

# SCHOOL OF ACCOUNTANCY YEAR BOOK 2014 - 2015 | MASSEY BUSINESS SCHOOL



SCHOOL OF ACCOUNTANCY YEAR BOOK 2014 - 2015

## Contents

Head of School's Report.....	1
2014 Research Activities .....	5
Staff Journal Publications 2010-2014 .....	12
PhD Research and Discussion Paper Series .....	25
Other Staff Research Activities 2014 .....	34
Research Funding, Awards and Nominations 2014 .....	41
School Highlights 2014.....	47
Staff Profiles.....	61
Academic Programmes and Accreditations.....	79
University Service, Community Engagements and Professional Associations .....	85
Contact Persons, Student Advisors and Support .....	91
Staff Directory.....	94
Campus Addresses .....	96



## Head of School's Report

The School of Accountancy had many achievements in 2014. CPA Australia renewed their accreditation of our BAcc and BBS (Accountancy) programmes for the maximum period of another five years, until 2019. Included in this accreditation is the newly established Master of Professional Accountancy and Finance (MPAF). The School's programmes are also accredited by Chartered Accountants Australia and New Zealand, ACCA and CIMA.

The world's top 800 universities are rated annually by QS World University Rankings. These rankings are based on the results of global academic and employer surveys and research metrics. It is pleasing to note that Accountancy is one of only three subjects at Massey University rated in the top 100 by QS.

This year, the School collaborated with the Palmerston North Community Services Council and the Palmerston North City Council in the development of the Palmerston North Community Accounting project, based on the Manawatu campus. Palmerston North Community Accounting involves second and third-year accounting students providing free advice and training for small to medium community groups while supervised by chartered accountants.

This is the ninth year of the School's involvement in the Executive Insight Programme organised by Chartered Accountants of Australia and New Zealand, which provides students the opportunity to shadow executives in host organisations. The Manawatu programme organiser, Dr Nives Botica Redmayne, is very pleased with the achievements of the programme in providing experience for our students and the links between local industry and our School. The School appreciates the support of the sponsors and host organisations: Iplex Pipelines, Higgins Group and the Palmerston North City Council.

In early 2014, we welcomed two new staff to the Albany campus, Dr Haiyan Jiang and Associate Professor Ahsan Habib, and in early 2015 we welcomed new additions, Dr Dimu Ehalaiye and Dr Hedy Huang. Dimu is based at the Manawatu campus and Hedy at the Albany campus.

The School congratulates senior lecturers Dr Borhan Bhuiyan, Dr Nives Botica Redmayne and Associate Professor Lin Mei Tan on their recent promotions. This year we also celebrated a significant milestone for the School's professional staff when Heather Toy, Mary Rossiter and Sim Loo achieved 20 years of service to the School.

Andrew Brown, the School's Media Consultant, received the Massey Business School Star Award for Excellence in Professional Support. This award is open to professional staff whose contribution has been exemplary. In November, the School farewellled Professor Paul Dunmore who retired after more than ten years' service to the School.

With sadness we mourned the loss of a long serving staff member, Ray Mulholland, who passed away in April 2014. Ray joined Massey University as a lecturer in 1972, teaching Business Law, and was one of the founding staff members of Business Law studies. He is greatly missed.

School staff had a productive research year. Twenty-three articles were published in international and national refereed journals including the *Australian Accounting Review*, *Research in Accounting Regulation*, *International Journal of Auditing*, *International Journal of Voluntary and Nonprofit Organizations*, *Meditari Accountancy Research*, *New Zealand Journal of Taxation Law and Policy*, and *Competition & Consumer Law Journal*. A book and several chapters in books were authored by staff members. Our academic staff presented 21 papers at international conferences in 2014, such as the *Accounting and Finance Association Australia and New Zealand (AFAANZ) Conference* in Auckland, the *8th International European Institute for Advanced Management (EIASM) Public Sector Conference* in Edinburgh, U.K., the *International Conference on Accounting Studies (ICAS)* in Kuala Lumpur, Malaysia, and the *Australasian Law Teachers' Association Conference*, the Gold Coast, Australia.

The School continues its leadership in using technology for improving the learning experience of students. All School papers use Adobe Connect to deliver virtual classes that enable students to attend from anywhere in the world. These classes are recorded and made available online. In 2015, the School is trialling another educational technology tool, Top Hat, which transforms students' mobile devices into powerful class engagement tools. If trials of the new technology are successful, the School will adopt this technology in the coming year.

Professor Fawzi Laswad

Head of School

# School of Accountancy's 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 improve their ethical judgement.
- To support continuous improvement through a rigorous programme of evaluation and assessment.
- To reinforce strong commitment to research-led teaching and scholarship.
- To provide all students access to on-line educational opportunities, support tools and pedagogy of a high standard.
- To ensure that 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 a high standard, and
  - identifying and nurturing new or emerging areas of research.

## **Profession and the Wider Community**

### **Goal**

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

### **Objectives**

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

## 2014 Research Activities

### Publications

#### Journals

Berkahn, M. and Trotman, L. (2014). Unconscionability and consumer law reform in New Zealand. *Competition & Consumer Law Journal*, 21(3), 248-263.

Bhuiyan, M.B.U. (2014). Do the problem directors affect firm operating performance? *Asian Review of Accounting*, (forthcoming).

Botica Redmayne, N. (2014). Audit quality -What do we know and not know? *The New Zealand Law Journal*, February, 10-12.

Bradbury, M.E. and Botica Redmayne, N. (2014). Audit effort and pricing differences amongst the large audit firms: Evidence from the public sector. *International Journal of Auditing*, 18, 90–100.

Cai, L., Rahman, A. and Courtenay, S. (2014). The effect of IFRS adoption conditional upon the level of pre-adoption divergence. *The International Journal of Accounting*, 49(2), 147-178.

Carson, E., Botica Redmayne, N. and Liao, L. (2014). Audit market structure and competition in Australia. *Australian Accounting Review*, 24(4), 298-312.

Flannery, P. (2014). A question of power. *Chartered Accountants Journal*, 93(1), 56-57.

Habib, A., Jiang, H. and Bhuiyan, B. (2014). Litigation risk, financial reporting and auditing: A survey of the literature. *Research in Accounting Regulation*, 26(2), 145-163.

Habib, A. and Jiang, H. (2014). Corporate Governance and Financial Reporting Quality in China: A Survey of the Literature. *Journal of International Accounting, Auditing and Taxation*, (forthcoming).

Habib, A., Jiang, H. and Zhou, D. (2014). Audit quality and market pricing of earnings and earnings components in China. *Asian Review of Accounting*, 22(1), 20-34.

Hooks, J. and Tooley, S. (2014). Electricity pricing in New Zealand and the Australian state of Queensland: Accounting for the impact of sector restructuring. *Financial Accountability & Management*, (forthcoming).

Hu, Y., and Karbhari, Y. (2014). Incentives and disincentives of corporate environmental disclosure: Evidence from listed companies in China and Malaysia. *Thunderbird International Business Review*, 57(2), 143-161.



Kabir, M.H. and Laswad, F. (2014). The behaviour of earnings accruals and impairment losses of failed New Zealand finance companies. *Australian Accounting Review*, 24(3), 262-275.

Kabir, M.H. and Laswad, F. (2014). The impact of improvements in institutional oversight on IFRS accrual quality in Europe. *Australian Accounting Review*, (forthcoming).

Laswad, L. and Botica Redmayne, N. (2014). IPSAS or IFRS as the framework for public sector financial reporting? New Zealand preparers' perspectives. *Australian Accounting Review*, (forthcoming).

Nath, N. and Sharma, U. (2014). Performance management systems in the public housing sector: Dissemination to diffusion. *Australian Accounting Review*, 68(1), 2-20.

Othman, R. and Ameer, R. (2014). Small and medium enterprises and sustainability. *The Malaysian Accountants*, Nov-Dec, 20-22.

Othman, R. and Ameer, R. (2014). Malaysian accountants and integrated reporting: Reformers in the making. *The Malaysian Accountants*, Sept-Oct, 8-10.

Othman, R. and Ameer, R. (2014). Integrated reporting for public sector entities: The way forward? *The Malaysian Accountants*, July-Aug, 3-6.

Othman, R. and Ali, N. (2014). Internal controls and supervision mechanism in a developing country. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 25(1), 201-224.

Othman, R. and Ameer, R. (2014). Institutionalization of risk management framework in Islamic NGOs for suppressing terrorism financing: Exploratory research. *Journal of Money Laundering Control*, 17(1), 96-109.

Othman, R., Yusoff, H. and Yatim, N. (2014). Strategic framework for green accounting and reporting in Malaysia. *The Malaysian Accounting Research and Education Foundation (MAREF) Journal*, 6-8.

O'Sullivan, T. (2014). Extended warranties. *New Zealand Law Journal*, June, 187-189.

Rahman, A.R. and Debreceeny, R.S. (2014). Institutionalized online access to corporate information and cost of equity capital: A cross-country analysis. *Journal of Information Systems, American Accounting Association*, 28(1), 43-74.

Russell, D. (2014). Gender on the campaign trail. *Women Talking Politics*, Dec (1), 9-10.

Stent, W. and Dowler, T. (2014). Early assessments of the gap between Integrated Reporting and current corporate reporting. *Meditari Accountancy Research* 23(1), <http://www.emeraldinsight.com/doi/pdfplus/10.1108/MEDAR-02-2014-0026>.

Tan, L.M. and Liu, X. (2014). Curbing the consumption of soft drinks in New Zealand - Is tax the solution? *New Zealand Journal of Taxation Law and Policy*, 20(2), 203-222.

Tan, L.M., Braithwaite, V. and Reinhart, M. (2014). Why do small business taxpayers stay with their practitioners? Trust, competence and aggressive advice. *International Small Business Journal*, 30 October, DOI:10.1177/0266242614555556.

Yusoff, H., Othman, R. and Yatim, N. (2014). Culture and accountants' perceptions on environmental reporting practice. *Business Strategy and the Environment*, 23(7), 433-446.

Zhang, T., Huang, H.J. and Hooper, K. (2014). Empirical study on the relationship among government holding, asset injection and listed companies performance – evidence from China securities market. *Corporate Ownership and Control Journal*, 12 (1), 169-179.

## Book

Rauf, F., Yusoff, H., Othman, R., Salleh, S.C., Rani, U. and Yatim, N. (2014), *Public Sector Accounting – Malaysian Context*, 4th Edition, Pearson, Kuala Lumpur, Malaysia.

## Chapter in Book

Bradbury, M.E. (2014). Airlines: Depreciation differences (pp. 87-92); Diligent: Revenue recognition problems (pp. 126-133); Rubicon: Accounting changes (pp. 134-141); Valuation ratios in the retail industry 2010 to 2013 (pp. 252-255); and, Diligent: Governance issues (pp. 387-393). In K. Palepu, P. Healy, S. Wright, M.E. Bradbury and P. Lee (Eds.), *Business Analysis and Valuation*, Australia, Cengage Learning Australia.

Laswad, F. and Tan, L.M. (2014). The choice of accounting as a study discipline (pp. 189-213). In R. Wilson (Ed.), *The Routledge Companion to Accounting Education*, New York, Routledge.

O'Sullivan, T. (2014). E-Commerce (pp. 479-494). In Tokeleu (Ed.), *Consumer Law in New Zealand*, Wellington, New Zealand, Lexis-Nexis.

Othman, R. and Ameer, R. (2014). Finance and sustainability – Resources, capabilities, and Rewards (pp. 19-45). In S. Roshima, D. Crowther and A. Amran (Eds.), *Ethics, Governance and Corporate Crime: Challenges and Consequences* (Developments in Corporate Governance and Responsibility (Series, Vol. 6)), Bingley, UK, Emerald Group Publishing Limited.

Tan, L.M. (2014). Income from property (Chapter 5 pp. 143-186) and Fringe Benefit Tax (Chapter 21 pp. 809-858). In R. Vosslamber (Ed.), *New Zealand Taxation 2014 Principles Cases and Questions*, Wellington, New Zealand, Brookers-Thomson Reuters.

## Report Prepared

Tan, L.M. and Braithwaite, V. (2014). How small business taxpayers perceive Inland Revenue. *A Summary Report prepared for the Inland Revenue Department*. Massey University, Palmerston North.

## Monographs

Othman, R. (Co-authored). (2014). Synthesising readiness for transformation (RFT) and managerial performance. (A research grant for this project of NZ\$20,000 was awarded by the Ministry of Higher Education Malaysia in 2011).

## Conference Paper Presented

Berkahn, M. and Trotman, L. (2014). Misleading or deceptive conduct post Red Eagle. *The Australasian Law Teachers Association Conference*, Gold Coast, QLD, 10-12 July.

Bhuiyan, M.B.U. and Habib, A. (2014). Problem directors, non-audit services and financial reporting quality. In the *Proceedings of the Accounting and Finance Association Australia and New Zealand (AFAANZ) Conference*, Auckland, NZ, 6-8 July.

Bhuiyan, Md. B., Habib, A. and Rahman, A. (2014). Problem directors and audit fees. *Mid Year Auditing Meeting and PhD Consortium, American Accounting Association*, San Antonio, Texas, 16-18 January.

Bhuiyan, M.B.U. and Hooks, J. (2014). Operational problem directors and environmental performance. In the *Proceedings of the Accounting and Finance Association Australia and New Zealand (AFAANZ) Conference 2014*, Auckland, NZ, 6-8 July.

