

School of Accountancy

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Head of School's Report

The considerable growth in student numbers made 2004 a very busy year for the School of Accountancy. At the same time, the School was applying for accreditation from two internationally recognised professional accounting bodies, CPA Australia and CIMA UK. In April 2005, the Bachelor of Accountancy and Bachelor of Business Studies (Accounting) were accredited by CPA Australia. This accreditation allows Massey's accountancy graduates to join CPA Australia as associate members. CIMA's accreditation process is currently progressing well.

The introduction of the second year of the Bachelor of Accountancy in 2004 has been successful and the feedback from students and staff has been very positive. Our Summer School continues to be popular with students. In the summer of 2004, several Accountancy and Business Law Papers were offered.

The School's research output grew from strength to strength in 2004 with excellent results. Four staff members completed their PhD theses. Twenty-one articles were published in refereed journals including Managerial Auditing Journal, Advances in Public Interest Accounting, Accounting Education, Company and Securities Law Journal and The International Journal of Business in Society. Two books authored by staff and several chapters in books were published. Papers were presented and published in the proceedings of many international conferences such as the Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ), the International Conference on Assurance and Corporate Governance, the 16th Asian Pacific Conference on International Accounting Issues, the 16th Annual Conference of the Australasian Tax Teachers' Association, and the Association of Law Teachers of Australia Conference amongst many other conferences. The School runs a Seminar Series on each campus as well as a Discussion Paper Series as part of developing and sustaining its research culture. Academic visitors to the School who presented papers in the Seminar Series included academics from Australia and the USA.

To encourage and motivate staff in the School's research activities, a system was set up within the School to grant staff research funds for every article published in a refereed journal. It is envisaged that the research funds will assist in furthering staff research activities in various ways.

The School plays an important role in the accounting and business law education of New Zealand as well as international students to a standard of the highest quality. A significant proportion of students in the School study extramurally and to this end the School has enhanced its online delivery and support where WebCT is becoming an important part of the educational experience of our students.

Professor Fawzi Laswad
Head of School

Staff Profiles 2005

Palmerston North Campus



MATTHEW BERKAHN

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Teaching

Matt is involved in teaching a number of papers, mainly in the area of company law. He supervises undergraduate and postgraduate research on company law topics, and is the paper coordinator of the undergraduate Special Topic papers. His current teaching includes:

- 155.203 Law of Business Organisations
- 155.700 Fundamentals of Law
- 155.703 Corporate Governance

Research

Recent research has been in the areas of shareholder remedies under the *Companies Act 1993*, the duties of directors and their enforcement, and competition law. He is the author of *Butterworths Questions and Answers: Company Law* (1999), and is a co-author of the loose-leaf publications: *New Zealand Company Law and Practice* (CCH) and *Australian Corporation Law: Principles and Practice* (LexisNexis). Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis deals with the different approaches to company law enforcement in New Zealand, Australia and the United Kingdom. Matt's publications include:

- Berkahn, M. and Trotman, L.G.S (2005). Protection against 'reckless trading' – In defence of section 135 of the Companies Act 1993 (NZ). *Company and Securities Law Journal*, 23, 134-138.
- Berkahn, M. (2001). Directors' duties to 'the company' and to creditors: *Spies v The Queen*. *Deakin Law Review*, 6, 360-372.
- Berkahn, M. and Trotman, L.G.S. (2000). Public and private enforcement of company law in New Zealand 1986-1998. *Canterbury Law Review*, 7, 516-540.
- Berkahn, M. (1998). Shared monopolies and tacit collusion: Applying competition law to the petrol industry. *New Zealand Business Law Quarterly*, 4, 87-111.
- Berkahn, M. (1998). The derivative action in Australia and New Zealand: Will the statutory provision improve shareholders' enforcement rights? *Bond Law Review*, 10, 74-98.



NIVES BOTICA REDMAYNE

Lecturer (1992); BSc (Econ), MSc (Econ) *Zagreb University, Croatia*, PhD *Massey, CA (ICANZ)*
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Teaching

Nives teaches third year and postgraduate auditing courses. She also teaches the postgraduate research methods course. Nives's current teaching includes:

- 110.379 Advanced Auditing - Paper Coordinator
- 110.717 Research Methods in Accounting - Paper Coordinator
- 110.773 Auditing - Paper Coordinator

Research

Nives completed her PhD studies in 2004 in the School, concerning the effects of political risk and governance on audit production, audit effort and audit fees in the New Zealand public sector. In 1999, Nives received a PhD Scholarship from the Institute of Chartered Accountants of New Zealand as an endorsement of her work on her thesis in progress. Nives is currently also involved in promoting and organising the Institute of Chartered Accountants of New Zealand Executive Insight Programme for the Manawatu region. Nives has also been Convenor of the Technical and Legislation Sub-committee of the Institute of Chartered Accountants of New Zealand, Manawatu Branch, for several years. Her PhD thesis is titled: *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*. Nives's publications include:

- Botica Redmayne, N. (2004). An examination of the effect of political costs and corporate governance on audit effort: Evidence from the New Zealand public sector using audit hour data. In *The Proceedings of International Conference on Assurance and Corporate Governance*, July 14, Gainesville, Florida, USA.
- Perera, M.H.B., Botica-Redmayne, N. and Rahman, A.R. (2001). Trends in accounting and auditing in New Zealand. In Ichirou Shiobara (Ed.), *International auditing environment* (pp. 113-122). Tokyo, Japan: Zeimukeri-Kyokai Co Ltd.
- Perera, M.H.B., Rahman, A.R. and Botica-Redmayne, N. (2001). Trends in accounting and auditing in Australia. In Ichirou Shiobara (Ed.), *International auditing environment* (pp. 99-112). Tokyo, Japan: Zeimukeri-Kyokai Co Ltd.
- Botica Redmaye, N. (1998). Making sound audit judgements. *Chartered Accountants Journal*, 77(6), 31-35.



SHIRLEY CARR

Senior Lecturer (1981); BBS, MBS, DipBusAdmin *Massey, CA*
New Zealand Visiting Senior Lecturer at Huddersfield University,
UK (1994-1995); University of Missouri, Columbia, USA (January-
July 2000)
Undergraduate Accountancy Coordinator
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Teaching

Shirley's main teaching responsibilities are in Accounting Information Systems at both the undergraduate and postgraduate levels. She has also taught Management Accounting for

many years. Shirley is currently the Co-ordinator of Undergraduate Studies for the School and Staff Co-ordinator of the School's Staff-Student Liaison Committee. Shirley is also Chairperson of the College of Business Examination Committee. Her current teaching includes:

- 110.243/249 Accounting Information Systems - Paper Coordinator
- 110.349 Advanced Accounting Information Systems - Paper Coordinator
- 110.743 Advanced Accounting Information Systems - Paper Coordinator

Research

Shirley's research interests are in the areas of accounting curriculum development, information systems controls, ERP systems and various tax issues. Shirley is currently involved in research projects on tax evasion and ERP systems. Her publications include:

- Carr, S. and Matthews, R. (2004). Accounting curriculum change and iterative programme development: a case study. *Accounting Education*, 13 (Supplement 1), 91-116.
- Carr, S. and Chan, C. (2004). New Zealand's Fringe Benefit Tax 20 Years on: An empirical investigation into employers' perceptions. *New Zealand Journal of Taxation Law and Policy*, 10(3) 245-270.
- Carr, S. (2003). *An accounting practice set using QuickBooks Pro V7.5*. (2nd Edition). Auckland, New Zealand: Pearson Education New Zealand.
- Carr, S. and Kirton, I. (2002). No room for complacency in accounting education. *Chartered Accountants Journal of New Zealand*, 81(2), 74-76.
- Porter, B. and Carr, S.A. (1999). From strategic plan to practical realities: Developing and implementing a zero-based accounting curriculum. *Issues in Accounting Education*, 14, (4), 565-588.



CARROL CHAN

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Teaching

During the 17 years that Carrol has been at Massey University she has co-ordinated several papers mainly in the area of taxation, at the undergraduate and postgraduate levels. In addition, other papers that Carrol has been involved with were in the areas of Management Accounting and Financial Accounting in the undergraduate BBS programme. Carrol's current teaching includes:

- 110.783 Taxation PGDipProfAcc - Paper Coordinator
- 110.274 Principles of Auditing and Tax - Joint Paper Coordinator
- 110.289 Taxation - Paper Coordinator

Research

Carrol's areas of research are in the practical issues of taxes on taxpayers and their agents, the use of tax incentives in economic development, accounting education and taxation issues of e-business. Such concerns have prompted her to study the impact of the New Zealand Goods and Services tax on farmers and their accountants, the Malaysian tax incentives for foreign investors, an exploratory study of the service quality of the New Zealand Inland Revenue Department, the perception of tax fairness, and the study of ethics in tax education. Recently her research has been on the New Zealand tax expectation-

performance gap, co-authored with Shirley Carr and, both authors have carried out a further study on Fringe Benefit Tax which has been published. Carroll's publications include:

- Chan, C., Alley, C., Dunbar, D., Flannery, P., Frost, A., Maples, A., Smith, N., and Veal, J. (2005). *New Zealand Taxation: Principles, Cases and Questions*. Auckland, New Zealand: Thomson Brookers.
- Carr, S. and Chan, C. (2004). New Zealand's Fringe Benefit Tax 20 years on: An empirical investigation into employers' perceptions. *New Zealand Journal of Taxation Law & Policy*, 10 (3) 245-270.
- Carr, S. and Chan, C. (2004). Fringe Benefit Tax: A case study from New Zealand. *27th Annual Congress of the European Accounting Association*, 1-3 April, Prague.
- Carr, S. and Chan, C. (2004). New Zealand's Fringe Benefit Tax 20 years On: An empirical investigation into employers' perceptions. In *The Proceedings of the 6th International Conference on Tax Administration*, 15-16 April, Sydney.
- Carr, S. and Chan, C. (2002). The New Zealand tax audit expectation-performance gap. In *Proceedings of the 5th International Conference on Tax Administration: Current issues and future developments (Paper 20)*. April 4-5, 2002, Sydney, NSW. University of New South Wales: Australian Taxation Studies Program.



BIKRAM CHATTERJEE

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Teaching

Bikram's teaching responsibility is in the areas of accounting information systems, financial accounting and foundation in accounting. His current teaching involvement includes:

- 110.100 Introductory Accounting
- 110.243/249 Accounting Information Systems

Research

Bikram's interest is quite broad, encompassing international financing reporting, accounting standards setting process, web-based business reporting and auditing. Specifically, he is interested in conducting research projects in regard to voluntary disclosures in developing countries, differences in culture and its impact on disclosures and factors influencing disclosures in annual reports. His publications include:

- Chatterjee, B. (2005). Global convergence of financial reporting standards: Implications for India. Presented at the *7th International Accounting Conference*, Kollata, India, 8-9 January.
- Chatterjee, B. (2004). Global convergence of financial reporting standards: Implications for India. *School of Accountancy Seminar*, Massey University, Palmerston North, 8th September.



FRANCES CHUA

Lecturer (1987); BA *Taiwan*, BBS, DipEd, DipSLT, DipBusAdmin,
MBS *Massey*
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Teaching

The major teaching responsibilities of Frances have been in the financial accounting area, in particular, accounting theory at both the undergraduate and postgraduate levels and a case-based paper, Integrative Accounting. Her current teaching includes:

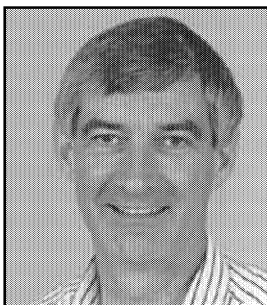
- 110.303 Integrative Accounting - Paper Coordinator
- 110.311 Accounting Theory - Paper Coordinator

Research

Frances is interested in the professionalisation and sociology of the accounting profession. Current research interests include: accounting history, comprehensive income and the role of accounting in corporate governance. Her publications include:

- Chua, F. (2004). Restoring trust: Regulation, governance and ethics. In *Program & Proceedings; the 16th Asian Pacific Conference on International Accounting Issues*. APC Proceedings [CD-ROM], November 7-10, Seoul, Korea.
- Chua, F. (2003). Corporate failure and the evolution of the concept of corporate governance. In *Program & Proceedings; the 15th Asian Pacific Conference on International Accounting Issues*, APC Proceedings [CD-ROM], November 22-25, Bangkok, Thailand.
- Perera, H., Chua, F. and Carr, S. (2002). Customer focus as a determinant in designing accounting programmes: An empirical investigation into employers' perceptions. In *Program & Proceedings; the 14th Asian Pacific Conference on International Accounting Issues*. APC Proceedings [CD-ROM], November 23-26, Los Angeles, CA.
- Tan, L. M. and Chua, F. (2000). Tax ethics education in New Zealand tertiary institutions: A preliminary study. *Accounting Education: An International Journal*, 9 (3), 259-279.

Frances is a Harassment Complaint Contact Person for the Harassment Advisory Committee.



FIN HAMILTON

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Teaching

Fin's recent teaching experience spans all levels of financial accounting and auditing. In 2005 he is coordinating:

- 110.215 Financial Accounting I (Semester 1) - Paper Coordinator

- 110.279 Auditing
- 110.274 Principles of Auditing and Taxation - Paper Coordinator
- 110.770 Current Issues in Auditing

Research

Fin's current research involves the design and delivery of accounting education at introductory and intermediate levels. He is particularly interested in developing a stronger conceptual basis for the delivery of foundation accounting and the integration and assessment of generic attributes within accounting papers. This requires assessing the impact of alternative teaching styles and delivery methods on the development of technical and professional competencies in undergraduate students. Fin is also interested in issues surrounding the reporting of intangible assets, ethical investment decisions and trends in the investment standards of accounting education in tertiary institutions in New Zealand. Fin's publications include:

- Hamilton, F.S.B., Black, C., and Tozer, L.E. (2005). *Accounting: A user/decision perspective*. (3rd ed.) Auckland, New Zealand: Pearson Education NZ Ltd.
- Hamilton, F.S.B., Tozer, L.E. and Armstrong, L. (2004). *Financial accounting: A professional foundation*. Southbank, Victoria: Thomson Australia.
- Hamilton, F.S.B. (1999). *Accounting: A user/decision perspective*. Chinese Edition. Beijing: Qinghua Daxue Chubanshe.



LINDSAY HAWKES

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Teaching

Lindsay teaches on a range of papers which include controlling the undergraduate Management Accounting Services course, and the post graduate Social and Environmental Accounting course. Lindsay is also involved as part of the teaching team for Integrative Accounting. Lindsay's current teaching includes:

- 110.303 Integrative Accounting Lectures
- 110.320 Management Accounting Services - Paper Coordinator
- 110.329 Advanced Management Accounting - Paper Coordinator

Research

Lindsay has wide research interests which have focused on social and environmental accounting and management accounting education in recent years. Lindsay's publications include:

- Hawkes, L.C. and Kirk, N.E. (2004). Sustainability reporting: A sustainable future or the latest fad? In *The Proceedings of the Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*. [CD]. 4-6 July, Alice Springs, NT, Australia.
- Tan, L.M., Fowler, M. & Hawkes, L.C. (2002). Management accounting curriculum: Striking a balance between educators and practitioner views. *Fourth Asian Pacific Conference on International Accounting Issues*, 23-26 November, Los Angeles, U.S.A.

- Fowler, M., Tan, L.M. and Hawkes, L.C. (2002). Management accounting education: Is there a gap between teaching and practice? *Chartered Accountants Journal*, 81(10), 58-60.
- Van Staden, C.J., Kirk, N.E. and Hawkes, L.C. (2002). Web assisted teaching: An undergraduate experience. *School of Accountancy Discussion Paper 212*. Palmerston North, New Zealand: School of Accountancy, Massey University.
- Tozer, L. and Hawkes, L. (2001). Resource consents – Intangible fixed assets? *Accounting Forum*, 25(2), 157-173.



