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Head of School's Report

The School of Accountancy had many successes in 2008. In April and June 2008, the New Zealand Institute of Chartered Accountants (NZICA) carried out a tertiary review of the accounting programmes offered by the School on the three campuses, Albany, Manawatu and Wellington. The review was very successful and the School was accredited for five years, the maximum accreditation period.

NZICA review commended the School on the quality of its staff, the commitment to research and support to students. Further, the School was commended on the integration of programmes and delivery across all three campuses. This accreditation by NZICA is an acknowledgment that the programmes offered by the School meet the demanding accreditation standards of the Institute. The School is also accredited by CPA Australia, CIMA and ACCA.

Considerable energies in 2008 were devoted to the development of the new core papers of the Bachelor of Business Studies (BBS). 115.102 Accounting that replaced 110.100 Introductory Accounting and 115.103 Legal and Social Environment of Business that replaced 155.100 Introductory Business Law were completely revamped and offered in 2009.

The School prides itself on providing quality learning. This is the 2nd year in a row that the title of best lecturer in the College of Business was awarded to a member of staff in the School. Debbie Wilson, lecturer in business law, was awarded the title College of Business Lecturer of the Year at a function organised by the Albany Students Association on Friday 14 November 2008. In 2007, the title was awarded to Warwick Stent, lecturer in accountancy.

The School maintains strong links with the profession. Staff in the School serve on many professional boards such as the Accounting Standards Review Board, NZICA Admissions Board, the Financial Reporting Standards, Professional Standards Board and ABEL Board. Many staff hold fellowships from professional bodies in recognition of their outstanding contribution to the profession. In 2008, Chartered accountant and senior lecturer Dr Nives Botica-Redmayne was one of 16 business people honoured with Fellowships by the New Zealand Institute of Chartered Accountants at its annual meeting in Dunedin. Fellowships are conferred by the institute each year for outstanding contribution to the accountancy profession and/or service to the community.

The School's research output continues to grow with excellent results in many areas such as refereed journal articles, books, and chapters in books. In addition, papers were presented at numerous international conferences including 20th Asian Pacific Conference on International Accounting Issues, the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference; the American Accounting Association (AAA) Conference, 9th Annual Asian Academic Accounting Association Conference (AAAA) Conference, British Accounting Association (BAA) Annual Conference; Conference of the Australian Society of Legal Philosophy. In 2008, the research output within the School were 22 publications in refereed journals, 1 book, 6 chapters in books, and 26 papers presented at international and regional conference papers. Three conference papers won Best Paper Awards. The School continues to run a successful accountancy and business law research seminar series on all three campuses where staff and visitors to the School could present working papers as part of our rich research culture.

Professor Fawzi Laswad

Head of School

Research Activities

Staff Recent Research Profiles

Manawatu Campus

MATTHEW BERKAHN

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Albany Campus

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Courtenay, S. (2008). Effects of Prior Voluntary Disclosure on Earnings Announcements in a Less Developed Market, *the Chulalongkorn Accounting and Finance Symposium*, Bangkok, Thailand. 6-7 November.

Hamilton, F. and Tozer, L. (2008). Ethical Corporations? James Hardie and the Social Contract. *In the Proceedings of The Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference* Sydney 6-9 July.

Hu, Y. & Karbhari, Y (2008). Insights into Corporate Environmental Reporting and Disclosure by Chinese Managers. *In the Proceedings of International Islamic University Malaysia (IIUM) International Accounting Conference IV*. WP Putrajaya, Malaysia. 24-26 June.

Kabir, M. H., Islam, A., Sharma, D. and Salat, A. (2008). Association between audit quality and earnings quality: Do local big four auditors provide quality differentiated audits in Bangladesh? *In the Proceedings of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Sydney, 6-9 July and 10th International Conference on Accounting and Business, Shanghai, 6-8 June and 20th Asia-Pacific Conference on International Accounting Issues, Paris, 9-12 November.

Kuruppu, N., Laswad, F. and P. Oyelere (2008). Improving Auditors' Going Concern Judgment: A Study into the Practical Efficacy of Statistical Failure Models as an Analytical Procedure, *9th Annual Asian Academic Accounting Association Conference (AAAA) Conference*, Dubai, 29-30 November.

Laswad, F. Ghani, E. and Tooley, S. (2008). Do Digital Reporting Formats Assist Professional Users in Overcoming Functional Fixation in Recognition vs. Disclosure? *In the Proceedings of The American Accounting Assoc (AAA) Conference*, Anaheim, Los Angeles. 3-6 August.

Laswad, F., Kuruppu, N. and Oyelere, P. (2008). The Role of Corporate Failure Models in Going Concern Audit Judgment *In the Proceedings of The American Accounting Assoc (AAA) Conference*, Anaheim, Los Angeles. 3-6 August.

Rahman, A. and Ganesh, S. (2008) Regulatory and Firm Specific Causes of Frequent, Comprehensive and Timelier Continuous Disclosures. *In the Proceedings of The Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Sydney, 6-9 July.

