



**MASSEY
UNIVERSITY**
TE KUNENGA KI PŪREHUROA

UNIVERSITY OF NEW ZEALAND

**MASSEY
BUSINESS
SCHOOL**

TE KURA WHAI PAKIHI

School of Accountancy

Yearbook 2022 – 2023



massey.ac.nz/accountancy



Contents

Head of School's Report.....	1
School's Mission Statement.....	3
2022 Publications.....	6
Academic Staff Profiles.....	12
Professional Staff.....	40
Other Staff Research Activities 2022.....	41
Research Funding, Awards and Nominations 2022.....	49
School PhDs 1986-2022.....	51
Massey University Accountancy Clubs.....	58
Community Accounting.....	59
Student Awards, Scholarships and Featured Articles.....	60
School of Accountancy Prizes.....	61
School Highlights.....	62
University Service, Community Engagements and Professional Associations.....	65
School of Accountancy Board of External Advisors.....	68
Professor for a Day.....	69
Academic Programmes and Accreditations.....	70
School Details.....	72

Cover photos:

Front: Palmerston North School of Accountancy staff (from left): Fawzi Laswad, Dimu Ehalaiye, Michelle MacManus, Alison Pavlovich, Matthew Berkahn, Nirmala Nath, Christelle Roos, Radiah Othman, Andrew Brown, Frances Chua, Inez Goldsworthy, Lin Mei Tan, Mary Rossiter, Lindsay Trotman, Nives Botica-Redmayne, Nafiz Fahad, Fawad Ahmad, Yuan Yuan Hu, Lin Shi.

Back: Auckland School of Accountancy staff (from left): Hori Pirini, Ahesha Perera, Nicholas Smith, Solomon Opare, Jill Hooks, Trish O'Sullivan, Warwick Stent, Hedy Huang, Cherrie Yang.

Head of School's Report

In this 21st and final report as the Head of School, it is my pleasure to report that after the disruptions and challenges caused by the global pandemic, we have started to see a resurgence in student attendance in face-to-face classes and a renewed energy on our campuses as school clubs and social events are being re-established. Furthermore, the school has maintained a high level of success regarding teaching, learning, and research output.

In 2022, we launched the Master of Professional Accountancy, which meets all the academic requirements for professional membership. In 2024, subject to University and CUAP approvals, we plan to introduce the Master of Professional Accountancy (Chartered Accountant) in partnership with Chartered Accountants Australia and New Zealand, which meets all the academic requirements and incorporates the CA Program of Chartered Accountants Australia and New Zealand, which prepares graduates for careers in accountancy and business. Additionally, subject to University and CUAP approvals, we plan to offer a postgraduate diploma in professional accountancy, enabling our BAcc and BBus graduates to complete the CA Program as part of the qualification. To enrol in this qualifications, BBus graduates must have completed all the academic requirements for professional membership.

The school has made significant efforts to expand and improve its curriculum and programme offerings for students, including the introduction of a new course, 110304, titled "Data Analytics for Accounting and Business," which will be offered from semester one, 2023. This course will provide our students with the necessary data analytics skills to advance their careers. We have also incorporated data analytics in other courses such as advanced financial accounting and integrative accounting.

It is with great pleasure that we report on the successful year of Community Accounting. Through the invaluable support and coordination provided by Auckland North Community and Development (ANCAD), we were able to sustain the operations of both Auckland Community Accounting (ACA) and Community Accounting Aotearoa (CAA) throughout the academic year and pilot the new 'Community Treasurer Programme' (CTP). In the fifth successful year of the ACA and CAA, 31 Massey accountancy student volunteers, mentored by 11 Chartered Accountants, provided assistance to 16 community organisations around New Zealand.

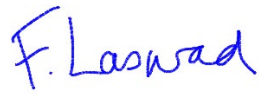
The accounting clubs on the Auckland and Manawatū campuses kept busy all year round with planning seminars, presentations, social events and employment expos for students, with the support of many professional bodies and organisations, such as CA ANZ, CPA Australia, ACCA, XERO, and MYOB.

During the year we celebrated many staff achievements including Dr Mehnaz Laura on her PhD completion and promotion to Lecturer. Dr Solomon Opore and Fawad Ahmad promotions to Senior Lecturer, Dr Yuan Yuan to Senior Lecturer (Range 2), and after 36 years of service at Massey University, Dr Frances Chua celebrated the beginning of her well-deserved retirement.

On our Auckland campus, we hosted a successful 2022 Auckland Region Accounting (ARA) conference. This annual conference, a collaboration among the five Auckland area tertiary institutions, and sponsored by CA ANZ, CPA Australia and ACCA, provides accounting educators in New Zealand with opportunities to present their research, receive feedback, and network with their peers. I would like to thank again our speakers, all attendees and the organising committee for running another great event.

The school has had a very productive year of research outputs and received over NZ\$90,000 of research grants from Massey and external funders for various research projects. There were 54 articles published in refereed and highly ranked journals including *Accounting and Finance*, *International Journal of Auditing*, *European Accounting Review* and *Meditari Accountancy Research*. More than half of these articles were published in A or A* Journals (six A* and 31 A journals), using the ABDC journal rankings, with most research undertaken collaboratively by two or more staff members.

As I reach the end of my 20-year tenure as Head of the School of Accountancy, I look back on my time with fond memories. My dedication to continuous improvements remained as priorities throughout the years. I am proud to have served as a mentor to many staff and students, and to have collaborated on various research projects with my colleagues both within and outside of Massey. I wish the school, its staff, and all past and future students continued success.



Professor Fawzi Laswad
Head of School

School's Mission Statement



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.

VALUES (GUIDING PRINCIPLES)



Supportive of staff



Student focused



Embrace diversity



Recognise the Tiriti



Reinforce and promote University strategic goals



Efficient, transparent and inclusive

MISSION

VISION

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 courses, 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.

2022 Publications

Journals

- Ahamed, F., T., Houqe, M. N., & van Zijl, T. (2022). Meta-analysis of the impact of financial constraints on firm performance. *Accounting and Finance*. <http://doi.org/10.1111/acfi.12923>
- Ahmad, F., Bradbury, M., & Habib, A. (2022). Groups of politically connected firms, political uncertainty, and earnings credibility in Pakistan. (Forthcoming) *Journal of Applied Accounting Research*.
- Ahmad, F., Bradbury, M., & Habib, A. (2022). Political connections, political uncertainty and audit fees: evidence from Pakistan. *Managerial Auditing Journal*, 37(2), 255-282. <http://doi.org/10.1108/MAJ-06-2020-2715>
- Alkebsee, R. H., Habib, A., Huang, H. J., & Tian, G. (2022). The gender-diverse audit committee and audit report lag: Evidence from China. *International Journal of Auditing*, 26(2), 314-337. <http://doi.org/10.1111/ijau.12278>
- Ameer, R., & Othman, R. (2022). Gender, fraud opportunity, and rationalisation. *Journal of Criminology*, 55(1), 81-105. <http://doi.org/10.1177/26338076211065180>
- Babar, M., & Habib, A. (2022). Product market competition and operating leverage: International evidence. *Journal of Corporate Accounting and Finance*, 33(3), 189-216. <http://doi.org/10.1002/jcaf.22558>
- Berkahn, M., & Trotman, L. (2022). Unfair contract terms in New Zealand. (Forthcoming) *Australian Journal of Competition and Consumer Law*.
- Bhuiyan, M. B. U., Sangchan, P., & Costa, M. D. (2022). Do co-opted boards affect the cost of equity capital? *Finance Research Letters*, 46. <http://doi.org/10.1016/j.frl.2021.102491>
- Bhuiyan, M. B., & Ahmad, F. (2022). Dividend payment and financial restatement: US evidence. *International Journal of Accounting and Information Management*, 30(3). <http://doi.org/10.1108/IJAIM-07-2021-0154>
- Biswas, P. K., Habib, A., & Ranasinghe, D. (2022). Firm life cycle and financial statement comparability. *Advances in Accounting*, 58. <http://doi.org/10.1016/j.adiac.2022.100608>
- Botica Redmayne, N., Laswad, F., Ehalaiye, D., & Stent, W. (2022). Insights on management commentary in financial reports: The views of users, preparers and auditors. *Meditari Accountancy Research*. <http://doi.org/10.1108/MEDAR-02-2021-1198>
- Boubaker, S., Hasan, M. M., & Habib, A. (2022). Organization capital, tournament incentives and firm performance. *Finance Research Letters*, 46. <http://doi.org/10.1016/j.frl.2021.102468>
- Bradbury, M. E., Mehnaz, L., & Scott, T. (2022). The use and usefulness of equity accounting. *Accounting and Finance*, 62(S1), 1957-1981. <http://doi.org/10.1111/acfi.12845>
- Bui, B., Chelli, M., & Houqe, M. N. (2022). Climate change disclosure ratings: The ideological play. *Meditari Accountancy Research*, 30(5), 1367-1392. <http://doi.org/10.1108/MEDAR-09-2020-1021>
- Bui, B., Houqe, M. N., & Zahir-ul-Hassan, M. K. (2022). Moderating effect of carbon accounting systems on strategy and carbon performance: A CDP analysis. *Journal of Management Control*, 33(4), 483-524. <http://doi.org/10.1007/s00187-022-00346-7>
- Chen, Z., Liu, Y., Hu, Y., Zhang, L. (2022). Impact of state ownership on GHG disclosures in China. *Advances in Environmental Accounting and Management*, 11.
- Costa, M. D., & Opare, S. (2022). Cost asymmetry around seasoned equity offerings. *Journal of Behavioral and Experimental Finance*, 34. <http://doi.org/10.1016/j.jbef.2022.100668>
- Edeigba, J. (2022). Employers' expectations of accounting skills from vocational education providers: the expectation gap between employers and ITPs. *International Journal of Management Education*, 20(3). <http://doi.org/10.1016/j.ijme.2022.100674>

- Fahad, N., & Scott, T. (2022). The effect of capitalising operating leases on charities. *Australian Accounting Review*, 32(1), 141-148.
- Fahad, N., & Scott, T. (2022). The impact of lessee and lessor accounting in local councils. *Australian Accounting Review*, 32(4), 515-525. <https://doi.org/10.1111/auar.12363>
- Habib, A. (2022). Publishing literature reviews. *Pacific Accounting Review*, 34(3), 399-405. <http://doi.org/10.1108/PAR-02-2022-0024>
- Habib, A., & Costa, M. D. (2022). Cost stickiness and stock price crash risk. *Accounting and Finance*, 62(5), 4247-4278. <http://doi.org/10.1111/acfi.12935>
- Habib, A., & Ranasinghe, D. (2022). Asset redeployability and credit ratings. *Finance Research Letters*, 50, 124-130. <http://doi.org/10.1016/j.frl.2022.103295>
- Habib, A., & Ranasinghe, D. (2022). Labor investment efficiency and credit ratings. *Finance Research Letters*, 48, 117-123. <http://doi.org/10.1016/j.frl.2022.102924>
- Habib, A., Ranasinghe, D., Wu, J. Y., Biswas, P. K., & Ahmad, F. (2022). Real earnings management: a review of the international literature. *Accounting and Finance*, 62(4), 4279-4344. <http://doi.org/10.1111/acfi.12968>
- Hasan, M. M., Habib, A., & Zhao, R. (2022). Corporate reputation risk and cash holdings. *Accounting and Finance*, 62(1), 667-707. <http://doi.org/10.1111/acfi.12803>
- Houqe, M. N., Bhuiyan, M. B. U., Nomura, T., & van Zijl, T. (2022). Determinants of cash holdings - Evidence from New Zealand local councils. *Public Money and Management*, 42(8), 605-615. <http://doi.org/10.1080/09540962.2020.1836803>
- Houqe, M. N., & Khan, H. Z. (2022). What determines the quality of carbon reporting? A system-oriented theories and corporate governance perspective. *Business Strategy and the Environment*. <http://doi.org/10.1002/bse.3295>
- Houqe, M. N., Opare, S., Zahir-Ul-hassan, M. K., & Ahmed, K. (2022). The effects of carbon emissions and agency costs on firm performance. *Journal of Risk and Financial Management*, 15(4). <http://doi.org/10.3390/jrfm15040152>
- Hu, Y., & Fang, J. (2022). Executive alumni and corporate social responsibility in China. *China Accounting and Finance Review*, 24(1). <http://doi.org/10.1108/CAFR-02-2022-0005>
- Hu, Y., & Fang, J. (2022). Peer effects in directors' and officers' liability insurance: Evidence from China. *Finance Research Letters*, 47. <http://doi.org/10.1016/j.frl.2022.102731>
- Huang, H. J. (2022). A contingency-based accountability and governance framework for the non-profit sector in the post-COVID-19 era. *Pacific Accounting Review*. <http://doi.org/10.1108/PAR-09-2020-0164>
- Jia, J., Li, Z., Hu, Y., & Tao, B. (2022). Does top management team's job mobility experience matter for corporate innovation? *Pacific Accounting Review*, 34(3), 426-450. <http://doi.org/10.1108/PAR-04-2021-0051>
- Jiang, H., Habib, A., & Hasan, M. M. (2022). Short selling: A review of the literature and implications for future research. *European Accounting Review*, 31(1), 1-31. <http://doi.org/10.1080/09638180.2020.1788406>
- Jiang, H., Jia, J., & Hu, Y. (2022). Why do firms purchase directors' and officers' liability insurance? Perspective from economic policy uncertainty. *China Accounting and Finance Review*, 24(1). <http://doi.org/10.1108/CAFR-02-2022-0004>
- Kamarudin, K. A., Islam, A., Habib, A., & Wan Ismail, W. A. (2022). Auditor switching, lowballing and conditional conservatism: Evidence from selected Asian countries. *Managerial Auditing Journal*, 37(2), 224-254. <http://doi.org/10.1108/maj-01-2020-2530>
- Khan, H. Z., Houqe, M. N., & Ilemia, I. K. (2022). Organic versus cosmetic efforts of the quality of carbon reporting by top New Zealand firms. Does market reward or penalise? *Business Strategy and the Environment*, 31(2), 224-254. <http://doi.org/10.1002/bse.3169>
- Mehnaz, L., Rahman, A., & Kabir, H. (2022). Relevance of supplementary fair value disclosures under market uncertainty: Effects on audit fees and investors. *Managerial Auditing Journal*, 37(2), 224-254. <http://doi.org/10.1108/maj-07-2021-3263>

- Magerakis, E., & Habib, A. (2022). Environmental uncertainty and corporate cash holdings: The moderating role of CEO ability. *International Review of Finance*, 22(3), 402-432. <http://doi.org/10.1111/irfi.12355>
- Nath, N., Van Peurse, K. A., & Lowe, A. (2022). Evolution of a public sector audit office: Evidence from the Republic of Fiji. *Financial Accountability and Management*, 38(4), 483-511. <http://doi.org/10.1111/faam.12274>
- Noonan, C., & Plekhanova, V. (2022). Compliance challenges of the BEPS Two-Pillar solution. *British Tax Review*, (5), 512-549.
- Noonan, C., & Plekhanova, V. (2023) Mandatory binding dispute resolution in the BEPS Two Pillar solution. (Forthcoming) *International and Comparative Law Quarterly*, 35.
- Opare, S., Houqe, M., & van Zijl, T. (2022). Earnings management and underperformance after seasoned equity offerings: A cross-country study. *International Journal of Managerial Finance*, 22(3), 402-432. <http://doi.org/10.1108/ijmf-02-2022-0075>
- O'Sullivan, P. (2022). Protecting the consumer by fighting fake and manipulated online reviews. *Competition and Consumer Law Journal*, 29, 65-77.
- Othman, R., & Ameer, R. (2022). In employees we trust: Employee fraud in small businesses. *Journal of Management Control*, 33(2), 189-213. <http://doi.org/10.1007/s00187-022-00335-w>
- Perera, A. (2023). Does one size fit all? Environmental reporting in New Zealand: The perspective of configuration theory. *Journal of Accounting and Organizational Change*. Forthcoming <http://doi.org/10.1108/JAOC-05-2022-0076>
- Plekhanova, V. (2022). Taxes through the Reciprocity Lens. *Canadian Tax Journal*, 70(2), 1-31.
- Plekhanova, V. (2022). The legitimising effects of the OECD's fairness-based narratives. *Canadian Tax Journal*, 70(4), 785-810.
- Plekhanova, V., & Noonan, C. (2023) Strategic narratives in international tax policy making: The BEPS Action 1 and its stability argument. (Forthcoming) *Canadian Tax Journal*, 27.
- Rahaman, M. M., Hossain, M. M., & Bhuiyan, M. B. U. (2022). Disclosure of key audit matters (KAMs) in financial reporting: Evidence from an emerging economy. *Journal of Accounting in Emerging Economies*. <http://doi.org/10.1108/JAEE-11-2021-0355>
- Rainsbury, L., Bandara, S., & Perera, A. (2022). Auditors' response to regulators during COVID-19: Disclosures of key audit matters. *Asian Review of Accounting*. <http://doi.org/10.1108/ARA-04-2022-0106>
- Sangchan, P., Bhuiyan, M. B. U., & Habib, A. (2022). Value-relevance of reported changes in fair values and measurement-related fair value disclosures: Evidence from the Australian real estate industry. *Asian Review of Accounting*, 30(1), 121-151. <http://doi.org/10.1108/ARA-06-2021-0104>
- Tan, L. M., Laswad, F., & Chua, F. (2022). Bridging the employability skills gap: Going beyond classroom walls. *Pacific Accounting Review*, 34(2), 225-248. <http://doi.org/10.1108/PAR-04-2021-0050>
- Wu, J. Y., Opare, S., Bhuiyan, M. B. U., & Habib, A. (2022). Determinants and consequences of debt maturity structure: A systematic review of the international literature. *International Review of Financial Analysis*, 84. <http://doi.org/10.1016/j.irfa.2022.102423>

Editorials, Comments and Discussions in a Refereed Journal

- Sawyer, A., & Tan, L. (2022). Editorial. *New Zealand Journal of Taxation Law and Policy*, 28(4), pp. 327-331.
- Sawyer, A., & Tan, L. (2022). Editorial. *New Zealand Journal of Taxation Law and Policy*, 28(3), pp. 227-232.
- Sawyer, A., & Tan, L. (2022). Editorial. *New Zealand Journal of Taxation Law and Policy*, 28(2), pp. 119-123.
- Sawyer, A., & Tan, L. (2022). Editorial. *New Zealand Journal of Taxation Law and Policy*, 28(1), pp. 5-9.

Authored Book

Turner, T., Tan, L. M., & Macalister, C. (2022). *Staples Tax Guide*. Thomson Reuters.

Chapter

Berkahn, M. (2022). Company incorporation. In *Practical Law, New Zealand Resource Centre*. Thomson Reuters. (online).

Berkahn, M. (2022). Company name. In *Practical Law, New Zealand Resource Centre*. Thomson Reuters (online).

Berkahn, M., & Trotman, L. (2022). Financial assistance. In *Practical Law, New Zealand Resource Centre*. Thomson Reuters (online).

Berkahn, M., & Trotman, L. (2022). Share issues. In *Practical Law, New Zealand Resource Centre*. Thomson Reuters (online).

Berkahn, M., & Trotman, L. (2022). Shareholders, shareholder liability and share classes. In *Practical Law, New Zealand Resource Centre*. Thomson Reuters (online).

