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YEARS



MASSEY
UNIVERSITY
TE KUNENGA KI PŪREHUROA

UNIVERSITY OF NEW ZEALAND

SCHOOL OF ACCOUNTANCY YEAR BOOK 2013 - 2014 | COLLEGE OF BUSINESS

SCHOOL OF ACCOUNTANCY YEAR BOOK 2013 - 2014



THE ENGINE
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Head of School's Report

The School started the year 2013 with the launching of the new Master of Professional Accounting and Finance degree (MPAF). The MPAF is the only professional Master's degree in New Zealand where the two popular business disciplines, accountancy and finance, have been combined. The MPAF is accredited by the New Zealand Institute of Chartered Accountants (NZICA), ACCA and CPA Australia.

In 2013, the School was re-accredited by the Chartered Institute of Management Accountants (CIMA UK) and the New Zealand Institute of Accountants (NZICA) for another maximum period of 5 years. CIMA and NZICA accreditations join our existing accreditations by the Association of Chartered Certified Accountants (ACCA UK) and Certified Practising Accountants (CPA Australia). Accreditation to professional accounting bodies is important for the School, indicating our long standing commitment to quality education for our students that meet the highest professional standards.

The Massey University Beta Alpha Psi Chapter on the Albany Campus, mentored by faculty advisor Professor Asheq Rahman, achieved a Distinguished Status in 2013 which was a significant achievement. The Chapter had excelled in the areas of academics, professionalism and leadership. Well done!

Congratulations to Dr Radiah Othman. Her co-authored paper titled 'Information asymmetry and regulatory shortcomings in profit sharing investment accounts' published in the International Journal of Islamic and Middle Eastern Finance and Management 5(4) was chosen as a Highly Commended Award Winner at the Literati Network Awards for Excellence 2013 by international publisher Emerald (UK). Dr Othman also won the Pearson Best Author Award 2013 awarded by Pearson Malaysia for her contribution to a book titled 'Public Sector Accounting – Malaysian Context' (3rd Edition).

Lindsay Hawkes received the 2013 Excellence in Distance Teaching Award from the College of Business for teaching innovation and dedication in supporting distance learning students. This award recognised an experienced member of staff who had demonstrated excellent results or innovation in teaching via distance through a well-structured course and excellent on-line support. Congratulations Lindsay on the award for your excellent work in distance teaching.

Dr Nives Botica Redmayne received a substantial research grant from the CPA Australia Global Research Perspectives Program for her research project proposal with her co-researchers in the area of auditing regulations. Professor Jill Hooks was awarded a CPA (Australia) Global Perspectives Research Scholarship. Congratulations to both.

Dr Lei Cai, lecturer, completed his PhD studies in 2013. His study examined the concerns of the co-relationship between corporate governance and firm performance. We congratulate Dr Cai and wish him a successful and productive career.

The year 2013 was another productive one for research in the School. Research articles were published in international and national refereed journals including Pacific Accounting Review, International Journal of Auditing, Australian Accounting Review and the New Zealand Business Law Quarterly. Staff members presented several papers in international Accounting and Business Law conferences such as the Conference of the Accounting and Finance Association of Australia and New Zealand in Perth, WA, the American Accounting Association Annual Meeting in Anaheim, CA, the Asian Pacific Conference on International Accounting Issues in Bali, Indonesia, the Asian Academic Accounting Association Conference in Penang, Malaysia and the Australasian Law Teachers' Conference in Canberra, ACT. The School of Accountancy Seminar Series had visiting overseas and local presenters, staff members as well as post graduate students. Seminar presentations were held at the Albany and Manawatu campuses throughout the year.

The School has an ambitious plan for a greater use of technology in improving the learning experiences of our students. In 2013, all distance papers in the School provided regular virtual classes using Adobe Connect. In 2014, we plan to introduce additional teaching and learning technologies.

With the newly designed School webpage launched in December 2013, the School is set for another exciting year ahead in 2014.

Professor Fawzi Laswad
Head of School

School 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 serve the profession and wider community as a source of expertise and advice.

Objectives

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

2013 Research Activities

Refereed Journals

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

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

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

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

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

Bradbury, M.E. and Botica Redmayne, N. (2013). Audit effort and pricing differences among the large audit firms: evidence from a public sector setting. *International Journal of Auditing* (forthcoming).

Bradbury, M.E. and Botica Redmayne, N. (2013). Do unexpected audit fees affect audit quality? – further evidence. *Pacific Accounting Review* (forthcoming).

Cai, L., Rahman, A. and Courtenay, S. (2013). The effect of IFRS adoption conditional upon the level of pre-adoption divergence. *The International Journal of Accounting* (forthcoming).

Carson, E., Botica Redmayne, N. and Liao L. (2013). Audit market structure and competition in Australia. *Australian Accounting Review* (forthcoming).

Condie, J., Dunmore, P.V. and Dunstan, K. (2013). Cognitive affordances in performance reporting: the case of service performance in New Zealand universities. *Pacific Accounting Review*, 25(2), 165-187.

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

Lai, M.L., Muzairi, S.O. and Tan, L.M. (2013). Transfer pricing tax audits in Asia Pacific: the case of MNEs in Malaysia. *Australian Tax Forum*, 28(3), 479-498.

Laswad, F. and Botica Redmayne, N. (2013). IPSAS or IFRS as the framework for Public Sector financial reporting in NZ - preparers' perspectives. *Australian Accounting Review* (forthcoming).

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

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

O'Sullivan, T. (2013). Online shopping and consumers - the impact of 'contract on dispatch' term. *Competition & Consumer Law Journal*, 21, 186-204.

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

Othman, R., Yusoff, H. and Yatim, N. (2013). Strategic Framework for Green Accounting and Reporting (GAR). *Asia-Pacific Management and Business Application*, 2(1), 39-62.

Rahman, A. and Debreceeny, R. (2013). Institutionalized online access to corporate information and cost of equity capital – a cross-country analysis. *Journal of Information Systems* (forthcoming).

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

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

Yusoff, H., Othman, R. and Yatim, N. (2013). Culture and accountants' perceptions of environment reporting practice. *Business Strategy and the Environment*, DOI: 10.1002/bse.1793.

Professional Journals

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

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

Bradbury, M.E. (2013). Report on the IFRS Advisory Council Meeting. *COSMOS Accountancy Chronicle*, 25(2) (Oct), 17-18.

Bradbury, M.E. (2013). Segment reporting. *The (Chartered Accountants) Journal*, 92(7), 28-29.

Bradbury, M.E. (2013). IFRS in context. *The (Chartered Accountants) Journal*, 92(11), 36-37.

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

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

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

Conference Paper Presented

Berkahn, M. and Trotman, L. (2013). Unconsonability and the Consumer Law Reform Bill (NZ). *68th Australasian Law Teachers Association (ALTA) Conference*, Canberra, Australia, 29 September - 1 October.

Bhuiyan, M.B., Habib, A. and Rahman, A. (2013). Problem directors and audit fees. *Quantitative Accounting Research Symposium*, Auckland, New Zealand, 30 October, (accepted for plenary session).

Bhuiyan, M.B., Habib, A. and Rahman, A. (2013). Problem directors and audit fees. *12th Auckland Region Accounting Conference*, Auckland, New Zealand, 30 November.

Bhuiyan, M.B. and Hooks, J. (2013). Operational 'problem' directors and environmental performance. *Social Innovation and Entrepreneurship Conference*, Massey University, New Zealand, 27-29 November.

Bhuiyan, M.B. and Roudaki, J. (2013). Does interlocking directorship affect firm performance? New Zealand Evidence. *Asian Academic Accounting Association Conference*, Penang, Malaysia, 27-30 October.

Botica Redmayne, N. (2013). Charity auditing and public benefit entities accounting and auditing, Research session at *the 2013 NZICA Audit Forum*, NZICA Conference Centre, Auckland, 8 October.

Bradbury, M. E. and Scott, L. (2013). Do local government have, and forecast, sticky costs? *12th Auckland Region Accounting Conference*, Auckland, New Zealand, 30 November.

Dowler, T. and Stent, W. (2013). What's the gap between integrated reporting and current best practice? *New Zealand Sustainability Accounting Research Symposium*, Christchurch, New Zealand, 30 August.