Rahman, A. R., Yammeesri J. and Perera, H. (2008). Earnings Quality in International Settings: A Comparative Study of Japan, Thailand and the U.S.A *In the Proceedings of The American Accounting Assoc (AAA) Conference*, Anaheim, Los Angeles. 3-6 August.

Sayles, FJ (2008). The Extent of Protection Offered to Victims of Cyber-Stalking, *Australasian Law Teachers Association Conference*, Cairns, 6-9 July.

Salleh, F. and Dunmore, P. V. (2008). Political Influence, Corporate Governance and Financial Reporting Quality: Evidence from Companies In Malaysia. *Global Accounting and Organizational Change Conference*, Melbourne. 10 July.

Smith N. (2008). The Relationship between Equality and Liberty. *Conference of the Australian Society of Legal Philosophy*, Melbourne. 13-15 July.

Steenkamp, N. (2008). New Zealand Emissions Trading Scheme: sustaining the environment but unsustainable the economy? *IIIrd GECAMB Conference on Environmental Management and Accounting*, Leiria, Portugal, 16 – 17 October.

Steenkamp, N. and Hooks, J. (2008) 'Interpreting pictorial messages of intellectual capital' *4th European Institute for Advance Studies in Management (EIASM) Workshop on "Visualising, Measuring, and Managing Intangibles & Intellectual Capital*, Hasselt, Belgium, 22 – 24 October.

Tan, L.M. (2008). The Practitioner-client role relationship: What do taxpayers really really want? *In the Proceedings of The Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Sydney, 6-9 July.

Tan, L.M. (2008). Taxpayers' perceptions of practitioners' services: expected vs actual. *In the Proceedings of British Accounting Assoc Annual Conference*, Blackpool, UK, 1-3 April.

Tan, L.M. (2008). The taxpayer and the tax practitioner community: taxpayers' expectations, experiences and their working relationships. *In the Proceedings of The American Accounting Assoc (AAA) Conference*, Anaheim, Los Angeles. 3-6 August.

Tozer, L and Hamilton F. (2008) Ethical corporations? James Hardie and the social contract. *In the Proceedings of The Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Sydney, 6-9 July.

Wickramasinghe, J. (2008). The Value Relevance of Enterprise Resource Planning Information, *the Fourth Asia/Pacific Research Symposium on Accounting Information Systems*, University of Auckland, Auckland, 16–17 June.

Yang, L., Rahman, A and Bradbury, M. (2008). The Trade-off between Real Earnings Management and Accruals Management by R&D Intensive Firms, *Auckland Region Accounting Conference*, Auckland, 28 November.

Symposium Papers Presented

Sayles, FJ, (2008). Chalk and Cheese – differences in teaching online compared to 'face to face', '*Connect-ed*' *Symposium*, Massey University, Palmerston North, NZ. 2 September.

Sayles, FJ (2008). TXT 2 LEARN, the *Vice Chancellor's Symposium*, Massey University, Palmerston North, NZ. 14 November.

Seminars/Other Papers Presented

Bradbury, M. and Hooks, J. (2008). Ownership and performance in a lightly regulated, non-competitive operating environment. School of Economics and Business, *University of Sydney, Methodological and Empirical Advances in Financial Analysis (MEFA)*, - 14-15 February, meafa.econ.usyd.edu.au.

Bishop, H., Bradbury, M. and Van Zijl, T (2008). The value relevance of information about convertible financial instruments. *School of Accountancy Seminar Series*, Massey University, Albany Campus, 22 October.

Hamilton, F. and Tozer, L. (2008). Moral liabilities: James Hardie and the social contract –*School of Accountancy Seminar Series*, Massey University, Palmerston North 7 May.

Hooks, J., and Palakashappa, N. (2008). Putting Humpty together again. *School of Accountancy Seminar Series*, Massey University, Albany Campus, 19 November.

Steenkamp, N. (2008). New Zealand Emissions Trading Scheme: sustaining the environment but unsustaining the economy? *School of Accountancy Seminar Series*, Massey University, Albany Campus, 1 October.

Stent, W. (2008). The Impact of IFRS – Preliminary Findings. *School of Accountancy Research Seminar Series*, Massey University, Albany Campus. 14 May and *ACCA Auckland CPD*. 20 May.

Smith, N. (2008). The Relationship Between Equality and Liberty, *School of Accountancy Research Seminar Series*, Massey University, Albany Campus, 17 September.

Research Seminar Series

The School of Accountancy Research 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. In this way they could share their ideas with, and receive feedback from the academic community as well as the wider public, including professionals. 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).

Working Papers presented are available at the venue or from the website in PDF format or from Heather Toy (Manawatu), Glenyss Jones (Albany), 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 Manawatu, Albany or Wellington.

Attendance

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

- Massey University staff;
- Post graduate research students
- 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, you could contact the appropriate seminar convenor.