NGAIRE KIRK

Lecturer (1998); BBS (Hons), MBS, *Massey*, NDBS; NCIM
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Teaching

Ngaire has a background in farming and in the public and private health sectors. Her current teaching includes:

- 110.100 Introductory Accounting – Paper Coordinator (Summer School)
- 110.109 Introductory Financial Accounting – Paper Coordinator (Summer School)
- 110.209 Intermediate Financial Accounting – Paper Coordinator
- 110.309 Advanced Financial Accounting

Research

Currently Ngaire is preparing a proposal for a PhD in Accounting. Her research interests include: the impact of accounting on the public sector (public/private health partnerships); truth and fairness in accounting; the perception and use of accounting terms and concepts; social, environmental and ethical issues in accounting; and accounting education (web-assisted). She is also Co-ordinator of the School of Accountancy Research Seminar Series. Ngaire's publications include:

- Hawkes, L.C. and Kirk, N.E. (2004). Sustainability reporting: A sustainable future or the latest fad? In *The Proceedings of the Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*. [CD]. 4-6 July, Alice Springs, NT, Australia.
- Kirk, N. (2003). Principles versus rule-based accounting: 'True and fair view' versus 'present fairly in conformity with generally accepted accounting principles'. *Proceedings of 15th Asian-Pacific Conference on International Accounting Issues*, (CD), 23 November, Bangkok, Thailand.
- Van Staden, C.J., Kirk, N.E. & Hawkes, L.C. (2002). Web assisted teaching: An undergraduate experience. *School of Accountancy Discussion Paper No. 212*. Palmerston North, NZ: School of Accountancy, Massey University.
- Kirk, N.E. & van Staden, C.J. (2001). The use of grounded theory in accounting research. *Meditari Accountancy Research*, 9, 175-197.
- Kirk, N. (2000). *New Zealand perceptions of the true and fair view concept: an empirical investigation*. Presented in a parallel session at the Annual Conference of the British Accounting Association, Exeter, UK, April 11-13.

Ngaire is a designated First Aid Officer for the School.

**IAN KIRTON**

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Teaching

Ian's main teaching focus has been upon developing papers and learning platforms within a primary sector context. In addition to this Ian has developed and taught papers at undergraduate and postgraduate levels in Management Accounting and Financial Accounting as well as supervising student research. Ian's current teaching includes:

- 110.100 Introductory Accounting
- 110.229 Management Accounting
- 110.359 Primary Industry Accounting - Paper Coordinator

Research

In 2004 (and again in 2005) Ian was one of three judges for the ABN-ARMRO Craigs Wanganui Business Awards. This entailed consultation with the Wanganui Chamber of Commerce, the subsequent development of the judging criteria, conducting workshops for intending entrants, evaluating business performance of entrants to enable selection of a short list of contestants, who were visited and interviewed in order to identify category winners and, finally, an overall winner. The awards were presented at a Gala Dinner in the Wanganui War Memorial Hall on 30th October 2004. Ian's other teaching and research interests lie in:

- the interface between the accounting practitioner and the primary industry client;
- developing shared meaning and from this contemporary performance measures in a primary industry context;
- enhancing the learning experience through the use of learning platforms, case study and technology;
- decision usefulness and the dynamics of web-based reporting; and
- concepts of community within founding governance instruments of Primary Health Organisations (PHO) in New Zealand.

Ian's publications include:

- Kirton, I. (2005). Assailing senses, sense-making...toward a common sense. *International Conference on Innovation in Accounting, Teaching and Learning*, February 6-8, Hobart, Tasmania, Australia.
- Carr, S. and Kirton, I. (2002). No room for complacency in accounting education. *Chartered Accountants Journal of New Zealand*, 81(2), 74-76.
- Kirton, I. (2002). Recalibrating our sights: Ascribing meaning to financial information. In *Hawaii International Conference on Business: Conference proceedings* [CD-ROM], June 18-22, Honolulu, HI. Honolulu: Hawaii International Conference on Business.

**FAWZI LASWAD**

Head of School; Professor (2003); BEcon *Garyounis*, MSc
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Teaching

Fawzi teaches in a number of subjects in financial reporting in the undergraduate and postgraduate programmes. He supervises Masters and PhD theses. Fawzi's current teaching includes:

- 110.209 Intermediate Financial Accounting
- 110.313 Financial Accounting II
- 110.790 Special Topic - Paper Coordinator

Research

Fawzi has wide research interests with a focus on financial reporting. Fawzi's publications include:

- Fisher, R., Oyelere, P. and Laswad, F. (2004). Corporate reporting on the Internet: Audit issues and content analysis of practices. *Managerial Auditing Journal*, 19(3), 412-439.
- Laswad, F. and Whiley, P. (2004). Eight years on - reflection and review. *Chartered Accountants Journal*, 83(1) 24.
- Kuruppu, N., Laswad, F. and Oyelere, P. (2003). The efficiency of liquidation and bankruptcy models for assessing going concern. *Managerial Auditing Journal*, 577-590.
- Oyelere, P., Laswad, F. and Fisher, R. (2003). Determinants of Internet financial reporting by New Zealand companies. *Journal of International Financial Management and Accounting*, 14(1), 26-63.
- Laswad, F., Oyelere, P. and Fisher, R. (2000). Internet financial reporting, opportunities and challenges. *The African Finance Journal*, 2(2), 40-46.

**MAHMOOD AHMED MOMIN**

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Teaching

Mahmood joined the School of Accountancy in 2005. He currently lectures in Advanced Financial Accounting (110.309) and has teaching experience in Management Accounting and Cost Accounting. He taught accounting in Bangladesh for the past seven years. Currently, Mahmood is completing his Ph D at Glasgow University, United Kingdom.

Research

Mahmood's principal research interests are in the area of social and environmental accounting, social reporting and accountability. The prime focus of his PhD is social and environmental reporting by multinational corporations and their subsidiaries in least developed countries (LDC). Mahmood is the author/co-author of several articles. He also reviewed a book and several articles for the Journal of Social and Environmental Accounting published in UK. Mahmood's publications include:

- Momin, M. and Shaoul, J. (2004) "A stakeholder analysis of market-based economic policies: the case of the fertilizer industry in Bangladesh", *Journal of Research in Accounting in Emerging Economics*, Supplement-2, pp. 407-441.
- Momin, M., and Uddin, S. N. (1996) "Dysfunctional Consequences of budget- Causes and remedies", *The Cost and Management*, Vol. 24, No.5, September-October.
- Momin, M. and Ali, S. (1995) "Liquidity Management in Public Enterprises- A case study of Sugar Mills under BSFIC", *The Cost and Management*, Vol. 23, No. 2, March-April.
- Momin, M. (1994) "Predicting Industrial Sickness in Bangladesh", *The Cost and Management*, Volume 22, November-December.
- Momin, M. and Hossain, M. (1991) "Some Aspects of Working Capital management of Kushtia Sugar Mill- a case study", *The Islamic University Studies*, Volume 2, No. 1, pp. 87-108.

Mahmood qualified as a Cost and Management Accountant and is presently a member of the Institute of Cost and Management Accountants of Bangladesh.



RAYMOND D. MULHOLLAND

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Teaching

Ray is a very senior member of the academic staff of Business Law. Ray's current teaching includes:

- 155.100 Introduction to Business Law
- 155.201 Law of Property

Research

Ray is the author of several books and numerous papers. His publications include:

- Mulholland, R. (2002). Estoppel by convention. *New Zealand Law Journal*, November, 395-397.
- Mulholland, R. (2001). Equitable avoidance of statutes. *New Zealand Law Journal*, November, 433-435.
- Mulholland, R. (2000). Contracts. In CCH (Ed.), *Commercial Law Module* (Loose Leaf System edition). Auckland, New Zealand: CCH.
- Mulholland, R. D. (2000). Is freedom from contract dead? *New Zealand Law Journal*, June, 195.
- Mulholland, R. D. (2000). The Harassment Act 1997 and Property Rights. *New Zealand Law Journal*, August, 281-282.

**NIRMALA NATH**

Lecturer (2003); BA, PGDip (AFM), MA (AFM), Dip Edu *USP, Fiji*
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Teaching

Nirmala joined Massey University in 2003, from Waikato University where she worked part-time and pursued doctoral studies in the area of performance auditing and public sector accountability in the Fijian public sector. Prior to this, Nirmala taught at the University of South Pacific in Fiji. Nirmala's current teaching includes:

- 110.001 Foundation Accounting - Paper Coordinator
- 110.109 Introductory Financial Accounting
- 110.223/229 Management Accounting - Paper Coordinator

Research

Research areas include aspects of both management and financial accounting and public sector efficacy and accountability. Nirmala is currently working on her PhD research in the area of Public Sector Performance Auditing. Nirmala's publications include:

- Nath, N., Peurseem, K.V. and Lowe, A. (2005). Public sector performance auditing: emergence, purpose and meaning. *Department of Accounting Discussion Paper Series No 81*. Hamilton, New Zealand: Waikato University.
- Nath, N. (2004). *Historical Development of Performance Auditing in the Fijian Public Sector*. Proceedings of Waikato Management School Graduate Students Conference. Hamilton, New Zealand: Waikato University. [CD-ROM] 21 September.
- Nath, N. (2003). Performance indicators' (in)appropriateness in public sector – a case study of the Housing Authority of Fiji. In *Proceedings of the 15th Asia Pacific Conference on International Accounting Issues*. Bangkok, Thailand, [CD-ROM] 22-25 November.
- Nath, N. (2003). *Performance auditing and public sector accountability: a Fijian case study*. School of Accountancy Seminar Series, 4 June. Palmerston North, New Zealand: School of Accountancy, Massey University.

**ROBERT OCHOKI NYAMORI**

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Teaching

Robert is the coordinator and lecturer in 110.723 Management Accounting and 110.700 Accounting for Business Administrators. He has previously taught 110.223 Management Accounting and 110.215 Financial Accounting. Robert's current teaching includes:

- 110.243/249 Accounting Information Systems
- 110.349 Advanced Management Accounting
- 110.700 Accountancy for Business Administrators - Paper Coordinator
- 110.723 Management Accounting for DipProfAcc - Paper Coordinator

Research

Robert recently completed his PhD thesis which analyses ways in which local authorities in New Zealand are governed through strategic performance measurement systems. He has previously researched on small business policy, strategic management and corporate governance, issues over which he retains interest. His publications include:

- Guthrie, J.P., Spell, C.S. and Nyamori, R.O. (2002). Correlates and consequences of high involvement work practices: The role of competitive strategy. *International Journal of Human Resource Management*, 13(1), 183-197.
- Yusuf, A. and Nyamori, R.O. (2002). Uncertainty, planning sophistication and performance in small New Zealand firms. *Journal of Entrepreneurship*, 11(1), 1-19.
- Nyamori, R., Perera, M.H.B. and Lawrence, S. (2001). The concept of strategic change and implications for management accounting research. *Journal of Accounting Literature*, 20, 60-81
- Nyamori, R.O. (2000). Strategic accounting: revisiting the agenda. *School of Accountancy Discussion Paper 204*. Palmerston North, New Zealand: School of Accountancy, Massey University.
- Nyamori, R. and Lawrence, S. (1998). Small business policy in New Zealand. *New Zealand Journal of Business*, 19 (1 & 2), 73-93.



HECTOR PERERA

Professor of Accounting (1986); BCom(Hons) *Ceylon*; PhD *Sydney*. Visiting Fellow, The University of Glasgow and The University of New South Wales; Visiting Professor, The University of Wollongong; Northern Territory University; Turku School of Economics and Business Administration; ABO Akademi University, Finland; and Yokohama National University, Japan
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Teaching

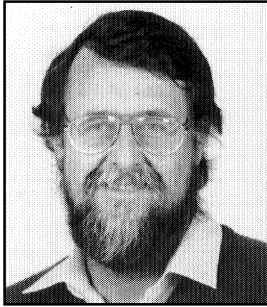
Hector's teaching involvements are International Accounting at postgraduate level, and Integrative Accounting at undergraduate level. The two PhD candidates he supervised completed their degrees successfully in 2004. Hector was on sabbatical leave from February 2004 to February 2005.

Research

His research interests include international accounting, accounting regulation, non-standard work in accounting, the cultural influence on accounting, and methodological issues in accounting. Hector's publications include:

- Velayutham, S. and Perera, M.H.B. (2004). The influence of emotions and culture on accountability and governance. *Corporate Governance: The International Journal of Business in Society*, 4(1), 52-64.
- Perera, M.H.B., Rahman, A.R. and Cahan, S.F. (2003). Globalisation and the major accounting firms. *Australian Accounting Review*, 13(1), 27-37.
- Rahman, A.R., Perera, M.H.B. and Ganesh, S. (2002). Accounting practice harmony, accounting regulation and firm characteristics. *Abacus*, 38(1), 46-77.

- Locke, J. and Perera, M.H.B. (2001). The intellectual structure of international accounting in the early 1990s. *The International Journal of Accounting*, 36, 223-249.
- Perera, M.H.B., Velayutham, S. and Rahman. A.R. (2001). Accounting and economic reforms in New Zealand: A study of the state/profession relationship. *Advances in International Accounting*, 14, 151-179.



JEFF ROBERTSON

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Teaching

Before joining Massey University in 1987, Jeff had a number of years experience in the public sector in South Africa, both in the accounting and auditing areas. For 2005 Jeff is the designated paper coordinator for paper 110.279 (Principles of Auditing), and he teaches this paper to both the Palmerston North and extramural students. Jeff's other teaching includes:

- 110.100 Introductory Accounting
- 110.230 Principles of Financial and Management Accounting

Research

Jeff's research interest is focused on the development of accounting in particular, ancient, medieval and early Renaissance periods of history.



DARRYL SAUNDERS

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Teaching

Darryl graduated from the University of Otago in 2002 with an LLB and a BA in Art History/History. He was a tutor for Disability Information Services, Otago University, and commenced lecturing at Massey University in 2003. Darryl's current teaching includes:

- 155.100 Introduction to Business Law
- 155.200 Law for Accountants Lecture
- 155.700 Fundamentals of Law

Research

Darryl has worked as a research counsel for the Central Regions District Court Judges. Currently Darryl is the trustee of the Manawatu Community Law Centre. His research interests are community law, legal services and wealth law.

**FEONA SAYLES**

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Teaching

Feona's teaching commitments are 155.210 Commercial Law (internal and extramural), 155.200 Law for Accountants (internal and extramural) and 155.215 Criminal Law (extramural).

Research

Feona has previously worked in a research capacity for Massey University. Her research interests include media and sport law.

**LINDA SIMPSON**

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Teaching

Currently Linda is Paper Coordinator for 110.100 Introductory Accounting and 110.714 Social and Environmental Accounting. She has previously taught in Intermediate Financial Accounting, Management Accounting, and Accounting Theory.

Research

Linda's research interests include investigating the use of imagery such as photography in New Zealand company annual reports, intellectual capital issues, social and environmental reporting, and management accounting issues.

- Simpson, L. (2005). Men of modernity: a critique of director photographs in New Zealand company annual reports 1970-2003. Conference paper submitted to *2005 Critical Perspectives in Accounting (CPA) Conference*, to be held in New York City, April 28-May 2.
- Simpson, L. (2004). Accounting with pictures: The extent of imagery in some New Zealand company annual reports 1970-1997. To be presented at the *4th Asia Pacific Interdisciplinary Research in Accounting Conference*, Singapore, July 2-6.
- Simpson, L. (2000). The annual report: An exercise in ignorance? *Accounting Forum*, 24 (3), 231-247.



LIN MEI TAN

Senior Lecturer (1987); MA *Lancaster*, DipAcc (Taxation) *Massey*, FCCA, ACIS UK, CA
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Teaching

Since joining the school, Lin Mei has been involved in teaching the financial accounting, management accounting and taxation courses. Lin Mei's current teaching includes:

- 110.380 Estate and Tax Planning - Paper Coordinator
- 110.389 Advanced Taxation - Paper Coordinator
- 110.780 Contemporary Issues in Taxation - Paper Coordinator

Research

Lin Mei's research interests lie in the tax compliance areas such as tax compliance costs, the relationship between tax practitioners and taxpayers, and taxpayers' perceptions of fairness. Her other research interests include ethics, the teaching of ethics, and tax and accounting education. Lin Mei's publications include:

- Tan, L.M. and Hawkes, L. (2004). Management accounting curricula: striking a balance between the views of educators and practitioners. *Accounting Education*, 13(1), 51-67.
- Sawyer, A. and Tan, L.M. (2004). Limited Scope Amnesties – Are they the answer? *New Zealand Journal of Taxation Law & Policy*, 10(3), 202-211.
- Tan, L.M. (2004). *Research on the Role of Tax Practitioners in Tax Compliance: Findings and Complications*. In *The Proceedings of the International Association for Accounting Education and Research (IAAER)* [CD], 30 June – 2 July, Durban, South Africa.
- Tan, L.M. and Sawyer, A. (2003). A synopsis of taxpayer compliance studies: Overseas vis-à-vis New Zealand. *New Zealand Journal of Taxation Law and Policy*, 9(4), 431-454.
- Tan, L.M. and Veal, J. (2003). Debt collection by tax authorities tax practitioners' reactions to procedures. *Australian Tax Forum*, 18(2), 243-264.



