

MASSEY UNIVERSITY

School of Accountancy

2010-2011

Contents

Head of School's Report	1
Vision and Mission	3
Research Activities 2010	5
Research Funding, Awards and Nominations	21
School Highlights	25
Staff Profiles	33
Academic Programmes and Accreditation	64
University Service, Community Engagements and Professional Associations	69
Resources and Support for Students, Contact Persons and Student Advisors	72
Staff Directory	75
Campus Addresses	77

Head of School's Report

The School of Accountancy had many achievements in 2010. CPA Australia renewed the School's re-accreditation of the BAcc and BBS (Accounting Major) programs for the maximum period of 5 years to 2015. Graduates of the re-accredited programs will be eligible to apply for associate membership provided that all required core curriculum subjects are completed. The School is also accredited by NZICA, ACCA and CIMA.

At the beginning of the year, students of the School at the Albany campus established a Beta Alpha Psi (BAP) chapter. This new chapter is the third chapter established outside the US. Beta Alpha Psi is an international honours society for students studying accounting, finance and information systems. The Albany chapter was officially launched in July in a ceremonial event attended by over 70 invited guests from academic, public and private organisations. The chapter had a successful first year. It engaged in a wide range of activities involving students and the professional community. The President elect of BAP International, Professor Teresa Conover, visited the chapter in April 2010 and congratulated the chapter executive and members on their active programme and their enthusiasm.

Students from the School were recognised at national and international business competitions and were granted many scholarly awards and scholarships, which include the Massey Purehuroa Award, NZICA Leadership and Executive Insight Awards, and the Lovell and Berys Clarke Scholarship. Our students won the NZICA Student Challenge and received major awards at the NZICA Executive Insight.

Staff from the School were appointed as the new editors of Pacific Accounting Review, a leading NZ based journal in accounting and finance. Congratulations to Professors Mike Bradbury, Jill Hooks and Asheq Rahman who took responsibility for the journal.

The School had another successful year in research and publications. Papers were published in international and national refereed journals: The British Accounting Review, Accounting and Finance, Journal of Business Ethics, The International Journal of Accounting, New Zealand Business Law Quarterly and New Zealand Journal of Taxation Law and Policy amongst others.

Staff presented papers at many international accounting conferences which include the Sixth Asia Pacific Interdisciplinary Research in Accounting Conference, The Australasian Tax Teachers' Conference, both in Sydney, NSW, Conference of the Asian Academic Accounting Association, Bangkok Thailand, Conference of the British Accounting Association, Cardiff, UK, the European Accounting Association 33rd Annual Congress, Istanbul, Turkey, the Annual Meeting of the American Accounting Association, San Francisco, CAL, and the Sixth Accounting History Accounting Association, Wellington, New Zealand.

The School continues to run its Discussion Paper and International Seminar Series as part of its research culture. Professor Jill Hooks is the new editor of the Discussion Paper Series.

We look forward to another year of achievements in 2011. Quality research, innovative teaching and enhanced delivery, and positive engagement with the profession and community remain top priorities for the School. The School will continue to offer high quality academic support to its staff, postgraduate and undergraduate students.

Professor Fawzi Laswad
Head of School

School of Accountancy

Vision and Mission

Vision

The vision of the School of Accountancy is to be recognised as a national and international leader in accounting education and research.

Mission statement

To provide high quality learning for students, conduct and disseminate research, and positively contribute to the profession and the wider community.

Student learning

Goal

To provide quality learning that would challenge and develop the capabilities, potential and intellectual independence of students, on a life-long basis, through education both on and off campus.

Objectives

- To support continuous improvement through a rigorous programme of evaluation and assessment
- To reinforce strong commitment to research-led teaching and scholarship.
- To provide all students access to on-line educational opportunities, support tools and pedagogy of a high standard.
- Recognise the distinctive nature of Massey University developed through its extramural experience and broaden this to a flexible learning and teaching focus that integrates new technologies into the creation and design of curricula. Ensure that all papers, regardless of the campus or mode of delivery, provide students with access to excellent education of high international standard, supported by effective quality systems, and where appropriate with specific national and international accreditation.

Research

Goal

To advance the reputation and performance of the School as a research unit of international standard.

Objectives

- To encourage research and scholarship in the pursuit of academic excellence and to recognise and reward outstanding achievement.
- To place a high priority on the support and resourcing of researchers, research groups and research activities.
- To increase the numbers of students undertaking postgraduate research programmes and the level of scholarship and other support available to them.
- To build the research capability of the School by:
 - giving a high priority to the development of comprehensive research capability on every campus.
 - providing researchers with infrastructure and support of high standard.
 - identifying and nurturing new or emerging areas of research.

Profession and the wider community

Goal

To serve the profession and wider community as a source of expertise and advice.

Objectives

- To contribute to the development of the profession by actively participating in professional activities.
- To contribute to the wider community.

Research Activities in 2010

Refereed Journals

Abdel-Maksoud, A., Cerbioni, F., Ricceri, F. and Velayutham, S. (2010). Employee morale, non financial performance measures, deployment of innovative managerial practices and shop-floor involvement in Italian firms. *The British Accounting Review*, 42, 36-55.

Bennett, B. K. and Bradbury, M. E. (2010). An analysis of the reasons for the asymmetries surrounding earning benchmarks. *Accounting & Finance*, 50(3), 529-554.

Botica Redmayne, N., Bradbury M. E. and Cahan, S F. (2010). The effect of political visibility on audit effort and audit pricing. *Accounting & Finance*, 50(4), 921-939.

Bradbury, M. (2010). Commentary: Discount rates in disarray - evidence on flawed goodwill impairment testing. *Australian Accounting Review*, 20(3), 313-316.

Chua, F. and Rahman, A. (2010). Institutional pressures and ethical reckoning by business corporations. *Journal of Business Ethics*, 98(2), 307-329.

Hooks, J., Steenkamp, N. and Stewart, R. (2010). Interpreting pictorial messages of intellectual capital in company media. *Qualitative Research in Accounting and Management*, 7(3), 353-378.

Kabir, Md H., Laswad, F. and Islam, Md A. (2010). Impact of IFRS in New Zealand on accounts and earnings quality. *Australian Accounting Review*, 20(4), 343-357.

Laswad, F. (2010). A commentary on 'A role for compulsory study of literature in accounting education'. *Accounting Education, an International Journal*, 19(4), 365-366.

Nath, N. (2010) Public sector performance auditing in Fiji: A hermeneutical understanding of the emergence phase. Working Paper Series, *Social Science Research Network (SSRN)* on-line publication, 8 February.

O'Sullivan, T. (2010). The exclusion of consumer rights in e-auctions- Is e-auction really an auction at all. *World of Science, Engineering and Technology*, 66, 1675-1680.

O'Sullivan, T. (2010). The Exclusion of Consumer Rights in Online Auctions - Is an Online Auction Really an Auction at All? *New Zealand Business Law Quarterly*, 16(4), 363-372.

Pinny, J. (2010). Tax Working Group Myopia: The omission of Corrective Taxes to Deal with Obesity, *New Zealand Journal of Taxation Law and Policy*, 16(3), 325-335.

Rahman, A., Yammeesri, J. and Perera, H. (2010). Financial reporting quality in international settings: A comparative study of USA, Japan, Thailand, France and Germany. *The International Journal of Accounting*, 45, 1-34.

Rahman, A., Yammeesri, J. and Perera, H. (2010) Reply to the discussion on 'Financial reporting quality in international settings: A comparative study of USA, Japan, Thailand, France and Germany'. *The International Journal of Accounting*, 45, 39-43.

Rahman, A. and Debreceny, R. (2010). Frequency of corporate announcements via Stock Exchange websites and market efficiency. *Journal of Accounting Auditing and Finance*, 25(3), 457-489.

Sawyer, A. and Tan, L.M. (2010). Editorial. *New Zealand Journal of Taxation Law and Policy*, 16(1), 4-10, 16(2), 137-143.

- Sayles, F. J. (2010). Limiting Law so as to Respect the Law: An Application of Limiting Principles to Gang Legislation, *Journal of the Australasian Law Teachers Association*, 3(1/2), 31-44.
- Steenkamp, N. and Kashyap, V. Importance and contribution of intangible assets: SME managers' perceptions. *Journal of Intellectual Capital*, 11(3), 368-390.
- Stent, W., Bradbury, M. and Hooks J. (2010). IFRS in New Zealand: effects on financial statements and ratios. *Pacific Accounting Review*, 22(2), 92-107.
- Tan, L. M. (2010). What taxpayers want from tax practitioners. *The Chartered Accountants Journal*, 89(2), 32-33.
- Tan, L. M. (2010). A technically proficient tax practitioner is what we want! *Taxation Today*, 28, 3-7.
- Tooley, S., Hooks, J. and Basnan, N. (2010). Stakeholders' perceptions on the accountability of Malaysian local authorities. *Advances in Public Interest Accounting*, 15, 161-193.
- Tooley, S. and Hooks, J. (2010). Public accountability: the perceived usefulness of school annual reports. *Australasian Accounting, Business and Finance Journal*, 4(2), 39-59.
- Tooley, S., Hooks, J. and Basnan, N. (2010). Performance reporting by Malaysian local authorities: Identifying stakeholder needs. *Financial Accountability and Management*, 26(2), 103-133.
- Trotman, L. and Wilson, D. (2010). Stairway from heaven: s 9FTA. *New Zealand Law Journal*, September, 310-312.
- Trotman, L. and Wilson, D. (2010). New Zealand considers criminalising cartels. *Trade Practices Law Journal*, 18(2), 138-142.

Book Authored

- Hubbard, J. and Smith, N. (2011). *The legal environment of business - an outline*. Wellington, New Zealand: Pearson Education.
- Hubbard, J., Thomas, C. and Varnham, S. (2010). *Principles of Law for New Zealand Business Students*, (4th Edition). Auckland, New Zealand: Pearson Education.

Chapter in Book

- Tan, L.M. (2010). 'Fringe Benefits Tax'. In Emery, Becker and Greening's (Ed.), *New Zealand Taxation 2010*. Wellington, New Zealand: Thomson Reuters.

Conference Paper Presented

- Basnan, N., Hooks, J. and Tooley, S. (2010). Performance reporting: developing a disclosure index for Malaysian local authorities. Proceedings of *Sixth Asia Pacific Interdisciplinary Research in Accounting (APIRA)*, Sydney, NSW, 11-13 July.
- Berkahn, M. (2010). Regulation of Insolvency Practitioners in New Zealand. The *65th Annual Australasian Law Teachers Association Conference (ALTA)*, Auckland, NZ, 5 July.
- Botica-Redmayne, N. and Laswad, L. (2010). The impact of IFRS adoption on New Zealand Public sector audit fees and audit effort. *2010 Annual Meeting and Conference Asian Academic Accounting Association (AAAA)*, Bangkok, Thailand, 28 November – 1 December.

Botica Redmayne, N. and Laswad, F. (2010). The impact of IFRS adoption on audit fees and audit effort in New Zealand Public Sector, AFAANZ 2010 Conference, Christchurch, NZ, 4-6 July.

Botica Redmayne, N. and Laswad, F. (2010). New Zealand Public Sector audit fees and audit effort: the impact of IFRS adoption, 6th International Conference on Accounting, Auditing and Management in Public Sector Reforms, Copenhagen, Denmark, 1-3 September.

Botica Redmayne, N. and Malthus, S. (2010). The supply of assurance engagements in New Zealand, Financial Reporting and Auditing Conference – A New Zealand Landscape, Victoria University, Wellington, NZ, 19-20 October.

Dunmore, P. (2010). Deflating without ratios. *British Accounting Association (BAA) Annual Conference*, Cardiff, U.K., 31 March – 1 April and The European Accounting Association 33rd Annual Congress, Istanbul Turkey, 19-21 May.

Dunmore, P.V. (2010). Half a defence of positive accounting research. British Accounting Association Annual Conference, Cardiff, UK, 31 March – 1 April.

Dunmore, P.V. (2010). Infrastructure: Valuation, costing and profitability. Plant and Machinery Conference of the Property Institute of New Zealand, Wellington, NZ, 12 November.

Ghani, E., Laswad, F. and Tooley, S. (2010). The impact of digital reporting formats on decision accuracy and cognitive effort. *British Accounting Association Annual (BAA) Conference*, Cardiff, UK, 31 March - 1 April.

Hooks, J. and Stewart, R. (2010). The history of standard values: an accounting convenience or political arithmetic. *The 6th Accounting History International Conference*, Victoria University, Wellington, NZ, 18-20 August.

Hu, Y., Nik Ahmad, N. and Karbhari, Y. (2010). Incentives and Disincentives of Corporate Environmental Reporting: Analysis of Chinese and Malaysian Listed Companies. Paper accepted by the 22nd *Asian Pacific Conference on International Accounting Issues*, Gold Coast, QSL, 7-10 November.

Khattak, A., Courtenay, S.M. and Rahman, A. (2010). Capital Market Developments and Stock Price Synchronicity, *Auckland Regional Accounting Conference (ARA)*, Auckland, NZ, 26 November.

Nath, N., Van Peurse, K. and Lawrence, S. (2010). A hermeneutical inquiry: Emergence of performance auditing. *In the Proceedings of 2010 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Christchurch, NZ, 4-6 July.

Nath N., Lawrence, S. and Van Peurse, K. (2010). A hermeneutical inquiry: Emergence of performance auditing in the Fijian public sector. *In the Proceedings of Twenty-second Asian-Pacific Conference on International Accounting Issues*, Gold Coast QSL, 7-10 November.

Pinny, J. (2010). Fat Taxes or Skinny Subsidies? Asymmetric Paternalism as a framework for evaluating policy choice. *The Australasian Tax Teachers Conference (ATTA)*, Sydney, NSW, 20-22 January.

Pinny, J. (2010). Fat Taxes or Skinny Subsidies?-Taxing Food in New Zealand. *The PhD Colloquium of The Australasian Tax Teachers Conference (ATTA)*, Sydney, NSW, 19 January.

Pinny, J. (2010). The Ugly Sister with a sweet tooth? Food Consumption as an Indirect Tax Base in New Zealand 1840-2010. *The 6th Accounting History International Conference*, Wellington, NZ, 18-20 August.

Pinny, J. (2010). The sister with a sweet tooth? Food consumption as an indirect tax base in New Zealand 1840-2010 in the 4th *New Historians Post Graduate Conference*, Wellington, NZ, 30-31 August.

Pinny, J. (2010). Working for families changes. *The NZICA 2010 Tax Conference*, Wellington, NZ, 29-30 October.

