



MASSEY
UNIVERSITY
TE KUNENGA KI PŪREHUROA

UNIVERSITY OF NEW ZEALAND

SCHOOL OF ACCOUNTANCY YEAR BOOK 2011 - 2012 COLLEGE OF BUSINESS

CREATING LEADERS. TRANSFORMING BUSINESS
ALBANY, MANAWATŪ, WELLINGTON, DISTANCE



Beta Alpha Psi
The Honors Organization for
Financial Information Professionals



The Board of Directors of Beta Alpha Psi extends its greetings

to the members of the **North Shore, Auckland** Chapter of the **College of Business, Massey University** who have been elected to membership in the **2011-2012** year.

And being the Board of Directors of Beta Alpha Psi we hereby congratulate the recipient of the **2011-2012** year **Accounting Program** recipient of the **2011-2012** year **Accounting Program**.

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<i>Phillipa Tucker</i>	<i>Shona MacKay</i>
<i>Thomas De Lennart</i>	<i>Sharon MacKay</i>
<i>Melaine Clark</i>	<i>Sharon MacKay</i>
<i>Sharon Thomson</i>	<i>Sharon MacKay</i>
<i>Michelle Newson</i>	<i>Sharon MacKay</i>
<i>Sharon MacKay</i>	<i>Sharon MacKay</i>

The Board of Directors of Beta Alpha Psi extends its greetings to the recipient of the **2011-2012** year **Accounting Program** recipient of the **2011-2012** year **Accounting Program**.

THE ENGINE
OF THE NEW
NEW ZEALAND



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Head of School's Report

The School of Accountancy had many achievements in 2011 in teaching and research, and strengthening its relationships with the profession and community. The development and implementation of a strategy for greater use of IT in enhancing students' learning experience was also an exciting initiative this year. The School is progressing with its application for AACSB accounting accreditation, and this year we hosted Professor Larry Walther, Utah State University, USA, the School's mentor for the AACSB accounting accreditation. Professor Walther visited the Albany and Manawatu campuses during his visit and held discussions with staff.

School staff can be proud of many achievements. Professor Jill Hooks was named the Albany Students' Association Lecturer of the Year, as well as the Best Lecturer in the College of Business. Professor Mike Bradbury was appointed as the International Association for Accounting Education and Research (IAAER) representative on the IFRS Advisory Council. Professor Fawzi Laswad was appointed deputy chair for the newly established joint Education Board of the New Zealand and Australia Institutes of Chartered Accountants.

Warwick Stent, Lecturer on the Albany campus, won the CPA Australia Best PhD Paper award at the 2011 Auckland Region Accounting Conference in November. Doctoral student Shahwali Khan won the Best Presenter award at the Annual Doctoral Symposium held recently on the Manawatu campus.

Congratulations also to Dr Nirmala Nath and Dr Warwick Stent on the completion of their PhD studies at Waikato University and Massey University, respectively. Dr Nath's thesis, "Public Sector Performance Auditing and Accountability: A Fijian Case Study", won praise from her external examiners for an excellent presentation and her valuable contribution to this area of research. Dr Stent's thesis, "A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand", investigates accounting choice relating to the timing of adoption of International Financial Reporting Standards (IFRS) in New Zealand. The study includes an examination of the impact of IFRS on the disclosure of financial information. PhD student Umapathy Ananthanarayanan also completed his PhD studies. His thesis titled "The Determinants of Audit Fees in the United States and New Zealand in the Post SOX Period" examines the audit fee determinants in both the United States and New Zealand after the introduction of SOX (US) and governance principles (NZ), respectively. Congratulations Dr Ananthanarayanan.

Alongside these considerable individual achievements, the School's research output continued to grow in 2011. Research outputs were published in refereed journals such as the Australian Accounting Review, Journal of Business Ethics, Pacific Accounting Review, New Zealand Journal of Taxation Law and Policy, and the Australian Competition and Consumer Law Journal, amongst others. In addition, staff presented papers at various international conferences including the Accounting and Finance Association of Australia and New Zealand Conference (Brisbane), the American Accounting Association Conference (Tampa and Denver), the European Accounting Association Conference (Rome), the Asian Pacific Conference on International Accounting Issues (Beijing), and the Australian Tax Teachers' Conference (Melbourne).

The School's research output compares extremely favourably nationally and in the region. A study by an international group of researchers, published in Accounting and Finance in March 2012, ranked Massey's Accounting and Finance disciplines first in New Zealand and eighth in Australasia, based on publications in top tier journals.

School of Accountancy students have also had a productive year. The Beta Alpha Psi Chapter at the Albany campus was officially installed in April 2011 by executives of the US-based BAP. Their first year after installation was very busy, organising and hosting various professional activities involving the New Zealand Institute of Chartered Accountants and the banking industry.

To support the learning of distance students, the School introduced the concept of a "virtual classroom" by greater use of learning technologies, Adobe Presenter and Adobe Connect. All School papers use Stream, a rich on-line learning environment.

We head into 2012 with the enthusiasm and momentum of this year's achievements behind us.

Professor Laswad
Head of School

School of Accountancy

Vision and Mission

Vision

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

Mission

To provide quality accounting and business law education, leading to successful career opportunities for graduates; to conduct and disseminate applied research; and to contribute positively to the accounting profession and the wider community.

Values (Guiding Principles)

The School will:

- Be student focussed and supportive of its staff
- Encourage professionalism and staff satisfaction through provision of opportunities for personal development
- Maintain quality and uphold professional standards
- Ensure its student learning programmes are relevant and up-to-date
- Encourage and support staff research
- Encourage alternative modes of delivery and learning
- Reinforce and promote the University's strategic goals
- Embrace EEO principles
- Recognise the Treaty of Waitangi
- Maintain transparent and inclusive management systems

School Goals and Objectives

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

Student Learning

Goal

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

Objectives

- To develop students' communication, analytical, and critical thinking skills.
- To develop students understanding of ethical standards and ethical dilemmas, and improving their ethical judgement.
- To support continuous improvement through a rigorous programme of evaluation and assessment

- To reinforce strong commitment to research-led teaching and scholarship.
- To provide all students access to on-line educational opportunities, support tools and pedagogy of a high standard.
- To ensure that programmes are delivered with flexible learning and the integration of new technologies into the creation and design of curricula.
- To ensure that all papers, regardless of the campus or mode of delivery, provide students with access to excellent education, supported by effective quality systems, and where relevant with appropriate national and international accreditation.

Research

Goal

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

Objectives

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

Profession and the Wider Community

Goal

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

Objectives

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

2011 Research Activities

Refereed Journals

Ameer, R. and Othman, R. (2011). Sustainability practices and corporate financial performance: A study based on the top global corporations. *Journal of Business Ethics (online)*. *Hardcopy forthcoming*.

Berkahn M. (2011). Almost identical company names in New Zealand: Not yet passé. *Journal of the Australasian Law Teachers Association*, 2, 1-9.

Bhuiyan, M.B.U. and Habib, A. (2011). Determinants of nomination committee: New Zealand evidence. *Corporate Board: Role, Duties and Composition*, 7(2), 54-65.

Bhuiyan, M.B.U. and Salma, U. (2011). Board supervisory committees and non-mandatory regulation - New Zealand evidence. *International Review of Business Research Papers*, 7(2), 106-117.

Botica-Redmayne, N., Bradbury, M.E. and Cahan, S.F. (2011). The association between audit committees and audit fees in the public sector. *International Journal of Auditing*, 15(3), 301-315.

Botica Redmayne, N. and Malthus, S. (2011). Limited assurance standards: does one size fit all? *The Chartered Accountants Journal*, 90(8), 25-28.

Bradbury, M. (2011). Direct or indirect cash flow statements. *Australian Accounting Review*, 21(2), 124-130.

Cheng, E., Courtenay, S. and Rahman, A. (2011). Effects of prior voluntary disclosure on earnings announcements in an environment with low information and regulation. *Pacific-Basin Finance Journal*, 19(3), 308-329.

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

Ghani, E.K., Laswad, F. and Tooley, S. (2011). Functional fixation: Experimental evidence on the presentation of financial information through different digital formats. *British Accounting Review* 43(3), 186-199.

Habib, A. and Bhuiyan, M.B.U. (2011). Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing and Taxation*, 20(1), 32-44.

Holmes, K. and Pinny, J. (2011). Is obesity degenerating New Zealand's GST? *International VAT Monitor* 22(3), 166-171.

Hooks, J. and Stewart, R. (2011). Farmers, politics, and accounting: the history of standard values – An accounting convenience or political arithmetic. *Accounting Historian Journal*, 38(2), 47-74.

Hooks, J. and Van Staden, C. (2011). Evaluating environmental disclosures: the relationship between quality and extent measures. *The British Accounting Review*, 43(3), 200-213.

Kabir, M.H. and Laswad, F. (2011). Properties of net income and total comprehensive income: New Zealand evidence. *Accounting Research Journal*, 24(3), 268-289.

Malik, A., Davey, H. and Kelly, M. (2011). Performance measurement of state secondary schools in New Zealand: The parents' perspective. *The International Journal of Learning*, 18(2), 97-119.

Nath, N., Peurseem, K. and Lawrence, S. (2011). Emergence of performance auditing in Fiji, 1970-1995: A hermeneutical inquiry. *Fijian Studies*, 7(1), 23-58.

O'Sullivan, T. (2011). Consumer law reform and extended warranties – keep it simple. *Australian Competition and Consumer Law Journal*, 19(2), 110-126.

Othman, R. (2011). Financial reporting quality. *Asian Journal of Business & Accounting*, 3(1), 1-26.

Pinny, J. and Holmes, K. (2011). Is obesity degenerating New Zealand's GST? *International VAT Monitor*, 22(3), 166-171.

Russell, D. (2011). Why Machiavelli matters: A guide to citizenship in a democracy. *Reformation and Renaissance Review*, 343-344.

Steenkamp, N. and Hooks, J. (2011). Does including pictorial disclosure of intellectual capital resources make a difference? *Pacific Accounting Review*, 23(1), 52-68.

Tan, L.M. (2011). Giving advice under ambiguity in a tax setting. *Australian Tax Forum*, 26(1), 73-101.

Tan, L.M. and Braithwaite, V. (2011). Agreement with tax practitioners' advice under tax law ambiguity. *New Zealand Journal of Taxation Law and Policy*, 17(3), 267-288.

Tan, L.M. and Laswad, F. (2011). Exploring the impact of students' learning style on performance in taxation. *Journal of the Australasian Tax Teachers Association*, 6(1), 152-169.

