

# SCHOOL OF ACCOUNTANCY YEARBOOK 2016 - 2017 | MASSEY BUSINESS SCHOOL



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Information in this publication is correct at the time of going to press, but may be subject to change. While all reasonable efforts will be made to ensure listed papers and programmes are offered and regulations are up to date, the University reserves the right to change the content or method of presentation, or to withdraw any course of study, or impose limitations on enrolments should circumstances require this. (March 2017)

**ISSN 1175-2890 (Print)**

**ISSN 2253-4490 (Online)**

Cover photo: The Association to Advance Collegiate Schools of Business (AACSB International) logo as part of the School of Accountancy achievement of accreditation.

# Head of School's Report

It was another very successful year for the School of Accountancy (SoA) in 2016. The school, only the third in Australia and New Zealand, has been recognised with the prestigious AACSB (Association to Advance Collegiate Schools of Business) accountancy accreditation for the accountancy undergraduate, master's and doctoral degree programmes. Enrolment numbers have increased for both domestic and international students, school staff have been productive in research, and school staff and students continue to be highly engaged through school and community activities, clubs and events.

In mid-April, the school had a very successful visit by an international team of distinguished peer reviewers as the key part of our application for AACSB-Accounting accreditation. The school collectively worked hard in preparation for the review panel's three-day visit, which was rewarded by their praise of the school and accountancy programmes. The panel's feedback was that the review was one of the "easiest" they had ever experienced because the visit was so well organised and access to necessary information was made so seamless. Many strengths, innovations and unique features were also commended by the review panel including: how well the distance papers are resourced, taught and accessed, the presence of the School's Advisory Board, the introduction of the Master of Professional Accountancy and Finance, the Community Accountancy initiative, the Stream Learning Management System, and the effective and proactive teaching and learning centre with faculty staff, who continue to sustain research productivity. As a newly accredited member, the school now enters the continuous improvement review process, which will be scheduled for 2019-2020. (Refer to page 5 for more details including the letter of accreditation.)

The Accountancy Clubs on both the Auckland and Manawatu campuses continued to be very active throughout the year. Both clubs organised numerous workshops, seminars, social nights and presentations in 2016, with the support of many professional bodies such as CPA Australia, XERO, ACCA, and CA ANZ.

The Palmerston North Community Accountancy's second year has also been very busy. The 15 students who were involved with Community Accountancy have helped numerous not-for-profit community organisations around the Manawatu with clinics, training sessions, as well as, providing financial advice. These activities were supported by professional accountants who supervised and mentored the students.

In March 2016, a research report entitled "Information Needs of Users of New Zealand Capital Markets Entity Reports" was released by the External Reporting Board (XRB), (the statutory body responsible for financial reporting and assurance standards in New Zealand). The research was conducted on behalf of the XRB, by a School of Accountancy team comprising Prof Fawzi Laswad, Dr Warwick Stent, Dr Nives Botica-Redmayne and Dr Cai Lei. Later in the year, the same research team won a second contract grant with the XRB, and are working on "Information and Assurance Needs of Users of For-profit Tier 2 Entity Reports", which is expected to be completed in mid-2017.

Senior Lecturer, Dr Nives Botica Redmayne, jointly organised the 2016 Comparative International Governmental Accounting Research (CIGAR) Network Workshop and PhD Colloquium in Wellington from 7-9 July. Chaired by Professor Mike Bradbury, it was the first such event on comparative governmental accounting research held in Southern Hemisphere, with a mission to promote worldwide discussion and research on comparative governmental accounting.

During 2016, we welcomed two new staff members to the Manawatu campus, Dr Ernest Gyapong and David Sutton. Sadly, the school also said farewell to Research Assistant, Sim Loo, who retired after 25 years of service. We wish Sim a happy retirement.

We celebrated the promotions of Ahsan Habib to Professor, Matthew Berkahn to Associate Professor, Frances Chua to Senior Lecturer, and Christelle Roos to Senior Tutor, as well as commending Dr Frances Chua on successfully completing her PhD thesis "Discourse Analysis of Corporate Codes of Ethics" in 2016.

The school had another productive year for research, with 25 published articles in refereed journals such as the New Zealand Journal of Tax, Australian Accounting Review and Accounting & Business Research. One book, and four book chapters, and two commissioned reports were published; and 31 papers were presented at national and international conferences and two commissioned reports were published.

We look back at 2016 as a positive and productive academic year for the School of Accountancy. In 2017, we will strive for continuous improvements to further enhance our reputation as a leader in education, research, and engagement in Accounting and Business Law. The school will continue to focus on moving forward with incorporating technology to enhance student learning and further develop our international reputation and partnerships.

Professor Fawzi Laswad  
Head of School

# School's Mission Statement

## Vision

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Massey University School of Accountancy aims to be recognised as a leader in accounting and business law education and research.

## Mission

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To provide quality accounting and business law education that provides a foundation for career success for our graduates; to conduct and disseminate applied research; and to contribute positively to the accounting profession, the University, and the wider community.

## Values (Guiding Principles)

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To achieve our mission the School will:

- Be student focused:
  - Ensure its student education programmes are relevant and up-to-date.
  - Encourage alternative modes of delivery and learning.
- Be supportive of its staff:
  - Provide staff with opportunities for personal development.
  - Maintain quality and uphold professional standards.
  - Encourage and support staff research.
- Reinforce and promote the University's strategic goals.
- Embrace Equal Employment Opportunities principles.
- Recognise the Treaty of Waitangi.
- Maintain transparent and inclusive (participative) management systems.

## School Goals and Objectives

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The School seeks to be recognised as a quality provider of accounting and business law education and research. It will attain this vision through realising goals and objectives in the following key areas: education, research, and contribution to the profession, the University, and the wider community.

## **Student Education**

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### **Goal**

To provide quality learning that develops and encourages the capabilities, potential and intellectual independence of students, on a life-long basis, through open entry and blended education both on and off campus.

### **Objectives**

- To develop students' communication, analytical, and critical thinking skills.
- To develop students' understanding of ethical standards and ethical dilemmas, and improve their ethical judgement.
- 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.
- To ensure that accounting and business law programmes are delivered to allow flexible learning and the integration of new technologies into the creation and design of curricula.
- To ensure that all papers, regardless of the campus or mode of delivery, provide students with access to excellent education, supported by effective quality systems and, where relevant, with appropriate national and international accreditation.

## **Research**

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### **Goal**

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

### **Objectives**

- To give a high priority to the development of comprehensive research capability on all campuses.
- To target publication in quality journals ranked as B or higher.
- To encourage applied 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 and to promote emerging researchers through mentoring.
- To promote emerging researchers through mentoring.
- To increase the numbers of students undertaking postgraduate research programmes and the level of scholarship and other support available to them.

## **Contribution to the Profession, the University and the Wider Community**

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### **Goal**

To contribute to the profession, the university and wider community.

### **Objectives**

- To contribute to the development of the profession by actively contributing to and participating in professional activities.
- To contribute to the university by providing quality accounting and business law education.
- To contribute to the wider community by being a source of expertise and advice.

# AACSB Accreditation

In June 2016, the School of Accountancy at Massey University was accredited by the AACSB International. The School is one of only three institutions in New Zealand and Australia awarded the prestigious AACSB International accreditation. Only ten other institutions outside the USA have achieved this distinction. (See page 6 for AACSB Letter to the School of Accountancy.)

## The Process of AACSB Accreditation

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1. The School submitted an eligibility application, which was accepted by AACSB (2011).
2. A standard alignment plan was developed and submitted (2012).
3. Progress reports were submitted and accepted by AACSB Accounting Accreditation Committee (AAC) (2013-2014).
4. In response to an invitation, the School submitted an application seeking initial accounting accreditation which was reviewed and approved by AACSB staff (2014).
5. AACSB appointed a Peer Review Team.
6. When the application was approved, the school commenced developing a Self-Evaluation Report (SER), which was submitted with its Strategic Plan to the Accounting Accreditation Committee (AAC) (2015).
7. The AAC reviewed the Self Evaluation Report and decided to proceed with initial Accreditation review visit.
8. The visit took place and the Peer Review Team delivered a visit report to the school (2016).
9. Recommendations for accreditation were ratified by the AAC and ratified by AACSB Board of Directors.

## The Continuing Benefits of AACSB Accreditation for the School

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- Enhanced national and international recognition and strategic advantage;
- Further access to, and facilitation of, international benchmarking and networking;
- Enhanced outcomes and innovation in teaching and learning, research and scholarship;
- Assurance of quality to prospective students, employers and other stakeholders; and
- Maintenance of our rigorous programme of strategic development and continuous improvement.

## About AACSB International

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Founded in 1916, AACSB International (The Association to Advance Collegiate Schools of Business) is an association of more than 711 educational institutions, businesses, and other organizations in 47 countries and territories. AACSB's mission is to advance quality management education worldwide through accreditation, thought leadership, and value-added services. As the premier accreditation body for institutions offering undergraduate, master's, and doctorate degrees in business and accounting, the association also conducts a wide array of conferences and seminar programs at locations throughout the world. AACSB's global headquarters are located in Tampa, Florida, USA, and its Asia Pacific headquarters are located in Singapore.

To learn more about AACSB International accreditation, visit the accreditation section of the [AACSB International accreditation website](#) or [www.aacsb.edu](http://www.aacsb.edu).



## AACSB Accreditation Letter

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June 30, 2016

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Dear Dean Zorn and Professor Laswad,

It is my pleasure to inform you that the Peer Review Team's recommendation for initial accreditation of the undergraduate, master's, and doctoral degree programs in accounting offered by Massey University has been concurred with by the Accounting Accreditation Committee and ratified by the Board of Directors. Congratulations to you, the faculty, students, staff, and all supporters of the accounting programs. On behalf of the members of the Accreditation Council, I welcome Massey University as a new accounting member.

One purpose of the peer review process is to stimulate further continuous improvement of quality accounting programs. As noted in the team report, the school is commended on the following strengths, innovations, and unique features:

1. The Head of School is outstanding: innovative, well-organized, tireless, visionary, a man of integrity, and a careful steward of the resources entrusted to him. The team commends the HOS for the completeness and clarity of the SER, for the electronic availability of supporting materials and access to the school intranet, and for organizing an informative visit that exposed the team to a diverse group of faculty, students and professional staff. The Head's careful documentation of strategic planning and AoL that the processes are sustainable.
2. Massey's Equivalence Policy ensures that distance papers are resourced, taught and assessed in a way that guarantees that distance students achieve the same learning outcomes and have equivalent learning experiences to on-campus students. Distance learning provides educational opportunities for motivated individuals throughout New Zealand and is value by on-campus students for the flexibility provided.
3. An SOA Advisory Board was formed in 2014. The Advisory Board helps the SOA ensure graduates have the technical and soft skills needed to succeed in professional accounting careers. The Board contributed to revision of the SOA's strategic planning and the preparation of the SEIR.
4. In 2013 the School of Accountancy and the School of Economics and Finance introduced the Master of Professional Accountancy and Finance. It is the only combined accounting and finance degree offered in New Zealand. The programme's enrollment has increased rapidly. It was created in response to demand from international students.
5. The SOA recently established the Community Accounting Initiative. The initiative provides accounting expertise to the Palmerston North not-for-profit community and gives students an

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[aacsb.edu](http://aacsb.edu)

opportunity to apply their accounting skills. There are plans to start a similar initiative in Auckland.

6. The Stream Learning Management System is an effective and efficient platform for sharing material and facilitating electronic communication among students and between faculty and students.
7. The SOA continues to implement a strategy of ensuring newly hired faculty are, or are close to being doctorally qualified and that faculty sustain research productivity. Three existing faculty become doctorally qualified during the self-assessment period.
8. The SOA carefully monitors grade distributions and making comparisons across campuses and delivery methods to ensure the quality of educational outcomes.
9. The SOA has an effective and proactive teaching and learning centre.

In the interest of continuous improvement, the School of Accountancy at Massey University should closely monitor the following item, as identified within the Peer Review Team Report, and incorporate it into ongoing strategic planning initiatives:

- In the next iteration of your strategic plan, include time lines for attainment of goals and a somewhat longer horizon for your plan. Additionally, document how all stakeholders are included in the process. (Standard A1: Accounting Academic Unit Mission, Impact, and Innovation)

As a newly accredited member, Massey University has achieved accounting accreditation and now enters the continuous improvement review process. The next on-site continuous improvement review will occur in 2019-20. Please note that your Continuous Improvement Review Application will be due on July 1st, 2017. This application initiates the continuous improvement review process and is expected to provide progress on the strategic management initiatives at your school, with a particular focus on those continuous improvement items identified during your review. Please refer to the [Continuous Improvement Review Handbook](#) for more information regarding the processes for the continuous improvement review.

Again, congratulations from the Accreditation Council and AACSB International - The Association to Advance Collegiate Schools of Business.

Sincerely,



William Glick, Chair  
Board of Directors

cc: Mary Stone, Team Chair  
Betty Chavis, Team Member  
Sue Newberry, Team Member

## SCOPE OF ACCREDITATION

Initial Accounting Accreditation June, 2016

**Name of Accredited Unit:** School of Accountancy

**Name of Institution:** Massey University

**List of degree programs reviewed:**

**Undergraduate:**

- Bachelor of Accountancy
- Bachelor of Business Studies (Accountancy)

**Master's:**

- Master of Professional Accountancy and Finance
- Master of Business Studies (Accountancy)
- Master of Management (Accountancy)

**Doctoral**

- Doctor of Philosophy



# 2016 Research Activities

## Journals

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Al-Hadi, A., Hasan, M.M., & Habib, A. (2016). Risk Committee, Firm Life Cycle, and Market Risk Disclosures. *Corporate Governance (Oxford)*, 24(2), 145-170.

Berkahn, M.A., & Trotman, L.G.S. (2016). Two issues in misleading or deceptive conduct. *New Zealand Universities Law Review*, 27(1), 145-161.

Bhuiyan, M.B.U., & Hooks, J.J. (2016). Operational 'problem' directors and environmental performance. *Sustainability Accounting, Management and Policy Journal*, 7(2), 268-294.

Bradbury, M.E. (2016). Discussion of 'Other comprehensive income: A review and directions for future research'. *Accounting and Finance*, 56(1), 47-58.

Ehalaiye, D., Tippett, M., & van Zijl, T. (2016). The predictive value of bank fair values. *Pacific-Basin Finance Journal*, (forthcoming).

Habib, A., & Bhuiyan, M.B.U. (2016). Overlapping membership on audit and compensation committees and financial reporting quality. *Australian Accounting Review*, 26(1), 76-90.

Habib, A., & Bhuiyan, M.B.U. (2016). Problem directors on the audit committee and financial reporting quality. *Accounting and Business Research*, 46, 121-144.

Habib, A., & Hasan, M. (2016). Business strategy, overvalued equities, and stock price crash risk. *Research in International Business and Finance*, 39, 389-405.

Habib, A., & Hasan, M. (2016). Auditor-provided tax services and stock price crash risk. *Accounting and Business Research*, 46(1), 51-82.

Khan, S., Bradbury, M.E. (2016). The volatility of comprehensive income and its association with market risk. *Accounting and Finance*, 56(3), 727-748.

Muhammadi, A.H., Ahmed, Z., & Habib, A. (2016). Multinational transfer pricing of intangible assets: Indonesian tax auditors' perspectives. *Asian Review of Accounting*, 24(3), 313-337.

Nath, N., Hu, Y.Y., & Budge, C. (2016). Information technology and diffusion in the New Zealand public health sector. *Qualitative Research in Accounting and Management*, 13(2), 216-251.

O'Sullivan, P.F. (2016). The definition of "consumer" - will the real "consumer" please stand up. *Competition and Consumer Law Journal*, 24, 23-47.

Othman, R., Nirmala, N., & Laswad, F. (2016). Sustainability Reporting by New Zealand's Local Government. *Australian Accounting Review*, (forthcoming).

Pause, C., & Russell, D. (2016). Sociable scholarship: The use of social media in the 21st century academy. *Journal of Applied Social Theory*, 1,(1). Retrieved from <http://socialtheoryapplied.com/journal/jast/article/view/29>

Rahman, A., Perera, H., & Chua, F. (2016). Asia Pulp & Paper: A balanced balance sheet? *Emerald Emerging Markets Case Studies*, 6(3), 1-26. <http://dx.doi.org/10.1108/EEMCS-05-2015-0095>

Reid, I., & Tan, L.M. (2016). The Bright-Line Test on Residential Property Sales: Another Pseudo Capital Gains Tax Regime? *New Zealand Journal of Tax*, 22(2), 157-171.

Reid, I., & Tan, L.M. (2016). The Bright-Line Test on residential property sales: Another pseudo capital gains tax regime? [Part 1]. *Taxation Today*, 97, 12-17. Retrieved from <http://www.thomsonreuters.co.nz/>

Reid, I., & Tan, L.M. (2016). The Bright-Line Test on residential property sale: Another pseudo capital gains tax regime? [Part 2]. *Taxation Today*, 98, 14-19. Retrieved from <http://www.thomsonreuters.co.nz/>

Tan, L.M., & Liu, X. (2016). SMEs tax compliance: A matter of trust? *Australian Tax Forum*, 31(3), 527-554.

## **Editorials, Comments and Discussions in a Refereed Journal**

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Sawyer, A.J., & Tan, L.M. (2016). Editorial, *New Zealand Journal of Taxation Law and Policy*. 22(2), 100-105.

Sawyer, A.J., & Tan, L.M. (2016). Editorial, *New Zealand Journal of Taxation Law and Policy*. 22(3), 210-215.

Sawyer, A.J., & Tan, L.M. (2016). Editorial, *New Zealand Journal of Taxation Law and Policy*. 22(1), 4-9.

Sawyer, A.J., & Tan, L.M. (2016). Editorial, *New Zealand Journal of Taxation Law and Policy*. 22(4), 314-318.

Zhang, L., Zhang, H., & Huang, H.J. (2016). Managerial promotion and annual report restatement – Based on the perspectives of incentive strength and probability. *Journal of Shanxi University of Finance and Economics*, 38 (12), 115-124. doi: 10.13781/j.cnki.1007-9556.2016.12.010

## **Book**

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Berkahn, M.A. (2016). Questions and Answers: *Company Law*. Wellington, New Zealand: LexisNexis.

## **Chapter in a book**

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Russell, D. (2016). Environmental issues: Rare snails and coal mining. Case study in *Moral Issues in Business: 3rd Asia-Pacific edition*, (pp. 325-327). Melbourne: Cengage Learning.

Russell, D. (2016). The nature of capitalism: Farmers and complicated financial instruments. Case study in *Moral Issues in Business: 3rd Asia-Pacific edition*, (pp. 143–145). Melbourne: Cengage Learning.