Hooks, J. and Stewart, R. (2013). The changing role of accounting: from consumers to shareholders. *American Accounting Association (AAA) Annual Meeting*, Anaheim, CA, USA, 3-7 August.

Khan, S. and Bradbury, M. E. (2013). Risk relevance of comprehensive income. *Financial Management & Corporate Governance Conference*, Wellington, 4-5 April.

Lai, M., Muzairi, O. and Tan, L.M. (2013). Transfer pricing audits: an evidence based analysis from audited MNEs in Malaysia. *In the Abstract Proceedings of the Islamic Accounting and Financial Criminology Conference (IAFCC)*, Universiti Teknologi MARA, Shah Alam, Selangor, Malaysia, 21-23 March.

Laswad, F. and Botica Redmayne, N. (2013). IPSAS or IFRS as the framework for public sector financial reporting – New Zealand preparers' perspectives. *14th Comparative International Governmental Accounting Research (CIGAR) Biennial Conference* Birmingham, UK. 2-4 September and in *the Proceedings of the 25th Asian-Pacific Conference on International Accounting Issues*, Bali, Indonesia, 10-13 November.

Mead, J., Rahman, A.R. and Courtenay, S. (2013). Relevance of price sensitive and non-price sensitive continuous disclosures. *American Accounting Association (AAA) Annual Meeting*, Washington, DC, USA, 8-10 August.

Nath, N. and Van Perseum, K. (2013). Performance audit, accountability and power: a Fijian case-study. *In the Abstract Proceedings of the 7th Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference*, Kobe, Japan, 26-28 July.

Nath, N., Hu, Y.Y. and Budge, C. (2013). Patient data management concerto: a successful diffusion in the NZ public health sector. *In the Proceedings of 7th New Zealand Management Accounting Conference*, Queenstown, New Zealand, 4-5 November.

O'Sullivan, T. (2013). Incorporation of terms into online shopping contracts – pitfalls for consumers. *13th International Annual Conference on Business*, Honolulu, Hawaii, 23-26 May.

O'Sullivan T. (2013). Online shopping and consumers – the impact of 'contract on dispatch' terms. *International Association of Consumer Law Conference (IACLC)*, Sydney, NSW, 1-4 July.

Othman, R.B., Nath, N. and Mahzan N. (2013). Public sector audits: a century and beyond – a case of Malaysia. *In the Proceedings of the 7th New Zealand Management Accounting Conference*, Queenstown, New Zealand, 4-5 November.

Rahman, A. and Courtenay, S. (2013). Online business media coverage and accounting earnings. *In the Proceedings of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference*, Perth, WA, 7-9 July.

Rahman, A., Bradbury, M. and Gorse, C. (2013). Materiality of price sensitive and non-price sensitive continuous disclosures. *The American Accounting Association Annual Meeting*, Anaheim, CA, USA, 3-7 August.

Shi, Y., Rahman, A. and Cai, L. (2013). Non-GAAP earnings reporting of red chip companies. *the China Journal of Accounting Research (CJAR) Symposium*, Guangzhou, China, 15-16 November.

Tan, L.M. (2013). Investigating the gap between clients' expectations and tax practitioners' practices. *In the Proceedings of the 25th Asian-Pacific Conference on International Accounting Issues*, Bali, Indonesia, 10-13 November.

Xu, B., Rahman, A. and Bhuiyan, B. (2013). Underlying profit: composition, determinants, relevance and emphasis. *The American Accounting Association (AAA) Annual Meeting*, Anaheim, CA, USA, 3-7 August.

Journal Contribution - Research and Review

Sawyer, A. and Tan, L.M. (2013). Editorial. *New Zealand Journal of Taxation Law and Policy*, 19(1), 3-9; 19(2), 70-74; and 19(3), 177-182, 19(4), 274-278.

Book Authored

Hubbard, J. and Smith, N. (2013). *The Legal Environment of Business – An Outline*, (3rd Edition), Pearson Education Ltd, Wellington, New Zealand.

Trotman, L.G.S. and Wilson, D.J. (2013). *Fair Trading: Misleading or Deceptive Conduct*, (2nd Edition), Wellington, New Zealand, LexisNexis NZ Ltd.

Chapter in Book

Berkahn, M. (2013). The company's remedies for breaches of directors' duties (Chapter 20). In J. Farrar and S. Watson (Eds.), *Company and Securities Law in New Zealand* (2nd edition), (pp. 529-540), Wellington, New Zealand, Brookers-Thomson Reuters.

Berkahn, M. and Trotman, L. (2013). Accounts and disclosure (Chapter 18). In J. Farrar and S. Watson (Eds.), *Company and Securities Law in New Zealand* (2nd edition), (pp. 451-501), Wellington, New Zealand, Brookers-Thomson Reuters.

Berkahn, M. and Trotman, L. (2013). Equity finance (Chapter 25). In J. Farrar and S. Watson (Eds.), *Company and Securities Law in New Zealand* (2nd edition), (pp. 635-662), Wellington, New Zealand, Brookers-Thomson Reuters.

Berkahn, M. and Watson, S. (2013). The unfair prejudice remedy (Chapter 23). In J. Farrar and S. Watson (Eds.), *Company and Securities Law in New Zealand* (2nd edition), (pp. 589-625), Wellington, New Zealand, Brookers-Thomson Reuters.

Tan, L.M. (2013). Income from property (Chapter 5), and Fringe Benefit Tax (Chapter 21). In R. Vosslamber (Ed.), *New Zealand Taxation 2013 Principles Cases and Questions*, (pp. 137-178; 819-866), Wellington, New Zealand, Brookers-Thomson Reuters.

Trotman, L.G. and Berkahn, M.A. (2013). Registering a company. Service No. 186 (July) (Updating 2008, Chapter 2.2). In R.P. Austin, H.A.J. Ford, A.B. Greenwood, P.G. Hely and B.H. McPherson (Eds.), *Australian Corporation Law Principles and Practice* (Vol. 1), (pp. 22011-22141), Maryborough, VIC., Australia, Butterworths LexisNexis.

Trotman, L.G. and Berkahn, M.A. (2013). Registration of auditors and liquidators. Service No.186 (July) (Updating 2004, Chapter 9.2). In R.P. Austin, H.A.J. Ford, A.B. Greenwood, P.G. Hely and B.H. McPherson (Eds.), *Australian Corporation Law Principles and Practice* (Vol. 3), (pp. 92011-92314), Maryborough, VIC., Australia, Butterworths LexisNexis.

Research Monograph

Othman, R., Hariri, H., Bouheraoua, S. and Haron, H. (2013). *Whistleblowing in Islamic financial institutions in Malaysia*. Research monograph submitted to the Research Management Institute, Universiti Teknologi Mara, Malaysia. (Research grant sponsored by the Ministry of Higher Education Malaysia).

Seminar/Other Paper Presented

Berkahn, M. (2013). *The role of the councillor – duties and responsibilities*. Presented to the Fonterra Shareholders' Council Governance Development Programme, Massey University, Palmerston North, 19 March.

Berkahn, M. (2013). *Legal and risk considerations*. Presented to the Fonterra Governance Development Programme, Travelodge, Palmerston North, 15 April.

Botica Redmayne, N. (2013). *Research in practice*. Massey Library Seminar Series, Massey Library, Palmerston North, 5 December.

Dunmore, P. (2013). *Some models for the evolution of financial statement data*. School of Accountancy Seminar Series, School of Accountancy, Massey University, Palmerston North, 30 October.

Othman, R. and Nath, N. (2013). *Transformation of Auditor-Generals' roles – case of commonwealth countries*. 2013 Audit Forum, NZICA Conference Centre, Auckland, 8 October.

Staff Journal Publications 2009-2013

Dr Matthew Berkahn

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

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

Berkahn, M. (2010). Regulation of insolvency practitioners in New Zealand. *Insolvency Law Journal*, 18, 148-157.

Berkahn, M.(2009).Almost identical company names in New Zealand: not yet passé. *Journal of the Australasian Law Teachers Association*, 2, 1-9.

Dr Borhan Bhuiyan

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

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

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

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.

