journal of Development Studies* Vol. 5 nos. 1 & 2 1994
11. Modum U. "Cost Accounting: An Historical Study" *Management Accounting*, NAA publication 1991
12. Modum U. "Impact of Information Technology on Corporate Administration" *COAN Proceedings*, publication of Computer Association of Nigeria Vol. 4 1993
13. Modum U. "Information flow as a Marketing Strategy" *The Nigerian Accountant* ICAN publication Vol. xxv 1993
14. Modum U. "Design Tools for a Structured Programmer", *The programmer*, A publication of the Association of Computer programmers U.S.A. Vol. 5 no. 5 pp. 17-31
15. Modum U. "The DM²1 System: An Index of charge" *The Nigerian Accountant* ICAN publication Vol. xxvi no. 1
16. Modum U. "Opportunity Cost: Idea of Indispensability" *Management Accountant*, official Journal of Association of Accountants Vol. 10 no. 3

17. Modum U. "Computer Education and Training" *The Komputer*,
A publication of Computer Association of Nigeria
Vol. 2 no. 1 1993
18. Modum U. "Computer Science Curriculum: Issues of ethics and social responsibility"
COAN Proceedings on New Technologies of Information processing 1993
19. Modum U. "PERT: A Tool for Project Implementation" *Journal of Accounting*
U.S.A. Vol. 13 no. 1
20. Modum U. "Non-Manufacturing Cost: A visit to Mathematical model"
Journal of Accounting, 1995
21. Modum U. "Computer Network and Organisational Structure:
A case for Distributed Systems", *Dbase, Journal of Systems*
and *MIS Research U.S.A.* Vol. 14 no. 2
22. Modum U. "Accounting Information System, A case for Quality Control"
Accounting Bulletin 1996
23. Modum U. "Combating Corruption: Africa Initiative" Proceedings of
International Conference on Global initiatives on fighting
Corruption Eastern Connecticut University of U.S.A. 2001
24. Modum U. "Anti-corruption war in the states: Conforming to National Prescriptions"
Proceedings on the Role of Anti-Corruption Committees of Nigerian
Legislature and Anti-Corruption Transparency monitoring units of ICPC
2006.

Under Review

25. Modum U. "Accounting Information Systems: The bed rock of Management
Information System"
26. Modum U. *Forensic Accounting: Demystified*
27. Modum U. *Accounting Profession: Threats and challenges*
28. Modum U. *Management Over-ride: Bane of Internal Control*

Private Data

Prof. [Mrs.] Uche Modum was born on 28th December 1948. She is married to Prof. E.P. Modum. The marriage is blessed with 5 children, 3 girls and twin boys.

EXHIBIT A

UNIVERSITY OF NIGERIA, ENUGU CAMPUS
DEPARTMENT OF ACCOUNTANCY

MEMO

15 June 2008

TO: Head
Dept of Accountancy
UNEC

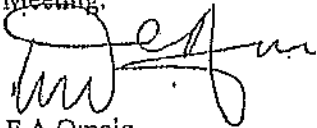
Forwarding of Lecturers' CVs Without the Knowledge of the Lecturers and my HOD

I write to sincerely apologize for sending out the CVs of the Lecturers in my Department to the Dean without their knowledge and without clearance from the Head of Department.

I was forced to do it because the Dean of the Faculty, Prof Uche summoned me to his office that fateful day and demanded that I must submit all the lecturers' CVs for my department. Even when I told him that it was only one lecturer who had submitted his own as of that day. He still insisted. I had to make photocopies of the CVs found in the lecturers' files including your own which was printed from the system without my knowing that the Typist was still updating it.

I am truly sorry for forwarding those CVs without letting you know and/or getting the consent/approval from the lecturers concerned. I now realize that protocol demanded of me regardless of the Dean's intimidation.

I will plead with other lecturers the day it will be discussed in the Departmental Board Meeting.



F A Omeje
Secretary
Dept of Accountancy

EXHIBIT 5

UNIVERSITY OF NIGERIA, ENUGU CAMPUS
DEPARTMENT OF ACCOUNTANCY
Memo

Our Ref: UN/ACC/14B/28

16 June, 2008

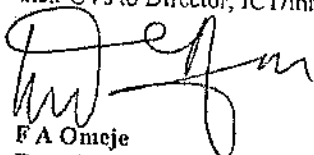
TO: The Dean
Faculty of Business Admin
UNEC

Re: High Priority: Submission of CVs and Academic Papers for the Faculty Website

In response to your memo of June 12, 2008 on the above subject matter, I have been directed to forward to you the CVs of academic staff listed below:

S/No	Name of Staff
1	Prof (Mrs.) U. Modum
2	Dr (Mrs) R G Okafor
3	Osita Aguolu
4	Mrs. G N Ofoegbu
5	Mrs. A S Eyisi
6	S E Emongini
7	Ms C N Obodoekwe
8	Mrs. N N C Nwokoji
9	Mrs. E O Onyeanu
10	L C Odoh
11	K D Onwurafor
12	Dr C M Odoin

Please be informed that this office has forwarded a comprehensive list of academic staff and their CVs to Director, ICT/Innovation Centre Nsukka Campus.



F A Omeje
For: Head of Department

Encs