STUART TOOLEY

Associate Professor (1990); PhD *Macquarie*, MBS (Hons), DipAcc (Taxation) *Massey*, CA, CMA
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Teaching

Stuart currently lectures in financial reporting and has teaching experience in research methods in accounting, public sector financial management, taxation, tax policy and accounting theory. He has taught at both undergraduate and postgraduate levels and supervises postgraduate research reports. Stuart's current teaching includes:

- 110.109 Introductory Financial Accounting
- 110.309 Advanced Financial Accounting
- 110.710 Contemporary Issues in Financial Accounting

Research

Stuart has a research interest in public sector transformation and governance. The prime focus of his recent research activities includes school-based financial management and reporting practices. Stuart's publications include:

- Tooley S. (2004). Revisiting organisational change in the New Zealand compulsory education sector: A critical theory analysis of the Imposition of managerial values and rationality. *Society and Economy*, 26(2-3), 407-430.
- Tooley, S. and Guthrie, J. (2004). Annual reporting by New Zealand secondary schools: Assessing the comprehensiveness of performance disclosures. *New Zealand Journal of Educational leadership*, 19(2), 71-84.
- Tooley, S. and Guthrie, J. (2004). Accountability and annual external reporting: An analysis of NZ secondary school's performance disclosures (1997 & 2001). *European Accounting Association* 1-3 April, 2004, Prague. <http://www.eaa-online.org/annual/EAA2004/>.
- Tooley, S. and Guthrie, J. (2003). Devolved school-based financial management in New Zealand: Observations on the conformity patterns of school organisations to change *School of Accountancy Discussion Paper No. 216*. Palmerston North, Massey University: School of Accountancy.
- Tooley, S. and Guthrie, J. (2003). The accounting for 'rational management' and financial management in New Zealand education sector (MGSM WP 2003-5). *MGSM Working Papers in Management*. Sydney, Macquarie University: Macquarie Graduate School of Management.

Stuart is currently the School of Accountancy Postgraduate Programmes Coordinator. He was a member of a primary school's Board of Trustees and chairperson of an educational trust.



LIN TOZER

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Teaching

Lin has taught accounting in New Zealand and Australia for the past 13 years. Her teaching areas include financial accounting, accounting theory and auditing (both internal and external). Lin's current teaching includes:

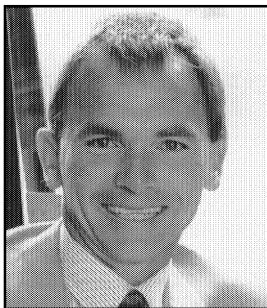
- 110.209 Intermediate Financial Accounting
- 110.313 Financial Accounting II
- 110.379 Advanced Auditing

Research

Some of Lin's research interests are financial accounting, accounting theory, environmental accounting and auditing, and accounting education. Current research interests include the development of professional and academic competencies within the accounting curriculum at the tertiary level in New Zealand. Lin is co-author of *Financial Accounting: A Professional*

Foundation (2003) and (2004), (published by Thomson Learning, Australia), with Fin Hamilton and Les Armstrong. Lin is also co-author of *Accounting: A user/decision perspective* (3rd Ed) (2005), (published by Pearson Ed, Auckland) with Fin Hamilton and Carolyn Black. Lin continues her research into the development of accounting education, with a focus on the development of individual learning competencies within an accounting paper and/or programme. Lin's publications include:

- Hamilton, F.S.B., Black, C and Tozer, L. (2005). *Accounting: A User/Decision Perspective* (3rd Ed). Auckland: Pearson Ed.
- Hamilton, F.S.B., Tozer, L. and Armstrong, L. (2004). *Financial Accounting: A Professional Foundation* (6 Chapters). Melbourne: Thomson.
- Mathews, P., Tozer, L. and Walker, R. (2004). Management Responsibilities in the Retirement Village Industry: A New Zealand Study. *Contemporary Nurse*, 17(3) 251-260.
- Tozer, L. and Hawkes, L. (2001). Resource Consents - intangible fixed assets? *Accounting Forum*, 25(2), 157-173.



LINDSAY TROTMAN

Associate Professor (1980); LL.M (Hons) *Cant*, Barrister and Solicitor of the High Court of New Zealand, Assoc NZLS
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Teaching

Lindsay's principal teaching responsibilities are in company law. Lindsay's current teaching includes:

- 155.200 Law for Accountants - Paper Coordinator
- 155.203 Law of Business Organisations - Paper Coordinator
- 155.704 Corporate Governance - Paper Coordinator

Research

Lindsay's principal research interests are in the area of corporate law and misleading or deceptive conduct. He has contributed to a number of company law publications in New Zealand and Australia and authored a book on misrepresentation and the Fair Trading Act. Lindsay's publications include:

- Berkahn, M.A. and Trotman, L. (2004). Up dating of *Australian Corporation Law - Principles and Practice* (Butterworths Australia, electronic service) Chapter 9.2, "Registration of Auditors and Liquidators", (Service No. 123, May 2004).
- Trotman, L. and Langton, R. (2003). Much ado about very little: Some reflections on *ACCC v Berbatis*. *Bond Law Review*, 15(2), 363-379.
- Berkahn, M. A. and Trotman, L.G.S. (2002). Company law enforcement: Theory and practice. In Borrowdale, Rowe, & Taylor (Eds.), *Company law writings: A New Zealand collection* (pp. 215-244). Christchurch, NZ: University of Canterbury, Centre for Commercial and Corporate Law.
- Trotman, L. G. S. and Berkahn, M. A. (2002). Registration of auditors and liquidators. In *Australian corporation law: Principles and practice: Vol. 1* (pp. 92,011-92,559). Sydney, NSW: Butterworths and electronic <http://www.butterworthsonline.com>. Australia: LexisNexis Butterworths.
- Trotman, L.G.S. and Berkahn, M.A. (2001). Takeovers. *New Zealand Company Law and Practice* (2), (pp. 106,001-106,412). (Electronic ed.), Auckland, NZ: CCH.

**DEBBIE WILSON**

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Teaching

Debbie teaches in the area of Business Law. Her current teaching includes:

- 155.100 Introduction to Business Law
- 155.203 Law of Business Organisations
- 155.210 Commercial Law
- 155.700 Fundamentals of Law
- 155.704 Corporate Governance

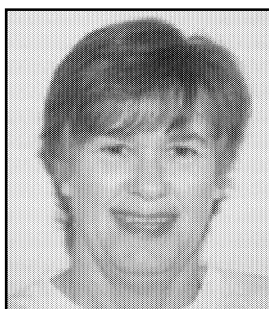
Research

Debbie has a wide range of research interests, including company and commercial law and intellectual property. She is currently assisting with a book on the Fair Trading Act. Debbie's publications include"

- Wilson D. (2004). Sunnylea Farms v Gray: In trade under the Fair Trading Act. *New Zealand Business Law Quarterly*, 10(3), 182-188.
- Wilson, D. (2003). From mice to men: The status of the transgenic in the patent system. *New Zealand Students Law Journal*, 1, 139-146.

Debbie is currently completing a PhD at Monash University in Melbourne, Australia, focussing on intellectual property and Human Rights Law. She was admitted as a Barrister and Solicitor of the High Court of New Zealand in September 2003.

Albany Campus



HELEN BISHOP

Lecturer (1999); BCA, MCA *VUW*, CA
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QA 3.54
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Teaching

Helen is currently teaching in the fields of Accounting Information Systems. She also maintains an interest in Financial Accounting and Accounting History. Helen is Staff Advisor to the Albany Accounting Students Club. Her current teaching includes:

- 110.243 Accounting Information Systems
- 110.249 Accounting Info Systems
- 110.349 Advanced Accounting Information Systems

Research

Helen is undertaking PhD studies at Victoria University of Wellington on the topic of the equity distinction and the classification of hybrid financial instruments. Helen's publications include:

- Bishop, H. (2004). Factors influencing the classification of hybrid financial instruments. In the Proceedings of the *Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*, [Vol. C.D] Alice Springs, 4-6 July, 2004.
- Bishop, H.E., Bradbury, M.E and van Zijl, A.J (2004). NZ IAS 32: An evaluation of the potential impact on the financial statements of issuers of convertible financial instruments. *The Auckland Regional Accounting Conference*, Auckland, 3 December.
- Bishop, H. (2004). Presentation of PhD research. *The debt equity distinction and classification of hybrid financial instruments* at Victoria University of Wellington, 18 June 2004.
- Bishop, H.E. and Burrowes, A. (2003). Fraud in New Zealand despite Auditor General's warning. *Journal of Government Financial Management*, 52(4), 42-46.
- Bishop, H.E. (2003). The application of simple value relevance models in a New Zealand Context, Poster presentation, *The Annual Conference of the Accounting and Finance Association of Australia and New Zealand*. July 7, Brisbane, Australia.

Helen is a member of the Institute of Chartered Accountants of New Zealand and of the Accounting and Finance Association of Australia & New Zealand.

**CHARL DE VILLIERS**

Senior Lecturer (2005); MBA, DCom, CA (*South Africa*)

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Teaching

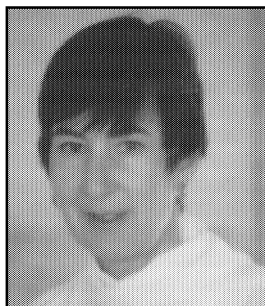
Charl spent eight years at the University of Pretoria before joining Massey in January 2005. He currently teaches:

- 110.303 Integrative Accounting
- 110.329 Advanced Management Accounting

Research

Charl has published 25 refereed papers in research journals mainly in the areas of environmental and social disclosure. Recent publications include:

- De Villiers, C.J. (2004). Why do South African companies not report more environmental information when managers are so positive about this kind of reporting? *Meditari Accounting Research*, 12(1), 43-59.
- Faure, G. and De Villiers, C.J. (2004). Employee reporting in Corporate Annual Reports and the King II Report Recommendations. *Meditari Accounting Research*, 12(1), 76-91.

**JILLIAN HOOKS**

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DipTchg

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Teaching

Prior to joining Massey University in 1997, Jill lectured at AUT for a number of years. She is a member of the ICANZ Education Liaison Committee, Auckland and a judge for the corporate annual reporting awards. Jill's current teaching includes:

- 110.209 Int. Financial Accounting - Offering Coordinator
- 110.309 Advanced Financial Accounting - Offering Coordinator

Jill is the Academic Coordinator for the Albany Campus.

Research

Jill's research is mainly in financial accounting and reporting. She has a particular interest in the accountability of the New Zealand electricity industry. Jill is a member of the Massey University Talent Flow Programme. The objective is to study the flow of highly qualified people to and from New Zealand. Jill's publications include:

- Hooks, J. Coy, D and Davey, H. (2004). The tension between accountors and accountees: evidence from the reformed NZ Electricity industry *Advances in Public Interest Accounting*, 10, 149-176.
- Hooks, J., Coy, D. and Davey, H. (2004). Accountability in the NZ electricity industry: stakeholder and preparer feedback. *Advances in Public Interest Accounting*, 10, 145-172.
- Hooks, J., Kearins, K. and Blake, M. (2004). Effective environmental disclosure? An evaluation of power generators' reporting initiatives. *New Zealand Journal of Applied Business Research*, 2(2), 40-58.
- Inkson, K., Carr, S., Edwards, M., Hooks, J., Jackson, D., Thorn, K. and Allfree, N. (2004). From Brain Drain to Talent Flow: Views of Kiwi Expatriates. *Auckland University Business Review* 6 (2), 29-39.
- Hooks, J. and Van Staden, C. (2004). Preparers' perceptions of the decision usefulness of FRS 15. *Quantitative Research in Accounting & Management*, 1(1), 46-65.



BOSIRE NYAMORI

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Teaching

Bosire joined Massey University in June 2004. He previously spent three years at Deloitte & Touche, Nairobi, Kenya. Bosire's current teaching responsibility is in the area of taxation and includes:

- 110.289 Taxation - Offering Coordinator
- 110.389 Advanced Taxation - Offering Coordinator

Research

Bosire's research interest is also in taxation.



PATRICIA (TRISH) O'SULLIVAN

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Teaching

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. Trish teaches (on a half-time basis) in the areas of commercial law and the law of business organisations. Her current teaching includes:

- 155.203 Law of Business Organisations - Offering Coordinator
- 155.210 Commercial Law - Offering Coordinator

Research

Trish's areas of research include consumer law, intellectual property, employment law and corporate distress. Trish's publications include:

- O'Sullivan, T. (2001). Receivers' duties in New Zealand – Statutory impact on the Common Law rules. *Insolvency Law Journal*, 9(4), 194-203.
- O'Sullivan, T. (2003). Psychological damage in employment. *New Zealand Business Law Quarterly*, 9(4), 347-361.



NICHOLAS SMITH

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Teaching

Nicholas started working at Massey University in 1999. Before that, he lectured in the School of Law, University of Witwatersrand in Johannesburg. His current teaching includes:

- 155.100 Intro to Business Law - Offering Coordinator

Research

Nicholas is currently enrolled in a PhD at the University of Auckland. His PhD research is on the concept of equality in moral, political and legal philosophy. Nicholas has published articles on human rights and statutory interpretation. Nicholas's publications include:

- Smith, N. (2002). Freedom of religion: The right to manifest our beliefs. *The South African Law Journal*, 119(4), 690-700.
- Smith, N. (2001). Freedom of religion in the Constitutional Court. *The South African Law Journal*, 118 (Part 1), 1-9.
- Goldblatt, B., Gutto, S., Klaaren, J., Minuka, R., Roederer, C. and Smith, N. (2001). Chapter Six. In C. Albertyn, B. Goldblatt, and C. Roederer (Ed.), *Introduction to the promotion of equality and prevention of Unfair Discrimination Act* (pp. 68-88). Johannesburg, South Africa: Witwatersrand University Press.



CHRIS VAN STADEN

Senior Lecturer (1999); BCom *Pret.*, MCom *S/Bosch*, DCom *Pret.*,
CA (SA), CA (NZ)

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QA 3.20

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Teaching

Chris teaches Financial Accounting to undergraduate and graduate students. He is also the Albany offering coordinator for the first year paper (110.100) and the course coordinator for the graduate paper (110.713). Chris also supervises Masters theses. Chris's current teaching includes:

- 110.100 Introductory Accounting - Offering Coordinator
- 110.309 Advanced Financial Accounting
- 110.713 Financial Accounting for DipProfAcc - Paper Coordinator

Research

Chris's research is in the area of disclosure of financial information by various entities. He has investigated the value added statement, a voluntary disclosure, and published various papers on the motivation for this statement. Chris is at present investigating the profile of companies publishing the statement. He has also examined the effect of ownership on financial performance, trends in environmental disclosures as well as disclosures by not-for-profit entities and has completed working papers in these areas. Chris uses both qualitative and quantitative research techniques and the common thread in his research is that it is aimed at understanding and contributing in the area of financial disclosures by entities. Chris's publications include:

- Hooks, J. and Van Staden, C.J. (2004). Preparers' perceptions of the decision usefulness of FRS15. *Qualitative Research in Accounting and Management*, 1(1), 46-65.
- Van Staden, C.J. (2003). The relevance of theories of political economy to the understanding of financial reporting in South Africa: the case of value added statements. *Accounting Forum*, 27(2), 224-246.
- Van Staden, C.J. (1999). Aspects of the predictive and explanatory power of value added information in South Africa. *South African Journal of Accounting Research*, 13(2), 53-75.
- Van Staden, C.J. (1999). Revisiting the value added statement: A case for the formulation of statutory requirements for financial reporting. *Meditari Accountancy Research*, 7, 257-275.
- Van Staden, C.J. (1998). The usefulness of the value added statement in South Africa. *Managerial Finance*, 24(11), 44-59.



WARWICK STENT

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QA 3.18

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Teaching

Warwick started work at Massey in April 2005 and was employed to teach Auditing to undergraduate students. A brief sketch of his life "before Massey" includes:

- Six years in New Zealand, all of which time was spent working as a manager at Deloitte. He was responsible for managing Learning & Development nationally within Deloitte's Assurance & Advisory service line and also specialised in management of superannuation sector audits.
- Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban).

