

# Contents

|                                      |    |
|--------------------------------------|----|
| Head of School's Report              | 1  |
| Staff Profiles                       | 2  |
| Research Activities                  | 16 |
| Academic Programmes and Awards       | 51 |
| Professional and Community Relations | 56 |
| Contact Persons and Student Advisors | 58 |
| Staff Directory                      | 61 |
| Campus Addresses                     | 63 |



# Head of School's Report

In 2007, the School of Accountancy continued to pursue excellence in teaching, research and service to the profession and the wider community.

Quality teaching is a key goal for the School. Working with the University Teaching and Development Unit, the School has reviewed all its study guides and other learning material. We have enhanced the usage of information technology in the delivery of learning material and have experimented with the use of interactive online delivery.

Research activities in the School continue to grow in strength and stature. In 2007, 26 refereed articles were published in quality academic journals such as Pacific Accounting Review, International Accounting Research, Abacus, Accounting in Europe, Managerial Auditing Journal, British Accounting Review, International Journal of Accounting, New Zealand Journal of Taxation Law and Policy, Issues in Accounting Education, Journal of Accounting and Organizational Change, Financial Accountability and Management, New Zealand Law Review and New Zealand Law Journal.

Staff presented papers at national and international conferences. These were the Asian-Pacific Conference on International Accounting Issues (Kuala Lumpur, Malaysia), American Accounting Association Conference (Chicago, USA), the Accounting and Finance Association of Australia and New Zealand Conference (Gold Coast, Queensland, Australia), the Asian Pacific Interdisciplinary Research in Accounting Conference (Auckland, NZ), European Accounting Association Congress (Lisbon, Portugal), All China Economics (ACE) International Conference (Hong Kong, China), and the Australasian Law Teachers Association Conference (Perth, Australia). Overall, 31 conference papers were presented.

The School organised and hosted the 6<sup>th</sup> Auckland Region Accounting (ARA) Conference on 30 November 2007 on our Auckland campus. The aim of the conference is to provide an encouraging environment in which new researchers can present and receive feedback on their research papers. The plenary session of the conference included participants from the Financial Reporting Standards Board, Deloitte Touche Tohmatsu, ASB Bank and the International Financial Reporting Interpretations Committee. We are very pleased with the positive feedback the School has received from conference participants.

The School has strong links with the profession and the wider community. Staff in the School are involved in leadership roles within the profession, for example, membership of the International Financial Reporting Interpretations Committee, Accounting Standards Review Board, Professional Standards Board, Financial Reporting Standards Board, Academic Board and Company Board of Advanced Business Education Limited, Admissions Board of NZICA, and financial reports judging panels. The School prides itself on being a leading contributor to the profession.

As we look back and reflect on our achievements in 2007 we look forward to 2008. The School will continue its strong commitment to quality and service to accounting education and profession.

**Professor Fawzi Laswad**  
**Head of School**

# Staff Profiles 2008

## 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 third year and postgraduate auditing and financial accounting courses. Her main research interests are in the areas of audit services production, 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 New Zealand Institute of Chartered Accountants, Convenor of the Technical and Legislation Sub-Committee and Convenor of the Manawatu Branch Executive Insight Programme. Nives is also a member of the NZICA Professional Practices Board.



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

During the years that Carrol has been at Massey University Carrol has coordinated 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, the impact of the New Zealand Goods and Services tax on farmers and their accountants, 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.



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

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's teaching responsibilities include management accounting and accounting information systems papers. 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*; NCBCertMgmt, 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.



**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 *Aust.***

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.



**THILLA RAJARETNAM**  
**LLB (Hons) *Lond.*; LLM (International Business Law) *UWS, Aust.*; CLP *M'sia***

Thilla joined Massey University as a Tutor in June 2007. She is currently teaching 155.100 Introduction to Business Law. She started her academic career in 2003 and has five years' teaching experience in the area of Business Law. She has been involved in teaching Law of Business Organisations, Commercial Law and Introduction to Business Law at university level in Malaysia as well as Australia. Thilla has working experience in areas of commercial and criminal law in Malaysia.

Thilla is completing her PhD studies at the University of Western Sydney, NSW Australia. Her principal research interest focuses on the regulation of electronic and mobile commerce. Her other areas of interest include Commercial Law, Banking and Finance Law and Electronic Transaction Law. She maintains a keen interest in current law reform initiatives in the area of electronic and mobile commerce in the Asia Pacific region.



**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 study.



**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).



**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* (3<sup>rd</sup> Ed) (2005), with Fin Hamilton and Carolyn Black.





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

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 has recently authored a book on misrepresentation and the Fair Trading Act, with Lindsay Trotman. She 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 master's 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 is involved in the teaching and co-ordination of financial accounting, auditing and taxation papers. She also maintains an interest in issues related to environmental and social accounting. Prior to joining Massey, 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*; PhD *VUW*; CA**

Helen Bishop, senior lecturer, is currently teaching in management accounting and accounting information systems papers. She also maintains an interest in financial accounting and accounting history. Prior to her academic career Helen worked in finance and accounting in small business. Helen 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.



**STEPHEN COURTNEAY**  
**BA (Econ), MBA, PhD *Arkansas*; CPA**

Stephen Courtneay is an Associate Professor in accounting at the Auckland campus. He has held faculty positions in the United States, New Zealand and Singapore. Prior to his academic career Stephen worked as a CPA for Coopers & Lybrand (now PriceWaterhouseCoopers) for several years in the United States. His research and consulting interests are in the area of financial reporting of listed companies, financial analysis and valuation, and corporate governance, with publications in *The Accounting Review*, *Journal of Accounting and Public Policy*, *The International Journal of Accounting*, and other journals.



**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. Jill's research interest is in corporate reporting. Much of her research relates to New Zealand's electricity industry. She has recently published in *British Accounting Review*, *Abacus*, *Accounting, Auditing & Accountability Journal*, *Journal of Accounting Historians* and *Journal of Contemporary Accounting & Economics*. Jill is the School's Academic Coordinator for the Auckland Campus. She is a member of the NZ Institute of Chartered Accountants (CA) a Fellow Certified Practising Accountant (FCPA) and a member of the Accounting and Finance Association of Australia and NZ. 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 an 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.



**ASHEQ R. RAHMAN**

**BCom, *Dhaka*; MBA *Eastern Illinois*; PhD *Sydney*;  
FCPA *Aust*; CA**

Asheq joined the School of Accountancy in June 2006 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 in business law, 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. His most recent publication is "A Critique of Recent Approaches to Discrimination Law" *New Zealand Law Review* 2007 3 499-525.



**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 New Zealand (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 (IsCOR 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 NZ 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, intangibles, content analysis methodology, financial reporting, especially intellectual capital reporting.



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

Warwick Stent, lecturer, teaches Auditing and Advanced Auditing to undergraduate students at the Auckland Campus, where he received the College of Business Lecturer of the Year award in 2007. He worked at Deloitte for six years in New Zealand, managing Learning & Development nationally within Deloitte's Assurance & Advisory Service line and also managing a number of 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.



**JAYANTHA WICKRAMASINGHE**  
**MBA, PhD *Bond Qld*; CMA FCA MACS**

Jayantha served with Ernst and Young, Sri Lanka, and Dunwoody and Company, Chartered Accountants, Toronto, before moving into information consulting in Canada. After a stint in management auditing and information strategy development and implementation with the John Keells Group, Colombo, Sri Lanka, he commenced an academic career, specializing in management accounting information and control systems. He has served on the faculties of Central Queensland University, Griffith University, and Bond University, Australia. He was awarded a PhD in 2008 by Bond University for his research into the value relevance of Enterprise Resource Planning information. His main research interest focuses on the enterprise value of management innovations. He is a Certified Management Accountant of Australia, a Chartered Accountant of Sri Lanka, and a Member of the Australian Computer Society.

## Wellington Campus



**JOHN ARCUS**  
**BCA *VUW*; CA**

John Arcus, senior lecturer, has working experience as an auditor with international accounting firms in London, Europe and New York. He has 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 has been 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 where he is a university proctor. Jeremy's teaching is principally in the area of introductory law. Jerry's research interests include constitutional issues especially those involving immigration as well as contract and tort. He is currently chairperson of the Wellington Branch of the Association of Staff in Tertiary Education (ASTE).



**AINUL ISLAM**  
**BCom (Hons), MCom (Acctg) Dhaka; PhD VUW;**  
**CPA Aust; 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, NAS 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. Currently Judith is preparing a proposal for a PhD at the School of Accountancy in the research area of Audit Committees. 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



**Inez Goldsworthy**  
Administrator/Secretary



**Kathryn Halstead**  
Head of School PA/Financial Administrator



**Jonathan Higgs**  
Computer Technician



**Sim Loo** BBS, MBA *Massey*  
Research Assistant

Administration, Research and Technical Staff

**Palmerston North Campus**



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



**Heather Toy**  
Senior Secretary



**Jessica Weakley**  
Administrator/Secretary

**Wellington Campus**



**Nikki Batten**  
Secretary/Administrator



**Administration, Research and Technical Staff**

**Auckland Campus**



**Glenyss Jones**  
Secretary/Administrator

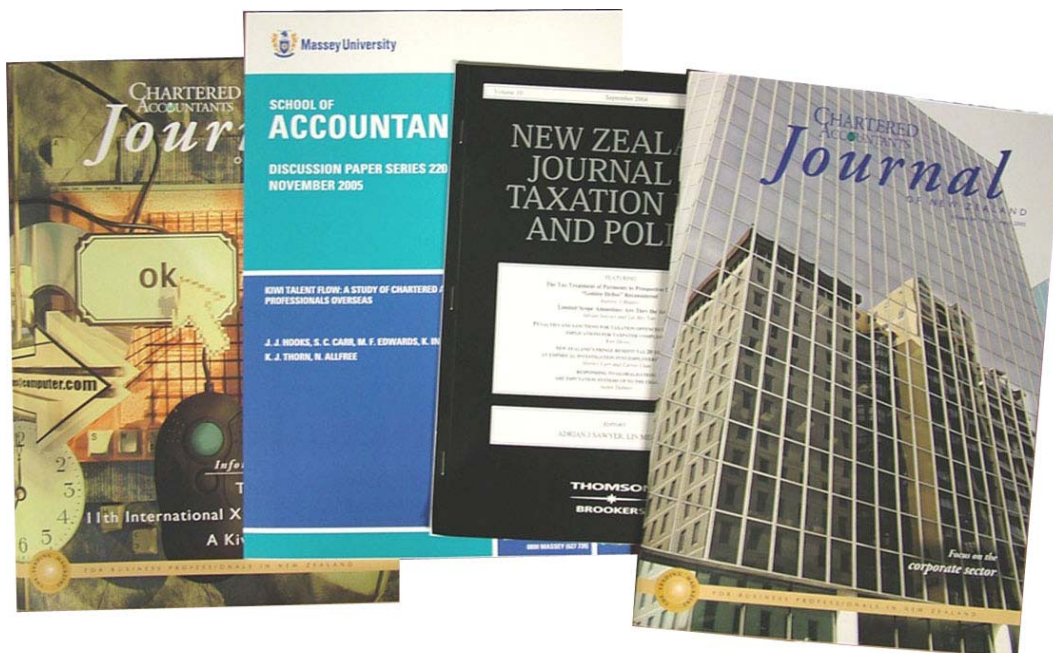


**Hayley Noom**  
Secretary/Administrator (on parental leave)



**Natalie Snyders**  
Administrator/Teaching Support

# Research Activities – Staff Research Profiles



## 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.
- 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. 142, June.
- Berkahn, M. and Trotman, L.G.S. (2006). Registration of Auditors and Liquidators. Update to *Australian Corporation Law – Principles and Practice*, Vol. 1, (Butterworths Australian Loose-leaf and electronic), Chapter 9.2, Service No. 140, March.
- Berkahn, M. (2006). *Remedies Available to Prejudiced Shareholders. The LexisNexis Corporate Law Masterclass*. Auckland, NZ, 24 August.
- Berkahn, M. and Trotman, L.G.S. (2005). Protection against reckless trading: In defense of Section 135 of the Companies Act 1993 (NZ). *Company and Securities Law Journal*, 23 136-140.
- Berkahn, M. and Trotman, L. (2005). Update to *Australian Corporation Law – Principles and Practice* Vol 3. (Butterworths Australia, loose-leaf and electronic). Registration of Auditors and Liquidators, Service No. 135, Chapter 9.2.
- Berkahn, M. and Trotman, L.G.S. (2005). Registration of Companies. Update to *Australian Corporation Law – Principles and Practice*, Vol. 1, Australia: Butterworths. Service No. 130, Chapter 2.2.

- Berkahn, M. (2004). Review of the book 'Corporate Governance at the Crossroads: A Book of Readings', Chew, D. and Gillian, S. (Eds), McGraw Hill. *Pacific Accounting Review*, 16 (1), 81-83.
- Berkahn, M. and Trotman, L. (2002). Company Law Enforcement: Theory and Practice. In Borrowdale, Rowe and Taylor (Eds.), *Company Law Writings: A New Zealand Collection* (pp. 215-144). Christchurch: Centre for Commercial and Corporate Law, University of Canterbury.