Tan, L.M. (2016). Fringe Benefit Tax. In *New Zealand Taxation 2016 Principles, Cases and Questions* (pp. 817-865). Wellington, New Zealand: Thomson Reuters.

Tan, L.M. (2016). Income from Property. In *New Zealand Taxation 2016 Principles, Cases and Questions* (pp. 147-187). Wellington, New Zealand: Thomson Reuters.

## Report

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Laswad, F., Botica Redmayne, N., Stent, N., & Cai, L. (2016). *Information Needs of Users of New Zealand Capital Markets' Entity Reports*. Wellington, New Zealand: External Reporting Board (XRB).

Hay, D., Stewart, J., & Botica Redmayne, N. (2016). *The Role of Audit in Corporate Governance in Australia and New Zealand: A Research Synthesis*. [Commissioned Report]. CPR Australia.

## Conference Papers Presented

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Berkahn, M.A., & Trotman, L. (2016, July). Misleading or deceptive conduct: Liability of a managing director. Paper presented at the *2016 Australasian Law Teachers Association Conference*, Wellington, New Zealand.

Bhuiyan, M.B.U., Roudaki, J., Salma, U., & Tavite, S. (2016, November). Financial reporting quality and audit fees – Risk committee perspective. Paper presented at the *2016 Asian-Pacific Conference on International Accounting Issues*, Maui, Hawaii, USA.

Botica Redmayne, N., Roje, G., & Vašiček, V. (2016, July). Public sector accrual accounting application: Can Croatia learn from New Zealand experience? Paper presented at the *Comparative International Governmental Accounting Research (CIGAR) Network Workshop 2016*, Wellington, New Zealand.

Chatterjee, B., Hawkes, L., Gaffikin, H., West, B., & Evans, J. (2016, July). Clinging to the past: Public sector reporting in New Zealand. Paper presented at the *8th Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA)*, RMIT, Melbourne.

Chua, F.C., & Rahman, A.R. (2016). Restoring trust: Rethinking the market philosophy. In the abstract proceedings of the *28th Asian-Pacific Conference on International Accounting Issues* (p. 51), Hawaii, USA.

d'Ath, J., & Botica Redmayne, N. (2016, July). Public service restructuring: The current state and consequences of restructuring in the New Zealand public services. Paper presented at the *Comparative International Governmental Accounting Research (CIGAR) Network Workshop 2016*, Wellington, New Zealand.

Ehalaiye, D., Tippett, M., & van Zijl, T. (2016). The predictive value of bank fair values. In the abstract proceedings of the *2016 Accounting & Finance Association of Australia and New Zealand Conference (AFAANZ)* (p. 72), Queensland, Australia. Retrieved from <http://www.afaanz.org/openconf/2016/openconf.php>

Ehalaiye, D., Tippett, M., & van Zijl, T. (2016, March). The predictive value of bank fair values. Paper presented at the *7th Financial Markets and Corporate Governance Conference*, Melbourne, Australia.

Ehalaiye, D., Tippett, M., & van Zijl, T. (2016, September). SFAS 157 and the predictive value of US bank fair values. Paper presented at the *8th Annual Quantitative Accounting Research Symposium and Consortium*, Wellington, New Zealand.

Habib, A., & Huang, H.J. (2016). Cost stickiness in charities in New Zealand. Paper presented at the *2016 Auckland Regional Accounting Conference*, Auckland, New Zealand.

Habib, A., Jiang, H., & Zhou, D. (2016). Related party transactions and stock price crash risk. Paper presented at the *Temple Conference on Convergence of Financial and Managerial Accounting: Cost Management and Earnings Forecasting*, Philadelphia, USA.

Hasan, M., & Habib, A. (2016, June). Firm life cycle, and corporate social responsibility. Paper presented at the *Conference on Business Sustainability and Corporate Governance - Performance, Reporting and Assurance in Collaboration with the Journal of Contemporary Accounting and Economics*, Tsim Sha Tsui East, Hong Kong.

Hasan, M., & Habib, A. (2016, October). Social capital and corporate cash holdings. Paper presented at the *Financial Management Association (FMA) Conference*, Las Vegas, USA.

Hu, Y.Y., Zhu, Y., & Hu, Y. (2016). Does ownership type matter for CSR? Evidence from China. In the abstract proceedings of the *2016 Hawaii Global Conference on Business and Finance, Vol. 11*, Hawaii, USA.

Moses, O., Ehalaiye, D., Fasua, K.O., & Maimako, S.S. (2016). Consequences of Treasury's single account policy on Nigerian commercial banks' shareholder wealth. In the abstract proceedings of the *African Accounting and Finance Association Conference 2016* (pp. 58-59), Nairobi, Kenya.

Nath, N.D., & Mills, Z. (2016). The trends and determinates of corporate philanthropy: A New Zealand perspective. In the abstract proceedings of the *8th Asia-Pacific Interdisciplinary Research in Accounting (APIRA) Conference* (p. 100), Melbourne, Australia.

Nath, N.D., Othman, R., & Laswad, F. (2016). External performance audit in the delivery of NZ public health: Perception of the scope and focus. In the abstract proceedings of the *8th Asia-Pacific Interdisciplinary Research in Accounting (APIRA) Conference* (pp. 100), Melbourne, Australia.

O'Sullivan, T. (2016, May). The definition of consumer – Will the real consumer please stand up? Paper presented at the *Teaching Consumer Law Conference*, Santa Fe, New Mexico, USA.

Othman, R. (2016, September). Environmental reporting and accounting-sustainability hybridisation in New Zealand local government. Paper presented at the *New Zealand Sustainability Accounting Research Symposium (SARS)*, Christchurch, New Zealand.

Tan, L.M., & Laswad, F. (2016). Professional skills required of accountants: what do Australian and New Zealand job advertisements tell us? Paper presented and in the abstract proceedings of the *28<sup>th</sup> Asian Pacific Conference*, Hawaii, USA.

Tan, L.M., & Laswad, F. (2016, November). Employability skills required of accountants. Paper presented at the *17<sup>th</sup> Asian Academic Accounting Association*, Kuching, Malaysia.

## **Seminar/Other Papers Presented**

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Russell, D. (2016, September). *Tax and group think*. Invited paper and presentation for seminar with Professor Ann Pettifor, AUT.

Russell, D. (2016, May). *Tax haven or tax justice?* Invited presentation to the New Zealand Fabian Society, at Wellington and Auckland, New Zealand.

Russell, D. (2016, April). *Woman, women, individuals and systems*. Invited presentation to Te Whare Pora Conference, Wanaka, New Zealand.



## News and Media

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Laswad, F., Botica Redmayne, N., Stent, N., & Cai, L. (2016). *Information needs of users of New Zealand capital markets' entity reports*. Cited in the following:

- Consultation Document: The dashboard approach to quarterly disclosure. *Reserve Bank of New Zealand* (September 2016, p. 11). Retrieved from <http://www.rbnz.govt.nz/-/media/ReserveBank/Files/Publications/Policy-development/Banks/Dashboard-approach-to-quarterly-disclosure/Dashboard-consultation-Sept2016.pdf?la=en>
- Financial reporting needs to evolve. *Scoop* (2 March 2016). Retrieved from <http://www.scoop.co.nz/stories/BU1603/S00085/financial-reporting-needs-to-evolve.htm>
- Majority of investors, lenders, regulators want more financial reports: survey. *National Business Review* (3 March 2016). Retrieved from <https://www.nbr.co.nz/article/majority-investors-lenders-regulators-want-more-financial-reports-survey-b-185650>
- Reporting News. *KPMG*. (19 April 2016). Retrieved from <https://home.kpmg.com/content/dam/kpmg/pdf/2016/05/Reporting-News-16RN03.pdf>
- Mandatory and useful. *Rangahau: Research at Massey* (November 2016). Retrieved from [http://www.massey.ac.nz/massey/research/research-articles/design/mandatory-and-useful/mandatory-and-useful\\_home.cfm](http://www.massey.ac.nz/massey/research/research-articles/design/mandatory-and-useful/mandatory-and-useful_home.cfm)
- Launch of survey into needs of users of Tier 2 for-profit entity reports. [Press release] XRB (27 October 2016). Retrieved from [https://xrb.govt.nz/Site/News/XRB\\_Board\\_Communique/XRB\\_Communique\\_0103\\_12\\_27\\_Oct\\_2016.aspx](https://xrb.govt.nz/Site/News/XRB_Board_Communique/XRB_Communique_0103_12_27_Oct_2016.aspx)
- Research reviews large private entity reporting. [Press release]. Massey University (26 October 2016). Retrieved from [https://www.massey.ac.nz/massey/about-massey/news/article.cfm?mnarticle\\_uid=E61DC4E3-C628-E93B-10CB-2646B2A10C4A](https://www.massey.ac.nz/massey/about-massey/news/article.cfm?mnarticle_uid=E61DC4E3-C628-E93B-10CB-2646B2A10C4A)

Russell, D. (2016, 16 February). *Nights* [Radio broadcast]. Auckland, New Zealand: Radio New Zealand (RNZ).

Russell, D. (2016, 31 March). Government has the means to make multinationals pay. *New Zealand Herald*. Retrieved from [http://www.nzherald.co.nz/nz/news/article.cfm?c\\_id=1&objectid=11614162](http://www.nzherald.co.nz/nz/news/article.cfm?c_id=1&objectid=11614162)

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Russell, D. (2016, 26 April). *Nights* [Radio broadcast]. Auckland, New Zealand: Radio New Zealand (RNZ).

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Russell, D. (2016, 26 May). Budget 2016 – How do we look after all New Zealanders. *New Zealand Herald*. Retrieved from [http://www.nzherald.co.nz/business/news/article.cfm?c\\_id=3&objectid=11645552](http://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=11645552)

Russell, D. (2016, 28 May). *New Zealand Morning Report* [Radio broadcast]. Auckland, New Zealand: Radio New Zealand National.

Russell, D. (2016, 2 June). *Controls on Housing Market* [Radio broadcast]. Auckland, New Zealand: Newstalk ZB.

Russell, D. (2016, 28 June). *Paul Henry Show* [Television broadcast]. Auckland, New Zealand: TV 3, MediaWorks New Zealand.

Russell, D. (2016, 5 July). *Nights* [Radio broadcast]. Auckland, New Zealand: Radio New Zealand (RNZ).

Russell, D. (2016, 8 July). It's time to start talking about negative gearing. *New Zealand Herald*. Retrieved from [http://www.nzherald.co.nz/business/news/article.cfm?c\\_id=3&objectid=11670381](http://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=11670381)

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Russell, D. (2016, 11 September). *Q and A* [Television broadcast]. Auckland, New Zealand: TV 1, Television New Zealand (TVNZ).

Russell, D. (2016, 13 September). *Nights* [Radio broadcast]. Auckland, New Zealand: Radio New Zealand (RNZ).

Russell, D. (2016, 30 October). *Q and A* [Television broadcast]. Auckland, New Zealand: TV 1, Television New Zealand (TVNZ).

Russell, D. (2016, 22 November). *Nights* [Radio broadcast]. Auckland, New Zealand: Radio New Zealand (RNZ).

# Staff Profiles

## Albany Campus

**MEREANA BARRETT** BMS, MMgt *Waik.*, PhD GCU UK  
Lecturer

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Mereana Barrett is a lecturer in the School of Accountancy at Albany Campus. Her research interests encompass accounting and accountability, stakeholder engagement, sustainability reporting and the impact of climate change on communities in Australia and New Zealand.

Mereana holds a Bachelor of Management Studies (Accounting), a Masters of Management (Distinction) from Waikato University (New Zealand), and a PhD from the Department of Accounting, Finance and Risk from Glasgow Caledonian University (United Kingdom). Mereana teaches Management Accounting courses.

**BORHAN BHUIYAN** MBA *Dhaka*, PhD *LINC*, CPA (Aust.)  
Senior Lecturer

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Borhan is a Senior Lecturer of Financial Accounting in the School, teaching at both graduate and post-graduate level. Prior to joining Massey University, Borhan taught accounting in Fiji and New Zealand tertiary institutes for several years. He is an Associate Member of CPA Australia and Albany campus coordinator for Institute of Chartered Accountants Australia and New Zealand. Borhan is an Academic Mentor for Beta Alpha Psi at Massey University.

Borhan completed his PhD from Lincoln University, New Zealand. His research interests include corporate governance, financial reporting quality and auditing. His research has been published in different international accounting journals including *Accounting and Business Research*, *Australian Accounting Review*, *Research in Accounting Regulation*, *Managerial Finance*, *Asian Review of Accounting* and *Journal of International Accounting Auditing and Taxation*, among others. He serves as reviewer in different accounting and corporate governance journals.

Borhan has received much recognition including 'Best Paper Award 2012' by the New Zealand Institute of Chartered Accountants (now Chartered Accountants Australia and New Zealand) and a New Zealand Institute of Chartered Accountants' Travel Grant 2010, among others. He is also a member of the American Accounting Association (AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

### Journal Publications 2012-2016

Bhuiyan, M.B.U., & Hooks, J.J. (2016). Operational 'problem' directors and environmental performance. *Sustainability Accounting, Management and Policy Journal*, 7(2), 268-294.

Habib, A., & Bhuiyan, M.B.U. (2016). Overlapping membership on audit and compensation committees and financial reporting quality. *Australian Accounting Review*, 26(1), 76-90.

Habib, A., & Bhuiyan, M.B.U. (2016). Problem directors on the audit committee and financial reporting quality. *Accounting and Business Research*, 46, 121-144.

Bhuiyan, M.B.U. (2015). Do problem directors affect firm operating performance? *Asian Review of Accounting*, 23(2), 170-185.

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Habib, A., Jiang, H., Bhuiyan, B., & Islam, A. (2014). Litigation risk, financial reporting and auditing: A survey of the literature. *Research in Accounting Regulation*, 26(2), 145-163.

Bhuiyan, M.B.U., Roudaki, J., & Clark, M. (2013). Corporate governance compliance and discretionary accruals: New Zealand evidence. *Australasian Accounting Business and Finance Journal*, 7(2), 87-110.

Bhuiyan, M.B.U., Roudaki, J., & Clark, M. (2013). Firm characteristics and corporate governance – NZX evidence. *A.T. Business Management Review*, 9(2), 66-79.

Habib, A., Bhuiyan M.B.U., & Islam, A. (2013). Financial distress, earnings management and market pricing of accruals during the global financial crisis. *Managerial Finance*, 39(2), 155-180.

**MICHAEL BRADBURY** MCom, PhD Auck., FCA, CMA  
Professor

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Michael is Professor of 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 over 60 peer reviewed publications, including articles in *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Public Policy*, *Abacus*, *Accounting and Finance*, *Journal of Corporate Finance*, and over 50 articles in professional journals. He is on the board of ten research journals.

Michael is actively involved in professional accounting activities, including: Accounting and Finance Association of Australia and New Zealand (AAANZ): College of Past Presidents 2011-2015; International Association for Accounting Education and Research Executive Board 2012-2015; IFRS Advisory Council 2012-2015; founding and current member of Quantitative Accounting Research Network 2012-2015. He is a FCA-Fellow of the New Zealand Institute of Chartered Accountants (now Chartered Accountants Australia and New Zealand) and a Life Member of the AAANZ.

#### **Journal Publications 2012-2016**

Bradbury, M.E. (2016). Discussion of 'Other comprehensive income: A review and directions for future research'. *Accounting and Finance*, 56(1), 47-58.

Khan, S., Bradbury, M.E. (2016). The volatility of comprehensive income and its association with market risk. *Accounting and Finance*, 56(3), 727-748.

Bradbury, M.E. (2015). The Warehouse capital management policy – treatment of leases. *Journal of Accounting Education*, 33(3), 228-240.

Bradbury M.E., & Harrison J.A. (2015). The FASB's dissenting opinions. *Accounting Horizons*, 29(2), 363-375.

Bradbury, M.E., & Hooks, J. (2015). Ownership and performance in a lightly regulated operating environment. *Australian Accounting Review*, 25(1), 100-112.

Bradbury, M. E., & Scott, T. (2015). The association between accounting performance and constituent response in political market. *Pacific Accounting Review*, 27(4), 394-410.

Bradbury, M.E., & Botica Redmayne, N. (2014). Audit effort and pricing differences amongst the large audit firms: Evidence from the public sector. *International Journal of Auditing*, 18, 90–100.

Bradbury, M., & Hooks, J. (2013). Pacific Accounting Review - the first 25 years. *Pacific Accounting Review*, 25(3), 225-234.

Mear, K., & Bradbury, M. (2013). The impact of zero depreciation on buildings on deferred taxation. *The New Zealand Journal of Taxation Law and Policy*, 19(4), 289-300.

Stent, W., Bradbury, M., & Hooks, J. (2013). What firms' discretionary narrative disclosures reveal about the adoption of international financial reporting standards. *Australian Accounting Review*, 23(3), 252-263.

Bradbury, M.E. (2012). Why you don't get published: An editor's view. *Accounting and Finance*, 52(2), 343-358.

Bradbury, M.E., & Morunga, M. (2012). The impact of IFRS on annual report length. *Australasian Accounting, Business and Finance Journal*, 6(5), 47-62.

Bradbury, M.E., & Schröder, L.B. (2012). The content of accounting standards: Principles versus rules. *British Accounting Review*, 44(1), 1-10.

**PATRICK FLANNERY** LLB(Hons), MA(Hons) *Auck.*  
Senior Tutor

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Patrick is a lawyer with 20 years' experience in the area of taxation and he has also lectured in tax and business law at Unitec Auckland. Patrick was a co-author of the book 'New Zealand Taxation' and has published frequently in NZICA's (now Chartered Accountants Australia and New Zealand) Accountants Journal and presented numerous seminars on tax topics for the professional body. Patrick is a regular commentator on New Zealand Tax issues and has published articles in the NZ Herald and the NBR.

Patrick holds MA(Hons) and LLB(Hons) degrees from the University of Auckland. He joined the School of Accountancy at the Albany Campus in July 2013.

#### **Journal Publications 2012-2016**

Flannery, P. (2014). A question of power. *The (Chartered Accountants) Journal*, 93(1), 56-57.

Flannery, P. (2013). A trust issue. *The (Chartered Accountants) Journal*, 92(11), 56-57.

Flannery, P. (2013). GST refund dispute. *The (Chartered Accountants) Journal*, 92(9), 66-67.

Flannery, P. (2013). Tax recovery. *The (Chartered Accountants) Journal*, 92(10), 54-55.