Bhuiyan, M.B.U., Roudaki, J. and Clark, M. (2010). Characteristics of the Board of Directors and company performance – New Zealand evidence. *Journal of Accounting, Business and Management*, 17(2), 49-61.

Dr Nives Botica Redmayne

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

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

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

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

Bradbury, M.E. and Botica Redmayne, N. (2013). Do unexpected audit fees affect audit quality? Further evidence. *Pacific Accounting Review* (forthcoming).

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

Carson, E., Botica Redmayne, N. and Liao L. (2013). Audit market structure and competition in Australia. *Australian Accounting Review* (forthcoming).

Bradbury, M.E. and Botica Redmayne, N. (2013). Audit effort and pricing differences among the large audit firms: evidence from a public sector setting. *Journal International Journal of Auditing* (forthcoming).

Laswad, F. and Botica Redmayne, N. (2013). IPSAS or IFRS as the framework for Public Sector financial reporting in NZ - preparers' perspectives. *Australian Accounting Review* (forthcoming).

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

Trewavas, K., Botica Redmayne, N. 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.

Professor Michael Bradbury

Bradbury M.E. and Botica Redmayne, N. (2013). Audit effort and pricing differences among the large audit firms: evidence from a public sector setting. *Journal International Journal of Auditing* (forthcoming).

Bradbury, M.E. and Botica Redmayne, N. (2013). Do unexpected audit fees affect audit quality? – further evidence. *Pacific Accounting Review* (forthcoming).

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

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

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

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

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

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.

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.

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.

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

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

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.

Dr Lei Cai

Cai, L., Rahman, A. and Courtenay, S. (2013). The effect of IFRS adoption conditional upon the level of pre-adoption divergence. *The International Journal of Accounting* (forthcoming).

Frances Chua

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

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

Condie, J., Dunmore, P.V. and Dunstan, K. (2013). Cognitive affordances in performance reporting: the case of service performance in New Zealand universities. *Pacific Accounting Review*, 25(2), 165-187.

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

Patrick Flannery

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

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

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

Flannery, P. (2009). Tax avoidance - seeing the wood for the trees. *The Chartered Accountants Journal*, 88(3), 62.

Flannery, P. (2009). Where to now with tax avoidance? *The Chartered Accountants Journal*, 88(2), 54.

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Associate Professor Ahsan Habib

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PhD Thesis and Discussion Paper Series

Abstracts of PhD Thesis Completed

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). Lei expects 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 Lei's study, he 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, he will investigate whether corporate governance affects the trade-off between AM and RM. In the second stage, he will explore the consequence of each type of manipulations on future firm performance. Due to the study involving multiple dependent variables that could be correlated with each other, he will adopt some multivariate statistical methods in the analysis, such as PCA, clustering, and RDA.

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.

Abstracts of PhD Research in Progress

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.

Varsha Kashyap

Firms' Financial Accounting and Assurance Practices under Australian Carbon Tax and New Zealand's Emission Trading Scheme: An Exploratory Study

The purpose of this study is to survey the carbon financial accounting practices of the companies affected under Australian Carbon Tax and New Zealand's Emission Trading Scheme (ETS). It will present the findings as guidance on carbon financial accounting in the absence of a uniform standard. Added to this survey will be an examination of the relation between (1) firms' characteristics; (2) firms' carbon emission levels carbon emissions related disclosures and the way carbon accounting is being conducted in the affected companies.

The findings presented by this study will be useful for establishing a guideline for accountants and auditors to help affected companies financially account for carbon allowances. The findings will also be useful to accounting policy makers in understanding *how* and *why* the affected companies financially account for their carbon allowances in a certain way. This can further help the accounting policy makers in developing a uniform carbon financial accounting guidance, given that IASB is yet to issue draft guidance on the financial accounting of carbon emission. Lastly, with the scant amount of literature available in the field of financial accounting and assurance of carbon emissions under Carbon Tax and ETS, this project will also give meaningful insight to academics and researchers to further their studies into this subject.

Feona Sayles

Patching Up the Differences: An Exploration of Gang Identity in Whanganui

This research will explore adult NZ gang identity and the ways that visible signs of this identity have been interpreted by members of the Whanganui community. This research arose as a result of the District Council (Prohibition of Gang Insignia) Act 2009 ('Gang Insignia Act 2009') which allows the Whanganui District Council to make bylaws prohibiting the wearing of gang insignia in certain areas.

The 'Gang Insignia Act 2009' reflects a view that the wearing of gang insignia should be considered a social problem that requires legal intervention. My research will adopt a social constructionist perspective and will seek to discover the meanings attributed to gang insignia by members of the Whanganui community, how these meanings have developed, and the consequences arising from adopting the legislative meaning. My research will involve an analysis of media representations of 'gangs' alongside semi-structured interviews with gang members, the public, and other relevant parties in Whanganui.

Trish O’Sullivan

Online Shopping: Pearls and Pitfalls for New Zealand Consumers – How to Increase Consumer Protection and Confidence

The general theme of my study will be to identify the legal issues faced by consumers shopping online and to develop ideas for improving consumer protection and confidence in online shopping. An increase in consumer confidence should lead to an increase in the levels of retail shopping online which would have flow on economic benefits.

Recent reports and surveys in New Zealand and Australia show that online shopping currently makes up 5-6% of all retail shopping and increased by around 12% in Australia in the 12 months ending in July 2011. With the level at between 5 and 6 % of all retail shopping there is scope for significant further growth in online shopping. Online shopping has significant economic benefits for retailers – among other things, they do not need to lease expensive retail space, they have reduced overhead costs and their customers can shop all hours. These benefits can lead to reduced prices for consumers and more shopping choices.

An OECD report released in November 2009 notes, “Given the significant benefits of e-commerce to the economy and to consumers, it is important for governments and stakeholders to work together to ensure that the benefits are fully realised, which includes finding ways to boost consumer confidence in online transactions.”

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Editor: Professor Jill Hooks

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Research Seminar Series Convenors

Albany

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Manawatu

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2013 Research Seminar Series, Albany Campus

Date	Presenter	Title
13 March	Professor Roger S. Debreceeny	How do individual investors react to earnings announcements? Evidence from GOOGLE search analytics.
16 April	Professor Chris van Staden	Integrated reporting: an initial analysis of early reporters.
31 July	Professor Philip Shane	Financial statement comparability and valuation of seasoned equity offerings.
14 August	Ann Tod	Auditing for charities and the New reporting regime.
9 September	Jane Diplock	Integrated reporting.

2013 Research Seminar Series, Manawatu Campus

Date	Presenter	Title
26 June	Dr Luminita Enache	Corporate governance and product-related voluntary disclosure: an analysis of US biotech firms.
31 July	Dr Deborah Russell	Taxation and the funding of private schools.
7 August	Dr Hasri Mustafa	Individualism, the experience-near concept and critical claims: some potentialities for accounting research.
30 October	Professor Paul Dunmore	Some models for the evolution of financial statement data.

Staff on Editorial Boards

Co-editor of Journal

Bradbury, M.	Pacific Accounting Review
Hooks, J.	Pacific Accounting Review
Rahman, A.	Pacific Accounting Review
Tan, L.M.	New Zealand Journal of Taxation Law and Policy
Trotman, L.	Australian Journal of Competition and Consumer Law (New Zealand Section)

Ad-hoc Co-Editor

Rahman, A.	International Journal of Accounting
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Associate Editor

Bradbury, M.	Meditari Accountancy Research
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Board of Advisors

Tan, L.M. (Chair)	Taxation Today Journal
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Members of Editorial Boards

Bradbury, M.	Abacus Accounting and Finance Australian Accounting Review Financial Reporting, Regulation and Governance Journal of Contemporary Accounting and Economics Journal of Accounting and Public Policy Journal of Accounting Education New Zealand Journal of Taxation Law and Policy
Laswad, F.	Accounting Education, An International Journal Journal of Financial Reporting and Accounting Pacific Accounting Review

Rahman, A. Abacus
Accounting, Accountability and Performance
Financial Reporting and Governance
International Journal of Accounting

Editorial Advisory Board

Dunmore, P. Journal of Accounting and Organizational Change

Hu, Y.Y. Journal of Humanistics and Social Sciences (JHSS)

Rahman, A. Accounting, Accountability and Performance

Othman, R. Journal of Financial Reporting and Accounting
New Accountant USA (International Edition)