#### **NIVES BOTICA REDMAYNE**

- Botica Redmayne N. (2007). Book review of Arens, A. et al.'s "Auditing and assurance services in Australia: An integrated approach", (7<sup>th</sup> Ed), Pearson Edu, Australia, 2007. *Pacific Accounting Review*, 19 (1), 86-88.
- Botica Redmayne N. (2007). Book review of D. Matthews' "A history of Auditing: The changing audit process in Britain from 19<sup>th</sup> Century to present day", Routledge, London, 2006. *Pacific Accounting Review*, 19 (2), 167-169.
- Botica Redmayne, N. (2005). Political risk and corporate governance risk: Their effects on audit effort and audit pricing. In the *Proceedings of the 17th Asian-Pacific Conference on International Accounting Issues*, Wellington, NZ, 20-23 November.
- Botica Redmayne, N. (2005). An examination of the effect of political risk and corporate governance risk on audit effort and audit pricing. In the *Proceedings of The Annual Conference of the American Accounting Assoc San Francisco*, USA, 7-10 Aug.
- Redmayne, N. B., Bradbury, M.E. and Cahan, S.F. (2005). Audit committee and internal audit function characteristics: Impact on internal audit contribution to financial statement audits. In the *Proceedings of the Accounting and Finance Association of Australia and New Zealand Conference*, (AFAANZ), Melbourne, Vic, 4-5 July.
- Botica Redmayne, N. (2004). An examination of the effect of political costs and corporate governance on audit effort: Evidence from the NZ Public Sector using audit hour data. In the *Proceedings of International Conference on Assurance and Corporate Governance*, Gainesville, Florida, USA, July 14.

#### **CARROL CHAN**

- Chan, C. (2007). Chapter 16: Primary Industries; and Chapter 18: Fringe Benefit Tax. In Alley, C., Chan, C., Dunbar, D., et al., *New Zealand Taxation 2007, Principles, Cases and Questions*. Wellington: Thomson Brookers.
- Chan, C. and Frost, A. (2006). Chapter 14: Companies; Chapter 15: Partnerships and Trusts; Chapter 16: Primary Industries; and Chapter 18: Fringe Benefit Tax. In Alley, C., Chan, C., Dunbar, D., et al., *New Zealand Taxation 2006, Principles, Cases and Questions*. Wellington: Thomson Brookers.
- Chan, C. and Carr, S. (2006). Taxing fringe benefits: Some lessons from New Zealand. In Sawyers, A. (Ed.), *Taxation Issues in the Twenty-first Century*. Christchurch: The Centre for Commercial and Corporate Law Inc., University of Canterbury.
- Carr, S. and Chan, C. (2005). FBT compliance cost – where are the savings? *Chartered Accountants Journal*, 84 (6), 53-56.
- Carr, S. and Chan, C. (2005). New Zealand's Fringe Benefit 20 years on: An empirical investigation into employers' perception. In Fisher, R. and Walpole, M. (Eds.), *Tax Global Challenges in Tax Administration Birmingham*, U.K.: Fiscal Publications.

- Chan, C. and Frost, A. (2005). Chapter 14: Companies; Chapter 15: Partnerships and Trusts; and Chapter 16: Primary Industries. In Alley, C., Chan, C., Dunbar, D., et al., *New Zealand Taxation 2005, Principles Cases and Questions*. Wellington, NZ: Thomson Brookers.
- Carr, S. and Chan C. (2005). Attitudes and Knowledge about Tax Evasion. In the *Proceedings of the International Academy of Business and Public Administration Disciplines (IABPAD) Conference*, New Orleans, USA, 6-9 January.
- Carr, S. and Chan, C. (2005). Tax compliance: A comparison of accounting and psychological students' attitudes. In the *Proceedings of Asian Academic Accounting Association Conference*, Kuala Lumpur, Malaysia, 15-17 November.
- Carr, S. and Chan, C. (2004). New Zealand's Fringe Benefit Tax 20 Years on: An empirical investigation into employers' perceptions. *New Zealand Journal of Taxation Law & Policy*, 10 (3), 245-270.
- Carr, S. and Chan, C. (2004). New Zealand's Fringe Benefit tax 20 Years on: An empirical investigation into employers' perceptions. In the *Proceedings of the 6th International Conference on Tax Administration*, Sydney, NSW, 15-16 April.

#### FRANCES CHUA

- Carr, S., Chua, F., and Perera, H. (2006). University accounting curricula: The perceptions of an alumni group. *Accounting Education: An International Journal*, 15 (4), 359-376.
- Cahan, S.F., Chua, F., and Nyamori, O.R. (2005). Board structure and executive compensation in the Public Sector: New Zealand evidence. *Financial Accountability and Management*, 21 (4), 437-465.
- Chua, F., Perera, H., and Carr, S. (2005). University accounting curricula: A study of employers' and alumni perceptions. In the *Proceedings of the Asian Academic Accounting Association Conference (AAAA)*, Kuala Lumpur, Malaysia, 15-17 November.
- Chua, F. (2004). Restoring trust: Regulation, governance and ethics. In the *Proceedings of the 16th Asian Pacific Conference on International Accounting Issues*, Seoul, South Korea, 7-10 November.
- Chua, F. (2003). Corporate failure and the evolution of the concept of corporate governance. In the *Proceedings of 15th Asian-Pacific Conference on International Accounting Issues*, Bangkok, Thailand, 24 November.

#### LINDSAY HAWKES

- Hawkes, L. and Tozer, L. (2006). Resource consents – Do they have an impact on fair value? *The Australasian Conference on Social and Environmental Accounting Research (CSEAR) Conference*, Wellington NZ, 22-24 November.
- Hawkes, L.C. and Kirk, N.E. (2004). Sustainability reporting: A sustainable future or the latest fad? In the *Proceedings of the Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*, Alice Springs, NT, 4-6 July.
- Fowler, M., Tan, L.M. and Hawkes, L. (2002). Management accounting education: Is there a gap between teaching and practice? *Chartered Accountants Journal*, 81 (10), 58-62.

#### YUAN YUAN HU

- Chen, H., Hu, Y., and Xiao, Z. (2008). Corporate scandals in China. In M. Jones (ed.), *Creative Accounting, Fraud and International Accounting Scandals*. UK: Wiley
- Chen, H., Hu, Y., and Xiao, Z. (2007). Fraud and creative accounting in China analysed by cases. All China Economics (ACE) International Conference. Hong Kong, 12-14 December.

## NGAIRE KIRK

- Kirk, N. (2006). Perceptions of the True and Fair View concept: An empirical investigation. *Abacus*, 42 (2), 205-235.
- Kirk, N.E. and Van Staden, C.J. (2002). The use of Grounded Theory in accounting research. *Meditari Accountancy Research*, 9, 175-197.
- Hawkes, L.C. and Kirk, N.E. (2004). Sustainability reporting: A sustainable future or the latest fad? In the *Proceedings of the Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*. Alice Springs, NT, 4-6 July.
- Kirk, N. (2003). Principles versus rule-based accounting: 'True and fair view' versus 'present fairly in conformity with generally accepted accounting principles'. In the *Proceedings of 15th Asian-Pacific Conference on International Accounting Issues*, Bangkok, Thailand, 23 November.

## FAWZI LASWAD

- Laswad, F. and Baskerville, R. (2007). An analysis of the value of cash flow statements of New Zealand pension schemes. *British Accounting Review*, 39 (4) 347-355.
- Laswad, F. and Beu, I. (2006). New Academic Policy ready to go. *Chartered Accountants Journal*, 85 (8), 10-11, 14.
- Tan, L.M. and Laswad, F. (2006). Students' beliefs, attitudes and intentions to major in accounting. *Accounting Education*, 15 (2), 167-187.
- Tan, L.M. and Laswad, F. (2006). Performance in introductory accounting and student diversity. In the *Proceedings of the British Accounting Association (BAA) Annual Conference*, Portsmouth, United Kingdom, 11-13 April.
- Tan, L.M. and Laswad, F. (2005). Charting a course into accountancy. *Chartered Accountants Journal of New Zealand*, 84 (3), 59-61.
- Laswad, F., Fisher, R. and Oyelere, P. (2005). Determinants of voluntary internal financial reporting by local government authorities. *Journal of Accounting and Public Policy*, 24, 101-121.
- Fisher, R., Oyelere, P. and Laswad, F. (2004). Corporate reporting on the Internet; Audit issues and content analysis of practices. *Managerial Auditing Journal*, 19 (3), 412-439.
- Oyelere, P., Laswad, F. and Fisher, R. (2003). Determinants of Internet Financial Reporting by New Zealand Companies. *Journal of International Financial Management and Accounting*, 14 (1), 26-63.
- Kuruppu, N., Laswad, F. and Oyelere, P. (2003). The efficacy of liquidation and bankruptcy prediction models for assessing going concern. *Managerial and Auditing Journal*, 18 (6/7), 577-590.

## NIRMALA NATH

- Nath, N., Van Peurse, K., Lowe, A. (2007) Actor Network Theory: Knowledge, reality and society in Public Sector performance in Fiji. In the *C.D. Proceedings of 6<sup>th</sup> the Australasian Centre for Social and Environmental Accounting Research (CSEAR)*, Sydney, 2-4 December.
- Nath, N. (2006). Emergence of Public Sector Performance Auditing: A historical perspective. *Malaysian Accounting Review*, 5 (1), 43-63.
- Nath, N., Van Peurse, K. and Lowe, A. (2006). Public Sector Auditing in Fiji: Tracking its development and expansion. *Fijian Studies*, 4 (1), 15-45.
- Nath, N. (2006). ANT framework to explain the constitution of society, reality and knowledge in the context of Public Sector performance auditing in Fiji. 10th Annual Waikato Management School Student Research Conference, Hamilton, NZ, 20 October.

- Nath, N. (2005). Public Sector performance auditing: Emergence, purpose and meaning. In the *Proceedings of the Australian Business and Behavioural Studies Association (ABBSA) Annual International Conference*, Cairns, QLD, 5-7 August.
- Nath, N., Van Peurse, K. and Lowe, A. (2005). Public sector performance auditing emergence and purpose: a historical perspective. In the *Proceedings of Asian Academic Accounting Association Conference*, Kuala Lumpur, Malaysia, 15-17 November.
- Nath, N., Van Peurse, K., and Lowe, A. (2005). *Public Sector Performance auditing: Emergence, purpose and meaning*. Hamilton, N.Z. Dept of Accounting, University of Waikato UWPS No 81.
- Nath, N. (2003). Performance measurement and in/appropriateness. The Housing Authority of Fiji: A case study. In the *Proceedings of 15th Asian-Pacific Conference on International Accounting Issues*, Bangkok, Thailand, 24 November.

#### **FEONA SAYLES**

- Sayles F.J. (2007). The 2006 Hearsay Provisions and the Common Law rules against hearsay. Part I *NZLJ* Nov, 371-372.
- Wilson, D. and Sayles, F. (2007). The use of technology to create an interactive learning environment for internal and distance students. In the *Proceedings of the Australasian Law Teachers Association Conference*, Perth, Australia, 23-26 September.
- Wilson, D. (2007). The legal implications of chemical castration of sex offenders in criminal law. In the *Proceedings of the Australasian Law Teachers Association Conference*, Perth Australia, 23-26 September.
- Sayles, F.J. (2007). Manasse and the Evidence Act 2006, *NZLJ* Dec, 413-416.
- Sayles, F. (2006). Sport Law. In Leberman, Collins, Trenberth (Eds.), *Sport Business Management in New Zealand*, Palmerston North: Thomson Dunmore Press, NZ.

#### **LIN MEI TAN**

- Sawyer, A., and Tan, L.M. (2007). Editorial. *New Zealand Journal of Taxation Law and Policy*, 13 (4), 551-563.
- Sawyer, A. and Tan, L.M. (2007). Editorial. *New Zealand Journal of Taxation Law and Policy*, 13 (3), 347-355.
- Sawyer, A. and Tan, L.M. (2007). Editorial. *New Zealand Journal of Taxation Law and Policy*, 13 (2), 185-193.
- Sawyer, A. and Tan, L.M. (2007). Editorial. *New Zealand Journal of Taxation Law and Policy*, 13 (1), 4-9.
- Tan L.M. and Laswad, F. (2006). Students' beliefs, attitudes and intentions to major in accounting. *Accounting Education: An International Journal*, 15 (2), 167-187.
- Sawyer, A. and Tan, L.M. (2006). Editorial, *New Zealand Journal of Taxation Law and Policy*, 12 (4), 262-270.
- Sawyer, A. and Tan, L.M. (2006). Editorial, *New Zealand Journal of Taxation Law and Policy*, 12 (3), 183-186.
- Sawyer, A. and Tan, L.M. (2006). Editorial, *New Zealand Journal of Taxation Law and Policy*, 12 (2), 83-88.
- Sawyer, A. and Tan, L.M. (2006). Editorial, *New Zealand Journal of Taxation Law and Policy*, 12 (1), 4-9.