Ahsan's areas of main research interest include but are not limited to capital market-based accounting research (CMAR), the interface between corporate governance and accounting information, audit quality, and corporate social responsibility. He has supervised four PhDs to completion and is currently supervising three other PhD students. He has published extensively in prestigious journals like *Accounting & Business Research*, *ABACUS*, and *Corporate Governance: An International Review*, *Accounting & Finance*, *International Journal of Auditing*, and *Journal of Contemporary Accounting & Economics*. He is on the Editorial Board of *Pacific Accounting Review*, *Asian Accounting Review* and *Managerial Auditing Journal* and is an ad hoc reviewer for a number of accounting and corporate governance journals. He has taught a wide range of accounting courses in the undergraduate, postgraduate, MBA and Master of Professional Accounting (MPA) programmes over the years. At Massey his teaching responsibilities include Intermediate Financial Accounting (110.209) and Integrated accounting (110.303).

#### **Journal Publications 2012-2016**

Al-Hadi, A., Hasan, M.M., & Habib, A. (2016). Risk committee, firm life cycle, and market risk disclosures. *Corporate Governance (Oxford)*, 24(2), 145-170.

Habib, A., & Hasan, M. (2016). Auditor-provided tax services and stock price crash risk. *Accounting and Business Research*, (forthcoming).

Habib, A., & Bhuiyan, M.B.U. (2016). Overlapping membership on audit and compensation committees and financial reporting quality. *Australian Accounting Review*, 26(1), 76-90.

Habib, A., & Bhuiyan, M.B.U. (2016). Problem directors on the audit committee and financial reporting quality. *Accounting and Business Research*, 46, 121-144.

Habib, A., & Hasan, M. (2016). Business strategy, overvalued equities, and stock price crash risk. *Research in International Business and Finance*, 39, 389-405.

Habib, A., & Hasan, MM. (2016). Auditor-provided tax services and stock price crash risk. *Accounting and Business Research*, 46(1), 51-82.

Muhammadi, A.H., Ahmed, Z., & Habib, A. (2016). Multinational transfer pricing of intangible assets: Indonesian tax auditors' perspectives. *Asian Review of Accounting*, 24(3), 313-337.

Habib, A., & Hasan, M. (2015). Firm life cycle, corporate risk-taking, and investor sentiment. *Accounting and Finance*, doi 10.1111/acfi.12141.

Habib, A., & Jiang, H. (2015). Corporate governance and financial reporting quality in China: Survey of recent evidence. *Journal of International Accounting, Auditing and Taxation*, 24(1), 29-45.

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Habib, A. (2015). The new Chinese accounting standards and audit report lag. *International Journal of Auditing*, 19(1), 1-14.

Jiang, H., Habib, A., & Zhou, D. (2015). Accounting restatements and audit quality in China. *Advances in Accounting*, 31(1), 125-135.

Jiang, H., Habib, A., & Gong, R. (2015). Business cycle and management earnings forecasts. *Abacus*, 51(2), 279-310.

Wu, J., Habib, A., and Weil, S. (2014). Audit committee members: What goes on behind the closed doors? *Australian Accounting Review*, 24(4), 321-338.

Habib, A., Jiang, H., Bhuiyan, B., & Islam, A. (2014). Litigation risk, financial reporting and auditing: A survey of the literature. *Research in Accounting Regulation*, 26(2), 145-163.

Habib, A., Jiang, H., & Zhou, D. (2014). Audit quality and market pricing of earnings and earnings components in China. *Asian Review of Accounting*, 22(1), 20-34.

Habib, A. (2013). A meta-analytic review of the determinants of audit opinion decisions. *Managerial Auditing Journal*, 28(3), 184-216.

Habib, A., Bhuiyan, B., & Islam, A. (2013). Financial distress, earnings management and market pricing of accruals during the global financial crisis. *Managerial Finance*, 39(2), 155-180.

Habib, A., Gong, R., & Hossain, M. (2013). Overvalued equities and audit fees: A research note. *Managerial Auditing Journal*, 28(8), 755-776.

Habib, A., & Hossain, M. (2013). CEO/CFO characteristics and financial reporting quality: A review. *Research in Accounting Regulation*, 25(1), 88-100.

Zhou, D., & Habib, A. (2013). Accounting standards for impairment loss reversal and earnings management in China. *Accounting Perspectives*, 12(3), 213-236.

Habib, A., & Jiang, H. (2012). Managerial ownership-induced income smoothing and information asymmetry. *Pacific Accounting Review*, 24(2), 211-232.

Jiang, H., & Habib, A. (2012). Split share structure reform and earnings information in China. *Corporate Ownership and Control Journal*, 10(1), 499-514.

Jiang, H., & Habib, A. (2012). Ownership concentration, free cash flow agency problem and future firm performance: New Zealand evidence. *Corporate Ownership and Control Journal*, 9(3), 96-110.

Jiang, H., & Habib, A. (2012). Split share reform and earnings management: Evidence from China. *Advances in Accounting Incorporating Advances in International Accounting*, 28(1), 120-127.

Habib, A. (2012). Non-audit service fees and financial reporting quality: A meta-analysis. *Abacus*, 48(2), 214-248.

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

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Jill is Professor of Accounting and Academic Co-ordinator for the School of Accountancy, Albany campus. She has taught a number of financial accounting courses; most recently advanced financial accounting and the financial accounting course in the Master of Professional Accounting and Finance programme.

Jill's research is mainly focused on disclosures in corporate annual reports. She has developed best practice disclosure indices for the NZ electricity industry (both network and generators), environmental reporting, and reporting by Malaysian local authorities. Jill's continuing interest in the NZ electricity industry has resulted in publications related to financial performance, ownership structures, pricing, changes in annual reporting since corporatisation and relationships in the industry. She has also examined reporting by NZ schools, accounting policy choices of NZ entities, reporting of intellectual capital in NZ

corporate reports and reporting of environmental issues by NZ companies. Four historical studies have examined the history of standard value accounting in NZ, the role of accounting in an Australasian sugar refinery, the history of women chartered accountants in NZ, and the changing role of accounting in a privatised co-operative. Jill has published in several 'A ranked' academic journals including *Accounting, Auditing & Accountability*, *Accounting & Finance*, *The British Accounting Review*, *Abacus*, *Financial Accountability & Management (FAM)*; and *Accounting Historians* (best paper award).

Jill is a member of the Chartered Accountants Australia and New Zealand (CA) a Fellow Certified Practising Accountant (Australia) (FCPA), a member of the Accounting and Finance Association of Australia and NZ (AFAANZ) and a founding associate of the Social Innovation and Entrepreneurship Centre at Massey University. She was a co-editor of *Pacific Accounting Review* journal in 2011-2014.

### **Journal Publications 2012-2016**

Bhuiyan, M.B.U., & Hooks, J.J. (2016). Operational 'problem' directors and environmental performance. *Sustainability Accounting, Management and Policy Journal*, 7(2), 268-294.

Bradbury, M., & Hooks, J. (2015). Ownership and performance in a lightly regulated operating environment. *Australian Accounting Review*, 72 (25), Issue 1, 100-112.

Hooks, J., & Stewart, R. (2015). The changing role of accounting: from consumers to shareholders. *Critical Perspectives on Accounting*, 29, 86-101. <http://dx.doi.org/10.1016/j.cpa.2015.03.001>

Hooks, J., & Tooley, S. (2015). Electricity pricing in New Zealand and the Australian state of Queensland: Accounting for the impact of sector restructuring. *Financial Accountability & Management*, 31(4), 439-462.

Stent, W., Bradbury, M., & Hooks, J. (2015). Insights into accounting choice from the adoption timing of IFRS. *Accounting and Finance*, doi 10.1111/acfi.12145.

Hooks, J., & Palakshappa, N. (2014). From monopoly to co-opetition: New Zealand's electricity industry. *NZ Journal of Applied Business Research*, 12(2), 17-32.

Bradbury, M., & Hooks, J. (2013). Pacific Accounting Review - The first 25 years. *Pacific Accounting Review*, 25(3), 225-234.

Stent, W., Bradbury, M., & Hooks, J. (2013). What firms' discretionary narrative disclosures reveal about the adoption of international financial reporting standards. *Australian Accounting Review*, 23(3), 252-263.

Hooks, J. (2012). Entrepreneurial not-for-profits and accountability. *New Zealand Journal of Applied Business Research*, 10(2), 17-36.

Hooks, J., Tooley, S., & Basnan, N. (2012). An index of best practice performance reporting for Malaysian local authorities. *Journal of Applied Accounting Research*, 13(3), 270-283.

Tooley, S., Hooks, J., & Basnan, N. (2012). Performance reporting: Assessing the annual reports of Malaysian local authorities. *International Journal of Public Administration*, 35(13), 853-863.



**HEDY HUANG** PhD, MBus AUT, BCom AUCK, CPA (Aust.)

Lecturer

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Hedy specialises in teaching Management Accounting courses at both undergraduate and postgraduate levels. She also serves as supervisor for master students. Hedy completed her doctoral research in the area of accounting professionalisation which looks at the expansion of western professional accounting bodies into the emerging markets such as China. She also has a wide range of interests in research issues related to China and other emerging markets. Her current research is mainly focused on the professionalisation of accountancy, sustainability reporting, and not-for-profit sector. She publishes in high quality peer reviewed journals and reviews research papers for journals.

Outside the academic world, Hedy is always passionate about engaging with students, community and the accounting professionals. She is the Club Mentor for the Massey University Accountancy Club in Albany Campus which aims at enriching students' learning, social and practical experiences. She also serves as a Board member on the Board of Trustees and the Audit and Risk Committee of Airedale Property Trust (a registered charitable trust) based in Auckland.

Hedy teaches 115.112 Accounting, 110.109 Introductory Financial Accounting, 110.229 Management Accounting, 110.303 Integrative Accounting, and 110.703 Management Accounting for Decision Making, at the Albany Campus.

#### **Journal Publications 2012-2016**

Zhang, T., Huang, H. J., & Hooper, K. (2014). Empirical study on the relationship among government holding, asset injection and listed companies performance – evidence from China securities market. *Corporate Ownership and Control Journal*, 12(1), 169-179.

Huang, H.J., Zhou, N., & Hooper, K. (2013). Verifiability and truth: Corporate social reporting in mining in China. *Corporate Ownership and Control Journal*, 10(3), 14-26.

**PATRICIA (TRISH) O'SULLIVAN** LLB(Hons) Cant., MComLaw(Hons) Auck.

Barrister and Solicitor of the High Court of New Zealand

Senior Lecturer

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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 and is currently enrolled in PhD programme at the University of Auckland. Trish teaches in the areas of commercial and company law.

Patricia'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.

#### **Journal Publications 2012-2016**

O'Sullivan, P.F. (2016). The definition of "consumer" - Will the real "consumer" please stand up. *Competition and Consumer Law Journal*, 24, 23-47.

O'Sullivan T. (2015). Developing an Online Dispute Resolution scheme for New Zealand consumers who shop online -are automated negotiation tools the key to improving access to justice? *International Journal of Law and Information Technology*. doi: 10.1093/ijlit/eav 019.

O'Sullivan, T. (2014). Online shopping terms and conditions in practice: Validity and unfairness. *Canterbury Law Review*, 20, 1.

O'Sullivan, T. (2014). Extended warranties. *New Zealand Law Journal*, June, 187-189.

O'Sullivan, T. (2013). Online shopping and consumers - Is conduct more important than communication in contract formation? *New Zealand Business Law Quarterly*, 9, 95.

O'Sullivan, T. (2013). Online shopping and consumers – The impact of contract on dispatch terms. *Competition and Consumer Law Journal*, 21(2), 186.

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

Senior Lecturer

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Nicholas, senior lecturer in Business Law, started working at Massey University in 1999. Before that, he lectured in public law and legal theory 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 core course, and the Law of (Real) Property course. He has also taught in The Law of Business Organisations course at Massey.

Nicholas’ research is mostly in Human Rights Theory and focuses on discrimination and equality. He 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. Recently, his book *Basic Equality and Discrimination* was published by Ashgate in its Applied Legal Philosophy series.

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

Senior Lecturer

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Warwick started work at Massey in 2005 and teaches auditing and advanced auditing, as well as occasional advanced accounting topics to undergraduate students at the Albany Campus. He also undertakes supervision of post graduate and PhD theses. Before joining Massey, 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 and Advisory Service Line as well as managing a number of audit clients. 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 was awarded a PhD for his thesis titled: “A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand” and graduated in April 2012. Other research interests include fraud and security in internet environments, the impact of IFRS, integrated reporting, the superannuation scheme industry, solicitors trusts, audit education and audit related issues. His publications include articles in the *Accounting and Finance*, *Australian Accounting Review* and *Pacific Accounting Review* journals. He is also on the Editorial Board for the *Meditari Accounting Research Journal* which awarded him their ‘2015 Outstanding Reviewer’ award.

#### Journal Publications 2012-2016

Stent, W., Bradbury, M., and Hooks, J. (2015). Insights into accounting choice from the adoption timing of IFRS. *Accounting & Finance*, doi: 10.1111/acfi.12145.

Stent, W., & Dowler, T. (2015). Early assessments of the gap between integrated reporting and current corporate reporting, *Meditari Accountancy Research*, 23(1), <http://www.emeraldinsight.com/doi/pdfplus/10.1108/MEDAR-02-2014-0026>.

Stent, W., Bradbury, M., & Hooks, J. (2013). What firms' discretionary narrative disclosures reveal about the adoption of international financial reporting standards. *Australian Accounting Review*, 23(3), 252-263.

**SIATA TAVITE** BCom Auck., MBA, PGDip(AcctFinMgmt) USP  
Senior Tutor

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Prior to joining Massey University Siata worked as a tutor at the School of Accounting and Finance, University of the South Pacific, Suva, Fiji. She has also worked in the banking sector in New Zealand and the Kingdom of Tonga.

Siata's current teaching responsibilities include the core course 115.112 Accounting and 110.109 Introductory Financial Accounting. She also assists with Pasifika@Massey functions and events.

**JAYANTHA WICKRAMASINGHE** MBA, PhD Bond, CPA, CMA, FCA (SL), MACS (Snr) CP  
Lecturer

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Jayantha teaches management accounting, advanced management accounting and accounting information systems courses. Prior to joining Massey University in 2008, he taught accounting and information systems papers in Australia.

Jayantha's research focuses on the enterprise value of management and technology innovations and the measurement of firm intrinsic earning capacity.

# Manawatū Campus

**MATTHEW BERKAHN** BBS(Hons), LLM(Hons) *Well.*, SJD *Deakin*  
Associate Professor

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Matt is the Undergraduate Business Law Co-ordinator for the School of Accountancy. He is involved in teaching a number of courses, mainly in the area of company law. He supervises research on company law topics, and is the course coordinator of all research courses in Business Law. He also teaches law as part of the university's MPAF and MBA programmes.

Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis dealt with the different possible approaches to company law enforcement. Recent research has mainly been in the areas of shareholder remedies and directors' duties under the Companies Act 1993, and consumer law. Publications also include several chapters in a leading company law treatise.

## Journal Publications 2012-2016

Berkahn, M.A., & Trotman, L.G.S. (2016). Two issues in misleading or deceptive conduct. *New Zealand Universities Law Review*, 27(1), 145-161.

Berkahn, M., & Trotman, L. (2015). Misleading or deceptive conduct after Red Eagle – Clearing up the confusion. *Otago Law Review*, 13, 333-350.

Trotman, L., & Berkahn, M. (2015). Of headlines, qualifiers and a chorus of discontent. *Australian Journal of Competition and Consumer Law*, 23(2), 139-148.

Berkahn, M., & Trotman, L. (2014). Unconscionability and consumer law reform in New Zealand. *Competition & Consumer Law Journal*, 21(3), 248-263.

Berkahn, M., & Trotman, L. (2013). Progress with New Zealand's consumer law reform. *Australian Journal of Competition and Consumer Law*, 21, 228-236.

Berkahn, M. (2012). 'I didn't know, I didn't know, I didn't know': Reliance on information and advice as a defence to breaches of directors' duties in New Zealand. *Journal of the Australasian Law Teachers Association*, 5(1-2), 13-26.

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

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Nives teaches third year and postgraduate auditing and financial accounting courses. She received her PhD from Massey University in 2005. Her doctoral research was an investigation into the effects of political risk and corporate governance on audit effort in the production of audit services in the NZ public sector. Her main area of research and expertise is assurance, in particular the highly specialised area of economics and production of assurance services and assurance markets. Nives also contributes to the development of professional standards, guidance and policies for practicing auditors and regulators in New Zealand. Her other area of expertise and research is financial reporting and auditing of public benefit entities. Her recent research focuses on the introduction of International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS) in public sector reporting and the effects of these standards on the quality and cost of reporting and auditing.

Nives is the Rest of North Island Region Councillor for Chartered Accountants Australia and New Zealand and a member of various boards in the professional body. She is also appointed by the Financial Markets Authority as a member of the NZICA Audit Regulation Advisory Group. Nives also prepares comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatu members of Chartered Accountants Australia and New Zealand. She is also the facilitator of the Achiever Programme at the School sponsored by Chartered Accountants Australia and New Zealand, and a Fellow of the Chartered Accountants Australia and New Zealand (FCA). She is the Honorary Auditor and a board member for a number of Manawatu community groups and societies.

### Journal Publications 2012-2016

Laswad, F., & Botica Redmayne, N. (2015). IPSAS or IFRS as the framework for public sector financial reporting? New Zealand preparers' perspectives. *Australian Accounting Review*, 25(2), 175-184, doi: 10.1111/auar.12052.

Botica Redmayne, N. (2014). Audit quality - what do we know and not know? *The New Zealand Law Journal*, February, 10-12.

Bradbury, M.E., & Botica Redmayne N. (2014). Audit effort and pricing differences amongst the large audit firms: Evidence from the public sector. *International Journal of Auditing*, 18, 90-100.

Carson E., Botica Redmayne, N., & Liao, L. (2014). Audit market structure and competition in Australia. *Australian Accounting Review*, 24(4), 293-312.

Botica Redmayne, N. (2013). Audit quality – what do we know and don't know. *The New Zealand Law Journal*, 10-12 February.

Botica Redmayne, N. (2013). Audit quality - An academic's perspective. *The Journal (Chartered Accountants Journal)*, 92(7), 26-27.

Botica Redmayne, N., & Laswad, F. (2013). An assessment of the impact of IFRS adoption on public sector audit fees and audit effort - Some evidence of the transition costs on changes in reporting regimes. *Australian Accounting Review*, 23(1), 88-99.

Botica Redmayne, N., & Malthus, S. (2013). Checking on charities. *The Journal (Chartered Accountants Journal)*, 92(6), 40-42.

Carson, E., Botica Redmayne, N., & Liao L. (2013). Is competition healthy in ASX audit market? Research evidence. *In the Black*, CPA Australia, March.

Botica Redmayne, N. (2012). Book review: Arens et al., 'Essentials of Auditing and Assurance Services and Ethics in Australia: An Integrated Approach (1st edition)'. *Journal of Accounting and Organizational Change*, 8(1), 120-122.