Research Seminar Series Convenors

Albany

Trish O'Sullivan
School of Accountancy
Massey University
Private Bag 102 904
North Shore Mail Centre
New Zealand
p.f.osullivan@massey.ac.nz

Manawatu (Turitea)

Ngaire Kirk
School of Accountancy
Massey University
Private Bag 11 222
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Wellington

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

2008 Research Seminar Series for Manawatu Campus

| Date | Presenter | Topic |
|---------------|--|--|
| 19th March | Sivakumar Velayutham | Operational Non-Financial Performance Indicators - Old Wine in A New Bottle? The Case of Employee Morale Measures in Italian Manufacturing Firms |
| 7th May | Lin Tozer | Moral liabilities: James Hardie and the social contract |
| 16th July | Joanne Locke (University of Birmingham) | Sociotechnical alignment within the interactive data constituency |
| 19th November | Michael Gousnett | An Analysis of the Pemsel Case |

2008 Research Seminar Series for Albany Campus

| Date | Presenter | Title |
|---------------|--|--|
| 19th February | Liu Yang | The Association between Abnormal R&D and Abnormal Accruals |
| 9th April | Trish O'Sullivan | Reform of the Passing of Property Rules in the Sale of Goods Act 1908 |
| 14th May | Warwick Stent | The Impact of IFRS - Preliminary Findings |
| 4th June | John Mead | Research Topic Proposal - Market value and carbon trading |
| 18th June | Professor Roger Debreceeny (University of Hawaii) | Aligning Central and Divisional Management: Incentives, Inspection, Penalties and Agent Wealth |
| 16th July | Jian Zhou, Lei Cai, Maria Stanton | Postgraduate Students - Research Proposals |
| 3rd September | Nicholas Smith | The Relationship Between Equality and Liberty |
| 1st October | Natasja Steenkamp | NZ Emissions Trading Scheme: sustaining the environment but unsustaining the economy? |
| 1st October | Peter Kendrick | Factors that affect the Adoption of Strategic Management Accounting (SMA) in NZ |
| 22nd October | Helen Bishop | The value Relevance of Information about Convertible and Financial Instruments |
| 12th November | Dr Guan Yanling (University of Hong Kong) | The value Relevance of Information about Convertible and Financial Instruments |
| 19th November | Jill Hooks and Nitha Palakshappa | Relationships in the New Zealand Electricity Industry - Putting Humpty Together Again |

2008 Research Seminar Series for Wellington Campus

| Date | Presenter | Topic |
|---------------|---|---|
| 11th March | David Lont | Corporate Governance and Audit Fees: Evidence of Countervailing Relations |
| 13th May | Kevin Holmes (Victoria University of Wellington) | Should accountants determine how much tax we pay? International accounting standards vs. taxable income and capital gains |
| 19th June | Jenny Alves (Victoria University of Wellington) | The Cognitive Interview: a field trial of a promising method to improve memory during retrospective data collection |
| 30th October | Judith Pinny | Current Developments in the NZ Tax System |
| 10th November | Karen Van Peurse (Waikato University) | Negligence patterns by audit professionals: Analysing court cases from Australia & New Zealand |

Overseas Visitors

Professor Roger Debrecey - visiting from University of Hawaii

Dr Guan Yanling - visiting from the University of Hong Kong

Dr Joanne Locke visited from University of Birmingham, United Kingdom

Staff on Editorial Boards

Co-editor of Journal

| | |
|--------------|--|
| Bradbury, M. | Accounting & Finance |
| Tan, L.M. | New Zealand Journal of Taxation Law and Policy |

Members of Editorial Boards

| | |
|--------------|--|
| Bradbury, M. | Abacus 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 |
| Dunmore, P. | Journal of Accounting and Organizational Change |
| Hooks, J. | Pacific Accounting Review |
| Laswad, F. | Pacific Accounting Review Accounting Education, An International Journal |
| Rahman, A. | Abacus Financial Reporting and Governance Journal of International Accounting Research International Journal of Accounting |

Reviewers/Referees for Journals

| | |
|---------------------|--|
| Botica Redmayne, R. | International Journal of Auditing |
| Bradbury, M. | Abacus Accounting and Finance Australian Accounting Review Journal of Contemporary Accounting and Economics Journal of International Financial, Management & Accounting Qualitative Research in Accounting and Management University of Auckland Business Review |
| Courtenay, S. M. | The International Journal of Accounting Accounting and Finance |
| Dunmore, P. | International Journal of Auditing |
| Hawkes, L.C. | Accounting Education: an International Journal |
| 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. | Qualitative Research in Accounting and Management Accounting, Accountability and Performance |
| Laswad, F. | Pacific Accounting Review Accounting Education, An International Journal Accounting and Finance Journal of Economics and Business Journal of Financial Reporting and Accounting |
| Nath N. | Fijian Studies Journal (Fiji) |
| Rahman, A. | European Accounting Review Abacus Pacific Accounting Review Journal of International Accounting Research International Journal of Accounting Journal of Information Systems |
| Steenkamp, N. | Accounting, Accountability and Performance |
| Tan, L.M. | E-journal of Tax Research Journal of the Australasian Tax Teachers Association Accounting Education: An International Journal Journal of the Australasian Tax Teachers Association |
| Tozer, L. | Journal of Accounting Education (UK) |

