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Head of School's Report

The top priorities for the School of Accountancy in 2006 were to enhance student learning, perform well in research, and make a significant contribution to the profession and the wider community. It is pleasing to report that the School had a successful year in achieving these priorities. The School continued to perform well in research, make a significant contribution to the profession and the wider community, and improve its educational systems to ensure quality learning for students.

To ensure quality learning for students, the School engaged the University Teaching and Development Unit (Massey University) in a comprehensive exercise involving the review of all learning material of the School, including study and administration guides for all papers offered by the School. This exercise was very useful. Students will notice further improvements in the high quality learning material provided in the School's teaching programmes.

In line with the School's policy of improving research and teaching facilities to support students and staff, the School has recently installed new software and databases e.g., the Standard and Poor's Research Insight Databases, the DirectEDGAR Database, Micromedia Adobe Connect, video streaming online and interactive connection between the School's Web pages, WebCT and the School's Intranet.

The School of Accountancy continued to do well in research and publications in accounting and business law. In 2006, seventeen articles were published in refereed journals, including Accounting Forum, Abacus, Accounting Organizations and Society, Accounting Education: An International Journal, New Zealand Business Law Quarterly, and many other international academic journals. Four books were co-authored and eleven chapters in books were completed. Staff had a busy time presenting 21 papers in refereed international conferences in New Zealand and overseas. These conferences included the European Accounting Association Congress in Dublin, Ireland, World Congress of Accounting Historians in Nantes, France, the Annual Meeting of the American Accounting Association in Washington D.C., the Annual Conference of the Accounting and Finance Association of Australia and New Zealand in Wellington, and the New Zealand and Australasian Law Teachers Association in Melbourne, Victoria.

Three members of staff completed their doctoral studies. Dr Yuan Yuan Hu completed her PhD at the University of Wales in Cardiff, UK. Her study concentrated on environmental reporting in accounting information disclosures in the Republic of China. Nick Smith's PhD thesis was titled 'Equality as a moral, political and legal concept'. Dr Smith's thesis at Auckland University examined the relationship between basic equality and social ideals and its impact and implications on society. Dr Natasja Steenkamp's thesis, completed at AUT, Auckland, examined voluntary intellectual capital reporting in New Zealand.

Staff and invited guest speakers presented a range of papers with topics of current professional as well as academic interests in the School's Seminar Series. Together with the School's Discussion Series, the Seminar Series provided a valuable forum for the development of research capabilities and output.

The School values constructive engagement with the profession and the wider communities. Some staff members of the School have served on many professional boards and committees that include the Accounting Standards Review Board, the International Financial Reporting Committee, the New Zealand Institute of Chartered Accountants' (NZICA) Admission Board, the Academic Committee, Annual Reports Judging panels, the Public Practices Board, and the Management Board and Academic Board of Advanced Business Education Limited.

The School farewelled Professor Hector Perera who retired after more than 20 years of outstanding service to the School and the University. We welcomed two new professors to the School, Professor Michael Bradbury and Professor Asheq Rahman.

Professor Fawzi Laswad
Head of School

Staff Profiles 2007

Palmerston North Campus



MATTHEW BERKAHN
BBS (Hons) *Massey*; LLM (Hons) *VUW*; SJD *Deakin*

Matt is the Undergraduate Business Law Co-ordinator for the School of Accountancy. He is involved in teaching a number of papers, mainly in the area of company law. He supervises undergraduate and postgraduate research on company law topics, and is the paper coordinator of the undergraduate special topic papers. Recent research has been in the areas of shareholder remedies under the Companies Act 1993, the duties of directors and their enforcement, and competition law. Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis deals with the different approaches to company law enforcement in New Zealand, Australia and the United Kingdom.



NIVES BOTICA REDMAYNE
BSc (Econ), MSc (Econ) *Zagreb*; PhD *Massey*, CA

Nives teaches second, third year and postgraduate auditing and financial accounting courses. She is a member of the New Zealand Institute of Chartered Accountants. Nives is currently also involved in promoting and organising the Institute of Chartered Accountants of New Zealand Executive Insight Programme for the Manawatu region. This programme provides students in the final year of their university study with an opportunity to spend several days in business organisations so to gain appreciation of the real world. Nives main research interests are in the areas of audit services production, areas of economics of auditing and audit risk. In 2005, Nives completed her PhD studies in the School concerning the effects of political risk and governance on audit production, audit effort and audit fees in the New Zealand public sector. She has experience as an auditor for Coopers & Lybrand (now PriceWaterhouseCoopers) and has held various accounting positions in New Zealand and overseas. Nives is also the Massey University representative on the Manawatu Branch Committee of the NZ Institute of Chartered Accountants, Convenor of the Technical and Legislation Sub-Committee and Convenor of the Manawatu Branch Executive Insight Programme. In her capacity on the Manawatu Branch, she prepares the comments and submissions on professional promulgations and financial reporting standards on behalf of the Branch. Nives is also a member of the NZICA Professional Practice Board.



CARROL CHAN
BBS, DipBusAdmin, MBS *Massey*, CA, CPA *Australia*

During the years that Carrol has been at Massey University Carrol has co-ordinated several papers mainly in the area of taxation, at the undergraduate and postgraduate levels. In addition, other papers that she has been involved with are in the areas of Management Accounting and Financial Accounting in the undergraduate BBS programme. Some of Carrol's research areas have been in the practical issues of taxes on taxpayers and their agents, the use of tax incentives in economic development, accounting education and taxation issues of e-business. Such concerns have also prompted her to study the impact of the New Zealand Goods and Services tax on farmers and their accountants, investigate the Malaysian tax incentives for foreign investors, explore the service quality of the New Zealand Inland Revenue Department and the perception of tax fairness, and study ethics in tax education. Carrol, and co-author Shirley Carr, have also published research on the New Zealand tax expectation-performance gap, and carried out further studies on Fringe Benefit Tax and issues relating to tax avoidance and tax evasion.



FRANCES CHUA
BA *Taiwan*; BBS, DipEd, DipSLT, DipBusAdmin, MBS *Massey*, CPA *Australia*

Frances' teaching responsibilities have been in the financial accounting area, in particular, accounting theory at both the undergraduate and postgraduate levels, and the case-based paper, Integrative Accounting. Frances is the School's Undergraduate Co-ordinator. She is also a Harassment Complaint Contact Person for the Harassment Advisory Committee of the University. Frances is interested in the professionalisation and sociology of the accounting profession. Her current research interests include: professional ethics, accounting education, accounting history, and the role of accounting in corporate governance.



LINDSAY HAWKES
BBS, DipBusAdmin, MBS *Massey*, CA

Lindsay teaches on a range of papers which include controlling the undergraduate Advanced Management Accounting course and Management Accounting for the Diploma in Professional Accounting. Lindsay is also involved as part of the teaching team for Integrative Accounting. Lindsay has wide research interests which have focused on social and environmental accounting and management accounting education in recent years. Lindsay is a member of the New Zealand Institute of Chartered Accountants and is involved as a Facilitator in the Institute's Professional Competence programmes.



YUAN YUAN HU
MA *Wolverhampton*; MAcc *Glasgow*; PhD *Wales*

Yuan Yuan is currently teaching 110.100 Introductory Accounting. She has four years' teaching experience at the University of Wales, Cardiff, where she taught in the MBA and accounting undergraduate programme and was also involved in financial management, professional accounting and information management papers. Yuan Yuan has research interests in the areas of corporate social and environmental reporting, corporate social accountability and responsibility, corporate governance, financial reporting, Chinese accounting, and international accounting. The title of Yuan Yuan's PhD thesis is 'An Investigation into the Willingness of Chinese Listed Companies to Participated in Corporate Environmental Reporting'.