Berkahn, M. (2022). New Zealand. In J. Jacques du Plessis, A. Hargovan and B. Nosworthy (Eds.). (Forthcoming) *Principles of Contemporary Corporate Governance*, Cambridge University Press. (ch 10.4).

Botica Redmayne, N., Laswad, F., & Ehalaiye, D. (2022). Measurement and reporting of heritage assets - Insights from practice in New Zealand. In J. Caruana, M. Bisogno, & M. Sicilia (Eds.), *Measurement of Assets and Liabilities in Public Sector Financial Reporting: Theoretical basis and empirical evidence*. Emerald Publishing.

Botica Redmayne, N., Vasicek, V. and Cihak, J. (2022). Analysis of nonfinancial reporting and integrated reporting application: The case of state-owned companies in Croatia, Slovenia, and Serbia - Some initial evidence. In *Eurasian Studies in Business and Economics book series* (Vol. 21, pp. 285-297). <https://link.springer.com/book/10.1007/978-3-030-94036-2>

Othman, R., Bin Othman, R., Chan, S., Roni, S. M., & Ameer, R. (2022). Higher education students' online learning attitudes and academic performance: International experience with Covid-19. In *Handbook of Research on Teacher and Student Perspectives on the Digital Turn in Education* (pp. 213-236). <http://doi.org/10.4018/978-1-6684-4446-7.ch011>

Tan, L. (2022). Income from Property. In *New Zealand Taxation 2020 Principles, Cases and Questions* (2022 ed., pp. 157-206). Thomson Reuters.

Tan, L. (2022). Fringe Benefit Tax. In *New Zealand Taxation 2020 Principles, Cases and Questions* (2022 ed., pp. 849-898). Thomson Reuters.

Conference Paper

Ahmad, F., Zahir-ul-Hassan, K., Greiling, D., & Hasan, A. (2022). Ex-post evaluation of public-private partnership: A system level analysis of Pakistan's 1994 power policy. In *British Accounting and Finance Association Conference*, University of Nottingham, Manchester, United Kingdom.

Ehalaiye, D., Ahmad, F., & Tripe, D. (2022, July 4). Property prices, loan-to-value ratios, and loan loss provisioning practices of New Zealand banks. In *Connection & Collaboration: Aotearoa Business Schools Early Career Conference*, AUT, Auckland, New Zealand.

Ahmad, F., Muhammad, K. Z.-U.-H., Arshad, H., & Dorothea, G. (2022, September 21). Out of frying pan into fire: A case of power sector reforms in Pakistan. In *Comparative International Government Accounting Research (CIGAR) Network Workshop*, Berlin, Germany.

Ahmad, F., Muhammad, K. Z.-U.-H., Arshad, H., & Dorothea, G. (2022, November 28). Out of frying pan into fire: A case of power sector reforms in Pakistan. In *Auckland Regional Accounting (ARA) Conference 2022*, Auckland, New Zealand.

Chen, Z., Liu, Y., Wu, M., & Hu, Y. (2022). The impact of state ownership and Confucianism on greenhouse gas disclosure in China. In *32nd International Congress on Social and Environmental Accounting Research*, St Andrews, Scotland, UK.

Ehalaiye, D., Moses, O., Laswad, F., & Botica Redmayne, N. (2022, September 22). Local government enterprises climate-related disclosure practices: An exploration of New Zealand container seaports. In *CIGAR 2022 Workshop*, Berlin, Germany.

Pajković, I., Botica Redmayne, N., Vašiček, V. (2022, September 22-23). The use and perceived usefulness of public sector financial statements by politicians – Evidence from Croatia. In *CIGAR Conference*, Berlin, Germany.

Moses, O., Ehalaiye, D., Sorola, M., & Lassou, P. (2022, September 5). Extractive sector governance: Does a nexus of accountability render local Extractive Industries Transparency Initiatives ineffective? In *11th African Accounting and Finance Association*, Cairo, Egypt.

Botica Redmayne, N., Pajković, I., Čičak, J. (2022, July 6-8). Public sector reporting in the times of crisis and pandemics: Some evidence from New Zealand on reporting in COVID-19 environment. In *40th EBES Conference*, Istanbul, Turkey. (Hybrid Conference)

Noonan, C., & Plekhanova, V. (2022, December 9). Mandatory binding dispute resolution in the BEPS two pillar solution. In *International Tax Conference: International Tax at the Crossroads*, University of Auckland, New Zealand.

Plekhanova, V., Noonan, C. (2022, December 9). Stability of the international tax system in a changing world. In *International Tax Conference: International Tax at the Crossroads*, University of Auckland, New Zealand

Plekhanova, V. (2022, July 4-5). The legitimizing effects of the OECD's fairness-based narratives. In *Aotearoa Business Schools Early Career Conference*, AUT, Auckland, New Zealand.

Plekhanova, V. (2022, January 19). International tax law from a legal realist perspective. In *33rd Annual Australasian Tax Teachers Association (ATTA) Conference*, Christchurch, New Zealand.

Conference Paper in Published Proceedings

O'Sullivan, P., & Sims, A. (2022, December 1). A right to repair for New Zealand? In *Australasian Consumer Law Roundtable*, Victoria University, Wellington.

Othman, R., Raja Ahmad, R. A., Othman, N., Mohd Tahir, H. H., & Ahmad Marzuki, A. O. (2022). What does environmental and sustainability mean to graduating accounting students? In *Otago Business School*, University of Otago.

Hu, Q., Bhuiyan, B., & Houqe, M. N. (2022, November 28). CFO demographics and working capital management: Evidence from China. In *Auckland Region Accounting (ARA) Conference 2022*, Massey University, Auckland, New Zealand.

Hu, Q., Bhuiyan, B., & Houqe, M. N. (2022, November 30-December 1). CFO demographics and working capital management: Evidence from China. In *New Zealand Management Accounting Conference*, Auckland, New Zealand.

Ahamed, F.T., Houqe, M. N., & van Zijl, T. (2022, July 5-6). Impact of dual-class share structure on financial constraints. In *Accounting and Finance Association of Australia and New Zealand Conference*, Melbourne, Australia.

Opere, S., Houqe, M. N., & van Zijl, T. (2022, July 5-6). Earnings management and underperformance after seasoned equity offerings: A cross-country study. In *Accounting and Finance Association of Australia and New Zealand Conference*, Melbourne, Australia.

Bhuiyan, M. B. U., & Ahmad, F. (2022). Dividend payment and financial restatement: US evidence. In *International Journal of Accounting and Information Management*, 30, 427-453. <http://doi.org/10.1108/IJAIM-07-2021-0154>

Kong, K.M. & Huang, H.J. (2022, November 28). Do auditors respond to listed firms' share pledging? Evidence from China. In *Auckland Region Accounting (ARA) Conference 2022*, Massey University, Auckland, New Zealand.

Conference Oral Presentation

MacManus, M. (2022, July 4). Visual Contracts: An introductory exploration. In *ALAA-ANZ One-Day Symposium*, Auckland University of Technology, Auckland.

Thrikawala, S., Perera, A., Bandara, S., & Perera, R. (2022, November 28). Impact of ESG reporting on the firm market price: The moderating role of size and industry. In *2022 Auckland Region Accounting (ARA)*. Auckland, New Zealand: Massey University.

Mehnaz, L., Rahman, A., & Kabir, H. (2022, January 9). Covenant violation concern and investors' pricing of level 3 fair value adjustments. In *Journal of Contemporary Accounting & Economics (JCAE) Annual Symposium*.

Bhuiyan, M. B. U., & Ahmad, F. (2022, February 17 - 18). Dividend payment and financial restatement: US evidence. In *26th New Zealand Finance Colloquium*, Canterbury, New Zealand.

Hu, Q., Bhuiyan, M. B. U., Houqe, M. N. (2022, November 30 – December 1). CFO demographics and working capital management: Evidence from China, In *2022 New Zealand Management Accounting Conference*, Auckland, New Zealand.

Opare, S. (2022). The impact of share-for-share acquisitions on acquirers' cost asymmetry. In *Aotearoa Business Schools' Early Career Conference*, Auckland University of Technology, Auckland.

Edeigba, J. (2022, July 4). Board composition and sustainability disclosure in the oil and gas industry. In *Aotearoa Business Schools Early Career Conference*. AUT, Auckland, New Zealand.

Botica Redmayne, N. (2022, June 28-29). Making government services work better for citizens. In *Centre for Excellence in Finance, Hybrid Conference in Tirana, Albania*. Lessons learnt and challenges ahead for property asset management and financial reporting frameworks and practices.

Botica Redmayne, N., Pajkovic, I., & Vašiček, V. (2022, July 6-8). Public sector reporting in the COVID-19 environment: Some early evidence from New Zealand. In *40th EBES Conference*, Istanbul.

Plekhanova, V. (2022, January 19). International tax law from a legal realist perspective. In *33rd Annual Australasian Tax Teachers Association (ATTA) conference*. Christchurch, New Zealand.

Plekhanova, V. (2022, July 4). The legitimising effects of the OECD's fairness-based narratives. In *Aotearoa Business Schools Early Career Conference*. AUT, Auckland, New Zealand.

Plekhanova, V., & Noonan, C. (2022). Stability of the international tax system in a changing world. In *International Tax Conference: International Tax at the Crossroads*, University of Auckland, New Zealand.

Conference Abstract

MacManus, M. (2022, September 8). Visual contracts: Would pictures in consumer credit contracts help vulnerable consumers? In *New Zealand Conference on Law and Technology: Education, Practice and Policy*, Auckland University of Technology, Auckland.

MacManus, M. (2022, December 1-2). Visual contracts: Could consumer credit contracts use pictures? In *Australasian Consumer Law Roundtable*, Victoria University of Wellington, Wellington.

Academic Staff Profiles

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



Fawad joined the School of Accountancy's Palmerston North campus in 2018. Prior to this, he taught at Massey's Auckland campus for two years. He is currently teaching at both the undergraduate (115.112- Accounting for Business, 110.279- Auditing), and postgraduate (110.702- Financial Accounting and Reporting) levels and is also involved in PhD supervision.

Fawad's research interests include corporate political connections, political institutions and financial reporting quality. Fawad has published in high quality academic journals and has availed competitive research grants. He is equally passionate about teaching and research and enjoys interactive teaching where students participate in the classroom discussion. Before joining academia, Fawad worked in the financial and public sectors.

Journal Publications 2018-2022

Ahmad, F., Bradbury, M., & Habib, A. (2022). Groups of politically connected firms, political uncertainty, and earnings credibility in Pakistan. (Forthcoming) *Journal of Applied Accounting Research*.

Ahmad, F., Bradbury, M., & Habib, A. (2022). Political connections, political uncertainty and audit fees: evidence from Pakistan. *Managerial Auditing Journal*, 37(2), 255-282. <http://doi.org/10.1108/MAJ-06-2020-2715>

Bhuiyan, M. B., & Ahmad, F. (2022). Dividend payment and financial restatement: US evidence. *International Journal of Accounting and Information Management*, 30(3). <http://doi.org/10.1108/IJAIM-07-2021-0154>

Habib, A., Ranasinghe, D., Wu, J. Y., Biswas, P. K., & Ahmad, F. (2022). Real earnings management: a review of the international literature. *Accounting and Finance*, 62(4), 4279-4344. <http://doi.org/10.1111/acfi.12968>

Ahmad, F., Bradbury, M., & Habib, A. (2021). Political connections, political uncertainty and audit fees: Evidence from Pakistan. *Managerial Auditing Journal*.

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



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

Mereana's main interest is in assessing climate-related financial disclosures and the reporting standards yet to be developed by the External Reporting Board (XRB) based on the Task Force on Climate-related Financial Disclosures (TCFD)'s recommendations. These are structured around four themes: (i) governance, (ii) strategy, (ii) risk management, and (iv) metrics and targets.

Mereana's research focuses on what contributions Māori organisations can make towards External Reporting as it relates to climate change.

Journal Publications 2018-2022

Barrett, M., Watene, K., & McNicholas, P. (2020). Legal personality in Aotearoa New Zealand: An example of integrated thinking on sustainable development. *Accounting, Auditing and Accountability Journal*, 33(7), 1705-1730. <http://doi.org/10.1108/AAAJ-01-2019-3819>

MATTHEW BERKAHN BBS(Hons), LL.M(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 has contributed to the Massey Executive MBA.

Matt's doctorate in company law was completed 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 2018-2022

Berkahn, M., & Trotman, L. (2022). Unfair contract terms in New Zealand. (Forthcoming) *Australian Journal of Competition and Consumer Law*.

Trotman, L., & Berkahn, M. (2021). The Supreme Court of New Zealand on price-fixing. *Australian Journal of Competition and Consumer Law*.

Trotman, L., & Berkahn, M. (2021). Reckless trading makes its debut in the New Zealand supreme court. *Australian Business Law Review*, 49, 140-144. Retrieved from <http://sites.thomsonreuters.com.au/>

Othman, R., Laswad, F., & Berkahn, M. (2020). Financial C.R.I.M.Es in small businesses: Causes and consequences. *Journal of Financial Crime*. <http://doi.org/10.1108/JFC-03-2020-0032>

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.

BORHAN BHUIYAN MBA *Dhaka*, PhD *Lincoln*, CA ANZ, AFHEA UK
Associate Professor



Borhan is an Associate Professor of Financial Accounting in the School, teaching at both graduate and post-graduate levels. Before joining Massey University, Borhan taught accounting in Fiji and New Zealand tertiary institutes for several years. He is a member of CA ANZ. Also, Borhan received his Associate Fellowship (AFHEA) from Advance HE, UK.

Borhan completed his PhD at 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*, *Accounting and Finance*, *International Journal of Auditing*, *The International Journal of Accounting*, *Australian Accounting Review*, *Research in Accounting Regulation*, *Managerial Finance*, *Asian Review of Accounting* and *Journal of International Accounting Auditing and Taxation*. In addition, he serves as a reviewer in different accounting and corporate governance journals.

Borhan is an associate editor of the *Accounting Research Journal* and *Meditari Accountancy Research*. His research activities have received much recognition, including the 2022 Emerald Literati Award by Emerald Publishing Ltd., UK, the 'Best Paper Award 2012' awarded 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 2018-2022

- Bhuiyan, M. B. U., Sangchan, P., & Costa, M. D. (2022). Do co-opted boards affect the cost of equity capital? *Finance Research Letters*, 46. <http://doi.org/10.1016/j.frl.2021.102491>
- Bhuiyan, M. B., & Ahmad, F. (2022). Dividend payment and financial restatement: US evidence. *International Journal of Accounting and Information Management*, 30(3). <http://doi.org/10.1108/IJAIM-07-2021-0154>
- Houqe, M. N., Bhuiyan, M. B. U., Nomura, T., & van Zijl, T. (2022). Determinants of cash holdings - Evidence from New Zealand local councils. *Public Money and Management*, 42(8), 605-615. <http://doi.org/10.1080/09540962.2020.1836803>
- Rahaman, M. M., Hossain, M. M., & Bhuiyan, M. B. U. (2022). Disclosure of key audit matters (KAMs) in financial reporting: Evidence from an emerging economy. *Journal of Accounting in Emerging Economies*. <http://doi.org/10.1108/JAEE-11-2021-0355>
- Sangchan, P., Bhuiyan, M. B. U., & Habib, A. (2022). Value-relevance of reported changes in fair values and measurement-related fair value disclosures: Evidence from the Australian real estate industry. *Asian Review of Accounting*, 30(1), 121-151. <http://doi.org/10.1108/ARA-06-2021-0104>
- Wu, J. Y., Opare, S., Bhuiyan, M. B. U., & Habib, A. (2022). Determinants and consequences of debt maturity structure: A systematic review of the international literature. *International Review of Financial Analysis*, 84. <http://doi.org/10.1016/j.irfa.2022.102423>
- Bhuiyan, M. B. U., Cheema, M. A., & Man, Y. (2021). Risk committee, corporate risk-taking and firm value. *Managerial Finance*, 47(3), 285-309. <https://doi.org/10.1108/MF-07-2019-0322>
- Bhuiyan, M. B. U., Huang, H. J., & de Villiers, C. (2021). Determinants of environmental investment: Evidence from Europe. *Journal of Cleaner Production*, 292. [10.1016/j.jclepro.2021.125990](https://doi.org/10.1016/j.jclepro.2021.125990)
- Habib, A., Bhuiyan, M. B. U., & Wu, J. (2021). Corporate Governance Determinants of Financial Restatements: A Meta-Analysis. *International Journal of Accounting*. <https://doi.org/10.1142/S1094406021500025>
- Costa, M. D., Habib, A., & Bhuiyan, M. B. U. (2021). Financial constraints and asymmetric cost behavior. *Journal of Management Control*, 32(1), 33-83. <https://doi.org/10.1007/s00187-021-00314-7>
- Habib, A., Bhuiyan, M. B. U., & Wu, J. Y. H. (2021). Audit committee ownership and the cost of equity capital. *Managerial Auditing Journal*, 36(5), 665-698. <https://doi.org/10.1108/MAJ-05-2020-2671>
- Bhuiyan, M. B. U., Sangchan, P., & Costa, M. D. (2021). Do co-opted boards affect the cost of equity capital? *Finance Research Letters*. <https://doi.org/10.1016/j.frl.2021.102491>
- Sangchan, P., Bhuiyan, M. B. U., & Habib, A. (2021). Value-relevance of reported changes in fair values and measurement-related fair value disclosures: Evidence from the Australian real estate industry, *Asian Review of Accounting*, doi.org/10.1108/ARA-06-2021-0104
- Abbasi, K., Alam, A., & Bhuiyan, M. B. U. (2020). Audit committees, female directors and the types of female and male financial experts: Further evidence. *Journal of Business Research*, 114, 186-197. <http://doi.org/10.1016/j.jbusres.2020.04.013>
- Bhuiyan, M. B. U., & Costa, M. (2020). Audit committee ownership and audit report lag: Evidence from Australia. *International Journal of Accounting and Information Management*, 28(1). <http://doi.org/10.1108/IJAIM-09-2018-0107>
- Bhuiyan, M. B. U., Cheema, M. A., & Man, Y. (2020). Risk committee, corporate risk-taking and firm value. *Managerial Finance*. <http://doi.org/10.1108/MF-07-2019-0322>
- Bhuiyan, M. B. U., Rahman, A., & Sultana, N. (2020). Female tainted directors, financial reporting quality and audit fees. *Journal of Contemporary Accounting and Economics*, 16(2), 1-18. <http://doi.org/10.1016/j.jcae.2020.100189>
- Bhuiyan, M. B. U. & Nguyen, T. (2020). Impact of CSR on cost of debt and cost of capital: Australian evidence. *Social Responsibility Journal*, 16(3), 419-430. <https://doi.org/10.1108/SRJ-08-2018-0208>
- Houqe, M. N., Bhuiyan, M., Nomura, T., & van Zijl, T. (2020). Determinants of cash holdings—Evidence from New Zealand local councils. *Public Money & Management*. <https://doi.org/10.1080/09540962.2020.1836803>

- Sangchan, P., Habib, A., Jiang, H., & Bhuiyan, M. B. U. (2020). Fair value exposure, changes in fair value and audit fees: Evidence from the Australian real estate industry. *Australian Accounting Review*, 30(2), 123-143. <http://doi.org/10.1111/auar.12299>
- Sangchan, P., Jiang, H., & Bhuiyan, M. B. U. (2020). The decision usefulness of reported changes in fair values and fair value measurement-related disclosure for debtholders: Evidence from Australian real estate industry. *Accounting Research Journal*. <http://doi.org/10.1108/ARJ-11-2019-0222>
- Sun, X. S., Habib, A., & Bhuiyan, M. B. U. (2020). Workforce environment and audit fees: International evidence. *Journal of Contemporary Accounting and Economics*, 16(1). <http://doi.org/10.1016/j.jcae.2020.100182>
- Xuan, S., Bhuiyan, M.B.U. (2020). Board tenure – A review. *Journal of Corporate Accounting and Finance*, 31(4), 178-196. <https://doi.org/10.1002/jcaf.22464>
- 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.
- 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., Bhuiyan, M. B. U., & Hasan, M. M. (2019). IFRS adoption, financial reporting quality and cost of capital: A life cycle perspective. *Pacific Accounting Review*, 31(3), 497-522. <https://doi.org/10.1108/PAR-08-2016-0073>
- Habib, A., Bhuiyan, M.B., & Rahman, A. (2019). Problem directors and audit fees. *International Journal of Auditing*, 23(1), 125-143.
- 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.
- Habib, A., Wu, J., Bhuiyan, M. B. U., & Sun, X. (2019). Determinants of auditor choice: Review of the empirical literature. *International Journal of Auditing*, 23(2), 308-335. <https://doi.org/10.1111/ijau.12163>
- Bhuiyan, M. B. U., & Roudaki, J. (2018). Related party transactions and finance company failure: New Zealand evidence. *Pacific Accounting Review*, 30(2), 199-221. <http://doi.org/10.1108/PAR-11-2016-0098>
- Habib, A., Bhuiyan, M. B. U., & Hasan, M. M. (2018). Firm life cycle and advisory directors. *Australian Journal of Management*, 43(4), 575-592. <http://doi.org/10.1177/0312896217731502>
- 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*. <http://doi.org/10.1111/acfi.12400>

NIVES BOTICA REDMAYNE BSc(Econ), MSc(Econ) *Zagreb*, PhD, FCA
Associate Professor



Nives teaches third year and postgraduate auditing and financial accounting courses. She also supervises doctoral students at the School of Accountancy. 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 research focuses on the 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 past President for Chartered Accountants Australia and New Zealand (CAANZ) She is also appointed by the Financial Markets Authority (FMA) as a member of the FMA Audit Regulation Committee. Nives is the board member of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) and the President-Elect NZ. She is also the Chair of the Manawatu - Whanganui Institute of Directors Branch. Nives is a Fellow of Chartered Accountants Australia and New Zealand (FCA). She also serves as a board member for a number of Manawatū community groups and societies.