Bhuiyan, M.B.U. and Habib, A. (2014). Problem directors, financial reporting quality and auditor independence. In the *Proceedings of the Accounting and Finance Association of Australia and New Zealand Conference*, Auckland, NZ, 6-8 July.

Botica Redmayne, N. and Laswad, F. (2014). Financial reporting and the sustainable management of heritage assets: New Zealand's evidence. *The 8th International European Institute for Advanced Management (EIASM) Public Sector Conference*, Edinburgh, UK, 2-4 September.

Botica Redmayne, N. and Laswad, F. (2014). Financial reporting and the sustainable management of heritage assets: New Zealand's evidence. In the *Proceedings of the*

*Accounting and Finance Association of Australia and New Zealand Conference, Auckland, NZ, 6-8 July.*

Botica Redmayne, N. and Malthus, S. (2014). Charities and assurance: Further evidence from New Zealand. In the *Proceedings of the Accounting and Finance Association of Australia and New Zealand Conference, Auckland, NZ, 6-8 July.*

Bradbury, M. and Scott, T. (2014). Do managers understand asymmetrical cost behaviour? *The Accounting and Finance Association of Australia and New Zealand Doctoral Consortium Editors' Pane, Auckland, NZ, 4 July.*

Dowler, T. and Stent, W.J. (2014). Early assessments of the gap between integrated reporting and current corporate reporting. *Meditari Accountancy Research Conference, Entabeni, near Johannesburg, South Africa, 26-27 June.*

Dunmore, P.V and Kashmiri, H. (2014). Some models for the evolution of financial statement data. *The 7th Meeting of Methodological and Empirical Advances in Financial Analysis (MEAFA), Sydney, NSW, 16 January.*

Hooks, J. and Stewart, R. (2014). Accounting and organizational change: Reflecting a change in ideology. In the *Proceedings of the Accounting and Finance Association Australia and New Zealand (AFAANZ) Conference, Auckland, NZ, 6-8 July.*

Jiang, H., Habib, A. and Zhou, D. (2014). Accounting restatements, audit quality, and the market reaction to restatements. In the *Proceedings of the Accounting and Finance Association Australia and New Zealand (AFAANZ) Conference, Auckland, NZ, 6-8 July.*

Jiang, H. and Zhou, D. (2014). Analyst earnings forecasts and stock price synchronicity – A regulatory perspective from China. *ARA Conference, Auckland, NZ., 4 December.*

Nath, N. Othman, R. and Laswad, F. (2014). Performance audits and health service deliveries: Perceptions on scope and topic of choice. *The 8th New Zealand Management Accounting Conference, Auckland, NZ, 24-25 November.*

O'Sullivan, T. (2014). Incorporation of terms in online shopping contracts: The importance of notice and unfair terms legislation for consumers. *The 10<sup>th</sup> International Conference on Technology, Knowledge and Society, Madrid, Spain, 6 February.*

O'Sullivan, T. (2014). Online shopping and consumers – A review of New Zealand and Australian website methods of Incorporation of Terms. *Teaching Consumer Law in a Virtual World Conference, University of Houston Law Centre, Santa Fe, New Mexico, USA, 30-31 May.*

Tan, L.M. (2014). Understanding the practitioner-client relationship: Using a role theory framework. In the *Proceedings of Abstracts, The International Conference on Accounting Studies (ICAS), Kuala Lumpur, Malaysia, 18-19 August.*

Wickramasinghe, J. and McNamara, R. (2014). Earnings prediction: Internal and external drivers. In the *Proceedings of the Global Business and Finance Research Conference*, Melbourne, VIC, Australia, 5-6 May.

Yusoff, H., Othman, R. and Yatim, N. (2014). An exploration on the motives for green accounting-reporting practice and accountants' role. *The 2014 Environmental and Sustainability Management Accounting Network (EMAN) Conference*, Rotterdam, Holland, 27-28 March; and *The 3rd International Conference on Governance and Accountability (ICGA)*, Edirne, Turkey, 23-26 September.

## **Seminar/Other Paper Presented**

Botica Redmayne, N. (2014). *Not-for-profit organisations and registered charities in New Zealand – Some current issues*. Zonta Club of Manawatu, Member of Zonta International, Palmerston North, 19 March.

Dowler, T. and Stent, W.J. (2014). *Early assessments of the gap between integrated reporting and current corporate reporting*. College of Accounting, University of Cape Town, Cape Town, South Africa, 20 June; Department of Accounting, Rhodes University, Grahamstown, South Africa, 24 June; Faculty of Economic and Management Sciences, University of Pretoria, Pretoria, South Africa, 2 July; and the Accounting Research Seminar Series, Massey University, Albany, New Zealand, 3 September.

Dunmore, P. (2014). *Co-evolution of accounting data and stock prices*. Discipline of Finance, University of Sydney, Sydney, NSW, 19 November.

Dunmore, P. (2014). *Governance for public sector directors*. Massey University Executive Programmes; Wellington, 25 March; Auckland, 1 October; and Wellington, 4 November.

Dunmore, P. (2014). *Higher education in New Zealand*. The Sasakawa Young Leaders' Fellowship Foundation (New Zealand) meeting, with representatives of the Tokyo Foundation, Palmerston North, 21 March.

Rahman, A. (2014). *Investor protection, firm fundamentals information and stock price synchronicity*. Department of Accounting, Central University of Finance and Economics, Beijing, 12 March.

Rahman, A. (2014). *Reporting and measurement inconsistencies and composition, and relevance of non-GAAP earnings of red chip companies*. Department of Accounting, Central University of Finance and Economics, Beijing, 7 March.

Rahman, A., Debreceny, R. and Wang, T. (2014). *Twitter communication around form 8K Continuous Disclosure Announcements of S&P1500 firms*. School of Accountancy Seminar Series, University of Hawaii, February.

Shi, Y., Rahman, A. and Cai, L. (2014). *Reporting and measurement inconsistencies, and composition and the relevance of non-GAAP earnings of red chip companies*. School of Accountancy Seminar Series, University of Hawaii, February.

## News Media

Flannery, P. (2014). Opinion: Hiking top tax rate reflects old thinking by Labour. *National Business Review*, 22 July, available at: [www.nbr.co.nz/article/opinion-hiking-top-tax-rates-reflects-old-thinking-labour](http://www.nbr.co.nz/article/opinion-hiking-top-tax-rates-reflects-old-thinking-labour).

Tan, L.M. and Russell, D. (2014) were quoted regarding tax refunds in the *Evening Standard*, 17 June, available at: [www.stuff.co.nz/manawatu-standard/news/10166890/Tax-refunds-bring-relief](http://www.stuff.co.nz/manawatu-standard/news/10166890/Tax-refunds-bring-relief).

Flannery, P. (2014). Do we really need a capital gains tax? *The New Zealand Herald*, 18 August, available at: [nzh.tw/11310433](http://nzh.tw/11310433).

Russell, D. (2014). Opinion: Roastbusters shows how society enables rape. *Massey News, People@Massey Newsletter*, 7 November, available at: [www.massey.ac.nz/massey/about-massey/news/article.cfm?mnarticle=opinion-roastbusters-story-is-chilling-04-11-2014](http://www.massey.ac.nz/massey/about-massey/news/article.cfm?mnarticle=opinion-roastbusters-story-is-chilling-04-11-2014).

## Staff Journal Publications 2010-2014

### Dr Matthew Berkahn

Berkahn, M. and Trotman, L. (2014). Unconscionability and consumer law reform in New Zealand. *Competition & Consumer Law Journal*, 21(3), 248-263.

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.

### Dr Borhan Bhuiyan

Bhuiyan, M.B.U. (2014). Do problem directors affect firm operating performance? *Asian Review of Accounting*, (forthcoming).

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**

Laswad, L. and Botica Redmayne, N. (2014). IPSAS or IFRS as the framework for public sector financial reporting? New Zealand preparers' perspectives. *Australian Accounting Review*, (forthcoming).

Bradbury, M.E. and Botica Redmayne N. (2014). Audit effort and pricing differences amongst the large audit firms: Evidence from Public Sector. *International Journal of Auditing*, 18, 90–100.

Bradbury, M.E. and Botica Redmayne, N. (2014). Do unexpected audit fees affect audit quality? Further evidence. *Pacific Accounting Review*, (forthcoming).

Botica Redmayne, N. (2014). Audit quality - what do we know and not know? *The New Zealand Law Journal*, February, 10-12.

Carson E., Botica Redmayne, N. and Liao, L. (2014). Audit market structure and competition in Australia. *Australian Accounting Review*, 24(4), 293-312.

Botica Redmayne, N. (2013). Audit quality – what do we know and don't know. *The New Zealand Law Journal*, 10-12 Feb.

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.

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

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. (2014). Audit effort and pricing differences amongst the large audit firms: Evidence from the public sector. *International Journal of Auditing*, 18, 90–100.

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.

### **Dr Lei Cai**

Cai, L., Rahman, A. and Courtenay, S. (2014). The effect of IFRS adoption conditional upon the level of pre-adoption divergence. *The International Journal of Accounting*, 49(2), 147-178.

### **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.

### **Patrick Flannery**

Flannery, P. (2014). A question of power. *The (Chartered Accountants) Journal*, 93(1), 56-57.

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.

## Associate Professor Ahsan Habib

Habib, A. and Jiang, H. (2014). Corporate governance and financial reporting quality in China: A survey of the literature. *Journal of International Accounting, Auditing and Taxation* (forthcoming).

Habib, A., Jiang, H., Bhuiyan, B. and Islam, A. (2014). Litigation risk, financial reporting and auditing: A survey of the literature. *Research in Accounting Regulation*, 26(2), 145-163.

Habib, A., Jiang, H. and Zhou, D. (2014). Audit quality and market pricing of earnings and earnings components in China. *Asian Review of Accounting*, 22(1), 20-34.

Habib, A. (2013). A meta-analytic review of the determinants of audit opinion decisions. *Managerial Auditing Journal*, 28(3), 184-216.

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

Habib, A., Gong, R. and Hossain, M. (2013). Overvalued equities and audit fees: A research note. *Managerial Auditing Journal*, 28(8), 755-776.

Habib, A. and Hossain, M. (2013). CEO/CFO characteristics and financial reporting quality: A review. *Research in Accounting Regulation*, 25(1), 88-100.

Zhou, D. and Habib, A. (2013). Accounting standards for impairment loss reversal and earnings management in China. *Accounting Perspectives*, 12(3), 213-236.

Habib, A. and Jiang, H. (2012). Managerial ownership-induced income smoothing and information asymmetry. *Pacific Accounting Review*, 24(2), 211-232.

Jiang, H. and Habib, A. (2012). Split share structure reform and earnings information in China. *Corporate Ownership and Control Journal*, 10(1), 499-514.

Jiang, H. and Habib, A. (2012). Ownership concentration, free cash flow agency problem and future firm performance: New Zealand evidence. *Corporate Ownership and Control Journal*, 9(3), 96-110.

Jiang, H. and Habib, A. (2012). Split share reform and earnings management: Evidence from China. *Advances in Accounting Incorporating Advances in International Accounting*, 28(1), 120-127.

Habib, A., Hossain, M. and Jiang, H. (2011). Environmental uncertainty and the market pricing of earnings smoothness. *Advances in Accounting Incorporating Advances in International Accounting*, 27(2), 256-265.

Jiang, H., Habib, A. and Hu, B. (2011). Ownership structure, voluntary disclosure and information asymmetry in New Zealand. *British Accounting Review*, 43(1), 39-53.

## **Professor Jill Hooks**

Bradbury, M. and Hooks, J. (2014) Ownership and performance in a lightly regulated operating environment. *Australian Accounting Review*, (forthcoming).

Hooks, J. and Tooley, S. (2014). Electricity pricing in New Zealand and the Australian state of Queensland: Accounting for the impact of sector restructuring. *Financial Accountability & Management*, (forthcoming).

Hooks, J. and Palakshappa, N. (2014). From monopoly to co-opetition: New Zealand's electricity industry. *NZ Journal of Applied Business Research*, 12(2), 17-32.

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

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.

Hooks, J. (2012). Entrepreneurial not-for-profits and accountability. *New Zealand Journal of Applied Business Research*, 10(2), 17-36.

Hooks, J., Tooley, S. and Basnan, N. (2012). An index of best practice performance reporting for Malaysian local authorities. *Journal of Applied Accounting Research*, 13(3), 270-283.

Tooley, S., Hooks, J. and Basnan, N. (2012). Performance reporting: Assessing the annual reports of Malaysian local authorities. *International Journal of Public Administration*, 35(13), 853-863.

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

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

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

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

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.

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

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

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

### **Dr Yuan Yuan Hu**

Hu, Y., and Karbhari, Y. (2014). Incentives and disincentives of corporate environmental disclosure: evidence from listed companies in China and Malaysia. *Thunderbird International Business Review*, 57(2), 143-161.

Hu, Y.Y. (2012). Book review: Schilt, H. and Perler, J., 'Financial Shenanigans' (3rd edition). *Pacific Accounting Review*, 24(2), 233-235.

### **Dr Hedy Huang**

Zhang, T., Huang, H. J. and Hooper, K. (2014). Empirical study on the relationship among government holding, asset injection and listed companies performance – evidence from China securities market. *Corporate Ownership and Control Journal*, 12 (1), 169-179.

Huang, H.J., Zhou, N. and Hooper, K. (2013). Verifiability and truth: Corporate social reporting in mining in China. *Corporate Ownership and Control Journal*, 10(3), 14-26.

