



**MASSEY
UNIVERSITY**
TE KUNENGA KI PŪREHUROA

UNIVERSITY OF NEW ZEALAND

**MASSEY
BUSINESS
SCHOOL**

TE KURA WHAI PAKIHI

SCHOOL OF ACCOUNTANCY

Yearbook 2019-2020



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Cover photo: Members of the Manawatu Accountancy Club at Clubs Day held February 2019.

From left: Tyler Harris-Broad, Kayla Burrows, Danielle Humphries, Gursewak Virk and Jayden Joe.

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. (February 2020)

Head of School's Report

The year 2019 hallmarked a very positive time for School of Accountancy staff and students, with many innovations, greater engagement with the community and successful research impact.

Auckland Community Accounting, a collaboration with Auckland North Community and Development (ANCAD), completed its third successful year. We now offer Community Accounting in Auckland, Palmerston North and nationwide with the help of our distance students. Community Accounting provides valuable experience to participating students and contributes to the development of their good citizenship. Through Auckland Community Accounting, 38 students provided support to 15 not-for-profit (NFP) clients, 14 distance students through Community Accounting Aotearoa provided advice and support to five NFP clients, and 10 students in Palmerston North supported three NFP clients. Students, through Palmerston North Community Accounting, conducted a training session for treasurers of community groups while also providing accounting advice to NFP entities, with supervision from Chartered Accountants.

The Accountancy Clubs on both the Auckland and Manawatū campuses continued to be very active in contributing to enhancing student experience. Both clubs organised numerous workshops, seminars, presentations and social events throughout the year, with the support of many professional bodies and organisations such, as CA ANZ, CPA Australia, ACCA, XERO, Audit NZ and KPMG.

In May, the School of Accountancy, in collaboration with the School of Economics and Finance, held the first Annual MU AccFin Equity Research Competition. Seven teams of three students presented reports on the topic: *'Examine the financial and accounting performance of the company, calculate a target price and compose an argument for your price and recommendations'*. Winning teams were pleased with their prize of spending a day at the KPMG Auckland office.

The School continues to strive forward in the use of digital technology to improve the learning experience of students. All School courses use Adobe Connect to deliver virtual classes to enhance distance learning, as well as using Top Hat, a cloud based interaction tool, in most face-to-face classes. In 2019, in order to develop students' technical agility, in select courses we also introduced the use of Microsoft PowerBI, a new, very powerful business analytics tool. Microsoft PowerBI gives students further experience in using new technology to make data informed decisions and develop an analytic mindset.

During 2019, we celebrated Professor Jill Hooks' distinguished appointment to Emeritus Professor. We congratulated Dr Nives Botica Redmayne on her appointment as the New Zealand Vice President for Chartered Accountants Australia and New Zealand. The School was also very proud to receive two Excellence Awards at the Massey Business School (MBS) Star Awards ceremony. Professor Ahsan Habib received an award for Excellence in Research Impact and Emma O'Sullivan received the Professional Staff Award for Excellence in Organisational Citizenship. We welcomed two new staff members to the Auckland campus: Administrator Hori Pirini and Lecturer Solomon Opare. We farewelled Auckland Administrator Natalie Snyders, Palmerston North Senior Lecturer Ernest Gyapong, as well as Professor Jill Hooks who retired after nearly 22 years with the School.

The School had another productive year for research, with 42 published articles in refereed quality journals such as *The British Accounting Review*, *Accounting and Finance*, *Pacific-Basin Finance Journal*, *International Journal of Accounting and the New Zealand Business Law Quarterly*. More than half of these articles were published in A or A* Journals (one A* and 23 A journals), using the ABDC journal rankings. We also had two authored books and 19 book chapters published, and over 35 papers were presented at national and international conferences. Most of the research in the School is undertaken collaboratively by two or more staff members.

During the year the School also hosted numerous professional and academic visitors from New Zealand and around the world including; the Director of Accounting Standards XRB Anthony Heffernan, Harvard Business

School Accounting Professor Paul Healy, Professor Steven Salterio from Queen's University in Canada, and Professor Dorothea Greiling from the Faculty of Business and Social Sciences of Johannes Kepler University (JKU) in Austria.

We look back at 2019 as a positive and productive academic year for the School of Accountancy. Looking forward, we have a busy year ahead in 2020. After achieving initial AACSB Accounting Accreditation in 2016, the School prepares for the continuous improvement on-site review in May 2021, where we will continue to be one of only two institutions in New Zealand and Australia awarded this prestigious accreditation. We are also looking forward to hosting the 14th New Zealand Management Accounting Conference (NZMA) on our Palmerston North campus in November, which will showcase presentations on the *Changing Face of Management Accounting*.

In 2020, we will continue to enhance students' learning experiences by expanding Adobe Connect sessions, which will provide valuable live online educational experience. We will also expand the use of data analytics in developing our students' analytics mindset and overall technology agility.

We are excited about 2020, when we celebrate the 20th anniversary of the current School structure.



Professor Fawzi Laswad
Head of School

SCHOOL OF ACCOUNTANCY

VISION

Be recognised as a leader in accounting and business law education and research.

MISSION

To provide quality accounting and business law education that serves as 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.



School's Mission Statement

Vision

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

Mission

To provide quality accounting and business law education that serves as 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)

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 diversity
- Recognise the Tiriti
- Maintain efficient, transparent and inclusive (participative) management systems

School Goals and Objectives

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

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

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

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.

2019 Publications

Journals

Aman, H., Beekes, W., Berkman, H., Bohmann, M., Bradbury, M., Chapple, L., & Wright, S. (2019). Responsible science: Celebrating the 50-year legacy of Ball and Brown (1968) using a registration-based framework. *Pacific Basin Finance Journal*, 56, 129-150. <http://doi.org/10.1016/j.pacfin.2019.05.002>

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Bhuiyan, M.B.U., & Nguyen, T. Impact of CSR on cost of debt and cost of capital: Australian evidence. *Social Responsibility Journal*, (forthcoming).

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Sawyer, A., & Tan, L. (2019). Editorial. *New Zealand Journal of Taxation Law and Policy*, 25(2), 93-99.

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Berkahn, M., & Trotman, L. (2019, July). No bridge over troubled financial waters. In *2019 Australasian Law Academics Association Conference*, Gold Coast, Australia.

Bhuiyan, B. & Huang, H.J. (2019, July). Determinants of CSR investment: Evidence from Europe. In *the 2019 AFAANZ Conference*, Brisbane, Australia.

Bhuiyan, M.B.U. (2019, February). Risk committee, corporate risk-taking and firm value. In *23rd New Zealand Finance Colloquium*, Christchurch, New Zealand.

Bhuiyan, M.B.U. (2019, November). Determinants of cash holdings – Evidence from New Zealand local councils. In *13th New Zealand Management Accounting Conference*, Wellington, New Zealand.

Bhuiyan, B., & Huang, H.J. (2019, April). Determinants of CSR Investment: Evidence from Europe. In *Performance Measurement Association Australasia Conference (PMAA)*, Queenstown, New Zealand.

Botica Redmayne, N., Ehalaiye, D., Zahir-Ul-Hassan, M., & Greiling, D. (2019, June). Public Private Partnerships (PPPs) management and accountability in New Zealand. In *Comparative International Governmental Accounting Research (CIGAR) 2019 Conference*, Amsterdam, Netherlands.

Chan, S., Nath, N., & Hu, Y. (2019, July). Recording and managing asset data in the public health sector - A New Zealand experience. In *Asia-Pacific Interdisciplinary Research in Accounting (APIRA)*, Auckland, New Zealand.

Edeigba J., Gan C., & Amenkhienan F., (2019, April). Implementation of International Financial Reporting Standards: A perspective of Nigerian Companies' Experience. *American Accounting Association Southeast Regional Conference*, Savannah, Georgia.

Edeigba J., Gan C., & Amenkhienan F., (2019, February). Development of International Accounting Standards: The future divergence in international accounting practice. In *23rd New Zealand Finance Colloquium*, Canterbury, New Zealand.

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2019, May). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. In *European Accounting Association Congress 2019*, Paphos, Cyprus.

Huang, H.J. & Wang, J. (2019, July). Gender distributions in New Zealand universities: Guilt in Brotopia. In *The 2019 Asia-Pacific Interdisciplinary Research in Accounting (APIRA) Conference*, Auckland, New Zealand.

Laswad, F., Ehalaiye, D., & Botica Redmayne, N. (2019, June). The impact of IPSAS adoption on public sector financial statements. An analysis of transition notes in the financial statements of public sector entities. In *Comparative International Governmental Accounting Research (CIGAR) 2019 Conference*, Amsterdam, Netherlands.

Mat-Roni, S., Othman, R., & Laswad, F. (2019, July). Academic adjustment and learning experience in foreign university. In *Accounting Education Special Interest Group (SIG 5), 2019 AFAANZ Annual Conference*, Brisbane, Australia.

Nath, N., Hu, Y., & Chan, S. (2019, October). Institutional theory perspective on recording and managing asset data in the public health sector. In *31st Asian-Pacific Conference on International Accounting Issues*, Warsaw, Poland.

Othman, R., Ameer, R., & Laswad, F. (2019, April). Unmasking deception strategy of fraudulently prepared financial statements: Corporate fraud case of Toshiba Corporation. In *Meditari Accountancy Research/Accounting Forum Joint Conference*, Seoul, South Korea.

Othman, R., Ameer, R., & Laswad, F. (2019, July). Strategic camouflage: Toshiba's deception tactics. In *Asia-Pacific Interdisciplinary Research in Accounting (APIRA)*, Auckland, New Zealand.

Othman, R., Berkahn, M., & Laswad, F. (2019, July). Financial crime in small entities in New Zealand. In *Asia-Pacific Interdisciplinary Research in Accounting (APIRA)*, Auckland, New Zealand.

Plekhanova, V. (2019, December). International tax strategy for a rational platform nation. In *International Conference of Chinese Tax and Policy*, Auckland, New Zealand.

Plekhanova, V. (2019, January). From coal mining to data mining: Perspectives on excess profits tax in the digitalised economy. In *Australasian Tax Teachers' Association Annual Conference*, Perth, Australia.

Sun, S.L., Habib, A., & Huang, H.J. (2019, July). Tournament incentives and stock price crash risk: Evidence from China. In the *2019 AFAANZ Conference*, Brisbane, Australia.

Conference Paper in Published Proceedings

Bui, B., Moses, O., & Houque, M.N. (2019, April). Carbon disclosure, emission intensity and cost of equity capital: Multi-country evidence. In *Financial Market & Corporate Governance Conference*, Sydney, Australia.

Chan, S., Nath, N., & Hu, Y. (2019, July). Recording and managing asset data in the public health sector – A New Zealand experience. In the *9th Asia-Pacific Interdisciplinary Research in Accounting Conference*, Auckland, New Zealand.

Houque, M.N., Bhuiyan, M.B., & Nomura, T. (2019, November). Determinants of cash holdings – Evidence from New Zealand local councils. In the *13th New Zealand Management Accounting Conference (NZMA)*, New Zealand.

Houque, M.N., Bui, B., & Ali, M. J. (2019, April). Information and communication technology (ICT), corporate governance, and firm performance: An international study. In *Financial Market & Corporate Governance Conference*, Sydney, Australia.

Jia, J., Li, Z., Hu, Y., & Tao, B. (2019, October) Job-hopping and innovation efficiency: Evidence from China. In the *31st Asian-Pacific Conference on International Accounting Issues*, Warsaw, Poland.

Jiang, H., Hu, Y., Su, K., & Zhu, Y. (2019, April) Executive compensation cap, social capital and corporate social responsibility performance: Evidence from China. In *Financial Markets & Corporate Governance Conference*, Sydney, Australia.

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Nath, N., Hu, Y., & Chan, S. (2019, October). Institutional theory perspective on recording and managing asset data in the public health sector. In the *31st Asian-Pacific Conference on International Accounting Issues*, Warsaw, Poland.

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Othman, R., Ameer, R., & Laswad, F. (2019, July). Strategic camouflage: Toshiba's deception tactics. In the *Asia-Pacific Interdisciplinary Research in Accounting (APIRA)*, Auckland, New Zealand. Retrieved from <http://www.apira2019.org/programme--instructions.html>

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Costa, M., & Habib, A. (2019, July 30). Trade credit and cost stickiness. In *2019 Journal of Accounting, Auditing and Finance (JAAF) Conference*, Santiago, Chile.

Hu, Y., Nath, N., Zhu, Y., & Laswad, F. (2019, November). Students' interaction with e-learning tools and its impact on their academic performance. In *13th New Zealand Management Accounting Conference*, Wellington, New Zealand.

Jia, J., Li, Z., Hu, Y., & Tao., B. (2019). Job-hopping and innovation efficiency: Evidence from China. The paper was presented at the *31st Asian-Pacific Conference on International Accounting Issues*. Warsaw, Poland, 13 - 16 October 2019.

Jiang, H., Hu, Y., Su, K., & Zhu, Y. (2019, April). Executive compensation cap, social capital and corporate social responsibility performance: Evidence from China. In the *2019 Financial Markets & Corporate Governance Conference*, Sydney, Australia.

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O'Sullivan, P. (2019, July). 'Real' laws in the post-truth world. *Australasian Law Academics Association Conference*, Southern Cross University, Lismore, Australia.

Pavlovich, A. (2019, January). What should New Zealand's tax policy be on inbound investors? In *Australasian Tax Teachers Association 2019*, Perth, Australia.

Plekhanova, V. (2019, January). From coal mining to data mining: perspectives on excess profits tax in the digitalised economy. In *Australasian Tax Teachers' Association Annual Conference*, Perth, Australia.

Plekhanova, V. (2019, December). International tax strategy for a rational platform nation. In *International Conference of Chinese Tax and Policy*, Auckland, New Zealand.

Tan, L., & Laswad, F. (2019, August). Bridging the skills expectation gap: Going beyond classroom walls. In *American Accounting Association Annual Meeting Conference*, San Francisco, U.S.A.

Thomas, J. A., Napan, K., Stent, W., Julich, S., Green, J., Green, M., & Patterson, L. (2019, November). Cooperative Inquiry for Reflection and Collaboration on Learning Effectiveness (CIRCLE) – A model for enhancing 'Ako' in performance-based academia. In *Talking Teaching 2019*, Auckland, Unitec, Institute of Technology, New Zealand. Retrieved from <https://www.eventbrite.co.nz/e/talking-teaching-2019-diverse-learners-inclusive-teaching-registration-65589394645#>

Trotman, L. (2019, October). The woeful state of whistle blower protection in India. In *International Conference on Research in Social Sciences and Humanities*, Frankfurt, Germany.

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Hu, Y., Nath, N., Zhu, Y., & Laswad, F. (2019). Students' interaction with e-learning tools and its impact on their academic performance. In *13th New Zealand Management Accounting Conference Programme and Abstracts* (pp. 17-19). Wellington, New Zealand.

Chan, S., Nath, N., & Hu, Y. (2019). Recording and managing asset data in the public health sector - A New Zealand experience. In *9th Asia-Pacific Interdisciplinary Research in Accounting Conference* (pp. 105). Auckland.

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Pavlovich, A. (2019, 20 February). Interview: Tax Working Group. *National Business Review*.

Pavlovich, A. (2019, 5 March). Why a proposed capital gains tax could mean tax cuts for most New Zealanders. *TheConversation.com*. Retrieved from <http://theconversation.com/why-a-proposed-capital-gains-tax-could-mean-tax-cuts-for-most-new-zealanders-112852>

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Academic Staff Profiles

FAWAD AHMAD BBA-IT(Hons), MBA, PG Dip Acc., PhD
Lecturer



Fawad joined the School of Accountancy's Palmerston North campus as a lecturer in 2018. Prior to this, he taught at Massey's Auckland campus for two years. Fawad worked in the financial and public sectors prior to joining academia. During his PhD at Massey, he made avail of competitive research grants, presented at international conferences and remained an active part of the accounting conferences and symposiums held in Auckland.