- Tan, L.M. (2006). Research on the role of tax practitioners in taxpayer compliance: Identifying some of the gaps. In Sawyer, A. (Ed.), *Taxation Issues in the Twenty First Century*. Christchurch: The Centre for Commercial and Corporate Law Inc. University of Canterbury.
- Smith, A. and Tan, L.M. (2006). Reducing tax compliance: costs of small businesses: a simplified income determination model. In Sawyer, A. (Ed.), *Taxation Issues in the Twenty First Century*. Christchurch: The Centre for Commercial and Corporate Law Inc., University of Canterbury.
- Tan, L.M. and Laswad, F. (2006). Performance in introductory accounting and student diversity. In the *Proceedings of the British Accounting Association (BAA) Annual Conference*, Portsmouth, United Kingdom, 11-13 April.
- Lu, J.H. and Tan, L.M. (2006). Perceptions on the effectiveness of the family tax credits on female labour participation. In the *Proceedings of the Australasian Tax Teachers Association Conference 2006*, 30 January–1 February, Melbourne, Australia.
- Tan, L.M. and Laswad, F. (2005). Charting a course into accountancy. *Chartered Accountants Journal of New Zealand*, 84 (3), 59-61.
- Tan, L.M. and Veal, J. (2005). Tax knowledge for undergraduate accounting majors: conceptual v. technical. *e-Journal of Tax Research*, 3 (1), 28-46.
- Tan, L.M. and Laswad, F. (2005). Factors associated with performance in New Zealand introductory accounting course: A focus on international students. In the *Proceedings of Asian Academic Accounting Association Conference*, Kuala Lumpur, Malaysia, 15-17 November.
- Tan, L.M. and Laswad, F. (2005). The impact of student diversity on performance in the NZ Introductory Accounting course. In the *Proceedings of the Accounting and Finance Association of Australia and New Zealand Conference*, (AFAANZ) Melbourne, Vic, 4-5 July.
- Sawyer, A. and Tan, L.M. (2004). Limited Scope Amnesties - Are they the answer? *New Zealand Journal of Taxation Law & Policy*, 10 (3), 202-211.
- Sawyer, A. and Tan, L.M. (2004). New Zealand Government proposes targeted tax amnesties to combat evasion – Is this the Answer? *Tax Notes International*, 36 (3), 217-223.
- Tan, L.M. and Hawkes, L. (2004). Management accounting curricula: striking a balance between the views of educators and practitioners. *Accounting Education*, 13 (1), 51-67.
- Tan, L. M. and Veal, J. (2003). Debt collection by tax authorities tax practitioners' reactions to procedures. *Australian Tax Forum*, 18 (2), 243-264.
- Tan, L. M. and Sawyer, A.J. (2003). A synopsis of taxpayer compliance studies: Overseas vis-à-vis New Zealand. *New Zealand Journal of Taxation Law and Policy*, 9 (4), 431-454.

## LIN TOZER

- Tozer, L. and Hamilton, F. (2007). Moral liabilities: James Hardie and the social contract. The Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ), Gold Coast, Queensland, Australia, 1-3 July.
- Tozer, L. and Hamilton, F. (2006). Socially irresponsible accounting: the James Hardie Story. *Chartered Accountants Journal*, 85 (8), 61-64.
- Hawkes, L. and Tozer, L. (2006). Resource Consents – Do they have an Impact on Fair Value? The Australasian Conference on Social and Environmental Accounting Research (CSEAR) Conference, Wellington NZ, 22-24 November.
- Tozer, L. and Hamilton, F. (2006). ). 'Aethical' corporations: Is there a case to answer under a 'Social Contract'? The Australasian Conference on Social and Environmental Accounting (CSEAR) Conference, Wellington NZ, 22-24 November.
- Hamilton, F. Black, C. and Tozer, L. (2005). *Accounting: A user/decision perspective* (3rd Edition). Auckland: Pearson Education.

- Mathews, P., Tozer, L. and Walker, R. (2004). Management responsibilities in the retirement village industry: A New Zealand study. *Contemporary Nurse*, 17 (3), 251-260.
- Hamilton F., Black, C. and Tozer, L. (2004). *Accounting: A user/decision perspective* (3rd Edition). Sydney, NSW: Pearson Education.
- Hamilton, F., Tozer, L. and Armstrong, L. (2004). *Financial accounting: A professional foundation*. Melbourne, Vic: Thomson.

#### LINDSAY TROTMAN

- Wilson, D. and Trotman, L.G.S. (2006). Personal liability of directors under the Fair Trading Act. *New Zealand Business Law Quarterly*, 12 (3), 201-210.
- Trotman, L. and Wilson, D. (2006). *Fair Trading: Misleading or Deceptive Conduct*. Wellington: LexisNexis NZ.
- Trotman, L.G.S. and Berkahn, M. (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. 142, June.
- Trotman, L.G.S. and Berkahn, M. (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.
- Trotman, L.G.S. and Berkahn, M. (2006). Registration of Auditors and Liquidators. Update to *Australian Corporation Law – Principles and Practice* Vol. 1 (Butterworths Australian Loose-leaf and electronic) Chapter 9.2, Service No. 140, March.
- Berkahn, M. and Trotman, L. (2005). Registration of Auditors and Liquidators. Update to *Australian Corporation Law – Principles and Practice* Vol. 3 (loose-leaf and electronic). Australia: Butterworths. Service No. 135, Chapter 9.2.
- Berkahn, M. and Trotman, L.G.S. (2005). Registration of Companies. Update to *Australian Corporation Law – Principles and Practice* Vol. 1 (loose leaf and electronic). Australia: Butterworths. Service No. 130, Chapter 2.2.
- Trotman, L.S.G. and Langton, R.J. (2005). Recent developments in the legal liability of auditors in Australia. In the *Proceedings of the Corporate Law Teachers Association Conference*, Sydney, NSW, 6-8 Feb.
- Trotman, L. and Langton, R. (2005). Combating the “Deep Pocket Syndrome”: New protection for Australian Company Auditors. In the *Proceedings of the Hawaii International Conference on Business*, Honolulu, Hawaii, 26-29 May.
- Berkahn, M. and Trotman, L.G.S. (2005). Protection against ‘reckless trading’: In defence of Section 135 of the Companies Act 1993 (NZ). *Company and Securities Law Journal*, 23, 134-138.
- Trotman, L. and Langton, R. (2003). Much ado about very little: Some reflections on ACC v Berbatis. *Bond Law Review*, 15 (2), 363-379.

#### DEBBIE WILSON

- Wilson, D. and Sayles, F. (2007). The use of technology to create an interactive learning environment for internal and distance students. In the *Proceedings of the Australasian Law Teachers Association Conference*, Perth, Australia, 23-26 September.
- Wilson, D. (2007). The legal implications of chemical castration of sex offenders in criminal law. In the *Proceedings of the Australasian Law Teachers Association Conference*, Perth Australia, 23-26 September.



- Wilson, D. (2007). My genes made me do it: An analysis for a genetic propensity for criminal conduct argument in criminal cases and its implications for genetic determinism. *Australasian Law Postgraduate Network Paper Series* <<http://www.alpn.edu.au/files/alpn-paper-series-2007/ALPN%202007%20D.Wilson.pdf>>
- Wilson, D. and Trotman, L.G.S. (2006). Personal liability of directors under the Fair Trading Act. *New Zealand Business Law Quarterly*, 12 (3), 201-210.
- Trotman, L. and Wilson, D. (2006). *Fair Trading: Misleading or Deceptive Conduct*. Wellington, LexisNexis NZ.
- Wilson, D. (2006). Cloning and the media. In the *Proceedings of the Australasian Law Teachers Association (ALTA) Conference*. Melbourne, Vic, 4-7 July.
- Wilson, D. and Saunders, D. (2005). Legal act economic duress and PHOs. *The New Zealand Law Journal*, December 426-429, 432.
- Saunders, D. and Wilson, D. (2005). Legal act economic duress and the PHOs: An unhealthy aspect of the NZ health system. In the *Proceedings of the Australasian Law Teachers Association (ALTA) Conference*, Hamilton, NZ, 5-8 July.

# Auckland Campus

## HELEN BISHOP

- Bishop, H., Bradbury, M. and Van Zijl, T. (2005). The value relevance of information about convertible financial instruments. In the *Proceedings of Accounting and Finance Association of Australia and New Zealand Conference, (AFAANZ)*, Melbourne, Vic, 4 -5 July.
- Bishop, H.E. (2005). The determinants of convertible debt. Palmerston North, NZ: *Massey University School of Accountancy Discussion Paper Series No 219*.
- Bishop, H. (2004). Factors influencing the classification of hybrid financial instruments. In the *Proceedings of the Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*, Alice Springs, NT, July 4-6.
- Bishop, H. and Burrowes, A. (2003). Fraud in New Zealand Government – Despite Auditor General's warning. *Journal of Government Financial Management*, 52 (4), 42-46.

## MICHAEL BRADBURY

- Bradbury, M. (2007). An anatomy of an IFRIC interpretation. *Accounting in Europe*, 4 (2), 1-13.
- Bradbury, M. (2007). Discussion of Charitou, Lambertides and Trigeorgis. (Earnings behaviour of financially distressed firms: The role of institutional ownership). *Abacus*, 43 (3), 297-302.
- Bradbury, M. and Van Zijl, T. (2007). International Financial Reporting Standards and New Zealand: Loss of sector neutrality. *Research in Accounting Regulation*, 19. Oxford, U.K: Elsevier.
- Bennett, B. and Bradbury, M.E. (2007). Earnings thresholds related to dividend cover. *Journal of International Accounting Research*, 6 (1), 1-17.
- Tarca, A., Brown, P.R., Hancock, P., Woodliff, D.R., Bradbury, M.E., and Van Zijl, T. (2007). The matrix format income statement: A case study about earnings management and reporting financial performance. *Issues in Accounting Education*, 22 (4), 607-623.
- Bradbury, M. and Van Zijl, T. (2006). Due process and the adoption of IFRS in New Zealand. *Australian Accounting Review*, 16 (2), 86-94.
- Bradbury, M., Mak, Y.T. and Tan, S.M. (2006). Board characteristics, audit committee characteristics and abnormal accruals. *Pacific Accounting Review*, 18 (2), 46-67.
- Bennett, B., Bradbury, M., and Prangnell, H. (2006). Rules, principles and judgments in accounting standards. *Abacus*, 42 (2), 189-204.
- Bradbury, M. and Prangnell, H. (2005). (Net) fair value accounting for forward contracts. *Australian Accounting Review*, 15 (2), 84-89.
- Bradbury, M. and Hooks J. (2005). Annual report disclosures surrounding the restructuring of the electric utility industry. *Journal of Contemporary Accounting and Economics*, 1 (2), 217-234.
- Bradbury, M., Bishop H., and Van Zijl, T. (2005). NZ IAS 32: An evaluation of the potential impact on financial reporting by issuers of convertible financial instruments. *Pacific Accounting Review*, 17 (2), 34-52.
- Bennett, B. and Bradbury, M. (2003). Capitalizing non-cancellable operating leases. *Journal of International Financial Management & Accounting*, 14 (2), 101-114.
- Bradbury, M. (2003). Harmonization, convergence and beyond. *Abacus*, 39 (1), 137-141.
- Bradbury, M., Godfrey J., and Koh, P. (2003). Investment opportunity set influence on goodwill amortization. *Asia Pacific Journal of Accounting and Economics*, 10 (1), 57-80.

- Berkman, H., Bradbury, M., Hancock, P. and Innes, C. (2002). Derivative financial instrument use in Australia. *Accounting & Finance*, 42 (2), 97-109.
- Bradbury, M. and Rouse, P. (2002). An application of data envelopment analysis to the evaluation of audit risk. *Abacus*, 38 (2), 263-279.

#### STEVEN COURTENAY

- Cheng E.C.M., Courtenay, S. and Krishnamurthi, C. (2006). The impact of increased voluntary disclosure on market information asymmetry, informed and uninformed trading. *Journal of Contemporary Accounting and Economics*, 2 (1), 33-72.
- Cheng, E.C.M. and Courtenay, S. (2006). Board composition, regulatory regime and voluntary disclosure. *The International Journal of Accounting*, 41 (3), 262-289.
- Luo, S., Courtenay, S., and Hossain, M. (2006). The effect of voluntary disclosure, ownership structure, and proprietary cost on the return-earnings relation. *Pacific Basin Finance Journal*, 14 (5), 501-521.
- Cheng, E.C.M. and Courtenay, S. (2006). Response to discussion of 'Board Composition, Regulatory Regime and Voluntary Disclosure'. *The International Journal of Accounting*, 41 (3), 293-294.
- Courtenay, S. and Cahan, S.F. (2004). The impact of debt on market reactions to the revaluation of noncurrent assets. *Pacific Basin Finance Journal*, 12 (2), 219-243.
- Cahan, S.F. and Courtenay, S. (2004). Differential reaction to noncurrent asset revaluations in the presence of debt and financial crisis. *Accounting Research Journal, 2004 Manuscript Prize (Main Article)*, 17 (2), 219-243.