Huang, H.J. and Hooper, K. (2011). New Zealand funding organisations: How do they make decisions on allocating funds to not-for-profit organisations? *Qualitative Research in Accounting and Management*, 8(4), 425-449.

Su, R., Zhao, Y. and Huang, H.J. (2011). Financial anomalies: Examination of Chinese B-share markets from 1993 to 2006. *Asian Journal of Business and Accounting*, 4(2), 1-25.

Huang, H.J. and Hooper, K. (2011). Going west in China. *The Chartered Accountants Journal*, 90(3), 30-31.

Huang, H.J. and Hooper, K. (2011). Guiding the funders: A case for comparability. *The Chartered Accountants Journal*, 90(5), 38-39.

## **Dr Haiyan Jiang**

Habib, A. and Jiang, H. (2014). Corporate governance and financial reporting quality in China: A survey of the literature. *Journal of International Accounting, Auditing and Taxation*, (forthcoming).

Habib, A., Jiang, H. and Bhuiyan, B. (2014). Litigation risk, financial reporting and auditing: A survey of the literature. *Research in Accounting Regulation*, 26(2), 145-163.

Habib, A., Jiang, H. and Zhou, D. (2014). Audit quality and market pricing of earnings and earnings components in China. *Asian Review of Accounting*, 22(1), 20-34.

Habib, A. and Jiang, H. (2012). Managerial ownership-induced income smoothing and information asymmetry. *Pacific Accounting Review*, 24(2), 211-232.

Jiang, H. and Habib, A. (2012). Split share structure reform and earnings information in China. *Corporate Ownership and Control*, 10(1), 500-514.

Jiang, H. and Habib, A. (2012). Ownership concentration, free cash flow agency problem and future firm performance: New Zealand evidence. *Corporate Ownership and Control*, 9(3), 96-110.

Jiang, H. and Habib, A. (2012). Split share structure reform and earnings management: Evidence from China. *Advances in Accounting Incorporating Advances in International Accounting*, 28(1), 120-127.

Habib, A., Hossain, M. and Jiang, H. (2011). Environmental uncertainty and the market pricing of earnings smoothness. *Advances in Accounting Incorporating Advances in International Accounting*, 27(2), 256-265.

Jiang, H., Habib, A. and Hu, B. (2011). Ownership concentration, voluntary disclosures and information asymmetry in New Zealand. *The British Accounting Review*, 43(1), 39-53.

## **Professor Fawzi Laswad**

Kabir, M.H. and Laswad, F. (2014). The impact of improvements in institutional oversight on IFRS accrual quality in Europe. *Australian Accounting Review*, (forthcoming).

Laswad, L. and Botica Redmayne, N. (2014). IPSAS or IFRS as the framework for public sector financial reporting? New Zealand preparers' perspectives. *Australian Accounting Review*, (forthcoming).

Kabir, H. and Laswad, F. (2014). The behaviour of earnings, accruals and impairment loss of failed New Zealand finance companies. *Australian Accounting Review*, 24(3), 262-275.

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.

Kuruppu, N., Laswad, F. and Oyelere, P. (2012). Assessing going concern: The practical value of corporate failure models and auditors' perceptions. *Pacific Accounting Review*, 24(1), 33-50.

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.

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

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

Kabir, M.H., Laswad, F. and Islam, M.A. (2010). Impact of IFRS in New Zealand on accounts and earnings quality. *Australian Accounting Review*, 20(4), 343-357.

Laswad, F. (2010). A commentary on 'A role for compulsory study of literature in accounting education'. *Accounting Education: An International Journal*, 19(4), 365-366.

## **Dr Nirmala Nath**

Nath, N. and Sharma, U. (2014). Performance management systems in the public housing sector: Dissemination to diffusion. *Australian Accounting Review*, 68(1), 2-20.

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

## **Trish O'Sullivan**

O'Sullivan, T. (2014). Extended warranties. *New Zealand Law Journal*, June, 187-189.

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 terms. *Competition and Consumer Law Journal*, 21(2), 186.

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

O'Sullivan, T. (2010). The exclusion of consumer rights in online auctions - Is an online auction really an auction at all? *New Zealand Business Law Quarterly*, 16(4), 363-372; and *World of Science, Engineering and Technology*, 66, 1675-1680.

## **Dr Radiah Othman**

Othman, R. and Ali, N. (2014). Internal controls and supervision mechanism in a developing country. *Voluntas: International Journal of Voluntary and Nonprofit Organizations*, 25(1), 201-224, DOI: 10.1007/s11266-012-9335-4.

Othman, R. and Ameer, R. (2014). Finance and sustainability – Resources, capabilities, and rewards. *Developments in Corporate Governance and Responsibility*, 6, 19-45.

Othman, R. and Ameer, R. (2014). Institutionalization of risk management framework in Islamic NGOs for suppressing terrorism financing: Exploratory research. *Journal of Money Laundering Control*, 17(1), 96-109.

Yusoff, H., Othman, R. and Yatim, N. (2014). Culture and accountants' perceptions on environmental reporting practice. *Business Strategy and the Environment*, 23(7), 433-446.

Othman, R., Yusoff, H. and Yatim, N. (2014). Strategic framework for green accounting and reporting in Malaysia. *The Malaysian Accounting Research and Education Foundation (MAREF) Journal*. 6-8.

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), 1-18.

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.

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.



Ameer, R., Othman, R. and Mahzan, N. (2012). Information asymmetry and regulatory shortcomings in profit sharing investment accounts. *International Journal of Islamic and Middle Eastern Finance and Management*, 5(4), 371-387.

Ameer, R. and Othman, R. (2012). Sustainability practices and corporate financial performance: A study based on the top global corporations. *Journal of Business Ethics*, 108(1), 61-79.

Noor, I.H.M. and Othman, R. (2012). Budgetary participation: How it affects performance and commitment. *Accountancy, Business and the Public Interest*, 11, 53-73.

Rashid, A.A., Ibrahim, M.K., Othman, R. and See, K.F. (2012). IC disclosures in IPO prospectuses: Evidence from Malaysia. *Journal of Intellectual Capital*, 13(1), 57-80.

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

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

Ameer, R. and Othman, R. (2010). Stock market reaction to bonds issuance: Evidence from Malaysian banking sector. *International Research Journal of Finance and Economics*, 45, 162-170.

Anuar, S. and Othman, R. (2010). Determinant of online tax payment system in Malaysia. *International Journal of Public Information System*, 1, 17-32.

## **Dr Deborah Russell**

Russell, D. (2012). Joint book review: Mintz, S.M. and Morris, R.E., 'Ethical Obligations' and 'Decision Making in Accounting (2nd edition)'. *Pacific Accounting Review*, 24(1), 101-104.

Wright, M. and Russell, D. (2012). Some philosophical problems for service-dominant logic in marketing. *Australasian Journal of Marketing*, 20(3), 218-223.

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

## **Feona Sayles**

Sayles, F.J. and Te Wiata, I. (2011). Mixing it up – experiences with the combined use of technology and other methods to enhance learning. *Journal of the Australasian Law Teachers' Association*, 4(1/2), 65-80.

Sayles, F.J. (2010). Limiting law so as to respect the law: An application of limiting principles to gang legislation. *Journal of the Australasian Law Teachers' Association*, 3(1/2), 31-44.

## **Dr Warwick Stent**

Stent, W. and Dowler, T. (2014). Early assessments of the gap between Integrated Reporting and current corporate reporting. *Meditari Accountancy Research*, 23(1), <http://www.emeraldinsight.com/doi/pdfplus/10.1108/MEDAR-02-2014-0026>.

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.

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.

## **Associate Professor Lin Mei Tan**

Tan, L.M. (2014). Understanding the tax practitioner-client relationship: Using a role theory framework. *Procedia – Social and Behavioural Sciences*, 164, 242-247.

Tan, L.M. and Liu, X. (2014). Curbing the consumption of soft drinks in New Zealand – Is tax the solution? *New Zealand Journal of Taxation Law and Policy*, 20(2), 203-222.

Tan, L.M., Braithwaite, V. and Reinhart, M. (2014). Why do small business taxpayers stay with their practitioners? Trust, competence and aggressive advice. *International Small Business Journal*, 30 October, DOI:10.1177/0266242614555556.

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.

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

Tan, L.M. (2012). Using on-line assessments in distance learning taxation course: Effects on students' performance. *Journal of the Australasian Tax Teachers Association*, 7(1), 153-170.

Sawyer, A. and Tan, L.M. (2012). Editorial. *New Zealand Journal of Taxation Law and Policy*, 18(1), 4-11.

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

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

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

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

Tan, L.M. (2010). What taxpayers want from tax practitioners. *The Chartered Accountants' Journal*, 89(2), 32-33.

Tan, L.M. (2010). A technically proficient tax practitioner is what we want! *Taxation Today*, 28, 3-7.

Sawyer, A. and Tan, L.M. (2010). Editorial. *New Zealand Journal of Taxation Law and Policy*, 16(1), 4-10; and 16(2), 137-143.

## **Associate Professor Lindsay Trotman**

Berkahn, M. and Trotman, L. (2014). Unconscionability and consumer law reform in New Zealand. *Competition & Consumer Law Journal*, 21(3), 248-263.

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

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

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

Trotman, L. and Wilson, D. (2010). Stairway from heaven: s 9FTA. *New Zealand Law Journal*, September, 310-312.

Trotman, L. and Wilson, D. (2010). New Zealand considers criminalising cartels. *Trade Practices Law Journal*, 18(2), 138-142.

# PhD Research and Discussion Paper Series

## Abstracts of PhD Research in Progress

**Fawad Ahmad**

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

Organisations often form ties with sources of power to attain an indirect authority to influence others outside the organisation (Hillman, 2005). Prior literature has identified political institutions as the main sources of power, therefore, companies connected to politicians. My thesis is based on the argument that political institutions are not the only source of power. For example, Bhawe and Kingstone (2010) identify the Pakistan Army as another source of power. Siddiqa (2007) argues that Pakistan military controls 7% of the national GDP, controls one third of heavy manufacturing, and controls 6-7% of private sector assets. Similarly, Khwaja and Mian (2005) argue that regardless of their 42% higher default rate, politically connected firms in Pakistan are preferentially treated by banks in terms of access to credit. My thesis aims to examine the relative differences in disclosure quality, audit fee, directors' remuneration, and market performance of firms connected to the two (the political and the army) parallel power sources.

**Oyuntsend Chagnaadorj**

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

This study investigates the International Financial Reporting Standards income statement classifications related to Other Comprehensive Income (OCI) and Discontinued Operations (DCO). These classifications give managers the discretion to shift expenses within comprehensive income. I examine if these classifications improve the forecasting of profitability or whether these classifications are opportunistically used by managers. This topic is academically motivated by *Accounting classification and the predictive content of earnings* by Fairfield, Sweeney and Yohn (1996) and *Earnings management using classification shifting: An examination of core earnings and special items* by McVay (2006). This will be the first study that combines the methodologies in both these papers and also applies them to discontinued operations and items of other comprehensive income. The study is professionally motivated because the International Accounting Standards Board has a project on performance reporting. Items of OCI are part of the discussions on the revision of the conceptual framework. Data will be collected from the ASX listed companies' comprehensive income statements between 2005 and 2013. There are more than 2000 companies listed in the ASX and the total sample will be around 18000 firm/year data (2000\*9years).

**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.

**Mohammed Al Mallek**

### **The perception of the needs for generic skills among accounting graduates, accounting educators and employers: A comparison between Saudi Arabia and New Zealand**

With the development in economic environment and technologies as well as an increase in business challenges, employers have increasingly emphasised the need for accounting graduates to acquire generic skills at tertiary education. However, an overview of the literature on generic skills suggest that generic skills developed within accounting education courses do not match market requirements (e.g. Albrecht and Sack, 2000; De Lange et al., 2006; Hawkers, 2003). Generic skills are certainly of importance to accounting graduates as they help them to stand out among other job seekers and advance their careers (Awe, 2014). The aim of this study is to examine and compare the perceptions of accounting graduates, accounting educators and employers on generic skills in New Zealand (a developed country) and Saudi Arabia (a developing country). First, it will explore what do accounting lecturers provide in developing generic skills in the university and what they believe that accounting graduates receive and require in terms of generic skills that can meet the needs of Saudi and New Zealand employers. Second, this study will identify the most important generic skills for accounting graduates, and whether they achieve them at the university and whether these skills meet the expectations of employers. Third, it will examine from the Saudi and New Zealand employers' perspective what they expect accounting graduates should have in terms of generic skills, to satisfy workplace requirements. A conceptual framework of generic skills is developed for this study.

The study will contribute to the literature an understanding of the perceptions of the importance of generic skills by employers, accounting educators, accounting graduates in two different countries with different cultural dimensions (Hofstede's cultural dimension theory) and economic development. Moreover, this study would contribute to bridging the gap between education at university and the workplace in the development of generic skills of accounting graduates.