Fawad's research interests include corporate political connections, political institutions and financial reporting quality. He is currently teaching financial reporting, advanced financial accounting, and auditing. He is equally passionate about teaching and research and enjoys interactive teaching where students participate in the classroom discussion. Besides teaching at Massey University, Fawad has also taught at various other institutions including the University of Southern Queensland, Australia.

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



Mereana Barrett is a lecturer in the School of Accountancy at the Auckland 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.

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



Matt is the Undergraduate Business Law Co-ordinator for the School of Accountancy. His teaching is mainly in the area of company law. He supervises research on company and consumer law topics, and is the course coordinator of all research courses in Business Law. He also teaches law as part of the School's MPAF programme and the Massey Executive MBA.

Matt completed a doctorate in company law at Deakin University (Australia) in 2003. Recent research has been in the areas of consumer law, particularly misleading or deceptive conduct under the Fair Trading Act, and company law. Publications also include several chapters in a leading company law treatise.

Journal Publications 2015-2019

Berkahn, M., & Trotman, L. (2019). Arrangements or Understandings Affecting Price: Clarification from the New Zealand Court of Appeal. *Australian Journal of Competition and Consumer Law*, 27(2), 161.

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BORHAN BHUIYAN MBA Dhaka, PhD Lincoln, CA
Associate Professor



Borhan is an Associate Professor 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 Auckland 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 a 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 2015-2019

Bhuiyan, MBU., & Costa, M. D. (2020). Audit committee ownership and audit report lag: Evidence from Australia. *International Journal of Accounting and Information Management*. 28(1)

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- Habib, A., Bhuiyan, M.B.U., & Sun, X., (2019). Audit Partner Busyness, Financial Reporting Quality and Cost of Capital, *International Journal of Auditing*, 23(1), 57-72.
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NIVES BOTICA REDMAYNE BSc(Econ), MSc(Econ) *Zagreb*, PhD, FCA
Associate Professor



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 New Zealand Vice President for Chartered Accountants Australia and New Zealand (CAANZ) and a member of the New Zealand Accounting Standards Board. In her role as the CAANZ Office Bearer she is also

the Chair of the New Zealand CAANZ Council, member of the Trans-Tasman CAANZ Council, a member of the CAANZ Board and a member of the NZICA Regulatory Board. She is also appointed by the Financial Markets Authority (FMA) as a member of the FMA Audit Regulation Committee. Nives is a Fellow of the Chartered Accountants Australia and New Zealand (FCA). She is the Honorary Auditor and a board member for a number of Manawatū community groups and societies.

Journal Publications 2015-2019

Botica Redmayne, N., Laswad, F., & Ehalaiye, D. (2019). Evidence on the costs of changes in financial reporting frameworks in the public sector. *Public Money and Management*. <https://doi.org/10.1080/09540962.2019.1679482>

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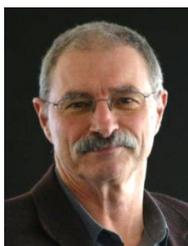
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MICHAEL BRADBURY MCom, PhD *Auck.*, FCA, CMA
Professor



Michael is Professor of Accounting. He obtained his PhD at the University of Auckland. His research and consulting interests are in the area of corporate financial reporting, and financial analysis and governance. 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 joint Editor-in-Chief of *Australian Accounting Review*, and an Associate Editor of the *Australian Journal of Management* and is on the editorial board of eight other journals.

Michael is actively involved in professional accounting activities, including: External Reporting Board (XRB); Academic Advisory Panel of the Australian Accounting Standards Board. He is a founding and current member of Quantitative Accounting Research Network 2012-2018. He is a 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 2015-2019

Aman, H., Beekes, W., Berkman, H., Bohmann, M., Bradbury, M., Chapple, L., Wright, S. (2019). Responsible science: Celebrating the 50-year legacy of Ball and Brown (1968) using a registration-based framework. *Pacific Basin Finance Journal*, 56, 129-150. <http://doi.org/10.1016/j.pacfin.2019.05.002>

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- Bradbury, M. E., & Scott, T. (2018). Do managers forecast asymmetric cost behaviour?. *Australian Journal of Management*, 43(4), 538-554. doi:[10.1177/0312896218773136](https://doi.org/10.1177/0312896218773136)
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- Bradbury, M. E. (2017). Large audit firm premium and audit specialisation in the public sector. *Accounting and Finance*, 57(3), 657-679. doi:[10.1111/acfi.12167](https://doi.org/10.1111/acfi.12167)
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- Bradbury, M. E. (2016). Discussion of 'other' comprehensive income: A review and directions for future research'. *Accounting and Finance*, 56(1), 47-58. doi:[10.1111/acfi.12196](https://doi.org/10.1111/acfi.12196)
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- Bradbury, M. E. (2015). The Warehouse capital management policy - Treatment of leases. *Journal of Accounting Education*, 33(3), 228-240. doi:[10.1016/j.jaccedu.2015.04.004](https://doi.org/10.1016/j.jaccedu.2015.04.004)
- Khan, S., & Bradbury, M. E. (2015). The volatility of comprehensive income and its association with market risk. *Accounting and Finance*. doi:[10.1111/acfi.12108](https://doi.org/10.1111/acfi.12108)
- Bradbury, M. E., & Harrison, J. A. (2015). The FASB's dissenting opinions. *Accounting Horizons*, 29(2), 363-375. doi:[10.2308/acch-51037](https://doi.org/10.2308/acch-51037)
- Bradbury, M. E., & Scott, T. (2015). The association between accounting performance and constituent response in political market. *Pacific Accounting Review*, 27(4), 394-410. doi:[10.1108/PAR-02-2014-0007](https://doi.org/10.1108/PAR-02-2014-0007)

FRANCES CHUA BA Taiwan, MBS, PhD, DipEd, DipSLT, CPA Aust.
Senior Lecturer



Frances teaches the School's undergraduate capstone course "Integrative Accounting," a case-based course aiming to create an appreciation of how accounting operates in practice through an integrated study of accounting sub-disciplines and other related disciplines.

She is the School's Accountancy Undergraduate Co-ordinator and a Harassment Complaint Contact Person for the Harassment Advisory Committee of the University.

Her research interests include ethics, the professional development of accounting, accounting education, and the role of accounting in corporate governance.

Journal Publications 2015-2019

- 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>

MABEL D' COSTA B.B.A., M.Sc. Leeds

Assistant Lecturer



Mabel is an Assistant Lecturer at the School of Accountancy (Albany campus). Mabel is also in the final years of her PhD and has over seven years of university teaching experience in three different countries. She is also one of the Massey University Accountancy Club's (MUAC – Auckland) mentors.

Prior to pursuing her Ph.D., she was working as a Senior Lecturer at the School of Business and Economics, North South University (NSU), Bangladesh where she taught introductory and intermediate accounting courses to undergraduate students. Before joining NSU, she taught in the Faculty of Business and Law, Leeds Beckett University (former Leeds Metropolitan University), U.K. as a Part-Time Lecturer for two academic years.

Mabel achieved merit in Masters of Science in Accounting and Finance from the University of Leeds, U.K., in 2011. In 2008, she was awarded the scholastic award Summa Cum Laude by North South University, Dhaka, Bangladesh, for successful completion of her Bachelor of Business Administration.

Journal Publications 2015-2019

Bhuiyan, MBU., & Costa, M. D. (2020). Audit committee ownership and audit report lag: Evidence from Australia. *International Journal of Accounting and Information Management*. 28(1)

D'Costa, M. & Habib, A. (2020 in-press). Trade credit and cost stickiness. *Accounting and Finance*.

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JUDE EDEIGBA B.Sc Benin., MBA Mal., PhD Chch., CPA Aust.

Lecturer



Jude received his PhD from Lincoln University, New Zealand. He has taught foundation, intermediate and advanced accounting courses and supervised postgraduate theses and industry research projects at different institutions. Prior to joining Massey University in 2020, he worked at Toi Ohomai Institute of Technology, one of New Zealand's largest institutes of technologies. His work experience includes academic and industry engagements.

Jude is an Editorial Board Member of the Journal of Accounting and Financial Reporting at Macrothink Institute, United States. His research interests include International Accounting, Corporate Accountability and Transparency, and Accounting for Managerial Performance (Throughput Accounting).

Journal Publications 2015-2019

Edeigba J. (2020). Convergence of International Accounting Standards: The Role of IFRS in the Development of International Accounting Practice. (forthcoming).

Edeigba J., Gan C., & Amenkhienan F. (2019). The Influence of Cultural Diversity on the Convergence of IFRS: Evidence from Nigeria IFRS implementation. *Review of Quantitative Finance and Accounting*. <https://doi.org/10.1007/s11156-019-00837-0>

Edeigba, J., Gan, C., & Amenkhienan, F. (2018). The Effects of Organisational Culture on IFRS Adoption: Evidence from Nigerian 'Companies. *International Journal of Accounting & Financial Reporting* 8(1), 2162-3082.

Edeigba, J., & Amenkhienan, F. (2017). The Influence of IFRS Adoption on Corporate Transparency and Accountability: Evidence from New Zealand. *Australasian Accounting, Business & Finance Journal*, 11(3), 3-19.

DIMU EHALAIYE BSc, MBA *Jos.*, PhD *Well.*, CPA *Aust.*
Senior Lecturer



Dimu is a Senior Lecturer in Accounting at the Palmerston North campus of Massey University. He joined Massey's School of Accountancy in January 2015. His current research interests focus on financial accounting and reporting, accounting in financial institutions, accounting in emerging markets, accounting standards setting and public sector accounting. His research has been published in prominent journals like *Pacific-Basin Finance Journal*, *Applied Economics*, *Public Money and Management*, *Emerging Markets Finance and Trade*, *Australian Accounting Review* and *Pacific Accounting Review*. Dimu currently teaches Intermediate and Advanced Financial Accounting.

Journal Publications 2015-2019

Botica Redmayne, N., Laswad, F., & Ehalaiye, D. (2019). Evidence on the costs of changes in financial reporting frameworks in the public sector. *Public Money and Management*. <https://doi.org/10.1080/09540962.2019.1679482>

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2019). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. *Public Money and Management* <https://doi.org/10.1080/09540962.2020.1719669>

Akande, J. O., Kwenda, F., & Ehalaiye, D. (2018). Competition and commercial banks risk-taking: Evidence from the Sub-Saharan Africa region. *Applied Economics*, 50(44), 4774-4787. doi:[10.1080/00036846.2018.1466995](https://doi.org/10.1080/00036846.2018.1466995)

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Moses, O., Ehalaiye, D., Maimako, S., & Fasua, K. (2018). Consequences of the Treasury Single Account policy on the wealth of Nigerian commercial banks' shareholders. *Emerging Markets Finance & Trade*, 54(9), 2076-2092. <http://dx.doi.org/10.1080/1540496X.2017.1356715>

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Ehalaiye, D., Tippett, M., & van Zijl, T. (2017). The predictive value of bank fair values. *Pacific-Basin Finance Journal*, 41(February), 111-127. doi:[10.1016/j.pacfin.2016.10.008](https://doi.org/10.1016/j.pacfin.2016.10.008)



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 seven six PhDs to completion and is currently supervising six five other PhD students. He has published extensively in prestigious journals like Accounting & Business Research, ABACUS, Corporate Governance: An International Review, Journal of Accounting Literature, Business & Society, Accounting & Finance, International Journal of Auditing, International Journal of Accounting and Journal of Contemporary Accounting & Economics. He is on the Editorial Board of the International Journal of Accounting, International Journal of Auditing, 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.

Ahsan 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 Advanced Management Accounting (110.329) and Integrated accounting (110.303).

Journal Publications 2015-2019

Bhuiyan, M.B.U., Habib, A., Rahman, A., (2019). Problem Director and Audit Fees, *International Journal of Auditing*, 23(1), 125-143.

Costa, M. D. & Habib, A. (2020 in-press). Trade credit and cost stickiness. *Accounting and Finance*.

Feng, H., Habib, A., & Tian, G. L. (2019). Aggressive tax planning and stock price synchronicity: Evidence from China. *International Journal of Managerial Finance*, 15(5), 829-857. <https://doi.org/10.1108/IJMF-07-2018-0194>

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- Habib, A., & Jiang, H. (2015). Corporate governance and financial reporting quality in China: A survey of the literature. *Journal of International Accounting, Auditing and Taxation*, 24, 29-45. doi:[10.1016/j.intaccaudtax.2014.12.002](https://doi.org/10.1016/j.intaccaudtax.2014.12.002)

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Senior Lecturer



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.



As an Emeritus Professor of Accounting since 2019, Jill has retained an active interest in the School of Accountancy including being actively involved in research and PhD examinations. Her five co-authored publications in 2019 examined non-financial reporting requirements for NZ charities; how firms account for charity sector volunteers; deferred tax issues; and the investment behaviour of firms with problem directors.

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.

Jill is a member of Chartered Accountants Australia and New Zealand (CA) a Fellow Certified Practising Accountant (Australia) (FCPA) 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 and is currently a member of the School of Accountancy Advisory Board.

Journal Publications 2015-2019

Bhuiyan, M.B.U., & Hooks, J., (2019). Cash Holding and Investment Behaviour in Firms with Problem Directors, *International Review of Economics and Finance*, 61 (May), 35-51.

Hooks, J., & Stent, W. (2019). Charities' new non-financial reporting requirements: Preparers' insights. *Pacific Accounting Review*. <https://doi.org/10.1108/PAR-12-2018-0119>

Mear, K., Bradbury, M., & Hooks, J. (2019). The ability of deferred tax to predict future tax. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12564>

Mear, K., Bradbury, M., & J. Hooks. (2019). Is the balance sheet method of deferred tax informative? *Pacific Accounting Review* (2019).

Tooley, S. & Hooks, J. (2019). Accounting for volunteers: Enhancing organizational accountability and legitimacy. *Nonprofit and Voluntary Sector Quarterly*, 49(1), 93-112, <https://doi.org/10.1177/0899764011985304>

Stent, W., Bradbury, M. E., & Hooks, J. (2017). Insights into accounting choice from the adoption timing of International Financial Reporting Standards. *Accounting and Finance*. doi:[10.1111/acfi.12145](https://doi.org/10.1111/acfi.12145)

Bhuiyan, M. B. U., & Hooks, J. J. (2016). Operational 'problem' directors and environmental performance. *Sustainability Accounting, Management and Policy Journal*, 7(2), 268-294. doi:[10.1108/SAMPJ-12-2014-0088](https://doi.org/10.1108/SAMPJ-12-2014-0088)

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Hooks, J. J., & Stewart, R. (2015). The changing role of accounting: From consumers to shareholders. *Critical Perspectives on Accounting*, 29, 86-101. doi:[10.1016/j.cpa.2015.03.001](https://doi.org/10.1016/j.cpa.2015.03.001)

Stent, W., Bradbury, M. E., & Hooks, J. (2015). Insights into accounting choice from the adoption timing of International Financial Reporting Standards. *Accounting and Finance*. doi:[10.1111/acfi.12145](https://doi.org/10.1111/acfi.12145)

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



Noor is an Associate Professor in Accounting. He joined the School in January 2018. He was previously at Victoria University of Wellington, ANU and the University of Dhaka. He is a member of Certified Practising Accountants (CPA), Australia, and of Chartered Accountants Australia and New Zealand (CAANZ).

Noor's main areas of research interest include but are not limited to capital markets, accounting policy reforms, financial reporting, sustainability reporting and corporate governance. His research has appeared in prominent journals like *The International Journal of Accounting*, *Pacific-Basin Finance Journal*, *International Journal of Auditing*, *Advances in Accounting*, *Research in Accounting Regulation*, and *Journal of International Accounting Auditing & Taxation*. Noor has supervised two PhDs to completion and is now supervising three other PhD students.

Noor's teaching interests include Financial Accounting, International Accounting and Financial Statement Analysis for both undergraduate and postgraduate levels. Noor is a member of the following organizations: AAA, EAA and AFAANZ.