Rahman, A.R. and Debrecey, R.S. (2010). Stock exchange technology and transparency. *American Accounting Association Annual Meeting*, San Francisco, CAL, 1-4 August.

Sayles, FJ (2010) Gang Legislation - A Fight for Justice? *Australasian Law Teachers' Association Conference*, Auckland, NZ, 4-7 July.

Stent, W., Hooks, J. and Bradbury, M. (2010). New Zealand's switch to IFRS: beyond the financial statements - a qualitative analysis of annual reports. *Proceedings of Sixth Asia Pacific Interdisciplinary Research in Accounting (APIRA)*, Sydney, NSW, 11-13 July.

Stent, W., Hooks, J. and Bradbury, M. (2010). The switch to IFRS: Beyond the financial statements- a qualitative analysis of annual reports. *Auckland Regional Accounting Conference (ARA)*, Auckland, NZ, 26 November.

Tan, L.M. (2010). Expectation-practice gap and role conflict: evidence from tax practitioners' perspectives. Paper presented at the *European Accounting Association 33rd Annual Congress*, Istanbul, Turkey, 19-21 May.

Velayutham, S. and Laswad F. (2010). An international comparison of professional accreditation of accounting education: Towards global accounting education accreditation standards. *The European Accounting Association 33rd Annual Congress*, Istanbul, Turkey, 19-21 May.

Yang, L., Rahman, A. and Bradbury, M. (2010). The trade-off between real earnings management and accruals management by R&D intensive firms, *American Accounting Association Annual Meeting*, San Francisco, CAL, 1-4 August.

Discussion/Working Papers

Morunga, M. and Bradbury, M. (2010). Has IFRS Resulted in Information Overload? *School of Accountancy Discussion Paper Series No 221*, Massey University, Albany Campus, NZ.

Seminar/Other Paper Presented

Botica Redmayne, N. (2010). Current challenges for SMEs and SMPs - What is new in NZICA ethical and professional standards for members? *NZICA Manawatu Branch Biennial Conference*, Napier, NZ, 17-18 September.

Botica Redmayne, N. (2010). Standard Setting and Regulation in New Zealand – PSB Perspective, *NZICA 2010 Audit Forum*, Auckland, NZ, 15 June.

Hubbard, J. (2010). The new Immigration Act 2009. *The New Zealand Association for Migration and Investment (NZAMI) Seminar*, Auckland, NZ, 19 February.

Dunmore, P. (2010) Half a Defence of Positive Accounting Research. *Methodological and Empirical Advances in Finance and Accounting Workshop*, University of Sydney, NSW, 22 January, *Universiti Kebangsaan Malaysia*, Bangi, Selangor Darul Ehsan, Malaysia, 1 February, and *University of Wales*, Bangor, UK, 10 March.

Dunmore, P. (2010). Discussion of Ali Ataullah, Ian Davidson, Mark Tippett and Andrew Vivian's "Wave functions, momentum and the probability density of portfolio returns", *Methodological and Empirical Advances in Finance and Accounting Workshop*, University of Sydney, Sydney, NSW, 22 January.

Dunmore, P. (2010). Quantitative research in accounting: Measurement issues. *Universiti Kebangsaan Malaysia*, Bangi, Selangor Darul Ehsan, Malaysia, 27 January.

Dunmore, P. (2010). Writing quality academic papers. *Universiti Kebangsaan Malaysia*, Bangi, Selangor Darul Ehsan, Malaysia, 28 January.

Dunmore, P. (2010). Deflating without ratios. *Universiti Kebangsaan Malaysia*, Bangi, Selangor Darul Ehsan, 4 February, *University of Bristol*, Bristol, UK, 8 March, and *University of Exeter*, Exeter, UK, 12 March.

Dunmore, P. (2010). Painting by numbers: How accounting affects what we see in business. Public lecture given at *Universiti Kebangsaan Malaysia*, Bangi, Selangor Darul Ehsan, Malaysia, 8 February.

Dunmore, P. (2010). The (partial) success of the IASB in achieving international accounting standardisation is a Bad Thing. Seminar presented to Masters students at the *University of Sussex*, Sussex, UK, 5 March.

Dunmore, P. (2010). Infrastructure: Valuation, costing and profitability. *NZ Institute of Chartered Accountants*, Wellington Branch, Public Sector Special Interest Group, Wellington, NZ, 22 June.

Dunmore, P. (2010). Accounting in the NZ Public Sector. Presentation to a delegation of 15 members of the *Research Institute of Fiscal Science*, Ministry of Finance, China, Wellington, NZ, 6 December.

O'Sullivan, T. (2010). The exclusion of consumer rights in e-auctions- Is e-auction really an auction at all. *School of Accountancy Research Seminar Series*, Massey University, Albany campus, NZ, 19 May.

Pinny, J. (2010). Fat taxes or skinny subsidies? Asymmetric paternalism as a framework for evaluating policy choice. *Wellington Health Economists Group*, Health Services Research Centre, Victoria University, Wellington, NZ, 25 March.

Pinny, J. (2010). Food consumption as an indirect tax base in New Zealand 1840-2010. *School of Accountancy Seminar Series*, Massey University, Wellington Campus, NZ, 14 July.

Pinny, J. (2010). Working for families changes. *School of Accountancy Seminar Series*, Massey University, Wellington Campus, NZ, 28 October.

Steenkamp, N. (2010). A layperson's understanding of carbon emissions, credits and trading. *School of Accountancy Research Seminar Series Massey University*, Albany Campus, NZ, 10 March, and *Orewa Rotary Club*, Auckland, NZ, 23 March.

Stent, W. (2010). New Zealand's Switch To IFRS: Beyond The Financial Statements - A Qualitative Analysis Of Annual Reports. *School of Accountancy Research Seminar Series*, Albany Campus, NZ, 26 May.

Abstracts of Some PhD Research in Progress

Umapathy Ananthanarayanan

The Determinants of Audit Fees in the US and New Zealand in the Post SOX Period

This study examines the audit fee determinants in both US and New Zealand after the introduction of SOX (US) and corporate governance principles (NZ), respectively. This study extends previous studies that looked at the determinants of audit fees by including the audit committee characteristics and executive compensation as additional factors. This study is motivated by the increasing interest of the academic and business communities regarding the level and structure of executive compensation and the role played by the various committees of the board of directors. In this paper, I examine how audit fees are determined by various factors that includes executive compensation, audit committee and the regulatory changes. I contend that audit and non-audit fee changes should reflect a stronger association with local governance regulations such as the adoption of NZ IFRS and NZX rules, and a weaker association with international regulations such as SOX. I also contend audit fees are associated with independent audit committee and executive compensation.

Lei Cai

Corporate Governance and Firm Performance: A Study on the Tradeoff Between Real and Accrual-Based Manipulation as Mediating Factors

Prior literature provides evidence that managers use both accruals earnings management (AM) and real activities manipulation (RM) to achieve desired earnings objective. But few have studied the role of governance on RM. Cohen et al. (2007) document firms switching from AM to RM after the passage of Sarbanes-Oxley Act (SOX). I expect RM could do more harm than AM on future performance. The implication is that opportunistic managers in better governance firms are more likely to manipulate earnings through RM such as reducing R&D expenses, resulting in worse future performance.

In my study, I will use 2-stage path analysis to examine the relationship between corporate governance and future performance through AM and RM as mediating factors. In the first stage, I will investigate whether corporate governance affects the trade-off between AM and RM. In the second stage, I will explore the consequence of each type of manipulations on future firm performance. Due to the study involves multiple dependent variables that could be correlated with each other, I will adopt some multivariate statistical methods in the analysis, such as PCA, clustering, and RDA.

Frances Chua

Disclosure of Corporate Code of Ethics

There have been increasing calls for corporate governance reforms in countries engaged in capitalistic pursuits in the past few decades. Subsumed in these calls is the drive to restore public interest and to promote better ethics among business professionals. In an era of increasing emphasis on corporate accountability, pressures for corporate betterment come not only from those who purportedly have a "stake" in corporations but also from the corporations themselves. This is reflected in the increasing number of corporations producing codes of ethics to show their ethical commitments.

Research into corporate codes of ethics has identified a variety of reasons why corporations produce codes of ethics. Most of such reasons tend to be functional and descriptive in nature and are not sufficiently insightful in their explanations. The purpose of this study is to go beyond functionality and provide a better understanding of the underlying reasons for ethical disclosures by corporations. Institutional theory is adopted to explain the conceptual component of the study, which includes a critical examination of the intricate relationships between business ethics and trust, the pressures confronting corporations, the prevalence of corporate codes of ethics, and the various reasons for code adoption. A set of propositions focused on the underlying reasons for code disclosures by companies is developed and their validity will be tested empirically by examining the ethics disclosures of the top 1000 U.S. companies between 2000 and 2010. It is hoped that such an analysis will help to explain the actions taken by the corporations to increase their ethics and trust propensity in light of regulatory guidance and any other motivations.

Shahwali Kahn

Volatility and Value Relevance of Comprehensive Income

This thesis investigates the issue of volatility and value relevance of comprehensive income. IASB's latest exposure draft (IASB, 2010) proposes a single statement of comprehensive income (CI). I segment the thesis into three parts. First I investigate the volatility of CI and observe its relation with market measures of risk. Second I measure whether CI is a better measure to summarize firm's performance. Third I assess whether CI has better predictive power to predict future operating cash flows, future net income and future CI. As asset revaluations are voluntary under IAS 16 *Property, Plant and Equipment*, I will show the impact on the volatility of CI, with and without revaluations.

Adnan A. Khattak

Corporate Governance and Stock Price Synchronicity: An International Comparison

Stock price synchronicity is the tendency of stock prices to move in the same direction in a particular period of time. Morck, Yeung and Yu (MYY, 2000, using 1995 data, document that stock prices move together more (less) in low (high) GDP economies due to difference in variations in property rights arrangement of the sample countries. They also report that stock price synchronicity, defined as R^2 (coefficient of determination) from asset pricing model, is a useful measure of the amount of firm-specific information impounded in stock prices in international markets. Recent empirical research argues that R^2 does not capture firm-specific information (sales, ROA, ROE, and Size) and states that R^2 is affected by many other variables such as a country's economic variables, and corporate governance measures. The question is whether GDP is the only driver of stock price synchronicity or whether firm-specific information also plays a role in stock price co-movement. The study investigates other determinants of stock price synchronicity beyond GDP specifically to explore the relation between R^2 and firm-specific information.

Since 1995, most of the world's capital markets and economies have experienced many significant changes which have been brought about due to economic and corporate crises. The changes are mostly about the way corporations are governed. Most of the countries have incorporated regulatory, institutional, accounting standard-setting and CG reforms, e.g. the Sarbanes-Oxley Act (2002), Corporate Law Economic Reforms Program (CLERP, 2004), IFRS (2001), and Codes of corporate governance. There has also been a considerable shift in the political and economic systems of many of the countries of the world. These improvements in regulatory and institutional regimes and the shift towards the market system by many developing countries raise the question of whether these changes have any beneficial effects on the determinants and level of stock price co-movements. Therefore, the study investigates the effects of improved regulatory and institutional changes in reducing stock price synchronicity.

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

Taxing Food in New Zealand: Will a Fat Tax Reduce Obesity?

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).

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.

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.

Master Theses/Research Reports Completed 2010

- The Potential Effects of IFRS for SMEs on New Zealand SME Financial Reporting.

Maria Morunga was supervised by Prof Michael Bradbury

- A Descriptive Analysis of the New Zealand Continuous Disclosure Regime.

Chris Gross was supervised by Prof Michael Bradbury.

- Accounting for Volunteers in the New Zealand Charity Sector.

Valerie Maw was supervised by Prof Jill Hooks.

- New Zealand Packaging Accord Signatories: An Examination of the Packaging Accord 2004, Membership Influences and Disclosure Determinants.

Werner Lubbe's supervisors were Dr Natasja Steenkamp and Prof Asheq Rahman.

- The Impact of IFRS on Public Sector Financial Statements.

Katherine Trewavas was supervised by Dr Nives Botica Redmayne and Prof Fawzi Laswad.

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)

Dr Lin Mei Tan
School of Accountancy
Massey University
Private Bag 11 222
Palmerston North
New Zealand
l.m.tan@massey.ac.nz

Wellington

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

2010 Research Seminar Series Albany Campus

Date	Presenter	Title
10th March	Natasja Steenkamp	A Layman's Understanding of Carbon Emissions, Credits and Trading
19th May	Trish O'Sullivan	The Exclusion of Consumer Rights in e-Auctions - Is an e-Auction Really an Auction at all?
26th May	Warwick Stent Lei Cai	New Zealand's Switch to IFRS: Beyond the Financial Statements - A Qualitative Analysis of Annual Reports Corporate Governance and Firm Performance: A Study on the Trade-off Between Real and Accrual-based Manipulation as Mediating Factors
9th June	Werner Lubbe	New Zealand Packaging Accord Signatories: An Examination of the Packaging Accord 2004 Membership Influences and Disclosure Determinants
1st September	Shahwali Khan	PhD Research Proposal "Volatility and Value Relevance of Comprehensive Income"
8th September	Chris Grose Tafadzwa Mutizira	Company Announcements on the New Zealand Stock Exchange Influence of Inflation on the Relationship Between Market Returns and Non-Monetary Asset Revaluations
22nd September	Varsha Kashyap	Accounting for Carbon Emissions Allowances under Emission Trading Schemes
23rd September	Valeria Maw	Accounting for Volunteers in the New Zealand Not-for-profit Sector
10th November	Ken Kee	The Relation Between CEO Ownership, CEO Equity Compensation and Accounting Conservatism: Evidence from the US
24th November	Tafadzwa Mutizira Tim Kirkpatrick	Influence of Inflation on the Value Relevance of Non-Monetary Asset Revaluations A Review of the Incentives and Governance Issues Surrounding the Feltex Failure

Date	Presenter	Title
1st December	Adnan Khattak	Corporate Governance and Stock Price Synchronicity: An International Comparison
	Tim Kirkpatrick	Feltex – Incentives and Governance
	Valeria Maw	Accounting for Volunteers in the NZ Charities Sector