**Abdul Haris Muhammadi**

### **Related party transactions, political connections, and financial reporting quality in Indonesia**

The recent corporate collapses in the US and other parts of the world have caused serious concerns about the credibility of financial reporting. The low quality of financial reporting is caused by corporate frauds and manipulation. One of the mechanisms used by companies to conduct those fraudulent activities is through related party transactions (RPTs). Concerns

are raised for RPTs because RPTs might not take place in arm's length conditions (McCahery & Vermeulen, 2005) and the dominant company might use its power to arrange transactions with its less dominant affiliates so that the former might achieve income reporting objectives (Thomas, Herrmann, & Inoue, 2004). The motivation for this study relates to some unique institutional features of Indonesia. Indonesia has a high concentration on ownership which might have a negative impact on corporate governance (Claessens, Djankov, & Lang, 2000) and reliability of accounting information (Fan & Wong, 2002). In addition, it is quite common practice in Indonesia that most of top management is connected to the family of controlling shareholders (Claessens et al., 2000) so that the agency problem is not between shareholders and management but between controlling shareholders and minority interests in the form of expropriation (Claessens, Djankov, Fan, & Lang, 1999; Porta, Lopez-de-Silanes, & Shleifer, 1999; Utama & Utama, 2014). Further, Fisman (2001) claims that the values of some firms in Indonesia are highly influenced by political connections.

The objective of the study is to broaden understanding of the effect of RPTs as a mechanism for tunnelling or propping up, conducted by politically connected firms in Indonesia. Different from previous studies on RPTs, political connections and audit quality issues will be considered. Since RPTs conducted by affiliated companies in an environment of strong political connections raise doubt about the credibility of published financial statements, it is important to understand whether external auditing as a corporate governance mechanism helps alleviate some of the concerns associated with low quality financial reporting. The outcome of this study will provide analyses and evidence about whether RPTs are being used by controlling shareholders to manage earnings of their listed firms in the Indonesian Stock Exchange, so that the users of financial statements might be able to evaluate the quality of earnings of the politically connected firms. In addition, the research will shed light on the governance role played by external auditors for ensuring credible financial reporting in Indonesia.

**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.”



## Discussion Paper Series

**Editor: Professor Jill Hooks**

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

All discussion papers are quality-assured, being formally peer-reviewed prior to publication. Views expressed are those of the authors, and are not necessarily shared by the School of Accountancy.

Normally discussion papers may be freely quoted or reproduced provided proper reference to the author and source is given. When a discussion paper is issued on a restricted basis, notice of an embargo on quotation/reproduction will appear on this page.

Abstracts of discussion papers, and most full papers are available, as pdf documents, at our school's webpage.

The Discussion Paper Series started in 1981. A list of all discussion papers published by the School is available at the back of each discussion paper. A hard copy of any full paper, provided it is in stock, may be obtained from:

Sim Loo  
School of Accountancy  
Private Bag 11-222  
Massey University  
Palmerston North 4442  
New Zealand

Email: [y.loo@massey.ac.nz](mailto:y.loo@massey.ac.nz)

For more details of the Discussion Paper Series, visit our School's website:

[http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/research/discussion-papers/discussion-papers\\_home.cfm](http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/research/discussion-papers/discussion-papers_home.cfm)

## Research Seminar Series

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

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

Seminars are usually held on Wednesday from 12pm to 1pm. Subject to availability of a suitable time slot, the School will contribute towards travel costs and accommodation (where appropriate) for visiting speakers from outside Albany and Manawatu.

If you wish to present a paper in the series, please contact the appropriate seminar convenor.

## Research Seminar Series Convenors

### Albany

Trish O'Sullivan  
School of Accountancy  
Massey University  
Private Bag 102 904  
North Shore Mail Centre  
New Zealand  
p.f.osullivan@massey.ac.nz

### Manawatu

Assoc Prof Lin Mei Tan  
School of Accountancy  
Massey University  
Private Bag 11 222  
Palmerston North  
New Zealand  
l.m.tan@massey.ac.nz

## 2014 Research Seminar Series, Albany Campus

Date	Presenter	Title
24 March	Pieter Conradie CA (SA) - Programme Director: Integrated Reporting at University of Pretoria in South Africa	Integrated reporting in practice in South Africa
11 June	Abdul Haris Muhammadi Fawad Ahmad Muhammad Shahin	<i>Postgraduate Student Proposals:</i> Political connections – Indonesia Political connections – Pakistan IFRS, accounting complexity and audit fee
2 July	Trish O’Sullivan	Online shopping and consumers – A review of New Zealand and Australian website terms and conditions
23 July	Abdul Haris Muhammadi  Xueying Wei	<i>PhD Proposal Presentation – Confirmation Committee:</i> Political connections – Indonesia  <i>110.799 Proposal Presentation:</i> The quality of accrual-earnings and earnings conservatism of local governments in New Zealand
3 September	Siata Tavite  Warwick Stent	An exploration of accountability and integrated thinking in a Tongan not-for-profit organisation  Early assessments of the gap between integrated reporting and current corporate reporting processes
8 October	Paul Dunmore	Some models for the evolution of financial statement data

## 2014 Research Seminar Series, Manawatu Campus

Date	Presenter	Title
12 February	Lynley Woodward	New Zealand small business owners' attitudes on GST compliance
13 May	Mohammed Al Mallek PhD student	The perception of the needs for generic skills among accounting graduates, accounting educators and employers: A comparison between Saudi Arabia and New Zealand
26 October	Associate Professor Gehan Gunasekara, Department of Commercial Law, University of Auckland Business School	Mass surveillance, hacked e-mails and bloggers: Is there any privacy left?
10 December	Miao Zhang	A literature review on accounting treatment of heritage assets and some evidence from Auckland

## Massey Business School PhD Symposiums

The PhD Symposiums held in November in Albany and Palmerston North were a resounding success with the students. A total of 50 PhD Candidates presented their research in either parallel or plenary sessions, or in poster form. The students found the afternoon workshops presented by staff particularly useful and also enjoyed the opportunity to meet and learn about other candidates' research. A special note of thanks to the following SoA staff for taking the time to sit on feedback panels and deliver workshops: *Jill Hooks, Ahsan Habib, Warwick Stent, Jaiyan Jiang, Borhan Bhuiyan, and Lei (Charlie) Cai.*

## Other Staff Research Activities 2014

### Co-editor of Journal

Hooks, J.	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)

### Associate Editor

Bhuiyan, B	Journal of Accounting, Finance and Economics Global Review of Accounting and Finance
------------	---

### Guest Editor

Othman R.	Research in Accounting and Emerging Economies (Vol. 15)
-----------	---

### Board of Advisors

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

### Members of Editorial Boards

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

## Editorial Advisory Board

Dunmore, P.	Journal of Accounting and Organizational Change
Hu, Y.Y.	Journal of Humanistics and Social Sciences (JHSS)
Othman, R.	Journal of Financial Reporting and Accounting New Accountant USA (International Edition)

## Reviewers/Referees

Bhuiyan, B.	Accounting Research Journal Corporate Governance: An International Review Managerial Auditing Journal Pacific Accounting Review Accounting Research Journal
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 Finance Accounting Horizons Accounting in Europe Journal of Accounting Education Journal of Contemporary Accounting and Economics Managerial Auditing Journal Meditari Accountancy Research
Cai, L.	Pacific Accounting Review
Chua, F.	Pacific Accounting Review
Dunmore, P.	Abacus
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 Qualitative Research in Accounting and Management Accounting and Business Research Journal Accounting History NZ Journal of Applied Business Research
Hu, Y.Y.	Pacific Accounting Review Asian Review of Accounting Universal Journal of Accounting and Finance
Jiang, H.	The International Journal of Auditing
Kirk, N.E.	Accounting, Accountability and Performance Qualitative Research in Accounting and Management
Laswad, F.	Accounting Education, An International Journal Journal of Accounting in Emerging Economies Pacific-Basin Finance Journal
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.	Journal of Accounting in Emerging Economies Corporate Governance: The International Journal of Business in Society Voluntas: International Journal of Voluntary and Non-profit Organizations
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

- Bhuiyan, B . Discussant, Auckland Regional Accounting Conference, Auckland, NZ, 4 December.
- Botica Redmayne, N. Discussant for paper titled 'Putting accounting where it is not wanted: Local government practitioners' views on accounting for land under roads' by Hassan M.A. Elhawary and Brian West, AFAANZ 2014 Conference, 6-8 July , Auckland, NZ
- Discussant for the paper titled 'Longer term audit costs of IFRS and the differential impact of implied auditor cost structures' by Tom Scott (UoA), Auckland Region Accounting Conference, University of Auckland, 4 December.
- Reviewer for AFAANZ 2014 Conference papers:
- Putting accounting where it is not wanted: Local government practitioners' views on accounting for land under roads.
  - Public oversight of audit firms: The slippery slope of regulation
  - Auditor client's market power and the pricing of audit services
  - Understanding assurance in the Australian self-managed superannuation fund industry)
- External moderator for the Open Polytechnic for 71.301 Advanced Financial Accounting.
- Independent academic reviewer for the Institute of Chartered Accountants Australia - Chartered Accountant Programme – Audit and Assurance exams.
- Hooks, J. Discussant: 'Freedom of religion and external accountability: internal auditing and its implications within the Seventh-day Adventist Church', AFAANZ Conference, July.
- Stent, W. Convenor and moderator of "Integrated Reporting/ The future of corporate reporting", a panel discussion by leaders of the accounting profession in New Zealand, Massey, Wellington, 21 May.
- Tan, L. M. Chaired a tax session at the International Conference on Accounting Studies, 18-20 August, Kuala Lumpur, Malaysia



## Guest Speakers

- Bhuiyan, B. Massey University PhD Research Symposium, Auckland, 12 November
- Bradbury, M. International Accounting Standards Board (IASB) Research Forum (in conjunction with Accounting and Business Research), Said School of Business, University of Oxford, October
- Hooks, J. Qualitative Research in Accounting special interest group. Presentation: 'How to get qualitative research published in Pacific Accounting Review journal', AFAANZ Conference, July 2
- Editors' Panel at the 4<sup>th</sup> NZ Sustainability Accounting Research Symposium, 29 August
- Stent, W. Massey University PhD Research Symposium, Auckland, 12 November

## Masters Examiners

- Bhuiyan, B. Masters Thesis, School of Accountancy, Massey University, Albany Campus, 20 September
- Hu, Y. MBA Research Reports, Massey University, December 2014

## PhD Examiners

- Bradbury, M. PhD, The Australian National University, 'The impact of the global financial crisis on the comparative value relevance of GAAP versus non-GAAP earnings
- PhD, The University of Auckland, 'Firm's choices to cross-list stocks on the U.S. and the U.K. markets: An earnings quality perspective',
- PhD, Victoria University of Wellington, 'Financial reporting by small and medium sized entities in Mongolia and the International Financial Reporting Standard for Small and Medium Sized Entities'
- Dunmore, P. PhD, Department of Accounting Economics and Finance, Lincoln University, March

Tan, L. M. Massey Business School and Law, Canterbury University, 20 February

Business Law, Griffith Business School, Griffith University, 24 September

### **Visiting Professor to a University**

Dunmore, P. Visitor Professor, Discipline of Finance, University of Sydney, 17-28 November

### **Participants in other Educational and Research Activities**

Botica Redmayne, N. Co-organiser of the AFAANZ Assurance and Auditing SIG meeting on 6 July 2014, Auckland.  
External moderator for the Open Polytechnic on the paper 71301 Advanced Financial Accounting.  
Independent academic reviewer for the Institute of Chartered Accountants Australia - Chartered Accountant Programme – Audit and Assurance exams.

Bradbury, M. Convening Committee, Quantitative Accounting Research Symposium.  
Resident Faculty at Accounting and Finance Association of Australia and New Zealand Doctorial Consortium.  
Scientific Committee, IAAER Conference.

Dunmore, P. International Steering Committee for MEAFA (Methodological and Empirical Advances in Financial Analysis), University of Sydney.

Stent, W. Facilitator Massey Business School Big Issues in Business Series: Integrated Reporting Event, 21 May, Massey Wellington campus.

Warwick assembled an impressive group of industry leaders to make up our forum panel: Jane Diplock (past Securities Commission and IOSCO chair), Murray Jack (Deloitte chair and FMA board member), Mark Yeoman (NZ Post CFO), and Graeme Mitchell (new XRB chair).

The PhD Symposiums held in November in Albany and Palmerston North were a resounding success with the students. A total of 50 PhD Candidates presented their research in either posters, parallel or plenary sessions. The students found the afternoon workshops presented by staff particularly useful and also enjoyed the opportunity to meet and learn about other candidates' research.

A special note of thanks to the following SoA staff for taking the time to sit on feedback panels and deliver workshops: *Jill Hooks, Ahsan Habib, Warwick Stent, Haiyan Jiang, Borhan Bhuiyan, and Lei (Charlie) Cai.*

Jill Hooks was the chairperson and on the panel for a parallel session in which seven students presented their PhD research. Charlie Cai took part in the symposium panel and ran a workshop titled 'PhD journey at Massey and how to complete on time'.

## Research Funding, Awards and Nominations 2014

### Awards and Nominations

Haiyan Jiang's paper 'Analyst earnings forecasts and stock price synchronicity – A regulatory perspective from China' won the Best Quantitative Paper Award at the Auckland Regional Accounting (ARA) Conference 4 December 2014 in Auckland. This paper was co-authored.

The New Zealand External Reporting Board (XRB) advised the bidding/research team of Fawzi Laswad, Nives Botica Redmayne, Charlie Cai and Warwick Stent that: "Massey University is our preferred researcher for our research project on *Researching Information Needs of Users of New Zealand Capital Market Entity Financial Reports*". This project starts in February 2015 and continues for the best part of the year.

Dr Nives Botica Redmayne has been appointed as a councillor on the Council of accounting professional body, Chartered Accountants Australia and New Zealand, for the term 1 January 2015 to 31 December 2017.