Journal Publications 2018-2022

Botica Redmayne, N., Laswad, F., Ehalaiye, D., & Stent, W. (2022). Insights on management commentary in financial reports: The views of users, preparers and auditors. *Meditari Accountancy Research*. <http://doi.org/10.1108/MEDAR-02-2021-1198>

Botica Redmayne, N., & Roje, G. (2021). On the management and financial reporting for state assets - A comparative analysis between Croatia and New Zealand. *Public Money and Management*, (Special issue). <https://doi.org/10.1080/09540962.2020.1723261>

Botica Redmayne, N. & Vasicek, V. (2021). Editorial: Public sector reporting in different countries—Challenges and opportunities. *Public Money & Management*, 41(2). <https://doi.org/10.1080/09540962.2021.1854974>

Botica Redmayne, N., Vašiček, V., & Čičak, J. (2021). The best suited reporting framework for public sector reporting in the COVID-19 environment – An opinion. *Pacific Accounting Review*. <https://doi.org/10.1108/PAR-09-2020-0155>

Langella, C., Anessi-Pessina, E., Botica Redmayne, N., & Sicilia, M. (2021). Financial reporting transparency, citizens' understanding, and public participation: A survey experiment study. *Public Administration*. <https://doi.org/10.1111/padm.12804>

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2020). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. *Public Money & Management*, 41(2), 88-98. <https://doi.org/10.1080/09540962.2020.1719669>

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2020). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. *Public Money & Management*, 41(2), 88-98. <https://doi.org/10.1080/09540962.2020.1719669>

Roje, G., & Botica Redmayne, N. (2020). On the management and financial reporting for state assets - a comparative analysis between Croatia and New Zealand. *Public Money & Management*, 41(2), 118-126. <https://doi.org/10.1080/09540962.2020.1723261>

Botica Redmayne, N., Laswad, F., & Ehalaiye, D. (2019). Evidence on the costs of changes in financial reporting frameworks in the public sector. *Public Money & 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 & Management* <https://doi.org/10.1080/09540962.2020.1719669>

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*. <http://doi.org/10.1111/auar.12254>

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



In 2022, we bid farewell to Dr. Frances Chua as she retired from the School of Accountancy and teaching. We wish her a happy and fulfilling retirement.

Frances taught 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 was the School's Accountancy Undergraduate Co-ordinator and a Harassment Complaint Contact Person for the Harassment Advisory Committee of the University. Her research interests included ethics, the professional development of accounting, accounting education, and the role of accounting in corporate governance.

Journal Publications 2018-2022

Tan, L. M., Laswad, F., & Chua, F. (2022). Bridging the employability skills gap: Going beyond classroom walls. *Pacific Accounting Review*, 34(2), 225-248. <http://doi.org/10.1108/PAR-04-2021-0050>

MABEL D' COSTA BBA, M.Sc. Leeds, PhD Massey, AFHEA
Lecturer



Mabel is a Lecturer at the School of Accountancy (Albany campus). In 2020, she completed her PhD in Accountancy at the School of Accountancy, Massey University. She is also one of the Massey University Accountancy Club's (MUAC – Auckland) mentors. Mabel is an Associate Editor of *Corporate Finance: the International Journal of Business in Society*, and an ad hoc reviewer for *Accounting & Finance*, *Australian Accounting Review*, *Finance Research Letters*, *Pacific Accounting Review*, and *Research in International Business and Finance*.

Mabel's university level teaching experience in England, Bangladesh, and New Zealand spans over nine years. Prior to pursuing her PhD, 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 her 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 2018-2022

Bhuiyan, M. B. U., Sangchan, P., & Costa, M. D. (2022). Do co-opted boards affect the cost of equity capital? *Finance Research Letters*, 46. <http://doi.org/10.1016/j.frl.2021.102491>

Costa, M. D., & Opare, S. (2022). Cost asymmetry around seasoned equity offerings. *Journal of Behavioral and Experimental Finance*, 34. <http://doi.org/10.1016/j.jbef.2022.100668>

Habib, A., & Costa, M. D. (2022). Cost stickiness and stock price crash risk. *Accounting and Finance*, 62(5), 4247-4278. <http://doi.org/10.1111/acfi.12935>

Costa, M. D., Habib, A., & Bhuiyan, M. B. U. (2021). Financial constraints and asymmetric cost behavior. *Journal of Management Control*, 32(1), 33-83. <http://doi.org/10.1007/s00187-021-00314-7>

Habib, A., Costa, M., & Jia, J. (2021). Determinants and Consequences of Financial Constraints: A Review of the Empirical Literature. *China Accounting and Finance Review*, 23(3). Retrieved from https://af.polyu.edu.hk/media/23017/2021_3_3.pdf

Bhuiyan, M. B. U., Sangchan, P., & Costa, M. D. (2021). Do co-opted boards affect the cost of equity capital? *Finance Research Letters*. <http://doi.org/10.1016/j.frl.2021.102491>

Naeem, M. A., Bouri, E., Costa, M. D., Naifar, N., & Shahzad, S. J. H. (2021). Energy markets and green bonds: A tail dependence analysis with time-varying optimal copulas and portfolio implications. *Resources Policy*, 74. <http://doi.org/10.1016/j.resourpol.2021.102418>

Habib, A., & Costa, M. D. (2021). Debt maturity structure and cost stickiness. *Journal of Corporate Accounting and Finance*, 32(1), 78-89. <http://doi.org/10.1002/jcaf.22479>

Bhuiyan, M. B. U., & Costa, M. (2020). Audit committee ownership and audit report lag: Evidence from Australia. *International Journal of Accounting and Information Management*, 28(1). <http://doi.org/10.1108/IJAIM-09-2018-0107>

Costa, M. D., & Habib, A. (2020). Trade credit and cost stickiness. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12606>

Habib, A., & Costa, M. D. (2020). Debt maturity structure and cost stickiness. *Journal of Corporate Accounting and Finance*, 32(1), 78-89. <https://doi.org/10.1002/jcaf.22479>

Habib, A., Costa, M. D., Huang, H. J., & Sun, X. S. (2020). Financial constraints and workforce environment: An international investigation. *International Review of Finance*. <https://doi.org/10.1111/irfi.12302>

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

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 2018-2022

Edeigba, J. (2022). Employers' expectations of accounting skills from vocational education providers: the expectation gap between employers and ITPs. *International Journal of Management Education*, 20(3). <http://doi.org/10.1016/j.ijme.2022.100674>

Edeigba, J., & Arasanmi, C. N. (2021). An empirical analysis of SMEs' triple bottom line practices. *Journal of Accounting and Organizational Change*. <https://doi.org/10.1108/JAOC-12-2020-0206>

Edeigba, J., & Deepica, S. (2021). Nonfinancial resource management: A qualitative study of retention and engagement in not-for-profit community fund management organisation. *Asia Pacific Management Review*. <https://doi.org/10.1016/j.apmr.2021.05.005>

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.

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 *The International Journal of Accounting*, *Meditari Accountancy Research*, *Pacific-Basin Finance Journal*, *Applied Economics*, *Public Money & Management*, *Emerging Markets Finance and Trade*, *International Journal of Accounting and Information Management*, *Australian Accounting Review* and *Pacific Accounting Review*. Dimu currently teaches Intermediate and Advanced Financial Accounting.

Journal Publications 2018-2022

Botica Redmayne, N., Laswad, F., Ehalaiye, D., & Stent, W. (2022). Insights on management commentary in financial reports: The views of users, preparers and auditors. *Meditari Accountancy Research*. <http://doi.org/10.1108/MEDAR-02-2021-1198>

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2020). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. *Public Money & Management*, 41(2), 88-98. <https://doi.org/10.1080/09540962.2020.1719669>

Ehalaiye, D., Tippett, M., & van Zijl, T. (2020). The impact of SFAS 157 on fair value accounting and future bank performance. *International Journal of Accounting and Information Management*, 28(4), 739-757. <https://doi.org/10.1108/IJAIM-11-2019-0135>

Tunyi, A. A., Ehalaiye, D., Gyapong, E., & Ntim, C. G. (2020). The value of discretion in Africa: Evidence from acquired intangible assets under IFRS 3. *International Journal of Accounting*. <http://doi.org/10.1142/S1094406020500080>

Botica Redmayne, N., Laswad, F., & Ehalaiye, D. (2019). Evidence on the costs of changes in financial reporting frameworks in the public sector. *Public Money & 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. <http://doi.org/10.1080/00036846.2018.1466995>

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*. <http://doi.org/10.1111/auar.12254>

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>



Nafiz Fahad joined the School on the Manawatū campus as an Assistant Lecturer in Accountancy in February 2022. Nafiz is in the final stages of completing his PhD thesis at AUT that examines 'Disclosure Complexity and Investors' Use of Alternative Information Channels'.

Currently, Nafiz teaches integrated accounting and financial accounting courses.

Journal Publications 2018-2022

Fahad, N., & Scott, T. (2022). The effect of capitalising operating leases on charities. *Australian Accounting Review*, 32(1), 141-148.

Fahad, N., & Scott, T. (2022). The impact of lessee and lessor accounting in local councils. *Australian Accounting Review*, 32(4), 515-525. <https://doi.org/10.1111/auar.12363>

Fahad, N., Ma, N. and Scott, T. (2019). The Consequences of Discount Rate Selection for Defined Benefit Liabilities. *Journal of Contemporary Accounting and Economics*, 16(1), 100184. <https://doi.org/10.1016/j.jcae.2020.100184>



The main areas of Ahsan's 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 PhDs to completion and is currently supervising three 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 and 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* 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 2018-2022

Ahmad, F., Bradbury, M., & Habib, A. (2022). Groups of politically connected firms, political uncertainty, and earnings credibility in Pakistan. (Forthcoming) *Journal of Applied Accounting Research*.

Ahmad, F., Bradbury, M., & Habib, A. (2022). Political connections, political uncertainty and audit fees: evidence from Pakistan. *Managerial Auditing Journal*, 37(2), 255-282. <http://doi.org/10.1108/MAJ-06-2020-2715>

Alkebeese, R. H., Habib, A., Huang, H. J., & Tian, G. (2022). The gender-diverse audit committee and audit report lag: Evidence from China. *International Journal of Auditing*, 26(2), 314-337. <http://doi.org/10.1111/ijau.12278>

Babar, M., & Habib, A. (2022). Product market competition and operating leverage: International evidence. *Journal of Corporate Accounting and Finance*, 33(3), 189-216. <http://doi.org/10.1002/jcaf.22558>

Biswas, P. K., Habib, A., & Ranasinghe, D. (2022). Firm life cycle and financial statement comparability. *Advances in Accounting*, 58. <http://doi.org/10.1016/j.adiac.2022.100608>

- Boubaker, S., Hasan, M. M., & Habib, A. (2022). Organization capital, tournament incentives and firm performance. *Finance Research Letters*, 46. <http://doi.org/10.1016/j.frl.2021.102468>
- Habib, A. (2022). Publishing literature reviews. *Pacific Accounting Review*, 34(3), 399-405. <http://doi.org/10.1108/PAR-02-2022-0024>
- Habib, A., & Costa, M. D. (2022). Cost stickiness and stock price crash risk. *Accounting and Finance*, 62(5), 4247-4278. <http://doi.org/10.1111/acfi.12935>
- Habib, A., & Ranasinghe, D. (2022). Asset redeployability and credit ratings. *Finance Research Letters*, 50, 124-130. <http://doi.org/10.1016/j.frl.2022.103295>
- Habib, A., & Ranasinghe, D. (2022). Labor investment efficiency and credit ratings. *Finance Research Letters*, 48, 117-123. <http://doi.org/10.1016/j.frl.2022.102924>
- Habib, A., Ranasinghe, D., Wu, J. Y., Biswas, P. K., & Ahmad, F. (2022). Real earnings management: a review of the international literature. *Accounting and Finance*, 62(4), 4279-4344. <http://doi.org/10.1111/acfi.12968>
- Hasan, M. M., Habib, A., & Zhao, R. (2022). Corporate reputation risk and cash holdings. *Accounting and Finance*, 62(1), 667-707. <http://doi.org/10.1111/acfi.12803>
- Jiang, H., Habib, A., & Hasan, M. M. (2022). Short selling: A review of the literature and implications for future research. *European Accounting Review*, 31(1), 1-31. <http://doi.org/10.1080/09638180.2020.1788406>
- Kamarudin, K. A., Islam, A., Habib, A., & Wan Ismail, W. A. (2022). Auditor switching, lowballing and conditional conservatism: Evidence from selected Asian countries. *Managerial Auditing Journal*, 37(2), 224-254. <http://doi.org/10.1108/maj-01-2020-2530>
- Magerakis, E., & Habib, A. (2022). Environmental uncertainty and corporate cash holdings: The moderating role of CEO ability. *International Review of Finance*, 22(3), 402-432. <http://doi.org/10.1111/irfi.12355>
- Sangchan, P., Bhuiyan, M. B. U., & Habib, A. (2022). Value-relevance of reported changes in fair values and measurement-related fair value disclosures: Evidence from the Australian real estate industry. *Asian Review of Accounting*, 30(1), 121-151. <http://doi.org/10.1108/ARA-06-2021-0104>
- Wu, J. Y., Opare, S., Bhuiyan, M. B. U., & Habib, A. (2022). Determinants and consequences of debt maturity structure: A systematic review of the international literature. *International Review of Financial Analysis*, 84. <http://doi.org/10.1016/j.irfa.2022.102423>
- Habib, A., & Hasan, M. M. (2021). Business strategy and labor investment efficiency. *International Review of Finance*, 21(1), 58-96. <https://doi.org/10.1111/irfi.12254>
- Babar, M., & Habib, A. (2021). Product market competition in accounting, finance, and corporate governance: A review of the literature. *International Review of Financial Analysis*, 73. <https://doi.org/10.1016/j.irfa.2020.101607>
- Habib, A., Bhuiyan, M. B. U., & Wu, J. (2021). Corporate governance determinants of financial restatements: A meta-analysis. *International Journal of Accounting*. <https://doi.org/10.1142/S1094406021500025>
- Habib, A., Huang, H.J., & Jia, J. (2020). Related party transactions and the cost of debt: Evidence from China. *China Accounting and Finance Review*, 22(4).
- Hasan, M. M., Habib, A., & Alam, N. (2021). Asset redeployability and corporate tax avoidance. *Abacus*, 57(2), 183-219. <https://doi.org/10.1111/abac.12211>
- Costa, M. D., Habib, A., & Bhuiyan, M. B. U. (2021). Financial constraints and asymmetric cost behavior. *Journal of Management Control*, 32(1), 33-83. <https://doi.org/10.1007/s00187-021-00314-7>
- Huang, H. J., Habib, A., Sun, S. L., Liu, Y., & Guo, H. (2021). Financial reporting and corporate innovation: A review of the international literature. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12764>
- Magerakis, E., & Habib, A. (2021). Business strategy and environmental inefficiency. *Journal of Cleaner Production*, 302. <https://doi.org/10.1016/j.jclepro.2021.127014>
- Sun, L., Habib, A., & Huang, H. J. (2021). Business strategies and tournament incentives: Evidence from China. *Business Research Quarterly*. <https://doi.org/10.1177/23409444211022755>