Discussants at Conferences 2008

| | |
|--------------|--|
| Bishop, H. | Discussant, Auckland Regional Accounting Conference, Auckland, November 28. |
| Bradbury, M. | Commentary, Abacus Forum on Intangibles. |
| Rahman, A. | Discussion of Voluntary disclosure in gold mining feasibility studies, Andrew Ferguson, Accounting & Finance Association of Australia and New Zealand Conference, Sydney, 6-8 July. Discussant, Auckland Regional Accounting Conference, Auckland, November 28. |
| Stent, W. | Discussant, Auckland Regional Accounting Conference, Auckland, November 28. |

Research Grants

| | |
|--------------|---|
| Bradbury, M. | 2008 AFAANZ Research Grant (with W. Stent and J. Hooks) of AU\$6,000 |
| Hooks, J.J. | 2008 AFAANZ Research Grant (with W. Stent and M. Bradbury), \$7,500 2008 Massey University Visiting Professor Grant, \$3,300 2008 NZ Institute of Chartered Accountants Research Grant, \$2,500 |
| Rahman, A. | 2008 - Massey University Research Grant - \$11,888 |

Project: Institutional Pressures and Ethical Reckoning by Business Corporations – The Empirical Evidence (with F Chua).

2008 - Massey University Research Grant - \$3,000

Project: The Trade-off between Real Earnings Management and Accruals Management by R&D Intensive Firms (with M Bradbury).

2008 - Massey University Research Grant - \$15,157

Project: Real Earnings Management Incentives (with S Courtenay & J Wickramasinghe).

Stent, W.

June 2008 AFAANZ Research Grant of \$7,500

March 2008 NZICA PhD Scholarship of \$2,000

November 2008 NZICA PhD Scholarship of \$2,500

Tan, L.M.

2008 Advanced Degree Award, \$3,000

AWARDS

Carr, S., Chua, F., and Fermor, M. (2008) Best Paper Award 'The profession second tier: Accounting technicians'. *British Accounting Association (BAA) Accounting Education Conference (SIG)*, Seville, Spain, 19-21 May.

Yang, L., Rahman, A. and Bradbury, M. (2008) Best Paper Award 'The Trade-off between Real Earnings Management and Accruals Management by R&D Intensive Firms'. *The Auckland Region Accounting Conference*, Auckland, NZ, 28 November.

Rahman, R., Rahman, A. and Courtenay, S. (2008) Best PhD Paper 'Religion and Earnings Management- Some evidence from Malaysia'. *The Auckland Region Accounting Conference*, Auckland, NZ, 28 November.

Abstract of a PhD Thesis Completed 2008

Congratulations to Erlane K. Ghani who successfully completed her PhD studies in 2008

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; Debrecey et al., 2003; Barac, 2003).

To date, most empirical studies of the Internet financial reporting have documented the web practices of companies. Research examining 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.

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.

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.

Judith Pinny

Fat Taxes or Skinny Subsidies? Taxing Food in New Zealand

Obesity is an increasing problem in New Zealand, with the consequent increased health costs of heart disease, strokes and diabetes. The proposed research addresses the problem of obesity by investigating the effect of a tax on obesogenic foods, particularly those which are high in fat and sugar.

The research explores the economic rationale for implementing food taxes, and how food tax policy should be designed and implemented in the context of the current New Zealand health and tax systems. This will be undertaken by using the Linear Expenditure System, a behavioural microsimulation model, to measure the welfare effects of an indirect tax on NZ households using the Household Economic Survey as a dataset.

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 participate in investments that abide by those principles or simply want to take part 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).

Thilla Rajaretnam

The Regulation of Privacy, Security and Costs with respect to Electronic Commerce and Mobile Commerce in Australia and New Zealand: A Comparative Study

The thesis is a comparative study of current regulatory framework for information privacy protection and data security in Australia and New Zealand. It examines the risks and legal implications that arise from the data mining and surveillance activities of data collectors over the World Wide Web (www.) and the telecommunications networks. The study aims to provide insights into how regulators in the two jurisdictions have overcome challenges in providing solutions and balance individual privacy interests and that of the State; and investigates the initiatives towards adequate and effective personal information privacy protection for e-m commerce users in the two jurisdictions towards harmonization of information privacy laws.

Fairuz Salleh

Political Influence, Corporate Governance and Financial Reporting Quality: Evidence From Government-Linked and Non Government-Linked Companies in Malaysia

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

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

Warwick Stent

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

The aim of the proposed 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 Positive Accounting Theory, namely that Early Adopters are likely to be motivated by self-interest, which may arise in a variety of different ways. 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. 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 Positive Accounting 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.