Reviewers/Referees

Bhuiyan, B. Corporate Governance: An International Review
Managerial Auditing Journal
Pacific Accounting Review

Berkahn, M. Bond Law Review
Singapore Academy of Law Journal
Journal of the Australasian Law Teachers' Association

Botica Redmayne, R. International Journal of Auditing
Pacific Accounting Review
Meditari Accountancy Research

Bradbury, M. Accounting and Business Research
Accounting and Finance
Accounting Horizons
Australian Journal of Management
Journal of Accounting Education
Journal of Contemporary Accounting and Economics
Journal of International Financial Management and
Accounting
Meditari Accountancy Research
Pacific Accounting Review

Cai, L. Pacific Accounting Review

Chua, F. Pacific Accounting Review

Dunmore, P.	Abacus Journal of Accounting and Organizational Change Pacific Accounting Review Review of Accounting Studies
Hawkes, L.C.	Accounting Education: An International Journal Accounting Research Journal
Hooks, J.J.	Accounting and Finance Journal Accounting, Auditing and Accountability Journal Accounting Research Journal Advances in Public Interest Accounting Qualitative Research in Accounting and Management Accounting and Business Research Journal Accounting History
Hu, Y.Y.	Pacific Accounting Review
Kirk, N.E.	Accounting, Accountability and Performance Qualitative Research in Accounting and Management
Laswad, F.	Accounting Education, An International Journal Accounting Research Journal Pacific Accounting Review
Nath, N.	Fijian Studies Journal (Fiji) Journal of Accounting & Organizational Change Pacific Accounting Review Journal of Management Study Qualitative Research in Accounting and Management
Othman, R.	Corporate Governance: The International Journal of Business in Society Voluntas: International Journal of Voluntary and Non-profit Organizations
Rahman, A.	Abacus Accounting, Accountability and Performance Journal Canadian Accounting Perspectives European Accounting Review International Journal of Accounting Journal of Accounting and Public Policy Journal of Banking and Finance Journal of Information Systems Meditari Accountancy Research Pacific Accounting Review

Stent, W.J.	Pacific Accounting Review Meditari Accountancy Research
Tan, L.M.	Accounting Education: An International Journal E-journal of Tax Research International Journal of Learning and Change Journal of the Australasian Tax Teachers Association New Zealand Journal of Taxation Law and Policy
Trotman, L.G.S.	New Zealand Business Law Quarterly
Wickramasinghe, J.	Accounting Research Journal

Discussants/Moderators at Conferences

Dunmore, P.V.	Discussion of 'Identifying peer firms: Evidence from EDGAR search traffic' by C.M.C. Lee, P. Ma and C.C.Y. Wang, 6 th Meeting on Methodological and Empirical Advances in Financial Analysis, University of Sydney, 31 January.
Rahman, A.	Discussion of 'Australian CFOs' views on performance measures', by K. Woodhouse and P. Mather, AFAANZ Conference, Perth, 7-9 July.
Rahman, A.	Discussion of 'Corruption, political institutions, and accounting environment: a cross-country study', by N. Houque and R. Monem, International Journal of Accounting Symposium, Wuhan, China, 17-21 May.
	Chair, Journal of Contemporary Accounting and Economics, Mid-Year Symposium, Curtin University, Bentley, Perth, 5 July.
	Chair, Auckland Regional Accounting Conference, UNITEC, 29 November.
Stent, W.J.	Discussant of 'Governance Reforms – NZ Institute of Technology and Polytechnic Councils', by E. Rainsbury, P. Malcolm and C. Hart, at the Auckland Region Accounting (ARA) Conference, Unitech, Auckland, 29 November.

Guest Speakers

- Berkahn, M. 'Legal and risk considerations', Fonterra Governance Development Programme, Travel Lodge, Palmerston North, 15 April.
- 'The role of the councillor – duties and responsibilities', Fonterra Governance Development Programme, Sport and Rugby Institute, Massey University, Palmerston North, 19 March.
- Botica Redmayne, N. 'Charity auditing and public benefit entities accounting and auditing', Research session at the 2013 NZICA Audit Forum, NZICA Conference Centre, Auckland, 8 October.
- 'What do you mean: balance sheet, income statement, accruals and cash flow?' The Women@Massey Lunchbox Series, Whararata, Massey University, Palmerston North, 21 November.
- 'Research in practice'. Massey Library Seminar Series, Massey Library, Palmerston North, 5 December.
- Bradbury, M. 'Report on the IFRS Advisory Council and the IASB discussion paper on the conceptual framework', AFAANZ, Special Interest Group, Accounting Standards Forum, July.
- 'Reviews – both sides of the fence', QARN PhD Symposium, Presentation and Panel Discussion, November.
- Othman, R. and Nath, N. Transformation of Auditor-Generals' roles – case of commonwealth countries. 2013 Audit Forum, NZICA Conference Centre, Auckland, 8 October.

PhD Examiners

- Botica Redmayne, N. Internal PhD examiner, Massey University, Albany campus.
- External PhD examiner, University of Auckland, Auckland.
- Bradbury, M. Internal PhD examiner, Massey University, Albany campus.
- External PhD examiner, University of Technology, Sydney, NSW.
- External PhD examiner, University of Malaya, Kuala Lumpur, Malaysia.

Dunmore, P.	External PhD examiner, University of Sydney, NSW.
Hooks, J.	External PhD examiner, University of South Australia, SA.
Laswad, F.	External PhD examiner, Macquarie University, NSW.
Othman, R.	External PhD examiner, RMIT University, VIC.
Rahman, A.	External PhD examiner, Griffith University, QLD and Curtin University, WA.
Tan, L. M.	External PhD examiner, University of Canterbury, Christchurch, NZ.

Participants in Educational and Research Activities

Bradbury, M.	Convening Committee, Quantitative Accounting 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.
Hooks, J.	Advisory Panel for CPA (Australia). To provide independent validation of the learning objectives of the professional programme.
Dunmore P.	Facilitator 'Credit ratings, capital structure and EVA,' Crown Director Development Master Class, Wellington, 10 October.
Dunmore, P. and Othman, R.	Facilitator, Overseas Training of Trainers Program 2013 on Accrual Public Sector Accounting to Indonesian Delegation, 19-26 October, Massey University Wellington.

Visiting Professor

Dunmore, P.V.	University of Sydney, NSW, 26 January-2 February
Hooks, J.	Seattle Pacific University, USA, 1-30 September
Rahman, A.R.	Curtin University, WA, 19-22 March

Research Funding, Awards and Nominations

Awards and Nominations

Hawkes, L.	Excellence in Distance Teaching Award
Bhuiyan, B. and Tan, L.M.	Nominees for Massey University Highly Commended Lecturer of 2013, Albany Campus.
Othman, R.	Highly Commended Award for Excellence by Emerald (UK), 16 May. Pearson Best Author Award awarded by Pearson (Malaysia), Kuala Lumpur, 3 July.
Rahman, A.	College of Business Certificate of Excellence for Student Support Nominee for Massey University Research Medal – Supervisor. Distinguished Chapter Faculty Advisor, Massey Chapter, Beta Alpha Psi.

Research Funding

Botica Redmayne, N.	CPA Australia, Global Research Perspectives Program. Received AUD\$20,000 for project entitled 'Increased audit regulation – higher audit costs and market concentration – true or false?'
Hooks, J.	CPA (Australia) Global Perspectives Research Scholarship
Nath, N.	(with Y.Y. Hu – Massey University) received Massey University Research Fund (MURF) Grant of \$ 4620 for project entitled: 'Patient data management tool - Concerto: a successful diffusion in the NZ public health sector.'
Tan, L.M.	Received Massey University Research Fund (MURF) Grant of \$5000 for project on small businesses' psychological and social disposition to taxation.

School of Accountancy Prizes

Congratulations to the recipients and a big thank-you to the sponsors for their generous support.