Warwick's current teaching responsibilities include:

- 110.100 Introductory Accounting
- 110.279 Auditing Offering Coordinator
- 110.379 Advanced Auditing Offering Coordinator

Research

Warwick is currently working on a proposal for PhD studies at the School of Accountancy on the topic of the impact of IFRS in New Zealand. He was co-author of a text entitled *Auditing Notes for South African Students*, which is now in its fifth edition. Other research interests include fraud and security in internet environments.



JIRA YAMMEESRI

Lecturer (2004); BAdm, MCom, PhD *Wollongong*

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QA 3.43

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Teaching

Jira currently teaches in:

- 110.223/229 Management Accounting
- 110.109 Financial Accounting

Research

Jira completed her PhD thesis titled 'Corporate Governance: Ownership Structure and Firm Performance - in the case of Thailand' at the University of Wollongong, Australia. Some of her publications are:

- Yammaseeri. J. and Lodh, S. (2004). Ownership structure and its effect on Thai corporate performance after the crisis. Accepted by the *Auckland Regional Accounting Conference*, University of Auckland, 3-5 December.
- Yammaseeri. J. and Lodh, S. (2004). The impact of ownership structure on firm performance post crisis: evidence from Thailand. Accepted by *BAA Special Interest Groups in Corporate Governance and Public Sector Accounting – A joint International Conference*, The University of Nottingham, 14-15 December.
- Yammeesri, J. and Lodh, S. Is family ownership a pain or gain to firm performance? *The Journal of American Academy of Business, Cambridge*, 14, 263-270.
- Yammeesri, J. and Lodh, S. (2003). The effect of ownership structure and firm performance in the case of Thailand. *Emerging Financial Services in Asia-Pacific Conference and Publication Proceedings*, Sydney, 14-16 June.
- Yammeesri, J. and Lodh, S. (2003). The effect of ownership structure and firm performance in the case of Thailand. *International Business Conference*, Hawaii, 18-21 July.

Wellington Campus



JOHN ARCUS

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Teaching

John has working experience as an auditor with international accounting firms in London, Europe and New York. He has lectured at Wellington Polytechnic and the University of the South Pacific in Financial Accounting and Auditing. John's current teaching includes:

- 110.104 Management Accounting - Paper Coordinator
- 110.229 Management Accounting - Offering Coordinator
- 110.279 Auditing

Research

Currently, John is working on a Masters degree with an interest in business simulation in teaching.



GORDON CHURCHILL

Lecturer (1999); LLB (Hons), LLM (with Distinction) *VUW*; Adv. Cert. Tertiary Teaching *Massey*; Barrister and Solicitor of the High Court of New Zealand
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Teaching

Gordon practised as a solicitor in Wellington for over 20 years before becoming a lecturer in law. Gordon's current teaching includes:

- 155.006 Bus Law and Practice - Paper Coordinator
- 155.203 Law of Business Organisations - Offering Coordinator
- 155.210 Commercial Law - Offering Coordinator

Research

Gordon's research interests are in the areas of consumer law, contract law, company law, and partnership law. In 2000 he was consultant to the first edition of the *Conveyancing Law Handbook* published by CCH New Zealand Ltd (now in its second edition), and he is the author of *Introductory Topics in Business Law and Practice in New Zealand* published in 2002 by Dunmore Press. He has written short articles for the New Zealand Law Journal and for the Law Society publication *Law Talk*. He has also presented papers to successive annual national meetings of law lecturers who teach legal executive papers on feedback from legal executive students. In 2002 he also adapted a chapter of an Australian company law text book as part of a New Zealand edition *Commercial Applications of Company Law in New Zealand* by Walker, Reid and others, published by CCH New Zealand Ltd. Gordon's publications include:

- Churchill, G. (2002). *Introductory Topics in Business Law and Practice in New Zealand*.
- Churchill, G. (2002). Corporate liability (Chapter 23). In G. Walker and others, *Commercial applications of company law in New Zealand*, (pp. 417-437).
- Churchill, G. (2002). Legal Executive Certificate - better recognition wanted. *Law Talk*, 592, 2.
- Churchill, G. (2001). Consumer goods - A consideration of the Court of Appeal decision in *Nesbit v Porter*. *New Zealand Law Journal*, 136-138.



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Professor (2005); BSc (Hons), PhD, MBA, CMA
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Teaching

Paul's current teaching includes:

- 110.309 Advanced Financial Accounting
- 110.329 Advanced Management Accounting
- 110.349 Advanced Accounting Information Systems

Research

Paul has broad research interests involving the application of mathematical and statistical techniques to accounting-related problems. He has applied this expertise to study the economics of auditing, the statistics of financial ratios, distress prediction, audit efficiency, distributions of personal incomes, and tax policy.

- Ashton, D., Dunmore, P.V. and Tippet, M. (2004). Double entry bookkeeping and the distributional properties of a firm's financial ratios. *Journal of Business Finance and Accounting*, 31, 583-606.
- Smith, A.M.C. and Dunmore, P.V. (2003). New Zealand's thin capitalization rules and the arm's length principle. *Bulletin for International Fiscal Documentation*, 57(10), 503-510.
- Dunmore, P.V. and Falk, H. (2001). Economic competition between professional bodies: the case of auditing. *American Law and Economics Review*, 3(2), 302-319.

Paul is a member of the Turnaround Management Association and a member of its Academic Advisory Council. He is also a member of the Information Systems Audit and Control Association, and of various learned societies, as well as a regular presenter for the Institute of Directors.



ALAN FROST

Senior Lecturer (1999); BCA VUW, CA

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Teaching

Alan teaches a variety of subjects, including accounting and taxation. He tutored part-time for Victoria University (Wellington) and Wellington Polytechnic for many years. He spent 20 years in the financial sector, both in London and New Zealand. Additionally, Alan ran his own financial consultancy practice for 15 years and engaged in fundraising for a large New Zealand charity. Alan is involved with the following papers in 2005:

- 125.100 Fundamentals of Finance and Property (Property section)
- 110.105 Introduction to Taxation - Offering Coordinator
- 110.289 Taxation
- 110.780 Estate and Taxation Planning

Research

Alan's current research interests include the knowledge economy, small business management and taxation. Recently he has presented papers in these areas to several conferences. Alan's publications include:

- Frost, A.L., Alley, C., Chan, C., Dunbar, D., Flannery, P., Maples, A., Smith, N., and Veal, J. (2005). *New Zealand Taxation: Principles, Cases and Questions*. Auckland, New Zealand: Thomson Brookers.
- Frost, A.L. and Varnham, S. (2002). Julia Robb: Bon Appetit Clothing. In A. F. Cameron and C. Massey (Eds.), *Entrepreneurs at work: Successful New Zealand business ventures* (pp.81-87). Auckland, New Zealand: Prentice Hall.

- Cameron, A. and Frost, A. (2001). An exploratory survey: enterprise education in New Zealand tertiary institutions. In C. Massey, A. Cardow, and C. Ingley (Eds.). *The Small Enterprise Association of Australia and New Zealand 14th Annual Conference*, 40-51. Wellington, New Zealand.
- Kramer, J., Frost, A. and Cameron, A. (2000). Self-responsibility in the food industry: Does it triumph over regulatory compliance? What does Wellington's restaurant and cafe market reveal? A research proposal. *Proceedings of the 8th Annual Educators' Conference of the New Zealand Strategic Management Society*, 1(2), 223-231. Christchurch, New Zealand: University of Canterbury.
- Kramer, J. and Frost, A. (1999). Perceptions of intrapreneurship within targeted tertiary institutions: a preliminary assessment. In P. J. Mellalieu (Ed.), *Proceedings of the 7th Annual Conference of the NZ Strategic Management Society*, 1(1), 285-292. Palmerston North, New Zealand: Massey University.



JAMES HESLOP

Senior Lecturer (1999); BCA *VUW*, MBS *Massey*, Adv. Cert.
Tertiary Teaching *Wellington Polytechnic*, CA
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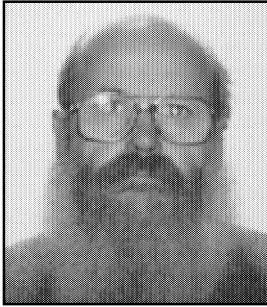
Teaching

After qualifying as an Associate Chartered Accountant, James worked in a variety of private sector organisations in New Zealand and Europe, before joining Wellington Polytechnic in 1988. He has taught mainly on the accounting papers, but has also taught Computer Concepts and Principles of Tourism. James completed a Masters degree through Massey in the early 1990s and an Advanced Certificate in Tertiary Teaching through Wellington Polytechnic. Currently teaching in the fields of Accounting Information Systems and Introductory Accounting, including:

- 110.002 Accounting Principles - Paper Coordinator
- 110.100 Introductory Accounting - Offering Coordinator
- 110.243 Accounting Information Systems - Offering Coordinator

Research

James's current research interest is in the area of reporting by not-for-profit entities. He is also involved in research in the tourism industry, specifically heritage transport and the cruise sector.



JEREMY HUBBARD

Senior Lecturer (1999); LL.M. *VUW*, LL.B., Cert.Ed.(Tertiary) *London*
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SST 1.25 (Palmerston North Campus)
Telephone Extension: 6358 (Wellington Campus);
2155 (Palmerston North Campus)

Teaching

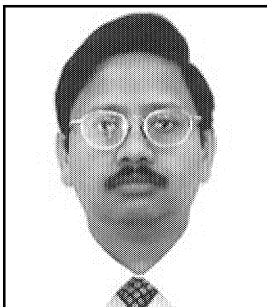
Jerry joined the Wellington Polytechnic in 1973. He lectures in law at the Wellington Campus and the Palmerston North Campus. Jerry's teaching is principally in the area of introductory law courses and includes:

- 155.100 Intro to Business Law - Paper Coordinator
- 155.001 Into to the Legal System - Paper Coordinator
- 155.008 Legal Principles - Paper Coordinator
- 155.222 Immigration Law and Prac in NZ - Paper Coordinator

Research

Jerry's research interests include constitutional issues especially those involving immigration as well as contract and tort. Jerry's publications include:

- Hubbard, J., Thomas, C. and Varnham, S. (2003). *Principles of Law for New Zealand Business Students Study Guide*. Auckland, New Zealand: Pearson Education NZ Ltd.
- Hubbard, J., Varnham, S. and Thomas, C. (2001). *Principles of Law for New Zealand* (2nd Edition). Auckland, New Zealand: Pearson Education NZ Ltd.



AINUL ISLAM

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Teaching

Before joining Massey University, Ainul had several years of teaching and research experience. He worked as a full-time lecturer and as an Assistant Professor in the Department of Accounting at the University of Dhaka. During that time Ainul was involved in teaching a number of courses, curriculum development and other academic activity initiated by the department. At Victoria University of Wellington, he was involved in teaching a number of courses as a tutor. Ainul's current teaching includes:

- 110.209 Int. Financial Accounting - Offering Coordinator
- 110.303 Integrative Accounting - Offering Coordinator
- 110.309 Advanced Financial Accounting - Offering Coordinator
- 110.329 Advanced Management Accounting

Research

Currently, Ainul is pursuing his PhD at Victoria University of Wellington. His areas of research interest are financial reporting, auditor independence, MAS involvement of auditors, audit services market and market efficiency of developing and underdeveloped countries. Ainul's publications include:

- Islam, A. and Khaled, M. (2004). The test of weak form market efficiency: evidence from Dhaka Stock Exchange. Accepted for publication in *Journal of Business Finance and Accounting (JBFA)*.
- Islam, A. and Khaled, M. (2004). Test of weak-form market efficiency - evidence from Dhaka Stock Exchange. *The 8th International Conference on Global Business & Economic Development*, Fiesta Americana, Guadalajara, Mexico, January 7-10.
- Habib, A. and Islam, A. (2004). Determinants of audit fees in Bangladesh: further evidence. Presented at *ASBBS Conference* in Cairns, Australia, August 6-8, 2004.
- Karim, A.K.M.W., Islam, A. and Chowdhury, A. (1998). Financial reporting in Bangladesh: The regulatory framework. *Journal of Business Administration*, 24(1&2), 57-88.
- Karim, A.K.M.W., Islam, A. and Chowdhury, A. (1996). User's perception of published accounts in Bangladesh: An empirical study. *Dhaka University Journal of Business Studies*, XVII(1), June, 211-233.



CORDELIA THOMAS

Senior Lecturer (1999); LLB *Otago*, LLM (Hons) *VUW*, Barrister and Solicitor
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Teaching

Cordelia teaches a number of law subjects including Legal Executives subjects, Employment Law, Property Law, Land Law, Criminal Law, Health Care Law and Business Law and supervises postgraduate students studying law subjects. Cordelia's current teaching includes:

- 155.002 Law Office Practice
- 155.004 Estates Law and Practice
- 155.216 Land law for Real Estate Agents

Research

Cordelia has research interests in the areas of Health Care Law and Bioethics, Employment Law and Human Rights. She is presently engaged in writing a PhD thesis pertaining to the ownership and control of human biological materials. Cordelia's publications include:

- Thomas, C. (2004). Pre-Implantation testing and the protection of 'saviour sibling'. *Deakin Law Review*, 9(1), 119-144.
- Thomas, C. (2004). Guthrie test samples: Is the problem solved? *Journal of Bioethical Inquiry*, 5(2), 25-33
- Thomas, C. (2004). Just a little prick? Use and Control of Heel Prick Blood Samples. Proceedings of the *15th World Congress on Medical Law* [Vol. C.D.] Sydney, 1-5 August.
- Thomas, C. (2004). What's mine is yours—Issues in living organ donation. *World Bioethics Conference*, Sydney, NSW. 9-12 November.

- Thomas, C. (2003). Claims for wrongful pregnancy and damages for the upbringing of the child. *University of New South Wales law Journal*, 26(2), 135.

Cordelia is the National Course Director of Legal Executive training on behalf of the New Zealand Law Society, a member of the Massey University Health and Safety Committee and the Massey University Human Ethics.



SALLY VARNHAM

Senior Lecturer (1999); AdvCertTTg *Wellington Polytechnic*, LLB, LLM (Hons) *VUW*; PhD *NSW*; Barrister and Solicitor of the High Court of New Zealand
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 Block 5 5C33
 Telephone Extension: 6357

Teaching

Sally has been teaching legal studies for non-law programmes since 1988. Prior to that she practised law in Wellington and London. She also lived in Singapore for three years. She currently teaches Property Law, Litigation, Introduction to Commercial Law, and Introduction to Business Law. Sally's current teaching includes:

- 155.003 Property Law and Practice - Paper Coordinator
- 155.005 Litigation Law & Practice - Paper Coordinator
- 155.100 Introduction to Business Law
- 155.216 Land Law for Real Estate Agents

Research

Her primary research interest is education and law and has her PhD from the University of New South Wales, Sydney, Australia, in this area. Sally's publications include:

- Varnham, S. (2004). Physical, emotional and cultural safety in New Zealand schools. *International Journal of Education Law and Policy (Conference Edition)*, 1(1-2), 42-57.
- Varnham, S. (2004). Daniels v The Attorney-General: Children with special needs and the right to education in New Zealand. *International Journal of Education Law and Policy (Conference Edition)*, 1(1-2), 300-305.
- Varnham, S. (2004). Recent developments in education law in Australia: School Safety and Disability Discrimination - Purvis v New South Wales Department of Education and Training. *Education and the Law (UK)*, 16(1), 45-59.
- Varnham, S. (2004). Getting rid of troublemakers: The right to education and school safety – individual students vs school community (2004-2005). *Australia and New Zealand Journal of Law and Education*, 9(2).
- Varnham, S. (2004). Blameless or blameworthy? 'Principle and pragmatism' and the liability of school authorities for the sexual abuse of students by school employees. *2nd Virginia Education Law Conference*, 15-17th April, Richmond, Virginia, US.

Sally is the University Proctor for the Wellington Campus.

**SUSAN WILD**

Lecturer (2002); BA (Hons) *VUW*, CA, CertAdultTchg
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Teaching

Sue has been teaching accountancy subjects at Massey University Wellington campus since joining the staff in December 2002. Prior to that, her background was in professional and academic accounting in New Zealand, Australia and the U.K. Sue's current teaching includes:

- 110.107 Financial Accounting
- 110.109 Introductory Financial Accounting
- 110.003 Accounting Practices

Research

Her primary research interests are in the areas of the historical development of New Zealand's national identity in an Australasian context, and the role of the practice and the profession of accountancy in relation to issues of sustainable development. Some of Sue's publications include:

- Wild, S. (2005). Lost in translation? A small nation perspective of the cultural impacts of harmonization with International Financial Reporting Standards. *Proceedings of the IABPAD 2005 Conference, 23-26 May, Dallas, Texas, U.S.A.*
- Wild, S. (2002). *Accounting Practices Text*. Massey University.
- Wild, S. (2002). *Accounting Practices Workbook*. Massey University.