Journal Publications 2015-2019

Bui, B., Houqe, M., & Zaman, M. (2019). Climate governance effects on carbon disclosure and performance. *The British Accounting Review*. <https://doi.org/10.1016/j.bar.2019.100880>

Bui, B., Moses, O., & Houqe, M. N. (2019). Carbon disclosure, emission intensity and cost of equity capital: multi-country evidence. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12492>

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Houqe, M. N. (2018). A review of the current debate on the determinants and consequences of mandatory IFRS adoption. *International Journal of Accounting and Information Management*. doi:[10.1108/IJAIM-03-2017-0034](https://doi.org/10.1108/IJAIM-03-2017-0034)

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Houqe, M. N., van Zijl, T., Dunstan, K., & Karim, W. (2015). Corporate ethics and auditor choice – International evidence. *Research in Accounting Regulation*, 27(1): 57-65.

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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 2015-2019

Thornton, K., Nath, N., Hu, Y., & Jia, J. (2019). Meaning, perceptions and use of lean – a New Zealand perspective. *Pacific Accounting Review*, 31(4), 711-730. <https://doi.org/10.1108/PAR-11-2017-0091>

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Jiang, H., Hu, Y., Zhang, H., & Zhou, D. (2018). Benefits of downward earnings management and political connection: Evidence from government subsidy and market pricing. *The International Journal of Accounting*, 53(4), 255-273.

Nath, N., Hu, Y. Y., & Budge, C. (2016). Information technology and diffusion in the New Zealand Public Health Sector. *Qualitative Research in Accounting & Management*, 13(2). Retrieved from <https://www.emeraldinsight.com/>

Hu, Y. Y., & 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. doi:[10.1002/tie.21678](https://doi.org/10.1002/tie.21678)



Hedy specialises in teaching Management Accounting courses at both undergraduate and postgraduate levels. She also serves as a supervisor for Masters students. Hedy completed her doctoral research in the area of accounting professionalisation which looks at the expansion of Western professional accounting bodies into emerging markets, such as China. She also has a wide range of research interests related to China and other emerging markets. Her current research is mainly focused on auditing, corporate governance, professionalisation of accountancy, and the 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, the community and accounting professionals. She is the Club Mentor for the Massey University Accountancy Club in Auckland 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 110.229 Management Accounting, 110.303 Integrative Accounting, 110.703 Management Accounting for Decision Making, 110.710 Current Issues in Accounting, 110.792 Special Topics in Accounting at the Auckland Campus.

Journal Publications 2015-2019

Feng, H., Habib, A., Huang, H. J., & Qi, B. L. (2019). Auditor industry specialization and stock price crash risk: individual-level evidence. *Asia-Pacific Journal of Accounting and Economics*. <https://doi.org/10.1080/16081625.2019.1584859>

Habib, A., & Huang, H. J. (2019). Abnormally long audit report lags and future stock price crash risk: Evidence from China. *International Journal of Managerial Finance*, 15(4), 611-635. <https://doi.org/10.1108/IJMF-07-2018-0213>

Habib, A., & Huang, H. J. (2019). Cost stickiness in the New Zealand charity sector. *International Journal of Accounting*, 54(3). <https://doi.org/10.1142/S1094406019500124>

Habib, A., Bhuiyan, B., Huang, H.J., & Muhammad, S.M. (2019). Determinants of audit report lag: A meta-analysis, *International Journal of Auditing*, 23 (1). <https://doi.org/10.1111/ijau.12136>

Habib, A., D'Costa, M., Huang, H., & Xuan, S. (2020). Workforce environment and financial constraints: An international investigation, *International Review of Finance*, (forthcoming).

Sun, S. L., Habib, A., & Huang, J. (2019). Tournament incentives and stock price crash risk: Evidence from China. *Pacific-Basin Finance Journal*, 54, 93-117. <https://doi.org/10.1016/j.pacfin.2019.02.005>

Habib, A., Bhuiyan, M. B. U., Huang, J., & Miah, M. S. (2018). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*. doi:[10.1111/ijau.12136](https://doi.org/10.1111/ijau.12136)

Habib, A., Costa, M. D., Huang, H. J., Bhuiyan, M. B. U., & Sun, L. (2018). Determinants and consequences of financial distress: Review of the empirical literature. *Accounting and Finance*. doi:[10.1111/acfi.12400](https://doi.org/10.1111/acfi.12400)

Habib, A., Ranasinghe, D., & Huang, H. J. (2018). A literature survey of financial reporting in private firms. *Research in Accounting Regulation*, 30(1), 31-37. doi:[10.1016/j.racreg.2018.03.005](https://doi.org/10.1016/j.racreg.2018.03.005)

Zhang, H., Huang, H. J., & Habib, A. (2018). The Effect of Tournament Incentives on Financial Restatements: Evidence From China. *International Journal of Accounting*, 53(2), 118-135. doi:[10.1016/j.intacc.2018.05.002](https://doi.org/10.1016/j.intacc.2018.05.002)

Zhang, L., Zhang, H., & Huang, 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. Retrieved from <http://www.cnki.net/>

JEREMY HUBBARD LLB, CertTEd Lon., LLM Well.

Senior Lecturer



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 115.211 Business Law, 155.301 Employment Law, and has input to 110.380 Estate and Tax Planning.

Jerry's interests include constitutional issues especially those involving contract, tort, intellectual property and employment law and the legal and ethical issues in relation to "Big Data". He is co-author of *Principles of Law for New Zealand Business Students* (5th edition published in 2012), *The Legal Environment of Business – An outline* (4th edition published in March 2015) with Nicholas Smith and also with Nicholas Smith *Business Law in New Zealand – An introduction*. 2017

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

Professor and Head of School



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 the 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 2015-2019

Botica Redmayne, N., Laswad, F., & Ehalaiye, D. (2019). Evidence on the costs of changes in financial reporting frameworks in the public sector. *Public Money and Management*. <https://doi.org/10.1080/09540962.2019.1679482>

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2019). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. *Public Money and Management* <https://doi.org/10.1080/09540962.2020.1719669>

Nath, N., Othman, R., & Laswad, F. (2019). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*. <https://doi.org/10.1108/QRAM-11-2017-0110>

Othman, R., & Laswad, F. (2019). Future Forensic Accountants: Developing Awareness of Perceptual Blindness. *Journal of Forensic and Investigative Accounting*, 11(2), 299-308. Retrieved from <https://www.nacva.com/>

Tan L.M. & Laswad, F. (2019). Key employability skills required of tax accountants. *Journal of the Australasian Tax Teachers Association*, 14(1), 1-29.

Ehalaiye, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review*. doi:[10.1111/auar.12254](https://doi.org/10.1111/auar.12254)

Tan, L. M., & Laswad, F. (2018). Professional skills required of accountants: What do job advertisements tell us? *Accounting Education*, 27(4), 403-432.

- Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2017). Financial determinants of local government debt in New Zealand. *Pacific Accounting Review*, 29(4), 512-533. doi:[10.1108/PAR-11-2016-0104](https://doi.org/10.1108/PAR-11-2016-0104)
- Othman, R., Laswad, F. and Nath, N. (2017) "Local councils' environmental sustainability reporting: who really counts?", *Pacific Accounting Review*, 29(4),469-489, doi:[10.1108/PAR-11-2016-0108](https://doi.org/10.1108/PAR-11-2016-0108)
- Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. doi:[10.1111/auar.12153](https://doi.org/10.1111/auar.12153)
- 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](https://doi.org/10.1111/auar.12084)
- Tan, L. M., & Laswad, F. (2015). Performance in Introductory Accounting: do learning styles matter? *Accounting Education: An International Journal*, 24(5), 383-402. doi:[10.1080/09639284.2015.1075315](https://doi.org/10.1080/09639284.2015.1075315)
- 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](https://doi.org/10.1111/auar.12052)
- Tan, L. M., & Laswad, F. (2015). Academic performance in introductory accounting: Do learning styles matter? *Accounting Education*, 24(5), 383-402. doi:[10.1080/09639284.2015.1075315](https://doi.org/10.1080/09639284.2015.1075315)

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



Nirmala joined the 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, lean accounting, public sector performance audits and accountability, qualitative research methods and hermeneutics.

Journal Publications 2015-2019

- Nath, N., Othman, R., & Laswad, F. (2019). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*. <https://doi.org/10.1108/QRAM-11-2017-0110>
- Thornton, K., Nath, N., Hu, Y., & Jia, J. (2019). Meaning, perceptions and use of lean – a New Zealand perspective. *Pacific Accounting Review*, 31(4), 711-730. <https://doi.org/10.1108/PAR-11-2017-0091>
- Othman, R., Laswad, F. and Nath, N. (2017) Local councils' environmental sustainability reporting: Who really counts?, *Pacific Accounting Review*, 29(4),469-489, doi:[10.1108/PAR-11-2016-0108](https://doi.org/10.1108/PAR-11-2016-0108)
- Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. doi:[10.1111/auar.12153](https://doi.org/10.1111/auar.12153)
- Nath, N., Hu, Y. Y., & Budge, C. (2016). Information technology and diffusion in the New Zealand Public Health Sector. *Qualitative Research in Accounting & Management*, 13(2). Retrieved from <http://www.emeraldinsight.com/>
- 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. *The Public Sector Accounting, Accountability and Auditing in Emerging Economies*, 15, 1-6. doi:[10.1108/S1479-356320150000015001](https://doi.org/10.1108/S1479-356320150000015001)
- Van Peurse, K., Samujh, R. H., & Nath, N. D. (2015). A Programme of future audit professionals: Using action research to nurture student engagement. *Educational Action Research*, 24(4), 598-616. doi:[10.1080/09650792.2015.1091365](https://doi.org/10.1080/09650792.2015.1091365)

PATRICIA (TRISH) O’SULLIVAN LLB(Hons) *Cant.*, MComLaw(Hons) *Auck.* PhD *Auck.*
Barrister and Solicitor of the High Court of New Zealand
Senior Lecturer



After working as a solicitor in commercial litigation for seven years, Trish joined Massey as a lecturer in 1996. She completed a MComLaw with Honours at the University of Auckland in 1999 and completed her PhD at the University of Auckland in 2017. 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 2015-2019

O’Sullivan, P. (2019). A Review of Consumer Law Policy Principles and Online Shopping Vulnerabilities – do the OECD guidelines help?. *New Zealand Business Law Quarterly*, 25(1), 3-16.

O’Sullivan, T. & Tokeley, K. (2018). Consumer product failure causing personal injury under the no-fault accident compensation scheme in New Zealand - A let-off for manufacturers? *Journal of Consumer Policy*, 41(3), 211.

O’Sullivan, P. F. (2016). The definition of 'consumer' - will the real 'consumer' please stand up. *Competition and Consumer Law Journal*, 24(1), 23-47.

O’Sullivan, T. (2016). 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*, 24(1), 22-43. doi:[10.1093/ijlit/eav019](https://doi.org/10.1093/ijlit/eav019)

BIODUN (ABBEY) OMIDIJI BSc Acctg *Ife.*, MBA *Zaria*, ACA (*Nigeria*)
Assistant Lecturer



Abbey is a PhD candidate and Assistant Lecturer in the School of Accountancy, Manawatu campus. He holds a first degree in Accounting and a masters degree in Business Administration, both from Nigeria. He is a qualified chartered accountant and worked as an accountant before taking on a career in Business Development and Consultancy, where he helped small businesses to develop business plans and financial management strategies. His work with Microfinance Institutions and Development Finance Institutions influenced his interest in their internal audit functions as a basis for institutional performance.

SOLOMON OPARE BCom *Cape Coast*, MSc *Stirling*, PhD *VUW*
Lecturer



Solomon is a Lecturer at the School of Accountancy, Albany campus, Auckland. His research interests include international financial accounting and reporting, earnings quality, corporate finance, and sustainability reporting. Solomon's teaching interests include Financial Accounting and Reporting and Financial Statement Analysis. He currently teaches third year and postgraduate financial accounting and reporting courses. Solomon taught at Victoria University of Wellington prior to joining Massey University.



Radiah's current teaching responsibilities include postgraduate and undergraduate courses in Forensic Accounting, Accounting Systems, and Auditing and Assurance. She has successfully supervised three PhD, one MBA, two postgraduate Special Topic and Professional Practice and five Masters dissertations. She has examined four PhDs, one MBA and 13 Masters dissertations. She is currently supervising one PhD student. She was nominated for the Lecturer of the Year Award in 2015 and 2019. She is currently a mentor for the Manawatū Massey University Accounting Club and the Academic Liaison for Malaysian-sponsored accounting students.

Radiah's current research interests focus on fraud auditing, accounting history, public sector and sustainability. She has published in international refereed journals which include the Journal of Business Ethics, Australian Accounting Review, Pacific Accounting Review, Business Strategy and the Environment, 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 *Public Sector Accounting* won the 2013 Pearson Best Author Award.

Radiah is an associate member with the Association of Certified Fraud Examiners (ACFE) and a CPA. She serves as a reviewer for journals such as the Journal of Business Ethics, Meditary Accountancy Research, Journal of Accounting in Emerging Economies, Journal of Forensic and Investigative Accounting and Voluntas: International Journal of Voluntary Non-profit Organizations. She is a member of Beta Gamma Sigma (the International Honor Society of Collegiate Schools of Business), and the Emerald Literary Network. At university level, she has served on the Foundation Committee and currently serves as a member for the Assurance of Learning Committee.

Journal Publications 2015-2019

Ameer, R., & Othman, R. (2019). Industry Structure, R&D Intensity, and Performance in New Zealand: New insight on the Porter Hypothesis. *Journal of Economic Studies*. <https://doi.org/10.1108/JES-05-2018-0185>

Nath, N., Othman, R., & Laswad, F. (2019). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*. <https://doi.org/10.1108/QRAM-11-2017-0110>

Othman, R., & Laswad, F. (2019). Future Forensic Accountants: Developing Awareness of Perceptual Blindness. *Journal of Forensic and Investigative Accounting*, 11(2), 299-308. Retrieved from <https://www.nacva.com/>

Ameer, R., & Othman, R. B. (2017). Corporate social responsibility performance communication and portfolio management. *Managerial Finance*. 43(5), 595-613. doi: [10.1108/MF-06-2016-0164](https://doi.org/10.1108/MF-06-2016-0164)

Othman, R., Laswad, F. & Nath, N. (2017). Local councils' environmental sustainability reporting: who really counts?, *Pacific Accounting Review*, 29(4),469-489, doi:[10.1108/PAR-11-2016-0108](https://doi.org/10.1108/PAR-11-2016-0108)

Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. doi:[10.1111/auar.12153](https://doi.org/10.1111/auar.12153)

Yusoff, H. Ismail, A., Othman, R. & Darus, F. (2016). Motives and accountants' role for green accounting-reporting towards minimizing financial leakages, *Malaysian Accounting Review*, 15(2),35-55.

Jayasinghe, K., Nath, N. D., & Othman, R. B. (2015). The public sector accounting, accountability and auditing in emerging economies: Insights, gaps and some new ways forward. *The Public Sector Accounting, Accountability and Auditing in Emerging Economies*, 15, 1-6. doi:[10.1108/S1479-356320150000015001](https://doi.org/10.1108/S1479-356320150000015001)

Othman, R. B., & Ameer, R. (2015). Conceptualizing the duties and roles of auditors in Islamic financial institutions: What makes them different? *Humanomics*, 31(2). doi:[10.1108/H-04-2013-0027](https://doi.org/10.1108/H-04-2013-0027)

ALISON PAVLOVICH LLB, BCom, LLM(Hons) *Auck.*, Barrister and Solicitor of the High Court of New Zealand
Lecturer



Alison Pavlovich joined Massey University in July 2017. Alison is a taxation specialist and has undertaken research in a variety of areas of taxation law and corporate law. Alison is currently working on a PhD in the area of international tax law.

Prior to joining academia, Alison worked in various tax advisory roles in London and Auckland, including for KPMG and Shell International.

Journal Publications 2015-2019

Pavlovich, A. (2019). Striving for intergenerational wellbeing. *Journal of Australian Taxation*, 2019.