Trewavas, K., Botica Redmayne, N., & Laswad, F. (2012). The impact of IFRS adoption on public sector financial statements. *Australian Accounting Review*, 22(1), 86-102.

**CHARLIE LEI CAI** BAcc, BBS(Hons), PhD, CPA (Aust.)

Lecturer

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Charlie started working as a lecturer in the School in 2013, after completing his PhD from Massey University. He currently teaches taxation and financial accounting courses. Charlie has been nominated for the 2016 Albany Student's Association Lecturer of the Year Award.

Charlie also has his Bachelor of Accountancy and Bachelor of Business Studies (Honours) from Massey University. During his studies, he has received various awards and scholarships, including the Pricewaterhouse Coopers Prize in Taxation, Sir Alan Steward Postgraduate scholarship, Massey University Doctoral Scholarship and others.

Charlie's PhD research examines the effects of real earnings management in the post-Sarbanes Oxley era. His current research interests focus on corporate governance, financial reporting quality and international accounting. In 2015-2016, he is a member of the team which is conducting a research for the XRB's User Information Need Projects. He is also an active reviewer for the Pacific Accounting Review, and has received the Pacific Accounting Review's 2016 Outstanding Reviewer Award.

#### **Journal Publications 2012-2016**

Cai, L., Rahman, A., & Courtenay, S. (2014). The effect of IFRS adoption conditional upon the level of pre-adoption divergence. *The International Journal of Accounting*, 49(2), 147-178.

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

Senior Lecturer

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The teaching responsibilities of Frances lie mainly in a case-based 3rd year course 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.

#### **Journal Publications 2012-2016**

Rahman, A., Perera, H., & Chua, F. (2016). Asia Pulp & Paper: a balanced balance sheet? *Emerald Emerging Markets Case Studies*, 6(3), 1-26. <http://dx.doi.org/10.1108/EEMCS-05-2015-0095>

Carr, S., Chua, F., & Perera, H. (2013). University accounting curricula: The perceptions of an alumni group. In A. Sangster & R. M. S. Wilson (Eds.), *Liberalising the accounting curriculum in university education* (pp. 359-376). London: Routledge.

Perera, H., Cummings, L., & Chua, F. (2012). Cultural relativity of accounting professionalism: Evidence from New Zealand and Samoa. *Advances in Accounting, Incorporating Advances in International Accounting*, 28(1), 138-146.

**DIMU EHALAIYE** BSc, MBA *Jos.*, PhD *Well.*, CPA (Aust.)

Lecturer

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Dimu is a lecturer in the School of Accountancy at the Manawatū campus, Palmerston North. His current research interests focus on financial reporting of financial instruments, fair value accounting, accounting standards setting and accounting practice in developing economies. He has previously taught Financial and Management Accounting courses at the University of Jos, Nigeria.

Dimu currently teaches Intermediate and Advanced Financial Accounting.

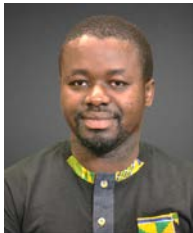
#### **Journal Publications 2012-2016**

Ehalaiye, D., Tippett, M., & van Zijl, T. (2016). The predictive value of bank fair values. *Pacific-Basin Finance Journal*, (forthcoming).

**ERNEST GYAPONG** BCom *Cape Coast*, Msc *Dundee*, PhD *Griffith*.

Lecturer

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Ernest joined the School of Accountancy in October 2016 as a lecturer on the Manawatū campus. Ernest has a BCom degree (University of Cape Coast, Ghana) with a major in accounting, an MSc in International Finance with Distinction (University of Dundee, UK), and a PhD in Accounting (Griffith University, Australia).

At the University of Dundee, Ernest graduated with two awards for being the best MSc International Finance student and an outstanding master student. He has continuing research interests in corporate governance and financial reporting. He has been an ad-hoc reviewer for Cogent Business and Management and the Journal of Financial Reporting and Accounting.

Ernest has teaching interests in the broader area of financial and management accounting and has taught these courses in the UK and Australia.

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

Lecturer

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Lindsay teaches on a range of courses 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 in recent years. Lindsay is a member of Chartered Accountants Australia and New Zealand (CA).

**YUAN YUAN HU** MA *Wolv.*, MAcc *Glas.*, PhD *Cardiff*, CPA (Aust.)

Lecturer

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

#### **Journal Publications 2012-2016**

Nath, N., Hu, Y.Y., & Budge, C. (2016). Information technology and diffusion in the New Zealand public health sector. *Qualitative Research in Accounting and Management*, 13(2), 216-251.

Hu, Y., and Karbhari, Y. (2015). Incentives and disincentives of corporate environmental disclosure: Evidence from listed companies in China and Malaysia. *Thunderbird International Business Review*, 57(2), 143-161.

Hu, Y.Y. (2012). Book review: Schilt, H., & Perler, J., 'Financial Shenanigans' (3rd edition). *Pacific Accounting Review*, 24(2), 233-235.

**NGAIRE KIRK** BBS(Hons), MBS, NCBCertMgmt, NZIM, CA

Lecturer

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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 course and teaching advanced auditing. Ngaire's research interests include: truth and fairness in accounting; the perception and use of accounting terms and concepts; Financial Accounting; pedagogical innovation and Public Sector Auditing.

Ngaire is a member of Chartered Accountants Australia and New Zealand

**FAWZI LASWAD** BEcon *Garyounis*, MSc *Wisc.*, PhD *Syd.*, FCA, CMA, FCPA (Aust.)

Professor and Head of School

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Fawzi 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 undertakes supervision of 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 was the Chair of the Academic Committee of Pre-admissions programme (Professional Accounting School). He was also the Chair of the Education Board of Chartered Accountants Australia and New Zealand. He chaired the academic committee of the Chartered Accountants Australia and New Zealand and served as a Director of Advanced Business Education Limited. He also served as President (NZ) of the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

#### **Journal Publications 2012-2016**

Othman, R., Nirmala, N., & Laswad, F. (2016). Sustainability Reporting by New Zealand's Local Government. *Australian Accounting Review*, (forthcoming).



Kabir, H., & Laswad, F. (2015). The impact of improvements in institutional oversight on IFRS accrual quality in Europe. *Australian Accounting Review*, 25(4), 428-444, doi: 10.1111/auar.12084.

Laswad, F., & Botica Redmayne, N. (2015). IPSAS or IFRS as the framework for public sector financial reporting? New Zealand preparers' perspectives. *Australian Accounting Review*, 25(2), 175-184, doi: 10.1111/auar.12052.

Tan, L.M., & Laswad, F. (2015). Performance in Introductory Accounting: do learning styles matter? *Accounting Education: An International Journal*, 24(5), 383-402.

Kabir, H., & Laswad, F. (2014). The behaviour of earnings, accruals and impairment loss of failed New Zealand finance companies. *Australian Accounting Review*, 24(3), 262-275.

Botica Redmayne, N., & Laswad, F. (2013). An assessment of the impact of IFRS adoption on public sector audit fees and audit effort - Some evidence of the transition costs on changes in reporting regimes. *Australian Accounting Review*, 23(1), 88-99.

Kuruppu, N., Laswad, F., & Oyelere, P. (2012). Assessing going concern: The practical value of corporate failure models and auditors' perceptions. *Pacific Accounting Review*, 24(1), 33-50.

Trewavas, K., Botica Redmayne, N., & Laswad, F. (2012). The impact of IFRS adoption on public sector financial statements. *Australian Accounting Review*, 22(1), 86-102.

**NIRMALA NATH** BA, MA, PGDip, DipEd USP, PhD Waik., CPA (Aust.)  
Senior Lecturer

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Nirmala joined School of Accountancy in 2003 as a lecturer. Her teaching includes courses in management accounting and accounting theory. She primarily researches in the areas of performance management systems, public sector performance audits and accountability, qualitative research methods and hermeneutics.

#### **Journal Publications 2012-2016**

Nath, N., Hu, Y.Y., & Budge, C. (2016). Information technology and diffusion in the New Zealand public health sector. *Qualitative Research in Accounting and Management*, 13(2), 216-251.

Othman, R., Nath, N., & Laswad, F. (2016). Sustainability Reporting by New Zealand's Local Government. *Australian Accounting Review*, (forthcoming).

Jayasinghe, K., Nath, N.D., & Othman, R. (2015). The public sector accounting, accountability and auditing in emerging economies: Insights, gaps and some new ways forward. *Public Sector Accounting, Accountability and Auditing in Emerging Economies*, 15, <http://dx.doi.org/10.1108/S1479-35632015000015001>.

Van Peurse, K., Samujh, R.H., & Nath, N. (2015). A programme of future audit professionals: Using action research to nurture student engagement. *Educational Action Research* (published by Taylor & Francis Online Journals) <http://www.tandfonline.com/doi/full/10.1080/09650792.2015.1091365>.

Nath, N., & Sharma, U. (2014). Performance management systems in the public housing sector: Dissemination to diffusion. *Australian Accounting Review*, 68(1), 2-20.



Radiah's current teaching responsibilities include undergraduate and postgraduate courses in Forensic Accounting, Accounting Systems, Auditing and Assurance. Radiah's current research interest focuses on public sector sustainability and accountability, fraud and forensic issues. Other research interests include accounting history. She is a mentor for Massey Manawatū Accounting Club and was nominated for the Lecturer of the Year Award in 2015.

She had published more than 30 articles in international refereed journals which include Journal of Business Ethics, Australian Accounting Review, Journal of Accounting in Emerging Economies and International Journal of Disclosure and Governance. One of her papers was a Highly Commended Award Winner at the Literari Network Awards for Excellence 2013 by Emerald. She and her co-authors of a textbook won 2013 Pearson Best Author Award 2013 awarded by Pearson (Malaysia). She has successfully supervised two PhD and five masters dissertations and examined four PhD, one MBA and 13 masters dissertations.

Radiah is an associate member to the Association of Certified Fraud Examiners (ACFE), in the US and NZ chapters. She is on the Editorial Advisory and Review Board for the Journal of Financial Accounting and Reporting (Emerald) and a reviewer for Journal of Accounting in Emerging Economies, Voluntas: International Journal of Voluntary Non-profit Organizations (Springer) and Corporate Governance (Emerald). She is a member of Beta Gamma Sigma (the International Honor Society of Collegiate Schools of Business), and the Emerald Literary Network.

#### **Journal Publications 2012-2016**

Othman, R., Nath, N., & Laswad, F. (2016). Sustainability Reporting by New Zealand's Local Government. *Australian Accounting Review*, (forthcoming).

Othman, R., & Ameer, R. (2015). Conceptualizing the duties and roles of auditors in Islamic financial institutions: what makes them different? *Humanomics*, 31(2), 201-213, <http://dx.doi.org/10.1108/H-04-2013-0027>.

Othman, R., & Ali, N. (2014). Internal controls and supervision mechanism in a developing country. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 25(1), 201-224, doi: 10.1007/s11266-012-9335-4.

Othman, R., & Ameer, R. (2014). Institutionalization of risk management framework in Islamic NGOs for suppressing terrorism financing: Exploratory research. *Journal of Money Laundering Control*, 17(1), 96-109.

Yusoff, H., Othman, R., & Yatim, N. (2014). Culture and accountants' perceptions on environmental reporting practice. *Business Strategy and the Environment*, 23(7), 433-446.

Othman, R., & Ameer, R. (2014). Small and medium enterprises and sustainability. *The Malaysian Accountants*, Nov-Dec, 20-22.

Othman, R., & Ameer, R., (2014). Malaysian accountants and integrated reporting: Reformers in the making. *The Malaysian Accountants*, Sept-Oct, 8-10.

Othman, R., & Ameer, R., (2014). Integrated reporting for public sector entities: The way forward? *The Malaysian Accountants*, July-Aug, 3-6.

Othman, R., & Othman, R. (2013). Higher education institutions and social performance: Evidence from public and private universities. *International Journal of Business and Society*, 15(1), 1-18.

Yusoff, H., Othman, R., & Yatim, N. (2013). Accountants and environmental accounting and reporting in Malaysia: An agent for sustainability practice? *Journal of Sustainability Science and Management*, 8(1), 53-67.

Ameer, R., & Othman, R. (2012). Sustainability practices and corporate financial performance: A study based on the top global corporations. *Journal of Business Ethics*, 108(1), 61-79.

Ameer, R., Othman, R., & Mahzan, N. (2012). Information asymmetry and regulatory shortcomings in profit sharing investment accounts. *International Journal of Islamic and Middle Eastern Finance and Management*, 5(4), 371-387.

Noor, I.H.M., & Othman, R. (2012). Budgetary participation: How it affects performance and commitment. *Accountancy, Business and the Public Interest*, 11, 53-73.

Rashid, A.A., Ibrahim, M.K., Othman, R., & See, K.F. (2012). IC disclosures in IPO prospectuses: Evidence from Malaysia. *Journal of Intellectual Capital*, 13(1), 57-80.

**CHRISTELLE ROOS** BCom(Hons), BCom, MCom *NWU*  
Senior Tutor

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Christelle has more than 10 years lecturing experience in contact and extramural mediums. She has lectured in management accounting, financial accounting 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 accounting at Universal College of Learning (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*  
Senior Lecturer

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Deborah has worked as an accountant, a lecturer in philosophy and politics, and most recently, a policy analyst in taxation. She has published in areas as diverse as political theory, problems in marketing theory, business ethics, and taxation. She regularly appears in the media as a commentator on social, political and business issues. Deborah's current teaching includes 200-level taxation.

#### **Journal Publications 2012-2016**

Pause, C., & Russell, D. (2016). Sociable scholarship: The use of social media in the 21st century academy. *Journal of Applied Social Theory*, 1, (1). Retrieved from <http://socialtheoryapplied.com/journal/jast/article/view/29>

Wright, M., Farrar, D., & Russell, D. (2013). Polling accuracy in a multiparty election. *International Journal of Public Opinion Research*, 26, 113–124.

Russell, D. (2012). Joint book review: Mintz, S.M., & Morris, R.E., 'Ethical Obligations' and 'Decision Making in Accounting (2nd edition)'. *Pacific Accounting Review*, 24(1), 101–104.

Wright, M., & Russell, D. (2012). Some philosophical problems for service-dominant logic in marketing. *Australasian Journal of Marketing*, 20(3), 218-223.

Russell, D. (2015, 30 November) Who's running our companies. *New Zealand Herald*. Retrieved from [http://www.nzherald.co.nz/business/news/article.cfm?c\\_id=3&objectid=11551720](http://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=11551720)

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

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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 enrolled in a PhD in the area of criminology. Feona also has a keen interest in developing teaching practice and innovation especially by using latest technology available.

**DAVID SUTTON** BCA (Hons), MCA, BA *Otago*, GradDip Arts, PhD  
Lecturer

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David recently commenced as a lecturer in Accountancy at Massey University's Palmerston North Campus. Prior to this he completed his PhD (2015) and taught for a period at China Agricultural University's International College Beijing. His teaching focus includes financial accounting and accounting information systems. David's research includes empirical and analytical work, with a focus on financial accounting. His research interests include financial reporting and regulation, with a focus on the development of International Financial Reporting Standards.

**LIN MEI TAN** MA *Lanc.*, DipAcc(Taxation), PhD *ANU*, FCCA, CA  
Associate Professor

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Since joining the School, Lin Mei has been involved in teaching various accounting and taxation courses. She is the School of Accountancy Seminar and PhD Coordinator as well as the support person for Maori students.

Lin Mei's research interests lie in the tax compliance area such as factors affecting tax compliance behaviour of individual taxpayers and small businesses, and the role of trust in tax authorities. She completed her doctorate at the Australian National University, Canberra and her thesis examined 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' published in 2016. Her research interests include other contemporary tax issues and accounting education.

#### Journal Publications 2012-2016

Reid, I., & Tan, L.M. (2016). The Bright-Line Test on Residential Property Sales: Another Pseudo Capital Gains Tax Regime? *New Zealand Journal of Tax*, 22(2), 157-171.

Reid, I., & Tan, LM. (2016). The Bright-Line Test on Residential Property Sales: Another Pseudo Capital Gains Tax Regime? [Part 1]. *Taxation Today*. (97), 12-17. Retrieved from <http://www.thomsonreuters.co.nz/>

Reid, I., & Tan, L.M. (2016). The Bright-Line Test on residential property sale: Another pseudo capital gains tax regime? [Part 2]. *Taxation Today*, 98, 14-19. Retrieved from <http://www.thomsonreuters.co.nz/>

- Tan, L.M., & Liu, X. (2016). SMEs tax compliance: A matter of trust? *Australian Tax Forum*, 31(3), 527-554.
- Tan, L.M., & Laswad, F. (2015). Performance in Introductory Accounting: do learning styles matter? *Accounting Education: An International Journal*, 24(5), 383-402.
- Woodward, L., & Tan, L.M. (2015). Small business owners' attitudes toward GST compliance: A preliminary study. *Australian Tax Forum*, 30(3), 47-79.
- Sawyer, A., & Tan, L.M. (2015). Editorial. *New Zealand Journal of Taxation Law and Policy*, 21(2), 164-168.
- Tan, L.M. (2014). Understanding the tax practitioner-client relationship: Using a role theory framework. *Procedia – Social and Behavioural Sciences*, 164, 242-247.
- Tan, L.M., & Liu, X. (2014). Curbing the consumption of soft drinks in New Zealand – Is tax the solution? *New Zealand Journal of Taxation Law and Policy*, 20(2), 203-222.
- Tan, L.M., Braithwaite, V., & Reinhart, M. (2014). Why do small business taxpayers stay with their practitioners? Trust, competence and aggressive advice. *International Small Business Journal*, 30 October, doi:10.1177/0266242614555556.
- Tan, L.M. (2014). Editorial. *New Zealand Journal of Taxation Law and Policy*, 20(3), 225-230.
- Sawyer, A., & Tan, L.M. (2014). Editorial. *New Zealand Journal of Taxation Law and Policy*, 20(2), 118-123.
- Sawyer, A., & Tan, L.M. (2014). Editorial. *New Zealand Journal of Taxation Law and Policy*, 20(1), 4-8.
- Lai, M.L., Muzairi, S.O., & Tan, L.M. (2013). Transfer pricing tax audits in Asia Pacific: The case of MNEs in Malaysia. *Australian Tax Forum*, 28(3), 479-498.
- Sawyer, A., & Tan, L.M. (2013). Editorial. *New Zealand Journal of Taxation Law and Policy*, 19(1), 3-9; 19(2), 70-74; 19(3), 177-182; and 19(4), 274-278.
- Tan, L.M. (2012). Using on-line assessments in distance learning taxation course: Effects on students' performance. *Journal of the Australasian Tax Teachers Association*, 7(1), 153-170.