Master Theses/Research Reports Completed 2008

| Student | Supervisor | Advisor | Title of thesis/research reports |
|----------------|-------------------|------------------|---|
| Baker, C. | Asheq Rahman | Nick Smith | Ethical perspective choice |
| Chan, K. | Paul Dunmore | | Development and validation of a disclosure index for evaluating New Zealand charities' annual reports |
| Collier, S. | Paul Dunmore | | XBRL (Extensive Business Reporting Language): Have New Zealand corporations adopted the technology? |
| Kendrick, P. | Helen Bishop | | Factors that may affect the adoption of strategic management accounting in New Zealand |
| Lei, C. | Asheq Rahman | | Earnings management: an international comparison |
| Sofe, A. | Paul Dunmore | | Analysis of environmental disclosures: a comparison between NZ and Australia electricity companies |
| Stanton, M. | Helen Bishop | | NZ IAS 38: an evaluation of the potential impact on Financial Reporting of New Zealand entities |
| Yang, L. | Asheq Rahman | | The trade off between abnormal R&D and abnormal accruals |
| Zhou, J. | Warwick Stent | Michael Bradbury | An evaluation disclosure quality of goodwill impairment testing under IFRS in New Zealand |

Staff Profiles 2008

Manawatu Campus



MATTHEW BERKAHN

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

senior lecturer

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. It was published in 2006 by the Centre for Commercial and Corporate Law, University of Canterbury.



NIVES BOTICA REDMAYNE

BSc (Econ), MSc (Econ) *Zagreb*; PhD *Massey*; FCA

senior lecturer

Nives teaches second, third year and postgraduate auditing and financial accounting courses. She is a Fellow of the New Zealand Institute of Chartered Accountants. She has prepared, over the year, a number of the comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatu Branch of NZICA. She also prepares the technical and legislative updates for Manawatu Branch newsletters.

Nives is the Convenor of the Manawatu Branch Executive Insight Programme where third and final year students are found placements in working environments to gain experience.

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.

Nives is the Chairperson of the Manawatu Branch, NZICA, Convenor of Technical and Legislation Sub-Committee, and Board Member of New Zealand Institute of Chartered Accountants Professional Practices Board; She is the Honorary Auditor of a number of Manawatu community groups and societies



FRANCES CHUA

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

lecturer

The teaching responsibilities of Frances are in the financial accounting area, in particular, accounting theory and a case-based paper called Integrative Accounting which aims to create an appreciation of how accounting operates in practice through an integrated study of accounting sub-disciplines and other related disciplines.

Frances is the School's Accountancy 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 projects include corporate codes of ethics, accounting education and the role of accounting in corporate governance.



LINDSAY HAWKES

BBS, DipBusAdmin, MBS Massey, CA

lecturer

Lindsay teaches on a range of papers which include the undergraduate courses Advanced Management Accounting and Auditing. Lindsay is also involved as part of the teaching team for Advanced Auditing.

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 and writer in the Institute's Professional Competence programs.



YUAN YUAN HU

MA Wolverhampton; MAcc Glasgow; PhD Wales

lecturer

Prior to joining Massey, Yuan Yuan taught at the University of Wales, Cardiff, UK at the undergraduate and postgraduate levels. Currently, Yuan Yuan teaches financial accounting, management accounting and accounting information systems.

Yuan Yuan has research interests in corporate social environmental reporting, and accountability, corporate governance and Chinese Accounting. The topic for Yuan Yuan's PhD thesis was 'An Investigation into the Willingness of Chinese Listed Companies to Participated in Corporate Environmental Reporting'.



NGAIRE KIRK
BBS (Hons), MBS, *Massey*, NCB CertMgmt, NZIM, CA
lecturer

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
Professor and Head of School

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*
adjunct lecturer

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.

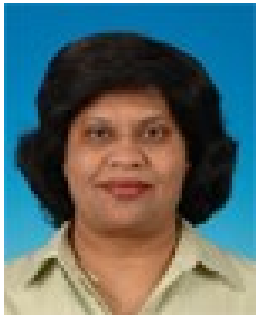


NIRMALA NATH

BA, PGDip (AcctFinMgmt), MA (AcctFinMgmt), Dip Ed USP, CPA Aust.

lecturer

Nirmala 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

tutor

Thilla joined Massey University as a Tutor in June 2007. She teaches introduction to business law papers. She started her academic career in 2003 and has six years' teaching experience in the area of Business Law, teaching Business Law subjects at university level in Malaysia as well as Australia.

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, maintaining a keen interest in current law reform initiatives in these areas in the Asia Pacific region. Her other areas of interest include Commercial Law, Banking and Finance Law and Electronic Transaction Law.

Thilla also has working experience in areas of commercial and criminal law in Malaysia in the private sector. Thilla was admitted as an Advocate and Solicitor in Malaysia in 2000 and as a Solicitor in NSW Australia in 2004.