NGAIRE KIRK
BBS (Hons), MBS, *Massey*; NCB CertMgmt, NCIM, CA

Ngaire has a background in farming and in the public and private health sectors. Her teaching responsibilities include coordinating and teaching introductory and intermediate accounting courses. Currently Ngaire is preparing a proposal for a PhD in Accounting. She is a designated Health and Safety Officer and First Aid Officer for the School. Ngaire's research interests include: truth and fairness in accounting; the perception and use of accounting terms and concepts; and social, environmental and ethical issues in accounting. She is also Co-ordinator of the School of Accountancy Research Seminar Series. Ngaire is a member of the Accounting Association of Australia and New Zealand; the Asian Academic Accounting Association; the British Accounting Association; the European Accounting Association and a member of the New Zealand Institute of Chartered Accountants.



FAWZI LASWAD
BEcon *Garyounis*; MSc *Wisconsin*; PhD *Sydney*; FCA, CMA, FCPA

Fawzi Laswad is professor of accounting and Head of School. He teaches in a number of subjects in financial reporting in the undergraduate and postgraduate programmes. He supervises Masters and PhD theses. Fawzi has wide research interests with a focus on financial reporting. He is involved in many professional activities. Currently, Fawzi is a member of the Accounting Standards Review Board, a member of the Admissions Board of the New Zealand Institute of Chartered Accountants, Chair of the academic board of Advanced Business Education Limited (ABEL), and Director of Advanced Business Education Limited. He served as President (NZ) of the Accounting and Finance Association of Australia and New Zealand, and chaired the academic committee of the NZICA.



MAHMOOD AHMED MOMIN
MPhil *Manchester*; MCom *Dhaka*; PhD *Glasgow*; ICMA

Mahmood joined the School of Accountancy in 2005, after seven years of teaching accounting in Bangladesh. He currently teaches in Introductory Financial Accounting and Management Accounting. Mahmood's principal research interests are in the areas of social and environmental accounting, social reporting and accountability. The prime focus of his PhD, awarded by Glasgow University, UK, is social and environmental reporting by multinational corporations and their subsidiaries in least developed countries (LDC). Mahmood is the author/co-author of several articles. He has also reviewed books and many articles for the Journal of Social and Environmental Accounting published in the UK.



RAYMOND D. MULHOLLAND
BCom, MA *Cant.*; MCA, LLB *VUW*; LLM *Cant.*; LLM *Melbourne*

Ray is a senior member of the Business Law academic staff. Currently he is involved in tutoring first year Business Law students. Author of several books and numerous papers, Ray continues to research in all areas of commercial law, in particular the Law of Contract.



NIRMALA NATH
**BA, PGDip (AcctFinMgmt), MA (AcctFinMgmt), Dip Ed *USP*,
CPA *Australia***

Nirmala Nath, lecturer, joined Massey University in 2003, from Waikato University where she taught part-time. Prior to this, Nirmala taught at the University of South Pacific in Fiji. Nirmala's research areas include aspects of both management and financial accounting and public sector efficacy and accountability. She is currently working on her PhD research in the area of Public Sector Performance Auditing.



JEFF ROBERTSON
**BCom (Hons) *UNISA*; DipAdmin and Commerce, DipAcc
(Auditing), MBS *Massey*; IMTA *SA***

Before joining Massey University in 1987, Jeff had a number of years' experience in the public sector in South Africa, both in the accounting and auditing areas. His primary role at Massey is teaching auditing, and his current responsibility is to co-ordinate both the undergraduate and postgraduate auditing papers. Jeff's research interest is focused on the development of accounting in the late-Medieval and early Renaissance periods of history and, in particular, the 17th and 18th century Dutch East India Company accounting practice. Currently Jeff is in the final stages of his PhD studies.



FEONA SAYLES
BBS, GradDipBusStuds *Massey*, LLB, LLM (Hons) *Cant.*;
Barrister and Solicitor of the High Court of New Zealand

Feona Sayles is a lecturer and her teaching commitments are in Commercial Law and Law for Accountants. Feona has previously worked in a research capacity for Massey University. Her research interests include media and sports law.



LIN MEI TAN
MA *Lancaster*, DipAcc (Taxation) *Massey*, FCCA, ACIS *UK*; CA

Lin Mei Tan is a senior lecturer. Since joining the school, Lin Mei has been involved in teaching financial accounting, management accounting and taxation courses. Lin Mei's research interests lie in the tax compliance areas such as tax compliance costs, the relationship between tax practitioners and taxpayers, and taxpayers' perceptions of fairness. Her other research interests include ethics, the teaching of ethics, and tax and accounting education. Lin Mei is a member of the New Zealand Institute of Chartered Accountants and the Institute of Chartered Secretaries and Administrators (UK). She is also a fellow member of the Association of Chartered Certified Accountants (UK).



STUART TOOLEY
MBS (Hons), DipAcc (Taxation) *Massey*; PhD *Macquarie*; CA,
CMA, CPA *Australia*

Stuart Tooley, associate professor, currently lectures in financial reporting and has teaching experience in public sector financial management, taxation, tax policy and accounting theory. He has taught at both undergraduate and postgraduate levels and supervises postgraduate research students. Stuart is currently the School of Accountancy Postgraduate Programmes Coordinator. He has a research interest in public sector governance, financial management and external reporting. Stuart joined Massey University in 1990. Prior to joining the University, he gained experience in tax audit and policy, horticulture, and the banking industry.



LIN TOZER
BBS, DipBusAdmin, MBS, *Massey*; CA

Lin Tozer, lecturer, has taught accounting in New Zealand and Australia for the past 15 years. Her teaching areas include financial accounting, accounting theory and auditing, both internal and external. Some of Lin's research interests are financial accounting, accounting theory, environmental accounting and auditing, and accounting education. Current research interests include the development of professional and academic competencies within the accounting curriculum at the tertiary level in New Zealand. Lin is co-author of *Financial Accounting: A Professional Foundation* (2003) and (2004), with Fin Hamilton and Les Armstrong. Lin is also co-author of *Accounting: A User/Decision Perspective* (3rd Ed) (2005), with Fin Hamilton and Carolyn Black.



LINDSAY TROTMAN
LLM (Hons) *Cant.*; Barrister and Solicitor of the High Court of New Zealand, NZLS

Lindsay Trotman is an associate professor. His principal teaching responsibilities are in company law. Lindsay's principal research interests are in the area of corporate law and misleading or deceptive conduct. He has contributed to a number of company law publications in New Zealand and Australia and authored a book on misrepresentation and the Fair Trading Act. Lindsay has recently completed a book on misleading or deceptive conduct, with Debbie Wilson. He is the postgraduate business law co-ordinator for the School. He is the honorary solicitor for various charitable organisations in the Manawatu region. Lindsay practised law in Christchurch before taking up an academic career.



DEBBIE WILSON
BA (Hons), LLB, LLM (Hons), *Cant.*; Barrister and Solicitor of the High Court of New Zealand

Debbie Wilson, lecturer, teaches in the area of Business Law. Debbie has a wide range of research interests, including company and commercial law and intellectual property. She is currently assisting with a book on the Fair Trading Act. Debbie is currently completing a PhD at Monash University in Melbourne, Australia, focussing on intellectual property and human rights law. She was admitted as a Barrister and Solicitor of the High Court of New Zealand in September 2003. Debbie joined Massey University at the end of 2003 after completing a masters degree at Canterbury University.



PEIR PEIR WOON
Cert AcctBusComp, DipCom (FinAcct), *TARC M'sia*; MSc (Acct and Fin), *Greenwich*

Peir Peir joined Massey as a tutor in late 2006. Currently she teaches financial accounting and tax papers. She also maintains an interest in issues related to corporate social responsibility. Peir Peir had about 8 years of teaching experience at both college and university levels in Malaysia. Her previous teaching experience covers financial accounting as well as business and society subjects.