2010 Research Seminar Series Manawatu Campus

Date	Presenter	Title
28th July	Ming Lim-Pollard	The Anatomy of Tax Avoidance and Tax Evasion Cases in NZ: Examining the Rule of Law and Principles Governing These Cases in the Financial Institution Sector
30th July	Kathryn Trewavas	The Impact of IFRS Adoption on New Zealand Public Sector Entities' Financial Statements
16th August	Nola Buhr, Professor of Accounting from Edwards School of Business, University of Saskatchewan, Canada	The Professionalization of Aboriginal Accountants in Canada: 1996 to 2010
13th October	Ian McLisky	Criminal Tax Fraud
25th November	Kathryn Trewavas	The Impact of IFRS Adoption on NZ Public Sector Entities' Financial Statements
6th December	Arshad Malik	Performance Measurement of State Secondary Schools in New Zealand: A Teachers' Perspective
7th December	Jenny Alves	Factors that Affect the Development of Management Accounting in Small, Growing Firms

2010 Research Seminar Series Wellington Campus

Date	Presenter	Title
14th July	Judith Pinny	Food Consumption as an Indirect Tax Base in New Zealand 1840-2010
28th October	Judith Pinny	Working for Families Changes

Staff on Editorial Boards

Editors

Hooks, J.)
 Bradbury, M.)
 Rahman, A.) Pacific Accounting Review

Co-editor of Journal

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

Board of Advisors

Tan, L.M. (Chair) Taxation Today Journal
 Hooks, J. Pacific Accounting Review Trust

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

Reviewers/Referees

Botica Redmayne, R.	International Journal of Auditing
Bradbury, M.	Abacus Accounting and Finance Australian Accounting Review Journal of Contemporary Accounting and Economics European Accounting Review Journal of Accounting and Public Policy Accounting Research Journal Meditari
Courtenay, S. M.	The International Journal of Accounting Accounting and Finance Pacific Accounting Review
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
Hu, Y. Y.	Pacific Accounting Review
Kirk, N.E.	Qualitative Research in Accounting and Management Accounting, Accountability and Performance
Laswad, F.	Pacific Accounting Review Accounting Education, An International Journal Journal of Economics and Business Journal of Financial Reporting and Accounting Accounting Research Journal
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

- 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
Accounting and Finance Association of Australia and New Zealand Conference
American Accounting Association Annual Meeting
- Tozer, L. Journal of Accounting Education (UK)

Discussants/Moderators at Conferences 2010

- Botica Redmayne, N. Accounting and Finance Association Australia and New Zealand (AFAANZ) Conference, Christchurch, NZ, 4-6 July.
- Dunmore, P. Third Annual Meeting of Methodological and Empirical Advances in Finance and Accounting, University of Sydney, NSW, 21-22 January.
- Hooks, J. Accounting and Finance Association Australia and New Zealand (AFAANZ) Conference, Christchurch, NZ, 4-6 July; the 6th Accounting History International Conference, Wellington, NZ, 18-20 August.
- Rahman, A. Auckland Region Accounting Conference held at Manukau Institute of Technology, Auckland, 26 November; and American Accounting Association Annual Meeting, San Francisco, 1-4 August.

PhD External Examiner

- Bradbury, M. External examiner for PhD, Victoria University of Wellington, NZ.
- Dunmore, P. External examiner for PhD, University of Wales, Bangor, UK.
- Hooks, J. External examiner for PhD, The University of Western Australia, WA.
- Rahman, A. External examiner for PhD, MacQuarie University and Curtin, NSW.

Participants in Educational Activities 2010

- Bradbury, M. Convening Committee, Quantitative Accounting Research Symposium
Convening Committee, Quantitative Accounting PhD Research Symposium
Students and Emerging Researchers Consortium
Resident Faculty at Accounting and Finance Assoc of Australia and New Zealand Doctoral Consortium
Resident Faculty at Quantitative Accounting Research PhD Consortium
- Dunmore, P. Paul made presentations to students from High Schools, Open Day, Albany, 3 June, to CETA High, CETA High Schools Day, Palmerston North, 23 July, at Wellington Education Expo, Sunday 15 August, to Money Day (Young Enterprise Trust), Wellington, 25 August, and Massey Open Day, Wellington Campus, 27 August.

Hooks, J.		Assistance with Accounting and Finance Expo: Massey University, 10 March Convening Committee, Auckland Region Accounting Conference, Auckland, 26 November
Laswad, F.		Made a key presentation on enhancing quality of business education through accreditation, CPA Australia International Forum in Sydney, 7-8 June
Tan, L. M,)	Represented Massey at the Tertiary Discovery Day at Palmerston North, 28 May
Hawkes, L.)	
Stalman, E.)	
Tan, L. M.		Helped with Massey Open Day, College of Business, Manawatu Campus, 4 August
Tavite, S.		Organised a panel presentation session for professional accounting organisations to present to students. Held at Albany campus on 10 March attended by ACCA, CPA Australia, FINSIA and NZICA. Albany.

Research Funding, Awards and Nominations

- **Fawzi Laswad** and **Nives Botica Redmayne** (2010) received MURF for their research project.
- **Nirmala Nath** (2010) received the Advanced Degree Award from the College of Business, Massey University.
- **Judith Pinny** (2010) was awarded a PhD scholarship from NZ Institute of Chartered Accountants (NZICA). Judith also received a PhD scholarship from the Australasian Tax Teachers' Association to assist her attending the ATTA 2011 Conference in Melbourne Australia.
- **Jill Hooks** (2010) received a NZICA Travel Grant \$1,500.
- **Warwick Stent** (2010) received a NZICA Travel Grant \$2000.
- **Michael Bradbury** and **Shahwali Khan** received an Accounting and Finance Association of Australia and New Zealand (AFAANZ) Research Award \$3,375.
- **Jerry Hubbard**, S. Varnham, and C. Thomas (2010) *Principles of Law for New Zealand Business Students* 4e Pearsons. 2010 Winner of the 2010 Copyright Licensing Ltd (CLL) Educational Publishing Awards "Best Book in Higher Education Publishing". Award presented on 18th November in Auckland, NZ.

Student Prizes and Awards for 2010

New Zealand Institute of Chartered Accountants Prize for First Year Accountancy - 115.102 Accounting:

Katrina Geerlofs

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

Rohan Biggs

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

Lauren Clark
Don Dela Cruz
Lynda Low

Bennetts University Book Centre Prize for 110.229 Management Accounting:

Samuel White

CCH Prize in Advanced Taxation:

Julie East

Deloitte (Auckland) Prize – 110.303 Integrative Accounting:

Lynda Low

Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Albany Campus):

Jing Li

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

Jessica Dold

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

Lauren Clark

CIMA - R Wijeyesekera Memorial Prize in Accounting:

Lauren Clark

PJC Farron Prize for Third Year Accounting Information Systems:

Michael Parker

KPMG Prize in Advanced Auditing:

Daniel Lamb

School of Accountancy Distinguished Prize in Advanced Auditing – 110.379:

Daniel Lamb

School of Accountancy Distinguished Prize in Advanced Taxation – 110.389:

Julie East

CCH Prize in the Law of Business Organisations:

Samuel White

BDO Auckland Award for Top Student in Advanced Financial Accounting – Albany Campus:

Lynda Low

BDO Manawatu Award for Top Student in Advanced Financial Accounting – Manawatu Campus:

Sweeney Ng

Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation):

Gina Chapman

CPA Australia prize for most outstanding 3rd year student majoring in Accountancy:

Lauren Clark

ACCA Prize for most outstanding 2nd year student majoring in Accountancy:

Jing Li

ACCA Prize in Accounting 110.109:

Debbie Clark

ACCA Prize in Accounting 110.209:

Jing Li

CPA Australia Top First Year Accountancy Prize:

Ryan Nicholl

CPA Australia Prize in Accounting Information Systems:

Michelle Howlett

Thomson Reuters Prize in Taxation:

Adam Crawford

Cooper Rapley Prize – 155.210 Commercial Law

Daniel Lamb

Massey Scholars 2010

Massey Scholars are students receiving Massey Scholarships. This scholarship is awarded by the University to the top 5% of students completing an undergraduate degree in each of the University's five Colleges. The purpose of the Massey Scholarship is to acknowledge the achievement of the University's top undergraduate students, and to encourage their transition to postgraduate degrees.

Name	Campus Location	Prog	Major	Minor
Sheryn Becker	Albany	BBS	Finance	Accountancy
Simon Chamberlain	Manawatu	BBS	Accountancy	
Lauren Clark	Manawatu	BAcc		
Don Dela Cruz	Albany	BAcc		
Matthew Goodger	Manawatu	BAcc		
Matthias Heurich	Albany	BBS	Accountancy	Management
Michelle Howlett	Albany	BBS	Marketing	Accountancy
Sonia Neely	Albany	BBS	Accountancy	
Olivia Parkes	Manawatu	BBS	Accountancy	
Mark Scoggins	Manawatu	BBS	Accountancy	Finance
Rebecca Scott	Albany	BAcc		
Andrea Shearer	Albany	BBS	Accountancy	

School Highlights 2010

Maria Morunga received Massey University Purehuroa Award for Maori Postgraduate Students



Congratulations to Maria Morunga for receiving the Massey University Purehuroa Award for Maori Postgraduate Students. The Massey University Purehuroa Award for Maori Postgraduate Students is offered in recognition of students' academic progress and commitment to completion of their degrees. It is a positive way to encourage high academic achievement of Maori Students.

Maori students who are currently enrolled in postgraduate programmes at Massey University, have a grade-point average of B or higher, and intend to re-enrol in 2011, are invited to apply for the Award. Purehuroa Awards are sponsored by the Deputy Vice-Chancellor (Maori) of Massey University.

Massey accountancy students recognised at NZICA Leadership Awards

Lynda Low and Sheryn Becker, senior undergraduate accountancy students at Massey Albany campus, won the New Zealand Institute of Chartered Accountants (NZICA) Student Challenge, a national competition for undergraduate accounting students. The project required recommending whether a proposed Visitors Centre is economically viable for Whale Watch Kaikoura. This involved doing an environmental analysis, researching potential customers, identifying optimal pricing structures, and offering further cash-flow generating ideas. Lynda and Sheryn presented their findings in a written report, PowerPoint slides, and a five minute video clip.

The NZICA website reported that many tertiary students from around the country took part in the competition, putting themselves in the shoes of a Chartered Accountant and preparing a report on a real-life issue for iconic tourism operator Whale Watch Kaikoura. The NZICA Student Challenge was an opportunity for up and coming accounting students to be recognised by New Zealand's prominent business leaders and gain invaluable experience for their CV.



Lynda Low enjoys the celebration at the NZICA Leadership Awards dinner.

Low and Becker received an all-expenses paid trip to London, where they will spend a week early next year shadowing high profile New Zealand and Australian Chartered Accountants. You can view the details of Lynda and Sheryn's winning entry on NZICA's website: http://www.nzica.com/AM/Template.cfm?Section=2010_winners. The School of Accountancy congratulates Lynda and Sheryn on their achievement.

Wellington Campus Jerry Hubbard, senior Business Law lecturer, won an award for best textbook

Senior Business Law Lecturer Jerry Hubbard was the co-author of the book *Principles of Law for New Zealand Business Students* which won the 2010 Copyright Licensing Ltd (CLL) Educational Publishing Award "Best Book in Higher Education Publishing." This was the first year of this award established by Copyright Licensing Ltd. The Education Publishing Awards are awarded jointly to the publisher and the authors since the typographical element is equally important with the text. This is especially the case with texts on law – which could be generally improved to become more attractive publications.

The text is in its fourth edition. The first edition was published in 1999. It is used by a number of tertiary providers including universities. There is also a supporting web site with interactive tests for students – and power point presentations for instructors. The award was presented in Auckland on 18 November 2010.

Valeria Maw received Lovell & Berys Clark Scholarship

Valeria Maw, an honours accountancy student at the Albany campus, was awarded the Lovell & Berys Clark Scholarship at a ceremony at Massey University on Tuesday 20 October 2010. A gift from the estate of the late Mr and Mrs Clark enables the scholarship to be awarded to four deserving postgraduate students annually based on their academic merit.

Congratulations to Valeria who became a Clark Scholar.



Valeria Maw at the award giving ceremony.



Tim Kirkpatrick, Honours student, participated in international competitions

Congratulations to Tim Kirkpatrick, a student in the Accountancy Honours programme for being part of two successful teams:



CFA Global Investment Research Challenge was a finance competition, where the goal was to value a selected company (Cavalier Corporation). The team won the NZ round of this global competition in September, and will now be attending the Asia-Pacific Finals to be held in Bali in early 2011. This team was coached by Associate Professor Russell Gregory-Allan, School of Economics and Finance.

A news article on the Massey website can be found at: <http://www.massey.ac.nz/massey/about-massey/news/article.cfm?mnarticle=hard-work-pays-off-for-triumphant-finance-team-23-09-2010>.

Citi International Business Case Competition - Tim was a member of a team of four that attended this business case competition, held in Hong Kong. The venue was Hong Kong University of Science and Technology's Business School. The competition was attended by 20 teams from 13 different countries. Massey was the only entrant from New Zealand (<http://www.bm.ust.hk/ug/CICC/teams.html>).

This competition involved 26 hours for the team to analyse a business case (which the team had no prior access to) and to formulate a strategy and implementation plan for the company over the next five to ten years. This strategy was then presented to a panel of judges, often including industry experts and members of the company's senior management. The result of the competition was announced through a press release on 5 November 2010. The Champion Team was from the University of Western Ontario, Canada.

NZICA Executive Insight Success for accountancy students at Wellington and Albany campuses

Massey Wellington student Michael Parker won the Judges Award at the NZICA Wellington Executive insight award ceremony on 6 October 2010. Michael was placed at Wellington City Council, and designed an innovative website which was commended by the judges. Michael's report is available on line www.wix.com/mazda/speed123/executive-insight-report.



The photo from the prize giving at Deloitte Wellington shows Professor Fawzi Laswad, Wayne Love, Bruce Zhao, Judith Pinny, Michael Parker, Charles Turner and Professor Paul Dunmore.

Congratulations to Albany student, **Michelle Howlett**, for winning the Best Report Award for NZICA Executive Insight Auckland 2010.



Photos show **Michelle Howlett** at the Award Presentation Ceremony.

Dean's List Awards

Congratulations to all accountancy students who made the Dean's List this year. The list recognises high achieving students with an A- grade average or higher. The term 'Dean's List' is recognised internationally as a mark of high achievement and is in its second year at Massey.

Wellington Campus Accountancy students on the Dean's List

The School of Accountancy congratulates the accountancy students on the Wellington campus who were recognised at a Dean's List ceremony held on 27 May 2010.

School prizes and Dean's List on the Albany Campus

On Monday 12 April 2010, a College of Business function was held on the Albany campus to celebrate students' academic achievements. Fourteen School prizes were awarded in addition to the College of Business Dean's list.