FEONA SAYLES

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

lecturer

Feona's teaching commitments include a variety of areas ranging from Criminal Law to Sports law. She is also involved in postgraduate and undergraduate supervision of students. Feona's research interests are in Media, Sports and also Commercial Law. She is researching in the area of Criminal Law. Feona also has a keen interest in developing teaching practice and innovation especially by using latest technology available.



ELANA STALMANN
B.Comm, Teaching Dip *PU for CHE*
tutor

Prior to joining Massey, Elana has lectured on diploma level subjects such as Marketing, Personal Sales, Consumer Behaviour, Purchasing Management and Stores Management at Technicon Witwatersrand, Vaal Triangle Technicon and Technicon SA.

Her last position in South Africa was Head of Academics at Our Lady of Fatima Convent School where she taught Accountancy and Business Studies and implemented the new schooling curriculum. Elana has 22 years teaching and lecturing experience.



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

Since joining the School, Lin Mei has been involved in teaching financial accounting, management accounting and taxation courses. She is also the support person for Maori students in the School.

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

Lin Tozer, 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.



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

Lindsay 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 and co-authored a book on misleading or deceptive conduct. He is the honorary solicitor for various national and regional charitable organisations.



SIVAKUMAR VELAYUTHAM
MAcc, GradDipPhil (Wollongong) PhD
assoc professor

Siva joined the School of Accountancy as an Associate Professor in July 2008. Prior to joining Massey University, he was at the University of Sharjah in the United Arab Emirates and Sultan Qaboos University in the Sultanate of Oman. He also worked at Massey University between January 1990 and December 1996, and received his PhD in accountancy from Massey University. Siva's main teaching areas include financial accounting, financial statement analysis and management accounting. His research interest are in the areas of governance, accounting education, culture and the accounting profession, leading to publications in the British Accounting Review, International Journal of Accounting, Critical Perspectives in Accounting and Accounting, Auditing and Accountability Journal.



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

Debbie 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*
tutor

Peir Peir joined Massey as a tutor in late 2006. Currently she is involved in the teaching and co-ordination of financial accounting and taxation papers. 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 subjects.

Albany Campus

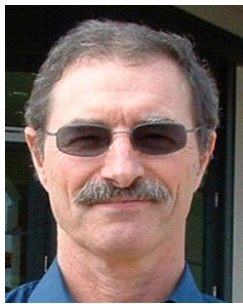


HELEN BISHOP
BCA, MCA *VUW*; PhD *VUW*; CA
senior lecturer

Helen is currently teaching in the areas of Accounting Information Systems and Management Accounting. She also maintains an interest in Financial Accounting and Accounting History.

Helen completed her PhD studies at the Victoria University of Wellington in 2007. The topic of her PhD studies was 'The debt/equity distinction and the classification of hybrid financial statements'.

Helen is a member of the New Zealand Institute of Chartered Accountants (NZICA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ)



MICHAEL BRADBURY
MCom, PhD *Auck.*; FCA, CMA
professor

Michael 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. His research and consulting interests are in the area of corporate financial reporting and financial analysis. He has published in *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Public Policy*, *Abacus*, *Accounting and Finance*, and the *Journal of Corporate Finance*.

Michael is Member, International Financial Reporting Interpretation Committee; Member, New Zealand Institute of Chartered Accountants Financial Reporting Standards Board
Member, New Zealand Institute of Chartered Accountants, PhD Scholarships and Research Grants Selection Committee



DAVID BUTCHER
MMS (Distinction) *Waikato*; CA
senior tutor

David joined Massey University in 2006 after many 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 COURTENAY
BA (Econ), MBA, PhD *Arkansas*; CPA
assoc professor

Steve is associate professor in accounting at the Albany Campus. He has held faculty positions in the United States, New Zealand and Singapore. Prior to his academic career Steven 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, executive compensation 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
assoc professor

Jill joined Massey in 1997 and has taught a number of financial accounting papers. She is the Academic Co-ordinator for the School of Accountancy, Albany Campus. 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*. 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
lecturer

After working as a solicitor in commercial litigation for seven years, Trish joined Massey as a lecturer. She completed a MComLaw with Honours at the University of Auckland in 1999. Trish teaches in the areas of commercial and company law. Trish's areas of research include consumer law, intellectual property, employment law and corporate distress. She has been admitted as a Barrister and Solicitor of the High Court of New Zealand.



ASHEQ R. RAHMAN

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

professor

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 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 is on the editorial committee of the Journal of International Accounting Research and the editorial boards of Abacus and International Journal of Accounting. He also reviews papers for many major international accounting journals. Asheq teaches at postgraduate and undergraduate levels



NICHOLAS SMITH

BA (Hons); LLB Natal; PhD Auck.

senior lecturer

Nicholas, 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. Nicholas completed his PhD at the University of Auckland recently. His PhD research is on the concept of equality in moral, political and legal philosophy. He has published articles on human rights and statutory interpretation.