- Sun, X. S., & Habib, A. (2021). Determinants and consequences of auditor-provided tax services: A systematic review of the international literature. *International Journal of Auditing*, 25(3), 675-715. <https://doi.org/10.1111/ijau.12244>
- Habib, A., Costa, M., & Jia, J. (2021). Determinants and consequences of financial constraints: A review of the empirical literature. *China Accounting and Finance Review*, 23(3). Retrieved from https://af.polyu.edu.hk/media/23017/2021_3_3.pdf
- Alkebsee, R. H., & Habib, A. (2021). Media coverage and financial restatements: Evidence from China. *Asian Review of Accounting*, 29(4), 505-524. <https://doi.org/10.1108/ARA-05-2021-0092>
- Habib, A., Bhuiyan, M. B. U., & Wu, J. Y. H. (2021). Audit committee ownership and the cost of equity capital. *Managerial Auditing Journal*, 36(5), 665-698. <https://doi.org/10.1108/MAJ-05-2020-2671>
- Habib, A., Jiang, H., & Zhou, D. (2021). Related-party transactions and stock price crash risk: Evidence from China. *International Journal of Accounting*. <https://doi.org/10.1142/S1094406021500207>
- Costa, M. D., & Habib, A. (2020). Trade credit and cost stickiness. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12606>
- Habib, A., & Costa, M. D. (2020). Debt maturity structure and cost stickiness. *Journal of Corporate Accounting and Finance*, 32(1), 78-89. <https://doi.org/10.1002/jcaf.22479>
- Habib, A., Costa, M. D., Huang, H. J., & Sun, X. S. (2020). Financial constraints and workforce environment: An international investigation. *International Review of Finance*. <https://doi.org/10.1111/irfi.12302>
- Habib, A., Hasan, M. M., & Sun, X. S. (2020). Organization capital and audit fees around the world. *International Journal of Auditing*, 24(3), 321-346. <https://doi.org/10.1111/ijau.12197>
- Hasan, M. M., & Habib, A. (2020). Readability of narrative disclosures, and corporate liquidity and payout policies. *International Review of Financial Analysis*, 68. <http://doi.org/10.1016/j.irfa.2020.101460>
- Hasan, M. M., & Habib, A. (2020). Social capital and payout policies. *Journal of Contemporary Accounting and Economics*, 16(1). <http://doi.org/10.1016/j.jcae.2020.100183>
- Sun, S. L., & Habib, A. (2020). Determinants and consequences of tournament incentives: A survey of the literature in accounting and finance. *Research in International Business and Finance*, 54. <http://doi.org/10.1016/j.ribaf.2020.101256>
- Sun, X. S., Habib, A., & Bhuiyan, M. B. U. (2020). Workforce environment and audit fees: International evidence. *Journal of Contemporary Accounting and Economics*, 16(1). <http://doi.org/10.1016/j.jcae.2020.100182>
- Bhuiyan, M.B.U., Habib, A., Rahman, A., (2019). Problem director and audit fees. *International Journal of Auditing*, 23(1), 125-143.
- 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>
- 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., Bhuiyan, M.B., & Rahman, A. (2019). Problem directors and audit fees. *International Journal of Auditing*, 23(1), 125-143.
- Habib, A., & Hasan, M. M. (2019). Business strategy and labor investment efficiency. *International Review of Finance*. <https://doi.org/10.1111/irfi.12254>
- 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., Bhuiyan, M. B. U., & Hasan, M. M. (2019). IFRS adoption, financial reporting quality and cost of capital: a life cycle perspective. *Pacific Accounting Review*, 31(3), 497-522. <https://doi.org/10.1108/PAR-08-2016-0073>
- 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.
- Habib, A., Wu, J., Bhuiyan, M. B. U., & Sun, X. (2019). Determinants of auditor choice: Review of the empirical literature. *International Journal of Auditing*, 23(2), 308-335. <https://doi.org/10.1111/ijau.12163>
- 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., & Hasan, M. M. (2018). Business strategies and annual report readability. *Accounting and Finance*. <http://doi.org/10.1111/acfi.12380>
- Habib, A., & Muhammadi, A. H. (2018). Political connections and audit report lag: Indonesian evidence. *International Journal of Accounting and Information Management*, 26(1), 59-80. <http://doi.org/10.1108/IJAIM-08-2016-0086>
- Habib, A., Bhuiyan, M. B. U., & Hasan, M. M. (2018). Firm life cycle and advisory directors. *Australian Journal of Management*, 43(4), 575-592. <http://doi.org/10.1177/0312896217731502>
- Habib, A., Bhuiyan, M. B. U., Huang, J., & Miah, M. S. (2018). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*. <http://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*. <http://doi.org/10.1111/acfi.12400>
- Habib, A., & Hasan, M. M. (2018). Corporate life cycle research in accounting, finance and corporate governance: A survey, and directions for future research. *International Review of Financial Analysis*. <http://doi.org/10.1016/j.irfa.2018.12.004>
- Habib, A., Hasan, M. M., & Al-Hadi, A. (2018). Financial statement comparability and idiosyncratic return volatility. *International Review of Finance*. <http://doi.org/10.1111/irfi.12227>
- Habib, A., Hasan, M. M., & Al-Hadi, A. (2018). Money laundering and audit fees. *Accounting and Business Research*, 48(4), 427-459. <http://doi.org/10.1080/00014788.2017.1392842>
- Habib, A., Hasan, M., & Jiang, H. (2018). Stock price crash risk: Review of the empirical literature. *Accounting and Finance*, 58, 211- 251.
- 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. <http://doi.org/10.1016/j.racreg.2018.03.005>
- Habib, A., Ranasinghe, D., Muhammadi, A. H., & Islam, A. (2018). Political connections, financial reporting and auditing: Survey of the empirical literature. *Journal of International Accounting, Auditing and Taxation*, 31, 37-51. <http://doi.org/10.1016/j.intaccaudtax.2018.05.002>
- Hasan, M., & Habib, A. (2018). Social capital and trade credit. *International Review of Financial Analysis*. <https://doi.org/10.1016/j.irfa.2018.10.002>
- Jiang, H., Habib, A., & Wang, S. (2018). Real earnings management, institutional environment, and future operating performance: An international study. *International Journal of Accounting*, 53(1), 33-53. <http://doi.org/10.1016/j.intacc.2018.02.004>
- Wu, J., Habib, A., Weil, S., & Wild, S. (2018). Exploring the identity of audit committee members of New Zealand listed companies. *International Journal of Auditing*, 22(2), 164-184. <http://doi.org/10.1111/ijau.12111>
- 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. <http://doi.org/10.1016/j.intacc.2018.05.002>

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



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 recent co-authored publications 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). 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 2018-2022

Mear, K., Bradbury, M., & Hooks, J. (2021). The ability of deferred tax to predict future tax. *Accounting and Finance*, 61(1), 241-264. <http://doi.org/10.1111/acfi.12564>

Mear, K., Bradbury, M., & Hooks, J. (2020). Is the balance sheet method of deferred tax informative? *Pacific Accounting Review*, 32(1), 20-31. <http://doi.org/10.1108/PAR-02-2019-0020>

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>

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%2F0899764019853041>

NOOR HOUQE BBA *Dhaka*, MBA *Dhaka*, PhD (*VUW*), CA, CPA *Aust.*
Associate Professor



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 four PhDs to completion and is now supervising four 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 2018-2022

Ahamed, F., T., Houqe, M. N., & van Zijl, T. (2022). Meta-analysis of the impact of financial constraints on firm performance. *Accounting and Finance*. <http://doi.org/10.1111/acfi.12923>

Bui, B., Chelli, M., & Houqe, M. N. (2022). Climate change disclosure ratings: The ideological play. *Meditari Accountancy Research*, 30(5), 1367-1392. <http://doi.org/10.1108/MEDAR-09-2020-1021>

Bui, B., Houqe, M. N., & Zahir-ul-Hassan, M. K. (2022). Moderating effect of carbon accounting systems on strategy and carbon performance: A CDP analysis. *Journal of Management Control*, 33(4), 483-524. <http://doi.org/10.1007/s00187-022-00346-7>

Houqe, M. N., Bhuiyan, M. B. U., Nomura, T., & van Zijl, T. (2022). Determinants of cash holdings - Evidence from New Zealand local councils. *Public Money and Management*, 42(8), 605-615. <http://doi.org/10.1080/09540962.2020.1836803>

Houqe, M. N., & Khan, H. Z. (2022). What determines the quality of carbon reporting? A system-oriented theories and corporate governance perspective. *Business Strategy and the Environment*. <http://doi.org/10.1002/bse.3295>

Houqe, M. N., Opare, S., Zahir-Ul-hassan, M. K., & Ahmed, K. (2022). The effects of carbon emissions and agency costs on firm performance. *Journal of Risk and Financial Management*, 15(4). <http://doi.org/10.3390/jrfm15040152>

Khan, H. Z., Houqe, M. N., & Ilemia, I. K. (2022). Organic versus cosmetic efforts of the quality of carbon reporting by top New Zealand firms. Does market reward or penalise? *Business Strategy and the Environment*, 31(2), 224-254. <http://doi.org/10.1002/bse.3169>

Opare, S., Houqe, M., & van Zijl, T. (2022). Earnings management and underperformance after seasoned equity offerings: A cross-country study. *International Journal of Managerial Finance*, 22(3), 402-432. <http://doi.org/10.1108/ijmf-02-2022-0075>

Tareq, M., Nurul Houqe, M., & van Zijl, T. (2021). Governance of tunnelling in developing countries: Evidence from Bangladesh. *Accounting and Finance*, 61(2), 3031-3051. <https://doi.org/10.1111/acfi.12693>

Bui, B., Houqe, M. N., & Zaman, M. (2021). Climate change mitigation: Carbon assurance and reporting integrity. *Business Strategy and the Environment*, 30(8), 3839-3853. <https://doi.org/10.1002/bse.2843>

Opare, S., Houqe, M. N., & van Zijl, T. (2021). Meta-analysis of the impact of adoption of IFRS on financial reporting comparability, market liquidity, and cost of capital. *Abacus*, 57(3), 502-556. <https://doi.org/10.1111/abac.12237>

Bui, B., Chelli, M., & Houqe, M. N. (2021). Climate change disclosure ratings: The ideological play. *Meditari Accountancy Research*. <https://doi.org/10.1108/MEDAR-09-2020-1021>

Moses, O., Houqe, M. N., & van Zijl, T. 2021. Influence of extractive revenue disclosure on perceived control of corruption: Are EITI implementers better than their Non-EITI implementers? *China Accounting and Finance Review*. https://af.polyu.edu.hk/media/23799/2021_4_2.pdf

Ahmed, K., Houqe, M. N., Hillier, J., & Crockett, S. (2020). Properties of analysts' consensus cash flow forecasts for Australian firms. *Accounting Research Journal*, 33(1), 128-147. <https://doi.org/10.1108/ARJ-11-2017-0197>

Bui, B., Houqe, M. N., & Zaman, M. (2020). Climate governance effects on carbon disclosure and performance. *British Accounting Review*, 52(2). <https://doi.org/10.1016/j.bar.2019.100880>

Bui, B., Moses, O., & Houqe, M. N. (2020). Carbon disclosure, emission intensity and cost of equity capital: Multi-country evidence. *Accounting and Finance*, 60(1), 47-71. <https://doi.org/10.1111/acfi.12492>

Houqe, M. N., Ahmed, K., & Richardson, G. (2020). The effect of environmental, social, and governance performance factors on firms' cost of debt: International evidence. *The International Journal of Accounting*, 55(3). <https://doi.org/10.1142/S1094406020500146>

- Houqe, M. N., Bhuiyan, M., Nomura, T., & van Zijl, T. (2020). Determinants of cash holdings—Evidence from New Zealand local councils. *Public Money & Management*. <https://doi.org/10.1080/09540962.2020.1836803>
- Houqe, M. N., Zahir-ul-Hassan, M. K., Idrus, M. A., & van Zijl, T. (2020). Bribery and corruption: Assessing the fairness of the Malaysian judicial system. *Crime, Law and Social Change*, 74(2), 135-154. <https://doi.org/10.1007/s10611-019-09882-1>
- Opare, S., Houqe, M. N., & van Zijl, T. (2020). IFRS adoption and seasoned equity offering underperformance. *Pacific-Basin Finance Journal*, 61. <http://doi.org/10.1016/j.pacfin.2020.101289>
- Tareq, M., Houqe, M. N., & van Zijl, T. (2020). Governance of tunnelling in developing countries: Evidence from Bangladesh. *Accounting and Finance*. <http://doi.org/10.1111/acfi.12693>
- 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>
- Houqe, M. N., van Zijl, T., Waresul Karim, A. K. M., & Mahoney, A. (2019). What is the impact of corruption on audit fees? *Public Money and Management*, 39(2), 123-131. <https://doi.org/10.1080/09540962.2019.1580912>
- Houqe, M., van Zijl, T., & Waresul Karim, A. K. M. (2019). The value relevance of corporate donations. *Pacific-Basin Finance Journal*. <https://doi.org/10.1016/j.pacfin.2019.03.004>
- Houqe, M. N., Zahir-ul-Hassan, M. K., Idrus, M. A., & van Zijl, T. (2020). Bribery and corruption: Assessing the fairness of the Malaysian judicial systems. *Crime, Law and Social Change*. <https://doi.org/10.1007/s10611-019-09882-1>
- 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*. <http://doi.org/10.1108/IJAIM-03-2017-0034>
- Moses, O., Houqe, M. N., & van Zijl, T. (2018). What is the economic value of the Extractive Industries Transparency Initiative (EITI) information disclosure? *Journal of Contemporary Accounting and Economics*, 14(2): 216-233. <http://doi.org/10.1016/j.jcae.2018.05.003>

YUAN YUAN HU MA *Wolv.*, MAcc *Glas.*, PhD *Cardiff UK*, CPA *Aust.*
Senior Lecturer



Prior to joining Massey, Yuan Yuan taught at Cardiff University, UK, at the undergraduate and postgraduate levels. Currently, Yuan Yuan teaches financial accounting and management accounting. Yuan Yuan researches in the areas of CSR, corporate governance, performance management. Yuan Yuan serves as supervisor for master and doctoral students. She publishes in international refereed journals and reviews research papers for journals. Yuan Yuan is the club mentor for the Massey University Accountancy Club in Palmerston North campus.

Journal Publications 2018-2022

- Chen, Z., Liu, Y., Hu, Y., Zhang, L. (2022). Impact of state ownership on GHG disclosures in China. *Advances in Environmental Accounting and Management*, 11.
- Hu, Y., & Fang, J. (2022). Executive alumni and corporate social responsibility in China. *China Accounting and Finance Review*, 24(1). <http://doi.org/10.1108/CAFR-02-2022-0005>
- Hu, Y., & Fang, J. (2022). Peer effects in directors' and officers' liability insurance: Evidence from China. *Finance Research Letters*, 47. <http://doi.org/10.1016/j.frl.2022.102731>

- Jia, J., Li, Z., Hu, Y., & Tao, B. (2022). Does top management team's job mobility experience matter for corporate innovation? *Pacific Accounting Review*, 34(3), 426-450. <http://doi.org/10.1108/PAR-04-2021-0051>
- Jiang, H., Jia, J., & Hu, Y. (2022). Why do firms purchase directors' and officers' liability insurance? Perspective from economic policy uncertainty. *China Accounting and Finance Review*, 24(1). <http://doi.org/10.1108/CAFR-02-2022-0004>
- Jiang, H., Hu, Y., Su, K., & Zhu, Y. (2021). Do government say-on-pay policies distort managers' engagement in corporate social responsibility? Quasi-experimental evidence from China. *Journal of Contemporary Accounting and Economics*, 17(2). [10.1016/j.jcae.2021.100259](https://doi.org/10.1016/j.jcae.2021.100259)
- Hu, Y., & Fang, J. (2021). Executive alumni and corporate social responsibility in China. *China Accounting and Finance Review*, 24(1).
- Jiang, H., Jia, J., & Hu, Y. (2021). Why do firms purchase directors' and officers' liability insurance – Perspective from economic policy uncertainty. *China Accounting and Finance Review*, 24(1).
- 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>
- Hu, Y. Y., Zhu, Y., Tucker, J., & Hu, Y. (2018). Ownership influence and CSR disclosure in China. *Accounting Research Journal*, 31(1), 8-21. <http://doi.org/10.1108/ARJ-01-2017-0011>
- 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.

HEDY HUANG BCom Auck., MBus (Hons), PhD AUT, CA
Senior Lecturer



Hedy is a Senior Lecturer in the School of Accountancy at Massey University Auckland Campus. She also serves as Councillor (NZ) of Chartered Accountants Australia and New Zealand since 2022. Hedy supervises master and doctoral students. Her research expertise is in areas including auditing, corporate governance, sustainability and diversity issues in the Chinese capital markets and New Zealand not-for-profit sector. She publishes in high quality peer reviewed journals and reviews research papers for journals.

Hedy is always passionate about engaging with students, community and the accounting professionals. She is on the Massey Business School Student-Staff Liaison Committee. She has been the Club Mentor for the Massey University Accountancy Club in Albany Campus since 2015. Hedy liaises with accounting professional associations including ACCA, CA ANZ, and CPA Australia, and coordinates their on-campus events and visits.

Hedy also devotes herself in volunteer services to the community. She serves on the Board of Trustees of Airedale Property Trust and chairs the Audit and Risk Committee of Airedale Property Trust, the Lifewise Trust, and Methodist Mission Northern.

Journal Publications 2018-2022

- Huang, H. J. (2022). A contingency-based accountability and governance framework for the non-profit sector in the post-COVID-19 era. *Pacific Accounting Review*. <http://doi.org/10.1108/PAR-09-2020-0164>
- Bhuiyan, M. B. U., Huang, H. J., & de Villiers, C. (2021). Determinants of environmental investment: Evidence from Europe. *Journal of Cleaner Production*, 292. <http://doi.org/10.1016/j.jclepro.2021.125990>
- Huang, H. J., Habib, A., Sun, S. L., Liu, Y., & Guo, H. (2021). Financial reporting and corporate innovation: A review of the international literature. *Accounting and Finance*, 61(4), 5439-5499. <http://doi.org/10.1111/acfi.12764>
- Sun, L., Habib, A., & Huang, H. J. (2021). Business strategies and tournament incentives: Evidence from China. *BRQ Business Research Quarterly*. <http://doi.org/10.1177/23409444211022755>

- 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>
- 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*. <http://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*. <http://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. <http://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. <http://doi.org/10.1016/j.intacc.2018.05.002>

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 and accounting education. 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 2018-2022

- Botica Redmayne, N., Laswad, F., Ehalaiye, D., & Stent, W. (2022). Insights on management commentary in financial reports: The views of users, preparers and auditors. *Meditari Accountancy Research*. <http://doi.org/10.1108/MEDAR-02-2021-1198>
- Tan, L. M., Laswad, F., & Chua, F. (2022). Bridging the employability skills gap: Going beyond classroom walls. *Pacific Accounting Review*, 34(2), 225-248. <http://doi.org/10.1108/PAR-04-2021-0050>
- Othman, R., Ameer, R., & Laswad, F. (2021). Fraud in New Zealand, 1840–1939. *Accounting History*, 26(2), 205-235. <https://doi.org/10.1177/1032373220949943>

- Othman, R., Laswad, F., & Mat-Roni, S. (2021). Academic adjustments and learning experiences of government-sponsored accounting students in a foreign university. *Accounting Education*, 30(5), 472-494. <https://doi.org/10.1080/09639284.2021.1919157>
- Tan, L. M., Laswad, F., & Chua, F. (2021). Bridging the employability skills gap: going beyond classroom walls. *Pacific Accounting Review*. <https://doi.org/10.1108/PAR-04-2021-0050>
- Al Mallak, M. A., Tan, L. M., & Laswad, F. (2020). Generic skills in accounting education in Saudi Arabia: Students' perceptions. *Asian Review of Accounting*, 28(3), 395-421. <https://doi.org/10.1108/ARA-02-2019-0044>
- Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2020). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. *Public Money & Management*, 41(2), 88-98. <https://doi.org/10.1080/09540962.2020.1719669>
- Nath, N., Othman, R., & Laswad, F. (2020). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*, 17(2), 145-175. <https://doi.org/10.1108/QRAM-11-2017-0110>
- Othman, R., Ameer, R., & Laswad, F. (2020). Fraud in New Zealand, 1840–1939. *Accounting History*. <http://doi.org/10.1177/1032373220949943>
- Othman, R., Laswad, F., & Berkahn, M. (2020). Financial C.R.I.M.Es in small businesses: Causes and consequences. *Journal of Financial Crime*. <http://doi.org/10.1108/JFC-03-2020-0032>
- Othman, R., Rashid, A., & Laswad, F. (2020). Uncovering Toshiba's fraudulent financial statements: An audit perspective. *Journal of Forensic and Investigative Accounting*, 12(2), 213-231. <https://www.nacva.com/jfia>
- 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. <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*. <http://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.