Trotman, L. and Wilson, D. (2011). New Zealand's highest court considers taking advantage of market power to deter competition. *Australian Journal of Competition and Consumer Law*, 19(1), 76-80.

Trotman, L. and Wilson, D. (2011). New Zealand considers consumer law reform. *Australian Journal of Competition and Consumer Law*, 19(4), 305-311.

Wee, S.H., Othman, R.B., Omar, N, Rahman, R.A., Haron, N.H. (2011). Procurement issues in Malaysia. *International Journal of Public Sector Management*, 24(6), 567-593.

Journal Contribution - Research and Review

Sawyer, A. and Tan, L.M. (2011). Editorial. *New Zealand Journal of Taxation Law and Policy*, 17(1), 5-11; 17(2), 141-144; and 17(3), 238-244.

Book Review

Botica Redmayne N. (2011). Book review of 'Auditing and Assurance Services and Ethics in Australia: An Integrated Approach' by Arens et al. *Journal of Accounting and Organizational Change*, 7(4), 408-410.

Book Authored

Malik, A. and Davey, H. (2011). *Performance of New Zealand's State Secondary Schools: A Stakeholder's Perspective*. Saarbrücken, Deutschland: VDM Verlag Dr. Müller GmbH & Co. KG.

Smith, N. (2011). *Basic Equality and Discrimination*. Surrey, England: Ashgate Publishing.

Hubbard, J. and Smith, N. (2011). *The Legal Environment of Business - An Outline*. Wellington, New Zealand: Pearson Education.

Chapter in Book

Tan, L.M. (2011). Coping with clients' demands and expectations: From tax practitioners' perspectives. In A. Maples and A. Sawyer (Eds.), *Taxation Issues: Existing and Emerging*. University of Canterbury: Centre of Commercial and Corporate Law Inc.

Tan, L.M. (2011). Fringe Benefit Tax. In *New Zealand Taxation 2011: Principles, Cases and Questions* (813-862). Wellington, New Zealand: Thomson Reuters.

Conference Paper Presented

Berkahn M. (2011). I didn't know, I didn't know, I didn't know: Reliance on information and advice as a defence to breaches of directors' duties. *66th Annual Australasian Law Teachers Association Conference*, Brisbane, QLD, 3-6 July.

Botica Redmayne, N. and Laswad, F. (2011). The impact of IFRS adoption in New Zealand on public sector audit fees and audit effort. *British Accounting and Finance Association Annual Conference*, Birmingham, UK, 12-14 April.

Bradbury M.E., Rainsbury, E. and San Diego, J. (2011). Evidence on the convergence of corporate governance: Related to audit committee composition. In the *Proceedings of the Accounting & Finance Association of Australia and NZ Conference (AFAANZ)*, Darwin, NT, 3-5 July.

Cai, L., Rahman, A. and Courtenay, S. (2011). The effect of IFRS and its enforcement on earnings management: An international comparison. *International Accounting Section Mid-Year Conference of the American Accounting Association*, Tampa, FL, 27-29 January.

Dunmore, P. (2011). Towards a defensible model for the determinants of audit fees. In the *Proceedings of 4th Meeting of MEAFA*, University of Sydney, Sydney, NSW, 27 January.

Hamilton, F. and Tozer, L. (2011). Moral liabilities? A growing challenge for directors and accountants. *New Zealand Applied Business Education Conference (NZABE)*, Nelson, NZ, 10-12 October.

Hooks, J. (2011). Accountability theory and practice: A zoo story. In the *Proceedings of the Social Innovation and Entrepreneurship Conference*, Massey University, Auckland, NZ, 1-3 December.

Hu, Y.Y. (2011). An assessment of environmental governance and corporate social and environmental disclosure in China. In the *Proceedings of the 23rd Asian Pacific Conference on International Accounting Issues*, Beijing, China, 16-19 October.

Kabir, M.H. and Laswad, F. (2011). An international comparison of accrual quality under IFRS. In the *Proceedings of the Accounting and Finance Association of Australia and New Zealand Conference*, Darwin, NT, 3-5 July, 1-37.

Khattak, A., Courtney, S. and Rahman, A. (2011). Capital market developments and stock price synchronicity. *The JCAE Symposium*, Hong Kong, 3-4 January and *International Accounting Section Mid-Year Conference of the American Accounting Association*, Tampa, FL, 27-29 January.

Malik, A.A., Davey, H.D. and Kelly, M.K. (2011). Performance measurement of state secondary schools in New Zealand: The parents' perspective. *18th International Conference on Learning*, Mauritius, 5-8 July.

Nath, N. and Sharma, U. (2011). Performance management system in the public housing sector: Dissemination to diffusion. In the *Proceedings of the 5th NZ Management Accounting Conference*, Wellington, NZ, 17-18 November.

Othman, R., Omar, N., Rahman, R.A. and Ali, N. (2011). Governance of charity organizations as fraud preventive mechanism: Lessons from Singapore. *Asia Pacific International Conference on Forensic Accounting and Financial Criminology*, Putrajaya, Malaysia, 8-9 June.

O'Sullivan, P.F. (2011). Extended warranties – what consumers need to know. *66th Annual Australasian Law Teachers Association Conference*, Brisbane, QLD, 3-6 July.

O'Sullivan, P.F. (2011). The Consumer Law Reform Bill and extended warranties - Good but not good enough? *6th Australasian Roundtable of Consumer Law*, Wellington, NZ, 8-9 December.

Pinny, J. (2011). Comparing apples and oranges? Taxing sin to reduce obesity. *Australasian Tax Teachers Conference (ATTA)*, Melbourne, VIC, 19-21 January.

Pinny, J. (2011). Taxing food in New Zealand - Will a fat tax reduce obesity? The PhD Colloquium, *Australasian Tax Teachers Conference (ATTA)*, Melbourne, VIC, 19-21 January.

Rahman, A.R. and Courtenay, S. (2011). Online business press and accounting earnings. In the *Proceedings of the Annual Meeting of the American Accounting Association*, Denver, Colorado, USA, 6-10 August.

Sayles, F.J. (2011). Enhancing the teaching and learning experience through using technology: a case study from business law. *Australasian Law Teachers Association Conference*, Brisbane, QLD, 3-6 July.

Smith, N.M. (2011). New Zealand's constitutional review: A call to armchairs. *Australian Society of Legal Philosophy Annual Conference*, Brisbane, QSL, 29-31 July.

Stent, W., Hooks, J. and Bradbury, M. (2011). Costs, benefits and other survey insights relating to IFRS adoption. *Auckland Regional Accounting Conference*, Auckland University of Technology, Auckland, NZ, 25 November.

Tan, L.M. (2011). Effect of tax practitioners' risk perceptions on advice giving in ambiguous tax situations. In the *Proceedings of the European Accounting Association 34^d Annual Congress*, Rome, Italy, 20-22 May.

Tan, L.M. (2011). The effect of using on-line assessment in a distance learning taxation course. In the *Proceedings of 23rd Asian-Pacific Conference on International Accounting Issues*, Beijing, China, 16-19 October.

Trewavas, K., Botica-Redmayne, N. and Laswad, F. (2011). The impact of IFRS adoption on public sector financial statements. In the *Proceedings of Eurasia Business and Economics Society (EBES) Conference*, Zagreb, Croatia, 13-15 October, the *Accounting and Finance Association of Australia and New Zealand Conference*, Darwin, NT, Australia, 3-5 July, and the *23rd Asian-Pacific Conference on International Accounting Issues*, Beijing, China, 16-19 October.

Velayutham, S. and Rahman, A.R. (2011). Professional schools of accountancy (PSAs): If we need them, how do we make them effective? In the *Proceedings of the Annual Meeting of the American Accounting Association*, Denver, Colorado, USA, 6-10 August.

Discussion/Working Papers

Dunmore, P.V. (2011). Half a defence of positive accounting research. *School of Accountancy Discussion Paper Series No. 222*, Massey University, Wellington Campus, NZ.

Seminar/Other Paper Presented

Bradbury, M.E. and Hooks, J. (2011). Ownership and performance in a lightly regulated, non-competitive operating environment. Department of Finance and Accounting, University of Otago, Dunedin, NZ, 16 September.

O'Sullivan, T. (2011) . Consumer law reform in respect of extended warranties. *School of Accountancy Research Seminar Series*, Massey University, Albany Campus, Auckland, NZ, 16 March.

Staff Journal Publications 2007-2012

DR MATTHEW BERKAHN

Berkahn, M. (2011). Almost identical company names in New Zealand: Not yet passé. *Journal of the Australasian Law Teachers Association*, 2, 1-9.

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

DR BORHAN BHUIYAN

Bhuiyan, M.B.U. and Habib, A. (2011). Determinants of nomination committee: New Zealand evidence. *Corporate Board: Role, Duties and Composition*, 7(2), 54-65.

Bhuiyan, M.B.U. and Salma, U. (2011). Board supervisory committees and non-mandatory regulation - New Zealand evidence. *International Review of Business Research Papers*, 7(2), 106-117.

Habib, A. and Bhuiyan, M.B.U. (2011). Audit firm industry specialization and the audit report lag. *Journal of International Accounting, Auditing and Taxation*, 20(1), 32-44.

PROFESSOR MICHAEL BRADBURY

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

Bradbury, M. (2011). Direct or indirect cash flow statements. *Australian Accounting Review*, 21(2), 124-130.

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

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

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

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

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

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

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

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

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

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

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

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

Bradbury, M. (2007). An anatomy of an IFRIC interpretation. *Accounting in Europe*, 4(2), 1-13.

Bradbury, M. (2007). Discussion of Charitou, Lambertides and Trigeorgis, „Earnings behaviour of financially distressed firms: The role of institutional ownership“. *Abacus*, 43(3), 297-302.

Bradbury, M., and van Zijl, T. (2007). International Financial Reporting Standards and New Zealand: Loss of sector neutrality. *Research in Accounting Regulation*, 19.

Bennett, B., and Bradbury, M.E. (2007). Earnings thresholds related to dividend cover. *Journal of International Accounting Research*, 6(1), 1-17.

Tarca, A., Brown, P.R., Hancock, P., Woodliff, D.R., Bradbury, M.E. and van Zijl, T. (2007). The matrix format income statement: A case study about earnings management and reporting financial performance. *Issues in Accounting Education*, 22(4), 607-623.

DR NIVES BOTICA REDMAYNE

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

Botica-Redmayne, N., Bradbury, M.E. and Cahan, S.F. (2011). The association between audit committees and audit fees in the public sector. *International Journal of Auditing*, 15(3), 301-315.

Botica Redmayne, N. and Malthus, S. (2011). Limited assurance standards: does one size fit all? *The Chartered Accountants Journal*, 90(8), 25-28.