NATASJA STEENKAMP

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

senior lecturer

Prior to joining Massey in 2007 Natasja has lectured Financial Accounting on undergraduate level, and Management Accounting and Financial Management on postgraduate level at the AUT University in NZ for six years. She lectured Financial Accounting and Auditing at universities (PU for CHE and Vista) in South Africa (SA) for six years before coming to NZ. Natasja is the School of Accountancy Postgraduate Programme Coordinator. Natasja's research interests lie in areas of: intellectual capital, intangibles, carbon accounting and sustainable development. Natasja qualified as a chartered accountant in SA in 1988.



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

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



Siata Tavite
BCom Auckland; MBA, PGDip (AcctFinMgmt) USP
tutor

Siata is the offering coordinator for 110.001 in Albany and is also involved with auditing, AIS and financial accounting papers. Siata joined Massey University in June 2008, prior to this she worked as a tutor at the School of Accounting and Finance, University of the South Pacific, Suva, Fiji for 3 years.



JAYANTHA WICKRAMASINGHE
MBA PhD Bond Qld; CMA FCA MACS
lecturer

Jayantha teaches Management Accounting and Accounting Information Systems papers in the BBS and BAcc programs. Prior to joining Massey University, he taught management accounting and information systems offerings at both undergraduate and postgraduate levels in Australia. He has also taught financial accounting and auditing papers. Jayantha's research interest focuses on the management accounting/information systems/finance interface. Other research interests include information technology investment disclosure in financial reporting, information content in reported earnings, and macroeconomic effects on earnings performance.

Wellington Campus



JOHN ARCUS
BCA VUW; CA
senior lecturer

John 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
professor

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 CA
senior lecturer

Currently James is teaching in the areas of Accounting Information Systems and Introductory Accounting. James` research interests include reporting by the Not-for-Profit sector and the tourism industry.

James co authored a research paper titled "Implications of applying a private sector based reporting model to not-for-profit entities: the treatment of charitable distributions by charities in New Zealand". This publication is forthcoming in *Australian Accounting Review* in 2009.



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

Jerry teaches in business law at the Wellington Campus and the Manawatu Campus. He joined the Wellington Polytechnic in 1973. Jeremy`s teaching is principally in the area of introductory law courses.

Jerry`s research interests include constitutional issues especially those involving immigration as well as contract and tort. He is co-author of Principles of Law for New Zealand Business Students.

Jerry is currently appointed as the University Proctor.



AINUL ISLAM
BCom (Hons), MCom (Acctg) *Dhaka*; PhD *VUW*
CPA *Aust CA*
senior lecturer

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. Ainul`s 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*
assistant lecturer

Judith Pinny teaches in Taxation, Financial Accounting and Introductory Accounting. In 2009, she is pursuing a PhD in Accountancy, studying tax food policy in New Zealand. 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

Manawatu Campus



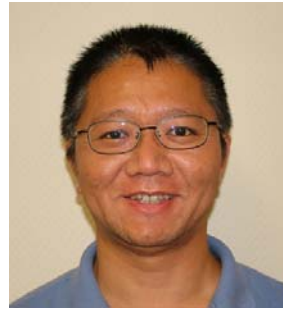
Jude Batten
Academic Administrator



Andrew Brown
Computer Support



Kathryn Halstead
Head of School PA/Financial Administrator



Lin Shi
Computer Technician



Sim Loo BBS, MBA *Massey*
Research Assistant



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



Heather Toy
Senior Secretary



Jessica Weakley
Secretary/Administrator



Inez Goldsworthy
Secretary/Administrator

Albany Campus



Glenyss Jones
Secretary/Administrator



Natalie Snyders
Secretary/Administrator

Wellington Campus



Nikki Batten
Secretary/Administrator

College of Business Lecturer of the Year



Students at the Albany Campus nominated 8 members of the School's staff for the title of College of Business ***Lecturer of the Year*** organised by the Albany Students' Association Inc. Those nominated were Nick Smith, Debbie Wilson, Natasja Steenkamp, Asheq Rahman, David Butcher, Warwick Stent, Helen Bishop and Jill Hooks.

Debbie Wilson was awarded ***College of Business Lecturer of the Year*** on November 14, 2008.

In 2007, Warwick Stent was the winner of the title of ***Lecturer of the Year for the College of Business***.

NZICA Accreditation

The New Zealand Institute of Chartered Accountants (NZICA) gave an excellent report of the programmes offered by the School. It acknowledged the School delivered programmes that met the high standards of the Institute. This happened during the periodic accreditation review of the School. The School successfully achieved accreditation to NZICA for the next 5 years. The School provided a range of quality studies across the 3 campuses at Manawatu, Albany and Wellington. Its academic staff is well committed to quality teaching and research. The review panel commended on the support and advice given by both the academic and general staff to students. The student feedback to the panel was very positive. The School is very pleased with the outcome of the review.

Executive Insight 2008 with NZICA

2008 is the 7th consecutive year that the Executive Insight Programme is run on each campus with the local branch of the New Zealand Institute of Chartered Accountants (NZICA). 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. Each participant works with a carefully selected host organisation over a three-day period, usually late in August.