Students who received prizes at the prize-giving ceremonies in 2013:

Albany Campus

Prize Sponsor	Prize	Recipient
ACCA Australia & New Zealand Ltd	ACCA Prize in Accounting 110.109	Alayne Fraser
ACCA Australia & New Zealand Ltd	ACCA Prize in Accounting 110.209	Yeon A Choi
BDO Auckland	BDO Auckland Award for Top Student in Advanced Financial Accounting – Albany Campus	Laurence Sparke
CCH New Zealand	CCH Prize in Advanced Taxation	Sarah Lloyd
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Albany Campus)	Yeon A Choi
CPA Australia	CPA Australia prize for most outstanding 3rd year student majoring in Accountancy	Laurence Sparke
CPA Australia	CPA Australia Prize in Accounting Information Systems	Zhong Wan
Deloitte (Auckland)	Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation)	Ané Lubbe
Deloitte (Wellington)	Deloitte (Wellington) prize for most outstanding student in Professional Financial Accounting and Auditing	Timothy Shue
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Albany campus	Xiaoxiao Guan Alayne Fraser
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Albany campus	Zhong Wan Yeon A Choi

Prize Sponsor	Prize	Recipient
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Albany campus	Laurence Sparke Ané Lubbe
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Wellington campus	Chris Fotheringham
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Distance	Nicole Bishop
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Distance	Timothy Shue
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Distance	Lisa Cave
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Taxation – 110.389	Laurence Sparke
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Accountancy Prize	Chris Fotheringham

Manawatu Campus

Prize Sponsor	Prize Name	Recipient
BDO Manawatu	BDO Manawatu Award for Top Student in Advanced Financial Accounting – Manawatu Campus	Sean Pannifer
Bennetts	Bennetts University Book Centre Prize for 110.229 Management Accounting	Tyler Perrin
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Manawatu/Wellington Campus)	Katrina Geerlofs
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 300 level Prize in Management Accounting (Manawatu/Wellington Campus)	Olivia Clark

Prize Sponsor	Prize Name	Recipient
Chartered Institute of Management Accountants	CIMA - R Wijeyesekera Memorial Prize in Accounting	Olivia Clark
Cooper Rapley	Cooper Rapley Prize – 155.210 Commercial Law	Olivia Clark Dorothy Lee
CPA Australia	CPA Australia prize for most outstanding 3rd year student majoring in Accountancy	Olivia Clark
KPMG (Wellington)	KPMG Prize in Advanced Auditing	Olivia Clark
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Manawatu Campus	Zak Mills Noor Alia Soeraya Abdul Rahim
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Manawatu Campus	Nicole Walton Dorothy Lee
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Manawatu Campus	Olivia Clark Dean White
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Distance	Laura Sommerville
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Distance	Craig Purdy
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Fourth Year Accountancy Prize	Omar Shakur
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Auditing – 110.379	Olivia Clark
Thomson Reuters	Thomson Reuters Prize in Taxation (Internal Mode)	Lisa Luscombe Nicole Walton

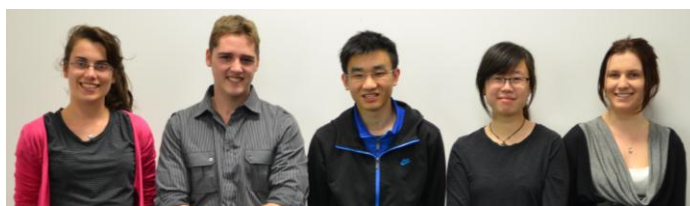
Wellington Campus

Prize Sponsor	Prize Name	Recipient
CCH New Zealand	CCH Prize in the Law of Business Organisations	Claire Healing
CPA Australia	CPA Australia Top First Year Accountancy Prize	Daniel Skinner
Deloitte (Wellington)	Deloitte (Wellington) Prize – 110.309 Advanced Financial Accounting	Stephanie Boyd
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Wellington Campus	Luke McDermott Christopher Coventry
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Wellington campus	Jennifer Murray
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Distance	Daniel Skinner
PJC Farron	PJC Farron Prize for Third Year Accounting Information Systems	Amy Allan
Thomson Reuters	Thomson Reuters Prize in Taxation (Distance Mode)	Bruce Middleton Sonya Power

Executive Insight Programme 2013

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. In 2013 the programme was in its twelfth consecutive year.

The NZICA 2013 Manawatu Executive Insight Programme ran from 26 August to 6 September 2013. There were five Massey Accountancy students (Stacey



Students in the Executive Insight Programme 2013 (from left to right): Stacey Cleland, Andrew Sharrock, Ian Yang, Zoe Yang and Amber Renall.

Cleland, Amber Renall, Andrew Sharrock, Ian Yang, Zoe Yang) and five host organisations (Iplex Pipelines, Palmerston North City

Council (PNCC), CB Norwood, Mid Central Health and UCOL – Universal College of Learning) who participated in the programme in 2013. The overall winner was Stacey Cleland, and the second prize went to Ian Yang. The best presented report went to Stacey Cleland. The School of Accountancy has supported the programme for the last 12 years and takes this opportunity to wish the future participating students and the host organisations a successful programme in 2014.

The contact persons for the Executive Insight Programme on Albany and Manawatu campuses are:

Campus	Massey Contact	Local NZICA Branch
Albany	Jill Hooks	Auckland LLT
Manawatu	Nives Botica-Redmayne	Manawatu LLT

School Highlights 2013

STAR Award - Excellence in Distance Teaching

Awarded to Lindsay Hawkes for teaching innovation and dedication in supporting Distance



Learning students. This award recognised a member of staff who had demonstrated excellent results or innovation in teaching via distance and was open to anyone who has taught distance papers in the past 3 years. Lindsay is the Distance Learning Offering co-ordinator for the 110.279 Auditing paper, and has played a major role in the restructuring and integration of the various offerings of the paper. A number of innovations have been introduced for the distance students, including a special exam skills session and a Glossary which helps students enhance their learning. Distance students say *'his passion is obvious'* and that he

delivers *'such a well-structured course with fantastic online support'*. Congratulations on the award and thanks for your great work in distance teaching.

Accountants to apply NZ lessons to Indonesia

The School of Accountancy and the Centre for Professional and Continuing Education (PaCE) were among numerous agencies to host 17 delegates from Indonesia's Finance and Development Supervisory Board in Wellington recently.

The visiting accountants represented the government agency Badan Pengawasan Keuangan dan Pembangunan, (BPKP) as well as universities across Indonesia. The visitors took part in an intensive week long learning program with on the ground experience in New Zealand public sector accounting. They attended seminars hosted by Hutt City Council and Wellington City Council as well as New Zealand's External Reporting Board and Massey's School of Accountancy.

The Head of the School of Accountancy, Professor Fawzi Laswad, commented on the positive contribution the group's efforts could have on the development of accounting practices in Indonesia. After the visit, the group of Indonesian accountants now plan to apply techniques learned in New Zealand to local government authorities in their own country.

Beta Alpha Psi Chapter

Beta Alpha Psi Chapter Achieved Distinguished Status

The Massey University Beta Alpha Psi Chapter (based in Albany) achieved Distinguished Status for 2012-2013. The letter from 2013-2014 President of Beta Alpha Psi, Jan Taylor Morris, stated that "Recognition as Distinguished Chapter is a significant accomplishment. Under the leadership of Asheq Rahman, the Massey Chapter has far exceeded the baseline requirements of Beta Alpha Psi and has excelled in the areas of academics, professionalism, and leadership. As Faculty Advisor for the chapter, Asheq Rahman has provided an invaluable service to your academic institution".

Beta Alpha Psi Massey Mock Interview Workshops



Beta Alpha Psi Massey Mock Interview Workshops: Christian Wilson, NZICA, addressing the students.

Recruiters from PWC, Deloitte, EY and GT also attended the session on 2 October 2013.



Beta Alpha Psi Massey 'Meet the Grad' Session on 9 October 2013.

Beta Alpha Psi Oceania Regional Conference 2013, Sydney



BAP Oceania 2013 - Marija, Lee and Asheq from Massey with conference members.

Blane Ruschak (President BAP International), and Lee Ferguson, Asheq Rahman and Marija Zivic (BAP Massey) with Salvation Army Oxford St. Sydney, staff at the end of the Community Day.



Daniel Feller, President of Beta Alpha Psi Massey Chapter at the Accounting and Finance Expo 2013, Albany, Auckland.