Administration, Research and Technical Staff

Palmerston North Campus



Anita Baker
Secretary/Administrator
(2005)



Desirée Barnes
Secretary/Administrator
(2003) (on Parental Leave 2005)



Andrew Brown
Computer Support
(2003)



Judith Edwards
School Administrator
(1983)



Kathryn Halstead
Secretary to Head of School
(2001)



Sim Loo BBS, MBA *Massey*
Research Assistant
(1990)

Administration, Research and Technical Staff



Mary Rossiter BA, PGDipBusAdmin *Massey*
Research Support/Secretary
(1995)



Heather Toy
Senior Secretary
(1994)



Danielle Whakarau
Course Administrator
(2003)

Administration, Research and Technical Staff

Albany Campus



Glenyss Jones
Secretary/Administrator
(2003)



Hayley Noom
Administration/Teaching Support
(2004)

Wellington Campus



Joan Moore
Academic Administration Assistant
(1999)



Sophie Zeng
Administrator
(2003)

Research Activities

Articles in Refereed Journals

Carr, S., and Mathews, R. (2004). Accounting curriculum change and iterative programme development: a case study. *Accounting Education: An International Journal*, 13 (1), 91-116.

Carr, S., and Chan, C. (2004). New Zealand's Fringe Benefit Tax 20 years on: an empirical investigation into employers' perceptions. *New Zealand Journal of Taxation Law & Policy*, 10 (3), 245- 270.

Fisher, R., Oyelere, P., and Laswad, F. (2004). Corporate reporting on the Internet, audit issues and content analysis of practices. *Managerial Auditing Journal*, 19 (3), 412-439.

Hooks, J., Coy, D., and Davey, H. (2004). The tension between accountors and accountees: evidence from the reformed New Zealand electricity industry. *Advances in Public Interest Accounting*, 10, 149-176.

Hooks, J., Kearins, K., and Blake, M. (2004). Effective environmental disclosure? An evaluation of power generators' reporting initiatives. *NZ Journal of Applied Business Research*, 2 (2), 40-58.

Hooks, J., and Van Staden, C. (2004). Preparers' perceptions of the decision usefulness of FRS15. *Qualitative Research in Accounting & Management (QRAM)*, 1 (1) 46-65.

Inkson, K., Carr, S., Edwards, M., Hooks, J., Jackson, D., Thorn, K., and Allfree, N. (2004). From brain drain to talent flow: views of Kiwi expatriates. *Auckland University Business Review*, 6 (2), 29-39.

Laswad, F., and Whiley, P. (2004). Eight years on - reflection and review. *Chartered Accountants Journal*, 83 (1), 24.

Mathews, P., Tozer, L., and Walker, R. (2004). Management responsibilities in the retirement village industry: a New Zealand study. *Contemporary Nurse*, 17 (3), 251-260.

Sawyer, A., and Tan, L.M. (2004). Limited scope amnesties - are they the answer? *New Zealand Journal of Taxation Law & Policy*, 10 (3), 202-211.

Sawyer, A., and Tan, L.M. (2004). New Zealand government proposes targeted tax amnesties to combat evasion – is this the answer? *Tax Notes International*, 36 (3), 217-223.

Tan, L.M., and Hawkes, L. (2004). Management accounting curricula: striking a balance between the views of educators and practitioners. *Accounting Education*, 13 (1), 51-67.

Thomas, C. (2004). Guthrie test samples: is the problem solved? *New Zealand Bioethics Journal*, June, 25-33.

Thomas, C. (2004). Pre-implantation testing and the protection of 'saviour sibling'. *Deakin Law Review*, 9 (1), 119-144.

Trotman, L., and Langton, R. (2004). Much ado about very little: some reflections on ACC v Berbatis. *Bond Law Review*, 15 (2), 363-379.

Tooley, S., and Guthrie, J. (2004). Annual reporting by New Zealand secondary schools: assessing the comprehensiveness of performance disclosures. *New Zealand Journal of Educational Leadership*, 19 (2), 71-84.

Tooley, S. (2004). Revisiting organisational change in the New Zealand compulsory education sector: a critical theory analysis of the imposition of managerial values and rationality. *Society and Economy*, 26 (2-3), 407-430.

Varnham, S. (2004). Physical, emotional and cultural safety in New Zealand schools. *International Journal of Education Law and Policy (Conference Edition)*, 1 (1-2), 42-57.

Varnham, S. (2004). Daniels v The Attorney-General: children with special needs and the right to education in New Zealand. *International Journal of Education Law and Policy (Conference Edition)*, 1 (1-2), 300-305.

Varnham, S. (2004). Recent developments in education law in Australia: school safety and disability discrimination - Purvis v New South Wales Department of Education and Training. *Education and the Law (UK)*, 16 (1), 45-59.

Velayutham, S., and Perera, M.H.B. (2004). The influence of emotions and culture on accountability and governance. Corporate Governance: *The International Journal of Business in Society*, 4 (1), 52-64.

Books Authored by Staff

Hamilton, F., Tozer, L., and Armstrong, L. (2004). *Financial accounting: A professional foundation*. Melbourne: Thomson.

Hamilton, F., and Tozer, L. (2004). *Financial accounting: A professional foundation. Solutions Manual and PowerPoint Slides*. Melbourne: Thomson.

Chapters in Books

Berkahn, M.A., and Trotman, L. (2004). Registration of companies. In *Australian Corporation Law — Principles and Practice* (Butterworths Loose-leaf Service) (Chapter 2.2). Sydney, NSW: Butterworths.

Berkahn, M.A., and Trotman, L. (2004). Registration of companies. In *Australian Corporation Law — Principles and Practice* (Butterworths Electronic Service No. 120, March) (Chapter 2.2). Sydney, NSW: Butterworths.

Berkahn, M.A., and Trotman, L. (2004). Registration of auditors and liquidators. In *Australian Corporation Law — Principles and Practice* (Butterworths Loose-leaf Service) (Chapter 9.2). Sydney, NSW: Butterworths.

Berkahn, M.A., and Trotman, L. (2004). Registration of auditors and liquidators. In *Australian Corporation Law — Principles and Practice* (Butterworths Electronic Service No. 123, May) (Chapter 9.2). Sydney, NSW: Butterworths.

Perera, H. (2004). The accounting profession: non-standard work as a growing trend. In P. Spoonley, A. Dupuis, and A. de Bruin (Eds.), *Work and Working in Twenty-first Century New Zealand* (Chapter 18, pp. 254-266). Palmerston North: Dunmore Press.

Rahman, A.R., Perera, M.H.B., and Ganesanandam, S. (2004). Measurement of formal harmonisation in accounting: an exploratory study. In C.W. Nobes (Ed.), *Developments in the International Harmonisation of Accounting*. Cheltenham, U.K.: Edward Elgar.

Refereed Conferences with Proceedings

Bishop, H. (2004). Factors influencing the classification of hybrid financial instruments. In the *Proceedings of the Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*, [Vol. C.D.] July 4-6, Alice Springs, NT.

Botica Redmayne, N. (2004). An examination of the effect of political costs and corporate governance on audit effort: Evidence from the NZ Public Sector using audit hour data. In the *Proceedings of International Conference on Assurance and Corporate Governance*, July 14, Gainesville, Florida, USA.

Carr, S., and Chan, C. (2004). New Zealand's Fringe Benefit tax 20 Years on: an empirical investigation into employers' perceptions. In the *Proceedings of the 6th International Conference on Tax Administration*, April 15-16, Sydney, NSW.

Chua, F. (2004). Restoring trust: Regulation, governance and ethics. In the *Proceedings [Vol CD] of the 16th Asian Pacific Conference on International Accounting Issues*, November 7-10, Seoul, South Korea.

De Villiers, C., and Van Staden, C. (2004). Trends in environmental reporting. In the *Internet Proceedings of the 4th Asia-Pacific Interdisciplinary Research in Accounting Conference, (APIRA) Conference*, July 4-6, Singapore.

Habib, A., and Islam, A. (2004). Determinants of audit fees in Bangladesh: further evidence. In the *Proceedings of the American Society of Business and Behavioral Sciences (ASBBS) Seventh Annual International Conference*, August 6-8, Cairns, QLD.

Hawkes, L.C., and Kirk, N. E. (2004). Sustainability reporting: A sustainable future or the latest fad? In the *Proceedings of the Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*, [Vol. C.D.] July 4-6, Alice Springs, NT, Australia.

Heslop, J., and Van Staden, C. (2004). The suitability of the private sector reporting model for the not-for-profit sector: some evidence from New Zealand. In the *Internet Proceedings of the 4th Asia-Pacific Interdisciplinary Research in Accounting Conference, (APIRA) Conference*, July 4-6, Singapore.

Hooks, J., and Van Staden, C. (2004). The impact of structural and regulatory changes on performance. In the *Internet Proceedings of the 4th Asia-Pacific Interdisciplinary Research in Accounting Conference, (APIRA) Conference*, July 4-6, Singapore.

Islam, A. (2004). The test of weak form market efficiency: evidence from Dhaka Stock Exchange. In the *Proceedings of the 8th International Conference on Global Business and Economic Development Conference*, (Vol CD) January 7-10, Mexico City, Mexico.

Shao, Y.S. and Dunmore, P.V. (2004). Audit and non-audit fees: New Zealand evidence. In the *Proceedings of the 16th Asian Pacific Conference on International Accounting Issues*, [Vol CD] November 7-10, Seoul, South Korea.

Simpson, L. (2004). Accounting with pictures: The extent of imagery in some New Zealand company annual reports 1979-1997. In the *Proceedings of the 4th Asia-Pacific*

Interdisciplinary Research in Accounting Conference, (APIRA) Conference, Singapore Management University, July 4-6, Singapore.

Simpson, L. (2004). Accounting with pictures: the extent of imagery in some New Zealand company annual reports 1979-1997. In the *Proceedings of the 4th Asia-Pacific Interdisciplinary Research in Accounting Conference, (APIRA) Conference*, July 4-6, Singapore.

Tan, L.M. (2004). Research on the role of tax practitioners in tax compliance: findings and implications. In the *Proceedings of the International Association for Accounting Education and Research, IAAER*, [Vol C.D.], June 30–July 2, Durban, South Africa.

Tan, L.M. (2004). Tax practitioners' role in tax compliance: a review and synthesis. In the *Proceedings of 16th Annual Conference of the Australasian Tax Teachers' Association*, [Vol. C.D.], Jan 29-31, Adelaide, Vic.

Tooley, S., and Guthrie, J. (2004). Accountability and annual external reporting: an analysis of NZ secondary school's performance disclosures (1997 and 2001). *The Eighth International Research Symposium on Public Management (IRSPM VIII)*, March 31–April 2, Budapest, Hungary.

Thomas, C. (2004). Just a little prick? Use and control of heel prick blood samples. In the *Proceedings of the 15th World Congress on Medical Law* [Vol. C.D.], August 1-5, Sydney, NWS.

Thomas, C. (2004). Whose body is it? The collection and retention of Guthrie Test samples. In the *Proceedings of the Association of Law Teachers of Australia Conference* [Vol. C.D.], July 8-11, Darwin, NT.

Varnham, S. (2004). Bars, bouncers and bedrooms: vicarious liability of employers for intentional wrongful acts of employees. In the *Proceedings of the Association of Law Teachers of Australia Conference* [Vol. C.D.], July 8-11, Darwin, NT.

Non-refereed Journal Papers

Sawyer, A.J., and Tan, L.M. (2004). Editorial. *New Zealand Journal of Taxation Law and Policy*, 10(3), 185-190.

Sawyer, A.J., and Tan, L.M. (2004). Editorial. *New Zealand Journal of Taxation Law and Policy*, 10(4), 293-299.

Varnham, S. (2004, March). Vicarious responsibility for sexual abuse. *New Zealand Law Journal*, 60-63.

Varnham, S. (2004, April). Reinspecting real estate agents. *New Zealand Law Journal*, 140-144.

Book Reviews

Berkahn, M. (2004). Review of the book *Corporate governance at the crossroads: a book of readings* (2005), D.H. Chew and S.L. Gillian (Eds.), McGraw Hill Irwin. *Pacific Accounting Review*, 16(1), 81-83.

Carr, S. (2004). Review of the book *Enterprise information systems: a pattern-based approach* (2005), C.L. Dunn, J. Owen Cherrington and A.S. Hollander (Eds.), McGraw-Hill Irwin: New York. *Pacific Accounting Review*, 16(2), 26-28.

Refereed Conference Presentations

Berkhan, M. (2004). Directors' responsibilities and liabilities under the Companies Act 1993. February 13, *The Markhams Group Continuing Education Conference*, Wanganui, NZ.

Bishop, H.E., Bradbury, M.E., and van Zijl, A.J. (2004). NZ IAS 32: an evaluation of the potential impact on the financial statements of issuers of convertible financial instruments. December 3, *The Auckland Regional Accounting Conference*, Auckland.

Carr, S., and Chan, C. (2004). Fringe benefit tax: a case study from New Zealand. April 1-3, *27th Annual Congress of the European Accounting Association*, Prague.

Gore, R., Sanders, D., and Scott, D. (2004). Investigating the acquisition and transfer of accounting knowledge and skills. July 5, *The Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*, Alice Springs.

Hooks, J., and Van Staden, C. (2004). The impact of structural and regulatory changes on performance. July 5, *The Annual Conference of the Accounting and Finance Association of Australia and New Zealand (AFAANZ)*, Alice Springs.

Nath, N. (2004). Development of performance auditing in the Fijian public sector. October 21, *Waikato Management School Post-Graduate Student Research Conference*, Hamilton.

Thomas, C. (2004). Paper what's mine is yours - issues in living organ donation. November 9-12, *World Bioethics Conference*, Sydney, NSW.

Tooley, S., and Guthrie, J. (2004). Accountability and annual external reporting: An analysis of NZ secondary school's performance disclosures (1997 and 2001). April 1-3, *European Accounting Association*, Prague.

Tooley, S., and Guthrie, J. (2004). Annual external reporting by New Zealand secondary schools: an assessment of accountability disclosures. October 7-9, *The International Conference on Accounting, Auditing and Management in Public Sector Reforms*, Oslo, Norway.

Varnham, S. (2004). Physical, emotional and cultural safety in New Zealand schools. November 25-30, *World Conference on the Right to and Rights in Education*. Tilberg, Netherlands.

Van Staden C. (2004). Trends in environmental reporting: evidence from Africa. April 15-17, *15th International Conference on Social and Environmental Accounting Research (CSEAR)*, Sydney, NSW.

Varnham, S. (2004). Legal issues relating to students in tertiary education. Guest presenter, June 30-July 1, *Advocacy Conference*, Victoria University, Wellington.

Varnham, S. (2004). Reaction or proaction: the case of greater student participation in school decision-making. September 23, *Australia and New Zealand Education Law Assoc (ANZELA) Conference*, Wellington.

Varnham, S. (2004). Blameless or blameworthy? 'Principle and pragmatism' and the liability of school authorities for the sexual abuse of students by school employees. April 15-17, *2nd Virginia Education Law Conference*, Richmond, Virginia, US.

Yammaseeri, J., and Lodh, S. (2004). Ownership structure and its effect on Thai corporate performance after the crisis. December 3-5, *The Auckland Region Accounting (ARA) Conference*, University of Auckland.

Yammaseeri, J., and Lodh, S. (2004). The impact of ownership structure on firm performance post crisis: evidence from Thailand. December 14-15, *British Accounting Assoc Special Interest Groups in Corporate Governance and Public Sector Accounting - A Joint International Conference*, The University of Nottingham.

Extension Activities

Bishop, H. (2004). Factors influencing the presentation of hybrid financial instruments. *School of Accountancy Seminar Series*. Massey University Albany Campus Research Seminar, 11 June.

Bishop, H. (2004). The debt equity distinction and classification of hybrid financial instruments. *Victoria University of Wellington*, 18 June.

Carr, S., and Chan, C. (2004). New Zealand's Fringe Benefit Tax 20 years on: an empirical investigation into employers' perceptions. *School of Accountancy Seminar Series*, Massey University, Palmerston North, 26 May.

Chatterjee, B. (2004). Global convergence of financial reporting standards: implications for India. *School of Accountancy Research Seminar*, Massey University, Palmerston North, 8 September.