Auckland Campus



HELEN BISHOP
BCA, MCA *VUW*; CA

Helen Bishop, lecturer, is currently teaching in management accounting and accounting information systems papers. She also maintains an interest in financial accounting and accounting history. Helen is undertaking PhD studies at Victoria University of Wellington on the topic of the debt/equity distinction and the classification of hybrid financial instruments. Helen is Staff Advisor to the Auckland Accounting Students Club. She is a member of the New Zealand Institute of Chartered Accountants and the Accounting and Finance Association of Australia and New Zealand.



MICHAEL BRADBURY
PhD *Auck.*; FCA, CMA

Michael Bradbury is a professor in accounting. He obtained his PhD at the University of Auckland and has held visiting positions at the University of Sydney, and the Sloan School of Management, Massachusetts Institute of Technology. Prior to his academic career he was, for ten years, a chartered accountant with a large accounting firm in Auckland and London. His research and consulting interests are in the area of corporate financial reporting and financial analysis. His publications have appeared in *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Public Policy*, *Abacus*, *Accounting and Finance*, and the *Journal of Corporate Finance*. He is on the editorial board of *Abacus*, *Accounting and Finance*, *Journal of Contemporary Accounting and Economics*, *Journal of Accounting and Public Policy*, *Financial Reporting, Regulation and Governance*, *New Zealand Journal of Taxation Law and Policy*, and *Pacific Accounting Review*.



DAVID BUTCHER
MMS (Distinction) *Waikato*; CA

David Butcher, senior tutor, joined Massey University in 2006 after 25 years as a senior lecturer in accountancy and taxation at Auckland University of Technology. Before coming to New Zealand, David qualified as a chartered accountant in England where he specialised in taxation and was a tax partner in a medium sized firm in Hereford. David teaches taxation and advanced taxation.



JILLIAN HOOKS
BBS, MMS (Distinction), DipTchg, PhD *Waikato*; FCPA

Jill Hooks, associate professor, joined Massey in 1997 and has taught a number of financial accounting papers. Most of Jill's research relates to the New Zealand electricity industry, and financial and environmental reporting. Jill is the School's Academic Coordinator for the Auckland Campus. She is a member of the AFAANZ and FCPA. She is also on the New Zealand Institute of Chartered Accountants Annual Reporting Awards Committee and the Education Liaison Committee.



PATRICIA (TRISH) O'SULLIVAN
LLB (Hons) *Cant.*; MComLaw (Hons) *Auck.*; Barrister and Solicitor of the High Court of New Zealand

After working as a solicitor in commercial litigation for seven years, Trish joined Massey as a Lecturer in 1996. She completed a MComLaw with Honours at the University of Auckland in 1999. Trish teaches (on a half-time basis) in the areas of commercial and employment law. Trish's areas of research include consumer law, intellectual property, employment law and corporate distress.



DONNA PERREAU
BBS (Accountancy), PGDipProfAcctg *Massey*

Donna Perreau, tutor, joined Massey University in 2005 after seven years as a student at the Auckland Campus. She teaches Foundation Studies in Accounting as well as tutoring in most papers offered at Auckland. Donna is currently studying for her Masters in Management.



ASHEQ R. RAHMAN
BCom, *Dhaka*; MBA *Eastern Illinois*; PhD *Sydney*; ASA *Australia*; CA

In June 2006, Asheq joined the School of Accountancy as a Research Professor. Prior to joining Massey University, he was at Nanyang Technological University, Singapore. He also worked at Massey University's Palmerston North campus from January 1989 to December 1997. His areas of interest in research and teaching include financial accounting, disclosure, and accounting institutions. Asheq teaches at postgraduate and undergraduate levels.



NICHOLAS SMITH
BA (Hons), LLB *Natal*; PhD *Auck.*

Nicholas Smith, senior lecturer, started working at Massey University in 1999. Before that, he lectured in the School of Law, University of Witwatersrand in Johannesburg. Nicholas has published articles on human rights and statutory interpretation.



NATASJA STEENKAMP

**BCom *PU for CHE*; BCom (Hons) *RAU*; MCom *Pretoria*;
PhD *AUT*; CA**

Natasja qualified as a chartered accountant in South Africa (SA) in 1988. She worked as a manager in the National Technical departments at PwC in SA and at KPMG in NZ. She also had her own chartered accountant practice in SA. In total, Natasja has 12 years experience working as a chartered accountant. She also has five years experience working in large manufacturing companies (Iskor and Tosa, now Mittal Steel) in SA. Prior to joining Massey in 2007 Natasja lectured in financial accounting at undergraduate level, and management accounting and financial management at postgraduate level at AUT in New Zealand for six years. Moreover, she lectured in financial accounting and auditing at universities (PU for CHE and Vista) in SA for six years. Natasja's research interests lie in areas of:- intellectual capital, content analysis methodology, financial reporting, especially intellectual capital reporting.



WARWICK STENT

BCom (Hons), HDE *Rhodes*; MCom *RAU*; CA

Warwick Stent, lecturer, started work at Massey in 2005 and teaches Auditing and Advanced Auditing to undergraduate students at the Auckland Campus. He worked as a manager at Deloitte for six years in New Zealand. He was responsible for managing Learning & Development nationally within Deloitte's Assurance & Advisory Service line and also specialised in management of superannuation sector audits. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), S.A. Warwick is currently working on research for his PhD at the School of Accountancy on the topic: "The Impact of IFRS in New Zealand: A Study of Early Adopters". He was co-author of a text entitled *Auditing Notes for South African Students*, which is now in its fifth edition. Other research interests include fraud and security in internet environments, the superannuation scheme industry and audit related issues.



JIRA YAMMEESRI

BBusAdm, MCom, PhD *Wollongong*

Jira Yammeesri, lecturer, joined the School in 2004 after completing her PhD at the University of Wollongong, Australia. She teaches 110.229 Management Accounting. Jira's research interests include corporate governance, ownership structure, audit committee, board structure, earnings management, and firm performance.

Wellington Campus



JOHN ARCUS
BCA VUW; CA

John Arcus, senior lecturer, had working experience as an auditor with international accounting firms in London, Europe and New York. He had lectured at Wellington Polytechnic and the University of the South Pacific in Financial Accounting and Auditing. Currently, John teaches papers in Financial Accounting, Management Accounting and Auditing.



PAUL DUNMORE
BSc (Hons) VUW; MBA, PhD McMaster Ontario; CMA

Paul Dunmore is a research professor at the School. He teaches papers in research methods and advanced accounting information systems. Paul has broad research interests involving the application of mathematical and statistical techniques to accounting-related problems. He has applied this expertise to study the economics of auditing, the statistics of financial ratios, distress prediction, audit efficiency, distributions of personal incomes, and tax policy. Paul is a member of the Information Systems Audit and Control Association and of various other learned societies. Paul is a regular presenter for the Institute of Directors.



JAMES HESLOP
Adv. Cert. Tertiary Teaching Wellington Polytechnic;
BCA VUW; MBS Massey; CA

James Heslop is a senior lecturer. James has worked in a variety of private sector organisations in Europe and New Zealand. He is currently teaching in the areas of introductory accounting and accounting information systems. James's research interests include reporting by the not-for-profit sector and the tourism industry.



JEREMY HUBBARD
LLM, LLB VUW; Cert. Ed. (Tertiary) London

Jeremy Hubbard, senior lecturer, joined Massey from the Wellington Polytechnic. He lectures in law at the Wellington Campus and the Palmerston North Campus. Jeremy's teaching is principally in the area of introductory law courses. Jerry's research interests include constitutional issues especially those involving immigration as well as contract and tort. Although based principally at the Wellington Campus, Jerry teaches two days a week in Palmerston North. He is currently chairperson of the Wellington Branch of the Association of Staff in the Tertiary Education (ASTE).