Dr Nives Botica Redmayne has also been approved and appointed by the New Zealand Financial Market Authority (FMA) to the Auditor Regulation Advisory Group (ARAG) and delegated under the Crown Entities Act 2004 to carry out audit quality reviews of New Zealand licensed auditors on FMA's behalf.

### Research Funding

Nives Botica Redmayne

Research project titled: '*Accounting and financial reporting reform as a means for strengthening the development of efficient public sector financial management in Croatia*', on which Nives is the international researcher/expert, was accepted for funding by the Croatian Science Foundation and supported by EU this month. This was in competition with 900 other proposed projects. This project is for 48 months and valued at approximately NZ \$130,000.

Research project titled: '*Increased audit regulation – higher audit cost and market concentration – true or false?*', in collaboration with Prof Elizabeth Carson from the University of New South Wales, received a research grant from CPA.

## School of Accountancy Prizes

**Congratulations to all the students winning prizes in the 2014 prizegiving ceremonies and thank-you to the sponsors for their support.**

### Albany Campus

Sponsor	Prize Name	Recipient
ACCA Australia & New Zealand Ltd	ACCA Prize in Accounting 110.109	Meghna Gupta
ACCA Australia & New Zealand Ltd	ACCA Prize in Accounting 110.209	Suping Shi
BDO Auckland	BDO Auckland Award for Top Student in Advanced Financial Accounting – Albany Campus	Zhong Wan
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 200 level Prize in Management Accounting - Albany Campus	Xiaoxiao Guan
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 300 level Prize in Management Accounting - Manawatu/Wellington Campus	Stephanie Boyd
Chartered Institute of Management Accountants	CIMA - R Wijeyesekera Memorial Prize in Accounting	Zhong Wan
CPA Australia	CPA Australia prize for Most Outstanding 3rd year Student Majoring in Accountancy	Zhong Wan
CPA Australia	CPA Australia Top First Year Accountancy Prize	Na Meng
CPA Australia	CPA Australia Prize in Accounting Information Systems	Olivia Lukardi
Deloitte (Auckland)	Deloitte (Auckland) Prize for Most Outstanding Student in Professional Accountancy (Audit and Taxation)	Zhong Wan
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Albany Campus	Takumi Nomura Katie Mackereth

<b>Sponsor</b>	<b>Prize Name</b>	<b>Recipient</b>
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Albany Campus	Alayne Fraser Olivia Lukardi
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Albany campus	Zhong Wan Angela Aitken
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Distance Mode	Patrick Dixon
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Fourth Year Accountancy Prize	Oyuntsend Chagnaadorj Saia Moeakiola
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Prize for 110.703 Management Accounting and Decision Making	Bernard Gardiner
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Auditing – 110.379	Zhong Wan
Thomson Reuters	Thomson Reuters Prize in Taxation - Distance Mode	Katrina Geerlofs
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting	Zhong Wan
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate	Zhong Wan

### **Manawatu Campus**

<b>Sponsor</b>	<b>Prize Name</b>	<b>Recipient</b>
ACCA Australia & New Zealand Ltd	ACCA Prize for Most Outstanding 2nd year Student Majoring in Accountancy	Ravi Patel
BDO Central (NI)	BDO Central (NI) Award for Top Student in Advanced Financial Accounting – Manawatu Campus	Daniel Simpson
Bennetts	Bennetts University Book Centre Prize for 110.229 Management Accounting	Ravi Patel

<b>Sponsor</b>	<b>Prize Name</b>	<b>Recipient</b>
CCH New Zealand	CCH Prize in Advanced Taxation	Jinghua Li
CCH New Zealand	CCH Prize in the Law of Business Organisations	Charlotte Johansen
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Manawatu/Wellington Campus)	Julie Hartley
Cooper Rapley	Cooper Rapley Prize – 155.210 Commercial Law	Charlotte Johansen
KPMG (Wellington)	KPMG Prize in Advanced Auditing	April Close
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Manawatu Campus	Nadine van der Spuy Carl Gray
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Second Year Accountancy Prize – Manawatu Campus	Ravi Patel Charlotte Johansen
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Manawatu Campus	April Close Kirsty Tie
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Distance Mode	Tracey Herbert
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Taxation – 110.389	Jinghua Li
Thomson Reuters	Thomson Reuters Prize in Taxation - Internal Mode	Bernadette Mullan

### Wellington Campus

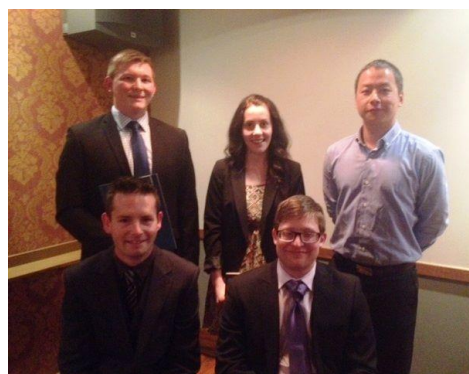
<b>Sponsor</b>	<b>Prize Name</b>	<b>Recipient</b>
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants First Year Accountancy Prize – Distance	Kelly Smith
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Second Year Accountancy	Robert Barr

	Prizes – Distance	Simon Dunlop
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Third Year Accountancy Prize – Distance	Cameron Stewart
New Zealand Institute of Chartered Accountants	New Zealand Institute of Chartered Accountants Prize for 110.702 Financial Accounting and Reporting	Gina Chapman
PJC Farron	PJC Farron Prize for Third Year Accounting Information Systems	Susan Harvison



## Executive Insight Programme 2014

The Executive Insight Programme is run on each campus with the local branch of the New Zealand Institute of Chartered Accountants (Chartered Accountants Australia and New Zealand). 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 2014 the programme was in its thirteenth consecutive year.



*Participants with representatives of their host organisations.*

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

### **Albany Campus**

Massey Contact: Professor Jill Hooks

Chartered Accountants Australia and New Zealand Branch: Auckland

### **Manawatu Campus**

Massey Contact: Dr Nives Botica-Redmayne

Chartered Accountants Australia and New Zealand Branch: Manawatu

## School Highlights 2014

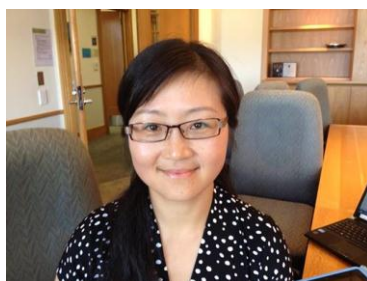
**31 January**



Starting 2014 on a happy note, the School staff on the Manawatu Campus celebrated Chinese New Year, welcoming the year of the horse. Gong Xi Fa Cai (Happy and Prosperous New Year).

**2 February**

The School welcomes two new staff to the Albany campus, Associate Professor Ahsan Habib and Dr Haiyan Jiang. In the first semester Dr Habib will be teaching 110.209 and Dr Jiang will be teaching 110.309.



*Photos left to right: Dr Habib and Dr Jiang*

**27 February**

### **Massey University Rankings**

Accountancy is one of three subjects at Massey University rated in the top 100 by Quacquarelli Symonds (QS) (<http://www.topuniversities.com/qs-world-university-rankings>).

A comparison of the world's top 800 universities overall is completed annually by QS World University Rankings® – comparing the ranking of universities in a specific region, by subject area, or based on factors such as reputation or research citations. First compiled in 2004, the QS World University Rankings currently considers over 2,000 institutions, and ranks over 800. The top 400 are ranked individually, whereas those placed 401 and over are ranked in groups. Since 2013, these rankings are based on the results of their global academic and employer surveys and research metrics extracted from Scopus, operating on the same principles as for the QS World University Rankings by Subject. They also receive significant coverage in many national and international newspapers and media.

#### Table of Accounting and Finance (Massey University) Ranking

Survey Indices 2014	
	Score
Academic Reputation	50.50
Employer Reputation	79.50
Citations per Paper	63.40
H-index Citations	66.70
Subject	Rank
<u>Accounting and Finance</u>	51-100

## 7 April

### Prizes and Dean's List

Prize awarding ceremonies of the Academic Excellence Prizes and Dean's List were held at Albany Campus on 7 April, at Manawatu Campus on 12 May and Wellington Campus on 28 May 2014. Congratulations to all the recipients.



*Photo shows prize winner Zhong Wan with Prof Ted Zorn and Prof Jill Hooks at the Albany ceremony.*



*Prize winner, Ravi Patel with Dr Lin Mei Tan and Prof Ted Zorn at the Manawatu ceremony.*



*Prize winner Charlotte Johansen with Assoc Prof Lindsay Trotman and Prof Ted Zorn at the Manawatu ceremony*



*Staff of the School with prize winners at the Manawatu campus ceremony*



*Head of School Prof Fawzi Laswad with prize winner at the Wellington ceremony*

## May

### 2014 Graduation

Graduation ceremonies were held on 8 April at Albany Campus and 12 May at the Palmerston North Campus. Congratulations to all the accountancy graduates who received their degrees at Massey's graduation ceremonies. A recording of accountancy graduates receiving their degrees at the graduation ceremony (Auckland, 8 April 2014) is available on our webpage.

## July

### CPA Accreditation

Certified Practising Accountants Australia (CPA Australia) re-accredits the accountancy programmes at Massey University for another five years. The successful accountancy programmes are:-

- Bachelor of Accountancy [BAcc]
- Bachelor of Business Studies (Accountancy) [BBS(Accountancy)]
- Master of Professional Accounting and Finance [MPAF]

## 4 July

### Trans Tasman Chartered Accountants Launch New Brand amalgamating ICANZ with ICAA

New Zealand Institute of Chartered Accountants (NZICA) and the Institute of Chartered Accountants Australia (ICAA) amalgamated to become **Chartered Accountants Australia and New Zealand**, their new trading name. The amalgamation brought more than 100,000 diverse and talented professionals together.

As a result, through its accreditation by NZICA, the School is now accredited by the newly established professional organisation. Chartered Accountants Australia and New Zealand is committed to:

- Operating with the highest level of professional integrity with truth and accuracy of judgement and taking an active approach with tangible outputs and results
- Facilitating the connections that build a powerful network
- Delivering professional development responsive to market needs
- And taking an active approach to thought leadership with tangible outputs and results

Chartered Accountants Australia and New Zealand is affiliated with two of the world's largest accounting alliances:

- Global Accounting Alliance [GAA]
- Chartered Accountants Worldwide



**CHARTERED ACCOUNTANTS**  
AUSTRALIA + NEW ZEALAND

Chartered Accountants Australia and New Zealand released the first edition of its new magazine 'Acuity'. Acuity is Chartered Accountants ANZ monthly business publication.

[http://chartered accountants australia and new zealand - acuity](http://charteredaccountantsaustraliaandnewzealand.acuity)

### **22 July**

Patrick Flannery, who teaches taxation on the Albany Campus, had an op-ed in the National Business Review (NBR). His article titled 'Opinion: Hiking top tax rates reflects old thinking by Labour' can be found at <http://www.nbr.co.nz/article/opinion-hiking-top-tax-rates-reflects-old-thinking-labour>

### **25 July**



A BBS student at Massey, cyclist Sam Webster won three Commonwealth Games medals in Glasgow. Sam added silver to his two gold medals (won in the men's sprint) in a tense keirin race in the velodrome [www.stuff.co.nz](http://www.stuff.co.nz).

### **31 July**

The School has released two new versions of the BAcc/BBS (Accountancy) brochure. Version one is with BBS (Accountancy) graduate, Sam White, on the cover. Sam is a Consultant with Deloitte Private. Version two of the brochure is with BAcc graduate, Ané Lubbe, on the cover. Ané is an Audit Analyst with Deloitte. We have also finalised our brochures for the newly established Master of Professional Accounting and Finance (MPAF). If you are interested in having a look please click on the following links:



- BAcc/BBS (Accountancy) with Sam White on the cover
- BAcc/BBS (Accountancy) with Ane Lubbe on the cover
- MPAF brochure for the domestic market
- MPAF for the international market



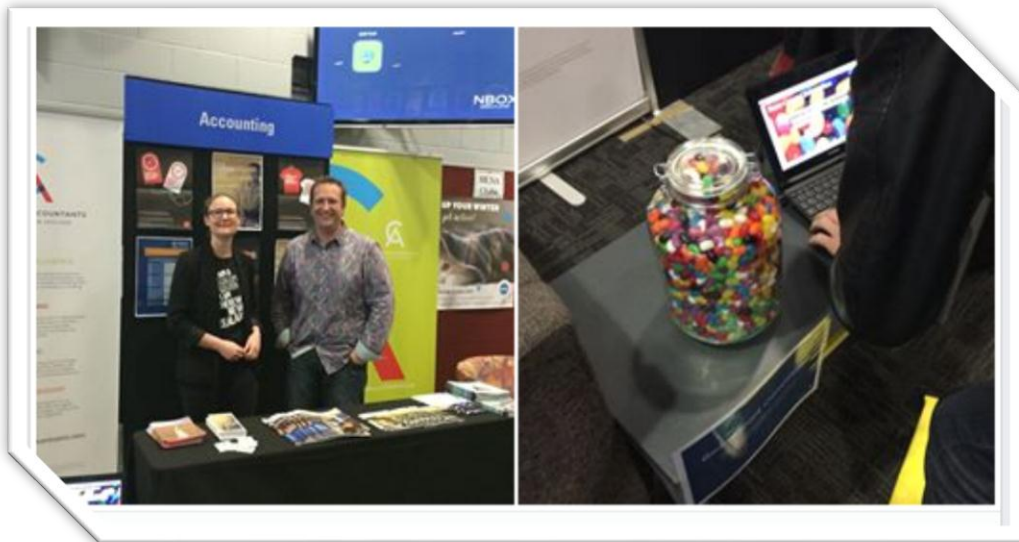
This is a version of the brochure with BAcc graduate, Ané Lubbe, on the cover. Ané is an Audit Analyst with Deloitte.