Churchill, G. (2004). Teaching credit contracts to legal executive students. *The National Lecturers' Meeting of the New Zealand Law Society's Legal Executive Course*, Wellington, 20 August.

Gore, R. (2004). Using the residual income model to illustrate the articulation of the financial statements. *School of Accountancy Seminar Series*, Massey University, Albany Campus, 2 June.

Hamilton, F. (2004). Delivery of general learning competencies in undergraduate accounting programmes and subjects. *School of Accountancy Seminar Series*, Charles Sturt University, Bathurst, NSW, November.

Hawkes, L.C., and Kirk, N.E. (2004). Sustainability reporting: a sustainable future or the latest fad? *School of Accountancy Seminar Series*, Massey University, Palmerston North, 25 August.

Hooks, J. (2004). Researching in the middle ground. *Qualitative Research Interest Group*, Massey University, Albany Campus, 13 October.

Hooks, J. (2004). The corporatisation of local body entities: A study of financial performance. *School of Accountancy Seminar Series*, Massey University Palmerston North, 5 November.

- Nyamori, R. (2004). Goodbye Ma: the emasculation of Kenya's indigenous languages by English. *International Pacific College (IPC)*, Palmerston North, 21 October.
- Simpson, L. (2004). Accounting with pictures: the extent of imagery in some New Zealand company annual reports 1970-1997. Seminar Presentation, *School of Accountancy Seminar Series*, Palmerston North, 28 July.
- Smith, N. (2004). Ways of talking about equality: substance, dignity or social inclusion. *School of Accountancy Seminar Series*, Massey University, Albany Campus, 27 October.
- Thomas, C. (2004). Legal and bioethical interests in the human body. *The School of Law, Victoria University*, Wellington, 18 March.
- Thomas, C. (2004). Living organ donation. Poster presentation at Wellington Campus. *Massey University Celebrating Research Day*, 19 May.
- Thomas, C. (2004). Just a little prick? Seminar Presentation, *School of Accountancy Seminar Series*, Massey University Wellington Campus, 26 July.
- Van Staden, C. (2004). Trends in environmental reporting: evidence from Africa, *School of Accountancy Seminar Series*, Massey University, Albany Campus, 12 May.
- Van Staden, C. (2004). Perceptions and difficulties created by reporting for not-for-profit entities using a private sector model: implications for sector neutral accounting standards. *School of Accountancy Research Seminar Series*, Massey University, Albany Campus, 6 October.
- Van Staden, C. (2004). The corporatisation of local body entities: a study of financial performance. *Research Seminar*, University of Pretoria, South Africa, 15 January.
- Varnham, S. (2004). Bars, bouncers, bedrooms: damages without fault – the vicarious responsibility of employers for the intentional wrongful acts of their employees. *School of Accountancy Research Seminar Series*, Massey University, Palmerston North, 17 September.

Editorial Boards and Referees

Co-editor of Journal

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

Members of Editorial Boards

Laswad, F. Pacific Accounting Review

Perera, M.H.B. Journal of International Accounting Research (Associate Editor)
Pacific Accounting Review
Review of Accounting and Finance
Qualitative Research in Accounting and Management
Accounting, Auditing, and Accountability Journal
Performance Evaluation

Van Staden, C.J. Meditari Accounting Research

Reviewers for Journals

Hooks, J.J. Accounting, Auditing and Accountability Journal
Pacific Accounting Review
Qualitative Research in Accounting and Management
Advances in Public Interest Accounting

Kirk, N.E. Qualitative Research in Accounting and Management

Laswad, F. Pacific Accounting Review

Perera, M.H.B. Abacus
European Accounting Review
Pacific Accounting Review
Journal of Accounting Literature
The Journal of International Accounting Research
Accounting, Auditing and Accountability Journal
Performance Evaluation

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

Tooley, S. Accounting, Auditing and Accountability Journal

Van Staden, C.J. South African Journal of Accounting Research
Meditari Accounting Research
Corporate Governance: An International Review
Southern African Business Review

Support for Research/Scholarships for Academic Staff

The School of Accounting views research as an important academic activity and provides generous support for staff research.

Funding

The School of Accountancy provides generous support to staff for the following:

- a) funding for conferences
- b) funding for scholarship, research and professional development courses
- c) funding in relation to further postgraduate studies
- d) funding for special individual research projects
- e) funding for journal and media subscriptions

Awards

In 2004, the school started an award system as a research incentive whereby \$1000 is awarded to author(s) of each article published in a refereed journal. To qualify, the author must be a staff member of the School. This sum of money will go into a special fund where the recipient(s) can use to further their research. This award will be increased to \$1500 per article published in a refereed journal in 2005.

Discussion Paper Series

The Discussion Paper Series of the School of Accountancy is intended to provide staff and postgraduate students of the School with a means of communicating new and developing ideas in order to facilitate academic debate.

Seminar Series

The School's Seminar Series provides a valuable forum for local, international and in house researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law by providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants.

Accounting and Business Law Resource Rooms

These two Resource Rooms within the School house selected publications, some local and some international, annual reports of public companies where staff, extramural and postgraduate students can assess throughout the whole year to help them with their research.

Accounting and Business Law Links Established

A special site is established in the School's Intranet to house links to accounting and business law databases and websites, locally and internationally. Staff can use these links as a quick way of searching for information for their research.

Research Assistance

A full time Research Assistant is available to assist academic staff of the three campuses and post graduate students in their search for information, statistical data, references and publications both manually and electronically. She helps with research administration as well as looking after the Resource Rooms above.

Technical Assistance

The School employs a full time technician to give staff software, computing and technical support. Other than commonly used software, specialised software are also available to staff to help with their research. This post of technician is upgraded to computer consultant in 2005.

Discussion Paper Series

2005 Editor

Prof. P. Dunmore

2004 Editor

Dr C.J. van Staden

2005 Editorial Board

Assoc. Prof. J.J. Hooks
Prof. F. Laswad
Prof. M.H.B. Perera
Mr N. Smith
Assoc. Prof. S. Tooley
Assoc. Prof. L.G.S. Trotman

2004 Editorial Board

Assoc. Prof. J.J. Hooks
Prof. F. Laswad
Prof. M.H.B. Perera
Mr N. Smith
Assoc. Prof. S. Tooley
Assoc. Prof. L.G.S. Trotman

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

All discussion papers are subject to review prior to publication by members of the editorial panel. Views expressed are those of the authors, and not necessarily shared by the School of Accountancy.

Topics of these discussion papers are varied and in specific areas of accounting and business law. For details of these titles see the *Other Publications – Research Activities Section* of this Year Book.

Our latest Discussion Papers in the series are available on the worldwide web at:

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

Research Seminar Series

The research seminars are for staff members of the School and visitors to present their current research and in this way share their ideas with, and receive feedback from the academic community as well as the wider public, including professionals. The Seminar Series provides a valuable forum for researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law. By providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants. In addition, for members of the Institute of Chartered Accountants of New Zealand, attendance at the Seminar Series qualifies as Structured Continuing Professional Development (CPD).

Papers are available at the venue or from the website in PDF format or from Heather Toy (Palmerston North), Glenyss Jones (Auckland), and Sophie Zeng (Wellington).

Seminars are usually held on Wednesday from 12pm to 2pm. Subject to availability of a suitable time slot, the School will contribute towards travel costs and accommodation (where appropriate) for visitors from outside Palmerston North or Auckland.

Attendance

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

- Massey University staff
- Staff of other educational institutions
- Those employed in the commercial or public sector
- Accounting practitioners

Benefits

- Exposure to different research ideas, methodologies, and data sources
- Broaden your research horizons
- Update your knowledge in the field of accounting research
- Interchange of ideas in an informal environment
- Enhance your links with academicians, practitioners or those in the commercial and public sectors
- For Institute members, your attendance at each seminar is recognised as one hour of structured CPD

Interested persons who wish to present a paper in the series, could contact the appropriate seminar convenor.

Research Seminar Series Convenors

Auckland

Assoc. Prof. Jill Hooks
School of Accountancy
Massey University
Auckland
New Zealand

Palmerston North

Ngairé Kirk
School of Accountancy
Massey University
Palmerston North
New Zealand

Wellington

Professor Paul Dunmore
School of Accountancy
Massey University
Wellington
New Zealand

2004 Research Seminar Series for Palmerston North Campus

Date	Presenter	Topic
26 May	Shirley Carr and Carol Chan	New Zealand's Fringe Benefit Tax 20 Years On: An Empirical Investigation Into Employers' Perceptions
28 July	Linda Simpson	Accounting with Pictures: The Extent of Imagery in Some New Zealand Company Annual Reports 1970-1997
25 August	Lindsay Hawkes and Ngaire Kirk	Sustainability Reporting: A Sustainable Future or the Latest Fad?
18 August	Rachel Morley	Expecting the Unexpected: A Mosaic of Outcomes
8 September	Bikram Chatterjee	Global Convergence of Financial Reporting Standards: Implications For India
17 September	Sally Varnham	Bars, Bouncers and Bedrooms: Damages Without Fault — The Vicarious Responsibility of Employers for the Intentional Wrongful Acts of Their Employees
5 November	Associate Professor Jill Hooks	The Corporatisation of Local Body Entities: A Study of Financial Performance
24 November	Dr Warwick Funnell	National Efficiency, Military Accounting and the Business of War

2004 Research Seminar Series for Albany Campus

Date	Presenter	Topic
3 February	Andrew Schmulow (RMIT University, Melbourne)	Policy-only Liability Insurance as a Market Mechanism Alternative to Prudential Regulation: The Lessons of Australia's HIH
16 April	Helen Bishop	Factors Influencing the Classification of Hybrid Financial Instruments
12 May	Dr Chris van Staden	Trends in Environmental Reporting: Evidence from Africa
2 June	Dr Rick Gore	Using the Residual Income Model to Illustrate the Articulation of the Financial Statements
30 July	Indra Abeysekera (Macquarie University, Australia)	Intellectual Capital Reporting Practices Among Different Nations
10 August	Waymond Rodgers (University of California, Riverside)	Trust Conceptualized as a Corporate Knowledge Asset
6 October	Dr Chris van Staden	Perceptions and Difficulties Created by Reporting for Not-for-profit Entities Using a Private Sector Model: Implications for Sector Neutral Accounting Standards
27 October	Nick Smith	Ways of talking about Equality: Substance, Dignity or Social Inclusion
17 November	Dr Rick Gore	Financial Accounting: A Global Perspective

2004 Research Seminar Series for Wellington Campus

Date	Presenter	Topic
26 July	Cordelia Thomas	Just a Little Prick? Retention and Use of Gurthrie Test Samples

Postgraduate Research Completed 2004

Student's name	Project title	Supervisor/Advisor
Accountancy		
Devan Shaw	An Investigation into the Current Status of Social and Environmental Reporting by Listed New Zealand Companies	Lindsay Hawkes Frances Chua
Noel Scott	An Investigation into Linking the Annual Budget to Strategy in a New Zealand Secondary School	Robert Nyamori Stuart Tooley
Business Law		
Paul Perniske	The Foreshore and Seabed Act	Cordelia Thomas Jeremy Hubbard

Abstracts of PhD Theses Completed

Nives Botica Redmayne

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

The economics of auditing have been a source of research interest for over two decades. Numerous researchers have developed and examined various audit fee and audit quality models. Most of those studies have examined private sector audit fees, but more recently a number of replications of private sector studies in the public sector have contributed toward the development of public sector audit fees and audit quality models. Palmrose (1989) and O'Keefe, Simunic and Stein (1994), investigated the effect of client characteristics on audit services production and audit effort, as part of their contribution to examination of audit quality. Their studies used variables to capture client size, complexity and risk (based on Simunic's 1980 audit fee model) to explain audit effort but have not explicitly included agency cost factors into their analysis.

This PhD study examines the empirical relationship between client characteristics, particularly agency cost factors, which drive the demand for audit services, and the quantity of labour used by public sector auditors in audit service production for public sector corporate entities. This study extends and complements Palmrose (1989) and O'Keefe, Simunic and Stein (1994) and combines the research on effect of agency cost on audit service production. In that way, this study also contributes to the public sector auditing literature.

Chris Durden

Management Accounting and Strategic Control

The aim of the research is to examine the relationship between management accounting and strategic control, with a view to explaining how management accounting systems could be more actively used to help make strategic decisions. Closer integration of management accounting and strategic control would provide a meaningful basis for comprehensively measuring and managing organisational performance, in conjunction with the accomplishment of longer-term strategic goals, rather than focusing predominately on (short-term) financial results. The study has a significant exploratory thrust because there is no pre-existing theory suggesting how the two areas could or do interact. Hence, the overall direction of the research is theory building, which focuses on combining existing theoretical constructs in the relevant areas, rather than testing existing theory. The study will provide valuable insights into management accounting system design and the management of organisational performance.

Robert Nyamori

Governmentality and the Local: The Use of Strategic Performance Measurement Systems in the Government of New Zealand Local Spaces

This PhD analyses the ways in which strategic accounting is employed to govern local authorities in New Zealand. The thesis analyses the political rationalities in which its use has been promoted, and the programmes and technologies through which it has been made operable in New Zealand local authorities. It illuminates the way in which strategic accounting has been made operable as a technology of government at a specific site. It seeks to make intelligible the way in which local authority members have been constituted as strategic subjects and their conduct thereby directed to achieve the political rationalities of distant centers of calculation. As a disciplinary technology, strategic accounting provides surveillance mechanisms that make local authorities members internalize the discipline of strategic thinking. The use of Foucault in this way is critiqued and suggestions made for a new framework.

Sally Varnham

School Safety and Students' Rights: Inaction, Reaction, Pro-action

This thesis examines the balance between the responsibility of a New Zealand state school to maintain a safe learning environment, and the rights of individual students. In comparison with the United States, the United Kingdom and Australia, it focuses on bullying, sexual harassment and abuse, violence and drug use, as factors which specifically threaten school safety. First, it considers the potential for liability of a school for inaction in failing to maintain that safety when these factors exist and a student suffers harm as a result. Secondly, it considers the reaction or responses of schools to eliminate these factors and the impact of these actions upon the rights of students. Finally it discusses proposals for the implementation of proactive, rather than reactive, measures towards addressing the safety of the school environment.

Abstracts of Some PhD Research in Progress

Helen Bishop

The Debt Equity Distinction and Classification of Hybrid Financial Instruments

The objective is to improve understanding of the classifications adopted for the reporting of hybrid financial instruments in the Statement of Financial Performance in an environment where choice is not constrained by accounting regulations. To do this the research seeks to explain the influences on manager's motivations to choose one classification in preference to another and to assess the effect of different classifications on the perceptions of a major group of users, shareholders. The information will be relevant to accounting regulators and will extend the body of accounting knowledge in two areas that have been of interest to accounting academics and the accounting profession. The first of these areas investigates one aspect of the forces that shape accounting practice by identifying determinants that influence accounting choices. The other investigates whether items of accounting information are relevant to investors. The research will also complement the finance literature on capital structure choice and the use of hybrid financial instruments.

Erlane K. Ghani

Internet Technology and Issues Relating to Users of Financial Reports

Development in information and communication technology has led many organizations in many countries to consider the impact of the Internet on the delivery and dissemination of financial information (Beattie and Pratt, 2003). Corporate reports are increasingly moving from traditional printed annual report toward the worldwide electronic medium of the Internet (Bury, 1999; Nordberg, 1999; Romain, 2000). The traditional paper-based reporting paradigm will continue to breakdown and moving towards Internet reporting, changing as companies bring new technologies to the process and as information users find new ways to gather and analyze corporate information (O'Kelly, 2000; Debreceeny *et al*, 2003; Barac, 2003).

To date, most empirical studies of the Internet financial reporting have documented the web practices of companies. Research examine on users' perspective, however, is sparse. In light of this, this research will look into the internet technology and issues relating to users of financial reports. The relevance of this study is that in order for companies to enhance company's value, the companies need to have a clear understanding of where their value truly resides and modes by which to measure value creation so that information could be conveyed to the users.

Ainul Islam

The Impact of NAS: Evidence from Value Relevance of Earnings in Bangladesh

The aim of the research is to assess the impact of NAS on the value relevance of earnings in Bangladesh. It is argued that stock-earnings relation will be weaker for firms that provide higher NAS since there is reduced investors reliance on audited numbers. This is consistent with the view that market responsiveness to an earnings announcement is inversely related to the amount of uncertainty or noise in the firm's earnings (Choi and Jeter 1992). And based on audit quality literature, this research also looked at whether negative association between NAS and stock returns-earnings is likely to mitigate by higher quality audit provided by the local big auditors.