MICHELLE MACMANUS BA, LLB, LLM (Distinction)

Assistant Lecturer



Michelle joined Massey University as an Assistant Lecturer in May 2021. She was previously working as a solicitor in private practice. As part of that work, she regularly liaised with accountants who provided advice on the financial and tax matters related to legal transactions. Michelle also has experience working in the not-for-profit sector and was the initiator and first project coordinator of Palmerston North Community Accounting.

Michelle's research interests include consumer law, access to justice and legal innovation. Her topic for her PhD relates to the use of visuals in consumer credit contracts and whether this can improve outcomes for vulnerable borrowers.

In 2023, Michelle is teaching Introductory Business Law (115.211), Essentials of Law (155.202), as well as Employment Law (155.301) and Estate and Tax Planning (115.380).

LAURA MEHNAZ BBA, MBA Acc, MSc Fin *Strathclyde*, PhD AUT

Lecturer



Laura is a Lecturer in the School of Accountancy at the Massey Business School. In 2022, she completed her PhD in Accounting at Auckland University of Technology (AUT). She holds an MSc (Finance) from the University of Strathclyde, UK. She was awarded AUT Vice Chancellor's Doctoral Scholarship for her PhD study and a Commonwealth Shared Scholarship for studying her MSc.

Prior to joining Massey University in 2021, Laura has taught at the Department of Accounting at AUT from 2018 to 2021. She also worked as a lecturer and senior lecturer at the Department of Accounting & Information Systems, Jahangirnagar University from 2014 to 2018. She teaches courses focused on financial accounting standards, auditing and management accounting.

Laura's research interests are in fair value accounting, IFRS, disclosure, intangibles, corporate governance and usefulness of accounting information. She has published in academic journals such as *Accounting and Finance*, *Managerial Auditing Journal* and has worked on XRB and AASB research forum projects.

Journal Publications 2016-2021

Bradbury, M. E., Mehnaz, L., & Scott, T. (2022). The use and usefulness of equity accounting. *Accounting and Finance*, 62(S1), 1957-1981. <http://doi.org/10.1111/acfi.12845>

Mehnaz, L., Rahman, A., & Kabir, H. (2022). Relevance of supplementary fair value disclosures under market uncertainty: Effects on audit fees and investors. *Managerial Auditing Journal*, 37(2), 224-254. <http://doi.org/10.1108/maj-07-2021-3263>

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 2018-2022

Nath, N., Van Peurse, K. A., & Lowe, A. (2022). Evolution of a public sector audit office: Evidence from the Republic of Fiji. *Financial Accountability and Management*, 38(4), 483-511. <http://doi.org/10.1111/faam.12274>

Nath, N., Van Peurse, K. A., & Lowe, A. (2021). Evolution of a public sector audit office: Evidence from the Republic of Fiji. *Financial Accountability and Management*. <https://doi.org/10.1111/faam.12274>

Nath, N., Othman, R., & Laswad, F. (2020). External performance audit in New Zealand public health: A legitimacy perspective, *Qualitative Research in Accounting and Management*, 17(2), 145-175. <https://doi.org/10.1108/QRAM-11-2017-0110>

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>

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 2018-2022

O’Sullivan, P. (2022). Protecting the consumer by fighting fake and manipulated online reviews. *Competition and Consumer Law Journal*, 29, 65-77.

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.



Solomon is a Senior Lecturer at the School of Accountancy, Albany campus, Auckland. His teaching interests include Financial Accounting and Reporting and Financial Statement Analysis. He currently teaches third year and postgraduate financial accounting and reporting courses. His research interests include international financial accounting and reporting, earnings quality, corporate finance, and sustainability reporting and has published in a number of internationally ranked accounting and finance journals including *Abacus*, *International Review of Financial Analysis*, *Pacific-Basin Finance Journal*, *International Journal of Managerial Finance* and *Journal of Behavioral and Experimental Finance*. He serves as an adhoc reviewer for journals such as *Meditari Accounting Research*, *Pacific Accounting Review*, *Australian Accounting Review*, *Journal of Financial Reporting and Accounting*, *Managerial Finance*, and *Accounting Research Journal*. At the university level, Solomon serves as a member of the College of Business Teaching and Learning Committee. Solomon taught at Victoria University of Wellington prior to joining Massey University.

He completed his PhD in Accounting at Victoria University of Wellington where he was awarded the best student in Accounting. He achieved distinction in his MSc in Investment Analysis at University of Stirling, UK, in 2015 and also graduated with a first-class honours and emerged the best graduating student in Bachelor Commerce and the School of Business at University of Cape Coast, Ghana.

Journal Publications 2018-2022

Wu, J. Y., Opare, S., Bhuiyan, M. B. U., & Habib, A. (2022). Determinants and consequences of debt maturity structure: A systematic review of the international literature. *International Review of Financial Analysis*, 84. <http://doi.org/10.1016/j.irfa.2022.102423>

Costa, M. D., & Opare, S. (2022). Cost asymmetry around seasoned equity offerings. *Journal of Behavioral and Experimental Finance*, 34. <http://doi.org/10.1016/j.jbef.2022.100668>

Houqe, M. N., Opare, S., Zahir-Ul-hassan, M. K., & Ahmed, K. (2022). The effects of carbon emissions and agency costs on firm performance. *Journal of Risk and Financial Management*, 15(4). <http://doi.org/10.3390/jrfm15040152>

Opare, S., Houqe, M., & van Zijl, T. (2022). Earnings management and underperformance after seasoned equity offerings: A cross-country study. *International Journal of Managerial Finance*, 22(3), 402-432. <http://doi.org/10.1108/ijmf-02-2022-0075>

Opare, S., Houqe, M. N., & van Zijl, T. (2021). Meta-analysis of the impact of adoption of IFRS on financial reporting comparability, market liquidity, and cost of capital. *Abacus*, 57(3), 502-556. <http://doi.org/10.1111/abac.12237>

Opare, S., Houqe, M. N., & van Zijl, T. (2020). IFRS adoption and seasoned equity offering underperformance. *Pacific-Basin Finance Journal*, 61. <http://doi.org/10.1016/j.pacfin.2020.101289>



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 three 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 interdisciplinary research on accounting education, sustainability and criminology. Other research interests include public sector and fraud auditing. She's an advisory board for the Journal of Public Budgeting, Accounting & Financial Management, Journal of Accounting in Emerging Economies, and Journal of Financial Reporting and Accounting. She has published in international refereed journals which include Journal of Business Ethics, Accounting History, Accounting Education, Australian Accounting Review, Pacific Accounting Review, Business Strategy and the Environment, Journal of Forensic and Investigative Accounting, Journal of Criminology, and Journal of Financial Crime. 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.

She has been invited as a guest speaker by universities in Australia, Malaysia, New Zealand, and Portugal. She serves as a reviewer for journals such as Journal of Business Ethics, Meditari Accountancy Research, Accounting Education, Accounting Forum, Accounting and Finance, Journal of Accounting in Emerging Economies, Journal of Forensic and Investigative Accounting. At University level, she has served in Foundation and Promotion Committees. She currently serves as a committee member of the Assurance of Learning Committee.

Radiah is an associate member with the Association of Certified Fraud Examiners (ACFE) and a CPA (CPA Australia). 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 Promotion Committee. She currently serves as a member for the Assurance of Learning Committee.

Journal Publications 2018-2022

Ameer, R., & Othman, R. (2022). Gender, fraud opportunity, and rationalisation. *Journal of Criminology*, 55(1), 81-105. <http://doi.org/10.1177/26338076211065180>

Othman, R., & Ameer, R. (2022). In employees we trust: Employee fraud in small businesses. *Journal of Management Control*, 33(2), 189-213. <http://doi.org/10.1007/s00187-022-00335-w>

Othman, R., Ameer, R., & Laswad, F. (2021). Fraud in New Zealand, 1840–1939. *Accounting History*, 26(2), 205-235. <https://doi.org/10.1177/1032373220949943>

Ameer, R., & Othman, R. (2021). The impact of working capital management on financial performance of cost leadership and differentiation strategy firms in different business cycles: Evidence from New Zealand. *Journal of Asia-Pacific Business*, 22(1), 39-57. <https://doi.org/10.1080/10599231.2021.1866398>

Othman, R., Laswad, F., & Mat-Roni, S. (2021). Academic adjustments and learning experiences of government-sponsored accounting students in a foreign university. *Accounting Education*, 30(5), 472-494. <https://doi.org/10.1080/09639284.2021.1919157>

Ameer, R., & Othman, R. (2021). Gender, fraud opportunity, and rationalisation. *Journal of Criminology*. <https://doi.org/10.1177/26338076211065180>

Ameer, R., & Othman, R. (2021). Internal corporate governance and self-regulation on financial performance: A study of international stock exchanges. *International Journal of Corporate Governance*.

Nath, N., Othman, R., & Laswad, F. (2020). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*, 17(2), 145-175. <https://doi.org/10.1108/QRAM-11-2017-0110>

Othman, R. (2020). Managing student and faculty expectations and the unexpected during the COVID-19 lockdown: Role transformation. *Accounting Research Journal*. <http://doi.org/10.1108/ARJ-09-2020-0283>

Othman, R., & Ameer, R. (2020). Unemployment and fraud during the Great Depression in New Zealand. *Journal of Financial Crime*. <http://doi.org/10.1108/JFC-07-2020-0135>

Othman, R., Ameer, R., & Laswad, F. (2020). Fraud in New Zealand, 1840–1939. *Accounting History*. <http://doi.org/10.1177/1032373220949943>

Othman, R., Laswad, F., & Berkahn, M. (2020). Financial C.R.I.M.Es in small businesses: Causes and consequences. *Journal of Financial Crime*. <http://doi.org/10.1108/JFC-03-2020-0032>

Othman, R., Rashid, A., & Laswad, F. (2020). Uncovering Toshiba's fraudulent financial statements: An audit perspective. *Journal of Forensic and Investigative Accounting*, 12(2), 213-231. <https://www.nacva.com/ifa>

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.

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 2018-2022

Pavlovich, A. & Sutton, D. (2019). The Tax Working Group Final Report: How far do the capital gains tax recommendations changes deviate from optimisation? *New Zealand Business Law Quarterly*, 25(2), 71-97.

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.

AHESHA PERERA BCom, MSc. PhD Lincoln, CPA Aust.
Lecturer



Ahesha Perera is a Lecturer in Accounting at the Auckland campus of Massey University. She completed her PhD at Lincoln University, New Zealand. Her research mainly focuses on but is not limited to, financial accounting and reporting, non-financial reporting, auditing, and qualitative research methods in accounting. Ahesha joined Massey University in 2022. She teaches financial accounting, financial accounting and reporting and assurance, auditing, and accounting information systems. Ahesha is a member of the Certified Practising Accountants (CPA) in Australia.

Journal Publications 2018-2022

Perera, A. (2023). Does one size fit all? Environmental reporting in New Zealand: The perspective of configuration theory. *Journal of Accounting and Organizational Change*. Forthcoming <http://doi.org/10.1108/JAOC-05-2022-0076>

Rainsbury, L., Bandara, S., & Perera, A. (2022). Auditors' response to regulators during COVID-19: Disclosures of key audit matters. *Asian Review of Accounting*. <http://doi.org/10.1108/ARA-04-2022-0106>

Perera, A., Rainsbury, L., & Bandara, S. (2021). Face-to-face delivery this week; online the next: a reflection. *Accounting Research Journal*, 34(3). <https://doi.org/10.1108/ARJ-09-2020-0294>

Hewagama, G., & Perera, A. (2020). Environmental reporting and board characteristics in New Zealand listed firms. In AFAANZ. Virtual. Retrieved from https://www.afaanz.org/sites/default/files/uploaded-content/website-content/afaanz_final_program_2020.pdf

VICTORIA PLEKHANOVA BA/LLB Tomsk, LLM Moscow, PhD Auck.
Senior 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'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 2018-2022

Noonan, C., & Plekhanova, V. (2022). Compliance challenges of the BEPS Two-Pillar solution. *British Tax Review*, (5), 512-549.

Noonan, C., & Plekhanova, V. (2023) Mandatory binding dispute resolution in the BEPS Two Pillar Solution. (Forthcoming) *International and Comparative Law Quarterly*, 35.

Plekhanova, V. (2022). Taxes through the Reciprocity Lens. *Canadian Tax Journal*, 70(2), 1-31.

Plekhanova, V. (2022). The legitimising effects of the OECD's fairness-based narratives. *Canadian Tax Journal*, 70(4), 785-810.

Plekhanova, V., & Noonan, C. (2023) Strategic narratives in international tax policy making: The BEPS Action 1 and its stability argument. (Forthcoming) *Canadian Tax Journal*, 27.

- Noonan, C., & Plekhanova, V. (2021). Digital services tax: Lessons from the section 301 investigation. *British Tax Review*, (1), 83-115.
- Noonan, C., & Plekhanova, V. (2020). Taxation of Digital services under trade agreements. *Journal of International Economic Law*, 23(4), 1015–1039. <https://doi.org/10.1093/jiel/jgaa031>
- Plekhanova, V. (2020). China’s perspectives on distribution of digital gains. *New Zealand Journal of Taxation Law and Policy*, 26(3), 359-373.
- Plekhanova, V. (2020). Digital services taxes and the unified approach under the Pillar One Proposal: Exploring the nexus frameworks through the example of Alibaba. *Australian Tax Review*, 49, 309-334.
- Plekhanova, V. (2020). Surviving the digital tax storm: Options for New Zealand. *New Zealand Journal of Taxation Law and Policy*, 26(2), 187-211.
- Plekhanova, V. (2020). Value creation within multinational platform firms: A challenge for the international corporate tax system. *eJournal of Tax Research*, 17(2), 280-320.
- Plekhanova, V. (2020). Viya’s visit to New Zealand: Can New Zealand tax Alibaba’s profits? *New Zealand Journal of Taxation Law and Policy*, 26(4), 473-496.
- Plekhanova, V., & Barrett, J. (2020) Equity crowdfunding in New Zealand: The role of income tax incentives. *Journal of the Australasian Tax Teachers Association*, 15, 142-164.
- Plekhanova, V. (2019). Value creation within multinational platform firms: A challenge for the international corporate tax system. *eJournal of Tax Research*, 17(2).
- 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.

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.

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



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 *Meditari* and *Accounting and Finance* journals. He is also on the Editorial Board for the *Meditari Accounting Research Journal*, which awarded him their '2015 Outstanding Reviewer' award.

Journal Publications 2018-2022

Botica Redmayne, N., Laswad, F., Ehalaiye, D., & Stent, W. (2022). Insights on management commentary in financial reports: The views of users, preparers and auditors. *Meditari Accountancy Research*. <http://doi.org/10.1108/MEDAR-02-2021-1198>

Miah, M. S., Jiang, H., Rahman, A., & Stent, W. (2021). The impact of IFRS complexity on analyst forecast properties: The moderating role of high quality audit. *International Journal of Finance and Economics*. <http://doi.org/10.1002/ijfe.2456>

Miah, M. S., Jiang, H., Rahman, A., & Stent, W. (2020). Audit effort, materiality and audit fees: Evidence from the adoption of IFRS in Australia. *Accounting Research Journal*, 33(1).

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*, <http://doi.org/10.1111/auar.12254>

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



Since joining the School, Lin Mei has been involved in teaching various accounting and taxation courses. She is the School of Accountancy's 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 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 works have been published in refereed taxation and accounting education journals.

Journal Publications 2018-2022

- Tan, L. M., Laswad, F., & Chua, F. (2022). Bridging the employability skills gap: Going beyond classroom walls. *Pacific Accounting Review*, 34(2), 225-248. <http://doi.org/10.1108/PAR-04-2021-0050>
- Sawyer, A., & Tan, L. M. (2021). Editorial. *New Zealand Journal of Taxation Law and Policy*, 27(4), 259-261.
- Sawyer, A., & Tan, L. M. (2021). Editorial. *New Zealand Journal of Taxation Law and Policy*, 27(1), 5-12.
- Tan, L. M. (2021). Closing the tax gap - Will rewarding tax whistleblowers help? *New Zealand Journal of Taxation Law and Policy*, 27(3), 239-254.
- Sawyer, A., & Tan, L. M. (2021). Editorial. *New Zealand Journal of Taxation Law and Policy*, 27(2), 109-112.
- Sawyer, A., & Tan, L. M. (2021). Editorial. *New Zealand Journal of Taxation Law and Policy*, 27(3), 189-192.
- Tan, L. M., Laswad, F., & Chua, F. (2021). Bridging the employability skills gap: going beyond classroom walls. *Pacific Accounting Review*. 10.1108/PAR-04-2021-0050
- Al Mallak, M. A., Tan, L. M., & Laswad, F. (2020). Generic skills in accounting education in Saudi Arabia: Students' perceptions. *Asian Review of Accounting*, 28(3), 395-421. <https://doi.org/10.1108/ARA-02-2019-0044>
- Tan, L., & Sawyer, A. (2020). Reflections on tax research: An analysis of over 25 years of research published in the New Zealand Journal of Taxation Law and Policy. *New Zealand Journal of Taxation Law and Policy*, 26(4), 431-451.
- 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.

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. Lindsay has 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 2018-2022

Berkahn, M., & Trotman, L. (2022). Unfair contract terms in New Zealand. (Forthcoming) *Australian Journal of Competition and Consumer Law*.

Trotman, L., & Berkahn, M. (2021). The Supreme Court of New Zealand on price-fixing. *Australian Journal of Competition and Consumer Law*.

Trotman, L., & Berkahn, M. (2021). Reckless trading makes its debut in the New Zealand supreme court. *Australian Business Law Review*, 49, 140-144. Retrieved from <http://sites.thomsonreuters.com.au/>

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.

CHERRIE YANG BBIM (UoA), PgDipAcc (Massey), MPBS, PhD (AUT), CA (CAANZ), CPA (Aust.)
Senior Lecturer



Cherrie joined Massey's School of Accountancy in January 2023. She has established a strong research profile in charity accounting and accountability, outcome and impact measurement, non-financial performance reporting and assurance. Her research has been published in top accounting journals, including *The British Accounting Review*, *Financial Accountability & Management Journal*, and *Accounting and Finance*.

Cherrie is passionate about translating her research to make practical impacts. Her previous work experiences as a co-leader of Accounting for Social Impact Research Group at AUT and a charity accountant motivated her research impact and enabled ongoing engagements with the accounting profession and charity sector. She served as a judge for the New Zealand Charity Reporting Awards in 2020 and 2021 and wrote blogs for Charities Services. Cherrie teaches courses on Accounting Information Systems.

Journal Publications 2018-2022

Yang, C., O'Leary, S., & Tregidga, H. (2021). Social impact in accounting: Is it at risk of becoming a hembig concept and does this matter? *Qualitative Research in Accounting & Management*, 18(3), 313-331.

Yang, C., & Northcott, D. (2021). How do charity regulators build public trust? *Financial Accountability and Management*, 37(4), 367-384.

Yang, C. (2021). Nonprofit impact measurement and collaboration. *Pacific Accounting Review*, 33(2), 221-230.

Yang, C., & Northcott, D. (2019). How can the public trust charities? The role of performance accountability reporting. *Accounting and Finance*, 59(3), 1681-1707.