#### JILL HOOKS

- Van Staden, C. and Hooks, J. (2007). A comprehensive comparison of corporate environmental reporting and responsiveness. *British Accounting Review*, 39 (3), 197-210.
- Hooks, J. and Van Staden, C. (2007). The corporatization and commercialization of local body entities: a study of reported financial performance. *Abacus*, 43 (2), 217-240.
- Hooks, J., Edgar, F., Inkson, K., Carr, S., Edwards, M., Jackson, D., Thorn K., and Allfree, N. (2007). Building organisational commitment to counteract brain drain from southern hemisphere accountancy firms. *Research and Practice in Human Resource Management*, 15 (1), 1-21.
- Hooks, J. and Stewart, R. (2007). The geography and ideology of accounting; a case study of domination and accounting in a sugar refinery in Australasia, 1900-1920. *Accounting Historians Journal*, 34 (2), 143-168.
- Inkson, K., Carr, S., Allfree, N., Edwards, M., Hooks, J., Jackson, D.J.R., and Thorn, K. (2007). The psychology of migration and talent flow: a New Zealand perspective. In I. Glendon, B.M. Thompson and B. Myers (Eds.), *Advances in Organisational Psychology* (pp. 301-321). Bowen Hills, Qld: Australian Academic Press.
- Hooks, J. and Perera, H. (2006). The evolution of annual reporting practices of an electricity firm. *Accounting Forum*, 30 (1), 85-104.
- Hooks, J. and Tooley, S. (2006). Accounting policy choices in a sector-neutral environment: Evidence from the New Zealand public and private sectors. In the *Proceedings of International Conference on Business and Information (BAI)*, Singapore, 12-14 July.

- Tooley, S. and Hooks, J. (2006). Exercising professional judgement in an era of sector neutrality: A study of choices made by New Zealand reporting entities. In the *Proceedings of 7th Annual Conference Asian Academic Accounting Association*, Sydney, NSW, 17-19 September.
- Hooks, J. and Stewart, R. (2006). The geography and ideology of accounting: a case study of accounting in a sugar refinery in Australasia, 1900-1920. In the *Proceedings of the Eleventh World Congress of Accounting Historians*, Nantes, France, 19-22 July.
- Hooks, J. and Tooley, S. (2006). Accounting policy choices in a sector-neutral environment: Evidence from the New Zealand public and private sectors. Presented at the School of Accountancy (Auckland Campus) Seminar Series, 23 August.
- Hooks, J. (2005). Where have all the Chartered Accountants gone? *Chartered Accountants Journal of New Zealand*, 84 (5), 60-61.
- Jackson, D., Carr, S.C., Edwards, M., Thorn, K., Allfree, N., Hooks, J., and Inkson, K. (2005). Exploring the dynamics of New Zealand's talent flow. *New Zealand Journal of Psychology*, 34 (2), 110-116.
- Bradbury, M. and Hooks, J. (2005). Annual report disclosures surrounding the restructuring of the electric utility industry. *Journal of Contemporary Accounting and Economics*, 1, 217-234.
- Carr, S.C., Hooks, J., Inkson, K., Jackson, D., Thorn, K., and Allfree, N. (2005). The NZ talent flow programme: Critical factors influencing decisions to migrate or return. In the *Proceedings of the Conference of the Australian Centre for Research in Employment and Work*, Melbourne, Vic, 24-25 June.
- Hooks, J., Inkson, K., Carr, S., Edwards, M., Jackson, D., Thorn, K. and Allfree, N. (2005). New Zealand Talent Flow: study of chartered accountants and business professionals overseas. Auckland, NZ: *Massey University School of Accountancy Discussion Series*, No. 220.
- Hooks, J., Coy, D. and Davey, H. (2004). The tension between accountors and accountees: evidence from the reformed NZ Electricity industry. *Advances in Public Interest Accounting*, 10, 145-172.
- Hooks, J., Kearins, K. and Blake, M. (2004). Effective environmental disclosure? An evaluation of power generators' reporting initiatives. *NZ Journal of Applied Business Research*, 2 (2), 40-58.
- Hooks, J. and Van Staden, C. (2004). Preparers' perceptions of the decision usefulness of FRS15. *Qualitative Research in Accounting & Management (QRAM)*, 1 (1), 46-65.
- Inkson, K., Carr, S., Edwards, M., Hooks, J., Jackson, D., Thorn, K., and Allfree, N. (2004). From brain drain to talent flow: Views of Kiwi expatriates. *University of Auckland Business Review*, 6 (2), 29-39.
- Hooks, J., Davey, H. and Coy, D. (2002). Researching in the middle ground. *South African Journal of Accounting Research*, 16 (1), 41-57.
- Hooks, J., Coy, D. and Davey, H. (2002). The information gap in annual reports. *Accounting Auditing & Accountability Journal*, 15 (4), 501-522.

#### **TRISH O'SULLIVAN**

- O'Sullivan, T. (2003). Psychological damage in employment: Is a claim based solely on contract the best cause of action? *New Zealand Business Law Quarterly*, 9 (4), 347-361.

#### **ASHEQ RAHMAN**

- Rahman, A., Meng, T.T. Teck, O.B., and Shiyun, C. (2007). Quarterly reporting in a voluntary disclosure environment: its benefits, drawbacks and determinants. *International Journal of Accounting*, 42 (4), 416-442.
- Rahman, A.R. (2006). Discussion of earnings attributes and investor protection: International evidence. *The International Journal of Accounting*, 41, 358-368.

- Lye, J., Perera, M.H.B. and Rahman, A.R. (2006). Grounded Theory: A theory discovery method for accounting research. In Z. Hoque (Ed.), *Methodological Issues in Accounting Research: Theories and Methods*, Spiramus.
- Rahman, A. (2006). Frequency of financial media coverage and the information content of accounting earnings. In the *Proceedings of the Annual Conference of the Accounting & Financial Association of Australia and New Zealand (AFAANZ)* Wellington, NZ 2-4 July, and at the Annual Meeting of the American Accounting Association, Washington D.C., 6-9 August.
- Cheng, E.C.M., Courtenay, S.M. and Rahman, A.R. (2006). Prior levels of voluntary disclosure and the market reaction to interim earnings announcements. Annual Congress of the European Accounting Association, Dublin, 22-24 March.
- Debreceny, R.S. and Rahman, A. (2006). Price informativeness, liquidity effects and predictive ability of online corporate disclosure. European Accounting Association Dublin, 22-24 March.
- Cheng, E.C.M., Courtenay, S.M., and Rahman, A.R. (2007). Prior levels of voluntary disclosure and the market reaction to interim earnings announcements. American Accounting Association Conference, Chicago, 5-8 August.
- Rahman, A. (2006). Online accessibility of company announcements on stock exchange websites and the country cost of equity capital. In the *Proceedings of the Annual Meeting of the American Accounting Association*, Washington DC, 6-9 August.
- Rahman, A. (2006). Frequency of financial media coverage and the information content of accounting earnings. Poster Contribution. Presented at the School of Accountancy (Auckland Campus) Seminar Series, 6th September.
- Lye, J., Perera, M.H.B., and Rahman, A.R. (2005). The evolution of accruals-based Crown (Government) financial statements in New Zealand. *Accounting, Auditing and Accountability*, 18 (6), 784-815.
- Debreceny, R. and Rahman, A. (2005). Firm specific determinants of continuous corporate disclosures. *International Journal of Accounting*, 40 (3), 249-278.
- Debreceny, R. and Rahman, A. (2005). Reply to discussant's remarks on firm specific determinants of continuous corporate disclosures. *International Journal of Accounting*, 40 (3), 285-289.
- Cahan, S.F., Rahman, A., and Perera, M.H.B. (2005). Global diversification and corporate disclosure. *Journal of International Accounting Research*, 4 (1), 73-93.
- Perera, M.H.B., Rahman, A. and Cahan, S.F. (2003). Globalization and the Big-5. *Australian Accounting Review*, 13 (1), 27-37.
- Debreceny, R., Gray, G.L., and Rahman, A. (2002). Determinants of internet financial reporting. *Journal of Accounting and Public Policy*, 21, 371-394.
- Rahman, A.R., Perera, M.H.B., and Ganeshanadum, S. (2002). Accounting practice harmony, accounting regulation and firm characteristics. *Abacus*, 38 (1), 46-77.

#### **NICHOLAS SMITH**

- Smith, N. (2007). A critique of recent approaches to discrimination law. *New Zealand Law Review*, 3, 499-525.
- Smith, N. (2006). Equality's law. *Annual Conference of the Australian Society of Legal Philosophy*, Auckland, NZ 23-25 June.
- Smith, N. (2002). Freedom of religion: The right to manifest our beliefs. *The South African Law Journal*, 119 (4), 690-700.

## NATASJA STEENKAMP

- Steenkamp, N. (2007). The importance of coding pictures when applying content analysis methodology in ICR research. Accounting & Finance Association of Australia and New Zealand (AFAANZ) Conference, Gold Coast, Queensland, Australia, 1–3 July.
- Steenkamp, N. (2007). Importance of coding pictures in ICR content analyses. Fifth Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA), Auckland, New Zealand, 8–10 July.
- Steenkamp, N. (2007). Including pictures in intellectual capital reporting research: Does it matter? Auckland Region Accounting Conference, Auckland, New Zealand, 30 November 2007.
- Steenkamp, N. (2007). Including pictures in intellectual capital reporting research: Does it matter? 3<sup>rd</sup> European Institute for Advance Studies in Management (EIASM) Workshop on Visualising, Measuring, and Managing Intangibles & Intellectual Capital, Ferrara, Italy, 29–31 October 2007.
- Steenkamp, N. (2005). Making sense of content analysis – Practical challenges. Accounting & Finance Association of Australia and New Zealand (AFAANZ) Conference, Melbourne, Australia, 3–5 July.
- Steenkamp, N. (2005). Making sense of content analysis – Practical challenges. University of Technology (UTS), Sydney, 6 June.
- Steenkamp, N. (2004). Investigating the possible value omitted in the Balance Sheet – A New Zealand perspective. In the *Proceedings of the fourth Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA)*, Singapore, 4–6 July.
- Steenkamp, N. (2004). Examining the gap between book value and market value – A New Zealand illustration. In the *Proceedings of the 27th Annual European Accounting Association Conference (EAA)*, Prague, Czech Republic, 1-3 April.
- Steenkamp, N. (2004). Work in progress for Ph.D. thesis: Intellectual Capital Reporting in New Zealand. Doctoral Colloquium of the Fourth Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA), Singapore, 2–3 July.
- Steenkamp, N. (2003). The difference between book value and market value – A New Zealand perspective. In the *Proceedings of the Auckland Region Accounting Conference (ARA)*, Auckland, 6 December.
- Steenkamp, N. (2003). Recognising profit and wealth derived from all sources in the accounting model. Doctoral Colloquium of the Accounting & Finance Association of Australia and New Zealand (AFAANZ) Conference, Brisbane, Australia, 4–5 July.

## WARWICK STENT

- Stent, W. (2006). The impact of IFRS: A study of early adopters in New Zealand. Presented at the *School of Accountancy (Auckland Campus) Seminar Series*, 8 Nov.

# Wellington Campus

## PAUL DUNMORE

- Gaa, J. and Dunmore, P. (2007). The ethics of earnings management. *Chartered Accountants Journal*, 86 (8), 60-62.
- Dunmore, P.V. and Shao, Y.S. (2006). Audit and non-audit fees: New Zealand evidence. *Pacific Accounting Review*, 18 (2), 32-46.
- Dunmore, P. (2006). What does it cost to...? New Zealand Commerce and Economics Teachers Assoc Accounting Update Conference, Wellington NZ, 3 July.
- Dunmore, P. (2006). Painting by numbers. Inaugural Professorial Lecture. Deputy Vice-Chancellor's Lecture Series, Wellington, NZ, 26 July.
- Dunmore, P. (2006). Finance: Concepts not numbers. Vice-Chancellor's Leadership Programme, Wellington, NZ, 13 July.
- Alves, J., Dunmore, P. and Dunstan, K. (2005). Measuring service performance reporting quality by new zealand universities using an information accessibility index. In the *Proceedings of the Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*, Melbourne, 2-4 July.
- Alves, J., Dunmore, P. and Dunstan, K. (2005). Measuring service performance reporting quality by new zealand universities using an information accessibility index. In the *Proceedings of Conference of the American Accounting Association*, San Francisco, USA, 7-10 August.
- Dunmore, P. (2005). Trust, but verify: Towards a theory of trust in accounting. In the *Proceedings 17th Asian Pacific Conference on International Accounting Issues*. Wellington, NZ, 20-23 November.
- Smith, A. and Dunmore P. (2005). *Double tax agreements and the arm's length principle: The safe harbour ratio in New Zealand's thin capitalisation rules*. Wellington, NZ: School of Accounting and Commercial Law, Victoria University of Wellington.
- Shao, Y.S. and Dunmore, P.V. (2004). Audit and Non-audit fees: New Zealand evidence. In the *Proceedings of the 16th Asian Pacific Conference on International Accounting Issues*, Seoul, South Korea, 7-10 November.

## JAMES HESLOP

- Heslop, J. and Van Staden, C. (2004). The suitability of the private sector reporting model for the not-for-profit sector: Some evidence from New Zealand. In the *Proceedings of the 4th Asia-Pacific Interdisciplinary Research in Accounting Conference (APIRA)*, Singapore, July 4-6.