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

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Lindsay's principal teaching responsibilities are in company law and personal property securities law. Lindsay's principal research interests are in the area of corporate law and misleading or deceptive conduct. He has contributed to a number of company law publications in New Zealand and Australia and authored a book on misrepresentation and the Fair Trading Act and co-authored a book on misleading or deceptive conduct. He is the honorary solicitor for various national and regional charitable organisations.

#### Journal Publications 2012-2016

- Berkahn, M.A., & Trotman, L.G.S. (2016). Two Issues in Misleading or Deceptive Conduct. *New Zealand Universities Law Review*, 27(1), 145-161.
- Berkahn, M., & Trotman, L. (2015). Misleading or deceptive conduct after Red Eagle – Clearing up the confusion. *Otago Law Review*, 13, 333-350.

Trotman, L., & Berkahn, M. (2015). Of headlines, qualifiers and a chorus of discontent. *Australian Journal of Competition and Consumer Law*, 23(2), 139-148.

Berkahn, M., & Trotman, L. (2014). Unconscionability and consumer law reform in New Zealand. *Competition & Consumer Law Journal*, 21(3), 248-263.

Berkahn, M., & Trotman, L. (2013). Progress with New Zealand's consumer law reform. *Australian Journal of Competition and Consumer Law*, 21, 228-236.

## Wellington Campus

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

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James is course coordinator for the core course 115.112 Accounting and the second year course 110.249 Accounting Information Systems. He also teaches on the Accounting Systems course 110.701 in the Masters of Professional Accounting and Finance (MPAF) programme.

James' research interests include reporting in the Not-for-Profit sector. 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

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Jerry is a Senior Lecturer in the School. Jerry teaches business law at the Manawatū campus and via distance learning. Jerry's teaching is principally in the area of introductory business law courses.

Jerry is teaching the legal environment portion of 115.103 The Legal and Social Environment of Business, 155.301 Employment Law, 153.202 Law and Mediation and has had input to 110.380 Estate and Tax Planning.

Jerry's research interests include constitutional issues especially those involving contract, tort, intellectual property and employment law. He is co-author of *Principles of Law for New Zealand Business Students* (5th edition published in 2012) and *The Legal Environment of Business – An outline* (4th edition published in March 2015) with Nicholas Smith.

In addition to his teaching role, he is a university proctor for the Wellington campus and a member of the Massey University Human Ethics Committee Southern A (which he also chaired in 2015 and 2016).

# Support Staff

## Manawatū Campus

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**Inez Goldsworthy**  
Administrator



**Melanie Sinclair**  
Executive Assistant to HoS



**Jessica Watson**  
Administrator



**Emma O'Sullivan**  
Strategic Projects Officer



**Mary Rossiter** BA, PGDipBusAdmin  
Research Support Officer



**Lin Shi** MInfSc  
Computer Technician



**Andrew Brown** BInfSc  
Digital Media Consultant

## Albany Campus



**Natalie Snyders**  
Administrator



**Nikki Batten**  
Programme Support Administrator

## Wellington Campus

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# Other Staff Research Activities 2016

## Board of Advisors

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Tan, L.M.                      Taxation Today (Chair)

## Co-editor of Journal

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

## Conference Organising Committee

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Bradbury, M.                      Comparative International Governmental Accounting Research Network, Conference Scientific Committee.

Botica Redmayne, N.              CIGAR Workshop and PhD Colloquium held on 7-9 July, Wellington, New Zealand.

Othman, R.                      Comparative International Governmental Accounting Research (CIGAR) Network, Victoria University, 7-9 July.

O'Sullivan, T.                      Co-organiser of the Australasian Consumer Law Roundtable at the University of Auckland Business School, 1-2 December.

## Discussants/Moderators

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Botica Redmayne, N.              Discussant, Harun Harun, Karen Van Peurse, Ian Eggleton, and Stuart Locke, 'An Integrated Model of Institution and its Application in Understanding the Adoption of IPSAS in Indonesian Local Governments'. CIGAR Workshop, 7-9 July, Wellington, New Zealand.

Discussant, Carolyn Cordery and David Hay, 'How do Supreme Audit Institutions deliver value? A review of literature and SAIs' reports'. CIGAR Workshop, 7-9 July, Wellington, New Zealand.

Discussant, Evgenii Aleksandrov, 'Theorising public sector budgeting: Institutional logics and institutional work reflections for study program budgeting adoption in Russia'. CIGAR PhD Colloquium, 7 July, Wellington, New Zealand.

Chua, F.                      Moderator, 28th Asian-Pacific Conference on International Accounting Issues, 6-9 November, Maui, Hawaii, U.S.A.

Hooks, J.	Discussant, Auckland Region Accounting Conference, 22 November, Auckland, New Zealand.
Hawkes, L.	Discussant, R. Vosslander, S. Yong, 'Good Tax Policy? The Case of the Chinese Poll Tax in New Zealand', 8th Asia Pacific Interdisciplinary Research in Accounting Conference, 13-16 July, RMIT, Melbourne, Australia.
Othman, R.	Discussant, C. Cordery, M.X. Chan and K. van Peurse, 'Auditor-General Roles in Samoa and Tonga: An institutional Lens on Regulation in Two Pacific Nations' at the Comparative International Governmental Accounting Research (CIGAR) Network, 7-9 July, Victoria University, Wellington, New Zealand.
Stent, W.	Auckland Region Accounting Conference.

### Editorial Advisory Board

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Laswad, F.	Pacific Accounting Review Accounting Education: An International Journal Journal of Financial Reporting and Accounting PSU Research Review
Othman, R.	Journal of Financial Reporting & Accounting

### Guest Editor

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Nath, N.	Jayasinghe, K., Nath, N.D., & Othman, R. (2015). The public sector accounting, accountability and auditing in emerging economies: Insights, gaps and some new ways forward. <i>Public Sector Accounting, Accountability and Auditing in Emerging Economies</i> , 15.
Stent, W.	<i>Meditari Accountancy Research Journal: Special issue on the management and accounting systems that underpin integrated reporting (forthcoming)</i> .

### Masters Examiners

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Berkahn, M.	Supervisor and examiner of "Corporate Social Responsibility and New Zealand Company Constitutions" by Smith Geursenan, MBA research dissertation (March).
Botica Redmayne, N.	Examiner of "An investigation of the auditor's role in auditing 'other information' in the annual reports: Evidence from senior audit professionals" by Judy Gee, thesis for Master of Commerce in Accounting and Information Systems, University of Canterbury.
Cai, L.	Examiner of "GST Compliance in New Zealand: A Comparative Study" by Lynley Woodward, Masters thesis, School of Accountancy, Massey University, Manawatū campus.
Othman, R.	"Corporate water stewardship: Evidence from the global mining sector" by Rajith Sameera Hewa Kandambi Gamage, IPU New Zealand (November).

“Free Labour – Profiting from volunteers: A study into the impact of unpaid volunteer labour resource in the small-medium sized charity sector” by Tony Pugh, MBA, Massey University (June).

“Organizational change: A case study of Foodstuffs New Zealand Limited Environmental Sustainability Program” by Paul Francis, IPU, New Zealand (April).

“Comparing Islamic reporting and integrated reporting” by Rayan Alsolai, Massey University (January).

Stent, W. Examiner of “Motivations for corporate social investment: The case of Fuji Xerox, New Zealand” by Jackie Phiri, 115.737 MBA Research Report, Massey University.

### Member of Editorial Board

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Berkahn, M. Journal of the Australasian Law Teachers Association

Bradbury, M. Abacus  
Accounting and Finance  
Australian Accounting Review  
Journal of Contemporary Accounting and Economics  
Journal of Accounting Education  
New Zealand Journal of Taxation Law and Policy  
Pacific Accounting Review

Hooks, H. Pacific Accounting Review

Stent, W. Meditari Accountancy Research Journal

### Participants in Other Educational and Research Activities

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Cai, L. Conducting a team research project commissioned by the XRB on “*Information needs of users of Tier 2 entities*”

Bradbury, M. Faculty member, AFAANZ Doctoral Consortium  
Faculty member, QARN Doctoral Symposium  
Faculty member, CIGAR Doctoral Symposium

Othman, R. Reviewed a book chapter titled “Cost behaviour of environmental protection and social contribution activities: Korean Evidence” for Sustainability Accounting in Asia Pacific Region

Stent, W. Integrated Reporting Gap Analysis for Watercare  
  
Cross-disciplinary Co-operative Inquiry Education Research Project  
  
Co-supervision of PhD: Muhammad Shahin Miah, “Accounting Complexity, Audit Quality and Financial Forecasting in Australia”  
  
Examiner: 110.799 Research Report by Xiangzhou Wang, “National business environment and corporate social responsibility disclosure in emerging markets”

## PhD Examiners

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Botica Redmayne, N.	PhD Thesis titled “Determinants of carbon financial accounting and carbon disclosure practices: An exploratory study on firms affected under emission trading schemes” by Varsha Nirmal Kashyap - thesis in fulfilment of the requirements for the degree of Doctor of Philosophy in Accountancy, Massey University.  PhD Thesis titled “Three essays on political connections, financial reporting and auditing – Evidence from Indonesian listed companies” by Abdul Haris Muhammadi - thesis in fulfilment of the requirements for the degree of Doctor of Philosophy in Accountancy, Massey University.
Bradbury, M.	PhD Thesis at University of New South Wales, PhD Thesis at University of Auckland
Hooks, J.	PhD Thesis at Auckland University of Technology
Laswad, F.	PhD Thesis at Victoria University of Wellington
Othman, R.	“Discourse analysis of corporate code of ethics”, Massey University (January)  “Measuring the quality of sustainability reporting using a new GRI-based tool: Evidence from the resources industry in Australia”, RMIT Australia (September)
Russell, D.	PhD thesis examiner for Massey University, “Negotiating the networks: A study of telework within chartered accountancy firms in Aotearoa New Zealand”
Tan, LM.	PhD Thesis at University of Adelaide

## Reviewers/Referees

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Botica Redmayne, N.	Accounting Review International Journal of Public Sector Management International Journal of Public Policy
Bradbury, M.	Abacus Accounting and Business Research Accounting & Finance Australian Accounting Review Australian Journal of Management Journal of Accounting Auditing and Finance Journal of Accounting Education Journal of Contemporary Accounting and Economics Journal of International Accounting Research Pacific Accounting Review
Cai, L.	Pacific Accounting Review International Journal of Accounting
Ehalaiye, D.	International Journal of Accounting and Information Management
Hooks, J.	Accounting, Auditing & Accountability Journal Business Strategy and the Environment Sustainability Accounting, Management and Policy Journal
Hu, Y Y.	Journal of Business and Economics International Journal of Business and Management

Laswad, F.	Journal of Business Ethics Accounting Education: an international Journal
O'Sullivan, T.	Reviewer for the International Journal of Law and Information Technology
Othman, R.	Journal of Financial Reporting & Accounting Journal of Accounting in Emerging Economies Voluntas: International Journal of Voluntary Non-profit Organizations and Corporate Governance
Russell, D.	Voluntas: International Journal of Voluntary and Nonprofit Organizations
Stent, W.	Australian Accounting Review Meditari Accountancy Research Journal
Tan, LM.	e-Journal of Tax Research AAAA accounting conference 2016 Advances in Taxation Accounting Education

# Discussion Paper Series

**Editor: Professor Jill Hooks**

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The Discussion Paper Series of the School of Accountancy is intended to provide staff and postgraduate students of the School with a means of communicating new and developing ideas in order to facilitate academic debate. Discussion papers should not necessarily be taken as completed works or final expressions of opinion.

All discussion papers are quality-assured, being formally peer-reviewed prior to publication. Views expressed are those of the authors, and are not necessarily shared by the School of Accountancy.

Normally discussion papers may be freely quoted or reproduced provided proper reference to the author and source is given. When a discussion paper is issued on a restricted basis, notice of an embargo on quotation/reproduction will appear on this page.

The Discussion Paper Series started in 1981. Abstracts of all discussion papers, as well as full papers, are available as pdf documents on our School's webpage (link below) or, for a hard copy please contact:

Emma O'Sullivan  
School of Accountancy  
Private Bag 11-222  
Massey University  
Palmerston North 4442  
New Zealand  
Email: [e.o.sullivan@massey.ac.nz](mailto:e.o.sullivan@massey.ac.nz)

For more details of the Discussion Paper Series, visit our School's website:

[http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/research/discussion-papers/discussion-papers\\_home.cfm](http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/research/discussion-papers/discussion-papers_home.cfm)

# PhD Research 1986-2016

**Dr Lois Graff (1989)**

Computerised financial planning for school districts.

**Dr Brenda Porter (1990)**

The audit expectation performance gap and the role of auditors in society.

**Dr Gregory Tower (1991)**

Accounting regulation as an instrument of public accountability: A case study of New Zealand.

**Dr Jack Dowds (1995)**

The contemporaneous movement between cashflows and accruals-based accounting numbers: The New Zealand evidence.

**Dr Sivakumar Velayutham (1996)**

Crisis in accounting: The emerging ideology, practice and structures within the profession.

**Dr Joanne Locke (1996)**

Fragmentation in accounting: An analysis of international accounting as a catalyst for integration.

**Dr Michael Adams (1997)**

Determinants of voluntary disclosure by New Zealand life insurance companies.

**Dr Mahmud Hossain (1998)**

The investment opportunity set and corporate ownership, directorship, auditing and disclosure. policies: Some New Zealand evidence

**Dr Unvar Mutalib (2002)**

The effect of religion on earnings management and capital structure: Evidence from Muslim and Non-Muslim managed firms in Malaysia.

**Dr Nives Botica Redmayne (2004)**

The production of audit services in the New Zealand Public Sector: An investigation into the effects of political risk and corporate governance on audit effort.

**Dr Christopher Durden (2004)**

The interface between management accounting and organisational strategy: From strategic control to strategic navigation.

**Dr Robert Nyamori (2005)**

Governing the local: A case study of the use of markets and strategic measurement systems in a local authority in New Zealand.

**Dr Erlane Ghani (2008)**

Digital presentation formats and users' of financial reports: Decision quality, perceptions and cognitive information processing in the context of recognition versus disclosure.

**Dr Mohd Md Salleh (2009)**

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

**Dr Norida Basnan (2010)**

An investigation into the performance reporting practices and accountability of Malaysian local authorities.

**Dr Uma Ananthanarayanan (2012)**

Audit committee independence and expertise, institutional ownership, and executive compensation as determinants of audit fees in the post-SOX era.

**Dr Warwick Stent (2012)**

A study of early and late adopters of International Financial Reporting Standards in New Zealand.

**Dr Rahayu Abdul Rahman (2012)**

Religious ethical values and earnings quality: Some evidence From Malaysia.

**Dr Shahwali Khan (2012)**

Volatility, value relevance and predictive power of comprehensive income.

**Dr Lei Cai (2013)**

The mispricing of real earnings management in the post-Sarbanes-Oxley era.

**Dr Adnan Ahmad (2013)**

Investor protection, firm fundamentals information and stock price synchronicity.

**Dr Frances Chua (2016)**

Discourse analysis of corporate codes of ethics.

**Dr Varsha Kashyap (2016)**

Firms' financial accounting and assurance practices under Australian Carbon Tax and New Zealand's Emission Trading Scheme: An exploratory study.

**Dr Abdul Haris Muhammadi (2016)**

Related party transactions, political connections and financial reporting quality in Indonesia.



## Past PhD graduates: Where are they?

### **Dr Jack Dowds (PhD graduate 1995)**

Jack is the Director Dr Jack Dowds Consulting Ltd, Consulting in Tertiary Education Management, Local Government and General Management.

### **Prof Dr Sivakumar Velayutham (PhD graduate 1996)**

Siva is Dean of Nilai University's Faculty of Business, Nilai University, Putra Nilai, Negri Sembilan, Malaysia.

### **Professor Joanne Locke (PhD graduate 1996)**

Joanne is the Head of Department of Accounting and Finance, and Professor of Accounting at the Open University, Walton Hall, Milton Keynes, Buckinghamshire, U.K.

### **Prof Dr Mahmud Hossain (PhD graduate 1998)**

Mahmud is Professor of Accounting and Finance at CQUniversity, Melbourne, VIC.

### **Associate Prof Dr Chris Durden (PhD graduate 2004)**

Chris is the Associate Professor of Accounting and Finance, School of Business, James Cook University, Cairns, QLD.

### **Dr Robert Nyamori (PhD graduate 2005)**

Robert is Assoc Professor at the College of Business Administration, Abu Dhabi University, United Arab Emirates.

### **Associate Prof Dr Erlane K Ghani (PhD graduate 2008)**

Erlane is the Associate Professor of teaching at the Faculty of Accountancy, University Teknologi MARA, Shah Alam, Selangor, Malaysia.

### **Dr Mohd Fairuz Md Salleh (PhD graduate 2009)**

Mohd Fairuz is a Senior Lecturer at the Faculty of Economics and Management, National University of Malaysia, Bangi, Selangor, Malaysia.

### **Dr Norida Basnan (PhD graduate 2010)**

Norida currently teaches at the Faculty of Economics and Management, National University of Malaysia, Bangi, Selangor, Malaysia as a Senior Lecturer.

### **Dr Shahwali Khan (PhD graduate 2012)**

Shahwali is now the Coordinator of the MBA Program at the Institute of Management Sciences Peshawar, Pakistan.

# Abstract of PhD research completed in 2016

**Frances Chua**

## **Disclosure of corporate code of ethics**

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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.

**Varsha Kashyap**

## **Firms’ financial accounting and assurance practices under Australian Carbon Tax and New Zealand’s Emission Trading Scheme: An exploratory study**

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The purpose of this study is to survey the carbon financial accounting practices of the companies affected under Australian Carbon Tax and New Zealand’s Emission Trading Scheme (ETS). It will present the findings as guidance on carbon financial accounting in the absence of a uniform standard. Added to this survey will be an examination of the relation between (1) firms’ characteristics; (2) firms’ carbon emission levels carbon emissions related disclosures and the way carbon accounting is being conducted in the affected companies. The findings presented by this study will be useful for establishing a guideline for accountants and auditors to help affected companies financially account for carbon allowances. The findings will also be useful to accounting policy makers in understanding how and why the affected companies financially account for their carbon allowances in a certain way. This can further help the accounting policy makers in developing a uniform carbon financial accounting guidance, given that IASB is yet to issue draft guidance on the financial accounting of carbon emission. Lastly, with the scant amount of literature available in the field of financial accounting and assurance of carbon emissions under Carbon Tax and ETS, this project will also give meaningful insight to academics and researchers to further their studies into this subject.