Speakers of Note at School Seminars



Jane Diplock AO

On 9 September 2013, Jane Diplock AO spoke at a School of Accountancy seminar in the Albany Campus. The title of her seminar was Integrated Accounting. Around 50 staff, students and visitors attended the seminar. Jane Diplock is the past chairman of IOSCO & New Zealand Securities Commission. Currently, she holds the following positions: Director at International Integrated Reporting Council Board; Member at Public Interest Oversight Board; and Member at International Advisory Board Securities and Exchange Board of India.

More on Jane Diplock at: <http://nz.linkedin.com/pub/jane-diplock-ao/32/403/b44>.



Ann Tod, Partner KPMG

On 14 August 2013, Ann Tod, Partner KPMG, gave a talk on Auditing for Charities and the New Reporting Regime at a School of Accountancy Seminar in the Albany Campus. Around thirty staff and students attended the seminar. Ann joined KPMG in January 1980 and has in excess of 20 years audit experience across a wide range of clients, including banking and finance, manufacturing, and forestry. She currently provides audit services and general accounting advice to a range of small to medium enterprises and branches/subsidiaries of overseas companies. Her current clients include many import/distributors, manufacturers, privately-owned businesses and not-for-profit entities. More on Ann Tod at <http://www.kpmg.com/nz/en/contact/pages/anntod.aspx>

Professor Roger Debrecey, University of Hawaii



Professor Roger Debrecey, University of Hawaii visits Albany Campus

Prof Debrecey visited and gave a seminar at Albany Campus on 13 March 2013. The paper he presented is titled 'How do individual investors react to earning announcements: Evidence from Google search analytics'.

This research involves discerning how individual investors react to accounting information. It employs information search activities that are more specific to earnings announcements. The study explores how search volume on Google captures investors' information search behaviour around the earnings announcement day. The study finds that, over a range of investor relations search terms and search domains, search behaviour is associated with earnings surprise, particularly when earnings surprise is measured against a base of earnings consensus. Search is more strongly associated with positive earnings surprises than negative surprises, and more strongly associated with earnings surprises in search windows immediately after the announcement and, importantly, immediately prior to the announcement.

Congratulations to Dr Charlie Lei Cai

Charlie completed his PhD studies in Massey Albany in 2013. Currently Charlie is a lecturer in the School of Accountancy, Manawatu Campus. Charlie's research concerns the co-relationship between corporate governance and firm performance.



Adnan Ahmad Successfully Defends his Doctoral Thesis

Congratulations to doctoral student on the Albany campus, Adnan Ahmad Khattak, for successfully defending his PhD thesis: 'Investor Protection, Firm Fundamentals Information and Stock Price Synchronicity'.

Dr Radiah Othman won Awards

Best Author Award

Dr Radiah Othman had recently won the Pearson Best Author Award 2013 awarded by Pearson Malaysia. The prize giving ceremony was held at Pearson Appreciation Day 2013 on 3rd July 2013 in Kuala Lumpur. Radiah contributed two chapters in Public Sector Accounting – Malaysian Context (3rd Edition). The book provides a comprehensive overview of the Malaysian Public Sector; Financial Systems and Procedures of the Government; Management Accounting in Public Sector Organisations; Budgeting Systems; as well as issues concerning Financial Reporting, Accountability, and Accounting Practices and Development in the Public Sector. The book was used as the main textbook for Public Sector Accounting paper in Malaysian universities and soon, the 4th Edition will be published.



Highly Commended Award

Earlier, a paper titled "Information asymmetry and regulatory shortcomings in profit sharing investment accounts" by Dr Radiah Othman and her co-authors and published in the International Journal of Islamic and Middle Eastern Finance and Management 5(4) was chosen as a Highly Commended Award Winner at the Literati Network Awards for Excellence 2013 by Emerald (UK).

College of Business Dean's List and Prizegiving Celebration

Recently the College of Business Dean's List and prize-giving celebrated the College's top undergraduate students for the year; having at least an A- grade average for the past academic year, together with those achieving top marks in individual papers. In the School of Accountancy, Olivia Clark of the Manawatu Campus and Lawrence Sparkes of the Albany Campus took top and second honours.

Congratulations and well done to all prize winners. For a full list of prize winners please see page 38.



Photo shows Olivia Clark receiving her prize from Head of School of Accountancy, Prof Fawzi Laswad.

Photo shows Lawrence Sparkes with the PVC, CoB, Prof Ted Zorn, and Head of School of Accountancy, Prof Fawzi Laswad, at the prize giving ceremony.



Staff Profiles 2013

Albany Campus



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

Mereana Barrett is a lecturer in the School of Accountancy at Albany Campus. Her research interests encompass accounting and accountability, stakeholder engagement, sustainability reporting and the impact of climate change on communities in Australia and New Zealand. Mereana holds a Bachelor of Management Studies (Accounting), a Masters of Management (Distinction) from Waikato University (New Zealand), and a PhD from the Department of Accounting, Finance and Risk from Glasgow Caledonian University (United Kingdom).



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

Borhan joined the School of Accountancy in November 2011. Prior to his appointment, he worked at Fiji National University, Fiji. Borhan also taught at Lincoln University, where he completed his PhD in 2011. His PhD research was in corporate governance and earnings management. 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; financial reporting quality; and audit firm specialization. Borhan is currently teaching 115.102 Accounting; and 110.109 Introductory Financial Accounting.



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 member of the IFRS Advisory Council.



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

Senior Tutor

Patrick is a lawyer with 20 years' experience in the area of taxation and he has also lectured in tax and business law at Unitec Auckland. Patrick was a co-author of 'New Zealand Taxation' and has presented numerous seminars on tax topics for NZICA.

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



AHSAN HABIB PhD *Hitotsubashi*

Associate Professor

Ahsan has recently joined the Massey Accounting School as an Associate Professor. Prior to this appointment he worked at Lincoln University and Auckland University of Technology (AUT). He has taught a wide range of accounting papers in the undergraduate, postgraduate, MBA and Master of Professional Accounting (MPA) programmes over the years. Ahsan completed his doctoral study at Hitotsubashi University, Japan in 2003. His dissertation integrated earnings management and value relevance of accounting information using the unique institutional setting of Japan.

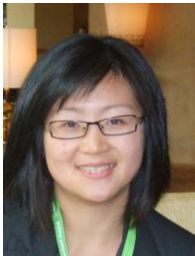
Ahsan's areas of main research interest include but are not limited to capital market-based accounting research (CMAR), the interface between corporate governance and accounting information, and audit quality. He is actively involved in academic supervision and serves as an ad hoc reviewer for a number of accounting and corporate governance journals. He is a member of the American Accounting Association (AAA) and the Accounting & Finance Association of Australia and New Zealand (AFAANZ).



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

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 advanced financial accounting and the financial accounting paper in the Master of Professional Accounting and Finance programme. 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*, *Financial Accountability and Management* and *Journal of Contemporary Accounting & Economics*.

Jill 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). She is an editor of *Pacific Accounting Review*.



HAIYAN JIANG BEcon *Zhengzhou*, BCom(Hons), PhD *Lincoln*
Senior Lecturer

Haiyan joined Massey University at the Albany Campus as a senior lecturer in February. Before joining us, she was a senior lecturer in Accounting at AUT. Haiyan specializes in teaching Financial Accounting courses at both undergraduate and postgraduate levels. She has received an AUT Excellence in Student Centred Learning Award and developed the curriculum for a postgraduate paper contributing to the development of the School's postgraduate teaching programmes. She also serves as supervisor and examiner for masters and PhD thesis students. Her current research is mainly focused on corporate reporting, earnings attributes, and the capital market effect of accounting information. She continuously publishes in high quality peer reviewed journals and serves as an ad hoc reviewer for journals.

Haiyan completed her doctoral research in the area of ownership structure, corporate reporting, and information asymmetry with a New Zealand Institute of Chartered Accountants PhD Scholarship and Lincoln University Doctoral Scholarship. Her doctoral research findings have been accepted for publication by international journals and conferences. She teaches Advanced Financial Accounting and the Master of Professional Accountancy and Finance degree at the Albany Campus.