Pavlovich, A., & Sutton, D. (2019). Implementation of Capital Gains Tax: How should we do this?. *New Zealand Journal of Taxation Law and Policy*, 25(1), 31-52.

Pavlovich, A. J., & Watson, S. (2017). Director and Shareholder Liability at Pike River Coal. *New Zealand Law Journal*, 122.

Pavlovich, A. and Watson, S. (2015). Director and Shareholder Liability at Pike River Coal. *The Canterbury Law Review*, 21, 1.

Pavlovich, A. (2016). Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? [Part I] *Taxation Today*, 93, 16.

Pavlovich, A. (2016). Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? [Part II] *Taxation Today*, 94, 14.

Pavlovich, A. (2015). The Tax Disputes Process and Taxpayer Rights: Are the inconsistencies proportional? *NZJTL*, 22.1, 70.

Pavlovich, A. (2015). Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? *NZJTL* 21.3, 317.

VICTORIA PLEKHANOVA BA/LLB *Tomsk*, LLM *Moscow*, PhD *Auck.*
Lecturer



Victoria joined the School of Accountancy in January 2018, after completing her PhD in Law at the University of Auckland Law School. Victoria was awarded a University of Auckland Doctoral Scholarship to conduct her full-time research on the corporate income tax challenges arising in the digitalised global economy.

Before starting her PhD project, Victoria obtained the degree of Master of Private Law and worked for Ernst & Young (CIS) BV in Moscow, as Senior Associate, then Barrister of the Business and Tax Litigation Team. Victoria is a member of the Moscow Bar Association (non-practising).

Victoria's professional interests include corporate income taxation, international taxation, tax and political philosophy, public finance and tax policy, corporate and contract law problems.

Journal Publications 2015-2019

Plekhanova, V. (2020). Surviving the Digital Tax Storm: Options for New Zealand. *New Zealand Journal of Taxation Law and Policy*, (forthcoming).

Plekhanova, V. (2019). Value creation within multinational platform firms: A challenge for the international corporate tax system. *eJournal of Tax Research*, 17(2), (forthcoming).

Plekhanova, V. (2018). Taxation of global digital matchmakers: A tentative step forward? *New Zealand Business Law Quarterly*, 24(1), 69-89.

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



Christelle has more than 20 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 the 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.

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



Feona's teaching commitments include a variety of areas ranging from commercial law to sports law. She is also involved in postgraduate and undergraduate supervision of students. Feona's research interests include media, sports and commercial Law. She is currently 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.

NICHOLAS SMITH BA, BA Hons, LLB *Natal*, PhD *Auck.*
Senior Lecturer



Nicholas, senior lecturer in Business Law, started working at Massey University in 1999. Before that, he lectured in public law and legal theory in the School of Law at the University of the Witwatersrand in Johannesburg. He teaches the Business Law second 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. In 2011, his book 'Basic Equality and Discrimination' was published by Ashgate in its Applied Legal Philosophy series.

Journal Publications 2015-2019

Smith, N. M. (2017). Constitutional reform in New Zealand: on the Māori electoral option. *New Zealand Law Journal*, 8: 270-4. Retrieved from <http://www.lexisnexis.co.nz/en-nz/home.page>

Smith, N. M. (2017). Constitutional reform in New Zealand: on the Māori electoral option. *New Zealand Law Journal*, 7: 252-256. Retrieved from <http://www.lexisnexis.co.nz/en-nz/home.page>



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 Auckland 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 and 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's research to date has focused on new and emerging initiatives in corporate reporting. He completed his PhD in April 2012. His thesis was titled: "A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand". Since then, his research activity has included a number of papers, projects and research reports on International Financial Reporting Standards (IFRS). Integrated Reporting (IR) and Performance Reporting (PR) are two more recent corporate reporting initiatives to emerge, and which he has been involved in researching. His publications include articles in the *Meditari Accountancy and Accounting and Finance*. He is also on the Editorial Board for the *Meditari Accounting Research Journal* which awarded him their '2015 Outstanding Reviewer' award.

Journal Publications 2015-2019

Hooks, J., & Stent, W. (2019). Charities' new non-financial reporting requirements: Preparers' insights. *Pacific Accounting Review*. <https://doi.org/10.1108/PAR-12-2018-0119>

Miah, M. S., Jiang, H., & Rahman, A., Stent, W. (2019). Audit Effort, Materiality and Audit Fees: Evidence from the Adoption of IFRS in Australia. *Accounting Research Journal*. <https://doi.org/10.1108/ARJ-06-2018-0103>

Ehalaiye, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review*, doi:[10.1111/auar.12254](https://doi.org/10.1111/auar.12254)

Napan, K., Green, J.K., Thomas, J.A., Stent, W.J., Julich, J.J., Lee, D., and Patterson, L. (2017). Collaborative transformations: Cooperative Inquiry as a catalyst for change. *Journal of Transformative Education*, 1-22. doi: <http://journals.sagepub.com/doi/10.1177/1541344617736636>

Stent, W. J., & Dowler, T. (2015). Early assessments of the gap between integrated reporting and current corporate reporting. *Meditari Accountancy Research*, 23(1), 92-117. doi:[10.1108/MEDAR-02-2014-0026](https://doi.org/10.1108/MEDAR-02-2014-0026)

Stent, W. J., Bradbury, M., & Hooks, J. (2015). Insights into accounting choice from the adoption timing of international accounting reporting standards. *Accounting and Finance*, 1-22. doi:[10.1111/acfi.12145](https://doi.org/10.1111/acfi.12145)



Since joining the School, Lin Mei has been involved in teaching various accounting and taxation courses. She is the School of Accountancy PhD Coordinator.

Lin Mei's research interests lie in the tax compliance and accounting education domain. 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 the co-editor of the *New Zealand Journal of Taxation Law and Policy* and the Chair of the Board of Advisors for the *Taxation Today Journal*. She is also one of the authors of 'New Zealand Taxation' and 'Staples Tax Guide.' A number of her research work has been published in refereed taxation and accounting education journals.

Journal Publications 2015-2019

- Tan L.M. & Laswad, F. (2019). Key employability skills required of tax accountants. *Journal of the Australasian Tax Teachers Association*, 14(1), 1-29.
- Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(1), 6-12.
- Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(2), 113-119.
- Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(3), 215-220.
- Tan, L. M., & Braithwaite, V. (2018). Motivations for tax compliance: The case of small business taxpayers in New Zealand. *Australian Tax Forum: A Journal of Taxation Policy, Law and Reform*, 33(2), 221-247.
- Tan, L. M., & Laswad, F. (2018). Professional skills required of accountants: What do job advertisements tell us? *Accounting Education*, 27(4), 403-432.
- Tan, L. M., & Woodward, L. (2018). GST compliance in New Zealand: attitudes of small businesses in the primary and trades sector. *New Zealand Journal of Taxation Law and Policy*, 24(2), 171-196.
- Sawyer, A., & Tan, L. M. (2017). Editorial. *New Zealand Journal of Taxation Law and Policy*, 23(2), 167-172.
- Sawyer, A., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(4), 314-318. Retrieved from <http://www.thomsonreuters.co.nz/>
- Reid, I., & Tan, L. M. (2016). The bright-line test on residential property sales: Another pseudo capital gains tax regime? *New Zealand Journal of Taxation Law and Policy*, 22(2), 157-171.
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- Sawyer, A., & Tan, L. M. (2015). Editorial. *New Zealand Journal of Taxation Law and Policy*, 21(3), 264-269.
- Tan, L. M., & Laswad, F. (2015). Academic performance in introductory accounting: Do learning styles matter? *Accounting Education*, 24(5), 383-402. doi:[10.1080/09639284.2015.1075315](https://doi.org/10.1080/09639284.2015.1075315)

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

Senior Tutor



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 for Business and 110.109 Introductory Financial Accounting. She also serves as the Massey Business School's Associate Director Pasifika and assists with Pasifika@Massey initiatives.

LINDSAY TROTMAN LLM Cant.

Barrister and Solicitor of the High Court of New Zealand

Associate Professor



Lindsay's principal teaching responsibilities are in company law and personal property securities 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 2015-2019

Berkahn, M., & Trotman, L. (2019). Arrangements or Understandings Affecting Price: Clarification from the New Zealand Court of Appeal. *Australian Journal of Competition and Consumer Law*, 27(2), 161.

Trotman, L., & Berkahn, M. (2019). The 'Doctrine of Erroneous Assumption'- Clearing up the confusion. *Journal of the Australasian Law Teachers Association*, 11, 15-25.

Trotman, L. G. S., & Berkahn, M. (2017). Liability of corporate representatives for misleading or deceptive conduct revisited. *New Zealand Universities Law Review*, 27(3), 552-568. Retrieved from <http://global.oup.com/?cc=nz>

Trotman, L. G. S., & Berkahn, M. (2017). Thirty years on: The pearl anniversary of New Zealand's fair trading and commerce acts. *Australian Journal of Competition and Consumer Law*, 25(2), 169-176. Retrieved from <http://legal.thomsonreuters.com.au/>

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Professional Staff

Manawatū Campus



INEZ GOLDSWORTHY
Administrator



MELANIE SINCLAIR
Executive Assistant to HoS



JESSICA WATSON
Administrator



EMMA O'SULLIVAN BAVI
Strategic Projects Officer



MARY ROSSITER BA, PGDipBusAdmin
Research Support Officer



LIN SHI MInfSc
Computer Technician



ANDREW BROWN BInfSc
Digital Media Consultant

Auckland Campus



HORI PIRINI
Administrator

Wellington Campus



NIKKI BATTEN
Programme Support Administrator

Other Staff Research Activities 2019

Associate Editor

- Bradbury, M. Australian Journal of Management
- Trotman, L.G.S. Australian Journal of Competition and Consumer Law - Overseas reports editor

Board of Advisors

- Tan, L.M. Taxation Today (Chair)

Co-editor of Journal

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

Conference Organising Committee Member

- Botica Redmayne, N. Eurasia Business and Economics Society (EBES) Conferences Scientific Committee
- Houqe, N. African Accounting and Finance Association.

Discussants/Moderators

- Ehalaiye, D. Discussant, Comparative International Governmental Accounting Research (CIGAR) 2019 Conference, Amsterdam, Netherlands
- Huang, H.J. Discussant, ARA Conference, Auckland
Chair and Reviewer, AFAANZ Conference
Discussant, APIRA Conference
- Nath, N. Discussant, ARA Conference, Auckland
Chairperson, 13th NZMA Conference, Wellington
- Opare, S. 10th Financial Market and Corporate Governance Conference, Sydney, Australia
9th African Accounting and Finance Conference, Dar es Salaam, Tanzania
9th African Accounting and Finance Conference, Dar es Salaam, Tanzania

Editorial Board and Advisory Board Member

- Berkahn, M. Journal of the Australasian Law Academics Association
- Botica Redmayne, N. Journal of Public Budgeting, Accounting & Financial Management

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|--------------|---|
| Bradbury, M. | Abacus Accounting & Finance International Journal of Auditing Journal of Accounting Education Journal of Contemporary Accounting and Economics New Zealand Journal of Taxation Law and Policy Pacific Accounting Review |
| Edeigba J. | International Journal of Accounting and Financial Reporting Elsevier Advisory Panel |
| Habib, A. | Asian Review of Accounting International Journal of Accounting International Journal of Auditing Managerial Auditing Journal Pacific Accounting Review |
| Laswad, F. | Pacific Accounting Review Accounting Education Journal of Financial Reporting and Accounting Journal of Accounting Perspectives PSU Research Review |
| Othman, R. | Journal of Financial Reporting & Accounting |
| Stent, W. | Meditari Accountancy Research Journal |

Guest Editor

Botica Redmayne, N. Special issue of the Public Money and Management (2019)

Guest Speaker

| | |
|-----------------|---|
| Bradbury, M. | Peter Edwards Memorial Lecture CPA Australia University of Adelaide |
| Huang, H.J. | Presentation to the MBS Advisory Board on 19 March 2019 at Massey University Albany Campus titled 'Cost Stickiness in New Zealand charity sector' Guest lecturer for 110.710 Current Issues in Accounting on 'Integrated Reporting research' |
| Pavlovich, A. | Tax on Tuesdays organised by Tax Justice Aotearoa, PSA and Institute for Government and Policy Studies, Victoria University of Wellington |
| Trotman, L.G.S. | Symbiosis Law School opening lecture, Nagpur, Maharashtra, India, 16 July 2019. |

Joint Editor-in-Chief

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|--------------|------------------------------|
| Bradbury, M. | Australian Accounting Review |
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Masters Examiner

| | |
|----------------|---|
| Edeigba J. | <p>'Kiwisaver, How to Reap The Best Fruits: Maximisation of Returns' by S. Sourabh, Toi Ohomai Institute of Technology</p> <p>'Understanding Determinants of The New Zealand Banking Service Quality: What do Customers Say In Their Online Reviews?' By L. Ichchha, Toi Ohomai Institute of Technology</p> <p>'Local Government Response to Managing Climate Change: A New Zealand Perspective' by T. Tania, Toi Ohomai Institute of Technology</p> <p>'Service Fairness Perceptions and Advocacy Behaviour in B2C Environment' by P. Alex.</p> <p>'The Influence of Entrepreneurial Orientation on Digital Entrepreneurial Intention' by K. Eranga, Toi Ohomai Institute of Technology</p> <p>'A Study of the Relationship Between International Visitor Arrivals and Development of the Hospitality and Tourism Industry in New Zealand for the Period 2000-2017: An Empirical Analysis' by B. Yifan, Toi Ohomai Institute of Technology</p> |
| Plekhanova, V. | <p>A the 30-point dissertation 'Taxing the Digital Economy: A Digital Services Tax as an Interim Solution for New Zealand?' by S. Shu Kwa Chau, Auckland University, Law School</p> |
| Opore, S. | <p>'Secrecy and the Impact of Mandatory IFRS Adoption of Audit Fees' by H. A. Tambawala, Massey University</p> <p>'Blockchain Technology – The Emergence of a New technology' by S. Salagare, Massey University</p> |
| Stent, W. | <p>'Impact of the New Zealand Equivalent to the International Financing Reporting Standard 16 Leases (NZ IFRS 16) on the financial position and financial performance of the New Zealand Stock Exchange listed companies' By A. Ovsyannikov, Lincoln University</p> |

Participants in Other Educational and Research Activities

| | |
|--------------|--|
| Bradbury, M. | <p>Faculty member, AFAANZ Doctoral Consortium</p> |
| Ehalaiye, D. | <p>Research seminar presentation on 'IFRS 3, Value Relevance of Acquired Intangible Assets and Institutional Quality' at the School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand</p> |
| Houqe, N. | <p>Research Grants External Reviewer - King Fahd University of Petroleum and Minerals, Saudi Arabia</p> |
| Othman, R. | <p>Organised CA ANZ sponsorship for Best Essay competition for 110.369 Forensic Accounting students</p> |
| Stent, W. | <p>Cross-disciplinary Co-operative Inquiry Education Research Project</p> |

PhD Examiners

| | |
|-----------------|--|
| Bhuiyan, M.B.U. | 'Capital Market Effect of Adoption of IFRS' by S. Opare, Victoria University of Wellington, New Zealand |
| Ehalaiye, D. | 'An Empirical Investigation of the Corporate Governance and Financial Performance of Vietnamese Non-Financial Listed Firms', Lincoln University 'Essays on the Information-Usefulness of Changes in Fair Values to Investors and Debtholders, and its Effect on Audit Fees: Evidence from Australian Real Estate Industry', Massey University |
| Habib, A. | 'Political Connections, Accounting Quality, and Loan Contracting: Evidence from the GCC Monarchies' by H. Almarhabi, La Trobe University |
| Houqe, N. | 'Determinants of M&A Success & Failure: Evidence from Indian Corporate Sector. NIT Rourkela' by D. Bag, University of Madras, India 'Consumer Perceptions on Green Marketing with Special Reference to Select CPG'S in Chennai City', by R. Amrutha, University of Madras, India. |
| Stent, W. | 'A Stakeholder Approach to the Development of a Framework for Forensic Accounting Education within a Jordanian context' by A. Saleh, Waikato University |
| Tan, LM | 'The costs of tax compliance of large enterprises: exploratory analysis of large enterprises in New Zealand', University of Canterbury |