Mahmood Ahmed Momin

Corporate Social Responsibility and Reporting by Multinationals in Bangladesh – Multiple Case Evidences from Subsidiaries of UK Multinationals

Despite the large number of studies of corporate social reporting (CSR) practices relatively a few of these studies have concentrated on the issues in least developed country (LDC). Although there are many plausible explanations for the emphasis in the literature it is still far from clear in a LDC what responsibility is assumed by corporations and to whom they are accountable? Most importantly, what patterns of CSR obtain in developing countries and why, in particular, whether MNCs adopt different disclosure strategies in different countries and why? It is not clear that the usual theoretical explanations - drawing from, e.g stakeholder theory or cultural differences - are sufficiently developed to give a deep understanding of the reasons for - and the importance of CSR in developing country. It is also far from clear from present explanations of accountability literature whether accountability is channelled from the developed country to a developing country as a western fashion through multinationals and their subsidiaries social reporting practices. This

study attempts to remedy this by examining CSR in a comparative context: comparing UK and Bangladesh CSR and then enquiring in more detail (a) the difference in practices within MNCs reporting in the UK and Bangladesh and (b) the explanations and reasons for the differences via case studies. This study employs both quantitative and qualitative methods. Content analysis is made to quantify Corporate Social Responsibility Reporting issues provided in annual reports of the companies. Hundred annual reports for largest UK companies for each of the year 1999 and 2000, and 50 annual reports of largest Bangladeshi companies each for the same years are considered for the content analysis. On the other hand, 59 interviews are conducted to gather qualitative data.

Nirmala Nath

Performance Auditing and Public Sector Accountability: A Fijian Case Study

Public sector auditing has expanded from providing an independent and professional assurance on the usage of resources by the government to a wide range of management issues including performance auditing (Burrowes and Persson, 2000; Parker, 1990). A historical analysis of the Anglo-American literature on development and emergence of public sector performance auditing indicates that there were various factors, which led to the development of performance auditing. Some of these factors are: public sector auditing profession, the changes in the legislature and statutes, calls for greater government accountability in the use of public sector resources by social and other lobby groups and, in some instances, the government itself. Literature on performance auditing has established that it is widely accepted that performance-auditing focuses on economy, efficiency and effectiveness but a clearly defined meaning of these concepts is not easily discernible. Nonetheless, advocates of performance auditing promote the view that performance auditing would improve public sector accountability by focusing on the way the public sector resources are managed.

In the Fijian context, the Fijian Audit Office implemented public sector performance auditing and then it was withdrawn. The aim of this research project is to understand the practice and the processes by which performance auditing was undertaken and then withdrawn in Fiji by the Fiji Audit Office. The research project is also aims to establish a theoretical meaning of economy, efficiency and effectiveness.

The research will be grounded in Laughlin's (1995) Middle Range Theory in which a skeletal framework for both methodology and theory are fleshed out in the context of an empirical research.

Jeff Robertson

Accounting in the Dutch East-India Company During the First 10 Years Accounting (1602-1612)

Seventeenth century Netherlands business was organised along capitalistic principles, with an emphasis on public participation, market forces and optimisation of profits. Prime amongst these business organisations was the Vereenigde Oost-Indische Compagnie (United East-India Company or VOC), which commenced operations on the 23rd of April, 1602.

The VOC's capital, obtained by public subscription, amounted to £6,459,840 and, by the standards of the day, it was a very large and highly risky commercial venture. Its organisation allows to be described as the first public company in history.

The accounting historian's interest in the VOC lies in its size, its geographic scope of control and its pioneering role as a public company with global interests. It can be assumed that the company's organisation was influenced by contemporary accounting methods and, in turn, that it had an influence on the development of accountancy in general. The aim of the research is to discover and analyse these influences in the light of the context in which the VOC was established and operated during its first accounting period (1602-1612).

Nicholas Smith

Equality as a Moral, Political and Legal Concept

The study is a conceptual one looking at the way the term "equality" is used and whether it is a useful term. Nicholas suggests that it is and defends the idea that all social policies must meet the threshold of equality in a basic sense that the interests of all concerned persons must be taken into account. It is a belief in this fundamental equality that explains our abhorrence of racism and sexism. Equality is not just the "formal" empty concept that "likes should be treated alike" which might be thought to need to be saved by a "substantive" equality which achieves real equality. What is morally important is that all should be treated as equals; with equal concern and respect. This basic equality has a place among other social ideals and its relationship with these is considered together with its implications.

Lin Mei Tan

The Role of Tax Practitioners in Tax Compliance: Expectations, Identities and Behaviours

A consistent implication of prior studies on tax practitioners, conducted primarily in the United States, is that they can exert a significant influence over taxpayers in the tax compliance process. With a substantial percentage of business taxpayers using the services of tax practitioners, the type of advice provided by the practitioner is a crucial part of the system of voluntary compliance. The research focuses on the role of tax practitioners in tax compliance in New Zealand. Given the interactive nature of this type of service encounter, an examination of the role of both parties (i.e. the tax practitioner and the client) involved in the dyadic exchange, is necessary for gaining a better understanding of the role they play in tax compliance. Based on a role dynamics framework, their expectations, identities and behaviours will be examined.

Cordelia Thomas

Bioethical and Legal interests in Human Body Parts

The rapid development of biotechnology has led to a search for an adequate decision making framework. In developing such a framework it is necessary to conceptualise the nature of the interest that individuals have in their own bodies. In this context attempts have been made to apply the concepts of property interests to the human body. Alternatively, the principle of autonomy may form a basis for structuring decision making and weighing conflicting principles. Autonomy allows a competent adult to make decisions about his or her own health care. The concept is that of an individual separated from others

by a wall of rights. This concept may be of assistance as a basis for determining competing rights but this determination must then be mediated with reference to other principles. The purpose of this research is to consider selected bioethical issues relating to human bodies and their component parts in an attempt to formulate a principled approach to issues of consent and control over the human body.

Susan Wild

Writing the Nation: The Literary Construction of New Zealand Exceptionalism

The aim of the thesis is to identify through an analysis of selected literary sources the various concepts of post-colonial identity which have emerged in New Zealand since the late nineteenth century, and to provide a critique of the significance of an increasingly 'globalised' international environment upon the construction of national self-identity in small nations.

Debbie Wilson

The Legality of Reproductive and Therapeutic Cloning of Human Beings

Following the announcement of the successful cloning of an animal from an adult cell, the issue of whether it should be illegal to clone human beings has become the subject of much debate. The United Nations has, over the past three years, been engaged in debates as to the nature and extent of such a ban, without arriving at a generally accepted position.

It is suggested that the debates, both at UN and State level, have overlooked the fact that any such ban on cloning might itself be illegal. The paper argues that in addition to positive and negative eugenics, both of which are illegal practices, there is a third form, passive eugenics, the scope of which can be ascertained by reference to other passive laws, in particular omissions in the law of torts. A law banning human cloning would fall into the category of passive eugenics, and as such, may be deemed of no effect. Any attempt to ban or regulate cloning must strongly consider eugenic and human rights laws.

Academic Programmes and Awards

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Summer School. Most of the School's programmes of study and papers fit into these standard semester periods although the School's Summer study programmes have become increasingly popular. Several Accountancy papers and Business Law papers were offered in the Summer of 2004.

Summer School Programme

- 110.001 Foundation Studies in Accounting
- 110.100 Introductory Accounting
- 110.109 Introductory Financial Accounting
- 110.792 Special Topic
- 155.100 Introduction to Business Law
- 155.210 Commercial Law
- 155.216 Land Law for Real Estate Agents
- 155.291 Special Topic in Business Law
- 155.313 Commercial Transactions Contrary to Conscience
- 155.391 Special Topic in Business Law
- 155.700 Fundamentals of Law
- 155.702 Special Topic Business Law
- 155.704 Corporate Governance
- 155.705 Special Topic Business Law
- 155.707 Special Topic Business Law
- 155.798 Research Report

The papers offered in the programme are subject to changes each year.

Internal and Extramural Studies

Some papers in the School are offered internally and extramurally. Some others are offered internally or extramurally. Extramural programmes offer opportunities for long distance study at the comfort of a student's own environment. Extramural programmes may include contact/block courses. Contact courses are a chance for students to receive face-to-face tuition from the Paper Co-ordinator and to interact with others taking the same paper. Contact courses may be held at the Albany, Palmerston North and Wellington Campuses of Massey University, as well as at a Christchurch venue. Some papers are offered in block mode. This means students are required to attend one or more periods of intensive study usually either in the Palmerston North or Albany Campus.

Resources and Support for Students

Other than the ability to access the huge network of resources and support offered by Massey University, students can contact the following support persons in the School:

General

- First Year Administration Support Person: Danielle Whakarau
- Postgraduate Research Support Person: Sim Loo
- Disability Persons Support Person: Lindsay Hawkes
- Maori Students Support Person: Lin Mei Tan
- Student Harassment Support Person: Frances Chua
- Health and Safety Support Person: Mary Rossiter

Academic

- Undergraduate Accountancy Studies Coordinator: Shirley Carr
- Undergraduate Business Law Studies Coordinator: Matthew Berkahn
- Postgraduate Accountancy Studies Coordinator: Stuart Tooley
- Postgraduate Business Law Studies Coordinator: Lindsay Trotman

Programmes Offered in 2005

The School offers undergraduate and postgraduate programmes as follows: -

New Zealand Diploma in Business (NZDipBus)

Legal Executive Certificate (CertLE)

Graduate Diploma in Business Studies (GradDipBusStuds) with Endorsement
e.g., Accounting or Business Law, Tax Consultancy

Bachelor of Business Studies BBS (Accountancy)

Bachelor of Business Studies and Bachelor of Science (BBS/BSc)

Bachelor of Business Studies (without the Accountancy endorsement)

Bachelor of Business Studies (BBS) (Hons)

Bachelor of Accountancy (BAcc)

Diploma of Accountancy (DipAcc)

Postgraduate Diploma in Professional Accountancy (PGDipProfAcc)

Master of Business Studies in Accountancy (MBS)

Master of Management (MMgt)

Master of Philosophy (MPhil)

Doctor of Philosophy (PhD)

Some Undergraduate Programmes of the School

Bachelor of Accountancy (BAcc)

Since 2003 Massey University has offered the Bachelor of Accountancy (BAcc) degree. It is a highly specialised degree, identifying the student as having expertise in Accountancy. It is the degree for students who know in advance that they wish to specialise as Accountants and seek ICANZ membership.

Accountancy Major in the Bachelor of Business Studies (BBS)

The Accountancy major offers flexibility in the student's programme of study and the opportunity to have a concentration in a particular area of accountancy. They can also combine the Accountancy major with one offered by another department to complete the BBS with a double major; or, use it as an alternative (to the BAcc) route to satisfy ICANZ academic requirements.

Graduate Diploma in Business Studies

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

New Zealand Diploma in Business (NZDB)

Legal Executive Certificate

The above two programmes are offered at the Wellington Campus only.

Undergraduate Papers Offered in 2005

Accountancy

110.001 Foundation Studies in Accounting

110.002 Accounting Principles

110.003 Accounting Practices

110.100 Introductory Accounting

110.104 Management Accounting

110.105 Taxation

110.107 Financial Accounting

110.109 Introductory Financial Accounting

110.209 Intermediate Financial Accounting

110.215 Financial Accounting I

110.223 Management Accounting

110.229 Management Accounting

110.230 Introductory Financial and Management Accounting

110.243 Accounting Information Systems

110.249 Accounting Information Systems

110.274 Principles of Auditing and Tax

110.279 Auditing

110.289 Taxation

110.293 Special Topic
110.294 Special Topic
110.297 Special Topic

110.303 Integrative Accounting
110.309 Advanced Financial Accounting
110.311 Accounting Theory
110.313 Financial Accounting II
110.320 Management Accounting Services
110.329 Advanced Management Accounting
110.349 Advanced Accounting Information Systems
110.359 Primary Industry Accounting
110.379 Advanced Auditing
110.380 Estate and Tax Planning
110.389 Advanced Taxation
110.391 Special Topic
110.393 Special Topic
110.396 Special Topic

Business Law

155.001 Introduction to the Legal System
155.002 Law Office Practice
155.003 Property Law and Practice
155.004 Estates Law and Practice
155.005 Litigation Law and Practice
155.006 Business Law and Practice
155.007 Introduction to Commercial Law
155.008 Legal Principles

155.100 Introduction to Business Law

155.200 Law for Accountants
155.201 Law of Property
155.203 Law of Business Organisations
155.210 Commercial Law
155.215 Criminal Law
155.216 Land Law for Real Estate Agents
155.222 Immigration Law and Practice in New Zealand: Not offered in 2005
155.291 Special Topic in Business Law

155.312 Competition and Marketing Law: Not offered in 2005.
155.313 Commercial Transactions Contrary to Conscience
155.314 Legal Issues in Compulsory Education in New Zealand: Not offered in 2005.
155.391 Special Topic in Business Law
155.392 Special Topic in Business Law

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, Masters and Doctoral levels, leading to:

- Doctor of Philosophy (PhD)
- Master of Philosophy (MPhil)
- Master of Business Studies (MBS)
- Master of Management (MMgt)
- Postgraduate Diploma of Accountancy (PGDipAcc)
- Bachelor of Business Studies with Honours BBS(Hons); and
- Postgraduate Diploma in Professional Accounting (PGDipProfAcc) [No new enrolments in PGDipProfAcc programme will be permitted after the double semester enrolment period 2006]

Postgraduate Scholarships for 2005

Please visit the following websites to view information on the Scholarships:

- <http://awards.massey.ac.nz/index1.htm>
- <http://www.nzvcc.ac.nz>

Contacts

For enquires relating to postgraduate programmes in Accountancy:

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Email: s.tooley@massey.ac.nz

For general enquires regarding postgraduate study within the College of Business, please contact the Postgraduate Programmes Administrator:

Ms Alison Gustafson
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Postgraduate Papers Offered in 2005

Accountancy

- 110.700 Accountancy for Business Administrators
- 110.710 Contemporary Issues in Financial Accounting
- 110.711 Advanced Accounting Theory: Not offered in 2005.
- 110.713 Financial Accounting For Diploma in Professional Accounting
- 110.714 Social and Environmental Accounting
- 110.717 Research Methods in Accounting
- 110.718 International Accounting

110.720 Contemporary Issues in Management Accounting: Not offered in 2005
110.723 Management Accounting
110.743 Advanced Accounting Information Systems
110.770 Contemporary Issues in Auditing
110.773 Auditing
110.780 Contemporary Issues in Taxation
110.783 Taxation
110.784 Contemporary Issues in Taxation Policy: Not offered in 2005.
110.790 Special Topic
110.792 Special Topic
110.795 Special Topic
110.796 Research Report MBS
110.798 Research Report
110.799 Research Report
110.800 MPhil - Accounting
110.897 Thesis (Year 1)
110.898 Thesis (Year 2)
110.899 MBS Thesis - Accountancy
110.900 PhD in Accounting

Business Law

155.700 Fundamentals of Law
155.702 Special Topic Business Law
155.703 Corporate Governance for PGDipProfAcc
155.704 Corporate Governance
155.705 Special Topic Business Law
155.707 Special Topic Business Law
155.795 Research Report MBS
155.798 Research Report
155.799 Research Report
155.800 MPhil in Business Law
155.897 Thesis (Year 1)
155.898 Thesis (Year 2)
155.899 Thesis in Business Law
155.900 PhD - Business Law

Summer School Papers 2004-2005

110.001 Foundation Studies in Accounting
110.100 Introductory Accounting
110.109 Introductory Financial Accounting
110.792 Special Topic

155.100 Introduction to Business Law
155.210 Commercial Law
155.216 Land Law for Real Estate Agents
155.291 Special Topic in Business Law
155.313 Commercial Transactions Contrary to Conscience
155.391 Special Topic in Business Law
155.700 Fundamentals of Law
155.702 Special Topic Business Law
155.704 Corporate Governance
155.705 Special Topic Business Law
155.707 Special Topic Business Law
155.798 Research Report

Executive Insight 2005

The School of Accountancy is excited to be involved for the fourth consecutive time, with the Manawatu Branch of the Institute of Chartered Accountants of New Zealand (the Institute), in partnership with ASB Bank Ltd, in the Executive Insight 2005 Programme.