The recent corporate collapses in the US and other parts of the world have caused serious concerns about the credibility of financial reporting. The low quality of financial reporting is caused by corporate frauds and manipulation. One of the mechanisms used by companies to conduct those fraudulent activities is through related party transactions (RPTs). Concerns are raised for RPTs because RPTs might not take place in arm's length conditions and the dominant company might use its power to arrange transactions with its less dominant affiliates so that the former might achieve income reporting objectives. The motivation for this study relates to some unique institutional features of Indonesia. Indonesia has a high concentration on ownership which might have a negative impact on corporate governance and reliability of accounting information. In addition, it is quite common practice in Indonesia that most of top management is connected to the family of controlling shareholders so that the agency problem is not between shareholders and management but between controlling shareholders and minority interests in the form of expropriation. Some research claims that the values of some firms in Indonesia are highly influenced by political connections. The objective of the study is to broaden understanding of the effect of RPTs as a mechanism for tunnelling or propping up, conducted by politically connected firms in Indonesia. Different from previous studies on RPTs, political connections and audit quality issues will be considered. The outcome of this study will provide analyses and evidence about whether RPTs are being used by controlling shareholders to manage earnings of their listed firms in the Indonesian Stock Exchange. In addition, the research will shed light on the governance role played by external auditors for ensuring credible financial reporting in Indonesia.

# Abstracts of PhD research in progress

**Fawad Ahmad**

## **Disclosure quality, audit fee and market performance of firms connected with power sources**

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Organisations often form ties with sources of power to attain an indirect authority to influence others outside the organisation (Hillman, 2005). Prior literature has identified political institutions as the main sources of power, therefore, companies connected to politicians. My thesis is based on the argument that political institutions are not the only source of power. For example, Bhave and Kingstone (2010) identify the Pakistan Army as another source of power. Siddiq (2007) argues that Pakistan military controls 7% of the national GDP, controls one third of heavy manufacturing, and controls 6-7% of private sector assets. Similarly, Khwaja and Mian (2005) argue that regardless of their 42% higher default rate, politically connected firms in Pakistan are preferentially treated by banks in terms of access to credit. My thesis aims to examine the relative differences in disclosure quality, audit fee, directors' remuneration, and market performance of firms connected to the two (the political and the army) parallel power sources.

**Oyuntsend Chagnaadorj**

## **Income statement classification by International Financial Reporting Standards (IFRS): The prediction of earnings and component shifting**

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This study investigates the International Financial Reporting Standards income statement classifications related to Other Comprehensive Income (OCI) and Discontinued Operations (DCO). These classifications give managers the discretion to shift expenses within comprehensive income. I examine if these classifications improve the forecasting of profitability or whether these classifications are opportunistically used by managers. This topic is academically motivated by Accounting classification and the predictive content of earnings by Fairfield, Sweeney and Yohn (1996) and Earnings management using classification shifting: An examination of core earnings and special items by McVay (2006). This will be the first study that combines the methodologies in both these papers and also applies them to discontinued operations and items of other comprehensive income. The study is professionally motivated because the International Accounting Standards Board has a project on performance reporting. Items of OCI are part of the discussions on the revision of the conceptual framework. Data will be collected from the ASX listed companies' comprehensive income statements between 2005 and 2013. There are more than 2000 companies listed in the ASX and the total sample will be around 18000 firm/year data (2000\*9years).

**Mohammed Al Mallek**

## **The perception of the needs for generic skills among accounting graduates, accounting educators and employers: A comparison between Saudi Arabia and New Zealand**

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With the development in economic environment and technologies as well as an increase in business challenges, employers have increasingly emphasised the need for accounting graduates to acquire generic skills at tertiary education. However, an overview of the literature on generic skills suggest that generic skills developed within accounting education courses do not match market requirements (e.g. Albrecht and Sack, 2000; De Lange et al., 2006; Hawkers, 2003). Generic skills are certainly of importance to accounting graduates as they help them to stand out among other job seekers and advance their careers (Awe, 2014). The aim of this study is to examine and compare the perceptions of accounting graduates, accounting educators and employers on generic skills in New Zealand (a developed country) and Saudi Arabia (a developing country). First, it will explore what do accounting lecturers provide in developing generic skills in the university and what they believe that accounting graduates receive and require in terms of generic skills that can meet the needs of Saudi and New Zealand employers. Second, this study will identify the most important generic skills for accounting graduates, and whether they achieve them at the university and whether these skills meet the expectations of employers. Third,

it will examine from the Saudi and New Zealand employers' perspective what they expect accounting graduates should have in terms of generic skills, to satisfy workplace requirements. A conceptual framework of generic skills is developed for this study. The study will contribute to the literature an understanding of the perceptions of the importance of generic skills by employers, accounting educators, accounting graduates in two different countries with different cultural dimensions (Hofstede's cultural dimension theory) and economic development. Moreover, this study would contribute to bridging the gap between education at university and the workplace in the development of generic skills of accounting graduates.

**Kim Mear**

#### **Analysis of the usefulness of deferred tax pre and post IFRS**

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Deferred tax has been described as pointless in the sense that deferred taxes measure something that has no practical application or purpose and that many professional directors do not regard this accounting entry as a real liability in the economic sense (NBR August 2010). This thesis examines whether deferred tax: (1) provides incremental information about future tax payments and (2) is value relevant. I use the Cheung, Cheung, Krishnan and Min (1997) one year ahead model to assess the predictive value of deferred tax and the Wong, Wong and Naiker (2011) model to assess its value relevance. Both the pre and post International Financial Reporting Standards ('IFRS') settings are examined. Pre IFRS the firms are free to choose between the comprehensive and partial basis for calculating deferred tax using the income statement method. Post IFRS firms are required to use the balance sheet method.

**Muhammad Shahin Miah**

#### **Accounting complexity, audit quality and financial analyst forecasting in Australia**

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The main objective of this study is to investigate the impact of accounting complexity arising from International Financial Reporting Standards (IFRS) on Audit risks (by proxy of Audit price) and analysis of forecasting properties in Australia. Extant literature on IFRS however raises some questions as to whether it's objective and desired outcomes are being achieved. This study takes a different approach from the extant literature by refining the measurement of accounting complexity in order to offer deeper insights regarding complex standards and how these are affecting auditors and analysts. I select six standards identified in the literature as complex standards and then use the year-end adjustment taken from AGAAP-AIFRS reconciliation statements of all Australian listed companies as a measure the IFRS complexity. I use this measure to examine the relationship between complex standards and audit risk as proxied by audit fees. This study therefore has the potential to offer deeper insights regarding complex standards and how these are affecting auditors and analysts. Finally, this study investigates how the relationship between accounting complexity and financial analyst forecasting properties are moderated by auditor quality. This study use auditor industry specialisation following the measurement of (Krishnan, Chan, & Qian, 2013) as proxy for audit quality. Australia is chosen for this study because the Australian Accounting Standards Board (AASB) did not allow early adoption of IFRS. Australia has been a leader in the adoption of IFRS and actively participate in the process to have IFRS accepted as a set of accounting standards that could be globally accepted (Lucy, 2005).

**Trish O'Sullivan**

#### **Online shopping: Pearls and pitfalls for New Zealand consumers – How to increase consumer protection and confidence**

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The general theme of my study will be to identify the legal issues faced by consumers shopping online and to develop ideas for improving consumer protection and confidence in online shopping. An increase in consumer confidence should lead to an increase in the levels of retail shopping online which would have flow-on economic benefits. Recent reports and surveys in New Zealand and Australia show that online shopping currently makes up 5-6% of all retail shopping and increased by around 12% in Australia in the 12 months ending in July 2011. With the level at between 5 and 6 % of all retail shopping there is scope for significant further growth in online

shopping. Online shopping has significant economic benefits for retailers – among other things, they do not need to lease expensive retail space, they have reduced overhead costs and their customers can shop all hours. These benefits can lead to reduced prices for consumers and more shopping choices. An OECD report released in November 2009 notes, “Given the significant benefits of e-commerce to the economy and to consumers, it is important for governments and stakeholders to work together to ensure that the benefits are fully realised, which includes finding ways to boost consumer confidence in online transactions.”

**Feona Sayles**

**Patching up the differences: An exploration of gang identity in Whanganui**

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This research will explore adult NZ gang identity and the ways that visible signs of this identity have been interpreted by members of the Whanganui community. This research arose as a result of the District Council (Prohibition of Gang Insignia) Act 2009 ('Gang Insignia Act 2009') which allows the Whanganui District Council to make bylaws prohibiting the wearing of gang insignia in certain areas. The 'Gang Insignia Act 2009' reflects a view that the wearing of gang insignia should be considered a social problem that requires legal intervention. My research will adopt a social constructionist perspective and will seek to discover the meanings attributed to gang insignia by members of the Whanganui community, how these meanings have developed, and the consequences arising from adopting the legislative meaning. My research will involve an analysis of media representations of 'gangs' alongside semi-structured interviews with gang members, the public, and other relevant parties in Whanganui.

# 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 can 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 on the School's website or from Emma O'Sullivan ([e.o'sullivan@massey.ac.nz](mailto:e.o'sullivan@massey.ac.nz)).

Seminars are usually held on Wednesday from 12pm to 1pm. Subject to availability of a suitable time slot, the School will contribute towards travel costs and accommodation (where appropriate) for visiting speakers from outside Albany and Manawatū. If you wish to present a paper in the series, please 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  
[p.f.osullivan@massey.ac.nz](mailto:p.f.osullivan@massey.ac.nz)



### Manawatū

Assoc Prof Lin Mei Tan  
School of Accountancy  
Massey University  
Private Bag 11 222  
Palmerston North  
[l.m.tan@massey.ac.nz](mailto:l.m.tan@massey.ac.nz)

## 2016 Research Seminar Series, Albany Campus

Date	Presenter	Title	Abstract
7 April 12pm - 1pm QA4	Dr Huiting Guo Chang'an University, Xi'an City, Shaanxi, China	Research interests and past and current work - cash flow manipulation, corporate governance and environmental information disclosure	
7 September 1pm - 2pm QB1	Dr Dimu Ehalaiye School of Accountancy, Massey University	SFAS 157 and the Predictive Value of U.S Bank Fair Values	
19 October 12pm - 1pm MBS1.42	Ms. Nicola Beatson Department of Accounting and Finance, Otago Business School, University of Otago	The Mindset and Self-efficacy Beliefs of First Time and Repeating Students	
16 November 12pm - 1pm QA5	Pinprapa Sangchan PhD Candidate, School of Accountancy, Massey Business School	Fair value hierarchy disclosures under IFRS 13, investor uncertainty, information environment, and audit fees: Australian real estate industry evidence	

## 2016 Research Seminar Series, Manawatū campus

Date	Presenter	Title	Abstract
5 Oct 12pm - 1pm SST2.42	Jacqueline d'Ath	Public service restructuring: The current state and consequences of restructuring in the New Zealand public services	
12 Oct 12pm - 1pm SST2.42	Mr Thomas Nkomo	The consumer of insurance services and the policy document: Lessons from the Christchurch Earthquake	

# Research Funding, Awards and Nominations 2016

## Awards and Nominations

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Professor Fawzi Laswad, Dr Nives Botica Redmayne, Dr Charlie Cai, Dr Dimu Ehalaiye, and Dr Warwick Stent from the School of Accountancy, won a second research contract with the External Reporting Board. The grant will be looking at 'Researching Financial Information and Assurance Needs of Users of For-profit Tier-2 Entity Reports' and is worth \$66,000.

- Cai, L. Received Pacific Accounting Review 2016 Outstanding Reviewer Award.  
Nominated for the 2016 Albany Student's Association Lecturer of the Year (LOTA) Award.
- Ehalaiye, D Received a research grant from Massey University Research Fund to conduct research on the "Determinants and the Use of Local Government Debt Financing in New Zealand". The research grant is for the sum of \$7,500.
- Ahmad, F (PhD student) has received an \$A4,500 research grant for a project related to his PhD thesis.
- Hooks, J. Massey University Research Fund (MURF) Grant.  
Received the Chelsea Award from the Albany Student's Association for "The staple ingredients of kindness, consideration and respect to her students produces unwavering loyalty from them. She is the sweetest lecturer they have ever met."
- Hu, YY. Received Massey University Research Fund (MURF) of \$2,997, for a project to be conducted for the year 2017, entitled "Web-Based Learning Environment: Relationship between Student Engagement and Academic Performance in Accounting Subjects.
- Tan, LM. Research Completion Grant from Massey University Research Fund (MURF).

## Massey Business School Research Translation Competition

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Massey Business School (MBS) is proud of its reputation for research that is relevant and has impact. The purpose of its annual Research Translation Competition (RTC) is to promote the relevance, robustness, and creativity of that work to its external stakeholders. It also builds staff capabilities in terms of communicating research to a non-specialist audience.

This year, seven written submissions were selected to be presented at the College Research celebration on the 2<sup>nd</sup> December and were assessed anonymously by three judges, comprising a business executive, an external relation specialist and a business academic. Michael Bradbury from the School of Accountancy was the author of one of the three papers awarded:

Second Prize:

Michael Bradbury (School of Accountancy)

*Are corporate governance 'comply or explain' regimes being abused?*



# School of Accountancy Prizes

*Congratulations to all the students winning prizes in the 2016 prize-giving ceremonies.*

*Thank-you to the sponsors for your support.*

## Albany Campus

Sponsor	Prize Name	Recipient
BDO Auckland	BDO Auckland Award for Top Student in Advanced Financial Accounting – Albany Campus	Mazen Almulla
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand First Year Accountancy Prize – Albany campus	Vivian Andriani Ramandeep Kaur
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Albany campus	Ai Lei Han Nicole White
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Albany campus	Mazen Almulla
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand First Year Accountancy Prize – Distance	Helen Denham
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prizes – Distance	Dominique Mead Helen Preston
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	James Cargill Abbie Lees
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Fourth Year Accountancy Prize	Rachel Richards
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.804 Advanced Financial Accounting and Reporting	Danchen Wang
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Albany campus)	Lu Qiao
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 300 level Prize in Management Accounting (Manawatū/Albany campus)	James Cargill
CPA Australia	CPA Australia Prize in Accounting Information Systems	Ingela Eiberg
CPA Australia	CPA Australia prize for most outstanding 3rd year student majoring in Accountancy	James Cargill
Deloitte (Auckland)	Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation)	Lok Yee Tai
Thomson Reuters	Thomson Reuters Prize in Taxation (Internal Mode)	Callum Mason
Thomson Reuters	Thomson Reuters Prize in Taxation (Distance Mode)	Jennifer Sheppard
Wolters Kluwer	Wolters Kluwer Prize in the Law of Business Organisations	Louise Mara

## Manawatū campus

Sponsor	Prize Name	Recipient
Bennetts	Bennetts University Book Centre Prize for 110.229 Management Accounting	Grace Maddox
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand First Year Accountancy Prize – Manawatū campus	Fangping He Kristie Price
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Manawatū campus	Jacobus Theron
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatū campus	Carl Gray Bernadette Mullan
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand First Year Accountancy Prize – Distance	Aitziber Polo-Gomez
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Fourth Year Accountancy Prize	Zak Mills
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.702 Financial Accounting and Reporting	Elizabeth Dalzell
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.805 Advanced Strategic Management Accounting	Dylan Roberts
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Manawatū campus)	Grace Maddox
CPA Australia	CPA Australia Top First Year Accountancy Prize	Fangping He
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate	Simon Dunlop

## Wellington Campus

Sponsor	Prize Name	Recipient
ACCA	ACCA Prize in Accounting 110.209	Rachael Buttar
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Manawatū campus	Daniel Verry
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Albany campus	Na Meng
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.703 Management Accounting and Decision Making	Hoi Lam Tsang
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Auditing – 110.379	Na Meng
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Taxation – 110.389	Heather Stone
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting	Rohan Biggs
Wolters Kluwer	Wolters Kluwer Prize in Advanced Taxation	Heather Stone

# School of Accountancy Board of External Advisors

The School of Accountancy established a board of external advisors in 2014. The purpose of the Board is to act as an independent advisory body to the School, providing strategic advice to support the School in the fulfilment of its mission. The Board meet twice a year, and objectives include providing advice to the School regarding: the mission, goals and strategy setting of the School; strengthening the relationships between the School, its faculty and students and New Zealand accounting community; and the development of the qualifications and research portfolios of the School.

## Members of the School of Accountancy Advisory Board 2016

### Chair:

Keith Wedlock

Partner, Glendinnings Chartered Accountants – Palmerston North

### Members:

Dr Nives Botica-Redmayne

Staff member, Manawatū campus

Jason Driscoll

Director, Morrison Creed Advisory Limited - Palmerston North

Craig Fisher

Chairman and Audit Partner of RSM NZ- Auckland

Roy Glass

OAG Director - Auditing Policy – Wellington

Gillian Hawkesby

Senior Manager, Chartered Accountants Australia and New Zealand

Professor Jill Hooks

Staff member, Albany campus

Professor Fawzi Laswad

Head of the School of Accountancy

Richard Smyth

Deputy CFO, Sky City Entertainment Group) – Auckland

Dr Warwick Stent

Staff member and Convenor, Albany campus

Ann Tod

Partner at KPMG – Auckland

Siobhan Warren

Graduate Experience Manager at Xero – Wellington

Professor Ted Zorn

Pro Vice Chancellor and Dean of Massey Business School

# Professor for the Day

The Professor for the Day Program provides opportunities for business professionals to engage with students and staff in second and third year classes.

The programme aims to:

- Create a collaborative learning experience for students in an informal environment,
- Give the students an opportunity to learn how their education applies to the real world,
- Encourage business professionals to share their views on business, leadership and critical success factors in the practical world.

## Professor for the Day - Semester One 2016

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Guest Speaker	Organisation	Paper
Stephen Hudson	Head of New Zealand Research at Macquarie Securities NZ Ltd	110.309 Advanced Financial Accounting
Jacki Russell-Green	BDO New Zealand Limited	110.209 Intermediate Financial Accounting
Elisabeth Hollier	Massey University	110.229 Management Accounting
Leanne MacDonald	Horizons Regional Council	110.329 Advanced Management Accounting
Razia Rahman	My Republic	110.229 Management Accounting
Braden Dickson	Ernst & Young	110.329 Advanced Management Accounting
Camryn Brown	Ernst & Young	110.329 Advanced Management Accounting

## Professor for the Day - Semester Two 2016

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Guest Speaker	Organisation	Paper
Professor Paul Dunmore	Massey University	110.303 Integrative Accounting
Brendon Wright	Trade Me	155.203 Law of Business Organisations
Ryan Clark	NZI	110.249 Accounting Information Systems
Cameron Town	Silks Audit	110.379 Advanced Auditing
Kevin Brown	PwC	110.379 Advanced Auditing
Craig Fisher	RSM Hayes Audit	110.379 Advanced Auditing

# Massey University Accountancy Clubs

To improve students' experience on campus, the School established Accountancy Clubs on the Albany and Manawatū campuses in 2015. The two clubs have a mission to enrich the experience of student life by developing social, academic and practical experiences, with the support from professional bodies, for students to improve their industry knowledge and employment prospects.