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

Botica Redmayne, N. (2007). Book review of D. Matthews“ „A history of auditing: The changing audit process in Britain from 19th Century to present day“, Routledge, London, 2006. *Pacific Accounting Review*, 19(2), 167-169.

FRANCES CHUA

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

PROFESSOR PAUL DUNMORE

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

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

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

Gaa, J., and Dunmore, P. (2007). The ethics of earnings management. *Chartered Accountants' Journal*, 86(8), 60-62.

ASSOCIATE PROFESSOR STEPHEN COURTENAY

Cheng, E., Courtenay, S. and Rahman, A. (2011). Effects of prior voluntary disclosure on earnings announcements in an environment with low information and regulation. *Pacific-Basin Finance Journal*, 19(3), 308-329.

LINDSAY HAWKES

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

JAMES HESLOP

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

PROFESSOR JILL HOOKS

Steenkamp, N. and Hooks, J. (2011). Does including pictorial disclosure of intellectual capital resources make a difference? *Pacific Accounting Review*, 23(1), 52-68.

Hooks, J. and Stewart, R. (2011). Farmers, politics, and accounting: the history of standard values – An accounting convenience or political arithmetic. *Accounting Historian Journal*, 38(2), 47-74.

Hooks, J. and Van Staden, C. (2011). Evaluating environmental disclosures: the relationship between quality and extent measures. *The British Accounting Review*, 43(3), 200-213.

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

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

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

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

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

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

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

Hooks, J., and Van Staden, C. (2007). The corporatization and commercialization of local body entities: A study of reported financial performance. *Abacus*, 43(2), 217-240.

Hooks, J., Edgar, F., Inkson, K., Carr, S., Edwards, M., Jackson, D., Thorn K. and Allfree, N. (2007). Building organisational commitment to counteract brain drain from southern hemisphere accountancy firms. *Research and Practice in Human Resource Management*, 15(1), 1-21.

Hooks, J., and Stewart, R. (2007). The geography and ideology of accounting; A case study of domination and accounting in a sugar refinery in Australasia, 1900-1920. *Accounting Historians Journal*, 34(2), 143-168.

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PROFESSOR FAWZI LASWAD

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DR NIRMALA NATH

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TRISH O'SULLIVAN

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DR RADIAH OTHMAN

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DR DEBORAH RUSSELL

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DR LIN MEI TAN

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ASSOCIATE PROFESSOR LINDSAY TROTMAN

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DR WARWICK STENT

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Abstracts of PhD Thesis Completed

Umapathy Ananthanarayanan

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

The objective of this dissertation is to examine the influence of firm-specific factors: audit committee independence and expertise, institutional ownership, and executive compensation, on audit fees in two different institutional settings in the post-Sarbanes Oxley Act (SOX) era. Prior studies on audit fee determinants examine the influence of these factors separately, from either the demand perspective or the supply perspective. These studies find inconsistent results. This dissertation examines the influence of all of these factors together considering both the demand and supply side perspectives.

The overall results suggest that the prevalence of independent audit committees and expertise has increased over the years in both countries. Therefore, no significant effect is found for the association between audit fees, and audit committee independence and audit committee expertise, except for the negative association for audit committee expertise in 2004. The result for institutional ownership is negative and significant for the US, whereas in New Zealand it is not significant. For executive compensation, the two countries observe different incentive arrangements. The US firms have large incentive-based salaries and stock option schemes, whereas the New Zealand firms mainly have base salaries. For all of these methods of compensation, the results show that when compensation is high, audit fee is also high suggesting that auditors perceive higher audit risk when executive compensations under these schemes are high.

The findings of this dissertation provide strong support for the supply-side hypotheses of audit fee determination. The findings suggest that with better corporate governance arrangements in the post-SOX era, auditors perceive lower audit risk, which in turn, lowers audit fees. There is, however, some indication that strong regulations may have diminished the audit risk signalling capacity of audit committee independence and expertise.

Nirmala Nath

Public Sector Performance Auditing and Accountability: A Fijian Case Study

This thesis examines how and theorises as to why performance auditing in the Fijian public sector was inexplicably discontinued in 1997. The Fijian socio-political history during, after and prior to the 1970-2000 period, in which the practice of performance auditing emerged, was implemented and was subsequently discontinued is explored. The study draws on critical hermeneutics to interpret the text empirics, and informs the research findings using Roberts' (1991, 1996, 2010) interpretation of accountability.

The findings revealed that powerful actors and institutions such as the Auditors-General, Ministers of Finance, Public Service Commission, Public Accounts Committee members, auditees and the Asian Development Bank influenced the changes in public sector auditing in Fiji. During the 1970-1997 period Auditors-General [Bhim, Narain and Datt] held the government and the auditees to account by performing compliance to budget and financial attest audits. Their efforts were constrained by the Ministers of Finance who withheld funds and the Public Service Commission, which failed to recruit sufficient staff. In 1995, Auditor-General Datt undertook performance auditing without a mandate Auditors-General Datt and Jacobs efforts to seek a performance audit mandate were overlooked by the Minister of Finance (Kubuabola) during 1996-1998. In 1999 the Rabuka government enacted the new Public Finance Management Act which provided the Auditor-General with limited scope for performance auditing. The Chaudry government recalled this Act thus withholding the limited scope.

The conclusions were the Auditors -General used accounting to make visible the conduct of the auditees during the 1970-1995 period. The media extensively publicised the audit findings and disclosures creating a perception of lack of accountability. The successive indigenous Fijian led governments inspired by the need for political supremacy overlooked the audit findings and effectively deflected being held to account.

The spirit of the Westminster system of auditing was not honoured and served as a symbolic gesture. During 1995-1996 AG Datt overstepped the provisions of the 1970 Audit Act and implemented performance auditing thus incorporating non-accounting information to hold the accountants to account. Literature on performance auditing indicates that this practice is widely accepted in most western democracies this is not so in Fiji, partly because of the dominance of tribal structures and asymmetrical power distributions.

The implication for policy makers, government and Auditor-General is changes in audit scope should be accompanied by changes in relevant statute. Policy makers should infiltrate both hierarchical and socialising forms of accountability in the bureaucratic structures to enable the accountee to effectively hold the accountant to account for both accounting and non-accounting performance. Audit reports should be followed by consequences. The study also has implications for the powerful change agencies that the conflict of interest arising from asymmetrical power distribution can be resolved with socialising form of accountability. The donor agency and other change agencies such as the Auditor-General need to be sensitive to the unique political and cultural circumstances of the indigenous community in a less developed country such as Fiji.

Warwick Stent

A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand

This study investigates accounting choice relating to the timing of adoption of International Financial Reporting Standards (IFRS) in New Zealand i.e., the choice to voluntarily early adopt IFRS or to defer adoption of IFRS until it became mandatory. Results for 40 early adopters are measured against those of a control group of 40 late adopters. The study includes an examination of the impact of IFRS on financial information (IFRS differences), as well as analyses of qualitative information obtained from discretionary narratives in annual reports, questionnaires and interviews.

Significant *IFRS differences* are found for most financial statement elements and ratios for both early and late adopters. However, when IFRS differences for early adopters are compared to those for late adopters, the difference-in-differences are not found to be significant. Hence, IFRS differences result in incentives which may influence adoption timing, but these incentives are not significantly different for early and late adopters. Content analysis of discretionary narratives in annual reports reveals significant differences for all four of the measures used to assess the *extent* of disclosures, with early adopters providing typically twice as much disclosure as late adopters. Further analysis relating to the *nature* of disclosures reveals three major themes: „informing of importance“, „potency“ and „evaluative“. For the first two of these themes, significant differences are found and early adoption persists as a significant explanatory variable, after controlling for other incentives for voluntary disclosure, such as firm size, auditor and industry. „Evaluative“ disclosures are made by relatively few firms; are predominantly negative regarding IFRS adoption and no significant differences between early and late adopters are found for this theme. Disclosure findings reflect that early adopters attach a higher level of importance to IFRS adoption than late adopters. Survey data reveals significant differences for one of six measures of costs of IFRS as well as for a constructed „overall benefits“ score and three of nine individual benefits assessed. Also, three further themes emerge from content analysis of responses regarding motivations for adoption timing, namely „activity“, „manageability“ and „accounting choice“.

Overall, the findings triangulate to suggest that „accounting choice“ has less explanatory power, with regard to adoption timing decisions, than „other factors“ which are unrelated to the impact of IFRS on accounting information. Examples of such „other factors“ include the level of importance which firms attach to IFRS adoption; evaluations of the consequences of IFRS (predominantly neutral or negative) and perceptions as to the manageability of IFRS adoption (unexpected factors influence deferral). Adoption timing decisions of both early and late adopters are found to be predominantly „dynamic“ (proactive) rather than „static“ (passive) activity.

Abstracts of PhD Research in Progress

Lei Cai

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

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

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

Frances Chua

Disclosure of Corporate Code of Ethics

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

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

Shahwali Kahn

Volatility and Value Relevance of Comprehensive Income

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

Adnan A. Khattak

Corporate Governance and Stock Price Synchronicity: An International Comparison

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

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

Judith Pinny

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

Obesity is an increasing problem in New Zealand, with the consequent increased health costs of heart disease, strokes and diabetes. The proposed research addresses the problem of obesity by investigating the effect of a tax on obesogenic foods, particularly those which are high in fat and sugar. The research explores the economic rationale for implementing food taxes, and how food tax policy should be designed and implemented in the context of the current New Zealand health and tax systems. This will be undertaken by using the Linear Expenditure System, a behavioural microsimulation model, to measure the welfare effects of an indirect tax on NZ households using the Household Economic Survey as a dataset.

Rahayu Abdul Rahman

The Impact of Culture, Corporate Characteristics and Governance on Corporate Social Reporting of Malaysian Shariah-Approved Companies

The main purpose of this thesis is to examine the association between religious ethical values and earnings quality. This study builds upon the principals and ethical framework of Islamic teachings (Shariah). It analyses how such ethical values affect the earnings quality of Malaysian listed firms. Shariah is the Islamic code for day-to-day conduct of individuals under Islam. It provides principles of good practices including accountability at both individual and organizational levels. The study finds a significant negative association between Shariah, and real and accrual-based earnings management. In particular, this study finds that Shariah is associated with lower abnormal discretionary accruals, abnormal cash flow from operations, and abnormal discretionary expenses. Further, results of the study reveal that Shariah is associated with higher levels of accounting conservatism. Overall, the results suggest that Shariah is an important monitoring mechanism in limiting managerial opportunism and, consequently, enhances the quality of accounting earnings.