Reviewers/Referees

| | |
|---------------------|---|
| Berkahn, M. | New Zealand Law Review |
| Bhuiyan, M.B.U. | Accounting & Business Research Accounting & Finance European Accounting Review International Journal of Auditing Journal of Business Ethics Managerial Finance |
| Botica Redmayne, N. | Australian Accounting Review International Journal of Accounting and Finance International Journal of Auditing International Journal of Public Policy International Journal of Public Sector Management Journal of Public Budgeting Meditary Accountancy Research Pacific Accounting Review Public Money and Management (PMM) |
| Bradbury, M. | Journal of Accounting and Education New Zealand Journal of Taxation Law and Policy Pacific Basin Finance Journal |
| Ehalaiye, D. | Australian Accounting Review Accounting Research Journal International Journal of Public Administration Meditari Accountancy Research Pacific Accounting Review |

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| Habib, A. | Accounting & Business Research Australian Journal of Management International Journal of Accounting International Journal of Auditing Journal of Accounting, Auditing, and Finance Corporate Governance: An International Review |
| Hu, Y. Y. | Accounting Research Journal Asian Review of Accounting Accounting Research Journal International Journal of Accounting and Financial Reporting International Journal of Business and Management Journal of Business and Economics Social Responsibility Journal Sustainability Research Journal Universal Journal of Accounting and Finance |
| Huang, H. J. | Paper review for Managerial Auditing Journal Australian Journal of Management Member of the Journal of International Accounting Review Board Ad-hoc review for Managerial Auditing Journal and Australian Journal of Management, A member on the Journal of International Accounting Review Board. |
| Houqe, N. | African Accounting and Finance Association Accounting Research Journal |
| Laswad, F. | Accounting Education AFAANZ conference American Accounting Association conference Australian Accounting Review Journal of Forensic and Investigative Accounting |
| Nath, N. | Accounting Forum Journal of Accounting in Emerging Economies Managerial Auditing Journal Pacific Accounting Review Meditari Accountancy Research Qualitative Research in Accounting & Management (QRAM) |
| Opare, S. | Pacific Accounting Review Accounting Research Journal |
| Othman, R. | Journal of Forensic and Investigative Accounting Corporate Social Responsibility and Environmental Management Journal of Accounting in Emerging Economies Sustainability Accounting, Management and Policy Journal International Journal of Business and Society |
| Pavlovich, A. | New Zealand Universities Law Review |
| Tan, LM. | e-Journal of Tax Research AFAANZ conference Pacific Accounting Review Accounting Education AAA conference |
| Stent, W. | Meditari Accounting Research Journal |

Supervision

- Bhuiyan, M.B.U. Thesis titled 'Product market competition, debt maturity structure and financial reporting' by Md. Babar
Thesis titled 'Determinants and consequences of cost stickiness' by M.D. Costa
Thesis titled 'Essays on the Information-Usefulness of Changes in Fair Values to Investors and Debtholders, and its Effect on Audit Fees: Evidence from Australian Real Estate Industry' by P. Sanchang
Thesis titled 'Three Essays on International Auditing' by X. Sun
- Botica Redmayne, N. Master of Business Studies thesis titled 'Public Service Reform - The current state and consequences of restructuring in the public services' by J. d'Ath
Thesis titled 'Internal Audit Function Monitoring Effects: An Analysis of Loan Losses in MFIs' by B. Omidiji
Thesis titled 'How do accountants remain relevant? The future of Public Practice' by A. S. Ogilvie
Thesis titled 'Auditor Rotation and Audit Quality' by T. Uthayapong
- Edeigba J. Thesis titled 'An Investigation of Customers' Acceptance of Artificial Intelligent Digital Conversational Agents in Customer services' by J. Ashwin
Thesis titled 'Impact of Tax Compliance Cost on Management Financial Performance: The Case of SMEs in New Zealand' by B. Bhawana.
Summer project titled 'Development of work ready accounting skills in the tertiary education environment, the link between industry and education provider' by M. Chamath
Coursework titled 'Volunteer Engagement and Retention in a Not for Profit Organisation: A Qualitative Study of Community Foundation in Rotorua, New Zealand' by S. Deepica
Thesis titled 'The Role of Procurement Strategies in the Financial Performance of Construction Companies in the North Island of New Zealand' by G. Honeychile
Summer research project 'Effectiveness of SMEs Triple-Bottom Line Management in a Global Competitive Economy: A Case Study of the Bay of Plenty Region of New Zealand' by T. Silva and G. Pradeeban
- Ehalaiye, D. Writing on 'Internal Audit Function Monitoring Effects on Loan Losses in Microfinance Institutions' by B. Omidiji.
Writing on 'Information Needs of Users of Public Sector Entities' Financial Reports' by J.N. Dabel-Moses.
- Habib, A. Thesis titled 'Product market competition, debt maturity structure and financial reporting' by Md. Babar
Thesis titled 'Essays on capital market research' by L. Caldera
Thesis titled 'Three essays on Financial constraints and cost stickiness' by M.D. Costa
Thesis titled 'The strategic logic of creating business value through intangibles' by S. Lakhani
Thesis titled 'Three Essays on the Determinants and Consequence of Tournament Incentives' by L. Sun
Thesis titled 'Three essays in international auditing' by S. Sun

- Houqe, N. Project titled 'Secrecy and the impact of mandatory IFRS Adoption on Audit Fees' by T, Hussain
 Project titled 'Blockchain Technology – The Emergence of a New Technology' by S. Salagare
 Project titled 'Corporate political connection and tax avoidance – evidence from Bangladesh' by A. Ramachandran
 Project titled 'Environmental violation and cost of capital: an empirical study' by Y. Shi
 Project titled 'Political Risk and Firm Performance: Evidence from the Chinese E-commerce Market' by N. Li
 Project titled 'Earnings management: review, reflections and insights' by A. De La Luna Marasigan
 Project titled 'Political uncertainty and corporate investment: evidence from top 10 listed real estate companies in Australia and New Zealand' by H. Thao
 Project titled 'Cash holdings of local councils – Empirical evidence from New Zealand' T. Nomura
- Huang, H. J. Thesis titled 'Three Essays on the Determinants and Consequence of Tournament Incentives' by L. Sun
- Othman, R. Thesis titled 'Auditor Rotation and Audit Quality' by T. Uthayapong
- Plekhanova, V. Special topic paper titled 'Reasons for ruling the Capital Gains Tax out of the tax reform in New Zealand' by B. Cen
 115389 Business Internship by D. Singh
- Stent, W. Thesis titled 'Lack of regulation regarding CSR (corporate social responsibility) reporting' by T. Nomura

Technical Report

- Bradbury, M. Submission to NZ AuASB on *AuASB 2019-1*
 Submission to IASB on *Primary Financial Statements Project*
 Submission to Australian Parliamentary Inquiry on Auditing

Visiting Professor to a University

- Ehalaiye, D. UAE University Al Ain, the United Arab Emirates as part of a research collaboration on a research project titled 'Cost stickiness and employment protection - Evidence from public companies in the UAE and New Zealand', September 2019
- Trotman, L.G.S. Symbiosis Law School, Symbiosis International University, India, 9-30 July, 2019

School PhD 1986-2019

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 Duncan Stewart (1996)

Trade secrets in New Zealand. (*Business Law*)

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.

Kim Mear (2017)

Analysis of the usefulness of deferred tax pre and post IFRS.

Muhammad Shahin Miah (2017)

Accounting complexity, audit quality and financial analyst forecasting in Australia.

Fawad Ahmad (2018)

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

Mohammed Al Mallak (2018)

Generic skills in accounting education in Saudi Arabia.

Oyuntsend Chagnaadorj (2018)

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

Abstracts of PhD research completed in 2019

Pinprapa Sangchan

Essays on the Information-Usefulness of Changes in Fair Values to Investors and Creditors, and its Effect on Audit Fees: Evidence from Australian Real Estate Industry

This research investigates the decision usefulness of changes in fair value (hereafter, CFV) of investment property reported under IAS 40 and IFRS 13 to capital providers (i.e., equity investors and debtholders), using Australian Real Estate Industry data. The motivation for this study stems from the ongoing debate on the beneficial effects of fair value reporting and their associated reliability trade-off (Barth, 2018; Power, 2010). My research further investigates the effect of CFV of investment property on the monitoring cost proxied by audit fees in order to picture the pros and cons of the subjectivity involved in the fair value accounting-model. The alert issued by the International Auditing and Assurance Standards Board (IAASB) to discuss challenges in auditing fair value accounting estimates, and inconsistent evidence on the effect of the fair value application on audit fees motivate us to study the association between fair value application and monitoring cost. The decision usefulness of CFV study and the effect of fair value reporting on audit fee are organized into three different research essays (i) value relevance of CFV and measurement-related fair value disclosure to equity investors (ii) the decision usefulness of CFV and cost of debt, and (iii) fair value exposure, CFV, and audit fees.

Essay One investigates the value-relevance of changes in fair values of investment property recorded under IAS 40 and IFRS 13. Using hand-collected data from the Australian Real Estate Industry, I find that changes in fair values of investment property are value-relevant for equity investors. I further find that the use of unobservable inputs in an active market (Level 3 inputs) does not diminish the fair value information content. I document that properties valued exclusively by directors have a significantly reduced value-relevance for their value changes, whereas property valuations made collectively by both directors and independent valuers have superior value relevance, possibly owing to the combination of inside knowledge and externally imposed monitoring. Collectively, the findings suggest that, in the real estate industry, where unobservable inputs are commonly used to determine fair values of properties, the fair values determined subjectively are perceived to be sufficiently informative and relevant. My findings have important implications for accounting standard-setters in considering whether an external valuation should be required and whether the extensive measurement-related fair value disclosure requirements are useful.

Essay Two examines the decision usefulness of CFV of investment property reported under IAS 40 and IFRS 13 to debtholders. Using hand-collected data, the findings suggest that CFV of investment property lowers the cost of debt, implying that the fair value information is decision-useful to debtholders. The effect is more pronounced when the CFV is recognized as a gain. The results further suggest that unobservable inputs used for fair value measurement in an active market (Level 3 inputs) do not necessarily damage fair value information content. I also document that using the stand-alone director valuation in fair value estimates for investment properties diminish the information content of such fair value changes, even though director valuation is insightful in terms of asset-specific knowledge. In addition, I report that an extensive fair value measurement-related disclosure do not enhance the information content of fair value changes. Collectively, the findings suggest that in the real estate industry, where unobservable inputs are predominantly used to measure fair values of properties, debtholders view fair values sufficiently faithful and decision-useful.

Essay Three investigates the relationship between audit fees and both fair value exposure and changes in fair value of investment properties. I report a negative (positive) association between audit fees and fair value exposure (CFV of investment properties). The findings indicate the use of unobservable inputs in fair value estimates for investment properties (Level 3 inputs) does not affect audit fees. I further find that audit fees are higher for firms having fair values of investment properties estimated by external and mixed valuers, compared to firms having fair values estimated by directors alone. This study enriches the audit fee literature by documenting auditors' pricing decisions in an area that involves significant estimation and valuation risks.

Abstracts of PhD research in progress

Md. Babar

Product market competition, debt maturity structure and financial reporting

In progress.

Deleratne Mudalige Caldera

Essays on capital market research

In progress.

Mabel D Costa

Three essays on Financial constraints and cost stickiness

The first essay investigates the association between financial constraints and cost stickiness. Using a large U.S. sample from 1976 to 2016, we find that financially-constrained firms exhibit cost anti-stickiness, i.e., costs increase proportionately less when sales increase; but decrease proportionately more when sales decrease. We document that such anti-stickiness support both “good” and “bad” anti-stickiness argument depending on the managerial motivation, namely: earnings management incentives, agency problem and the value-creating potential of SG&A costs. We also investigate whether the association between financial constraints and cost behaviour varies across the economic cycle. We find that cost anti-stickiness is observed during both economic expansion and economic contraction periods, although the effect is more pronounced during contraction. As resources drive the cost of a business, and financial constraints affect resource availability, studying the cost behaviour of constrained firms makes a valuable contribution to the existing cost stickiness literature.

Joy Nankyer Dabel-Moses

Information Needs of Users of Public Sector Entities’ Financial Reports

My study addresses research issues concerning the information needs of users of public benefit entities (PBEs) financial information in New Zealand. The information provided through financial reports are generally considered to communicate an entity’s financial standing to its stakeholders which would assist in achieving accountability and decision usefulness objectives. Users of public sector PBEs financial reports expect that the preparers take their needs into account when preparing such reports. My PhD research intends to examine key stakeholders’ perceptions of who are the principal users of public sector PBEs financial reports and what are their information needs. Further, it will examine whether current public sector PBEs financial reports satisfy the information needs of the users of such financial reports.

Sunil Lakhani

The strategic logic of creating business value through intangibles

The starting point for most discussions regarding valuation begins with Earnings Before Interest Taxes Depreciation and Amortisation (EBITDA). Utilising financial statements and EBITDA as a measure of earnings helps to analyse and compare profitability between companies and industries because it eliminates the effect of certain accounting and financing decisions. However, it is also imperative to note the importance of several non-financial indicators of a firm’s value. Acquirers who are motivated by strategic interests and synergies would prefer to offer a premium for firms that have financial as well as several non-financial drivers that lead to value creation. It is therefore vital to understand the value created by these combined factors for a firm’s long-run performance. The study focusses on market-based performance measures for value creation to more closely reflect the true economic financial position and valuation of the firms. The suitable linkages to financial and non-financial drivers could depict the market perceptions in understanding the gaps between the book and market values and would emphasise the incremental value-relevance of these measures for these firms.

Takumi Nomura

Lack of regulation regarding CSR (corporate social responsibility) reporting

In progress.

Abiodun (Abbey) Omidiji

Internal Audit Function Monitoring Effects: An Analysis of Loan Losses in MFIs

This study empirically investigates the nature and extent of internal audit functions' (IAF) impact on over-indebtedness of Microfinance Institutions (MFIs') clients through a global analysis of loan loss provisions, loan write-offs and portfolio at risk. To identify emerging perspectives in the context of the microfinance industry, and the profession's capacity to respond to challenges facing these institutions, the study also explores internal audit practice framework and standards and the broad responsibility of the IAF within the corporate governance mosaic. Using data collected from the Mix-Market Database of 3,013 MFIs in 122 countries, the preliminary findings show that not all MFIs have internal audit department or individuals that perform internal audit function, while some MFIs have set up the IAF to monitor the incidence of over-indebtedness of clients leading to loan losses. This study is important as the expectations of the impact of microfinance is increasingly being challenged, and because the industry is faced by clients' over-indebtedness debacle, culminating in both demand-side exploitation concerns and supply-side high growth and risks to institutional sustainability. It is also important to fill the empirical research gap in internal audit's effectiveness in the microfinance industry. The result of this study should shed new light on internal audit's role in the sustainability of microfinance institutions and the control of the institutions' most important asset.

Li Sun

Three Essays on the Determinants and Consequence of Tournament Incentives

Extensive literature has criticised on the inefficiency of monitoring mechanism based on monetary compensation and the associated decrease in the informativeness of financial information. Thus, it is important to consider a more dynamic view on the design and use of the managerial incentives. Accordingly, tournament incentives which reward managers based on relative performance rather than absolute levels of output is considered more relevant for monitoring managerial behaviour. Tournament incentives has been a widely investigated topic in the management literature, although it has only recently received increasing attention in the Accounting and Finance literature. So far, prior studies have mainly focused on how tournament incentives as a corporate governance mechanism, affects firm performance as well as its financial reporting quality and innovation policies. however, the empirical evidence provides mixed findings and most of the studies are conducted in the U.S. context. In my dissertation, I will explore the determinants and consequences of tournament incentives on the capital markets and other un-explored areas in emerging markets such as China.