Dean's List on the Manawatu Campus

The prize giving event was held at the Manawatu Campus on 13 May.



The photo shows two staff members: Dr Ainul Islam (far left) Judith Pinny (far right), and students from left to right: C. Hoetzel, J. Dang, M. Parker, J. Schutter, M. Goodger, and M. Kuluratne.

Most Outstanding Third Year student recognised by CPA Australia



At a function held in the School on the Albany campus, CPA Australia Tertiary Development Executive, Elizabeth Leuchars presented Sheryn Becker with the CPA Australia prize for most outstanding third year student majoring in Accountancy.

The School appreciates the support of CPA Australia. Congratulations Sheryn.

Beta Alpha Psi (BAP) Chapter in Albany

Beta Alpha Psi (BAP) is an international honours society for students studying:

- Accounting
- Finance
- Information Systems

For more than 90 years, Beta Alpha Psi has been offering its members opportunities for excellence and for professional, academic and personal development.

There are more than 287 individual chapters of Beta Alpha Psi at universities all over the globe and since its formation in 1919, there have been more than 300,000 members initiated into Beta Alpha Psi.

(1) Initiation of the founding members

Students on the Albany campus have established a Beta Alpha Psi chapter. The chapter held an initiation ceremony for the founding members on Friday 19 March 2010. This new chapter is only the third established outside the United States. For more information on the chapter visit www.bap.ac.nz.

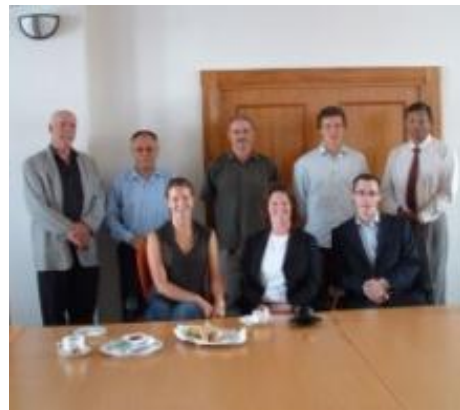
Photos from the initiation ceremony:





(2) President-elect Beta Alpha Psi International met with Massey BAP Executive



Professor Teresa Conover, President-elect Beta Alpha Psi International, visited the School on the Albany campus in April and met with the Executive of BAP Massey Chapter. Professor Conover congratulated the chapter’s executive on registering the chapter and commended their efforts in developing a comprehensive work plan for the chapter.



Profs Larry Rose, PVC, CoB, Fawzi Laswad, HoS, Mike Bradbury and Asheq Rahman; and Teresa Conover and the BAP Executive Team.

(3) Official launching

The new chapter of Beta Alpha Psi at Massey University was officially launched at a lunch sponsored by CPA Australia on Wednesday 28 July. Guest speaker at event was the Honourable John Banks QSC, mayor of Auckland at that time. Mr Banks spoke to over 70 guests including students, academics and members of the business community.

You can see Massey BAP chapter on Facebook  and Twitter .

(4) Releasing the first annual report

The BAP chapter on Massey Albany campus had a very successful first year. Its first annual report described the variety of activities of the chapter in 2010 and plans for 2011.



Photos show official launching of BAP.





Photos show official launching of BAP.



New Editors for Pacific Accounting Review

Professors Mike Bradbury, Jill Hooks, and Asheq Rahman have been appointed the new Editors of Pacific Accounting Review. The new editorial team is supported by Nikki Batten in the role of editorial assistant.



In the photo (from left to right), Professor Asheq Rahman, Professor Mike Bradbury and Professor Jill Hooks.

Manawatu Campus - Dr Lin Mei Tan completed her doctoral studies

Congratulations to Dr Lin Mei Tan on the completion of her doctoral studies at the Australian National University, Canberra. The topic for Lin Mei's doctoral thesis was 'Towards an understanding of the tax practitioner-client role relationship: A role analysis.'



Photo: Dr Tan at her graduation.

Manawatu Campus Massey Tertiary Discovery Day



School staff have participated in the University Tertiary Discovery Day held on 28 April 2010. The Discovery Day is aimed at high school students when they explore various displays and have the opportunity to speak to academic staff and advisors about courses of study available at Massey.



Staff Profiles 2011

Albany Campus

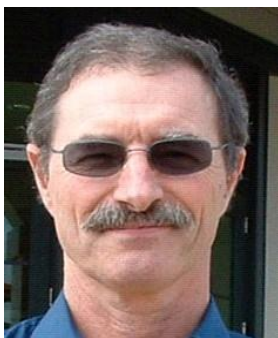


HELEN BISHOP
BCA, MCA, PhD *Well., CA*
Senior Lecturer

Helen is currently teaching in the area of 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 was 'The debt/equity distinction and the classification of hybrid financial statements'.

Helen is a member of ISACA®.



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 the Journal of Accounting Research, The Accounting Review, Journal of Accounting and Public Policy, Abacus, Accounting and Finance, and the Journal of Corporate Finance.



DAVID BUTCHER
MMS(Dist.) *Waik., CA, FCA (England and Wales)*
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 (Aust.)
Associate 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 Stephen worked as a CPA for Coopers & Lybrand (now PriceWaterhouseCoopers) for several years in the United States. His research and teaching interests are in the area of financial reporting of listed companies, financial analysis and valuation, executive compensation and corporate governance. He has published articles in The Accounting Review, Journal of Accounting and Public Policy, The International Journal of Accounting, Pacific Basin Finance Journal, and other journals.



JILLIAN HOOKS
BBS, MMS (Dist.), DipTchg, PhD Waik., FCPA, CA
Professor

Jill is a Professor of Accountancy and Academic Co-ordinator for the School of Accountancy, Albany Campus. She has taught a number of financial accounting papers; most recently intermediate and advanced financial accounting. 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 (Australia) (FCPA), a member of the Accounting and Finance Association of Australia and NZ (AFAANZ) and a member of the American Accounting Association (AAA). Jill is an editor of Pacific Accounting Review.



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 Syd., FCPA (Aust.), CA
Professor

Asheq is the PhD Coordinator of the School of Accountancy. His areas of interest in research and teaching include financial accounting, disclosure, and accounting institutional systems. He is on the editorial boards of *Abacus* and *International Journal of Accounting*. He is an editor of the *Pacific Accounting Review*. He reviews papers for many major international accounting journals. He has published in journals such as *Abacus*, *Accounting, Auditing and Accountability*, *Accounting and Business Research*, *Journal of Accounting, Auditing and Finance*, *Journal of Business Ethics*, *Journal of Accounting and Public Policy*, *Pacific Basin Finance Journal*, *The International Journal of Accounting*, *Journal of International Accounting Research*, *Pacific Accounting Review* and *Australian Accounting Review*.



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 at the University of the Witwatersrand in Johannesburg. He teaches part of the "Legal and Social Environment of Business" first year paper, and the Law of (Real) Property course. He has also taught in The Law of Business Organisations paper at Massey. Nicholas completed his PhD at the University of Auckland in 2007. His PhD research was on the concept of equality in moral, political and legal philosophy. He has published articles on human rights, including some from

his doctoral dissertation, and on statutory interpretation. His forthcoming book (2011 Ashgate Limited) is titled *Basic Equality and Discrimination*.



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), South Africa. 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 *Auck.*, MBA, PGDip(AcctFinMgmt) USP
Tutor

Siata is the offering coordinator for 110.011 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. Siata also assists with Pasifika@Massey functions and events.



JAYANTHA WICKRAMASINGHE
MBA, PhD *Bond*, CMA, FCA, MACS (Snr) CP
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 undergraduate and postgraduate levels. 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 the value relevance of management and technology innovations.

Manawatu Campus



MATTHEW BERKAHN
BBS (Hons), LLM(Hons) *Well.*, 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 research on company law topics, and is the paper coordinator of all special topic and research papers in Business Law. He also teaches business law as part of the university's MBA programme. Recent research has mainly been in the areas of shareholder remedies under the Companies Act 1993, the duties of company directors and their enforcement. 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. Other recent publications include several chapters in a leading company law treatise.



NIVES BOTICA REDMAYNE
BSc (Econ), MSc (Econ) *Zagreb*, PhD, FCA
Senior Lecturer

Nives teaches 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 years, 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 professional standards updates for Manawatu Branch newsletters.

Nives is the facilitator of the Manawatu Branch Executive Insight Programme at the University. Executive Insight Programme places third and final year students 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. She continues her work and research in the area of public sector as well as in the area of assurance services.

Nives is the Board Member of New Zealand Institute of Chartered Accountants Professional Practices Board. She is the Honorary Auditor and a board member for a number of Manawatu community groups and societies.



FRANCES CHUA
BA Taiwan; BBS, MBS, DipEd, DipSLT, DipBusAdmin, CPA (Aust.)
Lecturer

The teaching responsibilities of Frances lies mainly is in 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 ethics and the professionalisation of the accounting profession. Her current research interests include corporate codes of ethics, accounting education and the role of accounting in corporate governance.



LINDSAY HAWKES
BBS, DipBusAdmin, MBS, CA
Lecturer

Lindsay teaches on a range of papers which include the undergraduate courses Advanced Management Accounting and 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 Wlv., MAcc Glas., PhD Cardiff, CPA (Aust)
Lecturer

Prior to joining Massey, Yuan Yuan taught at the University of Wales and Cardiff University, 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 Participate in Corporate Environmental Reporting'.



NGAIRE KIRK
BBS(Hons), MBS, 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. 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 Wisc., PhD Syd., FCA, CMA, FCPA (Aust.)
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. Fawzi served as a member of the Accounting Standards Review Board from 2002 to 2010. He is a member of the Admissions Board of the New Zealand Institute of Chartered Accountants and Chair of the Academic Board of Advanced Business Education Limited (ABEL). He served as President (NZ) of the Accounting and Finance Association of Australia and New Zealand, chaired the academic committee of the NZICA and is Director of Advanced Business Education Limited.



ARSHAD A. MALIK
BE (Civil) Pak., MBA IESE, PhD Waik, ACMA (Pak.)
Lecturer

Arshad joined Massey University in 2011. Prior to that, from 2007-2010, he was working part-time in the Department of Accounting, School of Management, University of Waikato, assisting with its undergraduate programmes. He had earlier taught accounting and finance in the Executive MBA programme as well as management training programmes at Pakistan Institute of Management. His research interests are in management accounting, performance management and strategic management. He is an associate member of the Institute of Cost and Management Accountants of Pakistan



RAYMOND D. MULHOLLAND
BCom, MCA, LLB *Well.*, LLM *Cant.*, LLM *Melb.*
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, MA, PGDip, DipEd *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.



CHRISTELLE ROOS
BCom(Hons) *NWU*, BCom *NWU*, M.Com *VU*
Tutor

Christelle has more than 10 years lecturing experience in contact and extramural medium. She has lectured Management Accountancy, Accountancy and Taxation. In South Africa she lectured at the University of South Africa, Vista University and the North-West University. In New Zealand she has lectured in Management Accountancy at UCOL in Palmerston North. She also worked at Mittal Steel (in South Africa) as an accountant before embarking on a career in tertiary education.



DEBORAH RUSSELL
BCom (Hons) *Otago*, BA (Hons), PhD ANU
Lecturer

Deborah has worked as an accountant, a lecturer in philosophy and politics, and most recently, a policy analyst in taxation. She has only recently returned to academic work, and her research interests are developing. They include the intersection of taxation systems and political and social institutions, and business ethics. She is also interested in the pedagogy of teaching complex topics, such as taxation.

Deborah's current teaching includes 200 and 300 level taxation papers.



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

Feona's teaching commitments include a variety of areas ranging from Commercial Law to Sports law. She is also involved in postgraduate and undergraduate supervision of students. Feona's research interests include Media, Sports and Commercial Law. She is currently 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
BCom, DipTchg *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 25 years teaching and lecturing experience.



LIN MEI TAN
MA *Lanc.*, DipAcc (Taxation), PhD ANU, 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 area such as tax compliance costs, and the relationship between tax practitioners and taxpayers. She completed her doctorate at the Australian National University in 2009. Her thesis examines the role relationship between the taxpayers and tax practitioners. She is also the co-editor of the New Zealand Journal of Taxation Law and Policy, the Chair of the Board of Advisors for the Taxation Today Journal, and one of the authors of the book titled, 'New Zealand Taxation' to be published in 2011. Her research interests also include other contemporary tax issues and accounting education.



LIN TOZER
BBS, MBS, DipBusAdmin, CA
Lecture

Lin Tozer has taught first year accounting here in the School of Accountancy for much of the past 10 years. Lin's primary teaching in 2011 will again concentrate on entry level financial accounting. Other areas of teaching interest include accounting theory and auditing. Some of Lin's research interests are financial accounting, environmental accounting and auditing, and accounting education. In particular the research currently being developed includes looking at the ethics of boardroom decision making, this is coupled with an in-depth investigation into moral vs. legal liabilities using the case of James Hardie Industries and its treatment of asbestos liabilities. Also of interest is 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 Professor

Lindsay's principal teaching responsibilities are in company law and personal property securities. 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.

Wellington Campus



JOHN ARCUS
BCA Well., 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) Well., MBA, PhD McMaster., CMA
Professor

Paul Dunmore is a research professor at the School. He teaches papers in financial accounting and advanced accounting information systems, and has previously taught management accounting and research methods. His professional interests include forensic accounting, security of accounting systems, and incentives for managers to present particular results in their financial statements. He gives talks on accounting at every level from high-school students to accounting professionals and company directors. Paul's research interests involve the application of mathematical and statistical techniques to accounting-related problems. This has led him 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 learned societies, and serves on committees of forensic accounting special interest groups of NZICA and of the American Accounting Association.



JAMES HESLOP
AdvCertTTg WP, BCA Well., MBS, CA
Senior Lecturer

James teaches on the Introductory Accounting and Accounting Information Systems papers with a minor involvement in Management Accounting. As part of Massey's joint venture programmes, he provides guest lectures at WTO Institute in China and UEB in Vietnam.

James' research interests include reporting in the Not-for-Profit sector and the tourism industry. Currently his particular interest is in the changing role of technology in the provision of distance education and the retention of students.



JEREMY HUBBARD
LLB, CertTEd Lond., LLM Well.
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 and employment law. He is co-author of *Principles of Law for New Zealand Business Students* (4e published 2010) and of *The Legal Environment of Business – an outline* (published in February 2010).

Jerry is currently appointed as the University Proctor.

In 2011 Jerry will be paper coordinator for 155.222 Immigration Law and Practice, 115.103 The legal and social environment of business and offering coordinator at Wellington for 155.210 Commercial law.