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 and is currently enrolled in PhD programme at the University of Auckland. 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 the *International Journal of Accounting*. He is an editor of the *Pacific Accounting Review* and an *Ad hoc* Co-Editor of the *International Journal of Accounting*. 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*, *Journal of Information Systems*, *Pacific Basin Finance Journal*, *The International Journal of Accounting*, *Journal of International Accounting Research*, *Pacific Accounting Review* and the *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, a distinguished chapter in 2013. He is the recipient of the 2013 College of Business Certificate of Excellence for Student Support.



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*, PhD, CA

Senior Lecturer

Warwick started work at Massey in 2005 and teaches auditing and advanced auditing, as well as some advanced accounting topics to undergraduate students at the Albany Campus. Before joining Massey, he worked as a manager at Deloitte for six years in New Zealand. He was responsible for managing Learning & Development nationally within Deloitte’s Assurance & Advisory Service Line as well as managing a number of audit clients. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), South Africa.

Warwick was awarded a PhD for his thesis entitled: “A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand” and graduated in April, 2012. Other research interests include fraud and security in internet environments, the impact of IFRS, integrated reporting, the superannuation scheme industry and audit related issues.



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

Siata currently teaches 115.102 Accounting and is also involved with 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 three 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), LL.M(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. Nives leads the Manawatu NZICA Technical and Legislative Sub-committees. She is a Fellow of the New Zealand Institute of Chartered Accountants. She has prepared, over the years, a number of comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatu members of NZICA. She also prepared over the time professional standards updates for Manawatu NZICA newsletters. Nives is the facilitator of the Manawatu NZICA 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, a trustee of the of the NZICA Manawatu Education Trust, a member of the NZICA Research, PhD and Scholarship Panel and a member of the NZICA Manawatu Local Leadership Team. She is the Honorary Auditor and a board member for a number of Manawatu community groups and societies.



CHARLIE LEI CAI BAcc, BBS(Hons), PhD
Lecturer

Charlie completed a Bachelor of Accountancy, followed by a Bachelor of Business Studies (Honours) and a PhD, all from Massey University. He was awarded the “Pricewaterhouse Coopers Prize in Taxation” in 2006, and was on the Dean’s List in 2007 and 2008. During his PhD studies, he served as a part-time tutor at the Albany Campus. He also worked as a mentor at the Centre for Teaching and Learning. He is currently teaching:

110.109 Introductory Financial Accounting
110.289 Taxation

Charlie’s PhD research examines the effects of real earnings management in the post-Sarbanes Oxley era. He received the Massey University Doctoral Scholarship and Sir Alan Steward Postgraduate Scholarship. His current research interests focus on corporate governance, financial reporting quality, and international accounting. He has reviewed papers for *Pacific Accounting Review* and *British Accounting Review*.



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.



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

Paul Dunmore is Research Professor at the School. He teaches papers in financial accounting, management accounting and advanced accounting information systems, and has previously taught 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, He is on the International Steering Committee of the MEAFA group (Methodological and Empirical Advances in Financial Analysis) at the University of Sydney.



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 UK*, 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, NCBCertMgmt, 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. 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; Financial Accounting; pedagogical innovation and Public Sector Auditing. She was the Co-ordinator of the School of Accountancy Research Seminar Series.

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 Committee 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 is also the Deputy Chair of the Education Board of NZICA and ICAA. 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.



NIRMALA NATH BA, MA, PGDip, DipEd *USP*, PhD *Waik*, CPA (Aust.)
Senior 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. She researches in the areas of performance management systems, public sector performance audits and accountability, qualitative research methods and hermeneutics. Her research has a management accounting focus.



RADIAH OTHMAN MAcc *Curtin*, PhD *Aston*, CPA (Aust.)
Senior Lecturer

Radiah's current teaching responsibilities include Accounting Systems, Accounting Information Systems, Advanced Financial Accounting, Auditing and Assurance. Radiah's current research interest aims at strengthening the Third Sector (Voluntary Sector). Her recent publications and research works focus on the accountability and financial vulnerabilities of Non-profit Organisations. Other research interests include public sector auditing, sustainability and environmental reporting.

She is on the Editorial Advisory and Review Board for the Journal of Financial Accounting and Reporting (published by Emerald) and a reviewer for a few refereed journals such as *Voluntas: International Journal of Voluntary Non-profit Organizations* (Springer) , *Journal of Financial Regulation and Compliance* (Emerald) and *Corporate Governance: The International Journal of Business in Society* (Emerald). She is a member of Beta Gamma Sigma (the International Honor Society of Collegiate Schools of Business), the International Association for Accounting Education and Research (IAAER) and the Emerald Literary Network.



CHRISTELLE ROOS BCom(Hons), BCom, M.Com *NWU*
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*
Senior Lecturer

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



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



ELANA STALMANN BCom, DipTchg *PU for CHE SA*
SeniorTutor

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 29 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 (such as tax compliance behaviour, and the relationship between tax practitioners and taxpayers) and accounting education.



LIN TOZER BBS, MBS, DipBusAdmin
Lecturer

Lin Tozer has taught in the School of Accountancy for much of the past 20 years. Lin's primary teaching has concentrated on entry level financial accounting; and intermediate financial accounting. Other areas of teaching interest include accounting theory and auditing. Lin's research interests include corporate governance; moral and legal liabilities; environmental accounting and auditing, and accounting education – in particular the pedagogical approaches to teaching in the first year. Specific research most recently undertaken focussed on 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. Further interest lies in the understanding of employer demands for, and tertiary provision of, generic competencies such as leadership, critical thinking and communication in the tertiary education process for business students - the development of professional and academic competencies, alongside technical accounting competencies, within the accounting curriculum 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 law. Lindsay's principal research interests are in the area of corporate law and misleading or deceptive conduct. He has contributed to a number of company law publications in New Zealand and Australia and authored a book on misrepresentation and the Fair Trading Act and co-authored a book on misleading or deceptive conduct. He is the honorary solicitor for various national and regional charitable organisations.

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.



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

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

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., LLM Well.
Senior Lecturer

Jerry teaches in Business Law at the Wellington and Manawatu Campuses. 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* (5th edition published 2012) and *The Legal Environment of Business – An outline* 3rd Ed (published in February 2013) with Nicholas Smith.

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

In 2014 Jerry will be teaching 155.301 Employment Law, and the legal environment portion of 115.103 The Legal and Social Environment of Business at Wellington, Palmerston North and Distance, and will have input to 110.380 Estate and Tax Planning.

Support Staff

Manawatu Campus



Heather Toy
Senior Secretary



Jessica Watson
Administrator



Melanie Sinclair
Executive Assistant to HoS



Inez Goldsworthy
Administrator



Sim Loo BBS, MBA
Research Assistant



Mary Rossiter BA, PGDipBusAdmin
Research Support



Lin Shi MInfSc
Computer Technician



Andrew Brown BInfSc
Digital Media Consultant

Albany Campus



Natalie Snyders
Administrator

Wellington Campus



Nikki Batten
Programme Support Administrator

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 (BApplEcon), Master of Business Administration (MBA), Master of Business Studies (MBS), Master of Finance (MFin) Master of Management (MMgmt), Doctor of Business Administration (DBA) and its Doctor of Philosophy (PhD) programme in business.

AACSB is a professional association for college and university management education institutions and is the premier accrediting agency for bachelor's, master's, and doctoral degree programs in business administration and accounting. Of around 10,000 business schools in the world, not many are accredited by AACSB International - The Association to Advance Collegiate Schools of Business. The accreditation represents the highest standard of achievement for business schools worldwide.

See <http://www.aacsb.edu/>.

School of Accountancy Accreditations

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

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 Semester 3 (Summer School). Most of the School's programmes of study and papers fit into these standard semester periods. The School's Summer study programmes have become increasingly popular.

Internal and Distance Learning Studies

Some papers in the School are offered internally and in Distance Learning mode. Distance Learning programmes offer opportunities for long distance study at the comfort of a student's own environment. Distance Learning programmes may include contact or block courses. However these courses are being phased out as the School makes use of Digital Learning and Teaching through the Internet more frequently. In 2014, almost all contact courses are replaced with advances made in learning and teaching technologies.