## 2016 Albany Club Members:

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President:	Bridget Karton
Vice President:	Varoon Nair
Secretary:	Jasmine He
Officers:	Becky Lin Effie Zhang Gloria Zhang Monica Jane Djulaini Rhiannon Graham
Mentor:	Siata Tavite

## 2016 Manawatū Club Members:

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President:	Grace Maddox
Vice President:	Regan Hutchinson
Vice President:	Hema Bansal
Secretary:	Holly Aliprantis
Treasurer:	Jacobus Theron
Deputy Treasurer:	Stacey Wyatt
Communications and Website Coordinator:	Lucy Burt
Deputy Communications and Website Coordinator:	Samantha Pian
Executive Members:	Abdul-Aziz Mansour Abdulaziz Alshehri Fazila Nisha Jian (James) Su Fangfei (Vivian) Dai
Mentors:	Elana Stallman Radiah Othman

For more information and details of events and activities being held, following them on Facebook:

MU Accountancy Club – Albany <https://www.facebook.com/massey.accountancy.club/>

MU Accountancy Club – Manawatū <https://www.facebook.com/muac.manawatu/>

# Community Accounting

The Community Accounting initiative has been coordinated by the Palmerston North Community Services Council (PNCSC) with the support of Massey University, Palmerston North City Council, Department of Internal Affairs and the local branch of Chartered Accountants Australia and New Zealand.

Community Accounting involves second and third year students in providing financial advice to not-for-profit community organisations under the supervision of chartered accountants. The School participated and supported the initiative to enable students to gain valuable experience and be good citizens.

Community Accounting has had a successful second year with students participating in Community Accounting, and clinics and training sessions for treasurers of community groups while also providing accounting advice to not-for-profit entities.

Palmerston North community groups interested in attending a Community Accounting clinic can book online at <http://bit.ly/community-accounting>.

## 2016 Community Accounting Members:

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Sophie Addis	
Benoit Arcand	
Allister Baken	(Accountant)
Hema Bansal	
Ian Brooke	(Accountant)
Lucy Burt	
Kirsty Carruthers	(Accountant)
Tayla Corbett	
James Freeman	
Jenna Hackland	
Fangping He	
Tien Huynh	
Anna McKay	(Accountant)
Teresa Murrell	
Tiari Nicklin	
Kristie Price	
Jessica Rich	
Renee Schalkwijk	(Accountant)
Zhuofu Shi	
Henry Westenra	

For more information and details of events and activities being held, following Community Accounting on Facebook at: <https://www.facebook.com/pncommunityaccounting/>

# School Highlights 2016

## January

The staff on the Manawatū Campus welcomed the new academic year with a morning tea.

Later in January they also had an early celebration of Chinese New Year, welcoming the year of the Monkey, with a Chinese Lunch organised by the School in the staff room.

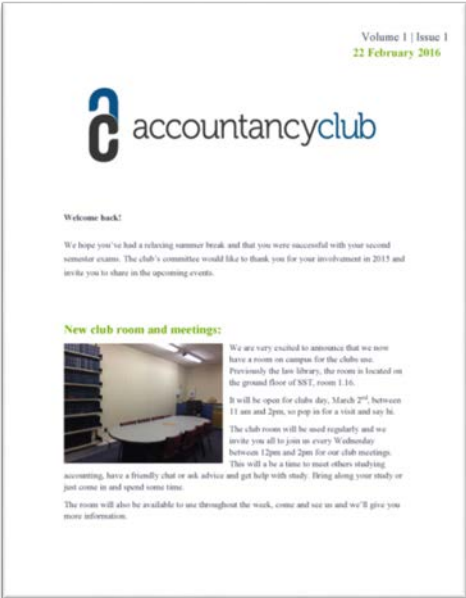
The school celebrated the contribution of long serving academic staff member Trish O’Sullivan, Senior Lecturer in Business Law in the School of Accountancy, on completing 20 years with Massey University.



Photo: Trish O’Sullivan at the staff celebration.

## February

The Accountancy Club on the Manawatū campus (MUAC-Manawatū) published its first newsletter. A new Club Room was set up at the Palmerston North campus, in room SST 1.16. Student members are welcome to attend Club meetings every Wednesday at the Club Room 12.00-2.00 pm.



## March

Massey University Accountancy Club – Manawatū 2016 Executives Members conducting their first meeting.



*Photos: Members of the 2016 MUAC – Manawatū*

The Defining Excellence Awards were held at the Rendezvous Hotel, Auckland, to acknowledge our top research and teaching staff, along with graduates who have achieved major success in their professions or industries or made outstanding community contributions.



Massey University was once again ranked by QS as one of the top 100 universities in the world for Finance and Accounting.



A research report entitled “Information Needs of Users of New Zealand Capital Markets Entity Reports” was released on 2 March 2016 by the External Reporting Board (XRB), the statutory body responsible for financial reporting and assurance standards in New Zealand. The research was conducted on behalf of the XRB, by a School of Accountancy team comprising Prof Fawzi Laswad, Dr Warwick Stent, Dr Nives Botica-Redmayne and Dr Cai Lei. The full report and a summary report may be found at:

[https://www.xrb.govt.nz/Site/Research/Chairmans\\_Research\\_Introduction.aspx](https://www.xrb.govt.nz/Site/Research/Chairmans_Research_Introduction.aspx)

Albany Senior Tutor, Siata Tavita, was on hand to assist the Massey University stall in the two-day ASB Polyfest held on 18 and 19 March. The festival also had a special visit from Princess Salote Mafile’o Pilolevu Tuita of Tonga and her husband Lord Tuita.



*Photo: Crowds watch the Massey Tongan stage.*

## April

The Massey University Accountancy Club (MUAC) – Albany was a part of a great event on 20 April. The “Meet the Professionals” panel session, supported by CPA Australia, featured guest speakers, Reesan Naidoo ASA from KPMG and Vanessa Black CPA from Grant Thornton, who shared their career insights.



*Photo: A presentation during the 'meet the professionals' session.*

The School celebrated a very successful visit on 11-13 April, by an international team of distinguished peer reviewers as the key part of their application for AACSB-Accounting accreditation. Three AACSB accreditation reviewers, Professor Mary Stone (Chair), Professor Sue Newberry and Professor Betty Chavis, had a full schedule of meetings and discussions for the visitors with staff of the School as well as the PVC, staff of MBS, accountancy students and other stakeholders of the School. The full report of the AACSB Peer Review Team is available for review [here](#).

Professor Fawzi Laswad, Dr Nives Botica Redmayne, Dr Charlie Cai, Dr Dimu Ehalaiye, and Dr Warwick Stent won a second research contract with the External Reporting Board. The grant will be looking at 'Researching Financial Information and Assurance Needs of Users of For-profit Tier 2 Entity Reports'.

*Photo: Dr Lei Cai, Dr Nives Botica Redmayne, Professor Fawzi Laswad and Dr Warwick Stent*



# May

Congratulations to Frances Chua on the successful completion of her doctoral thesis.



*Photo: Dr Frances Chua being presented with her new door name plate.*

Another great event hosted by CPA Australia “Meet the Professional” held mid-May, with the Massey University Accountancy Club - MUAC - Manawatū. Huge thanks to David Lanham CPA, Chief Executive of Palmerston North Airport, and Chris McNae ASA, Investigator at Inland Revenue for sharing their career insights.



## June



The School welcomed Emma O'Sullivan in mid-June, who joined us as Strategic Projects Officer. Emma is based on the Palmerston North campus and will support the administration team within the school.

### >> School of Accountancy has been accredited by AACSB <<



The Pro Vice Chancellor and the Head of School received a letter (dated 30 June 2016) confirming the recommendation of the undergraduate, master's, and doctoral degree programmes in accounting offered by Massey University has been concurred with by the Accounting Accreditation Committee (AACSB) and ratified by the Board of Directors. The school now enters the continuous improvement process where the next on-site review will occur in 2019-20.



Photo (both): AACSB certificate of accreditation to Massey University.

## July

Alice Kim, currently studying a Bachelor of Accounting at Auckland campus, was featured on the cover of Korea Town magazine (June 2017) as a role model for other Korean students in New Zealand. In 2015, Kim, represented her school at the 2015 Massey Business Boot Camp. Alice was selected as one of the 40 Auckland representatives for the 2015 Enterprise in Action Weekend (EIA) held at Massey Auckland campus, where her team won the Global Enterprise Challenge



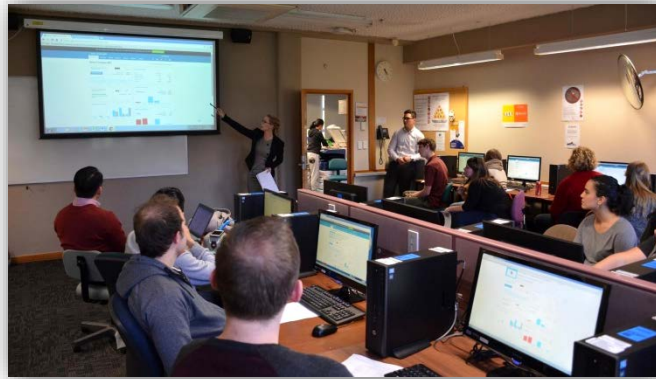
*Photo: Alice Kim featured in Korean Town Magazine.*

Massey University School of Accountancy and Victoria University School of Accounting and Commercial Law successfully conducted the 2016 Comparative International Governmental Accounting Research (CIGAR) Network Workshop and PhD Colloquium in Wellington from 7-9 July – 9 July. The event was jointly organised by Dr Nives Botica Redmayne (Massey University), and Professor Rachel Baskerville and Dr Rodney Dormer (Victoria University). Chaired by Professor Mike Bradbury (Massey University), it was the first such event on comparative governmental accounting research held in the Southern Hemisphere. CIGAR Network's mission is to promote worldwide discussion and research on governmental accounting. 50 Fifty people from a number of countries (e.g. Australia, Canada, Croatia, Czech Republic, Indonesia, Italy, Japan, Malta, Norway, Portugal, Russia, Thailand, Ukraine, New Zealand and the UK) and New Zealand) attended the event. The Hon. Bill English, Minister of Finance, opened and addressed the workshop. Keynote speakers included Ken Warren (Treasury) and Lyn Provost (New Zealand Auditor-General), and a number of public sector CEOs were panellists. ACCA, XRB, CAANZ, and CPA Australia also sponsored the event.



*Photo: From left to right: Vanessa Borg (Victoria University), Professor David Hay (Auckland University), Professor Rachel Baskerville (Victoria University), Rachel Qi (Victoria University), Dr Nives Botica Redmayne (Massey University), and Dr Rodney Dormer (Victoria University).*

The Manawatū campus Accountancy Club (MUAC) organised a successful XERO workshop at the end of June.



The School has released its updated study plan via an updated brochure for the BAcc/Bus (Acc) and MPAF.

Bacc/Bus (Acc) full brochure [available here](#).  
On the cover: BAcc graduate; Olivia Lukardi, RSM Auditor.

PART A		PART B	
COURSE NUMBER	COURSE TITLE	COURSE NUMBER	COURSE TITLE
110.200	Accounting Systems	110.204	Advanced Financial Accounting and Reporting
110.202	Financial Accounting and Reporting	110.205	Advanced Strategic Management Accounting
110.203	Management Accounting and Decision Making	110.206	Auditing and Assurance
110.204	Quantitative Methods for Accounting and Finance	110.207	Tax
110.205	Financial Management	110.208	Corporate Finance
110.206	Management in Organisations	110.209	Financial Asset Management
110.207	Law of Business	110.210	International Finance
110.208	Economics	110.211	Financial Risk Management

SEMESTER 1	SEMESTER 2
February to June	August to December
110.202	110.201
110.203	110.202
110.204	110.203
110.205	110.204
110.206	110.205
110.207	110.206
110.208	110.207
110.209	110.208
110.210	110.209
110.211	110.210

## August



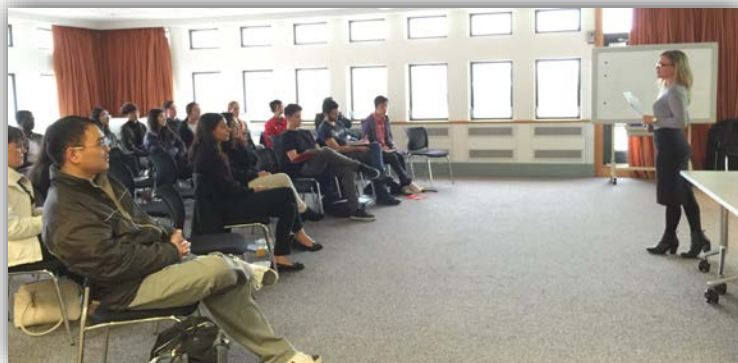
After working at Massey for 25 years (April 1991), the school celebrated the retirement of Research Assistant, Sim Loo, with a farewell morning tea held on Friday 29 August, which included a group photo for her as a keepsake.

*Photo: Sim Loo cutting a cake at her farewell.*



*Photo: Palmerston North School of Accountancy Staff, from top left: Lin Shi, Andrew Brown, Matt Berkahn, Christelle Roos, Inez Goldsworthy, Mary Rossiter, James Heslop (from the Wellington Campus), Dimu Ehalaiye, Lindsay Trotman, Fawzi Laswad (HoS), Ngaire Kirk, Deborah Russell, Nives Botica-Redmayne, Charlie(Lei) Cai, Frances Chua, Radiah Othman, Sim Loo, Yuan Yuan Hu, Jessica Watson, Emma O'Sullivan, Nirmala Nath.*

The Accountancy Club at Albany campus (MUAC- Albany) had a successful and well attended workshop on Business Etiquette, supported by CAANZ, on 11 August.



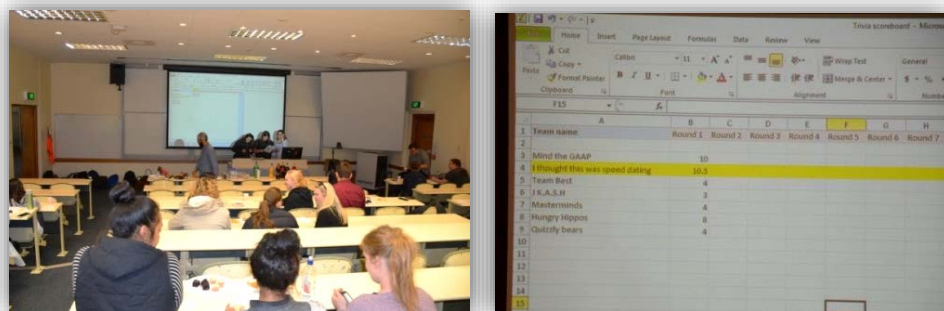
Palmerston North was the setting for the first of three Open Day events in August. Hundreds of prospective students from throughout New Zealand visited the Turitea Campus to attend lectures, interactive workshops and school information hubs. The School of Accountancy's Hub was staffed by Nikki, Inez and Emma, along with help from Frances Chua and Lindsey Hawkes throughout the day. The Accountancy workshop was led by Nirmala Nath.

Albany hosted Massey's second Open Day on Saturday. Jess Watson and Andrew Brown flew up from Palmerston North to set up, and provide assistance to any student enquiries in the School's hub. Warwick Stent led the Accountancy workshop with the help of some third year students.



*Photos top row: The SoA Palmerston North Open Day Hub and Workshop.  
Photos bottom row: The SoA Albany Open Day Hub and Workshop.*

On Wednesday 10 August the MUAC, presented by CPA, hosted a social quiz night.





## September

In mid- September the School said farewell to Senior Tutor, Elana Stalmann, who has been with the School for eight years. Elana will be moving onto Massey's Foundation programme.

*Photo: Elana Stalmann cutting a cake at her farewell.*



A letter to BAcc students regarding 2017 regulations was released on 29 September. Following a review of the BAcc, the letter introduces some minor changes which will be introduced from 2017. These changes provide more flexibility and ensure academic requirements are met for professional bodies. Full details of the changes can be found [here](#).

The Accountancy Club on the Albany campus (MUAC - Albany) organised a successful Xero workshop mid-September.



During September the Massey Business School Academic Excellence Award Ceremonies were held on all three campuses.

The Albany campus ceremony was held on Tuesday 13 September, with awards given out by Jill Hooks and Siata Tavite.



The Manawatū campus ceremony was held on Tuesday 20 September, with awards given out by Ngaire Kirk, Radiah Othman, Lindsay Trotman, Annelisa Usoalii-Phillips (CAANZ), and David Lanham (CPA Aus).



The Wellington Campus ceremony was held on Wednesday 21 September, with awards given out by Nikki Batten.

## October

At the beginning of October, the school welcomed new Manawatū campus lecturer, Dr Ernest Gyapong. Ernest has a PhD from Griffith University (Australia) and a Master's degree from Dundee University (UK). Ernest has teaching interests in the broader area of financial and management accounting and has taught these courses in the UK and Australia.



Held on Wednesday 5 October, the ACCA and Albany Accountancy Club held the information evening 'Think Ahead' which was an opportunity for students to interact and hear from industry professionals, including hearing from a guest speaker; Sabina Buza, Adviser - Auditor Insight, FMA.

Peter Kendricks wins the best student essay in a new Accountancy paper 110.369 - Forensic Accounting. The new papers include an assessment that involves students writing essays on 'technology, fraud and the forensic investigator'. The paper coordinator, Dr Radiah Othman, selected the best five student essays to be reviewed by Peter Scholten, Forensic Analyst at MPI and Chairman of Forensic Accountants NZ.

*Photo: Peter Kendricks receiving the best essay prize from Michelle Allan, Member Services and Events Specialist, Manawatu & Whanganui, CA ANZ.*



Palmerston North Community Accounting (PNCA) organised Xero training on 13 October for not-for-profit community organisations. Jenna Hackland, a 2nd year accountancy student, volunteered and ran the workshop while supervised by Anna McKay, Chartered Accountant.

*Photo: Accountancy student Jenna Hackland (in the front) running the Xero training.*



In mid-October the Albany Accountancy club celebrated the end of another successful year of professional and social events with an award ceremony for the executive members.

*Photo: The MBS PVC enjoying lunch with the Albany – MUAC.*



The 2016 Manawatu Accountancy Club Executive, Grace Maddox, celebrated the end of the academic year and the 2016 Executive's term, and the handover to the 2017 Executive.