Xuan (Sean) Sun

Three essays in international auditing

Using a dataset from 30 countries over the period from 2002 to 2017, we examine the effects of auditing clients' workforce environment on audit fees as well as the role that national labor market flexibility plays in this relationship. We find evidence that audit fees are significantly lower for firms with a good workforce environment, suggesting that auditors perceive such clients as less risky; as a result, auditors expend less effort and/or charge a lower risk premium. Furthermore, we find this effect to be stronger for firms in countries with a more flexible labor market. Our mediation test results indicate that the relationship between the audit client workforce environment and audit fees is mediated by media coverage of workforce controversies. Our study contributes to the international audit fee literature by identifying employee welfare as a distinct audit pricing factor, above and beyond the effects of overall corporate social responsibility practices.

Thanida (Tina) Uthayapong
Auditor Rotation and Audit Quality

This thesis aims to examine the effect of mandatory audit partner rotation (MAPR) on audit quality. MAPR is one of the requirements that regulators in many countries impose on auditors in order to enhance audit quality. The benefit of MAPR is in the incoming audit partner enhancing auditor independence and offering fresh insights to a client, which is expected to improve audit quality as evidenced by greater financial statements quality. On the other hand, the new lead audit partner can lack client-specific knowledge, which may impair audit quality. There are ongoing discussions about the benefits of MAPR in a number of countries but only a few studies have been conducted on the effects of MAPR in developing countries. This thesis therefore aims to fill this gap by examining the impact of MAPR on audit quality in a developing country, Thailand.

This thesis is framed within the Agency Theory framework and also uses the IAASB (2014) framework for audit quality to identify the factors which have an impact on audit quality. A total of 417 firm-year observations between the years 2006 and 2017 are made of 286 non-financial Thai listed companies, all of which with experience of MAPR. The sample also includes multiple numbers of MAPR. The performance-matched discretionary accruals (DA) developed by Kothari, Leone, and Wasley (2005) are used to measure DA as a proxy for audit quality.

The results in this thesis suggest that MAPR does not significantly improve audit quality and the relationship between MAPR and audit quality is weak. It is possible that an incoming lead audit partner lacks client-specific information, is disadvantaged by the gradual learning curve in understanding a client's businesses, and may face challenges in communication within the audit team, all of which may not positively impact on audit quality. There is no strong evidence of an association between audit quality and other impacting factors, such as Big 4 audit firms, the audit firm industry specialist, the audit partner industry specialist, and the audit partner busyness. Results also present no evidence of significant improvement in audit quality in the first MAPR subsequent to voluntary rotation.

However, MAPR does seem to improve audit quality under certain conditions, i.e. audit quality is improved depending on the number of rotation times, audit firm size and companies'/ clients' size. Only listed companies with three MAPR audited by Big 4 audit firms and only larger listed companies with three MAPR have higher audit quality within the MAPR framework. Further, only listed companies with three MAPR that have a positive DA, are associated with higher audit quality. The overall results of this thesis suggest that MAPR requirement does not immediately lead to an improvement in audit quality, at least not in the Thai capital market.

Feona Sayles

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

The District Council (Prohibition of Gang Insignia) Act 2009 ('Gang Insignia Act 2009') came into force in 2009 and prohibited the 'display' of 'gang insignia' within 'specified areas' of the Whanganui District. The purported aim of the legislation was to reduce intimidation of the public and confrontations between gangs. There was no requirement for intent on the part of the wearer of the insignia. This made the Whanganui gang insignia ban unique in terms of criminal law as it maintained that harm was inflicted due to group identity rather than specific conduct. This raises the question of how an identity can be constructed so that it is considered capable of causing criminal harm. To address this question, this research looked at the ways in which the media contributed to the construction of gang identity during the period of 2004 to 2013. This was achieved through 1; a content analysis of reports from 3 print newspapers and two online newspapers, 2; a content analysis of reader interactions with the reports, and 3; A textual analysis of 2 print newspapers. Whilst this research focuses on the construction of gang identity, the techniques used by the media can be applicable to other group identities.

Alison Pavlovich

What should New Zealand's international income tax settings be?

This PhD study asks what New Zealand's international income tax settings should be. International income tax settings refer to how New Zealand taxes residents and non-resident on their inbound and outbound investment. This research argues that current policy focusses on economic wellbeing and this is driven, at least in part, by lobbying and promotion of large business interests. The research shows that economic wellbeing is no longer the primary objective in light of the *Living Standards Framework*, developed by the Treasury. This framework requires all government policy to work toward *intergenerational wellbeing* and this requires a change in focus for tax policy development. The research suggests changes to international income tax settings that will align with the goal of intergenerational wellbeing.

Christina (Christelle) Roos

The Relationship between Lean Management and Performance Measurement in Service and Manufacturing Organisations

In progress.

Research Funding, Awards and Nominations 2019

Awards and Nominations

| | |
|-----------------|---|
| Bradbury, M. | Accounting and Finance Association of Australian and New Zealand, Outstanding Contribution to Accounting and Finance Education Award |
| Goldsworthy, I. | Nominee: MBS Star Award - Excellence in Professional Support |
| Habib, A. | Winner: MBS Star Award - Excellence in Research Impact: Significant academic impact |
| Nath, N. | Nominee: MBS Star Award - Excellence in Engaged Teaching: Distance Teaching Nominee: MBS Star Award - Excellence in Engaged Teaching: Internal/Block |
| O’Sullivan, E. | Winner: MBS STAR Award - Excellence in Organisational Citizenship – Professional Nominee: MBS Star Award - Excellence in Professional Support |
| O’Sullivan, T. | Nominee: MBS Star Award - Excellence in Organisational Citizenship – Academic |
| Othman, R. | Nominee: 2019 Lecturer of the Year |
| Pirini, H. | Nominee: MBS Star Award - Excellence in Professional Support |
| Tan, LM. | Nominee: MBS Star Award - Excellence in Organisational Citizenship – Academic |

Research Grants / Massey University Research Funds (MURF)

| | |
|--------------------|--|
| Barrett, M. | MURF (\$5,000 NZD) with S. Molchanov and K. Watene |
| Bhuiyan, B. | MURF (\$3,939.45 NZD) with H. Huang |
| Botica Redmayne, N | 2019 MURF (\$7,240 NZD) with D. Ehalaiye and G. Greiling (Austria) 2019 MURF (\$2,500 NZD) with R. Othman Scientific Cooperation programme of the Croatian Science Foundation from the European Social Fund for the project titled: ‘Challenges of financial and non-financial reporting by public sector entities in the changing user needs environment’ (\$412,000) |
| Bradbury, M. | Massey University Strategic Initiative Fund |
| Edeigba J. | Toi Ohomai Summer Research Grant (\$10,000 NZD) |
| Ehalaiye, D. | 2019 MURF (\$7,340 NZD) with F. Laswad, W. Stent and N. Botica Redmayne 2019 MURF (\$1,000 NZD) |
| Plekhanova, V. | 2019 MURF - Mini Grant (\$1,000 NZD) |
| Habib, A | Massey University Strategic Initiative Fund |
| Huang, H.J. | 2019 AFAANZ external grant (\$2000 NZD) 2019 MURF (\$4,34 NZD) with B. Bhuiyan and W. He (Queensland) |

School of Accountancy Prizes

*Congratulations to all the students winning prizes in the 2018 academic year
and thank-you to the sponsors for their support.*

Auckland Campus

| Sponsor | Prize Name | Recipient |
|---|---|-----------------------|
| ACCA | ACCA Prize in Accounting | Ingela Eiberg |
| BDO Auckland | BDO Auckland Award for Top Student in Advanced Financial Accounting – Auckland Campus | Xiaoyun Tan |
| Bennetts | Bennetts Bookstore Prize for 110.229 Management Accounting | Yujie Chen |
| Chartered Accountants Australia and New Zealand | Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Auckland campus | Jade Manolas Hanno Ho |
| Chartered Accountants Australia and New Zealand | Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatu campus | Fangping He |
| Chartered Accountants Australia and New Zealand | Chartered Accountants Australia and New Zealand Fourth Year Accountancy Prize | Xiaoyu Zhang |
| Chartered Accountants Australia and New Zealand | Chartered Accountants Australia and New Zealand Prize for 110.804 Advanced Financial Accounting and Reporting | Mengrong Zeng |
| Chartered Accountants Australia and New Zealand | Chartered Accountants Australia and New Zealand Prize for 110.805 Advanced Strategic Management Accounting | Svenja Wagenfuehrer |
| CPA Australia | CPA Australia Top First Year Accountancy Prize | Caitlin Brown |
| CPA Australia | CPA Australia Prize in Accounting Information Systems | Jade Manolas |
| CPA Australia | CPA Australia prize for most outstanding student majoring in Accountancy | Carlene Waldon |
| CPA Australia | CPA Australia Prize for Master of Professional Accountancy and Finance – Part A | Pei Jin Tan |
| CPA Australia | CPA Australia Prize for Master of Professional Accountancy and Finance – Part B | Peilin Li |
| Deloitte (Auckland) | Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation) | Jade Manolas |
| Estate and Taxation Planning Council | Estate and Taxation Planning Council Prize for 110.380 | Deborah Nesti |
| School of Accountancy | School of Accountancy Distinguished Prize in Advanced Auditing – 110.379 | Jade Manolas |

Manawatū Campus

| Sponsor | Prize Name | Recipient |
|---|--|-------------------------------|
| Chartered Accountants Australia and New Zealand | Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance | Malin Tovnell Joanna Scott |
| Chartered Accountants Australia and New Zealand | Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatu campus | Joseph Wales |
| Cooper Rapley Lawyers | Cooper Rapley Lawyers 155.210 Commercial Law | Scott Berntsen |
| School of Accountancy | School of Accountancy Distinguished Prize in Advanced Taxation – 110.389 | Joanna Scott |
| Tony Drakeford Memorial Trust | Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting | Lisa Shaw |
| Tony Drakeford Memorial Trust | Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate | Katrina Geerlofs |
| Wolters Kluwer | Wolters Kluwer Prize in Advanced Taxation | Joanna Scott |
| Wolters Kluwer | Wolters Kluwer Prize in the Law of Business Organisations | Malin Tovnell |

Wellington Campus

| Sponsor | Prize Name | Recipient |
|--------------------------------------|--|-------------|
| Estate and Taxation Planning Council | Estate and Taxation Planning Council Prize for 110.380 | Harish Negi |

Professor for a Day

The Professor for the Day Programme 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; and
- Encourage business professionals to share their views on business, leadership and critical success factors in the practical world.

Professor for a Day - Semester One 2019

| Guest Speaker | Organisation | Paper |
|--------------------|--|---|
| Charlotte Johansen | BDO | 110.209 Intermediate Financial Accounting |
| Jade Berridge | Massey University | 110.229 Management Accounting |
| Varoon Nair | Rocket Lab USA, New Zealand | 110.229 Management Accounting |
| Anthony Heffernan | Director Accounting Standards, External Reporting Board | 110.309 Advanced Financial Accounting |
| Jason Driscoll | Morrison Creed Advisory Limited | 110.329 Advanced Management Accounting |

Professor for a Day - Semester Two 2019

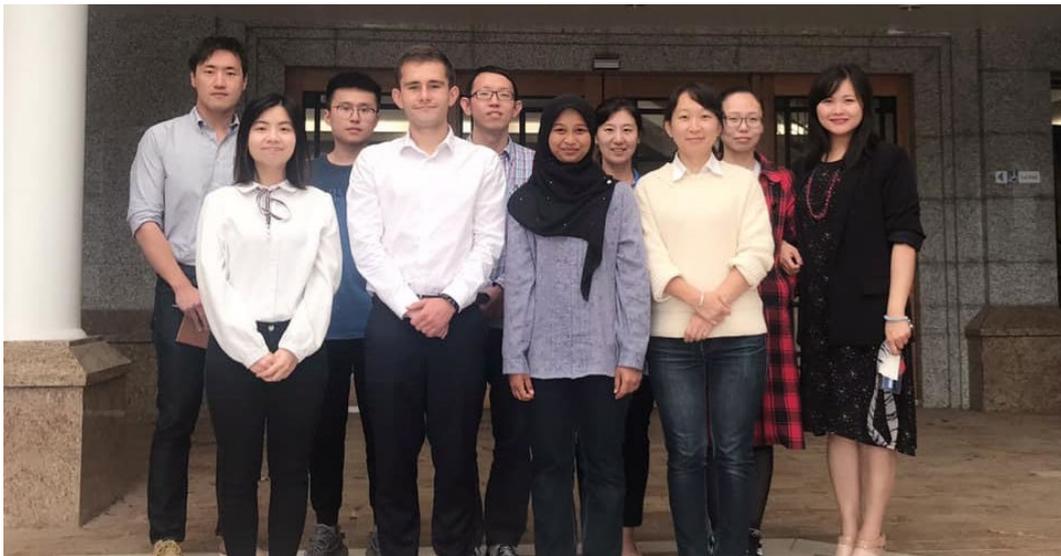
| Guest Speaker | Organisation | Paper |
|-------------------|-------------------------------|---------------------------------------|
| Dr Jeremy Beckham | Deloitte | 110.389 Advanced Taxation |
| Vicki Ammundsen | Vicki Ammundsen Trust Law Ltd | 110.389 Advanced Taxation |
| Slajana Freakley | Ernst and Young | 110.289 Taxation |
| Kevin Brown | PwC | 110.379 Advanced Auditing |
| Lynn Yang | Fletcher Building | 110.303 Integrative Accounting |
| Mark Hucklesby | Grant Thornton | 110.303 Integrative Accounting |
| Dr Angela Liew | University of Auckland | 110.303 Integrative Accounting |
| Peter Bates | Bates Valuation Evidence Ltd | 155.201 Law of Property |
| John Naylor | Naylor Lawrence & Associates | 155.203 Law of Business Organisations |
| Michael Lei | PwC | 110.379 Advanced Auditing |
| Jason Stinchcombe | RSM Hayes | 110.379 Advanced Auditing |
| Ahmed Shaker | BDO | 110.279 Auditing |
| Andrea Black | Tax Working Group | 110.289 Taxation |

Massey University Accountancy Clubs

To improve students' experience on campus, the School established Accountancy Clubs on the Auckland and Manawātū 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.

2019 Auckland Accountancy Club Executive Members:

| | |
|-----------------------------|------------------|
| President | Derik Liebenberg |
| Vice President | Rainie Wang |
| Vice President | Emma Luo |
| Advisor | Jun Wen |
| Secretary | Nabilah Farhan |
| Assistant to Vice President | Marie Hwang |
| Assistant to Vice President | CoCo Shuai |
| Officer | Simon Song |
| Officer | Alex Xu |
| Mentors: | Hedy Huang |
| | Mabel D Costa |



*Executive Members of the 2019 Massey University Accountancy Club (MUAC) Auckland
Back row from left: Jun, Simon, Eric, Fiona, Emma, Hedy, (absent - Alex)
Front row from left: Allie, Derik, Nabilah, Rainie*

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

MU Accountancy Club – Auckland

<https://www.facebook.com/massey.accountancy.club/>

2019 Manawatū Accountancy Club Executive Members:

| | |
|------------------|---------------------|
| President | Kayla Burrows |
| Vice President | Alex Watson |
| Secretary | Karine Sherman |
| Treasurer | Tayler Harris-Broad |
| Communication | Danielle Humphries |
| Executive member | Sarah Gabites |
| Executive member | Fizza Ahmer |
| Executive member | Noza Djalolova |
| Executive member | Gursewak Singh Virk |
| Mentors: | Yuan Yuan Hu |
| | Radiah Othman |



Executive Members of the 2019 Massey University Accountancy Club (MUACC) Manawatū at their first meeting. From left: Alex Watson, Karine Sherman, Fizza Ahmer, Tayler Harris-Broad, Kayla Burrows, Gursewak Singh Virk and Noza Djalolova (absent - Danielle Humphries and Sarah Gabites).