Masters Theses Completed 2011

Steven Molotsky (Supervisor: Professor Paul Dunmore)

What is the Effect on Small Business of Installing and Applying Accounting System Software on Financial Management, Tax Compliance and External Accounting Assistance? An Exploratory Study.

Maria Morunga (Supervisor: Professor Mike Bradbury)

How has NZ IFRS8 Affected the Segment Disclosure of New Zealand Companies?

Mark Spooner: (Supervisor: Professor Michael Bradbury; Secondary Supervisor: Professor Asheq Rahman)

NZ GAAP to NZ IFRS: A Study of Information Disclosure and the Financial Impact during the Transitional Years for Early Versus Late Adopters

Varsha Kashyap (Supervisor: Professor Asheq Rahman)

Accounting for Carbon Emission Allowances under Emission Trading Scheme (EIS)

BBS Honours Thesis Completed 2011

Yisen Wu (Supervisor: Professor Paul Dunmore)

Earnings Quality and Investor Protection: A Perspective From Earnings Management

Research Seminar Series

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

Working Papers presented are available at the venue or from the website in PDF format or from Heather Toy (Manawatu), Natalie Snyders (Albany), and Nikki Batten (Wellington).

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

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2011 Research Seminar Series, Albany Campus

Date	Presenter	Title
16 March	Trish O'Sullivan	Consumer law reform in respect of extended warranties - Keep it simple.
25 May	Kim Mear	Tax paid and inter-period tax allocation as predictors of future tax paid.
22 August	Professor W. Robert Knechel, University of Florida, USA	Financial incentives in Big 4 accounting partnerships and the implications for audit quality.
30 November	Mark Spooner	IFRS reconciliations - A study into the different approaches and formatting methods used when transitioning from NZ GAAP to NZ IFRS.
	Bing Xu	Underlying profit - How and why they are reported?

2011 Research Seminar Series, Manawatu Campus

Date	Presenter	Title
9 March	Dr Keith Dixon, University of Canterbury	Assessment at the centre of strategies of learning in groups, substantiated with qualitative reflections in student assessments.

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Courtenay, S.M.	Accounting and Finance British Accounting Review Pacific Accounting Review The International Journal of Accounting
Dunmore, P.	Abacus Journal of Accounting and Organizational Change Managerial Auditing Journal Review of Accounting Studies American Accounting Association Annual Conference 2011 (6 papers)
Hawkes, L.C.	Accounting Education: An International Journal
Hooks, J.J.	Accounting, Auditing and Accountability Journal Pacific Accounting Review Qualitative Research in Accounting and Management Advances in Public Interest Accounting Accounting and Finance journal
Hu, Y.Y.	Pacific Accounting Review
Kirk, N.E.	Qualitative Research in Accounting and Management Accounting, Accountability and Performance
Laswad, F.	Pacific Accounting Review Accounting Education, An International Journal Journal of Economics and Business Journal of Financial Reporting and Accounting Accounting Research Journal
Nath, N.	Fijian Studies Journal (Fiji) Pacific Accounting Review

Othman, R.	International Journal of Voluntary and Non-profit Organizations Corporate Governance: The International Journal of Business in Society Social & Management Research Journal Arabian Society for Human Resources Management Conference papers
Rahman, A.	Abacus Accounting, Accountability and Performance Journal Canadian Accounting Perspectives European Accounting Review International Journal of Accounting Pacific Accounting Review Journal of Accounting and Public Policy Journal of Banking and Finance Journal of Information Systems Meditari Accountancy Research
Tan, L.M.	Accounting Education: An International Journal International Journal of Learning and Change Journal of the Australasian Tax Teachers Association New Zealand Journal of Taxation Law and Policy Accounting and Finance Association of Australia and New Zealand Conference papers American Accounting Association Annual Meeting papers Asian Accounting Academic Association Conference papers
Tozer, L.	Journal of Accounting Education (UK)

Discussants/Moderators at Conferences

Hooks, J.	Auckland Region Accounting Conference held at Auckland University of Technology, Auckland, 25 November
Botica Redmayne, N.	Accounting and Finance Association of Australia and New Zealand Conference, Darwin, NT, 3-5 July Auckland Regional Accounting Conference, Auckland NZ, 25 November
Dunmore, P.	Discussant, MEAFA meeting, University of Sydney, 27 January
Nath, N.	Auckland Region Accounting Conference held at Auckland University of Technology, Auckland, 25 November
Rahman, A.	Member, Panel on Teaching IFRS, 2011 International Accounting Section Mid-Year Conference of the American Accounting Association, Tampa, FL, 27-29 January
Russell, D.	Auckland Region Accounting Conference, Auckland, NZ, 25 November

Guest Speaker

Hooks, J.	Guest speaker at the CPA (Australia) lunch, 11 May
Bradbury, M.	Plenary Panel Session: „Research Connecting the Academe and Business“, AFAANZ Annual Conference, Darwin, NT, 3-5 July

PhD External Examiner

Hooks, J.	External Examiner of PhD candidate, AUT External Examiner, Master degree candidate, Auckland University
Rahman, A.	External Examiner for PhD and Masters candidates, MacQuarie University and Curtin University, NSW, Hong Kong Polytechnic University, Hong Kong, and University of Auckland, NZ
Laswad, F.	External Examiner of PhD candidate, University of Malaya

Participants in Educational Activities

Dunmore, P.	Presentations to students from High Schools, Academic Experience Day, Albany, 12 July; to CETA High Schools Day, Palmerston North, 8 July; and Massey Open Day, Wellington Campus, 26 August.
Hooks, J.	Auckland Region Accounting Conference, Auckland, 25 November. Held Masters Class for Auckland secondary school students.
Nath, N.	Presentation to visiting school groups on behalf of the School of Accountancy on the Massey Open Day, 3 rd August. Presentation to the 5 th New Zealand Management Accounting Conference on behalf of the School of Accountancy, hosted by Victoria University of Wellington, 18 th November.
Stent, W.	Presentations to visiting school group on behalf of the School of Accountancy on 12 October. Presentations at Massey Open Day on behalf of the School of Accountancy on 13 August. Represented the School of Accountancy in a series of 20 minute presentations by the College of Business and the College of Sciences to a group of prospective students and teachers from Taylors College, 16 March.
Rahman, A.	Massey University representative at the Rangitoto College Prize Giving.

Participants in Research Activities

Bradbury, M.	Convening Committee, Quantitative Accounting Research Symposium; Convening Committee, Quantitative Accounting PhD Research Symposium; Resident Faculty at Accounting and Finance Association of Australia and New Zealand Doctorial Consortium; Resident Faculty at Quantitative Accounting Research PhD and Emerging Researcher Consortium and Resident Faculty at PhD Consortium Victoria University.
Othman, R.	Adjudicator for National Corporate Report Awards (NACRA) 2011, jointly organized by Bursa Malaysia, Malaysian Institute of Accountants and CPA Malaysia; Member, Expert Panel, World Economic Forum's project "Redefining the Future of Growth: The New Sustainability Champions" in collaboration with The Boston Consulting Group, 2011.

Visiting Professor

Dunmore, P. Visiting Professor, Faculty of Economics and Business, University of Sydney,
26 January - 4 February.

Sabbatical

Hooks, J. On sabbatical until 30 November to Queensland University of Technology,
Brisbane, NT, and Seattle Pacific University, Seattle, USA.

Research Funding, Awards and Nominations 2011

Awards and Nominations

Hooks, J.	Winner of Teacher of the Year Award, Albany Campus
Othman, R. and Ameer, R.	Paper titled „Corporate social and environmental reporting: Where are we heading? A survey of literature“ won Special Award in the Corporate Social Responsibility Category, 3 rd Malaysian Outstanding Research Paper in Accounting Award (MORPA), Selangor, Malaysia, 5 January
Othman, R., Omar, N., Rahman, R.A., and Ali, N.	Paper titled „Governance of charity organizations as fraud preventive mechanism: Lessons from Singapore“ won Best Paper Award at the International Conference of Financial Criminology, Putrajaya, Malaysia, 9 June
Rahman, A.	Nominee for Teacher of the Year Award, Albany Campus
Stent, W.	Winner of the CPA (Australia) Best PhD Paper Award, Auckland Regional Accounting Conference, Auckland, NZ

Research Funding

In 2011, Radiah Othman received three research grants from the Ministry of Higher Education (Malaysia):

- With N. Aziz - Fundamental Research Grant Scheme MR\$50,000 for research project titled „Synthesising readiness for transformation: Towards efficiency and fraud prevention“.
- With H. Yusuf and N. Yatim – Exploratory Research Grant Scheme MR\$50,000 for research project titled „Green Accounting in Malaysia“.
- With N. Yatim and H. Yusuf – Prototype Research Grant Scheme MR\$50,000 for research project titled „Developing self-assessment sustainability practices“.

Student Prizes and Awards for 2011

Congratulations to all the students winning prizes in the 2011 academic year and thank-you to the sponsors for their support.

ACCA Prize in Accounting 110.109:

Amanda Vos

ACCA Prize in Accounting 110.209:

Ané Lubbe

ACCA Prize for Most Outstanding 2nd Year Student Majoring in Accountancy:

Ané Lubbe

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

Melissa Clark

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

Maria Radich

Bennetts University Book Centre Prize for 110.229 Management Accounting:

Dean White

CCH Prize in Advanced Taxation:

Kirsty Nixon

CCH Prize in the Law of Business Organisations:

Lynda Low

Chartered Institute of Management Accountants 200 Level Prize in Management Accounting - Albany Campus:

James Mackay

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

Stephanie Boyd

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

Samuel White

CIMA - R Wijeyesekera Memorial Prize in Accounting:

Samuel White

Cooper Rapley Prize – 155.210 Commercial Law:

Stephanie Gardiner

CPA Australia Top First Year Accountancy Prize:

Daniel Simpson

CPA Australia Prize in Accounting Information Systems:

James Mackay

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

Lynda Low

Deloitte (Auckland) Prize – 110.303 Integrative Accounting:

Christopher Cain

Deloitte (Wellington) Prize – 110.309 Advanced Financial Accounting:

Rohan Biggs

Deloitte (Wellington) prize for most outstanding student in Professional Financial Accounting and Auditing:

Samuel White

KPMG Prize in Advanced Auditing:

Samuel White

New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Albany Campus:

Yeon A Choi
David Naslund

New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Albany Campus:

James Mackay
Laurence Sparke

New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Albany Campus:

Lynda Low
Jing Li

New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Manawatu Campus:

Jacob Small
Ziwei Yang

New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Manawatu Campus:

Jessica Barnes
Tyrell Johnston

New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Manawatu Campus:

Samuel White
Maria Radich

New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Wellington Campus:

Catherine Heads
Chris Fotheringham

New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Wellington Campus:

Jennifer Murray

New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Wellington Campus:

Deborah Whitehead

New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Distance:

Robert Barr
Ashney Govender

New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Distance:

Timothy Shue
Arnel Rutor

New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Distance:

Lisa Cave
Simon McDonald

New Zealand Institute of Chartered Accountants Fourth Year Accountancy Prize:

Shi Yin

PJC Farron Prize for Third Year Accounting Information Systems:

Yit Fun Yap

School of Accountancy Distinguished Prize in Advanced Auditing – 110.379:

Samuel White

School of Accountancy Distinguished Prize in Advanced Taxation – 110.389:

Jing Li

Thomson Reuters Prize in Taxation (Internal Mode):

Katy Pottinger

Thomson Reuters Prize in Taxation (Distance Mode):

Rohan Biggs

Tony Drakeford Memorial Trust Accountancy Prize:

Jennifer Murray

Massey Scholars 2011

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

Name	Campus	Programme	Major	Minor
Lynda Yuen Ching Low	Albany	BBS	Accountancy	
Samuel Paul Frederick White	Manawatu	BBS	Accountancy	
Elena Tuyana Dowler	Albany	BAcc		
Simon Peter McDonald	Manawatu	BAcc		
Deborah Louise Whitehead	Manawatu	BAcc		
Ryan James Nicholl	Manawatu	BBS	Accountancy	Finance

School Highlights 2011

Feona Sayles in the NBR

Feona Sayles, Business Law Lecturer in the School of Accountancy, Manawatu Campus, was quoted in a National Business Review article on bankruptcy law on 18 March 2011.

2011 Accounting Expo - Manawatu Campus

A student favourite, the Accounting Expo drew big crowds. There was the chance to talk to representatives from a range of accounting firms about opportunities and what it is like to work for them. This was an event for students looking for graduate roles in 2012, internships in 2011, or those just wanting to find out more information. Exhibitors that took part include: NZICA, KPMG, BDO, Deloitte, CPA(Aust), Palmerston North City Council and Audit NZ.



Accountancy doctoral student wins Best Presenter award

Congratulations to Shahwali Khan, PhD student in accountancy on Albany campus, for winning the best presenter award at the Annual Doctoral Symposium held recently on the Manawatu Campus, Massey University.

David White, Massey Accountancy graduate, is the new CEO of New Zealand Cricket

Former test opening batsman and leading rugby administrator David White is the new chief executive of New Zealand Cricket. He will replace Justin Vaughan, who recently announced he was stepping down because of personal reasons after more than four years in the role.



White is an experienced sports and events administrator. He is a former chief executive of Auckland Rugby and the Blues, and before that chief executive of Wellington Rugby and the Hurricanes. He recently returned to New Zealand after three years in England, as chief executive of Bristol Rugby, to head up the official travel and hospitality programme for Rugby World Cup 2011.

White is a qualified physical education teacher and completed an accountancy degree at Massey University in 1990. He is also a current board member of the New Zealand Cricket Players' Association, a role that he will need to resign from before taking up his appointment with New Zealand Cricket on February 1 next year. Visit www.stuff.co.nz for more information.



From war-torn Somalia to double degree at Massey

Ahmed Sofe was born in Somalia in 1985. His father was killed in the civil war when he was four. Following that, his pregnant mother moved Ahmed and his three younger brothers to Ethiopia where life was very difficult and education was out of the question. People were struggling to get food, water and clean facilities.

In 1999, the Sofes immigrated to New Zealand, hoping for a better life, and for medical help for Mrs Sofe through the UNHCR [United Nations Refugee Agency]. New Zealand was the first country to respond. Ahmed said New Zealand had lived up to his expectations.

After moving to Wellington, Ahmed was enrolled at Wellington High School. It was a difficult first year, he said, because he spoke little English. After high school, he went on to university at Massey, despite suggestions it would be too hard. Ahmed completed his Bachelor of Accountancy in 2007 with an A average, and his Bachelor of Business Studies, with Honours in Accounting, in 2009. He is now a Chartered Accountant for Ernst & Young.

Ahmed is very grateful for the opportunities that New Zealand gave him and his family.



CPA Australia Best PhD Paper Award

Congratulations to Warwick Stent and his supervisors, Professors Hooks and Bradbury, on winning the CPA Australia Best PhD paper award at the 2011 Auckland Region Accounting Conference, Nov 25. Warwick's paper is titled "Costs, benefits and other survey insights relating to IFRS adoption."

School is ready for AACSB accounting accreditation

The School of Accountancy has hosted a visit by Professor Larry Walther from Utah State University, the School's mentor for AACSB accounting accreditation. Professor Walther met with school staff at the Albany and Manawatu campuses and provided valuable feedback on the school's readiness for the accreditation process.





Accountancy professor voted top lecturer at Albany

Accountancy professor Jill Hooks has broken a six-year hold her male counterparts at Albany have had on the Students' Association's Lecturer of the Year awards. Professor Hooks won the award from 111 staff nominated and voted for by students.

Previous winners have all been men: Dr John Tan last year, Dr Peter Kay in 2009, Dr Felix Ram in 2007 and 2008, Mark Werman in 2006 and Dr Chris Scogings in 2005.

Professor Hooks says she is thrilled to be the first woman to take out the title in the popular event organised by the Albany Students' Association. She also won the award for favourite lecturer in the College of Business. She began teaching in 1968 at Feilding Agricultural High School, then taught at Selwyn College in Auckland and at the Auckland University of Technology, before doing a Bachelor of Business Studies extramurally at Massey followed by a Master of Management Studies and a PhD both from Massey University. She has worked at Massey since 1997.

"I'm lucky because my teaching interest – financial accounting – is also my research interest so my research provides insights and stories for my teaching," Professor Hooks says. "I like to tell stories about accounting – often court cases of creative accounting. This enables me to bring in discussion of business ethics in terms of accounting practice."

Because accounting is "case-based" it is easy to have an interactive teaching approach, she says. She also likes to be readily available for students needing assistance.

Association student advocacy coordinator Penny Lyall told the lunchtime awards presentation ceremony on Friday 'there is nothing tokenistic in these awards. They are an authentic appreciation of your efforts.'



The Albany Students' Association, at a function held on Friday 18 November 2011, awarded Professor Hooks the titles of 'Lecturer of the Year for College of Business (Albany)' and 'Lecturer of the Year for the Albany Campus'. Congratulations Jill.

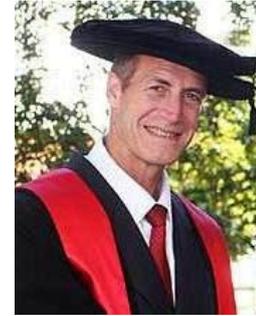
Congratulations to Dr Nath

Congratulations to Dr Nirmala Nath on the completion of her doctoral studies at Waikato University. Her thesis title is 'Public sector performance auditing and accountability: A Fijian case study'. One of her external examiners, in praising her work, stated that Nirmala's thesis was in the "top 5%" of those theses that she had examined. The other external examiner, also in praise, pointed to her "valuable and important contributions".



Congratulations to Dr Stent

Dr Warwick Stent achieved his PhD degree and graduated at Massey University Albany campus graduation ceremony recently in April. He began working on his doctoral thesis in 2007. Teaching full time and finishing a PhD degree at the same time is extremely hard work and Warwick is grateful for the supportive environment the School and colleagues have given him.



Warwick researched the differences between early and late adopters of International Financial Reporting Standards (IFRS) in New Zealand for his thesis. His research shows that, while IFRS resulted in significant differences to financial statements and ratios, most IFRS adoption timing decisions were driven by factors other than the effects on accounting information. Congratulations Dr Warwick Stent.

A huge milestone for Massey's BAP

Congratulations to the executive and members of BAP Massey Chapter on the installation of the Chapter by the US based BAP International. BAP International President installed the chapter on the Albany Campus in April 2011.



Photos show the participants at the installation ceremony.

In 2011, Beta Alpha Psi hosted a panel of graduates from KPMG, Deloitte, PwC, and Ernst & Young on the Albany campus to answer questions and relay their experiences. It also organised an NZICA-sponsored mock interview workshop with senior recruiters from KPMG, Ernst & Young, PwC, Deloitte, ANZ or ASB.



Participants at the BAP meeting.

The Internship in Business Programme

Bachelor of Business Studies student Sam White, who is majoring in accountancy, received the Toyota New Zealand Internship in Business Prize for 2011, which covered the fees for his eight papers this year. He received the prize because he had the highest grade point average of all the interns for 2011. Mr White is also a Dean's List student based on his academic excellence. His internship was at Arohanui Hospice in Palmerston North where he tackled the monthly budget, forecasting ahead and worked with accounting software MYOB and XERO.

Mr White said he had improved his communication skills, had the opportunity to actually use accounting software in a real „Kiwi“ business and increased his self-confidence. He hoped he had given the hospice a more accurate budget and contributed to efficient use of employees' time.

Executive Insight 2011

The Executive Insight Programme is run on each campus with the local branch of the New Zealand Institute of Chartered Accountants (NZICA). The programme aims to give students insight into executive roles and the commercial decision-making process, and to broaden their views of potential career paths in accounting-related functions. Each participant works with a carefully selected host organisation over a three-day period, usually late in August. Participants receive a certificate on successful completion of the programme, but usually find that the main benefits are the contacts that they make and the insights that they gain into how organisations actually work. 2011 is the 10th consecutive year for this programme.

Albany

Two students from the Albany campus were selected for the Executive Insight programme in 2011: Gina Chapman and Charlotte Hull. Gina was hosted by Restaurant Brands and Charlotte by ASB Bank. The students really enjoyed their experience and gained valuable insights into the role of business executives and business life. The students who take part in Executive Insight are required to submit a report to the NZ Institute of Chartered Accountants.

Gina Chapman with Russel Creedy, CEO of Restaurant Brands



Manawatu

At the Manawatu Campus three students participated in the 2011 Executive Insight Programme. Elliot Cave was hosted by Toyota New Zealand, Sarah Elliot was hosted by Iplex Pipelines and Nicole Cook was hosted by Palmerston North City Council. Sarah Elliot won the best Executive Insight 2011 (Manawatu) Student Report prize sponsored by Telecom.



Left to right: Back row – Elliot Cave (Student); David Moir (Host – Toyota NZ). Front row – Nicole Cook (Student); Jade Harris (Host – PNCC); Sarah Elliot (Student); Brian Holmes (Host – Iplex Pipelines); David Nagy (Host – Iplex Pipelines)

Wellington



Two Massey students had a Wellington Executive Insight experience in 2011: Rachael Stiles was hosted by KPMG, and Judy Van de Veen was hosted by Markhams Miller Dean Audit. Both students enjoyed their experience and produced good reports.