AINUL ISLAM
BCom (Hons), MCom (Acctg) Dhaka; PhD VUW;
CPA Australia; CA

Before joining Massey University, Ainul had several years of tertiary teaching and research experience. He has worked as a full-time lecturer and as an Assistant Professor in the Department of Accounting at the University of Dhaka. During that time, Ainul was involved in teaching a number of courses, curriculum development and other academic activity initiated by the department. His areas of research interest are financial reporting, auditor independence, MAS involvement of auditors, audit services market and market efficiency of developing and underdeveloped countries.



JUDITH PINNY
BCA (Hons) VUW; CA

Judith Pinny, senior tutor, teaches in taxation, financial accounting and introductory accounting. Before joining Massey, Judith worked as a junior lecturer at Victoria University. She then worked in Chartered Accountancy and for a large New Zealand corporation specialising in taxation. Judith is a member of the New Zealand Institute of Chartered Accountants (NZICA).

Administration, Research and Technical Staff

Palmerston North Campus



Jude Batten
Academic Administrator



Andrew Brown
Computer Support



Kathryn Halstead
Head of School PA/Financial Administrator



Jonathan Higgs
Computer Technician



Sim Loo BBS, MBA *Massey*
Research Assistant



Mary Rossiter BA, PGDipBusAdmin *Massey*
Research Support/Secretary



Heather Toy
Senior Secretary



Jessica Weakley
Secretary/Administrator

Administration, Research and Technical Staff

Auckland Campus



Glenyss Jones
Secretary/Administrator



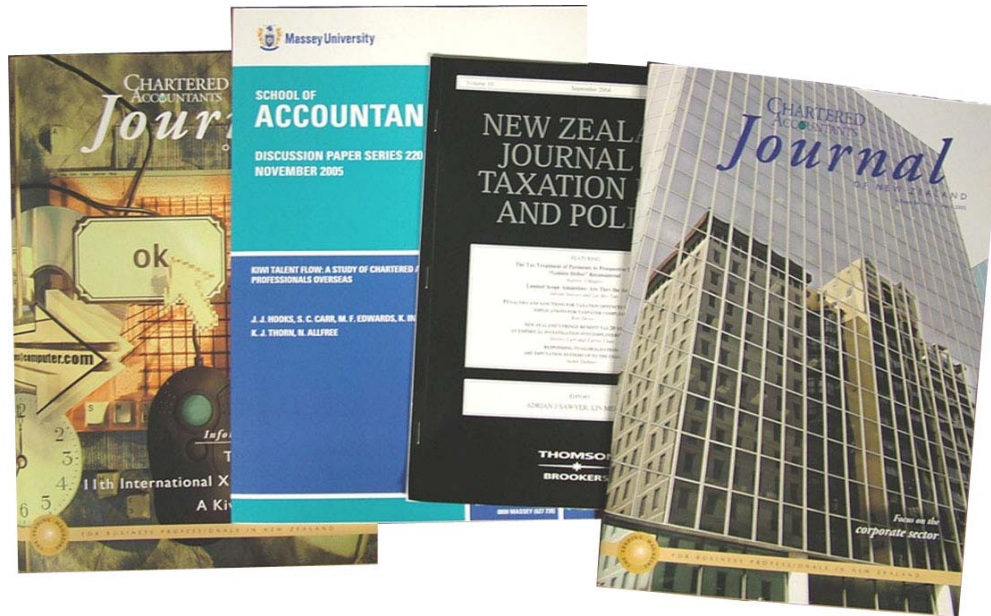
Hayley Noom
Secretary/Administrator

Wellington Campus



Nikki Batten
Secretary/Administrator

Research Activities



Palmerston North

MATTHEW BERKAHN

- Berkahn, M. (2006). *Regulatory and Enabling Approaches to Corporate Law Enforcement*. Christchurch: Centre for Commercial and Corporate Law, University of Canterbury.
- Berkahn, M. and Trotman, L.G.S. (2006). Registering a company. Update to *Australian Corporation Law – Principles and Practice* Vol. 1 (Butterworths Australia, loose-leaf and electronic) Chapter 2.2, 22, 011-22, 012, 22, 101-22, 140. Service No. 148, December.
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CARROL CHAN

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FRANCES CHUA

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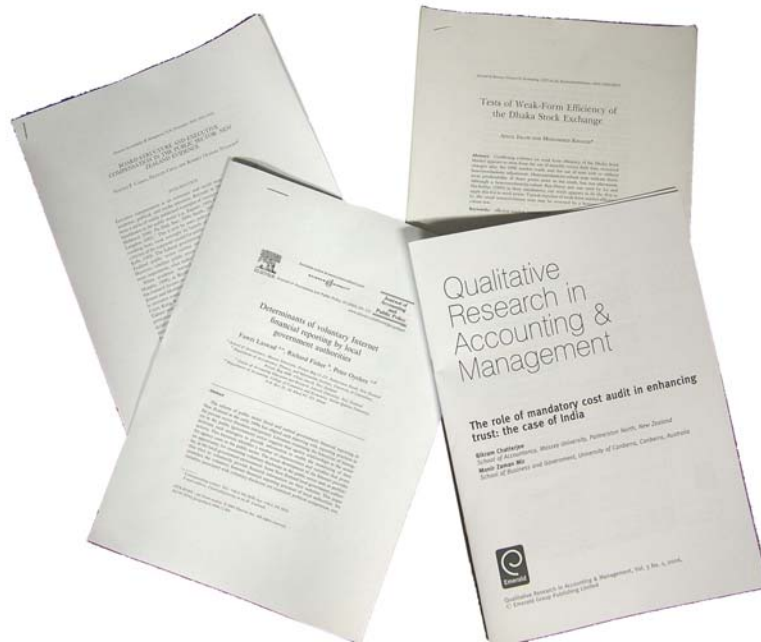
JERRY HUBBARD

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Editorial Boards and Referees

Co-editor of Journal

Tan, L.M. New Zealand Journal of Taxation Law and Policy

Members of Editorial Boards

Laswad, F. Pacific Accounting Review
Guest editor Pacific Accounting Review

Rahman, A. Abacus
Journal of International Accounting Research
International Journal of Accounting

Reviewers/Referees for Journals

Dunmore, P. International Journal of Auditing

Hooks, J.J. Accounting, Auditing and Accountability Journal
Pacific Accounting Review
Qualitative Research in Accounting and Management
Advances in Public Interest Accounting

Kirk, N.E. Qualitative Research in Accounting and Management

Laswad, F. Pacific Accounting Review

Rahman, A. European Accounting Review
Abacus
Pacific Accounting Review
Journal of International Accounting Research
International Journal of Accounting

Tan, L.M. New Zealand Journal of Taxation Law and Policy
Accounting Education

Tozer, L. Journal of Accounting Education (UK)

Conferences 2006

Rahman, A.R. Discussant of the Value of Information Available from Non-Financial Indicators of Innovation in Biotech IPOs, *Accounting & Financial Association of Australia and New Zealand (AFAANZ) Conference*, 2-4 July 2006

Research Support for Academic Staff

The School of Accounting views research as an important academic activity and provides generous support for staff research.

Funding

The School of Accountancy provides generous support to staff for the following:

- a) funding for conferences
- b) funding for scholarship, research and professional development courses
- c) funding in relation to further postgraduate studies
- d) funding for special individual research projects
- e) funding for journal and media subscriptions

Discussion Paper Series

The Discussion Paper Series of the School of Accountancy is intended to provide staff and postgraduate students of the School with a means of communicating new and developing ideas in order to facilitate academic debate.

Seminar Series

The School's Seminar Series provides a valuable forum for local, international and in house researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law by providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants.