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

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

Community Accounting

Community Accounting involves volunteer second year, third year, Masters and PhD Massey University Accountancy students in providing free accounting and financial management advice and training for small to medium not-for-profit community organisations under the supervision of Chartered Accountants.

Massey University School of Accountancy participates and supports the initiative to enable students to gain valuable practical experience including the development of professional skills and attitudes, and to be good citizens supporting their communities.

Community Accounting Palmerston North is coordinated by Emma Ochei, Palmerston North Community Services Council (PNCSC), and Community Accounting Auckland and newly piloted Aotearoa NZ are coordinated by Geoff Andrews, Auckland North Community and Development (ANCAD).

For more information about the community groups or for details about upcoming events go to:

Palmerston North Community Accounting <https://www.facebook.com/pncommunityaccounting/>

Auckland Community Accounting <https://ancad.org.nz/auckland-community-accounting-project>
https://www.facebook.com/pg/Auckland-Community-Accounting-1943435035917123/about/?ref=page_internal

2019 Auckland Community Accounting:

Co-ordinator:

Geoff Andrews

Students

Ivana Botica
Bastiaan Bussen
Yu Bao
Shixue Ding
Cathyan Lilly Filemoni
Sandeep Giregowdanahalli
Nagarajaiah
Kismat Herr
Marie Hwang
Raisa Imatdieva
Surianti Kho
Chris Lee
Xiaotong Li
Yangzi Liu
Jialiang Liu
Wenjie Long
Devi Naidoo
Thi Kieu Trang Nguyen
Takumi Nomura
Bernadetha Notoprodjo
Hazel Ouwehand
Christina Qian

Meifang Qian

Yang Su
Tianyu Sun
Julia Wang
Min Wang
Runyu Wang
Siyu Wang
Winnie Wang
Ella Wu
Enoch Xie
Yao Xu
Doudou Yao
Fey Yu
Sisi Zhai
Jessie Zhao
Jiehui Zhu

Leadership Award

Doudou Yao
Kismat Herr
Bastiaan Bussen
Devi Naidoo

Chartered Accountants:

(Supervisors)

Gendi Burwell
Sarah Griffiths
Glen Liu
Simon Manawaiti
Mehru Naqvi
Mark Spooner
Keanu Zhang

NFP Client

Art Kaipara
Auckland Rugby
Glenavon Community Trust
Kelly Tarlton's Marine Wildlife Trust
Lister Presbyterian HealthTrust
Manukau Harbour Dolphins Tag Football
Otahuhu Maori Wardens Association
Poi Tarawhiti o Te Raki Paewhenua
Prideland Youth Academy Charitable Trust
Pukekohe Youth Council
The Pride Project Charitable Trust
Waitakere Maori Touch Rugby
Tokelau Rugby League

Team Awards

| | |
|--------------|--|
| Enoch Xie | Innovation - Art Kaipara |
| Shixue Ding | Innovation - Art Kaipara |
| Devi Naidoo | Innovation - Art Kaipara |
| Jessie Zhao | Innovation - Art Kaipara |
| Kismat Herr | Complexity - Lister Presbyterian Health Trust |
| Marie Hwang | Complexity - Lister Presbyterian Health Trust |
| Meifang Qian | Complexity - Lister Presbyterian Health Trust |
| Tianyu Sun | Complexity - Lister Presbyterian Health Trust |
| Doudou Yao | Productivity - Glenavon Community Trust and Pukekohe Youth Council |
| Jialiang Liu | Productivity - Glenavon Community Trust and Pukekohe Youth Council |
| Wenjie Long | Productivity - Glenavon Community Trust and Pukekohe Youth Council |
| Jiehui Zhu | Productivity - Glenavon Community Trust and Pukekohe Youth Council |

2019 Community Accounting Aotearoa NZ: (Distance)

Co-ordinator:

Geoff Andrews

Leadership AwardWilliam Byford
Thomas Perkins**Students:**William Byford
Caitlin Brown
Dee Cao
Daniel Goldie - Anderson
Nicola Kildare
Maryam Mahanrad
Helen Melton
Natasha Mitchell
Jihee Park
Thomas Perkins
Susan Southcombe
Jenna Spooner
Gen Stowers
Ester van der Weij**NFP Client**House of Science Wairarapa
Charitable Trust
Motu Trails Charitable Trust
Sistema Whangarei-Toi Akorangi
Whakatane Kiwi Trust**Team Awards**

| | |
|--------------------|---|
| Thomas Perkins | House of Science Wairarapa Charitable Trust |
| Jihee Park | House of Science Wairarapa Charitable Trust |
| Maryam Mahanrad | House of Science Wairarapa Charitable Trust |
| Ester van der Weij | House of Science Wairarapa Charitable Trust |
| Caitlan Brown | House of Science Wairarapa Charitable Trust |

2019 Palmerston North Community Accounting:

Co-ordinator:

Emma Ochei

Supervisors:Zoe Palmer
Lucy Bull
Kendall Palmer Frecklington**Semester One**Ataira Dibert
Emma Sorensen
Hayley Annis
Ili Hanai Shabudin
Isabella Patrick
Maddie Ashwin
Puteri Barizah Megat Idris
Sarah Johnstone
Shelley Zhang
Tommy Le**Semester Two**Danielle Humphries
Iman Samsuri
Iylia Syamumi Mohamad Noor
Azam
Sarah Johnston
Shelley Zhang
Tommy Le

School Highlights 2019

JANUARY



The School said farewell to Professor Jill Hooks who retired at the end of January. Professor Hooks started with Massey University on the 16 June 1997 and in close to 22 years, she made valuable contributions to the School, College and the University. In March, Professor Hooks was conferred with the title of Emeritus Professor by Massey University's Honorary Awards Committee, at the nomination of the PVC and Head of School of Accountancy.

FEBRUARY

Senior lecturer Dr Nives Botica Redmayne appointed as Chartered Accountants Australia and New Zealand Vice-President for New Zealand. The appointment is in recognition of Dr Botica Redmayne's contribution to the accountancy profession through her engagement with the accountancy practice and her research. Nives is the second-ever academic to be appointed to the vice-president role in over 100 years of the association's history.

https://www.massey.ac.nz/massey/about-massey/news/article.cfm?mnarticle_uid=12A17939-C05A-488C-A9A9-6ED55E3BE437



A lunch was organised by Emily Huang (Student Experience Administrator Auckland) and Connie Hii on behalf of School of Accountancy and the Mandarin Speaker Support Network, to welcome the Semester 1, 2019 cohort of new MPAF students.



Semester 1 MPAF Students with PVC Prof Stephen Kelly and Head of School Prof Fawzi Laswad (bottom middle)

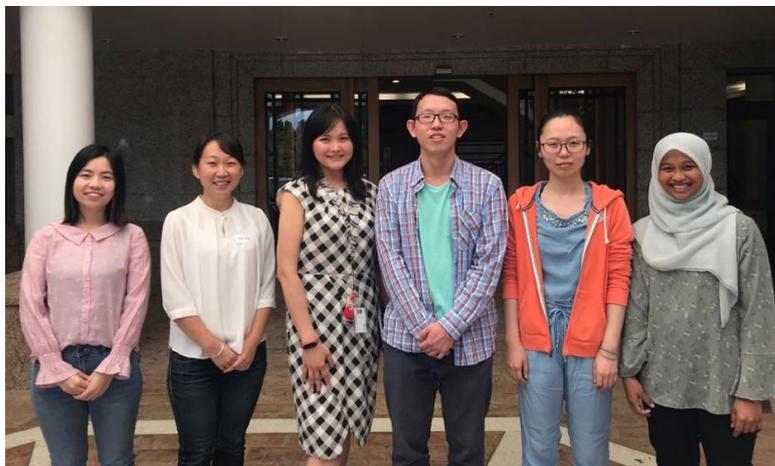


The Executive of the Accountancy Club on the Manawatu campus had a busy day at Massey's Club Day. (Also featured on front cover).

From left: Tyler Harris-Broad, Kayla Burrows, Danielle Humphries, Gursewak Virk and Jayden Joe.

MARCH

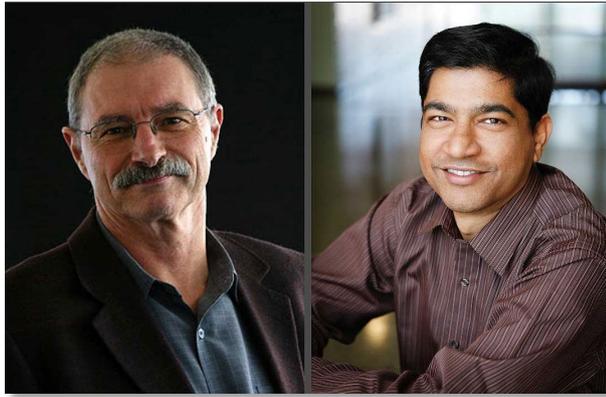
The Accountancy Club Executive (Auckland campus) with Club Mentor.



From left to right: Allie Cao (Vice-President), Rainie Wang (Assistant-VP, ACCA Campus Ambassador), Dr Hedy Huang (Club Mentor, Staff - School of Accountancy), Eric Huang (President, CPA Australia Student Ambassador), Emma Luo (Vice-President), Nabilah Farhan (Assistant-VP, MICPA Student Rep). Fiona Jiang, the club Secretary- not in the photo.

Auckland Community Accounting hosted an information session at the Accounting and Finance Expo held at Massey on Wednesday. A big thanks to our past ACA students who shared their experiences with new students.





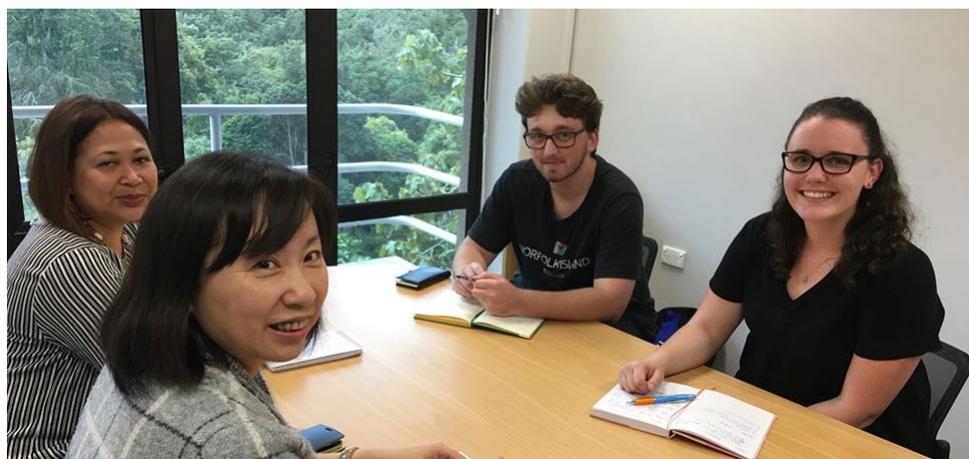
Professor Michael Bradbury and Professor Ahsan Habib

A peer-reviewed article, published in the academic journal Accounting and Finance, examined accounting research published in the discipline's top 10 Australasian journals from 2015 to 2017 to identify the most cited articles and the most prolific authors. Professor Michael Bradbury was ranked the second most prolific author in the region and Professor Ahsan Habib was ranked 10th on the list of most published researchers.

Malaysian accountancy students on the Auckland campus meeting with The Malaysian Institute of Certified Public Accountants (MICPA) representative.



The Accountancy Club (Manawatu) President Kayla Burrows (right) and Vice-President Alex Watson (second from right) discussing club activities and plans with mentors from left Dr Radiah Othman and Dr Yuan Yuan Hu.



Malaysian accountancy students on the Manawatu campus rehearsing for their performance at the Festival of Culture held the following weekend.



We had a great turnout of 25 Massey Accounting students attend an Auckland Community Accounting Induction and Training session – a big thanks to Massey for hosting and Dr Warwick Stent and Glen Hill CA for assisting.



APRIL

The Accountancy Club (Manawatu campus) organised a seminar on how to make a CV that stands out from the rest.



School staff joined the Auckland Massey graduation of 49 BBus Accountancy, 22 BAcc, 26 MPAF, 1 DipBusAcc and 2 PostGradDipAcc students.



From left: Head of School, Professor Fawzi Laswad with Auckland Staff: Associate Professor Noor Houqe, Professor Ashan Habib, Dr Victoria Plekhanova, Dr Hedy Huang, Dr Warwick Stent.

MAY

Harvard Business School Accounting Professor Paul Healy visited the School of Accountancy Auckland Campus in May 2019 (organised by Dr Hedy Huang). Prof Healy presented a research paper titled: "Favoritism in enforcing Management Controls: An Analysis of Punishments for Perpetrators of Economic Crimes".



Prof Healy also spent time with PhD students and academic staff in the School of Accountancy and gave advice on their research ideas.



The Annual MU AccFin Equity Research Competition (organised by Dr Hedy Huang from the School of Accountancy and supported by the School of Economics and Finance) was held on May 22nd and had seven teams of three students presenting their reports on 'examine the financial and accounting performance of the company, calculate a target price and compose an argument for your price and recommendations'. The winning teams were:

- 1st place: Gloria Hao, Jesse Mathews, Fraser Foster
- 2nd place: Liuyue Zhu, Marie Koeun Hwang, Surianti
- 3rd place: David Walker, Rainie Wang, Elaine Wang

The winning teams were pleased with their prizes of spending a day at the KPMG Auckland office to hear presentations from KPMG staff, held on September 2nd.



From left: 1st place, 2nd place and 3rd place teams

Director of Accounting Standards - XRB, Anthony Heffernan visited the School of Accountancy at the end of May. Anthony's presentation to staff and post-grad students included the current standard-setting environment from an international and domestic perspective, the current Financial Reporting Framework in New Zealand and XRB's extended external reporting (EER) strategy.



JUNE

Congratulations to Associate Professor Matt Berkahn on completing 25 years with the School.



Auckland School staff farewelled Natalie Snyders, School administrator on the Auckland campus, after 12 years' service. We wish Natalie the best.

Second from front left – Natalie Snyders

JULY

Professor Dorothea Greiling visited the School of Accountancy on the invitation by Dr Nives Botica Redmayne, from the Faculty of Business and Social Sciences of Johannes Kepler University (JKU) in Austria.

During her five weeks at Massey, Professor Greiling worked on a joint research project with Dr Botica Redmayne, Dr Dimu Ehalaiye and Dr Kaleem Zahir-Ul-Hassan on Private-Public Partnerships (PPPs) in New Zealand. Dorothea also presented a series of seminars at the Manawatu campus, with a focus on sustainability reporting practices of electric utilities and approaches by European local governments to reduce poverty.



The Manawatu Accountancy Club on Massey's Club Day.



From left: Accountancy Club President: Kayla Burrows, Vice President: Alex Watson, Accountancy Club Mentors: Dr Radiah Othman and Dr Yuan Yuan Hu.

Local Employers Networking Evening organised by the Accountancy Club on the Manawatu campus.

Palmerston North Accountancy Club Executives Danielle Humphries and Kayla Burrows.



Congratulations to Ted Delahunty winners Madeleine Ashwin (2019 Ted Delahunty Accountancy Bursary) and Benjamin Orchard (2019 Ted Delahunty AgriCommerce Bursary).

Jason Driscoll (Trustee) with Madeleine Ashwin and Benjamin Orchard.

Auckland Community Accounting hosted a meeting of Pasifika Community Leaders, not-for-profit Managers and Massey students involved in the Auckland Community Accounting programme in July in Takapuna. Thanks to Auckland North Community and Development (ANCAD) for hosting.



AUGUST

School of Accountancy Palmerston North Open Hub was buzzing throughout the day with prospective students.



Twenty-year-old Massey University accounting student Tupou Veigo won the Commercial and Corporate Award. Mr Veigo received a Certificate of Excellence in Intermediate Financial Accounting in his second year of study.