Paul Dunmore and Judith Pinny were Massey Wellington representatives on the NZICA Executive Insight Committee in 2011. The Judges Award was sponsored by the School of Accountancy.

Paul Dunmore presented Judges Award to winner, Matthew Woolley, of Victoria University, at the October prize giving.

The contact person on each campus is:

Campus	Massey Contact	Local NZICA Branch
Albany	Jill Hooks	Auckland Branch
Manawatu	Nives Botica-Redmayne	Manawatu Branch
Wellington	Judith Pinny	Wellington Branch

Staff Profiles 2012

Albany Campus



BORHAN BHUIYAN
MBA Dhaka, PhD Lincoln
Lecturer

Borhan joined the School of Accountancy in November 2011. Prior to his appointment, he worked at Fiji National University. Borhan also taught at Lincoln University, where he completed his PhD. Borhan is currently teaching 115.102 Accounting; and 110.109 Introductory Financial Accounting Research.

Borhan completed PhD research in corporate governance and earnings management in 2011. He received Lincoln University writing Scholarship and PhD research grants from New Zealand Institute of Chartered Accountants (NZICA). Aligned with the PhD, his research interests extend to the following areas: corporate governance; earnings management; and audit firm specialization.



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

Michael is Professor of Accounting. He obtained his PhD at the University of Auckland and has held visiting positions at the University of Sydney, and the Sloan School of Management, Massachusetts Institute of Technology. His research and consulting interests are in the area of corporate financial reporting and financial analysis. He has published in the *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Public Policy*, *Abacus*, *Accounting and Finance*, and the *Journal of Corporate Finance*. He is a current editor of *Pacific Accounting Review*.



DAVID BUTCHER
MMS(Dist.) Waik., CA, FCA (England and Wales)
Senior Tutor

David joined Massey University in 2006 after many years as a senior lecturer in accountancy and taxation at Auckland University of Technology. Before coming to New Zealand, David qualified as a chartered accountant in England where he specialised in taxation and was a tax partner in a medium sized firm in Hereford. David teaches taxation and advanced taxation.



STEPHEN COURTENAY
BA(Econ), MBA, PhD Arkansas, CPA (Aust.)
Associate Professor

Steve is Associate Professor of Accounting at the Albany campus. He has held faculty positions in the United States, New Zealand and Singapore. Prior to his academic career Stephen worked as a CPA for Coopers & Lybrand (now PriceWaterhouse Coopers) for several years in the United States. His research and teaching interests are in the area of financial reporting of listed companies, financial analysis and valuation, executive compensation and corporate governance. He has published articles in *The Accounting Review*, *Journal of Accounting and Public Policy*, *The International Journal of Accounting*, *Pacific Basin Finance Journal*, and other journals.



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

Jill is on sabbatical until 30 November 2012. She will be based at Queensland University of Technology and Seattle Pacific University.

Jill is Professor of Accounting and Academic Co-ordinator for the School of Accountancy, Albany campus. She has taught a number of financial accounting papers; most recently intermediate and advanced financial accounting. Jill's research interest is in corporate reporting. Much of her research relates to New Zealand's electricity industry. She has recently published in *British Accounting Review*, *Abacus*, *Accounting, Auditing & Accountability Journal*, *Journal of Accounting Historians* and *Journal of Contemporary Accounting & Economics*. She is a member of the NZ Institute of Chartered Accountants (CA) a Fellow Certified Practising Accountant (Australia) (FCPA), and a member of the Accounting and Finance Association of Australia and NZ (AFAANZ). Jill is an editor of *Pacific Accounting Review*.



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

After working as a solicitor in commercial litigation for seven years, Trish joined Massey as a lecturer. She completed a MComLaw with Honours at the University of Auckland in 1999. Trish teaches in the areas of commercial and company law. Trish's areas of research include consumer law, intellectual property, employment law and corporate distress. She has been admitted as a Barrister and Solicitor of the High Court of New Zealand.



ASHEQ R. RAHMAN
BCom Dhaka, MBA Eastern Illinois, PhD Syd., FCPA (Aust.), CA
Professor

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

Asheq has held several committee positions in the American Accounting Association and chaired the Dissertation Awards Committee and the International Relations Committee of the International Section of the American Accounting Association. He is the Faculty Advisor of the Massey Chapter of Beta Alpha Psi.



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

Nicholas, senior lecturer in Business Law, started working at Massey University in 1999. Before that, he lectured in public law and legal theory in the School of Law at the University of the Witwatersrand in Johannesburg. He teaches part of the "Legal and Social Environment of Business" first year paper, and the Law of (Real) Property course. He has also taught in The Law of Business Organisations paper at Massey. Nicholas completed his PhD at the University of Auckland in 2007. His PhD research was on the concept of equality in moral, political and legal philosophy. He has published articles on human rights, including some from his doctoral dissertation, and on statutory interpretation. His recent book (2011 Ashgate Limited) is titled *Basic Equality and Discrimination*. He has also published a book on business law, *The Legal Environment of Business* (Pearsons 2010, with Jerry Hubbard).



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

Warwick started work at Massey in 2005 and teaches auditing and advanced auditing to undergraduate students at the Albany Campus. He worked as a manager at Deloitte for six years in New Zealand. He was responsible for managing Learning & Development nationally within Deloitte's Assurance & Advisory Service Line and also specialised in management of superannuation sector audits. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), South Africa. Warwick has completed work on his PhD at the School of Accountancy on the topic: "A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand" and graduates in April, 2012. Other research interests include fraud and security in internet environments, the impact of IFRS, integrated reporting, the superannuation scheme industry and audit related issues.



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

Siata currently teaches 115.102 Accounting and is also involved with auditing, AIS and financial accounting papers. Siata joined Massey University in June 2008. Prior to this she worked as a tutor at the School of Accounting and Finance, University of the South Pacific, Suva, Fiji for 3 years. Siata also assists with Pasifika@Massey functions and events.



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

Jayantha teaches management accounting, advanced management accounting and accounting information systems papers. Prior to joining Massey University in 2008, he taught accounting and information systems papers in Australia. Jayantha's research focuses on the enterprise value of management and technology innovations and the measurement of firm intrinsic earning capacity.

Manawatu Campus



MATTHEW BERKAHN
BBS (Hons), LLM(Hons) *Well.*, SJD *Deakin*
Senior Lecturer

Matt is the Undergraduate Business Law Co-ordinator for the School of Accountancy. He is involved in teaching a number of papers, mainly in the area of company law. He supervises research on company law topics, and is the paper coordinator of all special topic and research papers in Business Law. He also teaches business law as part of the university's MBA programme. Recent research has mainly been in the areas of shareholder remedies under the Companies Act 1993, the duties of company directors and their enforcement.

Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis deals with the different approaches to company law enforcement in New Zealand, Australia and the United Kingdom. It was published in 2006 by the Centre for Commercial and Corporate Law, University of Canterbury. Other recent publications include several chapters in a leading company law treatise.



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

Nives teaches third year and postgraduate auditing and financial accounting courses. She is a Fellow of the New Zealand Institute of Chartered Accountants. She has prepared, over the years, a number of the comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatu Branch of NZICA. She also prepares professional standards updates for Manawatu Branch newsletters.

Nives is the facilitator of the Manawatu Branch Executive Insight Programme at the University. Executive Insight Programme places third and final year students in working environments to gain experience.

In 2005, Nives completed her PhD studies in the School concerning the effects of political risk and governance on audit production, audit effort and audit fees in the New Zealand public sector. She continues her work and research in the area of public sector as well as in the area of assurance services.

Nives is the Board Member of New Zealand Institute of Chartered Accountants (NZICA) Professional Practices Board and a member of the NZICA Research, PhD and Scholarship Panel. She is the Honorary Auditor and a board member for a number of Manawatu community groups and societies.



FRANCES CHUA

BA Taiwan, BBS, MBS, DipEd, DipSLT, DipBusAdmin, CPA (Aust.)

Lecturer

The teaching responsibilities of Frances lie mainly in a case-based paper called Integrative Accounting, which aims to create an appreciation of how accounting operates in practice through an integrated study of accounting sub-disciplines and other related disciplines.

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

Frances is interested in ethics and the professionalisation of the accounting profession. Her current research interests include corporate codes of ethics, accounting education and the role of accounting in corporate governance.



LINDSAY HAWKES

BBS, DipBusAdmin, MBS, CA

Lecturer

Lindsay teaches on a range of papers which include the undergraduate courses Advanced Management Accounting and Auditing.

Lindsay has wide research interests which have focused on social and environmental accounting and management accounting in recent years.

Lindsay is a member of the New Zealand Institute of Chartered Accountants and is involved as a facilitator in the Institute's Professional Competence programs.



YUAN YUAN HU

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

Lecturer

Prior to joining Massey, Yuan Yuan taught at the University of Wales, Cardiff University, UK at the undergraduate and postgraduate levels. Currently, Yuan Yuan teaches financial accounting and management accounting.

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



NGAIRE KIRK
BBS(Hons), MBS, NCB CertMgmt, NZIM, CA
Lecturer

Ngaire has a background in farming and in the public and private health sectors. Her teaching responsibilities include coordinating and teaching introductory and intermediate accounting courses. Currently Ngaire is preparing a proposal for a PhD in Accounting. She is a designated Health and Safety Officer and First Aid Officer for the School. Ngaire's research interests include: truth and fairness in accounting; the perception and use of accounting terms and concepts; and social, environmental and ethical issues in accounting.

Ngaire is a member of the Accounting Association of Australia and New Zealand; the Asian Academic Accounting Association; the British Accounting Association; the European Accounting Association and a member of the New Zealand Institute of Chartered Accountants.



FAWZI LASWAD
BEcon Garyounis, MSc Wisc., PhD Syd., FCA, CMA, FCPA (Aust.)
Professor and Head of School

Fawzi Laswad is Professor of Accounting and Head of School. He teaches in a number of subjects in financial reporting in the undergraduate and postgraduate programmes. He supervises Masters and PhD theses. Fawzi has wide research interests with a focus on financial reporting. He is involved in many professional activities.

Fawzi served as a member of the Accounting Standards Review Board from 2002 to 2010. He is a member of Admissions and Membership of the New Zealand Institute of Chartered Accountants (NZICA) and Chair of the Academic Committee of Pre-admissions programme (Professional Accounting School) of NZICA. He served as President (NZ) of the Accounting and Finance Association of Australia and New Zealand, chaired the academic committee of the NZICA and served as a Director of Advanced Business Education Limited.