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 person on each campus is:

| Campus | Massey Contact | Local NZICA Branch |
|---------------|-----------------------|---------------------------|
| Albany | Jill Hooks | Auckland Branch |
| Manawatu | Nives Botica-Redmayne | Manawatu Branch |
| Wellington | Judith Pinny | Wellington Branch |

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 2008/2009.

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 lecturers and to interact with other students taking the same paper. Contact courses may be held at the Albany, Manawatu 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 Manawatu or Albany Campus.

Professional Accreditation

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

- New Zealand Institute of Chartered Accountants (NZICA)
- Certified Practising Accountants (CPA) Australia
- Chartered Institute of Management Accountants (CIMA) U.K.
- Association of Chartered Certified Accountants (ACCA) U.K.

Undergraduate Programmes Offered in 2009

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.

Introductory Core Papers run by the College of Business in 2009 for the first time

- 115.102 Introductory Accounting
- 115.103 Legal and Social Environment of Business

Undergraduate Papers Offered by the School in 2009

Accountancy

- 110.001 Foundation Studies in Accounting
- 115.102 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
- 110.2xx Special Topic
- 110.3xx Special Topic
- 110.303 Integrative Accounting
- 110.309 Advanced Financial Accounting
- 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
- 115.103 Legal and Social Environment of Business
- 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 offered by the School

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, Honors, Masters and Doctoral levels, leading to:

- Doctor of Philosophy (PhD)
- Master of Philosophy (MPhil)
- Master of Business Studies (MBS)
- Master of Management (MMgt)
- Bachelor of Business Studies with Honours BBS(Hons)
- Postgraduate Diploma of Accountancy (PGDipAcc)
- 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 2009

Accountancy

- 110.700 Accountancy for Business Administrators
- 110.710 Contemporary Issues in Financial Accounting
- 110.711 Advanced Accounting Theory
- 110.717 Research Methods in Accounting

Accountancy Research Papers

- 110.790 Special Topic (PhD Candidates)
- 110.792 Special Topic

- 110.796 Research Report MBS
- 110.798 Research Report
- 110.799 Research Report
- 110.800 MPhil – Accounting
- 110.897 Thesis (Year 1)
- 110.898 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)*

Business Law Research Papers

- 155.798 Research Report
- 155.799 Research Report

Summer School Programme 2008-2009

- 110.001 Foundation Studies in Accounting
- 115.102 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

University Service, Community Engagements and Professional Associations 2009

University Service

Berkahn, M.A.

Member, College of Business Scholarships Committee

Bishop, H.E.

Elected Staff Representative on College of Business Board

Chua, F.C.

Harassment Contact Person, Harassment Advisory Committee

Dunmore, P.V.

Elected Member of Academic Board

Member of Wellington writing team for AACSB Self Evaluation Report for the College of Business

Hubbard, J.J.

University Proctor

Laswad, F.

Chair, College of Business Accreditation Steering Committee

Pinny, J.A.

Member of Wellington writing team for AACSB Self Evaluation Report for the College of Business

Rahman, A.R.

Member of the College of Business Research Committee

Elected Professorial Representative, College Board, College of Business, Massey University, 2006 to date

Member of staff recruitment panels: School of Accountancy, Department of Commerce and Department of Management and International Business, 2006 to date

Sayles, F.J.

Staff Representative on College of Business Board

Tan, L.M.

Support Person for College of Business Maori Students

Trotman, L.G.S.

Member, Leave and Ancillary Appointments Committee

Member, College of Business Ambassador Programme

Community Engagements and Professional Associations

Berkahn, M.A.

Presenter to LexisNexis professional development conferences. Member of the Australasian Law Teachers Association.

Bradbury, M.E.

Member, International Financial Reporting Interpretation Committee; Member, New Zealand Institute of Chartered Accountants Financial Reporting Standards Board; Member, New Zealand Institute of Chartered Accountants, PhD Scholarships and Research Grants Selection Committee.

Botica Redmayne, N.

Chair of the Manawatu Branch, NZICA, 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.

Dunmore, P.V.

Presentation to high school Careers Advisers; Conducted training for managers of the Ministry of Cultural Affairs and Heritage; Member of the Committee for the Forensic Accounting Special Interest Group of the New Zealand Institute of Chartered Accountants, Ongoing Member of committee for Executive Insight programme, Wellington branch of New Zealand Institute of Chartered Accountants.

Hawkes, L.C.

Facilitator for Professional Competence Exam 1 (PCE1) Ethics Workshops; Facilitator for Professional Accounting School (PAS) Workshops; Writer for the Professional Accounting School. Reviewer of various community groups.

Heslop, J.D.

Honorary Reviewer of two churches and several community groups.

Hooks, J.J.

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Mentor on behalf of CPA Australia.

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Honorary Auditor of several charitable clubs.
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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, Reviewer and Facilitator for the Professional Accounting School.

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