*Photo: MUAC 2016 President Grace Maddox receiving a certificate of appreciation from SOA HoS Fawzi Laswad.*

# November

Congratulations to the following staff on their academic promotions in November:

- Christelle Roos to Senior Tutor
- Frances Chua to Senior Lecturer
- Dr Ahsan Habib to Professor
- Dr Matt Berkahn to Associate Professor



*Photos of staff changing their door plates to reflect their new titles:*

- |                    |                        |                        |
|--------------------|------------------------|------------------------|
| <i>Top row:</i>    | <i>Christelle Roos</i> | <i>Dr Frances Chua</i> |
| <i>Bottom row:</i> | <i>Dr Ahsan Habib</i>  | <i>Dr Matt Berkahn</i> |

## December

### From pig farmer to top accountant

A Leeston accountant has recently been awarded the Massey University prize of Top Accountancy Graduate for 2015.

Lay Associates accountant Simon Dunlop also received the prestigious Dean's Scholar Award for 2015, one of only 15 Massey business graduates who average A-grade or higher, out of a pool of about 11,000 business students enrolled at the Massey Business School.



Top Massey Accountancy 2015 graduate, Simon Dunlop, was featured in the Selwyn Times on 29 November. Full story featured [here](#).

*Photo: News article from the Selwyn Times.*

School staff celebrated the end of the academic year with an early Christmas Lunch on both the Albany and the Manawatū campuses.

*Manawatū campus staff enjoying their Christmas lunch on 9 December.*



*Albany campus staff on 13 December, celebrating Christmas.*

# University Service, Community Engagements and Professional Associations

## Service to Massey University

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### **Barrett, M.**

Member of Massey Business School Maori Development Working Group; New Zealand Social Innovation and Entrepreneurship Research Centre, Massey University (Associate).

### **Berkahn, M.A.**

Member, Massey Business School Assurance of Learning Committee.

### **Bhuiyan, B.**

Coordinator – Albany Campus, Institute of Chartered Accountants Australia and New Zealand; Academic Mentor, Beta Alpha Psi.

### **Botica Redmayne, N.**

Chartered Accountants Australia and New Zealand Achiever Programme Massey Liaison, Massey School of Accountancy Advisory Board member, Massey School of Accountancy Member of Recruitment Panel, Massey University Rich Media Project Board member (Massey Business School representative); Committee member of the Women@Massey 2012 – 2016 - coordinator of the Women@Massey Lunchbox Seminar series; Massey University PhD Exams Convenor; Massey Business School representative on the University's Scholarships Committee; Mentor for the Massey Young Women in Leadership Programme; Member of the Qualification Review Panel for the Postgraduate Certificate in Business, Postgraduate Diploma in Business Administration, Master of Business Studies and Master of Management offered by the College Business; Member of the Massey Principles for Responsible Management Education (PRME) Committee; AIESEC New Zealand - Massey University, Board of Advisors (AIESEC is an international organization for university students' exchange).

### **Chua, F.C.**

Harassment Contact Person, Harassment Advisory Committee Member, Massey Business School Examination Committee.

### **Hooks, J.**

Member of Massey Academic Board; Associate of NZ Social Innovation and Entrepreneurship Research Centre; Member of Space Management Group (Albany); Member of School of Accountancy Staff Appointments Committee; Member of Massey Business School Promotions Committee; Member of School of Accountancy Advisory Board; Academic Co-ordinator School of Accountancy.

**Kirk, N.**

Member of MBS Assurance of Learning Committee; Member of MBS Teaching and Learning Committee; Member of MBS Ignite Task Force; Member of Massey University Health & Safety Consultative Committee; Treasurer of Massey University Branch of Tertiary Education Union; Member of School of Accountancy Workload Committee.

**Habib, A.**

MBS Research Committee

**Heslop, J.**

MBS BBus Core Committee

**Huang, H.**

Academic Mentor, MU Accounting Club Albany

**Hubbard, J.**

MBS BBus Core Committee (115.211), University Proctor Wellington Campus; Chair Massey University Southern A Human Ethics Committee.

**Jiang, H.**

Member of Massey Business School Mandarin-speakers network; School representative hosting Chinese academic delegate groups

**Laswad, F.**

Member of MBS Board, MBS Executive Committee

**Nath, N.**

Elected Staff Representative on Massey Business School Board; Member of Staff Engagement Committee; Massey Business School; School representative at Massey Open Day Presentation – Manawatū campus

**O’Sullivan, T.**

Organiser, School of Accountancy Albany Seminar Programme

**Othman, R.**

Academic Mentor, Massey Manawatū Accounting Club

**Russell, D.**

MBS College Studies Committee

**Sayles, F.J.**

Member of Massey Business School Teaching and Learning Committee

**Smith, N.**

Member, Massey Business School Board



**Stent, W.**

School Representative/Presenter (Albany) at Massey Open Day, Massey Business School Information Evening, and visiting school groups; Member, Massey Business School Outreach Committee; Member, Massey Business School Teaching & Learning Committee; Massey Business School Rankings Taskforce; Convenor and member of the School of Accountancy Advisory Board.

**Tan, L.M.**

PhD coordinator

**Tavite, S.**

Member, Pacific Research Caucus; Ignite (Albany) Working Committee, Semester 1 & 2; Academic Mentor, MU Accountancy Club Albany, Semester 2; Facilitator, Aganu'u Workshop Albany; Presenter, Pasifika Orientation Albany, Board Member, Fakatouato Community Trust.

**Trotman, L.G.S.**

Member, MBS Leave and Ancillary Appointments Committee; MBS Accreditation Steering Group; Human Ethics Committee, Southern B; MBS research, teaching, study and professional and organisational duties overseas Panel.

## **Community Engagements and Professional Associations**

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### **Berkahn, M.**

Member, Australasian Law Teachers' Association (ALTA) Executive.

### **Bhuiyan, B.**

Coordinator – Albany Campus, Institute of Chartered Accountants Australia and New Zealand Academic Mentor, Beta Alpha Psi.

### **Botica Redmayne, N.**

Member of Technical and Legislation Sub-Committee CA ANZ Manawatu; Trustee of the Manawatu Education Trust and Board; Councillor on the Regional Council of Chartered Accountants Australia and New Zealand (CAANZ); Appointed by the New Zealand Financial Markets Authority (FMA) to the Auditor Regulation Advisory Group (ARAG) and delegated, under the Crown Entities Act 2004, to carry out audit quality reviews of New Zealand licenced auditors engagements/audits on FMA's behalf; Honorary Auditor and Treasurer of a number of Manawatu community groups and societies.

### **Bradbury, M.**

Fellow of the Chartered Accountants of Australia and New Zealand; Advisory Board Quantitative Accounting Research Network (QARN); Accounting and Finance Association of Australia and New Zealand (AFAANZ) Life Member and Council of Professors.

### **Cai, L.**

Member of the IPU New Zealand Academic Advisory Board.

### **Hawkes, L.**

Member of Chartered Accountants Australia and New Zealand; Finalist Judge for Westpac Manawatu Business Awards.

### **Heslop, J.**

Board member – Orpheus Choir of Wellington and the Drug Health and Development Project Trust; Honorary Reviewer for Wellington Gay Welfare Group (WGWG) and the Howard League for Penal Reform; Wellington Branch Treasurer St Barnabas Anglican Church, Rosenthat, Wellington.

### **Huang, H.**

Member of the Trust Board of Airedale Property Trust, and also on the Audit & Risk Committee of the Lifewise Trust, Methodist Mission Northern and Airedale Property Trust.

### **Hooks, J.**

Member, Chartered Accountants Australia and New Zealand; Convening Committee Member, Auckland Region Accounting Conference; Fellow of CPA (Australia).

### **Kirk, N.**

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

**Laswad, F.**

Chair of the Academic Committee for the Pre-Admission Programme of Chartered Accountants Australia and New Zealand; Writer for the Professional Accounting School and Chair of the Education Board of Chartered Accountants Australia and New Zealand.

**Nath, N.**

Honorary Auditor for New Zealand Mathematical Society and the Palmerston North Women's Health Collective.

**Othman, R.**

Member, Beta Gamma Sigma the International Honor Society for Collegiate Schools of Business; Member, Emerald Literary Network; CPA (Australia); Associate Educator member, Association of Certified Fraud Examiner (ACFE); Treasurer, Manawatu Malaysian Society.

**Smith, N.**

Member of Auckland Regional Committee and Treasurer (Auckland) of New Zealand Society for Legal and Social Philosophy, member of the Prize Committee.

**Stent, W.**

Member, Chartered Accountants Australia and New Zealand; CPA Albany Campus Liaison Person. Honorary Auditor for the New Zealand Federation of Graduate Women (North Shore). Committee Member, Sustainable Paremoremo Group (Not for Profit Trust).

**Russell, D.**

Trust Board member Camillia House; Convenor of National Council of Women Economic Policy Standing Committee.

**Tavite, S.**

Treasurer, Masilamea International; Tongan Community Representative, Finance Committee, St Bernadette's Parish Mt Wellington; ACCA Albany Campus Liaison Person.

**Trotman, L.G.S.**

Treasurer, Masilamea International; Tongan Community Representative, Finance Committee, St Bernadette's Parish Mt Wellington; ACCA Albany Campus Liaison Person; Board Member, Fakatouato Community Trust.

# Academic Programmes and Accreditations

## AACSB Accreditation

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The Association to Advance Collegiate Schools of 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, not many 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.

### School of Accountancy

In 2016, the School of Accountancy was rewarded the AACSB accreditation for the undergraduate, master's, and doctoral degree programmes. The school is one of only three institutions in New Zealand and Australia awarded this prestigious accreditation. Only ten other institutions outside the USA have achieved this distinction. The school now enters the continuous improvement process where the next on-site review will occur in 2019-20. (Refer to page 6 for the School's letter of Accreditation).

### Massey Business School

Massey Business School achieved the international accreditation in 2015 for its business degrees; Bachelor of Business (BBus), Bachelor of Accountancy (BAcc), Bachelor of Applied Economics (BAppEcon), Master of Business Administration (MBA), Master of Business Studies (MBS), Master of Finance (MFin) Master of Management (MMgmt), Doctor of Business Administration (DBA) and its Doctor of Philosophy (PhD) programme in business.

## School of Accountancy Accreditations

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The School of Accountancy has accreditation from the following professional bodies for the Bachelor of Accountancy (BAcc) and Bachelor of Business BBus (Acct):

- AACSB Accounting Accreditation
- Association of Chartered Certified Accountants (ACCA)
- Chartered Accountants Australia and New Zealand (CA ANZ) (formerly NZICA)
- Chartered Institute of Management Accountants (CIMA)
- Certified Practising Accountants (CPA) Australia

The Master of Professional Accounting and Finance (MPAF) is accredited by:

- ACCA (UK)
- CA ANZ
- CPA Australia

# Academic Programmes

## Semesters and Summer School

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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 courses fit into these standard semester periods. Some research courses cover a double semester period. The School's Summer study programmes have become increasingly popular.

## Internal and Distance Learning Studies

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Some courses in the School are offered internally and some in Distance Learning mode. Distance Learning programmes offer opportunities for long distance study at the comfort of a student's own environment. Distance Learning programmes may include block courses. However, these courses are being phased out as the School makes use of Digital Learning and Teaching through the Internet more frequently.

## Undergraduate Programmes

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### **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 Chartered Accountants Australia and New Zealand or CPA Australia membership.

### **Accountancy Major in the Bachelor of Business (BBus Acc)**

The BBus 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 BBus with a double major. Career options will be many and varied depending on the combination of courses you choose to take.

### **Bachelor of Business Law minor**

In 2015, the Business Law minor became part of the BBus programme. The goal of the minor as part of the BBus is to give students, in addition to skill sets in their major and those of the BBus as a whole, an enhanced knowledge of areas of business law. The objective is that, while not being able to supplant the role of the qualified lawyer, the graduate with the Business Law minor would be equipped to identify those situations where it is necessary to seek qualified legal assistance, and recognise when a proposed course of action or inaction could give rise to legal liabilities and to alert decision makers accordingly.

The courses that can be put towards the minor are listed here:

<http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/study/business-law/minor-in-business-law.cfm>

## **Graduate Diploma in Business Studies (GradDipBusStuds)**

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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 (Accounting) is designed to be completed over a period of time as part-time study.

## **Postgraduate Programmes**

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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 Management (MMgt)
- Master of Management (Accountancy)
- Master of Professional Accountancy and Finance (MPAF)
- Postgraduate Diploma in Business Administration (PGDipBusAdmin)
- Postgraduate Diploma of Accountancy (PGDipAcc)
- Bachelor of Business with Honours (BBus[Hons])
- Bachelor of Business with Honours (Accountancy)

## **The Master of Professional Accountancy and Finance (MPAF)**

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The MPAF is the only professional Master's degree in New Zealand where the two popular disciplines, accountancy and finance, have been combined. Established in 2013, it is open to graduates with a Bachelor's degree in any discipline and is available by block mode on the Albany campus or by distance learning.

For more information about the MPAF, contact: [mpaf@massey.ac.nz](mailto:mpaf@massey.ac.nz) or visit the Facebook page: [www.facebook.com/MPAF.Massey](http://www.facebook.com/MPAF.Massey).

## **Postgraduate Scholarships**

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The following websites have information on scholarships:

- <http://awards.massey.ac.nz>
- <http://www.nzvcc.ac.nz>
- <http://www.Chartered Accountants Australia and New Zealand.com>
- <http://www.frst.govt.nz>

The email address for more information regarding scholarships and research funds available is: [contact@massey.ac.nz](mailto:contact@massey.ac.nz).

## Course Listing for Accountancy

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Course Code	Name
115.112	Accounting for Business
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
110.369	Forensic Accounting
110.379	Advanced Auditing
110.380	Estate and Tax Planning
110.389	Advanced Taxation
110.701	Accounting Systems
110.702	Financial Accounting and Reporting
110.703	Management Accounting and Decision Making
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
110.804	Advanced Financial Accounting and Reporting
110.805	Advanced Strategic Management Accounting
110.806	Auditing and Assurance
110.807	Tax
110.895	Professional Practice
110.897	Thesis (Year 1)
110.898	Thesis (Year 2)
110.899	MBS Thesis - Accountancy
110.900	PhD in Accounting

## Course Listing for Business Law

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Course Code	Name
115.211	Business Law
153.202	Law and Mediation
155.110	Retail Law
155.201	Law of Property
155.202	Essentials of Law
155.203	Law of Business Organisations
155.210	Commercial Law
155.301	Employment Law
155.315	Sport Law
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.705	Special Topic Business Law
155.771	Law of Business
155.798	Research Report
155.799	Research Report
155.801	MPhil Thesis Part 1
155.802	MPhil Thesis Part 2

More information on academic programmes offered by the School is available in the School's current Undergraduate and Postgraduate brochures or on the School of Accountancy's website: [http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/study/study\\_home.cfm](http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/study/study_home.cfm)



# Contact Persons, Student Advisors and Support

**For general information about the School please contact:**

## **Albany Campus**

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Natalie Snyders - Administrator  
MBS1.11B  
Albany

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Email: n.e.snyders@massey.ac.nz

## **Manawatū Campus**

---

Inez Goldsworthy - Administrator  
SST 1.19  
Palmerston North

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## **Wellington Campus**

---

Nikki Batten - Programme Support Administrator  
5C 33  
Wellington

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**For academic information about the School please contact:**

## **Undergraduate Accountancy Student Advisor**

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Frances Chua - Senior Lecturer  
SST 1.18  
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Telephone: + 64 (06) 356 9099 / 83933  
Email: f.c.chua@massey.ac.nz

## **Postgraduate Accountancy Studies Coordinator**

---

Jayantha Wickramasinghe - Lecturer  
MBS1.05A  
Albany

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### **Accountancy PhD Studies Coordinator**

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Lin Mei Tan - Associate Professor  
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### **Undergraduate Business Law Student Advisor**

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Matthew Berkahn - Associate Professor  
SSE 2.45  
Manawatū

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### **Postgraduate Business Law Student Advisor**

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Lindsay Trotman - Associate Professor  
SSE 2.46  
Manawatū

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### **Support for Accounting and Postgraduate Research**

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Emma O'Sullivan - Strategic Projects Officer  
SST 1.19  
Manawatū

Telephone: + 64 (06) 356 9099 / 83067  
Email: e.o'sullivan@massey.ac.nz

### **For special support information please contact:**

#### **Support for Students with Disabilities**

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Lindsay Hawkes - Lecturer  
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#### **Harassment Contact Person**

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## First Aid Officers (Albany)

---

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## First Aid Officers (Manawatū)

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Lei Cai - Lecturer  
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## First Aid Officer (Wellington)

---

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## Health and Safety Contact Person

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# Staff Directory

## Academic Staff

Name	Position	Campus	Extn	Email
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Bhuiyan, Borhan	Senior Lecturer	ALBN	43290	m.b.u.bhuiyan@massey.ac.nz
Botica Redmayne, Nives	Senior Lecturer	MAN	83948	n.redmayne@massey.ac.nz
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Cai, Lei (Charlie)	Lecturer	ALBN	81318	l.cai@massey.ac.nz
Chua, Frances	Senior Lecturer	MAN	83933	f.c.chua@massey.ac.nz
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Hu, Yuan Yuan	Lecturer	MAN	83950	y.hu@massey.ac.nz
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Laswad, Fawzi	Professor, Head of School	MAN	83064	f.laswad@massey.ac.nz
Nath, Nirmala	Lecturer	MAN	83946	n.nath@massey.ac.nz
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Sutton, David	Lecturer	MAN	83935	d.Sutton@massey.ac.nz
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Trotman, Lindsay	Assoc Professor	MAN	83940	l.g.s.trotman@massey.ac.nz
Wickramasinghe, Jayantha	Lecturer	ALBN	43289	j.wickramasinghe@massey.ac.nz

## Administrative Staff

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Goldsworthy, Inez	Administrator	MAN	83936	i.l.goldsworthy@massey.ac.nz
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Shi, Lin	Computer Technician	MAN	83942	l.shi@massey.ac.nz
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Snyders, Natalie	Administrator	ALBN	43292	n.e.snyders@massey.ac.nz
Watson, Jessica	Administrator	MAN	83938	j.l.watson@massey.ac.nz

# Campus Details

## School Website

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

## School Facebook Pages:

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Accountancy at Massey University  
Masters of Professional Accountancy and Finance  
MU Accountancy Club – Albany  
MU Accountancy Club – Manawatū  
Palmerston North Community Accounting

<https://www.facebook.com/accountancy.massey/>  
<https://www.facebook.com/MPAF.Massey/>  
<https://www.facebook.com/massey.accountancy.club/>  
<https://www.facebook.com/muac.manawatu/>  
<https://www.facebook.com/pncommunityaccounting/>

## Campus Addresses

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### Albany Campus

**Postal Address:**

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### Wellington Campus

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