JUDITH PINNY
BCA(Hons) Well., CA
Assistant Lecturer

Judith Pinny teaches in taxation and advanced financial accounting. Her research interests are in tax policy and in 2011 she is pursuing a PhD in Taxation, studying food tax policy in New Zealand, particularly focusing on the taxation of fatty foods. In 2010 she was awarded two PhD scholarships, one by NZICA, and another by the Australasian Tax Teachers Association (ATTA) to enable her to attend the ATTA 2011 conference in Melbourne. Judith spoke at the NZICA 2010 National Tax Conference on the proposed changes to Working for Families tax credits. She has worked at Victoria University, in Chartered Accountancy and as tax manager for a large New Zealand corporate. Judith is a member of the New Zealand Institute of Chartered Accountants (NZICA) and is the Massey Wellington representative on the Executive Insight Committee of NZICA.

Staff Recent Research Profiles

Albany Campus

HELEN BISHOP

Bishop, H.E., Bradbury, M., and van Zijl, T. (2008). The value relevance of information about convertible financial instruments. In the *Proceedings of the 20th Asian Pacific Conference on International Accounting Issues*, Paris, France, 9-12 November.

Bishop, H.E., Bradbury, M., and van Zijl, T. (2008). The determinants of the accounting classification of convertible financial instruments when managers have freedom of choice. In the *Proceedings of the 20th Asian Pacific Conference on International Accounting Issues*, Paris, France, 9-12 November.

MICHAEL BRADBURY

Stent, W., Bradbury, M., and Hooks J. (2010). IFRS in New Zealand: effects on financial statements and ratios. *Pacific Accounting Review*, 22(2) 92-107.

Bennett, B. K. and Bradbury, M. E. (2010). An analysis of the reasons for the asymmetries surrounding earning benchmarks. *Accounting & Finance*, 50(3) 529-554.

Botica Redmayne, N., Bradbury M. E. and Cahan, S F. (2010). The effect of political visibility on audit effort and audit pricing. *Accounting & Finance*, 50(4), 921-939.

Bradbury, M. (2010). Commentary: Discount rates in disarray - evidence on flawed goodwill impairment testing. *Australian Accounting Review*, 20(3) 313-316.

Rainsbury, E., Bradbury, M., and Cahan, S. (2009). The impact of audit committee quality on financial reporting quality and audit fees. *Journal of Contemporary Accounting & Economics*, 5, 20-33.

Bradbury, M., Dean, G., and Clarke, F.L. (2009), Incentives for non-disclosure by corporate groups. *Abacus*, 45(4), 429-454.

Bradbury, M. (2009). Discussion of Dedman, Mouselli, Shen and Stark, 'Accounting for intangibles in Australia'. *Abacus*, 45(3), 342-357.

Bradbury, M. (2008). Discussion of Whittington 'Fair value and the IASB/FASB conceptual framework project: An alternative view'. *Abacus*, 44(2), 169-180.

Bradbury, M. (2008). Fifty-seven curious defects in Haswell and Langfield-Smith (2008) - A comment. *Australian Accounting Review*, 47(1), 287-293.

Bradbury, M., and Baskerville, R.F. (2008). The 'NZ' in 'NZ IFRS': Public benefit entity amendments. *Australian Accounting Review*, 18(3), 185-190.

Rainsbury, E., Bradbury, M., and Cahan, S. (2008). Firm characteristics and audit committees complying with 'best practice' membership guidelines. *Accounting and Business Research*, 38(5), 393-408.

Tarca, N., Brown, P., Hancock, P., Woodliff, D., Bradbury, M., and van Zijl, T. (2008). Identifying decision useful information with the matrix format income statement. *Journal of International Financial Management & Accounting*, 19(2), 184-217.

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., Mak, Y.T., and Tan, S.M. (2006). Board characteristics, audit committee characteristics and abnormal accruals. *Pacific Accounting Review*, 18(2), 46-67.

Bradbury, M., and van Zijl, T. (2006). Due process and the adoption of IFRS in New Zealand. *Australian Accounting Review*, 16(2), 86-94.

Bennett, B., Bradbury, M., and Prangnell, H. (2006). Rules, principles and judgments in accounting standards. *Abacus*, 42(2), 189-204.

STEPHEN COURTENAY

Khattak, A., Courtenay, S. M. and Rahman, A. (2011). Capital market developments and stock price synchronicity. *The Journal of Contemporary Accounting and Economics Symposium*, Hong Kong, January 3-4.

Khattak, A., Courtenay, S. M. and Rahman, A. (2010). Capital market developments and stock price synchronicity, In the Proceedings of *Auckland Regional Accounting Conference (ARA)*, Auckland, New Zealand, 26 November.

Ananthanarayanan, U., Rahman, A., and Courtenay, S. (2009). The association between growth in auditors' fees and earnings capacity in New Zealand. In the *Proceedings of the Auckland Regional Accounting Conference (ARA)*, Auckland, NZ, 27 November.

Courtenay, S., Cheng, E.C.M., and Rahman, A. (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, and *the UTS Summer Accounting Symposium*, Sydney, Australia, 2-3 February.

Cheng, E.C.M., and Courtenay, S. (2006). Board composition, regulatory regime and voluntary disclosure. *The International Journal of Accounting*, 41(3), 262-289.

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.

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., Courtenay, S.M., and Rahman, A. (2006). Prior levels of voluntary disclosure and the market reaction to interim earnings announcements. In the *Proceedings of the Annual Congress of the European Accounting Association*, Dublin, 22-24 March.

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.

JILL HOOKS

Tooley, S., Hooks, J. and Basnan, N. (2010). Performance reporting by Malaysian local authorities: Identifying stakeholder needs. *Financial Accountability and Management*, 26(2), 103-133.

Tooley, S., Hooks, J., and Basnan, N. (2010). Stakeholders' perceptions on the accountability of Malaysian local authorities. *Advances in Public Interest Accounting*, 15, 161-193.

Tooley, S., and Hooks, J. (2010). Public accountability: the perceived usefulness of school annual reports. *Australasian Accounting, Business and Finance Journal*, 4 (2), 39-59.

Stent, W., Bradbury, M., and Hooks J. (2010). IFRS in New Zealand: Effects on financial statements and ratios. *Pacific Accounting Review*. 22(2) 92-107.

Hooks, J., Steenkamp, N. and Stewart, R. (2010). Interpreting pictorial messages of intellectual capital in company media. *Qualitative Research in Accounting and Management*, 7(3) 353-377.

Basnan, N., Hooks, J. and Tooley, S. (2010). Performance reporting: Developing a disclosure index for Malaysian local authorities. *Proceedings of Sixth Asia Pacific Interdisciplinary Research in Accounting (APIRA)*, Sydney NSW July 11-13.

Hooks, J. and Stewart, R. (2010). The history of standard values: an accounting convenience or political arithmetic. *The 6th Accounting History International Conference*, Victoria University, Wellington, 18-20 August.

Tooley, S., and Hooks, J. (2009). Public accountability: the perceived usefulness of school annual reports. In the *Proceedings of the 23rd ANZAM Conference*, Melbourne, Australia, 1-4 December.

Hooks, J., and Stewart, R. (2009). Farmers, politics and accounting: The history of standard values – an accounting convenience or political arithmetic? In the *Proceedings of the AAA Annual Meeting*, New York, USA, 1-5 August.

Hooks, J., and Palakshappa, N. (2009). Co-operation and collaboration: The case of the de-regulated New Zealand electricity industry. *The International Journal of Public Sector Management*, 22(4), 292-309.

Hooks, J., and Palakshappa, N. (2009). Co-operation and collaboration: The case of the de-regulated New Zealand electricity industry. *Academy of management: The questions we ask*, Anaheim, CAL., August 8-13.

Bradbury, M. and Hooks, J. (2008) Ownership and performance in a lightly regulated non-competitive operating environment. In the *Proceedings of The Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Sydney, NSW. July 6-9.

Hooks, J., and Tooley, S. (2008). Exercising professional judgement in an era of sector neutrality: A study of choices made by New Zealand reporting entities. *Financial Reporting, Regulation and Governance*, 6(1), 1-33.

Hooks, J and Steenkamp, N. (2008). Interpreting pictorial messages of intellectual capital. 4th European Institute for Advanced Studies in Management, Belgium, 22-24 October.

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 19th Asian-Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, 11-14 November.

Basnan, N., Tooley, S., and Hooks, J. (2007). Local authority performance reports: Identifying stakeholders needs. Abstract in published proceedings of 19th Asian-Pacific Conference on International Accounting Issues, Kuala Lumpur, Malaysia, 11-14 November.

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 Stewart, R. (2007). The geography and ideology of accounting: a case study of accounting in a sugar refinery in Australasia, 1900-1920. The 5th Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA), Auckland, New Zealand, 8-10 July.

Van Staden, C., and Hooks, J. (2007). A comprehensive comparison of corporate environmental reporting and responsiveness. *British Accounting Review*, 39(3), 197-210.

TRISH O'SULLIVAN

O'Sullivan, T. (2010). The exclusion of consumer rights in online auctions - Is an online auction really an auction at all? *New Zealand Business Law Quarterly*, 16(4), 363-372 and *World of Science, Engineering and Technology*, 66, 1675-1680.

O'Sullivan, T. (2009). The no asset procedure. *New Zealand Law Journal*, December, 414.

O'Sullivan, T. (2009). Insolvency and no asset debtors - The impact of the no asset procedure. *School of Accountancy Research Seminar Series*, Massey University, Albany Campus, 21 October.

O'Sullivan, T. (2008). The Sale of Goods Act 1908: Rules for passing property in specific goods. One hundred years on - Have the rules stood the test of time? *New Zealand Business Law Quarterly*, 14(3), 190-198.

ASHEQ RAHMAN

Khattak, A., Courtenay, S. M. And Rahman, A. (2010). Capital market developments and stock price synchronicity, In the Proceedings of *Auckland Regional Accounting Conference (ARA)*, Auckland, New Zealand, November 26.

Rahman, A.R., and Debrecey, R.S. (2010). Frequency of Corporate Announcements via Stock Exchange Websites and Market Efficiency, *Journal of Accounting, Auditing and Finance*, 25(3), 457-490.

Rahman, A.R. and Debrecey, R.S. (2010). Stock exchange technology and transparency. *American Accounting Association Annual Meeting*, San Francisco, CAL. 1-4 August.

Rahman, A., Yammeesri, J and Perera, H. (2010). Financial reporting quality in international settings: A comparative study of USA, Japan, Thailand, France and Germany. *The International Journal of Accounting* 45, 1-34.

Rahman, A., Yammeesri, J and Perera, H. (2010). Reply to the discussion on 'Financial reporting quality in international settings: A comparative study of USA, Japan, Thailand, France and Germany'. *The International Journal of Accounting* 45, 39-43.

Yang, L., Rahman, A and Bradbury, M. (2010). The trade-off between real earnings management and accruals management by R&D intensive firms, *American Accounting Association Annual Meeting*, San Francisco, CAL. 1-4 August.

Abdul-Rahman, R., Rahman, A. and Courtenay S. (2009). Religion and earnings management - Some evidence from Malaysia. *American Accounting Association Conference*, New York, 1-5 August and *Auckland Regional Accounting Conference*, Auckland, NZ, 28 November.

Ananthanarayanan, U., Rahman, A., and Courtenay, S. (2009). The association between growth in auditors' fees and earnings capacity in New Zealand. In the *Proceedings of the Auckland Regional Accounting Conference (ARA)*, Auckland, NZ, 27 November.

Rahman, A.R. (2009). Book Review of 'Elements of the framework debate, the needs of users of financial information, a user survey', (Paris, France: CNC). *Journal of International Accounting Research*, 8(2), 91-92.

Velayutham, S., and Rahman, A. (2009). Is AACSB international accreditation of accounting contributing to the development of accounting education and profession? *Accounting Education Special Interest Group Symposium, AFAANZ Conference*, Adelaide, Australia, 4 July.

Chua, F., and Rahman, A. (2008). Institutional pressures and ethical reckoning. Abstracts in the *Proceedings of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Sydney, 6-9 July, and *The American Accounting Association (AAA) Conference*, Anaheim, Los Angeles, 3-6 August.

Courtenay, S., Cheng, E.C.M., and Rahman, A. (2008). Effects of prior voluntary disclosure on earnings announcements in a less developed market. Presented at *the Chulalongkorn Accounting and Finance Symposium*, Bangkok, Thailand, 6-7 November, and at *the UTS Summer Accounting Symposium*, Sydney, Australia, 2-3 February.

Rahman, A., and Ganesh, S. (2008). Frequency, comprehensiveness and timeliness of continuous disclosures: Firm specific and regulatory causes. Abstracts in *the Proceedings of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Sydney, 6-9 July.

Rahman, A., Yammeesri J., and Perera, H. (2008). *Abnormal accruals in international settings: A comparative study of Japan, Thailand and the U.S.A.* Abstracts in *the Proceedings of the AAA Conference*, Anaheim, Los Angeles, 3-6 August.

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.

Cheng, E.C.M., Courtenay, S.M., and Rahman, A. (2006). Prior levels of voluntary disclosure and the market reaction to interim earnings announcements. In the *Proceedings of the Annual Congress of the European Accounting Association*, Dublin, 22-24 March.

Debreceeny, R., and Rahman, A. (2006). Price informativeness, liquidity effects and predictive ability of online corporate disclosure. *European Accounting Association*, Dublin, 22-24 March.

Lye, J., Perera, M.H.B., and Rahman, A. (2006). Grounded Theory: A theory discovery method for accounting research. In Z. Hoque (Ed.), *Methodological Issues in Accounting Research: Theories and Methods*, Sydney, Spiramus.

Rahman, A. (2006). Discussion of earnings attributes and investor protection: International evidence. *The International Journal of Accounting*, 41, 358-368.

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.

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.

NICHOLAS SMITH

Jerry Hubbard and Nicholas Smith (2011). *The legal environment of business - an outline*. (2nd Edition) Wellington, New Zealand; Pearson Education.

Jerry Hubbard and Nicholas Smith (2010). *The legal environment of business - an outline*. (1st Edition) Wellington, New Zealand; Pearson Education.

Smith, N. (2009). The relationship between legality and liberty, *New Zealand Universities Law Review*, 23, 450-464.

Smith, N. (2009). Discrimination and culture. *The Annual Conference of the Australian Society of Legal Philosophy*, University of Melbourne Law School, Melbourne, Vic, 4-6 June.

Smith, N. (2008). The relationship between equality and liberty. *The Conference of the Australian Society of Legal Philosophy*, Melbourne, 13-15 June.