Yang, C., & Northcott, D. (2019). Together we measure: Improving public service outcomes via the co-production of performance measurement. *Public Money and Management*, 39(4), 253-261.

Yang, C., & Northcott, D. (2018). Unveiling the role of identity accountability in shaping charity outcome measurement practices. *The British Accounting Review*, 50(2), 214-226.

Professional Staff

Manawatū Campus



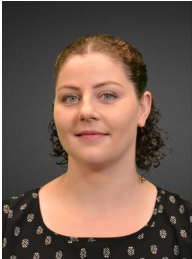
INEZ GOLDSWORTHY
Administrator



MELANIE SINCLAIR
Executive Assistant to HoS



JESSICA WATSON
Administrator



EMMA O'SULLIVAN BAVI
Strategic Projects Officer



MARY ROSSITER BA, PGDipBusAdmin
Research Support Officer / Administrator



LIN SHI MInfSc
Computer Technician



ANDREW BROWN BInfSc
Digital Media Consultant

Auckland Campus



HORI PIRINI
Administrator

Other Staff Research Activities 2022

Associate Editor

Bhuiyan, M.B.U.	Accounting Research Journal Meditari Accountancy Research
Habib, A.	Accounting and Finance
Houqe, M. N.	Accounting Research Journal
Laswad, F.	Accounting Education
Trotman, L.G.S.	Australian Journal of Competition and Consumer Law - Overseas reports editor

Board of Advisors

Botica Redmayne, N.	Member, The Journal of Public Budgeting, Accounting & Financial Management – Editorial team
Bhuiyan, M.B.U.	Member, 2022 AFAANZ Research Grants Committee
Tan, L.M.	Chair, Taxation Today

Citation

Trotman, L.G.S.	Supreme Court judgment - <i>Graham Anor v Shabor Ltd</i> [2022] NZSC 14 at [11], 1 March 2022
-----------------	-----------------------------------------------------------------------------------------------

Co-editor of Journal

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

Conference Organising Committee Member

Bhuiyan, M.B.U.	2022 AFAANZ Conference Technical Committee – Member 2022 Auckland Region Accounting Conference (ARA), 28 November 2022 - Convenor and Lead Organiser 2022 InSPiR2eS Global Pitching Research Competition – Assessor (Accounting Stream), New Zealand Event.
Berkahn, M.	Australasian Law Academics Association – Aotearoa New Zealand (ALAA-ANZ), 4 July 2022, Auckland University of Technology.
Botica Redmayne, N.	AFAANZ Education Forum ‘Accounting has changed, where do we fit?’ 29 November 2022. CA ANZ offices 600 Bourke Street, Melbourne.
Ehalaiye, D.	Aotearoa Business Schools’ Early Career Conference, 2022.

Hooks, J.	2022 Auckland Region Accounting Conference (ARA), 28 November 2022.
Houque, M. N.	2022 Auckland Region Accounting Conference (ARA), 28 November 2022. 2022 InSPIR2Es Global Pitching Research Competition – Assessor (Accounting Stream). 2022 African Accounting and Finance Association
Huang, H. J.	2022 Auckland Region Accounting Conference (ARA), 28 November 2022.
Opare, S.	2022 Auckland Region Accounting Conference (ARA), 28 November 2022.
Othman, R.	Redefining Accounting for Tomorrow, Universiti Teknologi MARA, Malaysia, 24 th February 2022.
Perera, A.	2022 Auckland Region Accounting Conference (ARA), 28 November 2022.
Stent, W.	2022 Auckland Region Accounting Conference (ARA), 28 November 2022.

Discussants/Moderators

Bhuiyan, M.B.U.	Organiser and Coordinator, 2022 ACCA Accounting Seminar Series.
Botica Redmayne, N.	Discussant, 'Corporate Governance' session on 8 July 2022, at the 40th Eurasia Business and Economics Society (EBES) Conference (hybrid), 6-8 July 2022, Istanbul, Turkey.
Opare, S.	Moderator - Auckland Region Accounting (ARA) Conference, 28 November, Massey University, School of Accountancy, Auckland Campus.
Stent, W.	Session Chair for plenary guest speaker Craig Fisher.
Plekhanova, V.	Session Moderator, 2022 Aotearoa Business Schools Early Career Conference. AUT, Auckland, New Zealand. Session Moderator, 2022 Auckland Region Accounting (ARA) Conference. Massey, Auckland, New Zealand.

Editorial Board and Advisory Board Member

Berkahn, M.	Journal of the Australasian Law Academics Association
Bhuiyan, M.B.U.	Journal of Accounting Literature Journal of Governance & Integrity
Botica Redmayne, N.	Accounting & Financial Management Journal of Public Budgeting
Edeigba J.	International Journal of Accounting and Financial Reporting Elsevier Advisory Panel
Habib, A.	International Journal of Accounting International Journal of Auditing Managerial Auditing Journal Pacific Accounting Review Journal of Accounting Literature Journal of International Accounting, Auditing and Taxation

Hooks, J.	Pacific Accounting Review
Houqe, M. N.	Journal of Accounting Literature Meditari Accountancy Research
Laswad, F.	Pacific Accounting Review Journal of Financial Reporting and Accounting PSU Research Review
Othman, R.	Journal of Public Budgeting, Accounting & Financial Management, Journal of Accounting in Emerging Economies, and Journal of Financial Reporting and Accounting
Stent, W.	Meditari Accountancy Research Journal

External Academic Assessor

Houqe, M. N.	Research Grants External Reviewer, King Fahd University of Petroleum and Minerals, Saud Arabia
--------------	------------------------------------------------------------------------------------------------

Guest Editor

Ehalaiye, D.	2021/2022 Special Issue for the Journal – <i>Sustainability</i> (IF: 2.576, ISSN 2071-1050) on the theme: Accounting, Finance and Governance - Impact of CSR
Houqe, M. N.	Journal of Risk and Financial Management

Guest Speaker

Ehalaiye, D.	Research seminar presentation on “Measurement and reporting of heritage assets - Insights from practice in New Zealand” at the Management Seminar Series, Università Cattolica del Sacro Cuore, Milan, Italy.
Huang, H. J.	Invited Panel Discussion Chair on: Diversity in the profession. (25 November 2022). In <i>CA ANZ Tax Conference 2022</i> . Christchurch, Te Pae Convention Centre. Invited Guest Speaker: Observing the New Zealand Code of Ethics for Chartered Accountants. (2022, October 26). In <i>51st One Stop Update for Accountants in Business Conference</i> . Auckland, Grand Millennium Hotel. Invited Guest Speaker: New Zealand Code of Ethics. (16-25 May 2022). In <i>50th One Stop Update for Accountants in Business Conference</i> . Christchurch and Auckland.
Othman, R.	Valuableness of environmental management accounting in industry. (16 June 2022). UiTM Johor Malaysia [online]. Forensic Accounting Education, Looking ahead: Reflections on impactful accounting education. (15 June 2022,). ISCAP/IPP Porto Accounting and Business School, Portugal [online]. Performance Auditing in Samoa 2010-2019: Audit of Substance. (8 June 2022). ACCA Accounting Webinar. Massey University, New Zealand [online]. Sustainability, Environmental Management Accounting and Roles of Management Accountants. (6 January 2022). UiTM Johor, Malaysia [online].

Managing student and faculty expectations and the unexpected during the COVID-19 lockdown: role transformation. (4 December 2022). Business Teaching Practice: Pivot in COVID-19 Times Special Conference Event. Accounting Research Journal [online].

Masters Examiner

- Ahmad, F. "Sustainability reporting of dual listed companies in New Zealand and Australia" by K. Dhutti, IPU New Zealand.
"Determinants of occupational fraud losses in New Zealand insight from fraud theory" by S. Kaur, IPU New Zealand.
- Bhuiyan, M.B.U. "CEO tenure and firm value" by P. Chikunda, Massey University, New Zealand.
- Stent, W. "An exploratory study of King IV: The effect of principle four and its practices in achieving good performance" by Selected Jse-Listed Companies' by J. Rohland, Rhodes University, South Africa.

Participants in Other Educational and Research Activities

- Othman, R. Paper titled 'Managing student and faculty expectations and the unexpected during the COVID-19 lockdown: role transformation' published in *Accounting Research Journal* was being indexed by the World Health Organization (WHO) Covid-19 Research Database. Paper ID: covidwho-1317953. <https://search.bvsalud.org/global-literature-on-novel-coronavirus-2019-ncov/resource/en/covidwho-1317953>

PhD Exam Committee Chairman/Convenor

- Houque, M. N. "Mineral prospecting via biogeochemical signals and surface indicators using hyperspectral remote sensing" by Rupsa Chakraborty, School of Agriculture and Environment, Massey University, New Zealand.
"Investigating the pathogenesis of catastrophic humeral fractures in dairy heifers in New Zealand" by Alvaro Sebastian Wehrle Martinez, School of Veterinary Science, Massey University, New Zealand.
"Applying welfare science to cetacean standings" by Rebecca Mary Boys, School of Veterinary Science, Massey University, New Zealand.
"Physico-chemical properties and stability of lipid droplet stabilized emulsions" by Lirong Cheng, School of Food and Advanced Technology, Massey University, New Zealand.

PhD Examiner

- Botica Redmayne, N. "Blockchain technology: Disruptor or enhancer to the accounting and auditing profession" by Musbaudeen Titilope Oladejo – in partial fulfilment of the requirements for the degree of Doctor of Philosophy in Accounting at the University of Waikato, New Zealand.
- Ehalaiye, D. "Financial reporting quality, ownership structure and investment efficiency: An empirical analysis of Vietnamese listed firms" by Thi Ha Thu Dinh, Lincoln University, Christchurch, New Zealand.

	“Board Gender Diversity and Investment Inefficiency: An Empirical Evidence from the UK.” by Sanaullah Farooq, Lincoln University, Christchurch, New Zealand.
Laswad, F.	“Mandatory environmental, social and governance (ESG) regulation: ESG performance and corporate finance and investment” by Emmanuel Edache Michael, Victoria University of Wellington, New Zealand
Houqe, M. N.	“Equity valuation and climate change” by Su Li, Victoria University of Wellington, New Zealand. “Tax avoidance and its relation to accounting conservatism” by J S Wilcocks, University of Pretoria, South Africa. “Integrated reporting and value creation process benefits challenges and understanding the role of multidimensional performance measures” by Asma Shabbir, University of Canberra, Australia. “Capital market consequences of readability and linguistic tone of integrated reports” by Md Amir Hossain, University of New Castle, Australia.
Huang, H. J.	“Corporate environmental transparency in China” by Wei Cai, University of Waikato.
Hu, Y.Y.	“Essays on non-financial key performance indicators: disclosures and consequences”, by Sunil Shyamlal Lakhani, Massey University, NZ.
Tan, L.M.	“Factors influencing student’s choice of business majors (accounting versus non-accounting) from a theory of planned behaviour perspective” by Kathy Michael, Victoria University, Melbourne.

Reviewers/Referees

Ahmad, F.	Pacific Accounting Review Business, Strategy and Environment Journal of Applied Accounting Research Journal of Corporate Governance Meditari Accountancy Research
Bhuiyan, M.B.U.	Accounting and Finance Accounting Forum Asian Review of Accounting Asia-Pacific Journal of Financial Studies British Journal of Management Business Ethics, the Environment & Responsibility Business Strategy and the Environment Corporate Governance: <i>An International Review</i> Corporate Governance: <i>The Journal of Business in Society</i> Emerging Markets Review International Journal of Accounting and Information Management International Journal of Auditing Journal of Accounting in Emerging Economies Journal of Behavioural and Experimental Finance Journal of Business Ethics Managerial Auditing Journal Managerial Finance Meditari Accountancy Research Pacific Accounting Review Sustainability Accounting, Management and Policy Journal

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
Meditari Accountancy Research
Pacific Accounting Review
Public Money and Management (PMM)

Ehalaiye, D. Accounting and Finance
Accounting History
Australian Accounting Review
Accounting Research Journal
Comparative Economic Studies
International Journal of Finance and Economics
International Journal of Public Administration
International Review of Administrative Sciences
Journal of Accounting in Emerging Economies
Journal of Contemporary African Studies
Journal of Economic Studies
Local Government Studies
Managerial Finance
Meditari Accountancy Research
Pacific Accounting Review
Politics & Policy
Public Money and Management

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
ABACUS
Journal of International Accounting, Auditing and Taxation

Houqe, M. N. ABACUS
Accounting & Business Research
Accounting and Finance
Accounting and Finance Association of Australia and New Zealand
Accounting Research Journal
Advances in Accounting
African Accounting & Finance Association
Canadian Academic Accounting Association
Emerging Markets Finance and Trade
European Accounting Review
International Journal of Managerial Finance
International Journal of Public Administration
Journal of Contemporary Accounting & Economics
Pacific Accounting Review
Pacific-Basin Finance Journal
Public Money & Management
Research in International Business and Finance
The British Accounting Review
The International Journal of Accounting

Hu, Y. Y.	Accounting Education AFAANZ conference Accounting, Auditing & Accountability Journal International Journal of Managerial Finance Journal of Innovation & Knowledge Journal of International Financial Management & Accounting Meditari Accountancy Research Pacific Accounting Review Social Responsibility Journal
Huang, H. J.	Accounting and Finance Journal Accounting Research Journal Advances in Accounting Applied Economics British Accounting Review Corporate Governance Non-profit and Voluntary Sector Quarterly Managerial Auditing Journal Member of the Journal of International Accounting Review Board Pacific Accounting Review
Laswad, F.	Accounting Education
Nath, N.	Accounting Forum Accounting history Journal of Accounting and Organisational Change International Journal of Critical Accounting Pacific Accounting Review Meditari Accountancy Research Qualitative Research in Accounting & Management (QRAM)
Opore, S.	Accounting Education Accounting Research Journal Australian Accounting Review Cogent Business and Management Journal of Financial Reporting and Accounting Managerial Finance Meditari Accounting Research Pacific Accounting Review Qualitative Research in Financial Management
Othman, R.	Journal of Business Ethics Meditari Accountancy Research Journal of Cleaner Production Journal of Forensic and Investigative Accounting Pacific Accounting Review Asian Review of Accounting Corporate Social Responsibility and Environmental Management Journal of Accounting in Emerging Economies
Perera, A.	ARA Conference, School of Accountancy, 2022
Stent, W.	Pacific Accounting Review
Tan, L. M.	Accounting Education European Journal of Law and Economics

Supervision

- Botica Redmayne, N. "Research on determinants of financially struggling flag carriers and revival mechanisms" by Ajai Jayathilakan.
"Internal audit function monitoring effects: An analysis of loan loss provisions, write-offs and portfolio at risk in MFIs" by Biodun (Abbey) Omidiji. (Successfully defended March 2022).
- Ehalaiye, D. "Determinants and effects of internal audit function in microfinance institutions - Global evidence" by A. Omidiji
- Fawad, A. "Quality of carbon reporting (QCR): Evidence from Australia and New Zealand" by Lelema, Massey University.
- Bhuiyan, M.B.U. "Impact of the top management team on corporate financial policy" by Hu Qida, Massey University.
- Houqe, M. N. "Lack of regulation regarding CSR (Corporate Social Responsibility) reporting" by Takumi Nomura, Massey University.
"Sustainability in the electricity industry: United Nations Sustainable Development Goal Nos. 7 and 13, and measurement of sustainability performance" by Alva Marasigan, Massey University.
"Impact of the top management team on corporate financial policy" by Hu Qida, Massey University.
"Quality of carbon reporting (QCR): Evidence from Australia and New Zealand" by Lelema, Massey University.
"CEO tenure and firm value" by Chikunda, Massey University (*110792 special topic supervision*).
- Hu, Y. Y. "Aggressive tax planning and corporate social responsibility: Evidence from Malaysian listed companies" by S. Shanmugam
- Huang, H. J. "Essays on the consequences of migrated top management team: Evidence from China" by China Scholarship Council (CSC) scholarship recipient, Ying Liu.
"An investigation on the firm outcomes of intersectionality in corporate board, senior management team, and employees: Evidence from China." By MBS scholarship recipient, Kitty Mo Kong.
- Tan, L.M. "Aggressive tax planning and corporate social responsibility: Evidence from Malaysian listed companies" by S. Shanmugam.
"Digital competence of accounting graduates in Malaysia" by Norhasniza Ishak.
"Mental well-being and university accounting students' academic success in Malaysia" by Idham Rodzali.
- Stent, W. "Sustainability in the electricity industry: United Nations Sustainable Development Goal Nos. 7 and 13, and measurement of sustainability performance" by Alva Marasigan, Massey University.
"Lack of regulation regarding CSR (Corporate Social Responsibility) reporting" by Takumi Nomura, Massey University.

Research Funding, Awards and Nominations 2022

Research Grants / Massey University Research Funds (MURF)

Ahmad, F.	<p>Research Grant: “Talent in the accounting and auditing profession” funded by Chartered Accountants Australia and New Zealand (AUD\$15,000). With N. Botica-Redmayne, F. Laswad, D. Ehalaiye and W. Stent</p> <p>Research Grant: “Applying materiality judgements” funded by the XRB (NZ\$10,000). With N. Botica-Redmayne, F. Laswad, D. Ehalaiye and J Edeigba</p> <p>MURF Grant: “Three waters’ reform on what basis? Determinants of New Zealand local councils’ investment in water infrastructure” (NZ\$6,100). With D. Ehalaiye, J. Edeigba and F. Laswad.</p>
Bhuiyan, M.B.U.	<p>Grant: ACCA Global to organize 2022 ACCA Accounting Seminar Series</p> <p>Grant: AFAANZ, Institutional Member Conference Fund</p> <p>MBS Research Publication Funding Support Scheme 2022 (NZ\$240)</p> <p>MURF Grant (NZ\$2,350).</p>
Edeigba, J.	<p>Mini MURF Grant: (NZ\$1,400)</p> <p>MURF Grant: (NZ\$3,400).</p>
Ehalaiye, D.	<p>Research Grant: “Applying materiality judgements” funded by the XRB (NZ\$10,000). With N. Botica-Redmayne, F. Laswad, F. Ahmad and J Edeigba</p> <p>Research Grant: “Talent in the audit profession - how to attract and retain the next generation of graduates into accounting and audit.” (AU\$15,000) as part of the Contemporary Audit Topics Grant Program for 2022. Project funders: Australian Public Policy Committee; Chartered Accountants Australia and New Zealand; and CPA Australia</p> <p>MURF Grant: “Determinants of New Zealand public sector entities (PSEs) climate related disclosures.” (NZ\$6,468).</p>
Houqe, M. N.	<p>MURF Grant: “Corporate bankruptcy, women on the board, and carbon risk” (NZ\$2,100)</p> <p>MBS Research Publication Funding Support Scheme (NZ\$1,500).</p>
Hu, Y. Y.	<p>AFAANZ research grant with Jasmine Fang (Massey University) and Jing Jia (University of Tasmania) (NZ\$5,000).</p>
Huang, H. J.	<p>MURF Grant: (NZ\$2422.50).</p>
Mehnaz, L	<p>External Reporting Board Research Grant: (NZ\$5000).</p>

Opare, S.	Mini MURF Grant: “Corporate takeover susceptibility and classification shifting” (\$1,475) MURF Grant: “The impact of Modern Slavery Act 2015 disclosure on audit fees” (\$5,428).
Othman, R.	MBS Research Publication Funding Support Scheme (NZ\$423).
Perera, A.	MURF Grant: “Accounting for modern slavery and corporate governance” (NZ\$6,375).
Plekhanova, V.	Mini MURF Grant: (NZ\$1,000).
Yang, C.	Accounting and Finance Association of Australia and New Zealand (AFAANZ) Research Grant (AU\$6,600), “Assuring service performance information of small charities: An exploratory investigation” with Dr Gina Xu.