This is the version with BBS (Accountancy) graduate, Sam White, on the cover. Sam is a Consultant with Deloitte Private.

## 6 August

Open Day at the Massey Manawatu campus was held on 6 August. The School's stall was well attended by visitors. On hand were Nikki Batten from the School of Accountancy and Gavin Miller from Chartered Accountants Australia and New Zealand. The popular 'Counting the Beans in the Bottle' was on again and the prize to the winner was, of course, the bottle of colourful jelly beans.



*Nikki Batten and Gavin Miller and the Bottle of Beans*

## 13 August

CPA Australia held a Career Expo in Auckland on Wednesday 13 August, from 5:30 to 8:00pm. Twenty employers took part in the Expo including KPMG, Fonterra, Auckland Council, Grant Thornton, IBM, Goodman Fielder, BNZ, ASB and others. It attracted a lot of interest and was very well attended. The venue was the Pullman Hotel in Auckland.



*Stalls and attendees at the Career Expo*

In addition to employer booths, the students and visitors participated in the following:

- Attendance at the opening address to the event by the Naked CEO, Alex Malley.
- A 'Resume Health Check' whereby students were able to bring in their resumes and have them checked out for total good health from one of the consultants.



- A meeting with a professional image consultant to discuss how to dress professionally for work.
- A photo session with LINKEDIN photo booth for students to have their professional photos taken for their LINKEDIN profile.
- Attendance at an international stand focussing on careers in Asia.
- Panel presentations from employers and graduates discussing important issues for students and graduates seeking employment.

## September

### Palmerston North Community Accounting

The School is pleased to be involved in this project at [#MasseyManawatu](https://www.facebook.com/MasseyManawatu).



Palmerston North Community Accounting involves volunteer accounting students providing free advice and training for small to medium community groups. Volunteer participants were encouraged to register to show their interest.

### 18 September

Stanley Fraser, completing his accountancy degree at Massey, recently had an exhibition of his collection of a part of New Zealand history in the form of more than 600 photos, postcards and pictorials that featured images of many parts of early New Zealand. Some historical artefacts were also displayed. The exhibition was held at Massey Library on the Manawatu Campus. The Tribune and the Ruapehu Bulletin featured Stanley Fraser and his display at the Library.

# Looking back so rewarding

By RICHARD MAYS

Accountancy and history are not mutually exclusive. Massey student Stanley Fraser is proof.

He may be in the process of completing a degree in accountancy, but the former Boys' High prefect has also found time to indulge publicly in his favourite pastime, New Zealand history.

Until September 21, the Massey University Library is displaying a small selection of Stan's archive of more than 600 photographs, postcards and pictorials that feature early images from all around New Zealand.

"That doesn't include the slides," he says.

"I've been interested in historical things since I was six years old, and I have been accumulating or 'saving' things and old photographs since I was 11."

Put it down to an in-built passion for the past, and a desire to provide others with a perspective on a New Zealand that is quite different to the one we now live in.

That's the difference the 20-year-old maintains, between a collector or archivist, and a hoarder.

"Hoarders don't share," he grins. "The display is about utilising and sharing the bits of history I've been given."

The samples from his collection are in two display cases on the library's ground floor near the photocopying room. His focus is on pictures from early Manawatu, Hawke's Bay, Ruapehu, Whanganui and the



**Past progressive:** Stanley Fraser's exhibition features early scenes from provincial New Zealand towns including Palmerston North, and a Codd bottle for carbonated drink.

Photo: WARWICK SMITH/FAIRFAX NZ

Whanganui River, and New Zealand Railways, and have been arranged to convey a narrative.

Accompanied by books from the library's Bagnall Collection, some of his antique postcards have been hand-coloured in Germany.

He has included a couple of artifacts in the display – one being a lidless Edwardian era writing box – a portable writing station that could be considered as the steampunk equivalent of a 'laptop'.

The writing box is designed to

hold ink bottles, pens, and paper.

"I rescued that from a skip-bin," Stan says. "Unfortunately the lid had long gone. It was more that everyone had one, because everyone [back then] was writing to communicate."

The other displayed piece is an early Wanganui Aerated Water Company glass carbonated drink or Codd bottle.

Named after its London inventor Hiram Codd, the bottle was designed and manufactured to enclose a marble and a

rubber washer in the neck to seal in the fizz.

A derisive term for the bottle and its contents has been considered as a possible derivation for the term "codswallop".

Stan stores his treasures either in non-acidic archival sleeves, or keeps them in the original albums.

Paper of 100 years ago wasn't as chemically treated as it is now, and apart from some fading as a result of exposure to sunlight, it's fine to continue storing them in the original albums.



**8 October**

**Popular School of Accountancy Seminar Series**

Professor Paul Dunmore presented a paper ‘Some models for the evolution of financial statement data’ at the popular seminar series at the Albany Campus.



*Photo shows Paul with two of the attendees, postgraduate students Abdul Haris and Muhamad Shahin.*

**14 October**



*Prize winners with the representatives of their host organisations at the ceremony.*

The 2014 Executive Insight Programme prize giving was held on 14 October. The programme took place in the week 28 August-6 September. Photo shows prize winners and hosts for the programme. This is the ninth year of organising the programme in conjunction with Chartered Accountants of Australia and New Zealand (formally NZICA). The programme has gone from strength to strength. Both students and the hosts seem to have



benefited from the programme and enjoyed the experience. The Manawatu programme organiser Dr Nives Botica Redmayne is very proud of what the programme has been able to achieve in terms of providing experience for our students and providing a connection between local industry and the School.

Results were as follows:

- First prize \$250 Overall Excellence – Charlotte Johansen, Iplex Pipelines Ltd
- Second prize \$100 Highly Commended – James Sefton, Higgins Group Holdings Ltd
- Third prize \$75 – Stanley Fraser, PNCC

Participation Certificates:

- Rui Zhang, CB Norwood Distributors Ltd
- Scott Mancer, Horizons Regional Council
- David Prebble, Massey University

## 20 October

School of Accountancy staff at the Manawatu campus celebrated the promotion of Dr Nives Botica Redmayne to Senior Lecturer Range 2, and Dr Lin Mei Tan to Associate Professor with a morning tea. Congratulations Nives and Lin Mei.



*Dr Botica Redmayne and Assoc Prof Tan at the morning tea to celebrate their recent promotions.*

## 25 October

School of Accountancy staff at the Albany campus celebrated the promotion of Dr Borhan Bhuiyan to Senior Lecturer, Congratulations Borhan.



*Dr Bhuiyan at the celebration.*

## 7 November

The School celebrated the long service of Mary Rossiter, Heather Toy and Sim Loo in the School with a morning tea. The three dedicated staff members put in a total of 62 years' service at the School.



*Mary Rossiter, Heather Toy and Sim Loo at the staff's morning tea.*

## 13 November

The School said farewell to Professor Paul Dunmore when he retired after 10 years, teaching at first at the School at Wellington Campus and later at the Manawatu campus. In the photos, Prof Dunmore talked about his work at the School and then received a farewell present from Prof Fawzi Laswad, Head of School.



*Prof Dunmore at the morning tea.*

## 12 November

The School has installed two electronic noticeboards, one near to the entrance to the Head of School's Office on level 2 of the Social Sciences Tower, and the other in the foyer near the lifts on level 1 (Manawatu Campus). In the photo below, Andrew Brown, the School Digital Media Consultant, is standing next to the electronic noticeboard in the foyer.



## 24 November

Lindsay Hawkes was a Finalist Judge for the Westpac Manawatu Business Awards 2014. The Westpac Manawatu Business Awards, a prestigious business event of the year, recognise and reward excellence in business. Awards were sponsored by various business organisations in the Manawatu area. Awards Night was held at the Palmerston North Awapuni Racecourse Building on the evening of 24 November.

## 26 November

School staff on the Manawatu Campus celebrated the end of the academic year today with a School lunch. Staff from our Wellington Campus joined us.



*Staff at end of year Christmas lunch*

## 27 November

The School celebrated Senior Tutor, Elana Stalman, becoming a 'new' New Zealander.



A new Kiwi in the School

Andrew Brown, the School Digital Media Consultant, received a STAR award at the Massey Business School awards held today on the Manawatu campus. Congratulations, Andrew.



Andrew Brown and Prof Zorn, PVC, at the award ceremony.

## 28 November

Twenty BBS (Accountancy) and thirteen BAcc graduands received their degrees at the Massey University graduation ceremony on Friday 28 November. The ceremony was streamed live.



## Staff Profiles

### 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). Mereana teaches Management Accounting papers.



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

Senior Lecturer

Borhan is the lecturer of Financial Accounting at the Massey University, New Zealand, teaching both graduate and post-graduate level. Prior to joining Massey University, Borhan taught accounting in Fiji and New Zealand tertiary institutes for several years. He is an Associate Member of CPA Australia. He is serving as a campus coordinator for Chartered Accountants Australia and New Zealand. Borhan is an Academic Mentor for Beta Alpha Psi at Massey University.

Borhan completed his PhD from Lincoln University, New Zealand. His research interests include corporate governance, financial reporting quality and auditing. His researches were published in different international accounting journals including *Research in Accounting Regulation*, *Managerial Finance* and *Journal of International Accounting Auditing and Taxation*, among others. He serves as reviewer in different accounting and corporate governance journals. Borhan has received much recognition including 'Best Paper Award 2012' by New Zealand Institute of Chartered Accountant (now Chartered Accountants Australia and New Zealand); New Zealand Institute of Chartered Accountants' Travel Grant 2010, among others. He is also a member of the American Accounting Association (AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ).





**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, financial analysis. He has over 60 peer reviewed publications, including articles in *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Public Policy*, *Abacus*, *Accounting and Finance*, *Journal of Corporate Finance*, and over 50 articles in professional journals. He is on the board of ten research journals.

Michael is actively involved in professional accounting activities, including: Accounting and Finance Association of Australia and New Zealand (AAANZ): College of Past Presidents 2011-2014, International Association for Accounting Education and Research Executive Board 2012 -2014, IFRS Advisory Council 2012-2014, Founding and current member of Quantitative Accounting Research Network 2012-2014.

He is a FCA-Fellow of the New Zealand Institute of Chartered Accountants (now the Chartered Accountants Australia and New Zealand) and a Life Member of the AAANZ.



**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 the book 'New Zealand Taxation' and has published frequently in NZICA's (now Chartered Accountants Australia and New Zealand) *Accountants Journal* and presented numerous seminars on tax topics for the professional body. Recently he has published articles on New Zealand Tax Policies in the mass media.

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 in 2014. 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. At Massey his teaching responsibilities include Intermediate Financial Accounting (110.209), Integrated accounting (110.303) and Contemporary Issues in Financial Accounting (110.710). 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 is mainly focused on disclosures in corporate annual reports. She has developed best practice disclosure indices for the NZ electricity industry (both network and generators), environmental reporting, and reporting by Malaysian local authorities. Jill's continuing interest in the NZ electricity industry has resulted in publications related to financial performance, ownership structures, changes in annual reporting since corporatisation and relationships in the industry. She has also examined reporting by NZ schools, accounting policy choices of NZ entities, reporting of intellectual capital in NZ corporate reports and reporting of environmental issues by NZ companies. Four historical studies have examined the history of standard value accounting in NZ, the role of accounting in an Australasian sugar refinery, the history of women chartered accountants in NZ, and the changing role of accounting in a

privatised co-operative. Jill has published in several academic journals including Accounting, Auditing & Accountability, The British Accounting Review, Abacus, Financial Accountability & Management (FAM) and Accounting Historians.

Jill is a member of the Chartered Accountants Australia and New Zealand (CA) a Fellow Certified Practising Accountant (Australia) (FCPA), a member of the Accounting and Finance Association of Australia and NZ (AFAANZ) and a founding associate of the Social Innovation and Entrepreneurship Centre at Massey University. She was a co-editor of Pacific Accounting Review in 2014.



**HEDY HUANG** BCom, GradDipCom *Auck.*, MBus, PhD *AUT*  
Lecturer

Before joining us, Hedy was a lecturer in Accounting at AUT. Hedy specialises in teaching Management Accounting courses at both undergraduate and postgraduate levels. She was also involved in developing and teaching of the Master of Professional Accounting capstone paper. She also serves as supervisor for master students. Hedy completed her doctoral research in the area of accounting professionalisation which looks at the expansion of western professional accounting bodies into the emerging markets such as China.

She also has a wide range of interests in research issues related to China and other emerging markets. Her current research is mainly focused on the professionalisation of accountancy, sustainability reporting, and not-for-profit sector. She publishes in high quality peer reviewed journals and reviews research papers for journals. Hedy teaches 110.229 Management Accounting, 115.102 Accounting, and 110.303 Integrative Accounting at the Albany Campus.



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

Haiyan joined Massey University at the Albany Campus as a senior lecturer in February 2014. Before joining Massey, 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. Her 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.