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.

WARWICK STENT

Stent, W., Bradbury, M., and Hooks J. (2010). IFRS in New Zealand: effects on financial statements and ratios. *Pacific Accounting Review*. 22(2) 92-107.

Stent, W. Hooks, J. And Bradbury, M. (2010). New Zealand's switch to IFRS: beyond the financial statements - a qualitative analysis of annual reports. Proceedings of *Sixth Asia Pacific Interdisciplinary Research in Accounting (APIRA)*, Sydney, NSW. 11-13 July.

Stent, W., Hooks, J. and Bradbury, M. (2010). The switch to IFRS: Beyond the financial statements- a qualitative analysis of annual reports. Auckland Regional Accounting Conference (ARA), Auckland, New Zealand, November 26.

Stent, W. (2009). *Massey University, migrant support and the accounting profession*, at a specialist seminar on behalf of School of Accountancy. The seminar was run by Auckland Regional Migrant Services. 30 September.

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.

Stent, W. (2008). The impact of IFRS: A study of early adopters in New Zealand, summary of research-in-progress. In the Proceedings of *the Accounting & Finance Association of Australia and New Zealand (AFAANZ) Doctoral Consortium*, Sydney, 2-4 July.

Stent, W. (2007). The impact of IFRS: A study of early adopters in New Zealand, summary of research-in-progress. In the Proceedings of *the Asia Pacific Interdisciplinary Research in Accounting's (APIRA), Emerging Scholars' Colloquium*, Auckland, 6-7 July.

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

JAYANTHA WICKRAMASINGHE

Wickramasinghe, J. (2008). The value relevance of enterprise resource planning information. In the Proceedings of *the Fourth Asia/Pacific Research Symposium on Accounting Information Systems*, University of Auckland, Auckland, 16-17 June.

Manawatu Campus

MATTHEW BERKAHN

Berkahn, M. (2010). Regulation of insolvency practitioners in New Zealand. The *65th Annual Australasian Law Teachers Association Conference (ALTA)*, Auckland, New Zealand 5 July.

Berkahn, M. (2009). 'Almost identical' company names in New Zealand: 'Not yet passé', 64th Annual *Australasian Law Teachers Association Conference*, University of Western Sydney, Sydney, NSW, 5-8 July.

Berkahn, M. (2008). Unfair prejudice: Who has it right economically speaking? *Journal of the Australasian Law Teachers Association*, 1, 55-66.

Berkahn, M. (2008). The company's remedies for breaches of directors' duties. In John Farrar's (ed.), *Company and Securities Law in New Zealand*, 495-505. Wellington: Brookers Ltd.

Berkahn, M. and Trotman, L.G.S. (2008). Equity finance. In John Farrar's (ed.), *Company and Securities Law in New Zealand*, 603-632. Wellington, NZ: Brookers Ltd.

Berkahn, M. and Trotman, L.G.S. (2008). Accounts and disclosure. In John Farrar's (ed.), *Company and Securities Law in New Zealand*, 413-468. Wellington: Brookers Ltd.

Berkahn, M. and Trotman, L.G.S. (2008). Registering a company. Update to *Australian Corporation Law – Principles and Practice*, Vol. 1, (loose-leaf and electronic), Chapter 2.2, Service No. 158, December. Australia: Butterworths.

Berkahn, M. and Watson, S. (2008). The unfair prejudice remedy. In John Farrar's (ed.) *Company and Securities Law in New Zealand*, 559-593. Wellington, NZ: Brookers Ltd.

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). Registration of auditors and liquidators. Update to *Australian Corporation Law – Principles and Practice*, Vol. 1, (loose-leaf and electronic), Chapter 9.2, Service No. 140, March. Australia: Butterworths.

Berkahn, M. (2006). *Remedies available to prejudiced shareholders*. *The LexisNexis Corporate Law Masterclass*. Auckland, NZ, 24 August.

NIVES BOTICA REDMAYNE

Botica-Redmayne, N. and Laswad, F. (2010). The impact of IFRS adoption on New Zealand public sector audit fees and audit effort. *2010 Annual Meeting and Conference Asian Academic Accounting Association (AAAA)*, Bangkok, Thailand. November 28 – December 1.

Botica Redmayne, N., Bradbury M. E. and Cahan, S. F. (2010). The effect of political visibility on audit effort and audit pricing. *Accounting & Finance*, 50(4), 921-939.

Botica Redmayne, N. and Laswad, F. (2010) The impact of IFRS adoption on audit fees and audit effort in New Zealand Public Sector. 2010 AFAANZ Conference, Christchurch, New Zealand, July 4-6.

Botica Redmayne, N. and Laswad, F. (2010). New Zealand Public Sector audit fees and audit effort: The impact of IFRS adoption, 6th International Conference on Accounting, Auditing and Management in Public Sector Reforms, Copenhagen, Denmark, September 1-3.

Botica Redmayne, N. and Malthus S. (2010). The supply of assurance engagements in New Zealand. Financial Reporting and Auditing Conference – A New Zealand Landscape, Victoria University, Wellington, New Zealand. October 19-20.

Botica Redmayne, N. (2010). Current challenges for SMEs and SMPs - What is new in NZICA ethical and professional standards for members? NZICA Manawatu Branch Biennial Conference, Napier, New Zealand, September 17-18.

Botica Redmayne, N. (2010). Standard Setting and Regulation in New Zealand – PSB Perspective, NZICA 2010 Audit Forum, Auckland, New Zealand, 15 June.

Botica Redmayne, N. (2009). Exposure Draft of proposed Standard: Engagements to Provide Financial Advice and related Services. Seminar presented to the members of NZICA Manawatu Branch, Palmerston North, 18 February.

Botica Redmayne, N. (2007). Professional Standards – Work of the Institute's Professional Standards Board (PSB) on Adoption of International Standards on Auditing in New Zealand. New Zealand Institute of Chartered Accountants Academic Auditing Seminar, Wellington, NZ, 28 June.

Botica Redmayne, N. (2007). Book review of A. Arens et al.'s 'Auditing and assurance services in Australia: An integrated approach', (7th Ed), Pearson Education, 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 19th Century to present day', Routledge, London, 2006. *Pacific Accounting Review*, 19(2), 167-169.

FRANCES CHUA

Chua, F. and Rahman, A. (2011). Institutional pressures and ethical reckoning by business corporations. *Journal of Business Ethics*, 98(2), 307-329.

Chua, F., and Rahman, A. (2009). Restoring trust: Regulation, governance and ethics. In the *Proceedings of the American Accounting Association (AAA) Annual Meeting*, New York, NY, 1-5 August.

Perera, H., Chua, F., and Cummings, L. (2009). The cultural relativity of accounting professionalism: further evidence from New Zealand and Samoa. In the *Proceedings of the 21st Asian-Pacific Conference on International Accounting Issues*, Las Vegas, Nevada, 22-25 November.

Carr, S., Chua, F., and Fermor, M. (2009). Accounting technicians' capabilities: the employer and student perspectives. In the *Proceedings of the 10th Asian Academic Accounting Association Conference*, Istanbul, Turkey, 15-18 November.

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

Chua, F. and Rahman, A. (2008). Institutional pressures and ethical reckoning. In the *Proceedings of The Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Sydney, 6-9 July, and *The American Accounting Association (AAA) Conference*, Anaheim, Los Angeles, 3-6 August.

Carr, S., Chua, F., and Fermor, M. (2007). The profession's second tier: Accounting technicians. In the *Proceedings of the International Congress on Innovations in Teaching Accounting and Business and the International Research Conference for Accounting Education*, Mexico City, 26-28 September.

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.

LINDSAY HAWKES

Chatterjee, B., and Hawkes, L. (2008). Does Internet reporting improve the accessibility of financial information in a global world? A comparative study of New Zealand and Indian companies. *The Australasian Accounting Business & Finance Journal*, 2(4), 1-24.

Hawkes, L., and Tozer, L. (2006). Resource consents – Do they have an impact on fair value? In the *Proceedings of the Australasian Conference on Social and Environmental Accounting Research (CSEAR) Conference*, Wellington, NZ, 22-24 November.

YUAN YUAN HU

Yuan Yuan Hu, Nik Nazli Nik Ahmad and Yusuf Karbhari (2010). Incentives and disincentives of corporate environmental reporting: Analysis of Chinese and Malaysian listed companies , In the *Proceedings of Twenty-second Asian-Pacific Conference on International Accounting Issues*, Gold Coast Australia, 7- 10 November.

Hu, Y., Karbhari, Y., and Nik Nazli, N. (2009). Perceptions on corporate environmental reporting by Malaysian companies: An exploratory study. *The 21st Asian-Pacific Conference on International Accounting Issues*, Las Vegas, CAL, 22-25 November.

Hu, Y., and 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.

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.

Hu, Y. (2006). Incentives and disincentives of Chinese listed companies to undertake corporate environmental reporting. *Financial Reporting and Business Communication Conference*, Cardiff, UK, 5-6 July.

Hu, Y. (2006). An investigation of Chinese listed companies to participate in corporate environmental reporting. *British Accounting Association Annual Doctoral Colloquium*, Portsmouth, UK, 3-4 April.

NGAIRE KIRK

Kirk, N. (2006). Perceptions of the True and Fair View concept: An empirical investigation. *Abacus*, 42(2), 205-235.

FAWZI LASWAD

Botica-Redmayne, N. and Laswad, L. (2010). The impact of IFRS adoption on New Zealand public sector audit fees and audit effort. *2010 Annual Meeting and Conference Asian Academic Accounting Association (AAAA)*, Bangkok, Thailand, 28 November – 1 December,

Md Humayun Kabir, Fawzi Laswad and Md Ainul Islam (2010). Impact of IFRS in New Zealand on accounts and earnings quality. *Australian Accounting Review* 20(4), 343-357.

Laswad, F. (2010). A commentary on 'A role for compulsory study of literature in accounting education' 19(4), *Accounting Education: An International Journal*, 19(4), 365-366.

Ghani, E., Laswad, F. and Tooley, S. (2010). The impact of digital reporting formats on decision accuracy and cognitive effort. *British Accounting Association Annual (BAA) Conference*, Cardiff, U.K. 31 March – 1 April.

Velayutham, S. and Laswad F. (2010). An international comparison of professional accreditation of accounting education: Towards global accounting education accreditation standards. *The European Accounting Association 33rd Annual Congress*, Istanbul, Turkey, 19-21 May.

Tan, L.M., and Laswad, F. (2009). Understanding students' choice of academic majors: a longitudinal analysis. *Accounting Education: An International Journal*, 18(3), 233-253.

Ghani, E. K., Laswad, F., and Tooley, S. (2009). Digital reporting formats: Users' perceptions, preferences and performances. *The International Journal of Digital Accounting Research*, 9, 45-98.

Ghani, E.K., Laswad, F., and Tooley, S. (2009). The role of presentation format on decision-makers' behaviour in accounting. *International Business Research*, 2(1) 183-195.

Kuruppu, N., Laswad, F., and Oyelere, P. (2009). Going concern and corporate bankruptcy models: Auditors' judgement and perceptions. In the *Proceedings of the British Accounting Association (BAA) Annual Conference*, Dundee, UK, 21-23 April.

Tan, L.M., and Laswad, F. (2008). Impact of prior content and meta-cognitive knowledge on students' performance in an introductory accounting course. *Pacific Accounting Review*, 20(1), 63-74.

Kuruppu, N., Laswad, F., and Oyelere, P. (2008). Improving auditors' going concern judgment: A study into the practical efficacy of statistical failure models as an analytical procedure. In the *Proceedings of the 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 Association (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 Association (AAA) Conference*, Anaheim, Los Angeles, 3-6 August.

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: An International Journal*, 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.

ARSHAD MALIK

Malik, A. A., Davey, H., and Kelly, M. (2010). Performance measurement of State secondary schools of New Zealand: The teachers' perspective. *The International Journal of Learning*, 16(2). 205-228.

Malik, A. A. (2009). Defining characteristics of a school's community: A stakeholders' perspective. *Proceedings of the 13th annual Waikato Management School Student Research Conference*, Hamilton, New Zealand, October 20.

Malik, A. A., and Davey, H. (2009). Performance measurement of State secondary schools of New Zealand: The teachers' perspective. *Proceedings of the 16th International Conference on Learning*, Barcelona, Spain, July 1-4.

NIRMALA NATH

Nath N., Lawrence, S. and Van Peurse, K. (2010). A hermeneutical inquiry: Emergence of performance auditing in the Fijian public sector. *In the Proceedings of Twenty-second Asian-Pacific Conference on International Accounting Issues*, Gold Coast Australia, 7 – 10 November.

Nath, N. (2010). Public sector performance auditing in Fiji: A hermeneutical understanding of the emergence phase. Working Paper Series, *Social Science Research Network (SSRN)* on-line publication, 8 February.

Nath, N., Van Peurse, K. and Lawrence, S. (2010). A hermeneutical inquiry: Emergence of performance auditing *In the Proceedings of 2010 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Christchurch, New Zealand, 4-6 July.

Nath, N., Van Peurse, K., Lowe, A. (2007). Actor Network Theory: Knowledge, reality and society in Public Sector performance in Fiji. *In the Proceedings of 6th 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.

FEONA SAYLES

Sayles, FJ. (2010). Limiting Law so as to Respect the Law: An Application of Limiting Principles to Gang Legislation, *Journal of the Australasian Law Teachers Association*, 3 (1/2), 31-44.

Sayles, FJ (2010). Gang Legislation - A Fight for Justice? *Australasian Law Teachers Association Conference*, Auckland, New Zealand, 4-7 July.

Sayles, F. (2009) *Butterworths questions and answers - Commercial Law* Wellington:LexisNexis NZ.

Sayles, F.J. (2008). The extent of protection offered to victims of cyber-stalking. In the *Proceedings of the Australasian Law Teachers Association Conference*, Cairns, Australia, 6-9 July.

Sayles, F.J. (2008). Chalk and cheese – differences in teaching online compared to 'face to face'. *'Connected' Symposium*, Massey University, Palmerston North, NZ, 2 September.

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

Sayles F.J. (2007). The 2006 hearsay provisions and the Common Law rules against hearsay-Part I. *New Zealand Law Journal*, November, 371-372.

Sayles, F.J. (2007). Manase and the Evidence Act 2006. *New Zealand Law Journal*, December, 413-416.

Sayles, F.J. (2007). A tale of two cases – Putting the Evidence Act 2006 hearsay provisions to the test. In the *Proceedings of the LexisNexis Evidence Law Conference*, Auckland, NZ, 24th May.