## JERRY HUBBARD

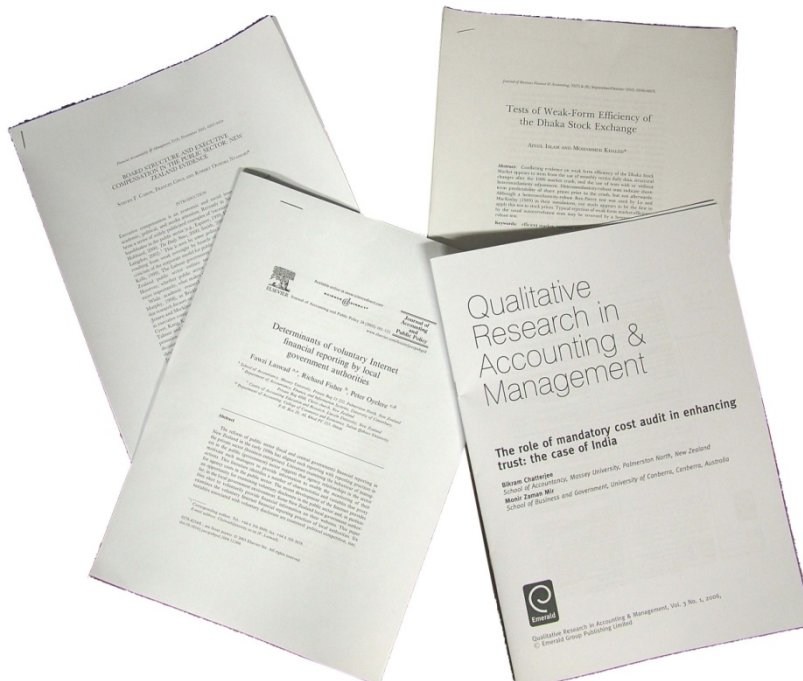
- Hubbard, J., Thomas, C. and Varnham, S. (2006). *Principles of Law for New Zealand Business Students, (3rd Edition)*. Auckland NZ: Pearson Education.
- Hubbard, J., Thomas, C. and Varnham, S. (2006). *Principles of Law for New Zealand Business Students Study Guide, (2nd Edition)*. Auckland NZ: Pearson Education.
- Hubbard, J., Thomas, C. and Varnham, S. (2003). *Principles of Law for New Zealand Business Students Study Guide*. Auckland NZ: Pearson Education.

## AINUL ISLAM

- Islam, A., Karim, W. and Van Zijl, T. (2007). Auditor independence and NAS: Review of the literature. *Journal of Business Studies*, 28 (1), 179-214.
- Islam, A., Karim, W. and Van Zijl, T. (2006). The economics of auditor independence. *Journal of Business Studies*, 27 (2), 439-453.
- Habib, A. and Islam, A. (2007). Determinants and consequences of non-audit service fees: preliminary evidence from Bangladesh. *Managerial Auditing Journal*, 22 (5), 446-469.
- Islam, A., Karim, W. and Van Zijl, T. (2006). Auditor independence and NAS: A comparative analysis of selected regulatory frameworks. *The AIUB Journal of Business and Economics*, 5 (1), 51-75.
- Islam, A. (2006). Non-audit services and audit independence: An analysis using the informativeness of earnings. In the *Proceedings of the Annual Congress of the European Accounting Association (EAA)*, Dublin, Republic of Ireland, 23-25 June.
- Islam, A. and Khaled, M. (2005). Tests of weak-form efficiency of the Dhaka Stock Exchange. *Journal of Business Finance and Accounting*, 32 (7/8), 1613-1624.
- Islam, A., Karim, W., Khaled, M. and Van Zijl, T. (2005). Non-audit services and auditor independence: An analysis using the informativeness of earnings. In the *Proceedings of the 17th Asia-Pacific Conference on International Accounting Issues*, Wellington, NZ, 23-24 Nov.
- Islam, A., Karim, W. and Van Zijl, T. (2005). Auditor independence and NAS: A comparative analysis of selected current regulatory frameworks. In the *Proceedings of the 17th Asia-Pacific Conference on International Accounting Issues*, Wellington, NZ, 23-24 Nov.
- Islam, A. (2005). Non-audit services and auditor independence: Some evidence from the Dhaka Stock Exchange. In the *Proceedings of the 12th Global Finance Conference in Trinity College*, Dublin, Ireland, 27-29 June.
- Islam, A., Karim, W., Khaled, M. and Van Zijl, T. (2005). Non-audit services and audit independence: an analysis using the informativeness of earnings for presentation. In the *Proceedings of 2nd Annual International Accounting (AACF) Conference*, Istanbul, Turkey, 10-12 Nov.
- Habib, A., and Islam, A. (2004). Determinants of audit fees in Bangladesh: Further evidence. In the *Proceedings of the American Society of Business and Behavioral Sciences (ASBBS) Seventh Annual International Conference*, Cairns, QLD, 6-8 August.
- Islam, A. (2004). The test of weak form market efficiency: Evidence from the Dhaka Stock Exchange. In the *Proceedings of the 8th International Conference on Global Business and Economic Development Conference*, Mexico City, Mexico, 7-10 January.



## Research Activities in 2007



## Publications in Refereed Journals

- Bennett, B. and Bradbury, M.E. (2007). Earnings thresholds related to dividend cover. *Journal of International Accounting Research*, 6 (1), 1-17.
- Botica Redmayne, N. (2007). Book review of A. Arens et al.'s "Auditing and assurance services in Australia: An integrated approach" (7<sup>th</sup> Ed), Pearson Edu, Australia, 2007. *Pacific Accounting Review*, 19 (1), 86-88.
- Botica Redmayne, N. (2007). Book review of D. Matthews' "A history of Auditing: The changing audit process in Britain from 19<sup>th</sup> Century to present day", Routledge, London, 2006. *Pacific Accounting Review*, 19 (2) 167-169
- Bradbury, M. (2007). An Anatomy of an IFRIC Interpretation. *Accounting in Europe*, 4 (2), 1-13.
- Bradbury, M. (2007). Discussion of Charitou, Lambertides and Trigeorgis. (Earnings behaviour of financially distressed firms: The role of institutional ownership). *Abacus*, 43 (3), 297-302.
- Gaa, J. and Dunmore, P. (2007). The ethics of earnings management. *Chartered Accountants Journal*, 86 (8), 60-62
- Habib, A. and Islam, A. (2007). Determinants and consequences of non-audit service fees: Preliminary evidence from Bangladesh. *Managerial Auditing Journal*, 22 (5), 446-469.

- Hooks, J. and Stewart, R. (2007). The geography and ideology of accounting; a case study of domination and accounting in a sugar refinery in Australasia, 1900-1920. *Accounting Historians Journal*, 34 (2), 143-168.
- Hooks, J. and Van Staden, C. (2007). The corporatization and commercialization of local body entities: a study of reported financial performance. *Abacus*, 43 (2), 217-240.
- Hooks, J., Edgar, F., Inkson, K., Carr, S., Edwards, M., Jackson, D., Thorn K., and Allfree, N. (2007). Building organisational commitment to counteract brain drain from southern hemisphere accountancy firms. *Research and Practice in Human Resource Management*, 15 (1), 1-21.
- Islam, A., Karim, W. and van Zijl, T. (2007) Auditor independence and NAS: Review of the literature. *Journal of Business Studies*, 28 (1), 179-214.
- Laswad, F. and Baskerville, R. (2007). An analysis of the value of cash flow statements of New Zealand pension schemes. *British Accounting Review*, 39 (4), 347-355.
- Rahman, A., Meng, T.T., Teck, O.B., and Shiyun, C. (2007). Quarterly reporting in a voluntary disclosure environment: Its benefits, drawbacks and determinants. *International Journal of Accounting*, 42 (4), 416-442.
- Sawyer, A. and Tan, L.M. (2007). Editorial. *New Zealand Journal of Taxation Law and Policy*, 13 (1), 4-9.
- Sawyer, A. and Tan, L.M. (2007). Editorial. *New Zealand Journal of Taxation Law and Policy*, 13 (2), 185-193.
- Sawyer, A. and Tan, L.M. (2007). Editorial. *New Zealand Journal of Taxation Law and Policy*, 13 (3), 347-355.
- Sawyer, A. and Tan, L.M. (2007). Editorial. *New Zealand Journal of Taxation Law and Policy*, 13 (4), 551-563.
- Sayles, F.J. (2007). Manase and the Evidence Act 2006. *NZLJ*, Dec, 413-416.
- Sayles, F.J. (2007). The 2006 Hearsay provisions and the common law rules against hearsay - Part I. *NZLJ*, Nov, 371-372
- Smith, N. (2007). A critique of recent approaches to discrimination law. *New Zealand Law Review*, 3, 499-525.
- Tarca, A., Brown, P.R., Hancock, P., Woodliff, D.R., Bradbury, M.E., and Van Zijl, T. (2007). The matrix format income statement: A case study about earnings management and reporting financial performance. *Issues in Accounting Education*, 22 (4), 607-623.
- Tooley, S. and Guthrie, J. (2007). Reporting performance by New Zealand secondary schools: An analysis of disclosures. *Financial Accountability and Management*, 23 (4), 351-374.
- Tooley, S. and Guthrie, J. (2007). Budgeting in New Zealand secondary schools in a changing devolved financial management environment. *Journal of Accounting and Organizational Change*, 3 (1), 4-28.
- Van Staden, C. and Hooks, J. (2007). A comprehensive comparison of corporate environmental reporting and responsiveness. *British Accounting Review*, 39 (3), 197-210.
- Wilson, D. (2007). My genes made me do it: An analysis for a genetic propensity for criminal conduct argument in criminal cases and its implications for genetic determinism. *Australasian Law Postgraduate Network Paper Series*. <<http://www.alpn.edu.au/files/alpn-paper-series-2007/ALPN%202007%20D.Wilson.pdf>>

## Chapter in a Book

- Bradbury, M. and Van Zijl, T. (2007). International Financial Reporting Standards and New Zealand: Loss of sector neutrality. *Research in Accounting Regulation*. Oxford, U.K: Elsevier.
- Chan, C. (2007). Chapter 16: Primary Industries; and Chapter 18: Fringe Benefit Tax. In Alley, C., Chan, C., Dunbar, D., et al., *New Zealand Taxation 2007, Principles, Cases and Questions*. Wellington: Thomson Brookers.
- Chen, H., Hu, Y., and Xiao, Z. (2008). Corporate scandals in China. In M. Jones (Ed.), *Creative Accounting, Fraud and International Accounting Scandals*. UK: Wiley.
- Inkson, K., Carr, S., Allfree, N., Edwards, M., Hooks, J., Jackson, D.J.R., and Thorn, K. (2007). The psychology of migration and talent flow: a New Zealand perspective. In I. Glendon, B.M. Thompson and B. Myers (Eds.), *Advances in Organisational Psychology*, (pp. 301-321). Bowen Hills, Qld: Australian Academic Press.

## Conference Papers Presented

- Basnan, N., Tooley S., and Hooks, J. (2007). Accountability for performance perceived by stakeholders of Malaysian local authorities. 2<sup>nd</sup> International Conference on Interdisciplinary Social Sciences, 10-13 July, Spain (virtual conference).
- Basnan, N., Tooley, S., and Hooks, J. (2007). Accountability for performance perceived by stakeholders of Malaysian local authorities. Abstract in the published proceedings of the 19<sup>th</sup> Asian-Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, 11-14 November.
- Basnan, N., Tooley, S., and Hooks, J. Local authority performance reports: Identifying stakeholders needs. Abstract in published proceedings of 19<sup>th</sup> Asian-Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, 11-14 November.
- Berkahn, M. (2007). Enforcement of corporate rights and duties: A comparison between New Zealand and Australia. The 14<sup>th</sup> Annual Global Finance Conference, Melbourne Vict, 2 April.
- Bradbury, M. (2007). An analysis of the reasons for asymmetries surrounding earnings thresholds AFAANZ Annual Conference, Gold Coast, 3 July.
- Bradbury, M. (2007). IFRIC interpretations: An evolving process. Conference of the European Accounting Association, Lisbon, 3 May.
- Chen, H., Hu, Y., and Xiao, Z. (2007). Fraud and creative accounting in China analysed by cases. All China Economics (ACE) International Conference, Hong Kong, 12-14 December.
- Cheng, E.C.M., Courtenay, S.M., and Rahman, A.R. (2007). Prior levels of voluntary disclosure and the market reaction to interim earnings announcements. American Accounting Association Conference, Chicago, 5-8 August.
- Hooks, J. and Stewart, R. (2007). The geography and ideology of accounting: a case study of accounting in a sugar refinery in Australasia, 1900-1920. The 5<sup>th</sup> Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA), Auckland, New Zealand, 8-10 July.
- Hooks, J. and Stewart, R. (2007). The geography and ideology of accounting: a case study of accounting in a sugar refinery in Australasia, 1900-1920, Accounting & Finance Association of Australia and New Zealand Conference, Gold Coast, Queensland, Australia, 1-3 July.