Accounting and Business Law Resource Rooms

These two Resource Rooms within the School house selected publications, some local and some international, annual reports of public companies where staff, extramural and postgraduate students can assess throughout the whole year to help them with their research.

Accounting and Business Law Links Established

A special site is established in the School's Intranet to house links to accounting and business law databases and websites, locally and internationally. Staff can use these links as a quick way of searching for information for their research.

Research Assistance

A full time Research Assistant is available to assist academic staff of the three campuses and post graduate students in their search for information, statistical data, references and publications both manually and electronically. She helps with research administration as well as looking after the Resource Rooms above.

Technical Assistance

The School employs a full time technician to give staff software, computing and technical support. Other than commonly used software, specialised software are also available to staff to help with their research.

Research Seminar Series

The research seminars are for staff members of the School and visitors to present their current research and in this way share their ideas with, and receive feedback from the academic community as well as the wider public, including professionals. The Seminar Series provides a valuable forum for researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law. By providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants. In addition, for members of the Institute of Chartered Accountants of New Zealand, attendance at the Seminar Series qualifies as Structured Continuing Professional Development (CPD).

Papers are available at the venue or from the website in PDF format or from Heather Toy (Palmerston North), Glenyss Jones (Auckland), and Nikki Batten (Wellington).

Seminars are usually held on Wednesday from 12pm to 2pm. Subject to availability of a suitable time slot, the School will contribute towards travel costs and accommodation (where appropriate) for visiting speakers from outside Palmerston North or Auckland.

Attendance

Those with an interest in the accounting and business law disciplines including:

- Massey University staff
- Staff of other educational institutions
- Those employed in the commercial or public sector
- Accounting practitioners

Benefits

- Exposure to different research ideas, methodologies, and data sources
- Broaden your research horizons
- Update your knowledge in the field of accounting research
- Interchange of ideas in an informal environment
- Enhance your links with academicians, practitioners or those in the commercial and public sectors
- For Institute members, your attendance at each seminar is recognised as one hour of structured CPD

Contact Us

If you are interested in presenting a paper in the series, could contact the appropriate seminar convenor.

Research Seminar Series Convenors

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2006 Research Seminar Series for Palmerston North Campus

Date	Presenter	Topic
29 th March	Dr Sujit Kumar Roy University of Calcutta, India	Corporate Sustainability Reporting: An India-New Zealand perspective.
8 th May	Fairuz Salleh (PhD student)	Political influence, corporate governance and financial reporting quality: Evidence from government-linked and non government-linked companies in Malaysia.
7 th July	Donna Mangion Charles Sturt University, Bathurst, NSW, Australia	Conceptualising professional accountancy association involvement in social and environmental reporting.
9 th August	Dr Yuan Yuan Hu University of Wales, Cardiff, UK	An investigation into the willingness of Chinese listed companies to participate in corporate environmental reporting.
6 th November	Dr Kamaljeet Sandhu University of South Pacific, Vanavatu, Fiji	Testing the design for online learning programs.

2006 Research Seminar Series for Auckland Campus

Date	Presenter	Topic
23 rd February	Allan Chang University of Brunei Darussalam, Brunei	The effect of corporate governance practices on firm's financial performance - evidence from Malaysian companies.
6 th July	Norida Basnan PhD Student	An investigation into the performance reporting practices and accountability of Malaysian local authorities.
23 rd August	Jill Hooks	Accounting policy choices in a sector-neutral environment: evidence from the New Zealand public and private sectors.
6 th September	Asheq Rahman	Frequency of online financial media coverage and the information content of accounting earnings.
20 th September	Michael Bradbury	IFRIC interpretations: An evolving process.
13 th October	Jenni Boys (Research Student)	Forensic accounting in New Zealand: Exploring the gap between practice and education.
18 th October	Divesh S. Sharma Auckland University of Technology, Auckland	Beyond the independence of the corporate board: The association between characteristics of independent directors and dividend payout.
8 th November	Warwick Stent	The impact of IFRS: A study of early adopters in New Zealand.
7 th December	Chris van Staden	Progress towards black economic empowerment and achieving legitimacy through accounting disclosures: Evidence from post-apartheid South Africa.

2006 Research Seminar Series for Wellington Campus

Date	Presenter	Topic
3 rd April	Fairuz Salleh (PhD student)	Political influence, corporate governance and financial reporting quality: Evidence from government-linked and non government-linked companies in Malaysia.

Postgraduate Research Completed 2006

Student's name	Project title	Supervisor/Advisor
Song Han	An empirical evaluation of the information content of the share option scheme announcement in Hong Kong.	Nives Botica Redmayne

Abstracts of PhD Theses Completed

Nicholas Smith

Equality as a Moral, Political and Legal Concept

The study is a conceptual one looking at the way the term "equality" is used and whether it is a useful term. Nicholas suggests that it is and defends the idea that all social policies must meet the threshold of equality in a basic sense that the interests of all concerned persons must be taken into account. It is a belief in this fundamental equality that explains our abhorrence of racism and sexism. Equality is not just the "formal" empty concept that "likes should be treated alike" which might be thought to need to be saved by a "substantive" equality which achieves real equality. What is morally important is that all should be treated as equals; with equal concern and respect. This basic equality has a place among other social ideals and its relationship with these is considered together with its implications.

Natasja Steenkamp

Intellectual Capital Reporting in New Zealand: Refining Content Analysis as a Research Method

Broadly, intellectual capital (IC) refers to resources such as people, knowledge, brands, customers, technological processes, and networking systems. It is widely argued that these kinds of resources are important value drivers of businesses and in some instances the most valuable assets. Moreover, that the role that IC plays in the global economy is only going to increase in the future, and hence, stakeholders require information about IC resources in annual reports. However, current accounting regulations do not allow IC to be recognised as assets and disclosing IC in financial statements is not mandatory.

The thesis examined voluntary intellectual capital reporting (ICR) in New Zealand firms' annual reports, with a view to contribute to the development of guidelines for the identification,

measurement, reporting and management of IC. It was found that the IC resources mostly disclosed by New Zealand firms are employees, their work-related knowledge and education, brands and corporate image building. Furthermore, these firms make no attempt to report a dollar value of their IC, and 35 per cent of all ICR is presented as photographs.

The method used to examine voluntary ICR in this Ph.D. is content analysis. Several challenges such as subjective interpretations and ambiguous meanings were found while analysing the content of annual reports. It was also found that the application of some methodological issues is problematic. To promote consistency in the application of the research method when replicating ICR studies, and to enhance the comparability between ICR studies, the thesis explains how these challenges and problems could be dealt with.

Yuan Yuan Hu

An Investigation into the Willingness of Chinese Listed Companies to Participate in Corporate Environmental Reporting

Recent years have witnessed the emergence of high consequence global risks (i.e. global warming and the depletion of natural resources). Such environmental concerns have attracted worldwide attention, and increasing calls for corporate environmental accountability from diverse stakeholder groups. Corporate environmental reporting (CER) represents a way for companies to discharge this accountability. Whereas CER is widespread across developed countries, there is a paucity of CER in developing countries. In China, particularly, CER has remained unexplored. This study therefore attempts to fill this gap by extending the literature on developing countries to the specific context of China. The aim of the study is to investigate the willingness of Chinese listed companies to undertake CER. The study focuses on possible incentives for CER, possible reasons and causes for non-disclosure, and identifies factors that influence corporate decision to undertake CER. The study employs both questionnaire and interview surveys in order to achieve the study's objectives. A postal questionnaire was randomly distributed to 400 companies listed on China's two Stock Exchanges. Questionnaire data were analysed utilising the Wilcoxon matched pairs signed rank test to discover respondents' strength of agreement/disagreement with each question. The Mann Whitney U and Kruskal-Wallis tests were used to ascertain whether differences in company size, profitability, liquidity, indebtedness, industry type, share dispersion, corporate age, and list year had an impact on respondents' responses. The findings indicated a significant relationship between company size, industry type, and share dispersion and CER. Interestingly, companies with more concentrated ownership tended to disclose environmental information. One important implication of this study is that government will impact significantly on the substance of CER in China, and play a dominant role in encouraging Chinese companies to undertake CER.