Sayles, F.J. (2007). Using technology to promote active learning. *The Vice Chancellor's Symposium*, Massey University, Palmerston North, NZ, 6 December.

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.

Sayles, F.J. (2006). A little bit of knowledge is a dangerous thing for business law students. In the *Proceedings of the Conference of the International Academy of Business and Economics*, Las Vegas, USA, 15-18 October.

Sayles, F.J. (2006). Sport Law. In Leberman, Collins, Trenberth (Eds.), *Sport Business Management in New Zealand*, Palmerston North: Thomson Dunmore Press, NZ.

Sayles, F.J. (2006). Consumer Credit Contract and Finance Act - Explaining the changes *Regional/Provincial Community Law Centres (Staff Training)*, Palmerston North, NZ, 26 August.

LIN MEI TAN

Tan, L.M. (2010). What taxpayers want from tax practitioners. *The Chartered Accountants Journal*, 89(2), 32-33.

Tan, L.M. (2010). A technically proficient tax practitioner is what we want! *Taxation Today*, 28, 3-7.

Sawyer, A., and Tan, L.M. (2010). Editorial. *New Zealand Journal of Taxation Law and Policy*, 16(1) 4-10, 16(2) 137-143.

Tan, L.M. (2010). Fringe Benefits Tax. In Emery, Becker and Greening's (Ed.), *New Zealand Taxation 2010*. Wellington, New Zealand: Thomson Reuters.

Tan, L.M. (2010). Expectation-practice gap and role conflict: evidence from tax practitioners' perspectives. Paper presented at the European Accounting Association 33rd Annual Congress, Istanbul, Turkey, 19-21 May.

Tan, L.M. (2009). Factors associated with acceptance of aggressive tax advice. In the *Proceedings of the American Accounting Association (AAA) 2009 Annual Meeting*, New York, USA, 1-5 August.

Sawyer, A., and Tan, L.M. (2009). Editorial. *New Zealand Journal of Taxation Law and Policy*, 15(4), 257-264; 15(3), 183-197; 15(2), 87-96; 15(1), 3-8.

Tan, L.M., and Laswad, F. (2009). Understanding students' choice of academic majors: A longitudinal analysis. *Accounting Education: An International Journal*, 18(3), 233-253.

Tan, L.M., and Sawyer, A. (2008). Editorial. *New Zealand Journal of Taxation Law and Policy*, 14(4), 417-424; 14(3), 296-302; 14(2), 119-123; 14(1), 4-8.

Tan, L.M., and Laswad, F. (2008). Impact of prior content and meta-cognitive knowledge on students' performance in an introductory accounting course. *Pacific Accounting Review*, 20(1), 63-74.

Sawyer, A., and Tan, L.M. (2007). Editorial. *New Zealand Journal of Taxation Law and Policy*, 13(4), 551-563; 13(3), 347-355; 13(2), 185-193; 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; 12(3), 183-186; 12(2), 83-88; 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, New Zealand.

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, New Zealand.

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*, Melbourne, Australia, 30 January–1 February.

LIN TOZER

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, Australia, 6-9 July.

Tozer, L., and Hamilton, F. (2007). Moral liabilities: James Hardie and the social contract. In the *Proceedings of 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? In the *Proceedings of the Australasian Conference on Social and Environmental Accounting Research (CSEAR) Conference*, Wellington, NZ, 22-24 November.

Tozer, L., and Hamilton, F. (2006). 'Ethical' corporations: Is there a case to answer under a 'Social Contract'? In the *Proceedings of the Australasian Conference on Social and Environmental Accounting Research (CSEAR) Conference*, Wellington, NZ, 22-24 November.

LINDSAY TROTMAN

Trotman, L. and Wilson, D. (2010). Stairway from heaven: s 9FTA. *New Zealand Law Journal*, September, 310-312.

Trotman, L. and Wilson, D. (2010). New Zealand considers criminalising cartels. *Trade Practices Law Journal* 18(2), 138-142.

Trotman, L.G.S., and Wilson, D. (2009). New Zealand regulation of natural monopolies and exports to China: Some changes to the Commerce and Fair Trading Act. *Trade Practices Law Journal*, 17, 154-159.

Trotman, L.G.S. (2009). Registration of auditors and liquidators. Chapter 9.2 in *Australian Corporation Law Principles and Practice* Vol. 3, (loose-leaf and electronic), Sydney: LexisNexis Butterworths. 92011-92343.

Berkahn, M.A., and Trotman, L. (2008). Equity finance. In John Farrar's (Ed.), *Company and Securities Law in New Zealand*, 603-632, Wellington, NZ, Brookers Ltd.

Berkahn, M.A., and Trotman, L.G.S. (2008). Accounts and disclosure. In John Farrar's (ed.), *Company and Securities Law in New Zealand*, 413-468, Wellington, Brookers Ltd.

- Trotman, L.G.S., and Wilson, D.J. (2008). Misleading or deceptive conduct concerning securities and takeovers: Recent New Zealand reforms. *Trade Practices Law Journal*, 16, 238-242.
- Wilson, D.J., and Trotman, L.G.S. (2008). Personal liability under s 9 FTA. *The New Zealand Law Journal*, December, 441- 443.
- Wilson, D.J., and Trotman, L.G.S. (2008). Non-disclosure and misrepresentation under the Fair Trading Act (NZ) and the Trade Practices Act (Cth). *New Zealand Business Law Quarterly* 14(1), 3-11.
- Trotman, L.G.S., and Berkahn, M. (2008). Registering a company. Update to *Australian Corporation Law – Principles and Practice* Vol. 1, (loose-leaf and electronic), Chapter 2.2, 22, 011-22, 012, 22, 101-22, Service No. 158, June. Australia: Butterworths.
- Trotman, L.G.S. (2007). Book Review of Ahmadu and Hughes' 'Commercial Law and Practice in the South Pacific', Cavendish Publishing Ltd, London, 2006, *LAWASIA Journal*, 233-236.
- 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, (loose-leaf and electronic), Chapter 2.2, 22, 011-22, 012, 22, 101-22, 140, Service No. 142, June. Australia: Butterworths.
- Trotman, L.G.S., and Berkahn, M. (2006). Registering a company. Update to *Australian Corporation Law – Principles and Practice*, Vol. 1, (loose-leaf and electronic), Chapter 2.2, 22, 011-22, 012, 22, 101-22, 140, Service No. 148, December. Australia: Butterworths.
- Trotman, L.G.S., and Berkahn, M. (2006). Registration of Auditors and Liquidators. Update to *Australian Corporation Law – Principles and Practice*, Vol. 1, (loose-leaf and electronic), Chapter 9.2, Service No. 140, March. Australia: Butterworths.

Wellington Campus

PAUL DUNMORE

Dunmore, P. V. (2010). Deflating without ratios. *British Accounting Association (BAA) Annual Conference*, Cardiff, U.K. 31 March - 1 April and *The European Accounting Association 33rd Annual Congress*, Istanbul Turkey, 19-21 May.

Dunmore, P. V. (2010). Half a defence of positive accounting research. *British Accounting Association Annual Conference*, Cardiff, U.K., 31 March - 1 April.

Dunmore, P.V. (2009). Time-series properties of financial directions and ratios. Invited keynote presentation at *the Second Conference on Methodological and Empirical Advances in Financial Analysis*, University of Sydney, 29 January.

Dunmore, P.V. (2009). Time-series properties of financial directions and ratios. *In the Proceedings of the American Accounting Association Annual Meeting*, New York, 1-5 August.

Salleh, F., and Dunmore, P.V. (2009). Political influence, corporate governance and financial reporting quality: Evidence from companies in Malaysia. *In the Proceedings of the American Accounting Association Annual Meeting*, New York, 1-5 August.

Dunmore, P.V., Twist, C., and Pinny, J. (2009). Generating good profitability information. *Chartered Accountants Journal*, 88(6), 36-39.

Dunmore, P. (2008). Accountants sometimes get it right (but you have to look carefully). Asymmetric Information. *Newsletter for the NZ Association of Economists*, 33, 8-9.

Dunmore, P. (2008). Earnings management: good, bad or downright ugly? *Chartered Accountants Journal*, 87(3), 32-37.

Dunmore, P. (2008). Turning the accounts into a good account. *New Zealand Commerce and Economics Teachers' Association Conference*, Wellington, 29 September-1 October.

Salleh, F., and Dunmore, P.V. (2008). Political influence, corporate governance and financial reporting quality: Evidence from companies in Malaysia. In the Proceedings of *the Global Accounting and Organizational Change Conference* Melbourne, 10-11 July.

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' Association Accounting Update Conference*, Wellington, 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.

JAMES HESLOP

Van Staden, C., and Heslop, J. (2009). Implications of applying a private sector based reporting model to not-for-profit entities: The treatment of charitable distributions by charities in New Zealand. *Australian Accounting Review*, 19(1), 42-53.

Heslop, J. (2006). Proactive or prudent? *Chartered Accountants Journal*, 85(7), 28.

JERRY HUBBARD

Jerry Hubbard and Nicholas Smith (2011). *The legal environment of business - an outline*. (2nd Edition) Wellington, New Zealand; Pearson Education.

Hubbard, J., Thomas, C., and Varnham, S. (2010). *Principles of Law for New Zealand Business Students*, (4th Edition). Auckland, New Zealand: Pearson Education.

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

JUDITH PINNY

Pinny, J. (2010). Tax Working Group myopia: The omission of corrective taxes to deal with obesity, *New Zealand Journal of Taxation Law and Policy*, 16(3), 325-335.

Pinny, J. (2010). Working for families changes. The NZICA 2010 Tax Conference , Wellington, 29-30 October.

Pinny, J. (2010) Fat taxes or skinny subsidies? Asymmetric paternalism as a framework for evaluating policy choice. The *Australasian Tax Teachers Conference (ATTA)*, Sydney, NSW 20-22 Jan.

Pinny, J. (2010). Fat taxes or skinny subsidies?-Taxing food in New Zealand. *The PhD Colloquium* prior to the main *ATTA Conference* above. 19 Jan.

Pinny, J. (2010). The ugly sister with a sweet tooth? Food consumption as an indirect tax base in New Zealand 1840-2010 in *the 6th Accounting History International Conference*, Victoria University, Wellington, 18-20 August .

Pinny, J. (2010). The sister with a sweet tooth? Food consumption as an indirect tax base in New Zealand 1840-2010 in the *4th New Historians Post Graduate Conference*, Victoria University, Wellington, 30-31 August.

Pinny, J. (2010). Fat taxes or skinny subsidies? Asymmetric paternalism as a framework for evaluating policy choice. Wellington Health Economists Group seminar, Health Services Research Centre, Victoria University, Wellington, 25 March.

Pinny, J. (2010). Food consumption as an indirect tax base in New Zealand 1840-2010. *School of Accountancy Seminar Series*, Massey University, Wellington, 14 July.

Pinny, J. (2010). Working for families changes. *School of Accountancy Seminar Series*, Massey University, Wellington, 28 October.

Dunmore, P.V., Twist, C., and Pinny, J. (2009). Generating good profitability information. *Chartered Accountants Journal*, 88(6), 36-39.

Pinny, J. (2009). Fat taxes or skinny subsidies? Taxing food in New Zealand. *School of Accountancy Seminar Series*, Massey University, Wellington, 2 June.

Support Staff

Manawatu Campus



Jude Batten
Academic Administrator



Melanie Sinclair
HoS PA/Financial Administrator



Sim Loo BBS, MBA
Research Assistant



Mary Rossiter BA, PGDipBusAdmin
Research Support/Secretary



Lin Shi MInfSc
Computer Technician



Andrew Brown BInfSc
Computer Technician



Heather Toy
Senior Secretary



Jessica Weakley
Secretary/Administrator



Inez Goldsworthy
Secretary/Administrator

Albany Campus



Natalie Snyders
Secretary/Administrator



Shona Alo
Secretary/Administrator

Wellington Campus



Nikki Batten
Secretary/Administrator

Sabbatical Leave

Dunmore, P. (2010).

Visiting Professor, Discipline of Finance, University of Sydney, NSW, 18-22 Jan. Visiting Professor, School of Accounting, Universiti Kebangsaan Malaysia, Bangi, Selangor Darul Ehsan, 23 Jan – 13 Feb. Visiting Fellow, School of Business Management and Economics, University of Sussex, 15 Feb – 4 May.

Executive Insight 2010

2010 is the 9th 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 functions. 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.

Three students from the Albany campus were selected for the Executive Insight programme in 2010: Michelle Howlett, Timothy Kirkpatrick and Tafadzwa Mutizira. Michelle was hosted by Telecom, Timothy by Pacific Steel Group and Tafadzwa by Air Liquide. The students really enjoyed their experience and gained valuable insights into the role of business executives and business life. They became aware that personality, experiences and interpersonal skills are key components of success and as the CEO of Telecom, Dr Reynolds, said when talking about business with Michelle: "Enthusiasm, energy and integrity make up for what you don't have in a qualification". The students who take part in Executive Insight are required to submit a report to the NZ Institute of Chartered Accountants. Michelle Howlett received the award for the best report which was an outstanding achievement given that she was competing with students from the five Auckland tertiary institutions.

At the Manawatu Campus, Nicholas Dow attended Executive Insight Programme at Massey University Finance Section, Palmerston North and prepared a report on the learning experience that the programme provided him with.

Wellington Campus student Michael Parker won the Judges Award at the NZICA Wellington Executive Insight Programme by designing an innovative website for the Wellington City Council which captured the attention of the judges.

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 Accreditation

Professional Accreditation

AACSB Accreditation - College of Business

In November 2009, Massey University College of Business achieved international accreditation for its business degrees; Bachelor of Business Studies (BBS), Bachelor of Accountancy (BAcc), Bachelor of Applied Economics (BApplEcon), Master of Business Administration (MBA), Master of Business Studies (MBS), Master of Finance (MFin) Master of Management (MMgt), Doctor of Business Administration (DBA) and its Doctor of Philosophy (PhD) programme in business.

AACSB is a professional association for college and university management education institutions and is the premier accrediting agency for bachelor's, master's, and doctoral degree programs in business administration and accounting. Of around 10,000 business schools in the world, fewer than 600 are accredited by AACSB International - The Association to Advance Collegiate Schools of Business. The accreditation represents the highest standard of achievement for business schools worldwide. See <http://www.aacsb.edu/>.

School of Accountancy Accreditation

Bachelor of Accountancy (BAcc) and Bachelor of Business Studies (BBS)

In late 2010 the School received news from **Certified Practising Accountants (CPA) Australia** that it has been granted another 5 years accreditation.