- K.Ghani, E., Laswad, F., and Tooley, S. (2007). The effect of presentation format on decision quality in a digital reporting environment. The Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Gold Coast, Queensland, Australia, 1-3 July.
- K.Ghani, E., Laswad, F., and Tooley, S. (2007). The effect of digital presentation format and recognition versus disclosure in information processing stages. Abstract in published proceedings of 19<sup>th</sup> Asian-Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, 11-14 November.
- K.Ghani, E., Laswad, F., and Tooley, S. (2007). Users' perception of usefulness and ease of use of digital presentation format. The 5<sup>th</sup> Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference, Auckland, New Zealand, 8-10 July.
- Macfarquhar, C. and Tooley, S. (2007). Reporting firm performance: the compatibility of management disclosures and the expectation and use of performance indicators by financial analysts. Abstract in published proceedings of 19<sup>th</sup> Asian-Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, 11-14 November.
- Momin, M. (2007). Making interview sense: an experience from a developing country. The Asian Pacific Interdisciplinary Research in Accounting Conference, Auckland, New Zealand, 8-10 July.
- Nath, N., Van Peurse, K., and Lowe, A. (2007). Actor Network Theory: Knowledge, reality and society in public sector performance in Fiji. In the C.D. Proceedings of the 6<sup>th</sup> Australasian Centre for Social and Environmental Accounting Research (CSEAR) Sydney, 2-4 December.
- Rahman, A., Yammeesri, J., and Perera, H. (2007). Earnings quality in international settings: a comparative study of Japan, Thailand and the U.S.A. In the Internet Proceedings of the Illinois International Accounting Symposium, Honolulu, Hawaii, 7-9 June, <http://www.business.uiuc.edu/accountancy/research/vkzcenter/conferences/hawaii/>.
- Rahman, A.R. (2007). Frequency of financial media coverage and the information content of accounting earnings. Accounting & Finance Association of Australia and New Zealand Conference, European Accounting Association Congress Lisbon, 25-27 April.
- Sayles, F.J. (2007). All things equal? Gender differences in the sentencing of gender-neutral sexual offences. Presented at the Australasian Law Teachers Association Conference, Perth, Australia, 23-26 September.
- Sayles, F.J. and Wilson, D.J. (2007). The use of technology to create an interactive learning environment for internal and distance students. Presented at the Australasian Law Teachers Association Conference, Perth, Australia, 23-26 September.
- Steenkamp, N. (2007). Importance of coding pictures in ICR content analyses. 5<sup>th</sup> Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA), Auckland, New Zealand, 8–10 July.
- Steenkamp, N. (2007). Including pictures in intellectual capital reporting research: does it matter? Auckland Region Accounting Conference, Auckland, New Zealand, 30 November.
- Steenkamp, N. (2007). Including pictures in intellectual capital reporting research: does it matter? 3<sup>rd</sup> European Institute for Advance Studies in Management (EIASM) Workshop on Visualising, Measuring, and Managing Intangibles & Intellectual Capital, Ferrara, Italy, 29–31 October.
- Steenkamp, N. (2007). The importance of coding pictures when applying content analysis methodology in ICR research. Accounting & Finance Association of Australia and New Zealand (AFAANZ) Conference, Gold Coast, Queensland, Australia, 1–3 July.
- Tan, L.M. and Laswad, F. (2007). Students' beliefs, attitudes and majoring in accounting – a longitudinal study. In the Proceeding of Abstracts of the British Accounting Assoc Annual Conference, Sheffield, UK, 3-5 April.

- Tan, L.M. and Laswad, F. (2007). Students beliefs, attitudes and study majors – a longitudinal study. In the Proceeding of Abstracts, American Accounting Association Conference, Chicago, USA, 4-8 August.
- Tan, L.M. and Laswad, F. (2007). Understanding students' choice of academic majors: a longitudinal analysis. Abstract in published proceedings of 19<sup>th</sup> Asian-Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, 11-14 November.
- Tozer, L. and Hamilton, F. (2007). Moral liabilities: James Hardie and the social contract. The Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ), Gold Coast, Queensland, Australia, 1-3 July.
- Wilson, D. (2007). The legal implications of chemical castration of sex offenders in criminal law. In the Proceedings of the Australasian Law Teachers Association Conference, Perth, Australia, 23-26 September.
- Wilson, D. and Sayles, F. (2007). The use of technology to create an interactive learning environment for internal and distance students. In the Proceedings of the Australasian Law Teachers Association Conference, Perth, Australia, 23-26 September.
- Yang, L. and Rahman, A. (2007). The influence of research and development myopia, accruals and research and development disclosure on short term earnings targets. Auckland Regional Accounting Conference, Auckland, New Zealand, 30 November.

## **Other Research/Technical Publications**

- Baskerville, R. and Bradbury, M. (2007). Sector-neutral accounting standards: a ten-year experiment. Working Paper Series No 48, Centre for Accounting, Governance & Taxation Research, School of Accounting & Commercial Law, Victoria University of Wellington, NZ.
- Botica Redmayne, N. (2007). Submission on the proposals by NZICA for revised Competence Programme and Prerequisites to Components for Admission. NZICA Consulting Paper, 21 May.
- Botica Redmayne, N. (2007). Submission to IASB Exposure Draft on IFRIS for SMEs – Financial reporting for SMEs. New Zealand Institute of Chartered Accountants Consulting Paper, 23 August.
- Bradbury, M. (2007). Submission to IASB, Discussion Paper: Fair Value Measurements, 1-5 April.
- Bradbury, M. (2007). Submission to IASB, ED 9: Joint Arrangements, 1-3 December.

## **Seminars/Other Papers Presented**

- Berkahn, M. (2007). Enforcement of corporate rights and duties: a comparison between New Zealand and Australia. The TC Bierne School of Law, University of Queensland, QSL, 30 March.
- Botica Redmayne, N. (2007). Professional standards – work of the Institute's Professional Standards Board (PSB) on adoption on international standards on auditing in New Zealand. NZICA Academic Auditing Seminar, Wellington, NZ, 28 June.
- Botica Redmayne, N. (2007). Professional Standards and the work of the Professional Standards Board. Presentation at the NZICA Academic Auditing Seminar, May.

- Bradbury, M. (2007). An analysis of the asymmetries surrounding earnings benchmarks. The School of Accountancy Seminar Series, Massey University, Auckland Campus, 22 March.
- Bradbury, M. (2007). An analysis of the asymmetries surrounding earnings benchmarks. Massey University Auckland Campus, School of Accountancy Seminar Series, 28 March.
- Bradbury, M. (2007). Incentives for non-disclosure by corporate groups. UTS Summer School Research Workshop, Sydney, 2 February.
- Bradbury, M. (2007). Incentives for non-disclosure by corporate groups. 4<sup>th</sup> Workshop on Accounting and Regulation, Sienna, 22 September.
- Hooks, J. (2007). The geography and ideology of accounting: a case study of domination and accounting in a sugar refinery in Australasia, 1900–1920. Massey University Auckland Campus, School of Accountancy Seminar Series, 25 July.
- Rahman, A.R. (2007). Frequency of financial media coverage and the information content of accounting earnings. Massey University School of Accountancy Seminar Series.
- Rahman, A.R., Yammesri, J. and Perera, H. (2007). Earnings quality in international settings: a comparative study of Japan, Thailand and the U.S.A. Massey University Auckland Campus, School of Accountancy Seminar Series, 9 May, and the Macquarie University Department of Accounting and Finance Seminar Series.
- Smith, N. (2007). Discrimination and culture. Massey University Auckland Campus, School of Accountancy Seminar Series, 12 September.
- Steenkamp, N. (2007). Importance of coding pictures in ICR content analyses. Massey University Auckland Campus, School of Accountancy Seminar Series, 6 June.
- Steenkamp, N. (2007). Including pictures in intellectual capital reporting research: does it matter? Massey University Auckland Campus, School of Accountancy Seminar Series, 17 October.
- Tan, L.M. (2007). Understanding practitioner-client roles and relationships in a tax setting. Paper presented at the Regulatory Institutions Network, Research School of Social Sciences, Australian National University, Canberra, 10 July.

## Publications in Newsprint

- Dunmore, P. (2007). An accountant's assessment. *Education Review*, 16 Nov, 4.
- Islam, A., Kabir, M.H., Ahmed, M., Moitra, S., and Bala, S.K. (2007). The Bangladesh Financial Reporting Act 2007 - a review of the proposed act. *The Independent*, Bangladesh, 20 and 27 July.

## Editorial Boards and Referees

### Co-editor of Journal

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

### Members of Editorial Boards

Bradbury, M.                Abacus  
Accounting and Finance  
Australian Accounting Review  
Financial Reporting, Regulation and Governance  
Journal of Contemporary Accounting and Economics  
Journal of Accounting and Public Policy  
New Zealand Journal of Taxation Law and Policy  
Pacific Accounting Review

Laswad, F.                  Pacific Accounting Review  
Accounting Education, An International Journal

Rahman, A.                 Abacus  
Financial Reporting and Governance  
International Journal of Accounting  
Journal of International Accounting Research

### Reviewers/Referees for Journals

Botica Redmayne, R.      International Journal of Auditing

Bradbury, M.                Accounting and Finance  
Australian Accounting Review  
Journal of Accounting Education  
New Zealand Journal of Taxation Law and Policy  
Pacific Accounting Review  
Qualitative Research in Accounting and Management

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

Islam, A.                    International Journal of Accounting and Finance

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

Laswad, F.                  Pacific Accounting Review  
Accounting Education, An International Journal

|               |  |
|---------------|--|
| Rahman, A.    | Abacus<br>European Accounting Review<br>International Journal of Accounting<br>Journal of International Accounting Research<br>Journal of Information Systems<br>Pacific Accounting Review |
| Steenkamp, N. | Accounting, Accountability and Performance   |
| Tan, L.M.     | Accounting Education<br>E-journal of Tax Research<br>Journal of the Australasian Tax Teachers Association 2007   |
| Tozer, L.     | Journal of Accounting Education (UK)   |

## Conferences 2007

|                     |   |
|---------------------|---|
| Botica Redmayne, R. | Reviewer, American Accounting Association Annual Conference 2007  |
| Dunmore, P.         | Reviewer, American Accounting Association Annual Conference 2007  |
| Hooks, J.           | Discussant, AFAANZ Conference 2007  |
| Rahman, A.          | Discussant, American Accounting Association Conference 2007<br>Reviewer, Asia Pacific Interdisciplinary Research in Accounting Conference 2007<br>Reviewer, Auckland Regional Accounting Conference, 2007 |

## Research Grants

|              |   |
|--------------|---|
| Bradbury, M. | 2007 AFAANZ Research Grant (with D. Christodoulou) of AU\$3,750 |
| Rahman, A.   | 2007 AFAANZ Research Grant of \$3,704.90                        |



# 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 conference attendance
- 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
- f) funding for membership of accounting institutes

## 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 access 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.

## Teaching Assistance

One of the teaching technologies the School has adopted in 2007 is Adobe Connect. Adobe Connect is a teaching and learning tool that allows for live interaction between teaching staff and students. Connect allows lecturers to create and reuse existing material and publish it online using tools such as Microsoft PowerPoint. Lectures can be broadcasted online through interactive tutorials and meetings held online.

Students are often dispersed over a large geographical area and Connect allows staff to have real-time online communication with their students. Students can interact with their lecturer or with other students by typing messages via chat windows.

The response from students learning through Connect was highly positive. Most students enrolled in the courses would either attend the tutorial online or view it at a later time, and comments received mentioned the increased understanding following the session and the wish that other distance courses offer this feature. At <http://connect.massey.ac.nz/p56139647/> an example of an Adobe Connect Session can be found.

## 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; and
- 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

#### Auckland

Dr Natasja Steenkamp  
School of Accountancy  
Massey University  
Private Bag 102 904  
North Shore Mail Centre  
New Zealand  
n.steenkamp@massey.ac.nz

#### Palmerston North

Ngairé Kirk  
School of Accountancy  
Massey University  
Private Bag 11 222  
Palmerston North  
New Zealand  
n.e.kirk@massey.ac.nz

#### Wellington

Professor Paul Dunmore  
School of Accountancy  
Massey University  
Private Bag 756  
Wellington  
New Zealand  
p.v.dunmore@massey.ac.nz

## 2007 Research Seminar Series for Palmerston North Campus

| Date                | Presenter  | Topic   |
|---------------------|--|---|
| 4 <sup>th</sup> May | Marilyn Waldron                                  | Advanced Management Accounting Techniques: The Relationship of Factors to AMATs   |
| 9 <sup>th</sup> May | Professor James Gaa<br>University of Alberta Ca. | Corporate Governance, Transparency and Secrecy: The Ethics of Earnings Management |

## 2007 Research Seminar Series for Auckland Campus

| Date                       | Presenter   | Title   |
|----------------------------|---|---|
| 28 <sup>th</sup> March     | Mike Bradbury                                     | An Analysis of the Asymmetries Surrounding Earnings Benchmarks  |
| 18 <sup>th</sup> April     | Jenni Boys,<br>AUT                                | Forensic Accounting in New Zealand: Exploring the gap between education and practice  |
| 9 <sup>th</sup> May        | Asheq Rahman and<br>Jira Yammeesri                | Earnings Quality in International Settings: A Comparative Study of Japan, Thailand and the U.S.A                                    |
| 14 <sup>th</sup> May       | Professor James Gaa,<br>University of Alberta Ca. | Corporate Governance, Transparency and Secrecy: The Ethics of Earnings Management   |
| 6 <sup>th</sup> June       | Natasja Steenkamp                                 | Importance of Coding Pictures in ICR content Analyses   |
| 18 <sup>th</sup> July      | Liu Yang<br>(postgrad student)                    | R&D myopia, accruals and R&D disclosure   |
| 25 <sup>th</sup> July      | Jill Hooks  | The geography and ideology of accounting: A case study of domination and accounting in a sugar refinery in Australasia, 1900 - 1920 |
| 15 <sup>th</sup> August    | Mark Barnett                                      | Small business accounting systems in the Rodney District  |
| 12 <sup>th</sup> September | Nicholas Smith                                    | Discrimination and Culture  |
| 3 <sup>rd</sup> October    | Grant Cullen                                      | Impact of Personal Responsibility and Information Asymmetry on Escalation of Commitment: A Second Look                              |
| 17 <sup>th</sup> October   | Natasja Steenkamp                                 | Including pictures in Intellectual Capital Reporting research: Does it matter?  |
| 20 <sup>th</sup> December  | Grant Cullen                                      | The Impact of Personal Responsibility and Information Asymmetry on Escalation of Commitment: A Second Look                          |
| 20 <sup>th</sup> December  | Mark Barnett                                      | Small Business and the Legitimising Role of the External Accountant   |