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

Arshad teaches management accounting, financial accounting and accounting information systems. He had earlier supervised undergraduate accounting research from 2007-2011, working part-time in the Department of Accounting, School of Management, University of Waikato. He had also taught for 13 years, accounting and finance in the Executive MBA programme as well as management training programmes at Pakistan Institute of Management. His research interests are in management accounting, performance management and strategic management. He is an associate member of the Institute of Cost and Management Accountants of Pakistan.



RAYMOND D. MULHOLLAND
BCom, MCA, LLB *Well.*, LLM *Cant.*, LLM *Melb.*
Adjunct Lecturer

Ray is a senior member of the Business Law academic staff. Currently he is involved in tutoring first year Business Law students. Author of several books and numerous papers, Ray continues to research in all areas of commercial law, in particular the Law of Contract.



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

Nirmala joined Massey University in 2003, from Waikato University where she taught part-time. Prior to this, she taught at the University of South Pacific in Fiji.

Nirmala completed her PhD studies in 2011. Her PhD research was in the area of Public Sector Performance Auditing and Accountability. Nirmala's research areas include aspects of both management and financial accounting and public sector efficacy and accountability.



RADIAH OTHMAN
Macc *Curtin & UiTM*, PhD *Aston*

Radiah has more than 10 years of teaching experience at both the undergraduate (Bachelor in Accountancy) and postgraduate (Master in Accountancy, Master in Forensic Accounting & Financial Criminology, Executive MBA) levels. Her current teaching responsibilities include 110.309, 110.279 and 110.379. She has supervised one PhD and five masters dissertations. She currently co-supervises two PhD students with Universiti Teknologi MARA, Malaysia. She has examined eight Masters Dissertations in the areas of Public Sector, Auditing, and Accounting Information System. Radiah has diverse research interests which include the following areas:

- Non-profit organizations' accounting and reporting
- Public sector reporting and auditing
- Sustainability and environmental reporting
- Accounting information systems



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

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



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

Deborah has worked as an accountant, a lecturer in philosophy and politics, and most recently, a policy analyst in taxation. She has only recently returned to academic work, and her research interests are developing. They include the intersection of taxation systems and political and social institutions, and business ethics. She is also interested in the pedagogy of teaching complex topics, such as taxation. Deborah's current teaching includes 200 level taxation.



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

Feona's teaching commitments include a variety of areas ranging from Commercial Law to Sports law. She is also involved in postgraduate and undergraduate supervision of students. Feona's research interests include Media, Sports and Commercial Law. She is currently researching in the area of Criminal Law. Feona also has a keen interest in developing teaching practice and innovation especially by using latest technology available.



ELANA STALMANN
BCom, DipTchg PU for CHE
Tutor

Prior to joining Massey, Elana has lectured on diploma level subjects such as marketing, personal sales, consumer behaviour, purchasing management and stores management at Technicon Witwatersrand, Vaal Triangle Technicon and Technicon SA.

Her last position in South Africa was Head of Academics at Our Lady of Fatima Convent School where she taught Accountancy and Business Studies and implemented the new schooling curriculum. Elana has 26 years teaching and lecturing experience.



LIN MEI TAN
MA Lanc., DipAcc (Taxation), PhD ANU, FCCA, ACIS (UK), CA
Senior Lecturer

Since joining the School, Lin Mei has been involved in teaching financial accounting, management accounting and taxation courses. She is also the support person for Maori students in the School.

Lin Mei's research interests lie in the tax compliance area such as tax compliance behaviour, and the relationship between tax practitioners and taxpayers. She completed her doctorate at the Australian National University in 2009. Her thesis examines the role relationship between the taxpayers and tax practitioners. She is also the co-editor of the New Zealand Journal of Taxation Law and Policy, the Chair of the Board of Advisors for the Taxation Today Journal, and one of the authors of the book titled, „New Zealand Taxation“ published in 2012. Her research interests also include other contemporary tax issues and accounting education.



LIN TOZER
BBS, MBS, DipBusAdmin, CA
Lecturer

Lin Tozer has taught first year accounting here in the School of Accountancy for much of the past 10 years. Lin's primary teaching in 2012 will again concentrate on entry level financial accounting. Other areas of teaching interest include accounting theory and auditing. Lin's research interests are financial accounting, environmental accounting and auditing, and accounting education. In particular the research currently being developed includes looking at the ethics of boardroom decision making, this is coupled with an in-depth investigation into moral vs. legal liabilities using the case of James Hardie Industries and its treatment of asbestos liabilities. Also of interest is the development of professional and academic competencies within the accounting curriculum at the tertiary level in New Zealand.



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

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

Wellington Campus



JOHN ARCUS
BCA Well., CA
Senior Lecturer

John has working experience as an auditor with international accounting firms in London, Europe and New York. He has lectured at Wellington Polytechnic and the University of the South Pacific in financial accounting and auditing. Currently, John teaches papers in financial accounting, management accounting and auditing.



PAUL DUNMORE
BSc(Hons) Well., MBA, PhD McMaster., CMA
Professor

Paul Dunmore is Research Professor at the School. He teaches papers in financial accounting and advanced accounting information systems, and has previously taught management accounting and research methods. His professional interests include forensic accounting, security of accounting systems, and incentives for managers to present particular results in their financial statements. He gives talks on accounting at every level from high-school students to accounting professionals and company directors.

Paul's research interests involve the application of mathematical and statistical techniques to accounting-related problems. This has led him to study the economics of auditing, the statistics of financial ratios, distress prediction, audit efficiency, distributions of personal incomes, and tax policy. Paul is a member of the Information Systems Audit and Control Association and of various learned societies, and serves on the IFRS and Fraud committee of the forensic accounting special interest group of the American Accounting Association.



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

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

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



JEREMY HUBBARD
LLB, CertTEd Lond., LL.M Well.
Senior Lecturer

Jerry teaches in Business Law at the Wellington Campus and the Manawatu Campus. He joined the Wellington Polytechnic in 1973. Jeremy's teaching is principally in the area of introductory law courses.

Jerry's research interests include constitutional issues especially those involving contract, tort, intellectual property and employment law. He is co-author of *Principles of Law for New Zealand Business Students* (4th edition published 2010) and of *The Legal Environment of Business – An outline* (published in February 2010).

Jerry is currently appointed as the University Proctor and is a member of the University's Southern A Human Ethics Committee.

In 2012 Jerry will be paper coordinator for 155.301 Employment Law, 115.103 The Legal and Social Environment of Business and Offering Coordinator at Wellington for 155.210 Commercial Law And 155.203 Law of Business Organisations.



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

Judith Pinny teaches in taxation and advanced financial accounting. Her research interests are in tax policy and in 2012 she is pursuing a PhD in taxation, studying food tax policy in New Zealand, particularly focusing on the taxation of fatty foods. She has worked at Victoria University, in Chartered Accountancy and as tax manager for a large New Zealand corporate.

Judith is a member of the New Zealand Institute of Chartered Accountants (NZICA) and is the Massey Wellington representative on the Executive Insight Committee of the NZICA. She is also a member of the Australasian Tax Teachers Association and regularly presents papers at their conferences. Judith has recently published in the *International VAT Monitor* and the *NZ Journal of Taxation Law and Policy*.

Support Staff

Manawatu Campus



Jude Batten
Academic Administrator



Melanie Sinclair
Executive Assistant to HoS



Sim Loo BBS, MBA
Research Assistant



Mary Rossiter BA, PGDipBusAdmin
Research Support



Lin Shi MInfSc
Computer Technician



Andrew Brown BInfSc
Computer Technician



Heather Toy
Senior Secretary



Jessica Watson
Administrator



Inez Goldsworthy
Administrator

Albany Campus



Natalie Snyders
Administrator

Wellington Campus



Nikki Batten
Administrator

Obituary

Professor Martin Reginald (Reg) Mathews

1940-2012



It is with sadness that we received news from Australia about the passing away of Professor Mathews on 8th March 2012. Professor Mathews was one of the School of Accountancy's founding professors. He made a significant mark on the study and research of many students and colleagues at Massey and many other universities. Many of current Massey College of Business alumni and business associates will remember Professor Mathews for his contribution.

Among many distinguished qualifications, Professor Mathews held Bachelor of Business from Victoria University, Master of Social Science, Birmingham, Master of Philosophy, Loughborough University UK and Massey University and Doctor of Education from Montana USA.

Professor Mathews joined Massey in 1979. He became Professor of Accounting in 1985. In 1989 he was appointed Associate Dean within the Faculty of Business Studies (now College of Business) and subsequently he served as the Director of the Office of Massey Graduate Studies from 1993-1997. He was a visiting professor at La Trobe University in 1998 and Western Washington University in 1997 1999 and 2000, Aston Business School in 2000 and was Honorary Fellow CSEAR, University of Dundee. In 2001 Professor Mathews left Massey University and joined his family in Australia where he became a Professor in Accounting at Charles Sturt University.

Professor Mathews was a leading researcher on social and environmental accounting much before it became a fashionable research topic. He was one of the thought leaders in environmental accounting and accounting education. For his contribution to those fields he was recognised by the Faculty of Business and Law of Victoria University in Melbourne as a "Treasure of the Commerce Faculty". He also had a book dedicated to his work in 2007 titled "Social Accounting, Mega Accounting and Beyond: A festschrift in honour of M. R. Mathews", which was published by the Centre for Social and Environmental Accounting Research at the University of St Andrews.

Professor Mathew's contribution to accounting education around the world was recognised by the British Accounting Association Education Group in 2005 by awarding him the Lifetime Service Award.

Professor Mathews served on editorial boards of a number of international business and academic journals such as Social and Environmental Accounting, Accounting Auditing and Accountability Journal, Accounting Forum and the International Journal of Accounting, to name a few. He collaborated on and wrote himself a number of books as well as a large number of refereed journal articles, non-refereed journal articles, book reviews and discussion papers.

The international accountancy profession also recognised Professor Mathews' contribution to services to the profession by awarding him the Institute of Chartered Accountants of New Zealand Fellowship (FCA) as well as Certified Practising Accountants Australia awarded him the CPA Fellowship (FCPA). He was also a CMA. Professor Reg Mathews will be sadly missed.

Academic Programmes and Accreditations

Professional Accreditations

College of Business has AACSB Accreditation

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

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

School of Accountancy Accreditations

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

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

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

Academic Programmes

Semesters and Summer School

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

Internal and Distance Learning Studies

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

Undergraduate Programmes

Bachelor of Accountancy (BAcc)

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

Accountancy Major in the Bachelor of Business Studies (BBS)

The BBS Accountancy major is very flexible and gives you the opportunity to have a concentration in a particular area of accountancy. You can also combine the Accountancy major with one offered by another Department to complete the BBS with a double major. Career options will be many and varied depending on the combination of papers you choose to take.