A series of interviews were also conducted, and results revealed that only a minority of companies were undertaking CER since they are required to do so by China's Environmental Protection Bureaus. In this regard, the Chinese government is the main user of such disclosure, which is markedly different from current CER practice in the West. In addition, reporting companies devoted no more than three pages to such disclosure and "bad news" was rarely disclosed. The study reveals that Chinese companies will not undertake CER voluntarily over the next five years; as a result, government support will be a key driver if CER is to increase in the future.

Abstracts of Some PhD Research in Progress

Helen Bishop

The Debt Equity Distinction and Classification of Hybrid Financial Instruments

The objective is to improve understanding of the classifications adopted for the reporting of hybrid financial instruments in the Statement of Financial Performance in an environment where choice is not constrained by accounting regulations. To do this the research seeks to explain the influences on manager's motivations to choose one classification in preference to another and to assess the effect of different classifications on the perceptions of a major group of users, shareholders. The information will be relevant to accounting regulators and will extend the body of accounting knowledge in two areas that have been of interest to accounting academics and the accounting profession. The first of these areas investigates one aspect of the forces that shape accounting practice by identifying determinants that influence accounting choices. The other investigates whether items of accounting information are relevant to investors. The research will also complement the finance literature on capital structure choice and the use of hybrid financial instruments.

Erlane K. Ghani

Internet Technology and Issues Relating to Users of Financial Reports

Development in information and communication technology has led many organizations in many countries to consider the impact of the Internet on the delivery and dissemination of financial information (Beattie and Pratt, 2003). Corporate reports are increasingly moving from traditional printed annual report toward the worldwide electronic medium of the Internet (Bury, 1999; Nordberg, 1999; Romain, 2000). The traditional paper-based reporting paradigm will continue to breakdown and moving towards Internet reporting, changing as companies bring new technologies to the process and as information users find new ways to gather and analyze corporate information (O'Kelly, 2000; Debreceny et al., 2003; Barac, 2003).

To date, most empirical studies of the Internet financial reporting have documented the web practices of companies. Research examine on users' perspective, however, is sparse. In light of this, this research will look into the internet technology and issues relating to users of financial reports. The relevance of this study is that in order for companies to enhance company's value, the companies need to have a clear understanding of where their value truly resides and modes by which to measure value creation so that information could be conveyed to the users.

Nirmala Nath

Performance Auditing and Public Sector Accountability: A Fijian Case Study

Public sector auditing has expanded from providing an independent and professional assurance on the usage of resources by the government to a wide range of management issues including performance auditing (Burrowes and Persson, 2000; Parker, 1990). A historical analysis of the Anglo-American literature on development and emergence of public sector performance auditing indicates that there were various factors, which led to the development of performance auditing. Some of these factors are: public sector auditing profession, the changes in the legislature and statutes, calls for greater government accountability in the use of public sector resources by social and other lobby groups and, in some instances, the government itself. Literature on performance auditing has established that it is widely accepted that performance-auditing focuses on economy, efficiency and effectiveness but a clearly defined meaning of these concepts is not easily discernible. Nonetheless, advocates of performance auditing promote the view that performance auditing would improve public sector accountability by focusing on the way the public sector resources are managed.

In the Fijian context, the Fijian Audit Office implemented public sector performance auditing and then it was withdrawn. The aim of this research project is to understand the practice and the processes by which performance auditing was undertaken and then withdrawn in Fiji by the Fiji Audit Office. The research project is also aims to establish a theoretical meaning of economy, efficiency and effectiveness.

The research will be grounded in Laughlin's (1995) Middle Range Theory in which a skeletal framework for both methodology and theory are fleshed out in the context of an empirical research.

Jeff Robertson

Accounting in the Dutch East-India Company During the First 10 Years (1602-1612)

Seventeenth century Netherlands business was organised along capitalistic principles, with an emphasis on public participation, market forces and optimisation of profits. Prime amongst these business organisations was the Vereenigde Oost-Indische Compagnie (United East-India Company or VOC), which commenced operations on the 23rd of April, 1602.

The VOC's capital, obtained by public subscription, amounted to f.6,459840 and, by the standards of the day, it was a very large and highly risky commercial venture. Its organisation allows to be described as the first public company in history.

The accounting historian's interest in the VOC lies in its size, its geographic scope of control and its pioneering role as a public company with global interests. It can be assumed that the company's organisation was influenced by contemporary accounting methods and, in turn, that it had an influence on the development of accountancy in general. The aim of the research is to discover and analyse these influences in the light of the context in which the VOC was established and operated during its first accounting period (1602-1612).

Fairuz Salleh

Political influence, corporate governance and financial reporting quality: Evidence from government-linked and non government-linked companies in Malaysia.

Recent well-known corporate misdeeds suggest that financial reporting quality has been questioned and is under scrutiny (Penman, 2003) and that poor corporate governance structure has been identified as one of the contributing factors to this (Claessens and Fan, 2002). In addition, political influence has also been related to the issuance of low quality financial reports (Ball et al., 2003; Luez and Oberholzer-Gee, 2003a) and weak corporate governance (ADB, 1998). Based on contingency and agency theories, the proposed study will attempt to investigate the relationship between political influence, corporate governance and financial reporting quality. Data from 1999 to 2003 of Malaysian government-linked and non-government linked companies will be used. It is hypothesized that political influence causes lower financial reporting quality; political influence causes weaker corporate governance; weak corporate governance causes low financial reporting quality; and corporate governance mediates the effects of political influence on financial reporting quality. Seemingly unrelated regression analysis will be employed to test the hypotheses. In addition, a qualitative approach (interviews) will be used to complete the triangulation design of the proposed research.

The findings are expected to empirically support previous studies on the effects of political influence on corporate governance and financial reporting quality. The proposed study will also provide insights and additional guidance for regulators and policy makers in improving the design of corporate governance features and financial reporting frameworks.

Lin Mei Tan

The Role of Tax Practitioners in Tax Compliance: Expectations, Identities and Behaviours

A consistent implication of prior studies on tax practitioners, conducted primarily in the United States, is that they can exert a significant influence over taxpayers in the tax compliance process. With a substantial percentage of business taxpayers using the services of tax practitioners, the type of advice provided by the practitioner is a crucial part of the system of voluntary compliance. The research focuses on the role of tax practitioners in tax compliance in New Zealand. Given the interactive nature of this type of service encounter, an examination of the role of both parties (i.e. the tax practitioner and the client) involved in the dyadic exchange, is necessary for gaining a better understanding of the role they play in tax compliance. Based on a role dynamics framework, their expectations, identities and behaviours will be examined.

Debbie Wilson

The Legality of Reproductive and Therapeutic Cloning of Human Beings

Following the announcement of the successful cloning of an animal from an adult cell, the issue of whether it should be illegal to clone human beings has become the subject of much debate. The United Nations has, over the past three years, been engaged in debates as to the nature and extent of such a ban, without arriving at a generally accepted position.

It is suggested that the debates, both at UN and State level, have overlooked the fact that any such ban on cloning might itself be illegal. The paper argues that in addition to positive and negative eugenics, both of which are illegal practices, there is a third form, passive eugenics, the scope of which can be ascertained by reference to other passive laws, in particular omissions in the law of torts. A law banning human cloning would fall into the category of passive eugenics, and as such, may be deemed of no effect. Any attempt to ban or regulate cloning must strongly consider eugenic and human rights laws.