## 2007 Research Seminar Series for Wellington Campus

| Date                 | Presenter   | Topic   |
|----------------------|---|---|
| 30 <sup>th</sup> May | Professor James Gaa,<br>University of Alberta Ca. | Corporate Governance, Transparency and Secrecy: The Ethics of Earnings Management |

## Postgraduate Research Completed 2007

| Student's name  | Project title   | Supervisor/Advisor |
|-----------------|---|--------------------|
| Clay Macfarquar | Value Based Performance Reporting: A Study of the Information Used by Australasian Analysts in Their Assessment of Long-Term Firm Performance (Value) | S. Tooley          |
| Jenni Boys      | Forensic Accounting in New Zealand: Exploring the Gap Between Education and Practice  | J. Hooks/S. Tooley |

# Abstracts of PhD Theses Completed

**Helen Bishop**

## **The Debt Equity Distinction and Classification of Hybrid Financial Instruments**

The study examined the classification of convertible financial instruments by New Zealand reporting entities across equity, debt and other capital funds over the period 1988-2003, prior to the adoption of NZ IAS 32 which now rules the disclosure and presentation of convertibles. It appears that the classification adopted was primarily influenced by the conversion terms. Classification of convertibles as equity or debt appears to have been value relevant to investors but not classification as other capital funds. Restatement of convertibles to today's requirements shows the companies in a much less favourable light when scored on common measures of financial distress.

**Jayantha Wickramasinghe**

## **The Value Relevance of Enterprise Resource Planning Information**

The research develops a methodology for determining the contribution to firm performance and market value from a managerial and/or organizational innovation. The methodology is applied to Enterprise Resource Planning systems implementations (ERP) in firms.

The results of the tests of performance relevance show that ERP-adopter firms do not achieve significant positive abnormal earnings until years 4 and 5 of the 5-year test period. The tests of value relevance show that the market responds significantly to ERP adoption in year 2 of the test, but not in other years.

The early response from the market immediately following the year of adoption would suggest a significant early expectation of the contribution to competitive advantage from these systems. However, this early expectation does not appear to translate to long-term value relevance for ERP.

A test of value relevance is suggested to be the possible answer to the question of the enterprise value of the various management innovations adopted in business such as Total Quality Management, Activity Based Management, Flexible (Lean) Manufacturing, Supply Chain Management, and Balanced Scorecard, amongst others. The research raises the question whether these innovations may also tend toward competitive parity for the firm at best, rather than lead to competitive advantage.

# Abstracts of Some PhD Research in Progress

**Norida Basnan**

## **An Investigation into the Performance Reporting Practices and Accountability of Malaysian Local Authorities**

Within the notion of New Public Management (NPM) and theoretical framework of accountability, the research aims to investigate whether current performance reporting of Malaysian local authorities meets the expectations of stakeholders. The intention is to make recommendations about the future direction of performance reporting of Malaysian local authorities. To achieve these aims, the research has the following objectives (1) to identify the perceptions of stakeholders of Malaysian local authorities on the performance accountability of local authorities, (2) to identify the information which the stakeholders consider relevant in the monitoring and assessment of local authority performance, (3) to evaluate the extent and quality of such information as disclosed in local authority annual reports; and (4) to determine whether the informational expectations are currently being met.

The research employs a questionnaire survey, a Delphi exercise (a means of seeking consensus of expert opinions), and content analysis of annual reports. Both descriptive and analytical methods are employed to support the analysis of the empirical findings.

The research will contribute to the body of literature that documents one aspect of NPM, namely performance reporting. The findings of the research are expected to support the notion that NPM provides a fundamentally different approach to reform. In addition, the findings will contribute to our understanding of accountability as interpreted by key stakeholders of local authorities located within the context of a developing country. Specifically, in relation to Malaysia, the findings could potentially assist public sector administrators and will be of significance to policy makers interested in improving the performance management of Malaysian public entities, particularly local authorities.

**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; Debreceeny 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.

**Rahayu Abdul Rahman**

### **The Impact of Culture, Corporate Characteristics and Governance on Corporate Social Reporting of Malaysian Shariah-Approved Companies**

The Islamic capital market (ICM) is one of the fastest growing segments of today's financial system in Malaysia. It plays an important complementary role to the conventional market, functioning as a significantly large alternative market for capital seekers and providers. It provides a range of instruments which comply with Islamic principles and are available to all investors who would like to invest in investments that abide by those principles or simply want to invest in ethical investments.

The objective of my work is to investigate the extent of corporate social disclosure (conventional disclosure items and Islamic disclosure items) in the annual reports of Shariah-approved companies (ShAC), one of the components of the ICM. Additionally, I aim to provide a better understanding of the potential effects of culture, corporate characteristics and governance on the level of disclosure by examining the relationship between the extent of disclosure and these factors. Since ShAC are expected to serve social responsibility norms, i.e., social justice, fairness and well-being of society, they are likely to create a demand for corporate social reporting (CSR).

**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 23<sup>rd</sup> of April, 1602.



The VOC's capital, obtained by public subscription, amounted to £6,459,840 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. 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.

## **Warwick Stent**

### **The impact of International Financial Reporting Standards (IFRS): A study of Early Adopters in New Zealand**

The aim of the research is to investigate the impact that IFRS has had on reporting entities in New Zealand, that have elected to adopt IFRS *before* it became mandatory to do so as from 1 January 2007 ("Early Adopters"), and to investigate why these entities chose to adopt early. Current indications are that there will be approximately thirty Early Adopters in New Zealand.

The unique contribution of the proposed study is that it will provide early empirical evidence for New Zealand regarding the impact of IFRS, as well as extending the relatively limited understanding we currently have of motivation for early adoption in the face of sweeping changes to accounting standards.

Specifically, the intention is to conduct both quantitative and qualitative research to identify the significance of financial as well as non-financial impacts of the switch from New Zealand Generally Accepted Accounting Practice (NZ GAAP) to IFRS. These impacts are to be measured mainly by analysis of financial statements in the year of adoption of IFRS, but are also to be supplemented by use of questionnaires which are to be followed up, where appropriate, by interviews. The information

acquired relating to these impacts is to be evaluated within the framework of Accounting Choice Theory, namely that early adoption decisions are likely to have been motivated by a desire to influence the output of the accounting system in a particular way. While the quantitative aspects of the study should answer questions concerning *what* impacts and *what* reasons there were for early adoption, the qualitative aspects of the study should build on this to provide a richer understanding and additional insights/tacit themes, from various perspectives, that would be unlikely to otherwise have emerged ie. it will focus on descriptions of *how* and *why* in relation to impacts of/motivation for the early adoption of IFRS and it will be open to perspectives additional to those which may arise within the Accounting Choice Theory framework.

**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.

## Distinguished Visitor to the School 2007



Professor James C. Gaa from University of Alberta, Canada, was a distinguished visitor at the School's Wellington Campus from 7 February to 15 June 2007.

Professor Gaa holds doctoral degrees in philosophy from Washington University and in accounting from the University of Illinois. He has been Professor of Accounting at the University of Alberta since 1995, and before that at McMaster University in Ontario. He is a Life Member of the Certified General Accountants' Association, and was Canadian Board member of the International Accounting Standards Committee from 1997 to 2000. He has published extensively on ethics in accounting, and has had a book on accounting standard-setting translated into Japanese.

His research has been in the area of practical ethics, in accounting, science and business. He has worked on the methodology of the standard setting process and on various issues in auditing. Although his work is primarily philosophical, he has also been involved in several empirical research studies into ethical behaviour.

While he was visiting, Prof Gaa gave seminars in Auckland, Palmerston North and Wellington. He presented a public lecture on the topic "Corporate Governance, Transparency and Secrecy: The Ethics of Earnings Management" on 21 May at Massey University in Wellington and on 23 May at the New Zealand Institute of Chartered Accountants in Auckland. He also contributed an article on earnings management (jointly with Professor Paul Dunmore) to the *Chartered Accountants Journal*.

## Auckland Region Accounting Conference 2007

The School of Accountancy, Massey University hosted the sixth Auckland Region Accounting Conference on 30th November 2007. The first conference was held at Massey University in 2002 and since then the conference has been held at a different Auckland tertiary institution each year. The aim of the conference is to provide an encouraging environment in which new researchers can present and receive feedback on their papers. The conference began with a panel discussion: "The implementation of IFRS in New Zealand – challenges in practice and research issues". The panel was chaired by Professor Asheq Rahman (Massey University) and included the following panellists: Joanna Perry (Chair of the Financial Reporting Standards Board), Jamie Schmidt (a partner at Deloitte), Annis O'Brien (Head of Statutory and Regulatory Reporting, ASB Bank), Professor Michael Bradbury (a member of the International Financial Reporting Interpretations Committee and a professor in the School of Accountancy, Massey University), and Warwick Stent (Massey University).



*Fairuz Salleh receives the CPA Australia prize for Best PhD Paper from Mr David Lee of CPA Australia.*

Papers presented at the three concurrent sessions included those of eight PhD students. Professor Colin Ferguson, the University of Melbourne, presented the plenary session "Corporate Governance and Misappropriation". The New Zealand Institute of Chartered Accountants (NZICA) prize for best paper was awarded to Vic Naiker and Divesh Sharmar, and CPA Australia prize for the best PhD paper was awarded to Fairuz Salleh (Massey University). The School of Accountancy received many compliments for the quality of the conference. The School wishes to thank NZICA for sponsoring the conference lunch and CPA Australia for sponsoring the networking session at the end of the conference. The details of the conference proceedings are available from: <http://www-accountancy.massey.ac.nz/ARA2007/index.htm>.



*Attendees at the 2007 ARA Conference: (from left) Professor Fawzi Laswad, Norida Basnan, Judith Pinny, Fairuz Salleh, David Lee, Elizabeth Leuchars, and Dr Natasja Steenkamp.*

# 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 2008.

## 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 2008

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 and Bachelor of Arts (BBS/BA) (Conjoined programme)

Bachelor of Business Studies (without the Accountancy endorsement)

Bachelor of Accountancy (BAcc)

## 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 2008

### **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**

|         |                               |
|---------|-------------------------------|
| 155.100 | Introduction to Business Law  |
| 155.201 | Law of Property               |
| 155.203 | Law of Business Organisations |
| 155.210 | Commercial Law                |
| 155.215 | Criminal Law                  |

- 155.216 Land Law for Real Estate Agents *(for GradDipBusStuds (Real Estate) only)*
- 155.222 Immigration Law and Practice in New Zealand
- 155.301 Employment Law *(offered by the Human Resource Management section of the Department of Management)*
- 155.306 Health Care Law *(offered by the Human Resource Management section of the Department of Management)*
- 155.313 Commercial Transactions Contrary to Conscience
- 155.315 Sport Law
- 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 2008

### 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 *(Not on offer in 2008)*
- 110.717 Research Methods in Accounting
- 110.720 Contemporary Issues in Management Accounting *(Not on offer in 2008)*
- 110.723 Management Accounting
- 110.743 Accounting Information Systems
- 110.770 Contemporary Issues in Auditing *(Not on offer in 2008)*
- 110.773 Auditing
- 110.780 Contemporary Issues in Taxation *(Not on offer in 2008)*
- 110.783 Taxation *(Not on offer in 2008)*
- 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 in Business Law
- 155.704 Corporate Governance
- 155.705 Special Topic in Business Law
- 155.706 Advanced Healthcare Law (*offered by the Human Resource Management section of the Department of Management*)
- 155.751 Advanced Employment Law (*offered by the Human Resource Management section of the Department of Management*)
- 155.798 Research Report
- 155.799 Research Report

## **Summer School Programme 2007-2008**

- 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 in Business Law
- 155.704 Corporate Governance
- 155.705 Special Topic in 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: Natasja Steenkamp
- Postgraduate Business Law Studies Coordinator: Lindsay Trotman



## Executive Insight 2007

The Executive Insight programme is run on each campus with the local branch of the New Zealand Institute of Chartered Accountants. The School of Accountancy ran the programme in partnership with the Institute for the sixth consecutive year in 2007. 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. Shannon Donald, Palmerston North campus, participated in the Executive Insight programme and won the 2007 Executive Insight Award for in-depth research.