Below: Tupou Veigo (second from left) collecting the Commercial and Corporate Award. Photo by Saint Andrew Photography. https://www.massey.ac.nz/massey/about-massey/news/article.cfm?marticle_uid=3EDA83D6-5379-40B9-912A-8AF8F9A49F3F



Congratulations to Rebecca Evans from Feilding High School (above right), the winner of the Palmerston North Open Day competition.

The MUAC (Auckland Campus) hosted a very engaging career advice seminar with the PwC Mandarin Speaker Network. The session including Q&A lasted for 3 hours! Students were inspired by these young professionals at PwC. Thank you to all the PwC guest speakers for spending the entire morning with Massey students and sharing your own experience and inspirational stories!



SEPTEMBER

The School celebrated Professional Staff Appreciation Day to acknowledge the valuable contributions of admin and IT staff.

From top left: Lin Shi, Andrew Brown, Inez Goldsworthy, Mary Rossiter and Emma O'Sullivan (not shown in photo: Melanie Sinclair and Jessica Watson).



The Auckland Community Accounting Team led by Bernadetha and her team members Ying, Sandeep and Hong, met Robert and Fay from the Pridelands Youth Academy Charitable Trust in the Otara Library, to discuss how the team can assist the Trust. Thanks to the Otara Library for hosting us.

Massey Accountancy students Alex, Chris, Surianti and Yu with Ang from Manukau Harbour Dolphins and Auckland Community Accounting Project Manager Geoff Andrews. The team worked with Ang over a few weeks assisting with accounting matters.



School staff on the Auckland campus welcomed our new administrator, Hori Pirini (fourth from left).



Thanks to Chartered Accountants Australia and New Zealand (CA ANZ) for continuing to sponsor the Essay Contest in Forensic Accounting. This year's competition focused on the theme, 'Defrauding Charities in New Zealand.' The essay is part of the assessment in 110.369 Forensic Accounting. The best three essays were selected by a Senior Forensic Analyst at the Ministry of Primary Industries. Rebecca Kennedy, CA ANZ Careers Engagement Manager, presented the certificates to the winners:

- 1st: Shakhnozakhon Djalolova (left)
- 2nd: Parewa Poka (middle)
- 3rd: Madeleine Ashwin (right)



Auckland Community Accounting Team Leader Takumi with team members Trang, Raisa and Fey met with Ang from the Wot It Iz Sports Club Incorporated and Project Manager Geoff Andrews to discuss how the team can assist Ang's community organisation.



OCTOBER



Massey University Accountancy Club (Auckland) Executives spent an inspiring morning with PwC Herald Talks. An insightful morning with entrepreneurs discussing NZ businesses in global markets.

Congratulations to Derik Liebenberg (left) and Oxana Walker (right) for receiving commendations for classroom engagement in 110.289 (Auckland). A third recipient, Christina Qian, is not in the photos.



Auckland School staff celebrated Dr Nick Smith completing 21 years. Happy anniversary, Nick!



Malaysian accountancy students on the Auckland campus enjoy a social meal organised by Massey Business School (MBS) Kitchen.



Steven Salterio, Professor and Stephen J.R. Smith Chair of Accounting and Auditing in the Smith School of Business, Queen's University in Canada, visited School of Accountancy at Auckland campus in October. Steven had one-on-one consultation sessions with the academic staff as well as a group discussion session with PhD students across Auckland and Manawatū campuses. He also presented his research paper.



Prof Steven Salterio visited School of Accountancy at Auckland campus

Massey University Community Accounting Team members Takumi, Trang, Fey and Raisa met with their mentoring Chartered Accountant Mehru, at the beginning of November to develop a work plan to assist the not-for-profit they are working with. Thanks to Mehru for your assistance and encouragement!



School staff on the Auckland campus welcome our new lecturer in accountancy, Solomon Opare.



NOVEMBER



Congratulations to the new MBS STARs in the School!



Winner: Emma O'Sullivan (right) - *Excellence in Organisational Citizenship – Professional staff*
Winner: Ahsan Habib - *Excellence in Research Impact*



School staff on the Auckland campus celebrate the recent staff promotions and Star Awards. Dr Borhan Bhuiyan (fifth from left) promoted to Associate Professor and Dr Trish O'Sullivan (second from left) promoted to Senior Lecturer (range 2). Professor Ahsan Habib (sixth from left) has been awarded a Massey Business School 'Star' for excellence in research impact.



DECEMBER



Thanks to CPA Australia for arranging a morning tea and a catch up with staff on the Auckland campus.

Congratulations to second year PhD student, Xuan Sean Sun, on receiving the CA ANZ Best Quantitative Paper award at the Auckland Region Accounting Conference, held at the University of Auckland. Sean's paper examines '*Organisation capital and audit fees around the world*'.



School staff on the Auckland Campus celebrate the end of the academic year.



School staff on the Manawatu campus celebrating the end of the academic year.



University Service, Community Engagements and Professional Associations

Services to Massey University

Barrett, M.

Member, Massey Business School Assurance of Learning Committee, Member, Massey Business School Academic Programmes Committee.

Berkahn, M.A.

Member, Massey Business School Assurance of Learning Committee, Member, Massey Business School Academic Programmes Committee.

Bhuiyan, M.B.U.

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

Botica Redmayne, N.

Massey School of Accountancy Advisory Board member; Massey University PhD Exams Convenor; Mentor for the Massey Young Women in Leadership Programme; AIESEC New Zealand - Massey University, Board of Advisors (AIESEC is an international organization for university students' exchange).

Bradbury, M.

PhD Oral Exam Convenor.

Chua, F.C.

Harassment Contact Person, Harassment Advisory Committee Member, Massey Business School Examination Committee, School of Accountancy - Workload Committee.

Costs, M.

Mentor - MU Accounting Club Auckland.

Ehalaiye, D.

School of Accountancy Representative, Massey Business School Research Committee.

Habib, A.

MBS Research Committee.

Heslop, J.

MBS BBus Core Committee.

Hu, Y.Y.

Mentor - MU Accounting Club Palmerston North, School of Accountancy - Workload Committee.

Huang, H. J.

Mentor - MU Accounting Club Auckland, Co-advisor, Beta Alpha Psi society, Organiser of orientation programme for Master of Professional Accountancy and Finance in Auckland campus in 2019, MBS Mandarin Support Network.

Hubbard, J.

MBS BBus Core Committee, University Proctor Wellington Campus, Relief member 1 semester MUHEC Southern B vice Lindsay Trotman.

Laswad, F.

Member of MBS Board, MBS Executive Committee.

Houqe, N.

Postgraduate Accountancy Studies Coordinator.

O'Sullivan, T.

Organiser, School of Accountancy Auckland Seminar Programme.

Othman, R.

Assurance of Learning Committee; Mentor, MU Accounting Club Palmerston North.

Roos, C.

School of Accountancy - Workload Committee, Student Staff Liaison Committee – Distance and Manawatu.

Smith, N.

Member, Massey Business School Board.

Stent, W.

School Representative/Presenter (Auckland) at Massey Business School at Open Day and to visiting school groups; Member, Massey Business School Outreach Committee; Member, Massey Business School Teaching & Learning Committee; Convenor and member of the School of Accountancy Advisory Board; Member, School of Accountancy Workload Committee; Auckland Community Accounting liaison person.

Tan, L.M.

PhD coordinator.

Tavite, S.

Ignite (Auckland) Working Committee; School Representative/Presenter, Pasifika Orientation Auckland, PolyFest and visiting school groups; Auckland Campus Leader, Massey Business School Future Leaders Programme; Auckland Representative, Pasifika Staff Network Executive Committee.

Trotman, L.G.S.

Member, Human Ethics Committee, Southern B; MBS research, teaching, study and professional and organisational duties overseas panel.

Community Engagements and Professional Associations

Berkahn, M.

Member of the Australasian Law Academics' Association (ALAA) Executive. Member of the Corporate Law Teachers' Association (CLTA).

Botica Redmayne, N.

Trustee of the Manawatū Education Trust and Board; Councillor on the Regional Council of Chartered Accountants Australia and New Zealand (CAANZ) and the Trans- Tasman Council of the CAANZ; Appointed by the New Zealand Financial Markets Authority (FMA) to the Auditor Regulation Committee 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; Appointed member of the New Zealand Accounting Standards Board, Honorary Auditor and Treasurer of a number of Manawatū community groups and societies.

Bradbury, M.

External Reporting Board (XRB); Academic Advisory Panel, Australian Accounting Standards Board; 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.

Edeigba J.

Member – CPA Australia.

Heslop, J.

Board member, the Drug Health and Development Project Trust; Vestry member and Treasurer St Barnabas Anglican Church, Roseneath Wellington.

Huang, H. J.

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, CA ANZ academic membership.

Houqe, N.

Volunteer Al Amin Islamic Development New Zealand, Myanmar Ethnic Council, New Zealand.

Nath, N.

Honorary Auditor for New Zealand Mathematical Society.

Opore, S.

Member, Massey Business School Teaching & Learning Committee.

Othman, R.

Whittaker New Zealand – Flax basket weaving (fund-raising); MICPA-CAANZ Information Session, Manawatu Campus; Manawatu Malaysian Society – Festival of Culture (fund raising); High Commission of Malaysia & Palmerston North City Council – Malaysian’s cultural performance; Beta Gamma Sigma the International Honor Society for Collegiate Schools of Business; Emerald Literary Network; CPA (Australia); Association of Certified Fraud Examiner (ACFE).

Pavlovich, A.J.

Trustee of Hawke’s Bay Community Law Centre, Member of Tax Justice Aotearoa.

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; Committee Member, Sustainable Paremoremo Group (Not for Profit Trust); Member, Steering Committee member of the Community Accounting Programme run by Auckland North Community and Development (ANCAD).

Tavite, S.

Treasurer, Masilamea International; Tongan Community Representative, Finance Committee, St Bernadette’s Parish Mt Wellington; ACCA Auckland Campus Liaison Person; Board Member, Fakatouato Community Trust; Proprietor’s Representative and Chairperson, Board of Trustees, St Mary’s Catholic School (Eilerslie).

Trotman, L.G.S.

Honorary Solicitor, Amputees’ Federation of New Zealand Incorporated; Honorary Solicitor, Amputee Society of Manawatu and Districts Incorporated; Trustee, Manawatu College Educational Trust Incorporated.

Academic Programmes and Accreditations

School of Accountancy Accreditations

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

- 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

AACSB Accreditation

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 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 two institutions in New Zealand and Australia awarded this prestigious accreditation. Only eight other institutions outside the USA have achieved this distinction (*January 2019*). The School now enters the continuous improvement process where the next on-site review will occur in 2020.

The Continuing Benefits of AACSB Accreditation for the School

- 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.

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.

Academic Programmes

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Summer School. Most of the School's programmes of study and 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

Some courses in the School are offered internally and some in Distance Learning mode. Distance Learning programmes offer opportunities for long distance study in the comfort of a student's own environment.

Undergraduate Programmes

Bachelor of Accountancy (BAcc)

The Bachelor of Accountancy (BAcc) is a highly specialised degree, identifying you as having expertise in accountancy. It is the degree for students who know they wish to specialise as Accountants and seek Chartered Accountants Australia and New Zealand or CPA Australia membership.

Bachelor of Business (BBus Acc), Accountancy major

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 School 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, Business Law minor

The goal of the Business Law 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.

Graduate Diploma in Business Studies (GradDipBusStuds)

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

Postgraduate Programmes

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

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

- Doctor of Philosophy (PhD)
- Master of Business Studies (MBS)
- Master of Business Studies (Accountancy)
- Master of Professional Accountancy and Finance (MPAF)
- Postgraduate Diploma in Accountancy (PGDipAcc)

The Master of Professional Accountancy and Finance (MPAF)

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 Auckland campus, Manawatu campus or by distance learning.

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

Postgraduate Scholarships

The following websites have information on scholarships:

- Massey University http://www.massey.ac.nz/massey/admission/scholarships-bursaries-awards/scholarship-bursary-award_home.cfm
- Universities NZ <http://www.nzvcc.ac.nz>
- CAANZ <https://www.youunlimitedanz.com/resources/scholarships-and-competitions>

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

Course Listing for Accountancy

| Course Code | Name |
|-------------|---|
| 115.112 | Accounting for Business |
| 110.109 | Introductory Financial Accounting |
| 110.209 | Intermediate Financial Accounting |
| 110.229 | 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

| 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 |
| 155.700 | 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

Contact Persons, Student Advisors and Support

For enquiries about studying Accountancy and Business Law, [contact Massey University](#) by email, fax, phone, live chat or online form.

For other enquiries please email accountancy@massey.ac.nz.

For specific staff members, see our [staff list](#).

For academic information about the School please contact:

Undergraduate Accountancy Student Advisor

Frances Chua - Senior Lecturer
BSW 3.14
Manawatū

Telephone: + 64 (06) 356 9099 / 83933
Email: f.c.chua@massey.ac.nz

Postgraduate Accountancy Studies Coordinator

Noor Houqe - Associate Professor
MBS1.09A
Auckland

Telephone: + 64 (09) 414 0800 / 43289
Email: n.houqe@massey.ac.nz

Accountancy PhD Studies Coordinator

Lin Mei Tan - Associate Professor
BSW 3.13
Manawatū

Telephone: + 64 (06) 356 9099 / 83943
Email: l.m.tan@massey.ac.nz

Undergraduate Business Law Student Advisor

Matthew Berkahn - Associate Professor
BSW 3.18
Manawatū

Telephone: + 64 (06) 356 9099 / 83944
Email: m.a.berkahn@massey.ac.nz

Postgraduate Business Law Student Advisor

Lindsay Trotman - Associate Professor
BSW 3.17
Manawatū

Telephone: + 64 (06) 356 9099 / 83940
Email: l.g.s.trotman@massey.ac.nz

For special support information please contact:

Support for Students with Disabilities

[Disability Services at Massey University](#)

Auckland

Private Bag 102-904
North Shore Mail Centre
Auckland

Gerard Chow

Tel: (09) 414-0800 Ext 43203

Email: disalb@massey.ac.nz

Manawatū and Distance

Private Bag 11-222
Palmerston North
NEW ZEALAND

Philip Godfrey

Tel: (06) 356-9099 Ext 83215

Email: disinfo@massey.ac.nz

Wellington

Private Box 756
Wellington
NEW ZEALAND

Penny Hay

Tel: (04) 801-5799 Ext 63346

Email: diswgtn@massey.ac.nz

Harassment Contact Person

Frances Chua - Senior Lecturer

BSW 3.14

Manawatū

Telephone:

+ 64 (06) 356 9099 / 83933

Email:

f.c.chua@massey.ac.nz

Health and Safety Contact Person

Jessica Watson - Administrator

BSW 3.04

Manawatū

Telephone:

+ 64 (06) 356 9099 / 83938

Email:

j.l.watson@massey.ac.nz

Campus Details

School Website

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

School Facebook Pages:

| | |
|---|---|
| Accountancy at Massey University | https://www.facebook.com/accountancy.massey/ |
| Masters of Professional Accountancy and Finance | https://www.facebook.com/MPAF.Massey/ |
| MU Accountancy Club – Auckland | https://www.facebook.com/massey.accountancy.club/ |
| MU Accountancy Club – Manawatū | https://www.facebook.com/muac.Manawatu/ |
| Palmerston North Community Accounting | https://www.facebook.com/pncommunityaccounting/ |
| Auckland Community Accounting | https://www.facebook.com/Auckland-Community-Accounting-1943435035917123/ |

Campus Addresses

Auckland Campus

Postal Address:

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

Physical Address

East Precinct
Albany Expressway (SH17)
Albany, Auckland

Telephone

+ 64 (09) 414 0800

Manawatū Campus

Postal Address:

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

Physical Address

Tennent Drive
State Highway 57
Palmerston North

Telephone

+ 64 (06) 356 9099

Wellington Campus

Postal Address:

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

Physical Address

63 Wallace Street
Wellington

Telephone

+ 64 (04) 801 5799



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