The School of Accountancy also has accreditation from the following professional bodies:-

- **Chartered Institute of Management Accountants (CIMA) (UK)**
- **Association of Chartered Certified Accountants (ACCA) UK**
- **New Zealand Institute of Chartered Accountants (NZICA)**

Academic Programmes

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.

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.

Undergraduate Programmes

Bachelor of Accountancy (BAcc)

The Bachelor of Accountancy (BAcc) is a highly specialised degree, identifying you 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 2008 BBS Accountancy major is very flexible and gives you the opportunity to have a concentration in a particular area of accountancy. You 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 you choose to take.

Graduate Diploma in Business Studies (GradDipBusStuds)

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

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 and Masters levels, leading to:

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

Postgraduate Scholarships

Please visit the following websites to view information on scholarships:

- <http://awards.massey.ac.nz>
- <http://www.nzvcc.ac.nz>

Paper Listing for Accountancy

Paper Code	Name
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
110.303	Integrative Accounting
110.309	Advanced Financial Accounting
110.329	Advanced Management Accounting
110.349	Advanced Accounting Information Systems
110.379	Advanced Auditing

Paper Code	Name
110.380	Estate and Tax Planning
110.389	Advanced Taxation
110.710	Contemporary Issues in Financial Accounting
110.711	Advanced Accounting Theory
110.717	Research Methods in Accounting
110.792	Special Topic
110.796	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

Paper Listing for Business Law

Paper Code	Name
115.103	The Legal and Social Environment of Business
155.201	Law of Property
155.203	Law of Business Organisations
155.210	Commercial Law
155.222	Immigration Law and Practice in New Zealand
155.313	Commercial Transactions Contrary to Conscience
155.315	Sport Law
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.704	Corporate Governance
155.705	Special Topic Business Law
155.798	Research Report
155.799	Research Report

Associated Human Resource Management Papers

Paper Code	Name
Undergraduate	
155.301	Employment Law
155.306	Health Care law
Postgraduate	
155.706	Advanced Healthcare Law
155.751	Advanced Employment Law

Paper Listing for Semester 3 (Summer School)

Paper Code	Name
Undergraduate	
110.109	Introductory Financial Accounting
115.102	Accounting
115.103	The Legal and Social Environment of Business
155.313	Commercial Transactions Contrary to Conscience
Postgraduate	
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.704	Corporate Governance
155.705	Special Topic Business Law
155.798	Research Report

For more information on academic programmes offered by the School, visit the School's website <http://www-accountancy.massey.ac.nz>.

University Service, Community Engagements and Professional Associations

Service to Massey University

Berkahn, M.A.

Member, College of Business Scholarships Committee.

Bishop, H.E.

Elected Staff Representative on College of Business Board.

Botica Redmayne, N.

College of Business Board Member

Chua, F.C.

Harassment Contact Person, Harassment Advisory Committee.

Dunmore, P.

Member, Massey University Academic Board; Elected Member, Wellington Regional CE's consultative group, representing the College of Business, Massey University. Deputy Chair, College of Business Research Committee, Massey PBRF Subject Area Facilitator

Heslop, J.

Regional Marshall, Wellington Graduation Ceremony; Massey University Teaching Strategy, Member of Teaching Focus Group led by Hon. Steve Maharey.

Hooks, J.

Massey University Teaching Strategy – 2020, member of focus group led by Hon Steve Maharey, Member of Academic Board, Massey University, Member of Massey University Beta Alpha Psi Chapter, Massey PBRF Subject Area Facilitator, Associate of NZ Social Innovation and Entrepreneurship Research Centre (a new Massey University Research Centre).

Hubbard, J.J.

University Proctor

Laswad, F.

Chair, College of Business Accreditation Steering Committee.

Pinny, J.A.

Member College of Business Promotions Committee.

Rahman, A.R.

Member, University Professorial Promotion Committee 2009; Member, 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 the Department of Management and International Business, 2006 to date; Faculty Advisor, Beta Alpha Psi Chapter, Massey University.

Sayles, F.J.

Staff Representative, College of Business Board.

Tan, L.M.

Support Person, College of Business Maori Students.

Tavite, S.

Member, Pacific Peoples' Consultancy Group.

Trotman, L.G.S.

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

Community Engagements and Professional Associations

Berkahn, M.

Presenter to LexisNexis professional development conferences. Member, 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.

Presenter, High School Careers Advisers; Conducted training for managers of the Ministry of Cultural Affairs and Heritage; Member, Committee for the Forensic Accounting Special Interest Group of the New Zealand Institute of Chartered Accountants; Ongoing Member, Committee for Executive Insight programme, Wellington branch of New Zealand Institute of Chartered Accountants, Member of the Fraud and Electronic Evidence committee of the Forensic and Investigative Accounting section of the American Accounting Association

Hawkes, L.

Facilitator for Professional Competence Exam 1 (PCE1) Ethics Workshops; Facilitator for Professional Accounting School (PAS) Workshops; Writer for the Professional Accounting School. Contributed to the writing of the Professional Competence Exam for the Institute of Chartered Accountants of New Zealand professional competence programme. Reviewer of various community groups. Conducted Judges Workshops for the Manawatu Business Awards scheduled for 11th September. Visited 40 businesses in the Wanganui and Manawatu regions as part of the Judging Panel for the Massey University Wanganui Business Awards 2009 and the Manawatu Business Awards, during month of October. The Award Event was held on 13 November, in Palmerston North.

Heslop, J.

Honorary Reviewer for St Barnabas, Rainbow Wellington, and Wellington Gay Welfare Group (WGWG).

Hooks, J.

Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; member of the Pacific Accounting Review Trust; Convening Committee Member, Auckland Regional Accounting Conference; Co-ordinator Save the Children Fund.

Kirk, N.

Honorary Auditor of several charitable clubs; AUS Health and Safety Representative.

Laswad, F.

Member, Admissions Board of the New Zealand Institute of Chartered Accountants; NZICA Academic Committee. Chair of Academic Board of Advanced Business Education Limited; member of the Board of Directors of Advanced Business Education Limited; Writer, Reviewer and Facilitator for the Professional Accounting School.

Pinny, J.

Member, Committee for Executive Insight programme, Wellington branch of New Zealand Institute of Chartered Accountants.

Rahman, A.

Teaching and Learning Events Team, Annual Meeting Program Advisory Committee, American Accounting Association; Elected Member, Advisory Board of the International Accounting Section of the American Accounting Association; Member, Outstanding Dissertation Award Committee, International Accounting Section, American Accounting Association; External examiner for PhD. and Masters: Curtin University, Macquarie University, Auckland University of Technology.

Stent, W.

Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; CPA and ACCA Albany Campus Liaison Person; Coach, Lion Foundation Youth Enterprise Scheme.

Smith, N.

Member of Auckland Regional Committee of New Zealand Society for Legal and Social Philosophy.

Tan, L.M.

Committee Member of the Manawatu Malaysian Society, Treasurer of Manawatu Multicultural Council Inc. Moderator for a tax course at a New Zealand polytechnic. External examiner for PhD.

Tavite, S.

Treasurer, Masilamea International; Secretary, Tonga High School Ex-Students (NZ) Association; Participant, Pasifika Festival and the ASB Polyfest.

Tozer, L.

Honorary auditor for local scout group. Branch committee member TEU Massey Manawatu, external moderator for accounting and related papers at three New Zealand polytechnics.

Trotman, L.G.S.

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

Resources and Support for Students, Contact Persons and Student Advisors

For general information about the School please contact:

Manawatu Student Advisor

Jude Batten

SST 1.15
Academic Administrator
Manawatu

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

Albany Student Advisor

Natalie Synders

QA 3.59
Secretary/Administrator
Albany

Telephone: + 64 (09) 414 0800 / 9589
Facsimile: + 64 (09) 441 8133
Email: n.e.snyders@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

For academic information about the School please contact:

Undergraduate Accountancy Student Advisor

Frances Chua

SST 1.18
Lecturer
Manawatu

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

Postgraduate Accountancy Studies Coordinator

Jayantha Wickramasinghe

QA 3.20
Lecturer
Albany

Telephone: + 64 (09) 414 0800 / 9489
Facsimile: + 64 (09) 441 8133
Email: j.wickramasinghe@massey.ac.nz

Accountancy PhD Studies Coordinator

Asheq Rahman

QA 3.41
Professor
Albany

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

Undergraduate Business Law Student Advisor

Matthew Berkahn

SSE 2.47
Senior Lecturer
Manawatu

Telephone: + 64 (06) 356 9099 / 2147
Facsimile: + 64 (06) 350 5683
Email: m.a.berkahn@massey.ac.nz

Postgraduate Business Law Student Advisor

Lindsay Trotman

SSE 2.46
Associate Professor
Manawatu

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

Support for Postgraduate Research

Sim Loo

SST 1.21
Research Assistant
Manawatu

Telephone: + 64 (06) 356 9099 / 2162
Facsimile: + 64 (06) 350 5617
Email: y.loo@massey.ac.nz

For special support information please contact:

Support for Students with Disabilities

Lindsay Hawkes
SST 1.31
Manawatu

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

Support Person for Maori Students

Lin Mei Tan
SST 1.27
Manawatu

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
Manawatu

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

First Aid Officers

Ngaire Kirk
SST 1.05
Manawatu
Telephone: + 64 (06) 356 9099 / 2170
Facsimile: + 64 (06) 350 5617
Email: n.e.kirk@massey.ac.nz

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

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

Health and Safety Contact Person

Ngaire Kirk
SST 1.05
Manawatu

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 Undergraduate Business Law Advisor	MAN	2147	m.a.berkahn@massey.ac.nz
Bishop, Helen	Senior Lecturer	ALBN	9294	h.e.bishop@massey.ac.nz
Botica Redmayne, Nives	Senior Lecturer	MAN	2148	n.redmayne@massey.ac.nz
Bradbury, Michael	Professor	ALBN	9415	m.e.bradbury@massey.ac.nz
Butcher, David	Senior Tutor	ALBN	9205	d.p.butcher@massey.ac.nz
Chua, Frances	Lecturer Undergraduate Accountancy Advisor	MAN	2152	f.c.chua@massey.ac.nz
Courtenay, Stephen	Associate Professor	ALBN	9206	s.m.courtenay@massey.ac.nz
Dunmore, Paul	Professor	WLGN	6898	p.v.dunmore@massey.ac.nz
Hawkes, Lindsay	Lecturer	MAN	2157	l.c.hawkes@massey.ac.nz
Heslop, James	Senior Lecturer	WLGN	6880	j.d.heslop@massey.ac.nz
Hooks, Jill	Professor	ALBN	9458	j.j.hooks@massey.ac.nz
Hu, Yuan Yuan	Lecturer	MAN	2156	y.hu@massey.ac.nz
Hubbard, Jerry	Senior Lecturer	WLGN	6358	j.j.hubbard@massey.ac.nz
Kirk, Ngaire	Lecturer	MAN	2170	n.e.kirk@massey.ac.nz
Laswad, Fawzi	Professor Head of School	MAN	2860	f.laswad@massey.ac.nz
Malik, Arshad	Lecturer	Man	2153	a.a.malik@massey.ac.nz
Mulholland, Ray	Adjunct Lecturer	MAN	7397	r.d.mulholland@massey.ac.nz
Nath, Nirmala	Lecturer	MAN	2154	n.nath@massey.ac.nz
O'Sullivan, Trish	Lecturer	ALBN	9462	p.f.osullivan@massey.ac.nz
Pinny, Judith	Assistant Lecturer	WLGN	6802	j.pinny@massey.ac.nz
Rahman, Asheq	Professor	ALBN	9587	a.r.rahman@massey.aac.nz
Russell, Deborah	Lecturer	MAN	5158	d.f.russell@massey.ac.nz
Sayles, Feona	Lecturer	MAN	7492	f.j.sayles@massey.ac.nz
Smith, Nicholas	Senior Lecturer	ALBN	9246	n.m.smith@massey.ac.nz
Stalman, Elana	Tutor	MAN	2183	e.e.stalman@massey.ac.nz
Stent, Warwick	Lecturer	ALBN	9542	w.j.stent@massey.ac.nz
Tan, Lin Mei	Senior Lecturer	MAN	2172	l.m.tan@massey.ac.nz
Tavite, Siata	Tutor	ALBN	9598	s.f.tavite@ massey.ac.nz
Tozer, Lin	Lecturer	MAN	2174	l.tozer@massey.ac.nz
Trotman, Lindsay	Associate Professor Postgraduate Business Law Advisor	MAN	2222	l.g.s.trotman@massey.ac.nz
Wickramasinghe, Jayantha	Lecturer	ALBN	9489	j.wickramasinghe@massey.ac. nz

Administrative Staff Directory

Name	Position	Campus	Ext.	Email
Alo, Shona	Secretary / Administrator	ALBN	9220	s.alo@massey.ac.nz
Batten, Jude	Academic Administrator	MAN	4426	j.f.batten@massey.ac.nz
Batten, Nikki	Secretary / Administrator	WLGN	6877	n.j.batten@massey.ac.nz
Brown, Andrew	Computer Technician	MAN	4823	brown@massey.ac.nz
Shi, Lin	Computer Technician	MAN	2130	l.shi@massey.ac.nz
Goldsworthy, Inez	Secretary / Administrator	MAN	2196	i.l.goldsworthy@massey.ac.nz
Loo, Sim	Research Assistant	MAN	2162	y.loo@massey.ac.nz
Rossiter, Mary	Research Support Officer / Secretary	MAN	2197	m.c.rossiter@massey.ac.nz
Sinclair, Melanie	HoS PA /Financial Administrator	MAN	81595	m.j.sinclair@massey.ac.nz
Snyders, Natalie	Secretary / Administrator	ALBN	9589	n.e.snyders@massey.ac.nz
Toy, Heather	Senior Secretary	MAN	2199	h.j.m.toy@massey.ac.nz
Weakley, Jessica	Secretary / Administrator	MAN	2194	j.l.weakley@massey.ac.nz

School of Accountancy Campus Addresses

School Web Site

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

Manawatu Campus (Turitea Site)

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

Location: Tennant Drive, State Highway 57, Palmerston North
Telephone: + 64 (06) 356 9099
Facsimile: + 64 (06) 350 5617

Albany Campus

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

Location: Gate 1, State Highway 17, Albany
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

Location: 63 Wallace Street, Wellington
Telephone: + 64 (04) 801 5799
Facsimile: + 64 (04) 801 2885

ISSN: 1175-2890