Academic Programmes and Awards

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Summer School. Most of the School's programmes of study and papers fit into these standard semester periods although the School's Summer study programmes have become increasingly popular. Several Accountancy papers and Business Law papers were offered in the Summer of 2007.

Internal and Extramural Studies

Some papers in the School are offered internally and extramurally. Some others are offered internally or extramurally. Extramural programmes offer opportunities for long distance study at the comfort of a student's own environment. Extramural programmes may include contact/block courses. Contact courses are a chance for students to receive face-to-face tuition from the Paper Co-ordinator and to interact with others taking the same paper. Contact courses may be held at the Auckland, Palmerston North and Wellington Campuses of Massey University, as well as at a Christchurch venue. Some papers are offered in block mode. This means students are required to attend one or more periods of intensive study usually either in the Palmerston North or Auckland Campus.

Professional Accreditation

The School of Accountancy is accredited by the following professional bodies:-

- New Zealand Institute of Chartered Accountants (NZICA)
- CPA Australia
- Chartered Institute of Management Accountants in the UK (CIMA)

Undergraduate Programmes Offered in 2007

The School offers undergraduate programmes as follows: -

Graduate Diploma in Business Studies (GradDipBusStuds) with Endorsement e.g., Accounting or Business Law, Tax Consultancy
Bachelor of Business Studies BBS (Accountancy)
Bachelor of Business Studies and Bachelor of Science (BBS/BSc) (Conjoined programme)
Bachelor of Business Studies (without the Accountancy endorsement)
Bachelor of Accountancy (BAcc)
Diploma of Accountancy (DipAcc)

Details of Some Undergraduate Programmes

Bachelor of Accountancy (BAcc)

The Bachelor of Accountancy (BAcc) is a highly specialised degree, identifying the student as having expertise in Accountancy. It is the degree for students who know they wish to specialise as Accountants and seek NZICA membership.

Accountancy Major in the Bachelor of Business Studies (BBS)

The BBS Accountancy major is very flexible and gives students the opportunity to have a concentration in a particular area of accountancy. The student can also combine the Accountancy major with one offered by another Department to complete the BBS with a double major. Career options will be many and varied depending on the combination of papers the student chooses to take.

Graduate Diploma in Business Studies (GradDipBusStuds)

The Graduate Diploma in Business Studies is designed for students who wish to develop new or additional professional skills to open up and enhance vocational possibilities. It may be completed in one year of full-time study or over a period of time as part-time study.

Undergraduate Papers Offered in 2007

Accountancy

- 110.001 Foundation Studies in Accounting
- 110.002 Accounting Principles
- 110.100 Introductory Accounting
- 110.109 Introductory Financial Accounting
- 110.209 Intermediate Financial Accounting
- 110.229 Management Accounting
- 110.230 Introductory Financial and Management Accounting
- 110.249 Accounting Information Systems
- 110.279 Auditing
- 110.289 Taxation
- 110.293 Special Topic
- 110.303 Integrative Accounting
- 110.309 Advanced Financial Accounting
- 110.311 Accounting Theory
- 110.329 Advanced Management Accounting
- 110.349 Advanced Accounting Information Systems
- 110.379 Advanced Auditing
- 110.380 Estate and Tax Planning
- 110.389 Advanced Taxation

Business Law

- 155.007 Introduction to Commercial Law
- 155.100 Introduction to Business Law
- 155.201 Law of Property
- 155.203 Law of Business Organisations
- 155.210 Commercial Law
- 155.215 Criminal Law
- 155.222 Immigration Law and Practice in New Zealand: Not offered in 2005
- 155.313 Commercial Transactions Contrary to Conscience
- 155.391 Special Topic in Business Law

Postgraduate Programmes

The courses of study offered by the School of Accountancy at the graduate level are aimed at preparing a more independent and inquiring mind. Through their course work, students are encouraged to conduct systematic inquiry into specific issues and discover new information or relationships and/or expand or verify existing knowledge for some identified purpose.

The School of Accountancy offers graduate programmes at Postgraduate Diploma, Masters and Doctoral levels, leading to:

- Doctor of Philosophy (PhD)
- Master of Philosophy (MPhil)
- Master of Business Studies (MBS)
- Master of Management (MMgt)
- Postgraduate Diploma of Accountancy (PGDipAcc)
- Bachelor of Business Studies with Honours BBS(Hons)
- Postgraduate Diploma in Professional Accounting (PGDipProfAcc) [*Entry into this programme was closed end of second semester, 2006*]
- Postgraduate Diploma of Business and Administration endorsed Business Law (PGDipBusAdmin)
- Postgraduate Diploma of Business and Administration unendorsed (PGDipBusAdmin)

Postgraduate Papers Offered in 2007

Accountancy

- 110.700 Accountancy for Business Administrators
- 110.710 Contemporary Issues in Financial Accounting
- 110.711 Advanced Accounting Theory
- 110.713 Financial Accounting for Diploma in Professional Accounting
- 110.714 Social and Environmental Accounting
- 110.717 Research Methods in Accounting
- 110.720 Contemporary Issues in Management Accounting
- 110.723 Management Accounting
- 110.743 Advanced Accounting Information Systems
- 110.770 Contemporary Issues in Auditing
- 110.773 Auditing
- 110.780 Contemporary Issues in Taxation
- 110.783 Taxation
- 110.790 Special Topic (PhD Candidates)
- 110.796 Research Report MBS
- 110.798 Research Report
- 110.799 Research Report
- 110.800 MPhil – Accounting
- 110.897 Thesis (Year 1)
- 110.899 Thesis (Year 2)
- 110.899 MBS Thesis – Accountancy
- 110.900 PhD in Accounting

Business Law

- 155.700 Fundamentals of Law
- 155.702 Special Topic Business Law
- 155.703 Corporate Governance for PGDipProfAcc
- 155.704 Corporate Governance
- 155.705 Special Topic Business Law

155.706 Advanced Healthcare Law
155.707 Special Topic Business Law
155.751 Advanced Employment Law
155.795 Research Report MBS
155.798 Research Report
155.799 Research Report

Summer School Programme 2006-2007

110.001 Foundation Studies in Accounting
110.100 Introductory Accounting
110.109 Introductory Financial Accounting
155.100 Introduction to Business Law
155.216 Land Law for Real Estate Agents
155.313 Commercial Transactions Contrary to Conscience
155.391 Special Topic in Business Law
155.700 Fundamentals of Law
155.702 Special Topic Business Law
155.704 Corporate Governance
155.705 Special Topic Business Law
155.798 Research Report

Resources and Support for Students

Other than the ability to access the huge network of resources and support offered by Massey University, students can contact the following support persons in the School:

General

- Postgraduate Administration Support Person: To be advised
- Postgraduate Research Support Person: Sim Loo
- Disability Persons Support Person: Lindsay Hawkes
- Maori Students Support Person: Lin Mei Tan
- Student Harassment Support Person: Frances Chua
- Health and Safety Support Person: Ngaire Kirk

Academic

- Undergraduate Accountancy Studies Coordinator: Frances Chua
- Undergraduate Business Law Studies Coordinator: Matthew Berkahn
- Postgraduate Accountancy Studies Coordinator: Stuart Tooley
- Postgraduate Business Law Studies Coordinator: Lindsay Trotman

Executive Insight 2006

The Executive Insight programme is run on each campus with the local branch of the New Zealand Institute of Chartered Accountants. Third and fourth-year accounting students are given the opportunity to observe and, to a limited extent, participate in the executive management of an organisation.

The programme aims to give students insight into executive roles and the commercial decision-making process, and to broaden their views of potential career paths in accounting-related roles. By comparing the "real world" with what they have learned in their studies, students come to a much better understanding of accounting as a career. Each participant works with a carefully selected host organisation over a three-day period, usually late in August.