**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 core paper, and the Law of (Real) Property course. He has also taught in The Law of Business Organisations paper at Massey.

Nicholas’ research is mostly in Human Rights Theory and focuses on discrimination and equality. He completed his PhD at the University of Auckland in 2007. His PhD research was on the concept of equality in moral, political and legal philosophy. He has published articles on human rights, including some from his doctoral dissertation, and on statutory interpretation. In 2011 his book *Basic Equality and Discrimination* was published by Ashgate in its Applied Legal Philosophy series.



**WARWICK STENT** BCom(Hons), *HDE Rhodes*, MCom *RAU*, PhD, 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 and Advisory Service Line as well as managing a number of audit clients. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), South Africa.

Warwick 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 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 currently teaches core paper 115.102 Accounting and is also involved with other financial accounting papers. She 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 research papers in Business Law. He also teaches law as part of the university's MBA programme.

Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis dealt 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. Recent research has mainly been in the areas of shareholder remedies and directors' duties under the Companies Act 1993, and consumer law. Publications also include several chapters in a leading company law treatise.



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

Nives teaches third year and postgraduate auditing and financial accounting courses.

She received her PhD from Massey University in 2005. Her doctoral research was an investigation into the effects of political risk and corporate governance on audit effort in the production of audit services in the NZ public sector. Her main area of research and expertise is assurance, in particular the highly specialised area of economics and production of assurance services and assurance markets. Nives also contributes to the development of professional standards, guidance and policies for practicing auditors and regulators in New Zealand. Her other area of expertise and research is financial reporting and auditing of public benefit entities. Her recent research focuses on the introduction of International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS) in public sector reporting and the effects of these standards on the quality and cost of reporting and auditing.



Nives leads the Manawatu Chartered Accountants Australia and New Zealand Technical and Legislative Sub-committees and member of various boards in the professional body. She has prepared a number of comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatu members of Chartered Accountants Australia and New Zealand. She also prepared professional standards updates for Manawatu newsletters. Nives is the facilitator of the Executive Insight Programme at the School sponsored by Manawatu Chartered Accountants Australia and New Zealand. She is a Fellow of the Chartered Accountants Australia and New Zealand (FCA). She is the Honorary Auditor and a board member for a number of 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 of prize winners 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 and 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 3<sup>rd</sup> year 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.

Although Paul retired in November 2014, the School is very pleased that he is able to return to help us in 2015.



**DIMU EHALAIYE** BSc, MBA *Jos.*, PhD *Well.*  
Lecturer

Dimu joined Massey University at the Manawatu Campus as a lecturer in January 2015. He has recently completed his PhD in Accounting at Victoria University of Wellington. His current research interests focus on financial reporting of financial instruments, fair value accounting and accounting standards setting. He has previously taught Financial and Management Accounting courses at the University of Jos, Nigeria.



Dimu's current teaching includes Intermediate and Advanced Financial Accounting.



**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 Chartered Accountants Australia and New Zealand (CA) and is involved as a facilitator in the institute's Professional Competence programmes.



**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 and Cardiff University, UK at the undergraduate and postgraduate levels. Currently, Yuan Yuan teaches financial accounting and management accounting. Yuan Yuan has research interests in corporate social environmental reporting and accountability, corporate governance and Accounting in China. The topic for Yuan Yuan's PhD thesis was 'An Investigation into the Willingness of Chinese Listed Companies to Participate in Corporate Environmental Reporting'.



**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. 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.

Ngaire is a member of Chartered Accountants Australia and New Zealand.



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

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

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



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

Nirmala joined School of Accountancy in 2003 as a lecturer. Her teaching includes papers in management accounting and accounting theory. She primarily researches in the areas of performance management systems, public sector performance audits and accountability, qualitative research methods and hermeneutics.



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

Radiah's current teaching responsibilities include Accounting Systems (110.701), Auditing and Assurance (110.806) and Accounting Information Systems (110.249) and Advanced Accounting Information Systems (110.349). Radiah's current research interest focuses on public sector accountability, sustainability and environmental reporting. Other research interests include strengthening the Third Sector (Voluntary Sector).

She had published more than 30 articles in various international refereed journals such as Corporate Social Responsibility and Environmental Management, Journal of Business Ethics, International Journal of Disclosure and Governance, and Voluntas: International Journal of

Voluntary and Non Profit Organizations. One of her papers was a Highly Commended Award Winner at the Literari Network Awards for Excellence 2013 by Emerald. She and her co-authors of a textbook won 2013 Pearson Best Author Award 2013 awarded by Pearson (Malaysia) at Pearson Appreciation Day. She has successfully supervised 2 PhD and 5 Masters Dissertations and examined 1 PhD and 9 Masters Dissertations.

She is on the Editorial Advisory and Review Board for the Journal of Financial Accounting and Reporting (published by Emerald) and a reviewer for several 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, MCom NWU  
Tutor

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



**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 30 years teaching and lecturing experience.



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

Since joining the School, Lin Mei has been involved in teaching financial accounting, management accounting and taxation courses. She is the School of Accountancy Seminar and PhD Coordinator as well as the support person for Maori students.

Lin Mei's research interests lie in the tax compliance area such as tax compliance behaviour, and the relationship between tax practitioners and taxpayers. She completed her doctorate at the Australian National University, Canberra and her thesis examined the role relationship between the taxpayers and tax practitioners. She is also the co-editor of the New Zealand Journal of Taxation Law and Policy, the Chair of the Board of Advisors for the Taxation Today Journal, and one of the authors of the book titled, 'New Zealand Taxation' published in 2014. Her research interests include other contemporary tax issues and accounting education.



**LIN TOZER** BBS, MBS, DipBusAdmin CA  
Lecturer

Lin Tozer has taught in the School of Accountancy for 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 past research interests have included 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 undertaken focussed on moral vs. legal liabilities using the case of James Hardie Industries and its treatment of asbestos liabilities. Currently the focus of her research is the research productivity of accounting academics in NZ post PBRF and AACSB.

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



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

James is paper coordinator for the core paper 115.102 Accounting and the second year paper 110.249 Accounting Information Systems. He also teaches on the Accounting Systems paper 110701 in the Masters of Professional Accounting and Finance (MPAF) programme.

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



**JEREMY HUBBARD** *LLB, CertTEd Lond., LLM Well.*  
Senior Lecturer

Jerry is a Senior Lecturer in the School. He came to New Zealand from the UK in 1971 to teach at Wairoa College. In 1973 He was appointed to the staff of Wellington Polytechnic. He joined Massey following the merger between the two institutions.

Jerry teaches business law at the Manawatu Campus and Distance Learning. Jerry's teaching is principally in the area of introductory business law courses.

Jerry is teaching the legal environment portion of 115.103 The Legal and Social Environment of Business, 155.301 Employment Law, 153.202 Law and Mediation and has had input to 110.380 Estate and Tax Planning.

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 4th Ed (published in March 2015) with Nicholas Smith.

In addition to his teaching role, he is a university proctor for the Wellington campus and a member of the Massey University Human Ethics Committee Southern A which he has agreed to chair in 2015.

## 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



## OBITUARY



### **Ray Douglas Mulholland**

**1933-2014**

MA(Cant) , MCA(Vic) LLM(Cant), LLM(Melbourne)

It was with sadness that we learnt about the passing away of Ray Mulholland in April 2014. Ray was born and grew up in Timaru, South Island. Before joining Massey University, Ray worked in the banking industry, Inland Revenue Department and New Zealand Correspondence School.

Ray was a mature student when he embarked on his tertiary education mostly in Victoria University of Wellington and Canterbury University, Christchurch. Among the many academic qualifications, Ray held four masters degrees, one in Arts, one in Commerce and Administration and two masters in Law, completing two Masters Theses in his specialised area of Law of Contract and Estoppel.

In 1972, Ray joined Massey University as a lecturer, teaching Business Law. He was one of the founding staff members of Business Law studies. He was promoted to senior lecturer in the Department of Business Law in 1975. During his long career in Massey University, he taught a great number of students with his unique and memorable style of delivering lectures.

Ray authored and co-authored six books and published in Business Law journals. Ray formerly retired in 1998 when he turned 65 but stayed on working part-time until just after his 81<sup>st</sup> birthday on Friday 28 March 2014. Many of the current Massey Business School (formerly Massey Business School) alumni and associates will remember Ray for his contribution.

# Academic Programmes and Accreditations

## Professional Accreditations

### **Massey Business School (Massey Business School) has AACSB Accreditation**

Massey Business School 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
- Chartered Accountants Australia and New Zealand (formerly New Zealand Institute of Chartered Accountants NZICA)
- Certified Practising Accountants (CPA) Australia

The Master of Professional Accounting and Finance (MPAF) is accredited by:

- Chartered Accountants Australia and New Zealand
- CPA Australia
- ACCA.

## **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 through the Internet.

## **Undergraduate Programmes**

### **Bachelor of Accountancy (BAcc)**

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

### **Bachelor of Business Law minor**

In 2015, the Bachelor of Business Law minor becomes part of the BBS programme. The goal of the minor as part of the BBS is to give students, in addition to skill sets in their major area of study and those of the BBS as a whole, an enhanced knowledge of areas of business law. The objective is that, while not being able to supplant the role of the qualified lawyer, the graduate with the law minor would be equipped to identify those situations where it is necessary to seek qualified legal assistance, and recognise when a proposed course of action or inaction could give rise to legal liabilities and to alert decision makers accordingly.

### **Graduate Diploma in Business Studies (GradDipBusStuds)**

The Graduate Diploma in Business Studies (GradDipBusStuds) is designed for students who wish to develop new or additional professional skills to open up and enhance vocational possibilities. The GradDipBusStuds 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)

### **The Master of Professional Accountancy and Finance (MPAF)**

The MPAF is the only professional Master's degree in New Zealand where the two popular disciplines, accountancy and finance, have been combined. Newly established in 2013, it is open to graduates with a Bachelor's degree in any discipline and is available by block mode on the Albany campus or by distance learning.

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

## Postgraduate Scholarships

The following websites have information on scholarships:

- <http://awards.massey.ac.nz>
- <http://www.nzvcc.ac.nz>
- <http://www.Chartered Accountants Australia and New Zealand.com>
- <http://www.frst.govt.nz>

The email address for more information regarding scholarships and research funds available is: [contact@massey.ac.nz](mailto: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
110.796	Research Report
110.799	Research Report
110.804	Advanced Financial Accounting and Reporting
110.805	Advanced Strategic Management Accounting
110.806	Auditing and Assurance
110.807	Tax
110.895	Professional Practice
110.897	Thesis (Year 1)

Paper Code	Name
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
155.110	Retail Law
155.201	Law of Property
155.202	Essentials of Law
153.202	Law and Mediation
155.203	Law of Business Organisations
155.210	Commercial Law
155.301	Employment Law
155.315	Sport Law
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.705	Special Topic Business Law
155.771	Law of Business
155.798	Research Report
155.799	Research Report
155.801	MPhil Thesis Part 1
155.802	MPhil Thesis Part 2

### **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
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.705	Special Topic Business Law
155.798	Research Report

More information on academic programmes offered by the School is 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](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 Massey Business School Maori Development Working Group.  
New Zealand Social Innovation and Entrepreneurship Research Centre, Massey University (Associate)

#### **Berkahn, M.A.**

Member, Massey Business School Assurance of Learning Committee

#### **Bhuiyan, B.**

Coordinator – Albany Campus, Institute of Chartered Accountants Australia and New Zealand; Academic Mentor, Beta Alpha Psi

#### **Botica Redmayne, N.**

Chartered Accountants Australia and New Zealand Executive Insight Manawatu Branch Massey Liaison; Massey University Representative Manawatu, Chartered Accountants Australia and New Zealand; Member of Recruitment Panel, School of Accountancy. Massey University Rich Media Project Board member (Massey Business School representative). Committee member of the Women@Massey since 2012 – coordinator of the Women@Massey Lunchbox Seminar series. Massey University PhD Exams Convenor. Massey Business School representative on the University's Scholarships Committee. 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, Massey Business School Examination Committee.

#### **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), Member of School of Accountancy Staff Appointments Committee, Member of Massey Business School Promotions Committee.



**Hubbard, J.J.**

University Proctor Wellington Campus; has agreed to chair Massey University Southern A Human Ethics Committee in 2015.

**Kirk, N.**

MBS AoL Committee, MBS Teaching and Learning Committee.

**Habib, A.**

MBS Research Committee

**Heslop, J.**

MBS BBS Core Committee (115.102)

**Hubbard, J.**

MBS BBS Core Committee (115.103)

**Laswad, F.**

Member of MBS Board, MBS Executive Committee

**Nath, N.**

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

**O’Sullivan, T.**

Member of Massey Business School Promotions Committee.

**Russells, D.F.**

MBS Undergrad Committee

**Sayles, F.J.**

Member of Massey Business School Teaching and Learning Committee

**Smith, N.**

Member, Massey Business School Board

**Stent, W.**

School Representative/Presenter (Albany) at Massey Open Day, Massey Business School Information Evening, and visiting school groups; Member, Massey Business School Auckland Knowledge Exchange Hub Committee; Convened Integrated Reporting Panel Discussion (May 2014) as part of Massey Business School “Big Issues in Business” series of events; Assisted in setting up the School of Accountancy Advisory Board and inaugural member of that Board (2014); member, Massey Business School

School Outreach Committee; member, Massey Business School Teaching & Learning Committee

**Tan, L.M.**

Member of Massey Business School PhD Symposium Taskforce

**Tavite, S.**

Member, Massey Business School Pasifika Development Working Group.  
Massey Business School Pasifika Development Group.