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(Acct))

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

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
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
110.701	Accounting Systems
110.702	Financial Accounting and Reporting
110.703	Management Accounting and Decision Making
110.710	Contemporary Issues in Financial Accounting
110.711	Advanced Accounting Theory
110.717	Research Methods in Accounting
110.780	Contemporary Issues in Taxation
110.796	Research Report
110.799	Research Report
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
155.301	Employment Law
155.313	Commercial Transactions Contrary to Conscience
155.315	Sport Law
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.704	Corporate Governance
155.705	Special Topic Business Law
155.771	Law of Business
155.798	Research Report
155.799	Research Report

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.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/school-accountancy_home.cfm

University Service, Community Engagements and Professional Associations

Service to Massey University

Barrett, M.

Member of College of Business Maori Development Working Group.

Berkahn, M.A.

Member, College of Business Promotions Committee

Botica Redmayne, N.

NZICA Executive Insight Manawatu Branch Massey Liaison; Massey University Representative Manawatu, NZICA; Member of Recruitment Panel, School of Accountancy. Massey University Rich Media Project Board member (College of Business representative). Chair of the Massey University College of Business Programme Review Task Force, 2013. Member of the BBS Core Review Task Force, 2011-2012. Committee member of the Women@Massey since 2012 – coordinator of the Women@Massey Lunchbox Seminar series. Massey University PhD Exams Convenor. Appointed, since 2007, to the AIESEC New Zealand, Massey University, Board of Advisors (AIESEC is an international organization for university students' exchange).

Chua, F.C.

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

Dunmore, P.

Member, College of Business Research Committee; Member, College of Business Accreditation Steering Group; member of the steering committee for the Sasakawa Young Leaders' Fellowship Foundation (NZ).

Hooks, J.

Member of Massey Academic Board; Member of Massey University Beta Alpha Psi Chapter; Associate of NZ Social Innovation and Entrepreneurship Research Centre; Member of Albany Leaders' Forum, Member of Relocation Steering Group (Albany).

Hubbard, J.J.

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

Nath, N.

Elected Staff Representative on College of Business Board; Member of Staff Engagement Committee, CoB. Member of CoB--Staff Engagement Committee; School representative at Massey Open Day – Manawatu Campus; Presenter at New Zealand Business Week- Massey Day for Young Enterprise Workshop

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; Chair, College of Business Taskforce on Use of Postgraduate Students in Teaching; Member, College of Business Taskforce on Celebrating Student Achievement in the College of Business (Dean's List).

Russell, D.F.

Member of the Women at Massey Committee; Member, Value Proposition Taskforce, CoB.

Sayles, F.J.

Staff Representative, College of Business Board

Smith, N.

Member, College of Business Board

Stent, W.

Member, College of Business Board (retired June 2013); School Representative/Presenter (Albany) at Massey Open Day, College of Business Information Evening, and various visiting university and school groups; Member, College of Business Auckland Knowledge Exchange Hub Committee, Member, College of Business task force to refine tagline, vision, mission and values; School Representative (Albany) at Massey Academic Leaders Forum (March 2013); negotiated special gym membership package for College of Business staff at the Recreation Centre (Albany Campus) with backing of Ted Zorn, PVC and CoB Staff Engagement Committee; Albany Relocation Project Steering Committee member.

Tavite, S.

Member, College of Business Pasifika Development Working Group.

Trotman, L.G.S.

Member, Leave and Ancillary Appointments Committee

Community Engagements and Professional Associations

Berkahn, M.

Member, Australasian Law Teachers' Association.

Bhuiyan, B.

New Zealand Institute of Chartered Accountants Albany Campus Coordinator

Botica Redmayne, N.

Member of Technical and Legislation Sub-Committee of the New Zealand Institute of Chartered Accountants (NZICA) Manawatu, Trustee of the Manawatu NZICA Education Trust and Board Member of NZICA Professional Practices Board; Member of the NZICA Manawatu Local Leadership Team. Member of the NZICA Research, PhD and Scholarship Panel. Honorary Auditor and Treasurer of a number of Manawatu community groups and societies.

Bradbury, M.E.

International Association for Accounting Education and Research (IAAER) Executive Committee; International Financial Reporting Standards Advisory Council; Advisory Board Quantitative Accounting Research Network (QARN) Accounting and Finance Association of Australia and New Zealand (AFAANZ) Council of Professors.

Dunmore, P.

Member, International Steering Committee for the MEAFA Group, University of Sydney; Academic Advocate, Information Systems Audit and Control Association.

Hawkes, L.

Member of NZICA; Facilitator for Professional Competence Exam 1 (PCE1) Ethics Workshops; Facilitator for Professional Accounting School (PAS) Workshops; Reviewer of several community groups.

Heslop, J.

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

Hooks, J.

Member, New Zealand Institute of Chartered Accountants; Editor of the Pacific Accounting Review; Convening Committee Member, Auckland Region Accounting

Conference; Associate of NZ Social Innovation and Entrepreneurship Research Centre; Fellow of CPA (Australia).

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; Chair of the Joint Education Board of NZICA and the Institute of Chartered Accountants in Australia (ICAA).

Nath, N.

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

Othman, R.

Member, Beta Gamma Sigma the International Honor Society for Collegiate Schools of Business; Member, Emerald Literary Network, Member, International Association for Accounting Education and Research (IAAER), Member CPA (Australia). Committee member, Manawatu Malaysian Society.

Rahman, A.

Chair, International Relations Committee, International Accounting Section, American Accounting Association, Massey University Representative, NZICA Auckland Region Education Committee; External Assessor, Nanyang Technological University, Singapore; Member, Technical Review Panel, Higher Education Commission, Pakistan.

Russell, D.

Trust Board member, Camellia House

Smith, N.

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

Stent, W.

Member, New Zealand Institute of Chartered Accountants; CPA Albany Campus Liaison Person; hosted a table at the Blues Awards Event on 16 October 2013 at invitation of PVC, Ted Zorn; attended North Harbour Sports Awards Event (November 2013) at invitation of Campus Registrar as a Massey representative (Massey is the major sponsor of the event).

Tan, L.M.

Secretary of the Manawatu Malaysian Society.

Tavite, S.

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

Tozer, L.

Vice President Massey Branch of Tertiary Education Union (2011-); Vice President - Swimming Manawatu (2013-); Selector – Swimming Manawatu (2011-).

Trotman, L.G.S.

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COVER PHOTO shows student prize winners at the Dean's List and Prizegiving ceremony at the Albany Campus on 18 April 2013. The students appearing in the photo are, from left to right: Laurence Sparke, Ané Lubbe, Sarah Lloyd, Xiaoxiao Guan, Timothy Shue, Alayne Fraser, Nicole Bishop, Zhong Wan, Lisa Cave, and Yeon A Choi. The prizes they won were:

Laurence Sparke:

- BDO Auckland Award for Top Student in Advanced Financial Accounting(Albany Campus),
- CPA Australia prize for most outstanding 3rd year student majoring in Accountancy,
- New Zealand Institute of Chartered Accountants Third Year Accountancy Prize (Albany campus),
- School of Accountancy Distinguished Prize in Advanced Taxation – 110.389
- Ané Lubbe:
- Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation),
- New Zealand Institute of Chartered Accountants Third Year Accountancy Prize (Albany campus)
- Sarah Lloyd:
- CCH Prize in Advanced Taxation

Xiaoxiao Guan:

- New Zealand Institute of Chartered Accountants First Year Accountancy Prize (Albany campus)
- Timothy Shue:
- New Zealand Institute of Chartered Accountants Second Year Accountancy Prize (Distance),
- Deloitte (Wellington) prize for most outstanding student in Professional Financial Accounting and Auditing

Alayne Fraser:

- ACCA Prize in Accounting 110.109,
- New Zealand Institute of Chartered Accountants First Year Accountancy Prize (Albany campus)
- Nicole Bishop
- New Zealand Institute of Chartered Accountants First Year Accountancy Prize (Distance)

Zhong Wan

- CPA Australia Prize in Accounting Information Systems,
- New Zealand Institute of Chartered Accountants Second Year Accountancy Prize (Albany campus)

Lisa Cave

- New Zealand Institute of Chartered Accountants Third Year Accountancy Prize (Distance)
- Yeon A Choi
- ACCA Prize in Accounting 110.209,
- Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Albany campus),
- New Zealand Institute of Chartered Accountants Second Year Accountancy Prize (Albany campus)

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