Executive Insight is a programme where third and fourth-year accounting students are given the opportunity to observe, and to a limited extent, participate in the executive management of a business over a three-day period. This year the Executive Insight Programme is to be run in the week 22-26 August 2005. The objective of the programme is to enable students to gain insight into executive roles and the commercial decision-making process. It is also an excellent opportunity to broaden student views of potential career paths and to compare the "real world" with what has so far only been learned from textbooks.

The programme has been run successfully by other Branches of the Institute and other Tertiary Institutions. Examples of activities which students from other similar programmes have had first-hand experience of include attendance at Board meetings, meetings with CEOs, CFOs and section managers, involvement in finance and audit committee meetings, reviewing progress in overseas markets, accompanying senior managers on customer site visits and visiting their host organisation's branches.

This is the fourth year that the Manawatu Branch of the Institute and Massey University have joined together in the support of senior accounting students. The School of Accountancy encourages third year and postgraduate students to take advantage of this unique opportunity and the experiences to be gained! Although this opportunity is available to all third year and postgraduate accounting students, for this year, the Host Organisations have been selected from within the Manawatu/Palmerston North area – this does not prohibit students from outside of this area participating in the programme although travel, accommodation and other costs will be the responsibility of the successful applicant. It is the intention of the School of Accountancy to extend similar opportunities to other locations as the programme develops over the next few years.

Nives Botica Redmayne

Insight Programme Coordinator
Massey University Representative, Institute of Chartered Accountants of New Zealand
(Manawatu Branch)

Editorship of Non-Commercial Books (Course Material)

Palmerston North Campus

Berkahn, M.

- 155.200 *Law for Accountants* Extramural Study Guide (Company and Partnership Law Component). pp. 324. 2005 (with L. Trotman)
- 155.203 *Law of Business Organisations* Extramural Study Guides One, Two and Three. pp. 580. 2005. (with L. Trotman)
- 155.700 *Fundamentals of Law* Extramural Study Guide. pp. 310. 2005.
- 155.703 *Corporate Governance for PGDPA* Extramural Study Guides, Law and Practice of Meetings and Corporate Governance. pp. 386. 2005.
- 155.704 *Corporate Governance* Extramural Study Guides, Law and Practice of Meetings and Corporate Governance. pp. 386. 2005.

Botica Redmayne, N.

- 110.773 *Auditing* Study Guide and Course Readings. pp. 900. 2005.
- 110.717 *Research Methods in Accounting* Study Guide and Course Readings. pp. 230. 2005.
- 110.379 *Advanced Auditing* Study Guide and Course Readings. pp. 200. 2005 (with L. Tozer).

Carr, S.

- 110.243/249 *Accounting Information Systems* Internal and Extramural Study Guide, Course Handbook and Assignments Booklet. pp. 545. 2005.
- 110.349 *Advanced Accounting Information Systems* Internal and Extramural Study Guide, Course Handbook and Assignments Booklet. 2005.
- 110.743 *Accounting Information Systems*, Extramural Study Guide and Book of Selected Readings, pp. 500+. 2005.

Chan, C.

- 110.289 *Taxation* Internal and Extramural Study Guide and Readings. 2005.
- 110.783 *Taxation for DipProfAcc* Extramural Study Guide and Readings. 2005.

Chua, F.

- 110.311 *Accounting Theory* Extramural Study Guide and Readings (Semester 2). pp. 495. 2005.

110.303 *Integrative Accounting* Internal and Extramural Study Guide (Semester 1). pp. 849. 2005.

110.303 *Integrative Accounting* Internal and Extramural Study Guide (Semester 2). pp. 849. 2005. (with H. Perera and L. Hawkes).

Hamilton, F.

110.215 *Financial Accounting I* Administration Guide and Study Guide. 2005.

110.770 *Current Issues in Auditing* Administration Guide and Readings. 2005.

Hawkes, L.

110.320 *Management Accounting Services* Extramural Study Guide. pp. 225. 2005.

110.329 *Advanced Management Accounting* Internal and Extramural Study Guide. pp. 280. 2005.

Kirk, N.

110.100 *Introductory Accounting* Summer School Study Guide. 2005.

110.109 *Financial Accounting* Summer School Study Guide. 2005.

110.209 *Intermediate Financial Accounting* Internal and Extramural Study Guide. pp. 293. 2005.

Kirton, I.

110.350 *Primary Industry Accounting* Study Guide and Readings. pp. 687. 2005.

110.710 *Contemporary Issues in Financial Accounting* Study Guide and Readings. pp. 494. 2005 (with C. van Staden).

Nath, N.

110.001 *Foundation Accounting* Study Guide and Administration Guide. 2005.

110.109 *Financial Accounting* Study Guide and Readings. 2005.

110.229/223 *Management Accounting* Study Guide and Readings. pp. 260. 2005.

Perera, H.

110.303 *Integrative Accounting* Internal and Extramural Study Guide and Course Readings. pp. 750. 2005. (with F. Chua and L. Hawkes).

110.718 *International Accounting* Study Guide and Course Readings. pp. 1000. 2005.

Simpson, L.

110.100 *Introductory Accounting* Internal and Extramural Administration Guide, Study Guide and Course Readings. 2005.

110.714 *Social and Environmental Accounting* Extramural Administration Guide and Course Readings. 2005.

Tan, L.M.

110.380 *Estate and Tax Planning* Extramural Study Guide. pp. 386. 2005.

110.389 *Advanced Taxation*. pp. 204. 2005

110.780 *Contemporary Issues in Taxation* Study Guide. pp. 474. 2005.

110.799 *Research Report and Theses Policy Guide*. pp. 118. 2005.

Tooley, S.

110.309 *Advanced Financial Accounting* Study Guide. pp. 210. 2005.

110.710 *Contemporary Issues in Financial Accounting* Study Guide. pp. 500. 2005.

Tozer, L.

110.001 *Foundation Studies in Accounting* Administration Guide and Readings. 2005.

110.313 *Financial Accounting II* Study Guide. 2005.

Wellington Campus

Churchill, G.K.

110.001 *Foundation Studies in Accounting*, Law Module Notes, pp. 73. 2005.

155.004 *Estates Law and Practice*, Legislative Extracts, pp. 224. 2005.

155.006 *Business Law and Practice* Course Material comprising Course Notes, Formative Assessment Exercises, Precedents and Forms, pp. 280. 2005.

155.007 *Introduction to Commercial Law*, Law 100 Introduction to the Law Workbook, pp. 104; Law 101 Law of Contract Workbook, pp. 87. 2005.

155.210 *Commercial Law*, revision of Chapter 8 on Credit Contracts, pp. 49. 2005.

Frost, A.

110.105 *Taxation* Internal Study Guide. 2005.

110.289 *Taxation* Internal Study Guide. 2005. (with C. Chan).

110.380 *Estate and Tax Planning* Study Guide (Weeks 7 and 8). 2005. (with L.M. Tan and B. Nyamori).

Heslop, J.

110.002 *Principles of Accounting* Workbook. pp. 130. 2005.

Hubbard, J.

155.100 *Introduction to Business Law* Study Guide. 2005.

Thomas, C.

155.002 *Law Office Practice Workbook*. pp. 160. *Trust Accounting Handbook*. pp. 72. 2005.

155.004 *Estates Law and Practice Appendices*. pp. 217. 2005.

155.201 *Law of Property* Study Guide. 2005.

155.215 *Criminal Law* Study Guide. 2005.

155.216 *Land Law for Real Estate Agents* Notes and Study Guide. 2005.

Varnham, S.

155.007 *Introduction to Commercial Law* Workbook for Law 100 Introduction to Legal System. pp. 69. Workbook for Law 101 – Contract. pp. 61. 2005.

155.003 *Property Law and Practice* Workbook. pp. 88. Appendices to Workbook. pp. 86. 2005.

155.005 *Litigation Law and Practice* Workbook. pp. 152. Appendices to Workbook. pp. 75. 2005.

155.216 *Land Law for Real Estate Agents* Notes and Study Guide. 2005. (with C. Thomas).

Wild, S.

110.003 *Accounting Practices*. Administration and Study Guide. 2005.

110.107 *Financial Accounting*. Administration and Study Guide. 2005.

Staff Significant Appointments and Awards

Helen Bishop

- Institute of Chartered Accountants Travel Award to present paper at AFAANZ Conference, 31 May 2004
- IRDG Award \$1,000

Lin Mei Tan

- Appointed as Co-editor of the journal, *New Zealand Journal of Taxation Law and Policy*
- IRDG award \$3,000

Cordelia Thomas

- Recipient of Postgraduate Research Excellence Award, 19 May 2004

Lindsay Trotman

- Appointed Panellist: Challenges of teaching large classes, Accounting and Commercial
- Law Teaching Conference, Victoria University of Wellington, 24 August 2004

Sally Varnham

- New Zealand Director and Vice-President, Australia and New Zealand Education Law Association (ANZELA)
- Guest speaker *Current Legal Issues in Tertiary Education*, Student Advocates' Conference, Victoria University of Wellington, Wellington, July 2004
- Co-organizer, 13th Annual Conference ANZELA, Wellington, 22-24 September 2004
- Received award for contribution to the field of education law locally and internationally – at the annual ANZELA Conference Wellington, 22-24 September 2004
- Keynote speaker at World Education Law Conference, Amsterdam and Tilburg, 25-30 November 2004
- IRDG Award \$3,000

Students' Awards

Institute of Chartered Accountants of New Zealand Prize for First Year Accountancy in 110.100 Introductory Accounting:

Margaret Skilton

Institute of Chartered Accountants of New Zealand Manawatu Branch Prize in Financial Accounting in 110.109 Introductory Financial Accounting:

Suzanne Collier

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

Andrea Baynes

Institute of Chartered Accountants of New Zealand Prize for Third Year Accountancy – Top three students in 110.313 Financial Accounting II and 110.303 Integrative Accounting:

1. Sarah Caradus
2. Nancy Maessen
3. Lin Zhang

Bennetts University Book Centre Prize for 110.223/229 Management Accounting:

James Nimmo

Deloitte Touche Tohmatsu Prize in 110.243/249 Accounting Information Systems:

Jane Wenman

Primary Industry Accounting Prize in 110.350:

Coraleen White

Price Waterhouse Coopers Prize in Auditing (Albany) 110.279:

Craig Getz

Price Waterhouse Coopers Prize in Taxation (Albany) 110.289:

Yuming Yuan

Price Waterhouse Coopers Prize in Integrative Accounting (Albany) 110.303:

Amanda Inskeep

Deloitte Touche Tohmatsu Prize in Accounting (Albany) 110.313:

Yanming Wang

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

Yu Tianbo

CCH Prize in 155.203 Law of Business Organisations:

Christopher Argyle

Fitzherbert Rowe Prize in 155.210 Commercial Law:

Yi Zhang

Massey Scholarships

Massey Scholarships are awarded to leading students as they complete their first Bachelor's degree at Massey University. The Scholarships are awarded college by college, in proportion to the number of students graduating from each college every year. The award of the scholarship is, in itself, testimony to the high academic calibre of the recipients. But for those Massey Scholars who undertake postgraduate study within one year of graduation, the Massey Scholarship also carries with it an emolument, payable for one year of full-time study.

The following student from the School of Accountancy has been selected to receive a Massey Scholarship:

Sarah Jayne Caradus

Professional and Community Relations

Berkahn, M. Member, Australasian Law Teachers Association.

Bishop, H. Member, Institute of Chartered Accountants of New Zealand; Accounting and Finance Association of Australia and New Zealand; Institute of Chartered Accountants of New Zealand Education Liaison Committee.

Botica Redmayne, N. Massey University Representative on the Manawatu Branch Committee of the Institute of Chartered Accountants of New Zealand, Convenor of Technical and Legislation Sub-Committee; Member, Accounting and Finance Association of Australia and New Zealand (previously known as the Accounting Association of Australia and New Zealand); Member of the American Accounting Association and the European Accounting Association.

Carr, S. Member, Institute of Chartered Accountants of New Zealand; the American Accounting Association; and the International Association for Accounting Education and Research (IAAER).

Chan, C. Volunteer, Arohanui Hospice, Palmerston North.

Churchill, G.K. Associate Member of Wellington District Law Society; Member, Australasian Law Teachers Association (ALTA); Member, Wellington Group Riding for the Disabled Inc.

Dunmore, P.V. Certified Management Accountant; Member, Information Systems Audit and Control Association; Member, Turnaround Management Association Academic Advisory Board; Member, Accounting and Finance Association of Australia and New Zealand; Member, British Accounting Association; Member, American Accounting Association; Presenter for Institute of Directors in New Zealand.

Frost, A. Chair, Local Executive Committee of NZCCS, Wellington Branch Inc – Working with People with Disabilities, Wellington. Member, Institute of Chartered Accountants of New Zealand. Honorary Reviewer, ASTE Accounts, and Executive Committee of ASTE, Wellington Branch.

Hamilton, F. Member, Institute of Chartered Accountants of Scotland. Moderator, Nelson Marlborough Institute of Technology - Accounting Practices.

Hawkes, L. Member, Institute of Chartered Accountants of New Zealand. Professional Competence Exam 1 (PCE1) Ethics Workshop Facilitator. Professional Accounting School (PAS) Workshop Facilitator. Honorary Auditor and Reviewer of various community groups.

Heslop, J. Member, Institute of Chartered Accountants of New Zealand (Special Interest Group Not-for-Profit). Honorary Reviewer of two churches and several community groups.

Hooks, J. Member, Institute of Chartered Accountants of New Zealand Education Liaison Committee and Annual Reporting Awards Committee. Co-ordinator, Save the Children Fund. Member, AFAANZ.

Hubbard, J. Chair, ASTE Wellington Branch.

Kirton, I. NZQA Monitor, Eastern Institute of Technology Bachelor of Business Studies and Bachelor of Computing Studies Degree Programmes. ICANZ Working Group Ed-90. Judge, ABN-AMRO Craigs Wanganui Business Awards. Wanganui.

- Kirk, N. Honorary Auditor of several charitable clubs. Member, Accounting Association of Australia and New Zealand; Asian Academic Accounting Association; British Accounting Association; and the European Accounting Association. Provisional Member, Institute of Chartered Accountants of New Zealand.
- Laswad, F. Member, Accounting Standards Review Board (ASRB); Chair of Academic Committee and Member of Admissions Board of the Institute of Chartered Accountants of New Zealand (ICANZ); Academic Board of Advanced Business Education Limited (ABEL).
- Nyamori, R.O. Member of Executive Committee, Ethnic Council of Manawatu. CIMA Accreditation.
- Thomas, C. Member, New Zealand Law Society Legal Executives Committee. Associate Member, Wellington District Law Society. National Course Director of Legal Executive Training. ASTE branch committee member.
- Tooley, S. Member, Institute of Chartered Accountants of New Zealand. Member, Institute of Certified Management Accountants (Australia).
- Trotman, L. Honorary Solicitor, Amputees Federation of New Zealand Incorporated. Honorary Solicitor, Amputee Society of Manawatu and Central Districts. Chairperson, Manawatu College Educational Trust Incorporated. Trustee, Foxton Flax Stripper Museum Trust Incorporated. Honorary Solicitor, Manawatu Gymnastics Incorporated. Honorary Solicitor, Palmerston North Surf Lifeguard Service Incorporated.
- Van Staden S. Member, Institute of Chartered Accountants of New Zealand; Institute of Chartered Accountants of South Africa.
- Varnham, S. Member, Australia, New Zealand and United States Education and Law Associations. Director and Vice-President, Australia and New Zealand Education Law Association. Committee Member, ANZELA New Zealand Chapter. Member, US Education Law Association. Barrister and Solicitor of the High Court of New Zealand.
- Wild, S. Member, Institute of Chartered Accountants of New Zealand. Committee Member, ICANZ Sustainability Special Interest Group. Member, Royal Society of New Zealand.

University Services

- Berkahn, M.A. Member, College of Business Scholarships Committee.
- Carr, S.A. Chairperson, Examination Committee, College of Business.
- Chua, F. Harassment Contact Person, Harassment Advisory Committee.
- Kirton, I. Secretary, Delahunty Primary Industry Accounting Research Trust.
- Thomas, C. Member, Wellington Campus Health & Safety Committee. Member of the Massey University Human Ethics Committee.
- Trotman, L.G.S. Member, Appointments and Overseas Duties Committee; College of Business Ambassador Programme.
- Varnham, S. University Proctor, Wellington Campus.

Contact Persons and Student Advisors

For further information please contact:

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