In past years, participants have attended meetings of Boards and of Board committees; have met Chief Executives, Chief Financial Officers, and audit firm partners; have reviewed and discussed operational, financial, and tax issues; have accompanied managers on site visits; and have visited the host organisation's branches. Participants generally speak highly of the experience, and of the helpfulness of the people in their host organisations.

Participants receive a certificate on successful completion of the programme, but usually find that the main benefits are the contacts that they make and the insights that they gain into how organisations actually work.

The contact on each campus is:

Campus	Massey Contact	Local NZICA Branch
Auckland	Jill Hooks	Auckland Branch
Palmerston North	Nives Botica-Redmayne	Manawatu Branch
Wellington	Paul Dunmore	Wellington Branch

Students' Awards

New Zealand Institute of Chartered Accountants Prize for First Year Accountancy in 110.100 Introductory Accounting:

Lesley Neilson

New Zealand Institute of Chartered Accountants Manawatu Branch Prize in Financial Accounting – 110.109 Introductory Financial Accounting:

Charis Rigler

New Zealand Institute of Chartered Accountants Prize for Second Year Accountancy – 110.209 Financial Accounting:

Akihiro Oishi

New Zealand Institute of Chartered Accountants Prize for Third Year Accountancy – Top three students in 110.303 Integrative Accounting and 110.309 Advanced Financial Accounting:

1. Natalie Chrystall
2. Anna Cahill
3. Mark Kilgour

Bennetts University Book Centre Prize for 110.229 Management Accounting:

Raewyn Rowe

CCH Prize for 110.389 Advanced Taxation (Turitea Campus):

Peter Kendrick

Price Waterhouse Coopers Prize in Auditing (Auckland) 110.279:

Wei Song

Price Waterhouse Coopers Prize in Taxation (Auckland) 110.289:

Lei Cai

Price Waterhouse Coopers Prize in Integrative Accounting (Auckland) 110.303:

Tania Dwight

Deloitte Prize in Accounting (Auckland) 110.209:

Akihiro Oishi

Chartered Institute of Management Accountants Prize in Management Accounting (Auckland):

Weihua Ye

Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Turitea/Wellington Campus):

Scott Scrimgeour

Chartered Institute of Management Accountants 300 level Prize in Management Accounting (Turitea/Wellington Campus):

Penny Heatherball

R Wijeyesekera Memorial Prize in Management Accounting:

Natalie Chrystall

PJC Farron Prize for 110.349 Advanced Accounting Information:

Kathleen Kuypers

KPMG Prize for 110.379 Advanced Auditing:

Leah Scott

School of Accountancy Distinguished Prize in 110.379 Advanced Auditing:

Jinxu Zeng

School of Accountancy Distinguished Prize in 110.389 Advanced Taxation:

Mark Barnett

CCH Prize – 155.203 Law of Business Organisations:

Nichola McLeod

Fitzherbert Rowe Prize – 155.210 Commercial Law:

Rachel Vorster

BDO Spicers Award for Top Student in Advanced Financial Accounting:

Natalie Chrystall

Deloitte Prize: Most Outstanding 2nd Year Student Majoring in Accountancy:

Weihua Ye

CPA Australia Scholarship for the Most Outstanding 3rd Year Student Majoring in Accountancy:

Natalie Chrystall

Massey University Scholar:

Anna Kelly Adlam [Bachelor of Business Studies (Accountancy)]



Students and staff at the Auckland Campus Prizegiving.

Professional and Community Relations

Berkahn, M.

Member, Australasian Law Teachers Association

Bishop, H.

Member, New Zealand Institute of Chartered Accountants; Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; Member, Accounting and Finance Association of Australia and New Zealand

Bradbury, M.

Member, International Financial Reporting Interpretation Committee; Member, NZICA Financial Reporting Standards Board; Judge, NZICA Annual Reporting Awards

Botica Redmayne, N.

Massey University Representative on the Manawatu Branch Committee, Convenor of Technical and Legislation Sub-Committee, and Board Member of New Zealand Institute of Chartered Accountants (NZICA) Professional Practices Board; Member, Accounting and Finance Association of Australia and New Zealand (previously known as the Accounting Association of Australia and New Zealand); Member, American Accounting Association and the European Accounting Association; Honorary Auditor of a number of Manawatu community groups and societies

Chan, C.

Volunteer, Arohanui Hospice, Palmerston North

Chua, F.

Member, CPA Australia

Dunmore, P.V.

Certified Management Accountant; Member, Information Systems Audit and Control Association; Member, Turnaround Management Association Academic Advisory Board; Member, Accounting and Finance Association of Australia and New Zealand; Member, British Accounting Association; Member, American Accounting Association; Presenter for Institute of Directors in New Zealand; Presentation to high school Careers Advisers; Conducted training sessions for directors on behalf of the Institute of Directors; Conducted all-day training session for managers of the Ministry of Cultural Affairs and Heritage; Ongoing Member of committee for Executive Insight programme, Wellington branch of NZICA

Hawkes, L.

Member, New Zealand Institute of Chartered Accountants; Professional Competence Exam 1 (PCE1) Ethics Workshop Facilitator; Professional Accounting School (PAS) Workshop Facilitator; Honorary Auditor and Reviewer of various community groups

Heslop, J.

Member, New Zealand Institute of Chartered Accountants (Special Interest Group Not-for-Profit); Honorary Reviewer of two churches and several community groups

Hooks, J.

Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; Member, Accounting and Finance Association of Australia and New Zealand (AFAANZ); Fellow Certified Practising Accountant (FCPA); Judge for the Annual Reporting Awards, NZICA

Hubbard, J.

Chair, ASTE Wellington Branch

Kirk, N.

Honorary Auditor of several charitable clubs; Member, Accounting Association of Australia and New Zealand; Member, Asian Academic Accounting Association; Member, British Accounting Association; Member, European Accounting Association; Provisional Member, New Zealand Institute of Chartered Accountants; Member, College of Chartered Accountants (CA) of the New Zealand Institute of Chartered Accountants

Laswad, F.

Member, Accounting Standards Review Board (ASRB); Chair of Academic Committee and Member of Admissions Board of the New Zealand Institute of Chartered Accountants (NZICA); Chair of Academic Board of Advanced Business Education Limited (ABEL); Director of ABEL; Completed supervision and examination of two PhD theses at Lincoln University

Tan, L.M.

Member, New Zealand Institute of Chartered Accountants; Fellow, Association of Chartered Certified Accountants (UK); Member, Institute of Chartered Secretaries and Administrators (UK); Committee Member, Chartered Secretaries New Zealand Inc

Tooley, S.

Member, New Zealand Institute of Chartered Accountants; Member, Institute of Certified Management Accountants (Australia)

Trotman, L.

Honorary Solicitor, Amputees Federation of New Zealand Incorporated; Honorary Solicitor, Amputee Society of Manawatu and Central Districts; Chairperson, Manawatu College Educational Trust Incorporated; Trustee, Foxton Flax Stripper Museum Trust Incorporated; Honorary Solicitor, Palmerston North Surf Life Saving Club Incorporated

University Services

Berkahn, M.A.

Member, College of Business Scholarships Committee

Bishop, H.

Elected as Staff Representative on College of Business Board
Staff Liaison for student accounting club, "Frontier"

Chua, F.

Harassment Contact Person, Harassment Advisory Committee

Dunmore, P.V.

Elected Member of Academic Board

Laswad, F.

Chair, College of Business Accreditation Steering Committee

Rahman, A.

Member, College of Business Board

Trotman, L.G.S.

Member, Leave and Ancillary Appointments Committee
Member, College of Business Ambassador Programme

Contact Persons and Student Advisors

For further general information about the School please contact:

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Jude Batten

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Harassment Contact Person

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