Awards and Nominations

Bhuiyan, M.B.U.	Nomination: Lecturer of the Year (Albany Student Association) Award: Emerald Literati Award 2022 – Emerald Publishing Ltd, UK Award: Associate Fellowship – Advanced HE, UK.
Habib, A.	Winner: Excellence in Organisational Citizenship.
Stent, W.	2022 Wiley award received for paper recognised as a “Top Cited Article 2020 – 2021” in <i>Australian Accounting Review</i> (Are financial reports useful? The views of New Zealand public versus private users).
Plekhanova, V.	2022 Australasian Tax Teachers Association: The Best Research Paper Award.

School PhDs 1986-2022

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.

Pinprapa Sangchan (2019)

Essays on the information-usefulness of changes in fair values to investors and creditors, and its effect on audit fees: evidence from the Australian real estate industry.

Mabel D Costa (2020)

Three essays on financial constraints and cost stickiness.

Thanida (Tina) Uthayapong (2020)

Auditor rotation and audit quality.

Li Sun (2021)

Three essays on the determinants and consequence of tournament incentives.

Xuan (Sean) Sun (2021)

Three essays in international auditing.

Sunil Lakhani (2022)

Essays on non-financial key performance indicators: Disclosures and consequences.

Abiodun (Abbey) Omidiji (2022)

Internal Audit Function Effects: An Analysis of Loan Losses and Financial Performance in MFIs.

Alison Pavlovich (2022)

How should New Zealand tax its inbound investors?

Abstracts of PhD research completed in 2022

Sunil Lakhani (Supervisors: Ahsan Habib, Solomon Opare)

Essays on Non-financial Key Performance Indicators: Disclosures and Consequences

This research examines the relevance of non-financial key performance indicators (KPIs) that are voluntarily disclosed by New Zealand firms. KPIs are useful components that are associated with the strategic decisions made by businesses. Non-financial KPIs serve as vital indicators that assist firm management in improving performance, and disclosure of such non-financial information is relevant to stakeholders for decision-making purposes. For analysts and investors, voluntary non-financial disclosures provide value relevant information that is useful for the prediction of firms' share prices, and for efficient investment decisions. This thesis is organised into three essays: (i) Relevance of non-financial KPIs: A literature review; (ii) Determinants and consequences of non-financial disclosures in the New Zealand port industry; and, finally, (iii) Equity overvaluation and voluntary environmental, social and governance disclosures: Evidence from New Zealand.

Abiodun (Abbey) Omidiji (Supervisors: Nives Botica Redmayne, Dimu Ehalaiye)

Internal Audit Function Effects: An Analysis of Loan Losses and Financial Performance in MFIs

This study empirically investigates the nature and extent of "internal audit functions" (IAF) impact on loan losses and financial performance of Microfinance Institutions (MFIs') through a global analysis of their loan loss rates, impairment losses on loans, and operating self-sufficiency. 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 regulations, and the broad responsibility of the IAF within the corporate governance mosaic. Using data collected from the Mix-Market Database consisting of 1,032 MFIs in 63 countries, the preliminary findings show that not all MFIs have internal audit function or units, 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 and credit risk. It is also important to fill the empirical research gap in the determinants of internal audit's existence 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.

Alison Pavlovich (staff member)

How Should New Zealand Tax its Inbound Investors?

This PhD study asks how New Zealand should be taxing its inbound investors into New Zealand based business. A framework is developed for determining how tax settings might be assessed in the modern New Zealand context. This framework is then applied to New Zealand's current settings to determine whether they are optimal for New Zealand's overall wellbeing.

Abstracts of PhD research in progress

Michelle MacManus

Visual contacts, focusing on their use in consumer credit contracts

We live in an increasingly visual culture, yet most of us regularly enter contracts comprising fine print that we do not read, let alone understand. Visual contracts use visual elements to improve understanding, readability and engagement with contracts. Visual contracts use visual elements including icons, illustrations, comic storyboards and charts, to supplement, and sometimes replace, words.

While there is a significant and growing body of research and literature related to visual contracts from other jurisdictions there is, to date, no research on their use and/or legal position in New Zealand. Internationally, there is little, if any, case law on the interpretation of visual contracts and it is unknown how New Zealand courts would approach the matter.

My aim is to explore the arguments for and against visual contracts in a series of papers. I then propose to explore the merits of using visual elements to improve the understanding of New Zealand consumers of their rights and obligations under consumer credit contracts.

Hugh Hu (Supervisors: Borhan Bhuiyan, Noor Houqe)

Top management team and corporate financial policy

This thesis focuses on the top management team's demographics and how they affect corporate financial policies. To achieve the objectives of the thesis, I argue that a significant age gap between the CEO and Chairman affects corporate performance. This research uses companies listed on the Chinese Stock Exchange between the financial years 2000 and 2020 to test the developed hypothesis. The main data source for both corporate governance and financial accounting databases is China Stock Market & Accounting Research (CSMAR). Preliminary results show that lower firm performance results from a larger age gap between the CEO and Chairman, particularly when it takes the shape of a generational age gap. Findings are robust to a variety of robustness tests including the firm fixed effects, the use of alternative measures for age dissimilarity, and firm performance

Jerry Ielemia (Supervisors: Noor Houqe, Fawad Ahmad, Habib Khan)

Quality of Carbon Reporting (QCR): Evidence from Australia and New Zealand

The proposed research will explore potential factors that are likely to influence the quality of carbon reporting (QCR) in Australia and New Zealand. Thus far, majority of the carbon accounting research have addressed the carbon disclosure, carbon performance and impacts of voluntary carbon reporting in different contexts whereas my research considers responses to the quality of such reporting. My study aims to contribute to the carbon literature by crafting stories broadly about the reliability, trustworthiness, and transparency of firms' carbon reporting. The proposed study will provide empirical evidence and a detailed account of firms' commitment and progress towards QCR information. Analysing carbon data and providing a detailed illustration of firms' commitment on QCR enable us to assess the carbon related initiatives (authentic vs show-off) that the firms have undertaken. This line of research has been largely overlooked in the literature. This study will also focus on QCR because of the economic significance of global warming-related risks, and the adverse effects of GHG emissions on the globe, have opened multiple discussions and debates. This proposed study also consider both internal and external factors (such as carbon regulation, GRI template, E&S performance) are influential in improving QCR. This approach is also missing in the extant carbon literature.

Mo Kong (Supervisors: Hedy Huang, Ahsan Habib)

An investigation on the firm outcomes of faultline in corporate board, senior management team, and employees: Evidence from China

This thesis examines the effect of Faultline on firm outcomes in Chinese listed companies. Firm outcomes may include corporate performance, financial reporting quality, corporate innovation, audit quality, labour investment efficiency, employee wellbeing, and capital market consequences such as stock price crash risk. Faultline, a hypothetical dividing line that splits a board or a sub-committee into sub-groups, is employed in this research as a key variable of interest. My first essay investigates how the board Faultline could directly affect the financial reporting quality and corporate innovation. My second essay investigates the effect of Faultline in an Audit and Risk committee on audit outcomes. My third essay investigates the relationship between board Faultline and labour investment efficiency.

Joy Nankyer Dabel-Moses (Supervisors: Fawzi Laswad, Dimu Ehalaiye)

Public sector financial reports' users, objectives, and content: Preparers and standard setters' perspectives

The public sector is a major part of the NZ economy with many central and local government entities with statutory obligations to prepare financial reports. My study examines the perceptions of preparers and standard setters with respect to the users, objectives, and information content of New Zealand public sector entities (PSEs) financial reports. This study addresses three questions:

(i). What are the perceptions of preparers and regulators of the users, the objectives, and the content of PSE's general-purpose financial reports?

(ii). How important are the contents of PSEs' financial reports for achieving the decision-usefulness and accountability objectives?

(iii). What is the influence of reporting entity type (local versus central government) and size (small versus large) on the perceptions of the users, objectives, and information contents of financial reports of PSEs?

In addressing the above research questions, the study employed a mixed method technique of quantitative and qualitative data and used the decoupling dimension of institutional theory to explain its findings.

Norhasniza Hanum Binti Ishak (Supervisors: Lin Mei Tan, Fawzi Laswad, Radiah Othman)

Digital competence of accounting graduates in Malaysia

Digital technologies have changed how individuals do things and work. These changes demand the development of new digital competencies in the workplace. Previous scholarly and professional literature highlights that this is the major competency area where professional accountants and accounting graduates have skill gaps. Therefore, this PhD study intends to examine the level of digital competence of Malaysian accounting graduates as perceived by educators, graduates, and employers. A new digital competence framework for graduates will be proposed which includes key digital competencies that are important for the accounting profession in the digital workplace. The findings of this study will contribute to the accounting education literature on the expectation and performance gap in digital competencies of accounting graduates.

Ying Liu (Supervisors: Ahsan Habib, Hedy Huang)

Three essays on migrant top management team: Evidence from China

My thesis consists of three empirical studies on the consequences of migrant top management team (TMT) in China. Migrant managers are defined as a group of people with multi-faceted attributes including ambition, entrepreneurial skills, aggressiveness and tenacity, which can significantly impact on corporate performance. My first essay investigates the association between migrant TMT and corporate innovation through two possible channels including financial reporting quality and corporate risk-taking. My second essay examines the relation between migrant TMT and audit outcomes including auditor choice, audit fees and audit quality. My third essay investigates the association between migrant TMT, green innovation, and stock price crash risk.

Alva Marasigan (Supervisors: Noor Houqe, Mahabub, Warwick Stent)

The quality of sustainability reporting in the electricity industry: A global context

The proposed thesis seeks to investigate the quality of sustainability reporting (QSR) in the electricity industry, in a global setting covering the period 2018-2020. It aims to address the following research questions: (1) What is the nature of QSR disclosures by electricity generators (symbolic or substantive)? (2) What are the drivers or determinants of the QSR by electricity generators?, and (3) How do these determinants affect the QSR by electricity generators?

The proposed thesis involves both qualitative and quantitative research methods. The qualitative portion covers the assessment of QSR by the electricity generators using content analysis, while the quantitative part involves testing of hypotheses developed based on findings in prior literature through regression analysis. Moreover, the proposed thesis will contribute to the field of sustainability reporting and will provide insights to management, regulators, and standard setters for continuing improvement in sustainability reporting.

Takumi Nomura (Supervisors: Noor Houqe, Warwick Stent)

Lack of regulation regarding CSR (Corporate Social Responsibility) reporting

In this age of globalisation and climate change, Corporate Social Responsibility (CSR) reporting is becoming increasingly important, especially for Multinational Enterprises (MNEs). Past literature shows that CSR performance is associated with firm value, confirming its importance for stakeholders' decision making. Despite this, stakeholder concerns persist in relation to the quality of CSR reporting. A plethora of frameworks, standards, and guidance for CSR reporting, together with a lack of mandatory requirements reduces comparability and quality of CSR reporting. My thesis consists of three essays that explore related facets of CSR reporting. Firstly, I investigate the leading practice of CSR reporting and the effects of such practice on disclosure quality. Large global companies tend to lead practice in CSR reporting, so of the first essay focuses on such firms as predictors of future CSR reporting developments. My second essay examines the harmonisation effects of using global CSR frameworks/standards/guidance. This study is important because there are few prior studies exploring this effect, especially using longitudinal data. My third essay examines the comparability benefits of using global CSR frameworks/standards/guidance. Findings of this study will support regulators considering the future of mandatory CSR reporting by understanding the effect on the market by using the global CSR framework/standards.

Mohammad Nor Idham Bin Rodzali (Supervisors: Lin Mei Tan, Fawzi Laswad, Radiah Othman)

Mental health and accounting students' academic success

Mental well-being can be defined as an internal resource that affects how people think, feel, connect, and function. Positive mental well-being is critical to university students, as their mental well-being may affect their academic success. Several factors influencing the academic success of accounting students have been well researched but there is a dearth of literature on the effects on students' mental well-being. Studies that examine the effects of mental well-being on students' academic success are mostly from non-accounting disciplines and outside Malaysia. With mental well-being issues emerging as serious issues, it is important to examine the effects of the mental well-being of accounting students on their academic success. This study, therefore, examines the relationship between mental well-being and accounting students' academic success in Malaysian universities. This study will focus on both positive and negative part of mental well-being. Positive well-being includes students' happiness, psychological well-being, as well as their social well-being. On the other hand, the pertinent mental well-being challenges include stress, anxiety, and depression.

Christina (Christelle) Roos (Supervisors: Fawzi Laswad, Nirmala Nath)

The relationship between lean management and performance measurement in service and manufacturing organisations

This research will examine the association between lean and performance measurement. Traditional performance measurement is deemed unsuitable for application in lean organisations, and it is therefore important to research the relationship between performance measurement and lean. This study will assess how Searcy's (2004) lean performance dimensions are incorporated into performance measurement for the successful diffusion of lean concepts through a contingency theory lens. This research will be qualitative in nature and will use an interpretative approach to identify pertinent lean and performance measurement themes.

Santhi Shanmugam (Supervisors: Radiah Othman, Yuan Yuan Hu, Lin Mei Tan)

Tax aggressiveness and corporate social responsibility: Evidence from Malaysian listed companies

The relationship between corporate social responsibility (CSR) and tax has attracted the attention of scholars globally, in part due to media reports of the failure of well-known large multinational companies to pay their fair share of taxes. Informed by organizational legitimacy theory, this study examines the relationship between CSR performance (including the individual dimension of CSR) and tax aggressiveness in Malaysian publicly listed companies pre-and post-issuance of the Sustainability Reporting Guide (SRG). The study extends the literature on CSR by examining the relationship between tax aggressiveness and CSR performance from an emerging economy's perspective. The results will provide useful insights to regulators on the effectiveness of the SRG in improving CSR performance and decreasing tax aggressiveness. The study will further reveal how different CSR dimensions are associated with tax aggressiveness and will highlight the role of socially responsible firms in tax aggressiveness.

Massey University Accountancy Clubs

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

2022 Auckland Accountancy Club Executive Members:

(11 June 2022)

President	Anna Videler
Co-President	Jun Wen
Treasurer	Mikaela Jerg
Internal Students Engagement Officer	Ying Liu
Distance Students Engagement Officer	Stephanie Allan
External Relationship Manager	Yingzhao (Isaac) Li
Administrative Support	Julia Wang
Mentors:	Hedy Huang
	Victoria Plekhanova



Image: Auckland Accountancy Club members: Anna Videler, Mikaela Jerg, Victoria Plekhanova (Mentor), Hedy Huang (Mentor) and Jun Wen.

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

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

2022 Palmerston North Accountancy Club Executive Members:

President	Ethan Gorrie	Mentors:	Alison Pavlovich
Executive Member	Garth Peck		Radiah Othman
Executive Member	Amelie Seubert		
Executive Member	Coco Hu		

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 Palmerston North Community Services Council (PNCSC), and Community Accounting Auckland and Aotearoa NZ (Distance) 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/>

(not offered in 2022)



Auckland Community Accounting and Community Accounting Aotearoa

<https://ancad.org.nz/auckland-community-accounting-project>

<https://www.facebook.com/AucklandCommunityAccounting/>

2022 Auckland Community Accounting (ACA) and Community Accounting Aotearoa (CAA):

CAA Students

Dante Pauwels
Aleisha Fantham
Georgia Hutton (Team Member)
Charlotte Lester
Isaac De Cort (Team Leader)
Raine de Vaan (Team Member)
Simran Pawaria
Gurdia Moeke
Jessica Banks (Team Leader)
Christine Dawang (Team Leader)
Sarah Huggard (Team Leader)
Steph Finn (Team Leader) Outstanding Service)
Subash Tiwari
Rachel Brooker
Toni Foster
Max Hogan (Team Leader)

ACA Students

Gina Carter
David Kennerley
Simone McFarlane
Salavao Masimino (Team Leader)
Qian Yu (Team Leader)
Kurt Gow (Team Leader)

Kelly Picard (Team Leader)
Jing Sang
Zane Ju
Matthew Guy (Team Leader)
Lucy Huynh
Aniket Virkar (Team Leader)
Anna Young
Prakash Joshi
Letisha Raymond (Team Leader)

Community Treasurer Programme

Lucia Stanley

Not for profit Clients

Upper Waitemata Ecology Network Inc
Korean Positive Ageing Charitable Trust
Utugagana Trust
Nga Mapurapura Netball Inc
Tardigrade World Trust
Aitutaki Enea Society Inc
Glenavon Community Trust
Glass Ceiling Arts Collective
Multiethnic Young Leaders NZ Inc
North Harbour Pasefika Hauora Collective

Kahauola I Aotearoa Trust
Brotherhood Continues Trust
Dunedin Korean Society Inc
Inspire Charitable Trust
African Film Festival NZ
Ko au ei feka eni fekau au | Here am I Family Church

ACA and CAA Mentors

Rachel Southee
Mark Spooner
Warwick Stent
Sarah Griffiths
Mehru Naqvi
Jafar Rizvi
Simon Manawaiti
Roshan Purasinghe
Valeria Maw
Glen Hill
Chetna Hari
Volunteering Auckland
Richard Muir (CA)

ACA and CAA Programme Manager

Geoff Andrews (ANCAD)

Student Awards, Scholarships and Featured Articles

Student Awards and Scholarship Recipients

Allan Gibson Accountancy Scholarship
Drakeford Undergraduate Accountancy Scholarship
Drakeford Undergraduate Accountancy Scholarship
Ted Delahunty Accountancy Bursary

Cara Moffitt
Zane Gard
Leisha Wood
Caleb Bottcher

Most outstanding Power BI Assignment
in course 110.279 Auditing (joint winners)

Olivia Deacon
Daniel Fordyce
David Kennerly

CA ANZ 110.369 Forensic Accounting Best Essay
(in order of first, second and third)

Clare Tyler
Britney Evans
Max Hogan

Featured Articles

Master of Professional Accountancy and Finance graduate, Ratu Nemias Dawai, appointed the Head of Treasury at Fiji Ministry of Economy.

Talebula, K (2022, March 3). *Dawai appointed Head of Treasury in Fiji's Ministry of Economy*. The Fiji Times. https://www.fijitimes.com/dawai-appointed-head-of-treasury-in-fijis-ministry-of-economy/?fbclid=IwAR1-ndzergOo2P4JF7dj_ZNnXFpl822U34Szt8ze86fpiYfx1XCXlqzPl

Harness racing trainer and driver, Steph Burley, completed a Bachelor of Accountancy by distance learning.

Di Somma, D. (2022, August 25). *Big night looms for Burley*. Harness Link.

<https://harnesslink.com/new-zealand/big-night-looms-for-burley/?fbclid=IwAR0x1fvdeflc674aPajdVqWv-8xIKJWZX17-FL3sfJv2loK3phFj7SwS03l>

Bachelor of Business (Accountancy and Finance) student, Jessica Bamford Short, wins retail design award.