*Peter Anderson, General Manager Branch Network, presents Shannon Donald with her award for in-depth research on behalf of Signature Promotions (picture provided by NZICA).*

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  |

# Professional and Community Relations

## **Bradbury, M.**

Member, International Financial Reporting Interpretation Committee; Member, New Zealand Institute of Chartered Accountants Financial Reporting Standards Board

## **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 Professional Practices Board; Honorary Auditor of a number of Manawatu community groups and societies

## **Chan, C.**

Volunteer, Arohanui Hospice, Palmerston North

## **Dunmore, P.V.**

Presenter for Institute of Directors in New Zealand; Presentation to high school Careers Advisers; 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 New Zealand Institute of Chartered Accountants

## **Hawkes, L.**

Professional Competence Exam 1 (PCE1) Ethics Workshop Facilitator; Professional Accounting School (PAS) Workshop Facilitator; Honorary Auditor and Reviewer of various community groups

## **Heslop, J.**

Honorary Reviewer of two churches and several community groups

## **Hooks, J.**

Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; Judge for the Annual Reporting Awards, New Zealand Institute of Chartered Accountants

## **Hubbard, J.**

Chair, ASTE Wellington Branch

## **Islam, A.**

Mentor on behalf of CPA Australia

## **Kirk, N.**

Honorary Auditor of several charitable clubs

## **Laswad, F.**

Member, Accounting Standards Review Board; Member, Admissions Board of the New Zealand Institute of Chartered Accountants; Chair of Academic Board of Advanced Business Education Limited; Director of Advanced Business Education Limited; Writer, Review and Facilitator for the Professional Accounting School

## **Tan, L.M.**

Committee Member, Chartered Secretaries New Zealand Inc; Board of Advisors (Chair) for Taxation Today Journal

## **Rahman, A.**

Elected Member, Advisory Board of the International Accounting Section of the American Accounting Association

## **Stent, W.**

Member, New Zealand Institute of Chartered Accountants Liaison Committee; CPA Auckland Campus Liaison

**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 Staff Representative on College of Business Board

**Chua, F.**

Harassment Contact Person, Harassment Advisory Committee

**Dunmore, P.V.**

Elected Member of Academic Board

**Kirk, N.**

Member of College of Business Core Paper Committee

**Laswad, F.**

Chair, College of Business Accreditation Steering Committee

**Rahman, A.**

Member, College of Business Board

Member, Staff Selection and Appointments Committees, Department of Commerce and Department of Management and International Business

**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:

## Palmerston North Student Advisor

### Jude Batten

SST 1.15  
Academic Administrator  
Palmerston North

Telephone: + (06) 356 9099 / 4426  
Facsimile: + (06) 350 5617  
Email: j.f.batten@massey.ac.nz

## Auckland Student Advisor

### Glenyss Jones

QA 3.48  
Secretary/Administrator  
Auckland

Telephone: + 64 (09) 414 0800 / 9220  
Facsimile: + 64 (09) 441 8133  
Email: g.a.jones@massey.ac.nz

## Wellington Student Advisor

### Nikki Batten

5C Rec  
Secretary/Administrator  
Wellington

Telephone: + 64 (04) 801 5799 / 6877  
Facsimile: + 64 (04) 801 2885  
Email: n.j.batten@massey.ac.nz

## Undergraduate Accountancy Coordinator

### Frances Chua

SST 1.18  
Lecturer  
Palmerston North

Telephone: + 64 (06) 356 9099 / 2152  
Facsimile: + 64 (06) 350 5617  
Email: f.c.chua@massey.ac.nz

## Postgraduate Accountancy Coordinator

### Natasja Steenkamp

QA 3.43  
Lecturer  
Telephone: + 64 (09) 414 0800 / 9343  
Facsimile: + 64 (09) 441 8133  
Email: n.steenkamp@massey.ac.nz

## PhD Coordinator

### Asheq Rahman

QA 3.41  
Research Professor  
Telephone: + 64 (09) 414 0800 / 9587  
Facsimile: + 64 (09) 441 8133  
Email: a.r.rahman@massey.ac.nz

## Undergraduate Business Law Coordinator

### Matthew Berkahn

SSE 2.47  
Senior Lecturer  
Palmerston North  
  
Telephone: + 64 (06) 356 9099 / 2147  
Facsimile: + 64 (06) 350 5683  
Email: m.a.berkahn@massey.ac.nz

## Postgraduate Business Law Coordinator

### Lindsay Trotman

SSE 2.46  
Associate Professor  
Palmerston North  
  
Telephone: + 64 (06) 356 9099 / 2222  
Facsimile: + 64 (06) 350 5683  
Email: l.g.s.trotman@massey.ac.nz

## Support for Students with Disabilities

### Lindsay Hawkes

SST 1.31  
Palmerston North  
  
Telephone: + 64 (06) 356 9099 / 2157  
Facsimile: + 64 (06) 350 5617  
Email: l.c.hawkes@massey.ac.nz

## Support Person for Women

### Carrol Chan

SST 1.04  
Palmerston North  
  
Telephone: + 64 (06) 356 9099 / 2151  
Facsimile: + 64 (06) 350 5617  
Email: c.p.chan@massey.ac.nz

## Support Person for Maori

### Lin Mei Tan

SST 1.27  
Palmerston North  
  
Telephone: + 64 (06) 356 9099 / 2172  
Facsimile: + 64 (06) 350 5617  
Email: l.m.tan@massey.ac.nz

## Harassment Contact Person

### Frances Chua

SST 1.18  
Palmerston North

Telephone: + 64 (06) 356 9099 / 2152  
Facsimile: + 64 (06) 350 5617  
Email: f.c.chua@massey.ac.nz

## First Aid Officers

### Ngairé Kirk

SST 1.06  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2170  
Facsimile: + 64 (06) 350 5617  
Email: n.e.kirk@massey.ac.nz

### Frances Chua

SST 1.18  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2152  
Facsimile: + 64 (06) 350 5617  
Email: f.c.chua@massey.ac.nz

### Carrol Chan

SST 1.04  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2151  
Facsimile: + 64 (06) 350 5617  
Email: c.p.chan@massey.ac.nz

### Peir Peir Woon

SST 1.02  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2160  
Facsimile: + 64 (06) 350 5617  
Email: p.woon@massey.ac.nz

### Nirmala Nath

SST 1.01  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2154  
Facsimile: + 64 (06) 350 5617  
Email: n.nath@massey.ac.nz

## Health and Safety Contact Person

### Ngairé Kirk

SST 1.06  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2170  
Facsimile: + 64 (06) 350 5617  
Email: n.e.kirk@massey.ac.nz

# Academic Staff Directory

| Name                   | Position  | Campus | Extn | Email                       |
|------------------------|---|--------|------|-----------------------------|
| Arcus, John            | Senior Lecturer   | WLGN   | 6887 | j.d.arcus@massey.ac.nz      |
| Berkahn, Matthew       | Senior Lecturer<br>Undergraduate Business<br>Law Advisor    | PNTH   | 2147 | m.a.berkahn@massey.ac.nz    |
| Bishop, Helen          | Senior Lecturer   | AKLD   | 9294 | h.e.bishop@massey.ac.nz     |
| Botica Redmayne, Nives | Senior Lecturer   | PNTH   | 2148 | n.redmayne@massey.ac.nz     |
| Bradbury, Michael      | Professor   | AKLD   | 9415 | m.e.bradbury@massey.ac.nz   |
| Butcher, David         | Senior Tutor  | AKLD   | 9205 | d.p.butcher@massey.ac.nz    |
| Chan, Carrol           | Lecturer  | PNTH   | 2151 | c.p.chan@massey.ac.nz       |
| Chua, Frances          | Lecturer<br>Undergraduate Accountancy<br>Advisor            | PNTH   | 2152 | f.c.chua@massey.ac.nz       |
| Courtenay, Steven      | Associate Professor   | AKLD   | 9206 | s.m.courtenay@massey.ac.nz  |
| Dunmore, Paul          | Professor   | WLGN   | 6898 | p.v.dunmore@massey.ac.nz    |
| Hawkes, Lindsay        | Lecturer  | PNTH   | 2157 | l.c.hawkes@massey.ac.nz     |
| Heslop, James          | Senior Lecturer   | WLGN   | 6880 | j.d.heslop@massey.ac.nz     |
| Hooks, Jill            | Associate Professor   | AKLD   | 9458 | j.j.hooks@massey.ac.nz      |
| Hu, Yuan Yuan          | Lecturer  | PNTH   | 2156 | y.hu@massey.ac.nz           |
| Hubbard, Jerry         | Senior Lecturer   | WLGN   | 6358 | j.j.hubbard@massey.ac.nz    |
| Islam, Ainul           | Senior Lecturer   | WLGN   | 6879 | a.islam@massey.ac.nz        |
| Kirk, Ngaire           | Lecturer  | PNTH   | 2170 | n.e.kirk@massey.ac.nz       |
| Laswad, Fawzi          | Professor<br>Head of School                                 | PNTH   | 2860 | f.laswad@massey.ac.nz       |
| Mulholland, Ray        | Adjunct Lecturer  | PNTH   | 7397 | r.d.mulholland@massey.ac.nz |
| Nath, Nirmala          | Lecturer  | PNTH   | 2154 | n.nath@massey.ac.nz         |
| O'Sullivan, Trish      | Lecturer  | AKLD   | 9462 | p.f.osullivan@massey.ac.nz  |
| Pinny, Judith          | Senior Tutor  | WLGN   | 6802 | j.pinny@massey.ac.nz        |
| Rahman, Asheq          | Professor   | AKLD   | 9587 | a.r.rahman@massey.aac.nz    |
| Robertson, Jeff        | Lecturer  | PNTH   | 2168 | j.s.robertson@massey.ac.nz  |
| Sayles, Feona          | Lecturer  | PNTH   | 7492 | f.j.sayles@massey.ac.nz     |
| Smith, Nicholas        | Senior Lecturer   | AKLD   | 9246 | n.m.smith@massey.ac.nz      |
| Steenkamp, Natasja     | Lecturer  | AKLD   | 9343 | n.steenkamp@massey.ac.nz    |
| Stent, Warwick         | Lecturer  | AKLD   | 9542 | w.j.stent@massey.ac.nz      |
| Tan, Lin Mei           | Senior Lecturer   | PNTH   | 2172 | l.m.tan@massey.ac.nz        |
| Tozer, Lin             | Lecturer  | PNTH   | 2174 | l.tozer@massey.ac.nz        |
| Trotman, Lindsay       | Associate Professor<br>Postgraduate Business Law<br>Advisor | PNTH   | 2222 | l.g.s.trotman@massey.ac.nz  |
| Wilson, Debbie         | Lecturer  | PNTH   | 2185 | d.j.wilson@massey.ac.nz     |
| Woon, Peir Peir        | Tutor   | PNTH   | 2160 | p.woon@massey.ac.nz         |

# Administrative Staff Directory

| Name              | Position                         | Campus | Ext. | Email                        |
|-------------------|----------------------------------|--------|------|------------------------------|
| Batten, Jude      | Academic Administrator           | PNTH   | 4426 | j.f.batten@massey.ac.nz      |
| Batten, Nikki     | Secretary / Administrator        | WLGN   | 6877 | n.j.batten@massey.ac.nz      |
| Brown, Andrew     | Casual Computer Technician       | PNTH   | 4823 | brown@massey.ac.nz           |
| Goldsworthy, Inez | Secretary/Administrator          | PNTH   | 2196 | i.l.goldsworthy@massey.ac.nz |
| Halstead, Kathy   | HOS PA / Financial Administrator | PNTH   | 2198 | k.m.halstead@massey.ac.nz    |
| Higgs, Jonathan   | Computer Technician              | PNTH   | 2169 | j.p.higgs@massey.ac.nz       |
| Jones, Glenyss    | Secretary / Administrator        | AKLD   | 9220 | g.a.jones@massey.ac.nz       |
| Loo, Sim          | Research Assistant               | PNTH   | 2162 | y.loo@massey.ac.nz           |
| Noom, Hayley      | Secretary / Administrator        | AKLD   | 9589 | h.c.noom@massey.ac.nz        |
| Rossiter, Mary    | Research Support / Secretary     | PNTH   | 2197 | m.c.rossiter@massey.ac.nz    |
| Snyders, Natalie  | Secretary/Administrator          | AKLD   | 9589 | n.e.snyders@massey.ac.nz     |
| Toy, Heather      | Senior Secretary                 | PNTH   | 2199 | h.j.m.toy@massey.ac.nz       |
| Weakley, Jessica  | Secretary / Administrator        | PNTH   | 2194 | j.l.weakley@massey.ac.nz     |



# School of Accountancy Campus Addresses

## Palmerston North Campus

School of Accountancy  
College of Business  
Massey University  
Private Bag 11222  
Palmerston North  
New Zealand

Telephone: + 64 (06) 356 9099  
Facsimile: + 64 (06) 350 5617

## Auckland Campus

School of Accountancy  
College of Business  
Massey University  
Private Bag 102904  
North Shore Mail Centre  
Auckland  
New Zealand

Telephone: + 64 (09) 414 0800  
Facsimile: + 64 (09) 441 8133

## Wellington Campus

School of Accountancy  
College of Business  
Massey University  
Private Box 756  
Wellington  
New Zealand

Telephone: + 64 (04) 801 5799  
Facsimile: + 64 (04) 801 2885

## School Web Site

<http://www-accountancy.massey.ac.nz>

ISSN: 1175-2890