Graduate Diploma in Business Studies (GradDipBusStuds)

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

Postgraduate Programmes

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

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

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

Postgraduate Scholarships

The following websites have information on scholarships:

- <http://awards.massey.ac.nz>
- <http://www.nzvcc.ac.nz>
- <http://www.nzica.com>
- <http://www.frst.govt.nz>

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

Paper Listing for Accountancy

Paper Code	Name
115.102	Accounting
110.109	Introductory Financial Accounting
110.209	Intermediate Financial Accounting
110.229	Management Accounting

Paper Code	Name
110.230	Introductory Financial and Management Accounting
110.249	Accounting Information Systems
110.279	Auditing
110.289	Taxation
110.303	Integrative Accounting
110.309	Advanced Financial Accounting
110.329	Advanced Management Accounting
110.349	Advanced Accounting Information Systems
110.379	Advanced Auditing
110.380	Estate and Tax Planning
110.389	Advanced Taxation
110.710	Contemporary Issues in Financial Accounting
110.711	Advanced Accounting Theory
110.717	Research Methods in Accounting
110.780	Contemporary Issues in Taxation
110.790	Special Topic (PhD candidate)
110.792	Special Topic
110.796	Research Report
110.799	Research Report
110.800	MPhil - Accounting
110.897	Thesis (Year 1)
110.898	Thesis (Year 2)
110.899	MBS Thesis - Accountancy
110.900	PhD in Accounting

Paper Listing for Business Law

Paper Code	Name
115.103	The Legal and Social Environment of Business
155.201	Law of Property
155.203	Law of Business Organisations
155.210	Commercial Law
155.222	Immigration Law and Practice in New Zealand
155.313	Commercial Transactions Contrary to Conscience
155.315	Sport Law

Paper Code	Name
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.704	Corporate Governance
155.705	Special Topic Business Law
155.798	Research Report
155.799	Research Report
155.800	Thesis (MPhil in Business Law)
155.897	Thesis in Business Law
155.898	Thesis in Business Law
155.899	Thesis in Business Law
155.900	PhD in Business Law

Associated Human Resource Management Papers

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

Paper Listing for Semester 3 (Summer School)

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

More information on academic programmes offered by the School are available in the School's current Undergraduate and Postgraduate Handbooks. To access these, visit the School's website <http://www-accountancy.massey.ac.nz>.

University Service, Community Engagements and Professional Associations

Service to Massey University

Berkahn, M.A.

Member, College of Business Scholarships Committee

Botica Redmayne, N.

College of Business Board Member; BBS Core Examination Committee Member; NZICA Executive Insight Manawatu Branch Massey Liaison; Massey University Representative on Manawatu Branch, NZICA; Member of Recruitment Panel, School of Accountancy.

Chua, F.C.

Harassment Contact Person, Harassment Advisory Committee
Member, College of Business Examination Committee

Dunmore, P.

Chair, College of Business Research Committee; Massey PBRF Subject Area Facilitator.

Hooks, J.

Massey PBRF Subject Area Facilitator; Panel member for selection of PVC, College of Business candidates; Massey University Teaching Strategy 2020, Member of focus group led by Hon Steve Maharey; Member of Massey Academic Board; Member of Massey University Beta Alpha Psi Chapter; Massey PBRF Subject Area Facilitator; Associate of NZ Social Innovation and Entrepreneurship Research Centre (a new Massey University Research Centre); Member of Albany Leaders" Forum.

Hubbard, J.J.

University Proctor; Member of Massey University Southern A Human Ethics Committee.

Nath, N.

Elected Staff Representative on College of Business Board

Rahman, A.R.

Member, University Professorial Promotion Committee; Member, Member of Staff Recruitment Panels: School of Accountancy, 2006 to date; Faculty Advisor, Beta Alpha Psi Chapter, Massey University; Coordinator, PhD programme, School of Accountancy, 2007 to date; Member of the College of Business Research Committee.

Sayles, F.J.

Staff Representative, College of Business Board

Smith, N.

Member, College of Business Board

Stent, W.

Member, College of Business Board; Presenter at Massey Open Day, Albany Campus.

Tan, L.M.

Support Person, College of Business Maori Students.

Trotman, L.G.S.

Member, Leave and Ancillary Appointments Committee

Community Engagements and Professional Associations

Berkahn, M.

Member, Australasian Law Teachers Association.

Bradbury, M.E.

International Association for Accounting Education and Research (IAAER) Representative, IFRS Advisory Council; Selection Committee: Outstanding Contribution to Practice Award 2011, Accounting and Finance Association of Australia and New Zealand; Advisory Council Consult Committee International Association for Accounting Education & Research, IASB Standards.

Botica Redmayne, N.

Member of Technical and Legislation Sub-Committee of the New Zealand Institute of Chartered Accountants (NZICA) Manawatu Branch, Trustee of the Manawatu Branch NZICA Education Trust and Board Member of NZICA Professional Practices Board; Honorary Auditor of a number of Manawatu community groups and societies.

Dunmore, P.

Member, Committee for the Forensic Accounting Special Interest Group of the New Zealand Institute of Chartered Accountants; Ongoing Member, Committee for Executive Insight programme, Wellington branch of New Zealand Institute of Chartered Accountants; Member of the IFRS and Fraud Committee of the Forensic and Investigative Accounting Section of the American Accounting Association; appointed to the International Steering Committee for the MEAFA group, University of Sydney.

Hawkes, L.

Member of NZICA; Facilitator for Professional Competence Exam 1 (PCE1) Ethics Workshops; Facilitator for Professional Accounting School (PAS) Workshops; Writer for the Professional Accounting School; contributor to the Professional Competence Exam for the Institute of Chartered Accountants of New Zealand; reviewer of several community groups; member of the Wanganui Business Awards" Judging Panel.

Heslop, J.

Board member – Orpheus Choir of Wellington and the Drug Health and Development Project Trust. Honorary Reviewer for St Barnabas, Rainbow Wellington, and Wellington Gay Welfare Group (WGWG).

Hooks, J.

Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; Editor of the Pacific Accounting Review; Convening Committee Member, Auckland Regional Accounting Conference; Co-ordinator Save the Children Fund; Associate of NZ Social Innovation and Entrepreneurship Research Centre.

Kirk, N.

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

Laswad, F.

Member, Admissions and Membership Committee of the New Zealand Institute of Chartered Accountants (NZICA); Chair of the Academic Committee for the Pre-Admission Programme of NZICA; Writer for the Professional Accounting School; Deputy Chair of the joint Education Board of NZICA and the Institute of Chartered Accountants in Australia.

Nath, N.

External Moderator for management accounting papers taught at three different New Zealand polytechnics; Co-Convenor for the forthcoming 6th New Zealand Management Accountants' Conference at Massey University, Manawatu Campus. Honorary Auditor for the New Zealand Mathematical Society.

Othman, R.

Member, International Association for Accounting Education and Research (IAAER). Associate member, CPA Australia. Adjudicator for National Corporate Report Awards (NACRA) 2011 Malaysia, jointly organized by Bursa Malaysia, Malaysian Institute of Accountants and CPA Malaysia. Expert Panel, World Economic Forum's project "Redefining the Future of Growth: The New Sustainability Champions" in collaboration with The Boston Consulting Group.

Pinny, J.

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

Rahman, A.

Chair, International Relations Committee, International Accounting Section, American Accounting Association

Russell, D

Speaker on feminist blogging and blogging as a tool for activism, New Zealand Nurses' Organisation Industrial Staff Gathering, 14 December 2011.

Stent, W.

Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; CPA and ACCA Albany Campus Liaison Person.

Smith, N.

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

Tan, L.M.

Secretary of the Manawatu Malaysian Society; External moderator for a tax course at a New Zealand polytechnic.

Tavite, S.

Treasurer, Masilamea International; Participant Pasifika Festival and the ASB Polyfest.

Tozer, L.

Honorary auditor for local scout group; Vice president TEU Massey Manawatu; external moderator for accounting and related papers at three New Zealand polytechnics; sports coaching and officiating – football, cricket and swimming (to NZ level).

Trotman, L.G.S.

Honorary Solicitor, Amputees Federation of New Zealand Incorporated; Honorary Solicitor, Amputee Society of Manawatu Incorporated; Trustee, Manawatu College Educational Trust Incorporated; Honorary Solicitor, Palmerston North Surf Life Saving Club Incorporated.

Resources and Support for Students, Contact Persons and Student Advisors

For general information about the School please contact:

Manawatu Student Advisor

Jude Batten

SST 1.15
Academic Administrator
Manawatu

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

Albany Student Advisor

Natalie Synders

QA 3.59
Secretary/Administrator
Albany

Telephone: + 64 (09) 414 0800 / 9589
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Email: n.e.snyders@massey.ac.nz

Wellington Student Advisor

Nikki Batten

5C 33
Secretary/Administrator
Wellington

Telephone: + 64 (04) 801 5799 / 62558
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For academic information about the School please contact:

Undergraduate Accountancy Student Advisor

Frances Chua

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Manawatu

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Postgraduate Accountancy Studies Coordinator

Jayantha Wickramasinghe

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Lecturer
Albany

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Accountancy PhD Studies Coordinator

Asheq Rahman

QA 3.41
Professor
Albany

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

Undergraduate Business Law Student Advisor

Matthew Berkahn

SSE 2.47
Senior Lecturer
Manawatu

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

Postgraduate Business Law Student Advisor

Lindsay Trotman

SSE 2.46
Associate Professor
Manawatu

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

Support for Postgraduate Research

Sim Loo

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Research Assistant
Manawatu

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Email: y.loo@massey.ac.nz

For special support information please contact:

Support for Students with Disabilities

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Manawatu

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Support Person for Maori Students

Lin Mei Tan
SST 1.27
Manawatu

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Email: l.m.tan@massey.ac.nz

Harassment Contact Person

Frances Chua
SST 1.18
Manawatu

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

First Aid Officers

Ngaire Kirk
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Manawatu
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Email: n.e.kirk@massey.ac.nz

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

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Cover photo: Beta Alpha Psi International President installed the chapter on the Albany Campus in April 2011. Photo shows Professor Emeritus Andrew Bailey (University of Illinois USA), International President Beta Alpha Psi 2011, Maria Way, Melissa Clark, Co-Presidents Massey Chapter 2011, and Valeria Maw, President Massey Chapter 2009-10.

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