Whanganui's GDM project manager Jessica Bamford Short wins retail design award. (2022, December 14). Whanganui Chronicle. <https://www.nzherald.co.nz/whanganui-chronicle/news/whanganuis-gdm-project-manager-jessica-bamford-short-wins-retail-design-award/BWVBOXG3PFDL3FQCIIQAXYGEME/?fbclid=IwAR1JeesG6Uzn8wunXc8rKhQ7KpQuZSKMtrbavD5UetPQ4kDH5g-YXYn2Pdl>

School of Accountancy Prizes

Congratulations to all the students and thank-you to the sponsors for their support.

Auckland Campus

Sponsor	Prize Name	Recipient
ACCA	ACCA Top Performing International Student in the BAcc or BBus (Acc)	Shiyu Miao
Allan Gibson Trust	Allan Gibson Distinguished Auditing Prize	Brenna Farrelly
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Auckland campus	Min Wang Vanessa Ouwehand
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	Brenna Farrelly Nicole Kennedy
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Highest Achieving Accounting Student	Brenna Farrelly
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.804 Advanced Financial Accounting and Reporting	Wenhui Yan
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.805 Advanced Strategic Management Accounting	Wenhui Yan
CPA Australia	CPA Australia Prize in Accounting Information Systems	Yinghui Huang
CPA Australia	CPA Australia prize for most outstanding student majoring in Accountancy	Brenna Farrelly
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part A	Simione Akoteu
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part B	Xiaoja Shi
Deloitte (Auckland)	Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation)	Zhihang Lu
Estate and Taxation Planning Council	Estate and Taxation Planning Council Prize for 110.380	Mateja Brkic
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting	Nicole Kennedy
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate	Nicole Kennedy

Wellington Campus

Sponsor	Prize Name	Recipient
Estate and Taxation Planning Council	Estate and Taxation Planning Council Prize for 110.380	Eileen McLeod

Manawatū Campus

Sponsor	Prize Name	Recipient
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatu campus	Courtney Smith Liezhen Shi
Cooper Rapley Lawyers	Cooper Rapley Lawyers 155.210 Commercial Law	Courtney Smith
CPA Australia	CPA Australia Top First Year Accountancy Prize	Phillip Cooper
Wolters Kluwer	Wolters Kluwer Prize in Advanced Taxation	Lisa Rodgers
Wolters Kluwer	Wolters Kluwer Prize in the Law of Business Organisations	Marit Ruetman

School Highlights

Staff



Congratulations to Associate Professor Lin Mei Tan on her Chartered Accountants Australia and New Zealand (CA ANZ) fellowship.



School staff on the Manawatu campus celebrated the retirement of Dr Frances Chua. Frances has been with the School for 36 years. We wish Frances a very happy retirement.



Congratulations to Dr Laura Mehnaz on the completion of her PhD and her appointment as Lecturer.



Congratulations to Dr Solomon Opare on his promotion to Senior Lecturer.



Congratulations to Dr Yuan Yuan Hu on her promotion to Senior Lecturer (Range 2).



Congratulations to Dr Fawad Ahmad on his promotion to Senior Lecturer.



Congratulations to Tax Lecturer Dr Alison Pavlovich completion of her PhD at the University of Auckland.

At the end of the year, the School farewelled Alison. We wish her all the best.



The School said farewell to Mabel D Costa. We wish Mabel much success in her future endeavours.

Students, Teaching and Academia



The School introduced a new course, 110.304 Data Analytics for Accounting and Business (available from Semester One, 2023), to help equip our students with the data analytics skills.



A special thanks to CA ANZ and Morrison Creed Advisory Limited for supporting the MU Accountancy Club – Manawatu, who hosted an employers' evening.



Auckland Community Accounting (ACA) and Community Accounting Aotearoa (CCA) celebrated the end of a successful year. In 2022, 31 Massey Accountancy student volunteers, were mentored by 11 Chartered Accountants to provide assistance to community organisations.



Congratulations to our Massey BAcc graduates (2020), sponsored by Mara, on the completion of the professional programme, MICPA-CA ANZ. Appearing in the photo in graduation robes from left to right: Maisarah binti Ramli (KPMG), Nur Zahirah binti Mohd Zain Salakan (TMG Group), Madihah binti Zakaria (EY), and Nur Afifah binti Ibrahim (EY).



The School, in collaboration with Auckland North Community and Development (ANCAD), has developed a new initiative, *Community Treasurer Programme (CTP)*, which was piloted in Semester Two, 2022. Image: BAcc Student, Lucia Stanley, who is placed with Volunteering Auckland.



Chartered Accountants Australia and NZ and CPA Australia confirmed the accreditation of the three accountancy programmes, the Bachelor of Accountancy, Bachelor of Business (Accountancy) and the Master of Professional Accountancy.



The School of Accountancy was a finalist for Education Partner of the Year, in the MYOB Partner Awards 2022.



Congratulations to all 2022 recipients of MBS Academic Excellence awards and prizes.



CHARTERED ACCOUNTANTS™
AUSTRALIA • NEW ZEALAND

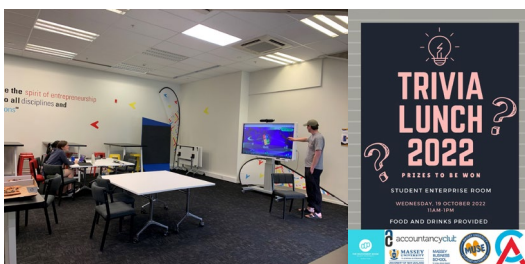
The School signed a partnership agreement with CA ANZ to embed the CA Program in the MPAcc and develop a Master of Professional Accountancy (Chartered Accountant) MPAcc (CA).



Thank you to Nicola Lancaster, Careers Engagement Manager (CA ANZ), and Gareth Mallett, Accountant at AR Short and Co, for talking to the Accountancy Club (Manawatu) about the CA designation and careers in professional accountancy.



Our Auckland campus hosted a successful 2022 Auckland Region Accounting (ARA) conference. Thank you to our speakers, attendees and the organising committee for running another great event. *Image: Head of School Professor Fawzi Laswad and Associate Professor Borhan Bhuiyan with ACCA Best PhD Paper Award winner: Fangyi Yin for collaborative paper titled "Peer effects of CSR disclosure: Evidence from China's selective mandatory disclosure regime".*



Students enjoyed the Trivia Lunch organised by the Accountancy Club (Manawatu).



University Service, Community Engagements and Professional Associations

Services to Massey University

Berkahn, M.A.

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

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).

Ehalaiye, D.

School of Accountancy Representative, Massey Business School Research Committee.

Hooks, J.

AACSB Accreditation Co-ordinator.
MBS Assistant – Academic Support (REaDI project).

Houge, N.

Convenor, Graduating Year Review (GYR) of the College of Science – Diploma of Dairy Technology; Massey University Open Day; MBS Excellence Award Ceremony; PhD Exam Committee Chairman/Convenor, Graduate Research School; Postgraduate Accountancy Studies Coordinator.

Hu, Y.Y.

School of Accountancy - Workload Committee.

Huang, H. J.

Mentor - MU Accounting Club Auckland, MBS Mandarin Support Network; Student-staff Liaison Committee (Massey Business School).

Laswad, F.

Member of MBS Board, MBS Executive Committee, Information & Technology Advisory Group, Estates & Infrastructure Advisory Committee.

O'Sullivan, T.

Organiser, School of Accountancy Auckland Seminar Programme.

Opore, S.

Member, Massey Business School Teaching & Learning Committee, Member, School of Accountancy Workload Committee.

Othman, R.

Assurance of Learning Committee; Promotion Committee, Mentor, MU Accounting Club Palmerston North, MARA Accounting students' Academic Liaison.

Perera, A.

Committee member, Massey Business School Promising Student Assistance Bursary.

Plekhanova V.

Mentor, Massey School of Accountancy Club, Volunteer in Massey Research Committee initiatives for earlier career researchers (ad hoc).

Roos, C.

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

Smith, N.

Member, BBus Core Advisory Group

Stent, W.

School Representative/Presenter (Auckland) at Open Day (September 2022); 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.

Community Engagements and Professional Associations

Berkahn, M.

Member of the Australasian Law Academics' Association (ALAA) Executive; Member of the Society of Corporate Law Academics Corporate Law Teachers' Association (SCoLACLTA).

Botica Redmayne, N.

Trustee of the Manawatū Education Trust and Board; Past President of Chartered Accountants Australia and New Zealand; Board member and President – Elect NZ of Accounting and Finance Association of Australia and New Zealand (AFAANZ); 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; Chair of the Manawatu-Whanganui Branch Institute of Directors (IoD); Honorary Auditor and Treasurer of a number of Manawatū community groups and societies.

Edeigba, J.

Associate Member – CPA Australia

Ehalaiye, D.

Member, Manawatu Local Committee of Chartered Accountants Australia and New Zealand (CA ANZ)

Hooks, J.

F CPA; CAANZ

Houqe, N.

Volunteer, Aotearoa New Zealand Islamic Think Tank, New Zealand, Member, Bangladesh Association of New Zealand Incorporate, Volunteer, Myanmar Ethnic Council, New Zealand, Volunteer, Silverdale School Annual Fund Raising Event (County show day), Volunteer, Al-Amin Islamic Development New Zealand, Scientific Committee Member, African Accounting and Finance Association, Member, Accounting and Finance Association of Australia and New Zealand (AFAANZ), Member, American Accounting Association (AAA), Life Member, Accounting Alumni, University of Dhaka, Member, European Accounting Association (EAA).

Huang, H. J.

Councillor (NZ) of Chartered Accountants Australia and New Zealand, Member of the Trust Board of Airedale Property Trust, Chair of the Audit and Risk Committee of Airedale Property Trust, the Lifewise Trust, and Methodist Mission Northern.

Nath, N.

Honorary Auditor for New Zealand Mathematical Society.

Othman, R.

Whittaker New Zealand – Flax basket weaving (fund-raising); MICPA-CAANZ Information Session, Manawātū Campus; Manawatu Malaysian Society – Festival of Culture (fund raising); High Commission of Malaysia and Palmerston North City Council – Malaysian’s cultural performance; Muslim Manawatu Association – Celebration of Eid ul Fitri and Eid ul Adha with Community and Sisters’ Day Out; CPA (Australia); Association of Certified Fraud Examiner (ACFE).

Perera, A.

Member, CPA Australia

Plekhanova, V.

Member, Australasian Tax Teachers Association (ATTA), Member, International Fiscal Association (IFA).

Smith, N.

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

Stent, W.

Fellow, Chartered Accountants Australia and New Zealand; Committee Member; Member, Steering Committee member of the Community Accounting Programme run by Auckland North Community and Development (ANCAD).

Tan, L.M.

Fellow Member, Chartered Accountants Australia and New Zealand.

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.

School of Accountancy Board of External Advisors

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

Members of the School of Accountancy Advisory Board:

Chair:

Keith Wedlock

Partner, Glendinnings Chartered Accountants,
Palmerston North

Members:

Associate Professor Nives Botica Redmayne

Staff member, Manawatū campus

Jason Driscole

Director, Morrison Creed Advisory Limited

Craig Fisher

Consultant, RSM NZ

Roy Glass

OAG Director, Auditing Policy

Gillian Hawkesby

Senior Manager, Chartered Accountants ANZ

Emeritus Professor Jill Hooks

Staff member, Auckland campus

Professor Fawzi Laswad

Head of the School of Accountancy

Associate Professor Warwick Stent

Staff member and Convenor, Auckland campus

Ann Tod

Partner at KPMG, Auckland

Professor Stephen Kelly

Pro Vice Chancellor and Dean of Massey Business School

Shailan Patel

Education Manager, MYOB

Mark Spooner

Director, Insight Accounting Limited

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 2022

Guest Speaker	Organisation	Course
Andrea Leeper	VCFO Group Limited	110.309 Advanced Financial Accounting
Ian Barron	MYOB NZ Limited	110.702 Financial Accounting and Reporting
Rahui Corbett	Morrison Creed Advisory Limited	110.329 Advanced Management Accounting
Russell Fildes	Insolvency & Trustee Service	155.210 Commercial Law

Professor for a Day - Semester Two 2022

Guest Speaker	Organisation	Course
Judith Pinny	FCA, Project Manager, Climate and Governance, External Reporting Board	110.303 Integrative Accounting
Nicola Hankinson	National Technical Director, Bakertilly Staples Rodway	110.303 Integrative Accounting
Karen Shires	PwC, Chief Risk & Reputation Officer	110.379 Advanced Auditing
Misha Pieters	External Reporting Board, Director Auditing & Assurance	110.379 Advanced Auditing
Emma Marr	Deloitte New Zealand	110.389 Advanced Taxation
Lucy Scanlon	Deloitte New Zealand	110.389 Advanced Taxation
Dr Jeremy Beckham	Associate Director, Deloitte (Auckland, NZ)	110.389 Advanced Taxation
Andrew Stott	Inland Revenue	110.289 Taxation
Vera Chian	Deloitte	110.279 Auditing
Bennie Greyling	Deloitte	110.279 Auditing
Ian Fay	Deloitte	110.289 Taxation
Rianna Maxwell	Deloitte	110.289 Taxation
Peter Scholtens	Ministry for Primary Industries	110.369 Forensic Accounting
Russell Fildes	Insolvency & Trustee Service	155.203 Law of Business Organisations
Russell Fildes	Insolvency & Trustee Service	155.771 Law of Business
Jeremy Hubbard	Emeritus Senior Lecturer in Law	115.211 Business Law

Academic Programmes and Accreditations

SCHOOL OF ACCOUNTANCY ACCREDITATIONS

Massey University's Bachelor of Accountancy and Bachelor of Business (Accountancy) are accredited by the following New Zealand and international accountancy bodies:



The Master of Professional Accounting (MPAcc) is accredited by the following New Zealand and international accountancy bodies:



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 awarded 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 ten other institutions outside the USA have achieved this distinction (*as at January 2020*). In 2022, the School of Accountancy had a review by a panel from AACSB International, who confirmed the re-accreditation of the accountancy programmes for the next five years. The School now enters the continuous improvement process where the next review will occur in 2027.

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 2022 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

Undergraduate Programmes

- Bachelor of Accountancy (BAcc)
- Bachelor of Business, Accountancy major (BBusAcc)

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, Accountancy major (BBus Acc)

The BBus Accountancy major is very flexible and gives you the opportunity to have a concentration in a particular area of accountancy. You can also combine the Accountancy major with one offered by another 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.

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:

- Master of Business Studies (MBS)
- Master of Business Studies (Accountancy)
- Master of Professional Accountancy (MPAcc)
- Doctor of Philosophy (PhD)

The Master of Professional Accountancy (MPAcc)

Established in 2022, The MPAcc it is open to graduates with a Bachelor's degree in any discipline and is available by block mode on the Auckland campus or by distance learning.

School Details

School Website

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

School Facebook Pages:

Accountancy at Massey University
Master of Professional Accountancy
MU Accountancy Club – Auckland
MU Accountancy Club – Manawatū
Palmerston North Community Accounting
Auckland Community Accounting

<https://www.facebook.com/accountancy.massey/>
<https://www.facebook.com/MPAcc.Massey>
<https://www.facebook.com/massey.accountancy.club/>
<https://www.facebook.com/muac.Manawatu/>
<https://www.facebook.com/pncommunityaccounting/>
<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:

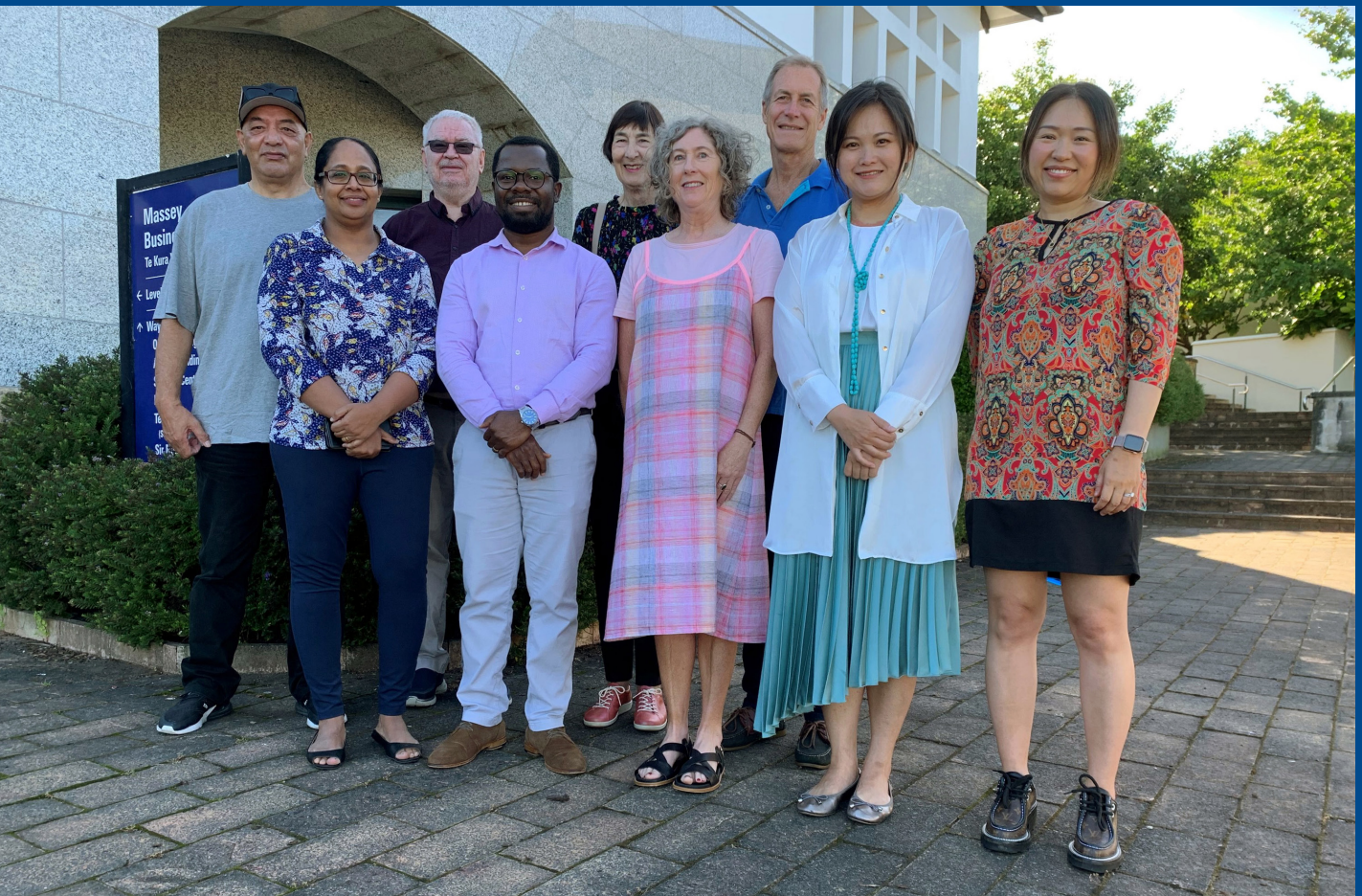
School of Accountancy
Massey Business School
Massey University
Private Bag 11222
Palmerston North, New Zealand

Physical Address

Tennent Drive
State Highway 57
Palmerston North

Telephone

+ 64 (06) 356 9099



TE KUNENGA | MASSEY
KI PUREHUROA | UNIVERSITY
UNIVERSITY OF NEW ZEALAND

0800 MASSEY
massey.ac.nz