**Trotman, L.G.S.**

Member, MBS Leave and Ancillary Appointments Committee, MBS Accreditation Steering Group

## **Community Engagements and Professional Associations**

### **Berkahn, M.**

Member, Australasian Law Teachers' Association.

### **Bhuiyan, B.**

Coordinator – Albany Campus, Institute of Chartered Accountants Australia and New Zealand Academic Mentor, Beta Alpha Psi

### **Botica Redmayne, N.**

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

### **Bradbury, M.E.**

Member of 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. Treasurer, Coastal Ratepayers United, Paraparaumu.

### **Hawkes, L.**

Member of Chartered Accountants Australia and New Zealand; Facilitator for Professional Accounting School (PAS) Workshops; Finalist Judge for Westpac Manawatu Business Awards 2014.

### **Heslop, J.**

Board member – Orpheus Choir of Wellington and the Drug Health and Development Project Trust. Honorary Reviewer for Wellington Gay Welfare Group (WGWG) and the Howard League for Penal Reform, Wellington Branch Treasurer St Barnabas Anglican Church, Rosenthathe, Wellington.

**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.**

Chair of the Academic Committee for the Pre-Admission Programme of Chartered Accountants Australia and New Zealand, Writer for the Professional Accounting School and Chair of the Education Board of Chartered Accountants Australia and New Zealand.

**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). Associate member of Association of Certified Fraud Examiner (ACFE), Committee member, Manawatu Malaysian Society.

**Smith, N.**

Member of Auckland Regional Committee and Treasurer (Auckland) of New Zealand Society for Legal and Social Philosophy – Chair of the Essay Prize Committee.

**Stent, W.**

Member, Chartered Accountants Australia and New Zealand; CPA Albany Campus Liaison Person; Honorary reviewer of financial statements for New Zealand Federation of Graduate Women North Shore Branch Incorporated (30/6/2014); consulting services to Prep2Pass programme to support candidates for the new NZICA CA programme 2014.

**Russell, D.**

Trust Board member Camillia House – Convenor, member of National Council of Women Economic Policy Standing Committee.

**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; Vice President - Swimming Manawatu; Selector – Swimming Manawatu.

**Trotman, L.G.S.**

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

## Contact Persons, Student Advisors and Support

For general information about the School please contact:

### Albany Campus

Natalie Snyders

SC 2.03

Secretary/Administrator

Albany

Telephone: + 64 (09) 414 0800 / 43292

Email: [n.e.snyders@massey.ac.nz](mailto:n.e.snyders@massey.ac.nz)

### Manawatu Campus

Heather Toy

SST 1.17

Senior Secretary

Manawatu

Telephone: + 64 (06) 356 9099 / 83935

Email: [h.j.m.toy@massey.ac.nz](mailto:h.j.m.toy@massey.ac.nz)

### Wellington Campus

Nikki Batten

5C 33

Programme Support Administrator

Wellington

Telephone: + 64 (04) 801 5799 / 63147

Email: [n.i.batten@massey.ac.nz](mailto:n.i.batten@massey.ac.nz)

For academic information about the School please contact:

### Undergraduate Accountancy Student Advisor

Frances Chua

SST 1.18

Lecturer

Manawatu

Telephone: + 64 (06) 356 9099 / 83933

Email: [f.c.chua@massey.ac.nz](mailto:f.c.chua@massey.ac.nz)

### Postgraduate Accountancy Studies Coordinator

Jayantha Wickramasinghe

SC 2.02

Lecturer

Albany

Telephone: + 64 (09) 414 0800 / 43289

Email: [j.wickramasinghe@massey.ac.nz](mailto:j.wickramasinghe@massey.ac.nz)

**Accountancy PhD Studies Coordinator**

Lin Mei Tan SST 1.27  
Associate Professor  
Manawatu

Telephone: + 64 (09) 356 9099/83943  
Email: [l.m.tan@massey.ac.nz](mailto:l.m.tan@massey.ac.nz)

**Undergraduate Business Law Student Advisor**

Matthew Berkahn  
SSE 2.45  
Senior Lecturer  
Manawatu

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

**Postgraduate Business Law Student Advisor**

Lindsay Trotman  
SSE 2.46  
Associate Professor  
Manawatu

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

**Support for Postgraduate Research**

Sim Loo  
SST 1.21  
Research Assistant  
Manawatu

Telephone: + 64 (06) 356 9099 / 83951  
Email: [y.loo@massey.ac.nz](mailto:y.loo@massey.ac.nz)

For special support information please contact:

**Support for Students with Disabilities**

Lindsay Hawkes  
SST 1.31  
Lecturer  
Manawatu

Telephone: + 64 (06) 356 9099 / 83941  
Email: [l.c.hawkes@massey.ac.nz](mailto:l.c.hawkes@massey.ac.nz)

**Harassment Contact Person**

Frances Chua  
SST 1.18  
lecturer  
Manawatu

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

**First Aid Officers (Albany)**

Natalie Snyders  
SC 2.03  
Secretary/Administrator

Telephone: + 64 (09) 414 0800 / 43292  
Email: [n.e.snyders@massey.ac.nz](mailto:n.e.snyders@massey.ac.nz)

Warwick Stent  
SC 1.28  
Telephone:  
Senior Lecturer

+ 64 (09) 414 0800 / 43296  
Email: [w.i.stent@massey.ac.nz](mailto:w.i.stent@massey.ac.nz)

### First Aid Officers (Manawatu)

Ngaire Kirk  
SST 1.05  
Manawatu  
Telephone: + 64 (06) 356 9099 / 83947  
Email: [n.e.kirk@massey.ac.nz](mailto:n.e.kirk@massey.ac.nz)  
Lecturer

Jessica Watson  
SST 1.19  
Manawatu  
Telephone: + 64 (06) 356 9099 / 83938  
Email: [j.l.watson@massey.ac.nz](mailto:j.l.watson@massey.ac.nz)  
Secretary/Administrator

Christelle Roos  
SSTE 2.37  
Manawatu  
Telephone: + 64 (06) 356 9099 / 83930  
Email: [c.roos@massey.ac.nz](mailto:c.roos@massey.ac.nz)  
Tutor

Melanie Sinclair  
SSTE 2.44  
Manawatu  
Telephone: + 64 (06) 356 9099 / 83063  
Email: [m.j.sinclair@massey.ac.nz](mailto:m.j.sinclair@massey.ac.nz)  
Executive Asst and Financial Administrator

Nirmala Nath  
SST 1.01  
Manawatu  
Telephone: + 64 (06) 356 9099 / 83946  
Email: [n.nath@massey.ac.nz](mailto:n.nath@massey.ac.nz)  
Senior Lecturer

Lei Cai  
SST 1.31A  
Manawatu  
Telephone: + 64 (06) 356 9099 / 83927  
Email: [l.cai@massey.ac.nz](mailto:l.cai@massey.ac.nz)  
Lecturer

### First Aid Officer (Wellington)

Nikki Batten  
5C 33  
Programme Support Administrator

Telephone: + 64 (04) 801 5799 / 63147  
Email: [n.i.batten@massey.ac.nz](mailto:n.i.batten@massey.ac.nz)

### Health and Safety Contact Person

Jessica Watson  
SST 1.19  
Manawatu  
Telephone: + 64 (06) 356 9099 / 83938  
Email: [j.l.watson@massey.ac.nz](mailto:j.l.watson@massey.ac.nz)



# Staff Directory

## Academic Staff Directory

Name	Position	Campus	Extn	Email
Barrett, Mereana	Lecturer	ALBN	43298	m.barrett@massey.ac.nz
Berkahn, Matthew	Senior Lecturer Undergraduate Business Law Advisor	MAN	83944	m.a.berkahn@massey.ac.nz
Bhuiyan, Borhan	Lecturer	ALBN	43290	m.b.u.bhuiyan@massey.ac.nz
Botica Redmayne, Nives	Senior Lecturer	MAN	83948	n.redmayne@massey.ac.nz
Bradbury, Michael	Professor	ALBN	43291	m.e.bradbury@massey.ac.nz
Cai, Lei (Charlie)	Lecturer	ALBN	81318	l.cai@massey.ac.nz
Chua, Frances	Lecturer Undergraduate Accountancy Advisor	MAN	83933	f.c.chua@massey.ac.nz
Dunmore, Paul	Professor	MAN	83928	p.v.dunmore@massey.ac.nz
Ehalaiye, Dimu	Lecturer	MAN	86020	o.ehalaiye@massey.ac.nz
Flannery, Patrick	Senior Tutor	ALBN	43287	p.flannery@massey.ac.nz
Habib, Ahsan	Associate Professor	ALBN	43299	a.habib@massey.ac.nz
Hawkes, Lindsay	Lecturer	MAN	83941	l.c.hawkes@massey.ac.nz
Heslop, James	Senior Lecturer	WLGN	62602	j.d.heslop@massey.ac.nz
Hooks, Jill	Professor	ALBN	43288	j.j.hooks@massey.ac.nz
Hu, Yuan Yuan	Lecturer	MAN	83950	y.hu@massey.ac.nz
Huang, Hedy	Lecturer	ALBN	43285	h.j.huang@massey.ac.nz
Hubbard, Jerry	Senior Lecturer	WLGN	62579	j.j.hubbard@massey.ac.nz
Jiang, Haiyan	Senior Lecturer	ALBN	43285	h.jiang@massey.ac.nz
Kirk, Ngaire	Lecturer	MAN	83947	n.e.kirk@massey.ac.nz
Laswad, Fawzi	Professor Head of School	MAN	81593	f.laswad@massey.ac.nz
Nath, Nirmala	Lecturer	MAN	83946	n.nath@massey.ac.nz
O'Sullivan, Trish	Lecturer	ALBN	43294	p.f.osullivan@massey.ac.nz
Othman, Radiah	Senior Lecturer	MAN	83926	r.othman@massey.ac.nz
Roos, Christelle	Tutor	MAN	83930	c.roos@massey.ac.nz
Russell, Deborah	Senior Lecturer	MAN	83931	d.f.russell@massey.ac.nz
Sayles, Feona	Lecturer	MAN	83934	f.j.sayles@massey.ac.nz
Smith, Nicholas	Senior Lecturer	ALBN	43293	n.m.smith@massey.ac.nz
Stalman, Elana	Senior Tutor	MAN	83932	e.e.stalman@massey.ac.nz
Stent, Warwick	Senior Lecturer	ALBN	43296	w.j.stent@massey.ac.nz
Tan, Lin Mei	Assoc Professor	MAN	83943	l.m.tan@massey.ac.nz
Tavite, Siata	Senior Tutor	ALBN	43295	s.f.tavite@massey.ac.nz
Tozer, Lin	Lecturer	MAN	83939	l.tozer@massey.ac.nz
Trotman, Lindsay	Assoc Professor Postgraduate Business Law Advisor	MAN	83940	l.g.s.trotman@massey.ac.nz
Wickramasinghe, Jayantha	Lecturer	ALBN	43289	j.wickramasinghe@massey.ac.nz

## Administrative Staff Directory

Name	Position	Campus	Ext.	Email
Batten, Nikki	Programme Support Administrator	WLGN	63147	n.j.batten@massey.ac.nz
Brown, Andrew	Digital Media Consultant	MAN	83929	brown@massey.ac.nz
Goldsworthy, Inez	Administrator	MAN	83936	i.l.goldsworthy@massey.ac.nz
Loo, Sim	Research Assistant	MAN	83951	y.loo@massey.ac.nz
Rossiter, Mary	Research Support	MAN	83945	m.c.rossiter@massey.ac.nz
Shi, Lin	Computer Technician	MAN	83942	l.shi@massey.ac.nz
Sinclair, Melanie	Executive Assistant to HoS	MAN	81595	m.j.sinclair@massey.ac.nz
Snyders, Natalie	Administrator	ALBN	43292	n.e.snyders@massey.ac.nz
Toy, Heather	Senior Secretary	MAN	83935	h.j.m.toy@massey.ac.nz
Watson, Jessica	Administrator	MAN	83938	j.l.watson@massey.ac.nz

## **Campus Addresses**

### **School Website**

[http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/school-accountancy\\_home.cfm](http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/school-accountancy_home.cfm)

### **Albany Campus**

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

Location: Gate 1, State Highway 17, Albany  
Telephone: + 64 (09) 414 0800

### **Manawatu Campus**

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

Location: Tennant Drive, State Highway 57, Palmerston North  
Telephone: + 64 (06) 356 9099

### **Wellington Campus**

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

Location: 63 Wallace Street, Wellington  
Telephone: + 64 (04) 801 5799

**Cover photo** shows student prize winners at the Dean's List and Prize Giving ceremony at Albany campus in 2014.

Prizes were awarded to students in the photo from left to right: Suping Shi, Bernard Gardiner Katrina Geerlofs, Zhong Wan, Olivia Lukardi, Katie Mackereth, Xiaoxiao Guan, Alayne Fraser, Meghna Gupta, and Na Meng.

Their prizes:

Suping Shi

- ACCA Prize in Accounting 110.109

Bernard Gardiner

- NZICA Prize for 110.703

Katrina Geerlofs

- Thomson Reuters Prize in Taxation (DL)

Zhong Wan

- BDO Auckland Award for Top Student in Adv Fin Acct (Albany campus)
- CIMA - R Wijeyesekera Memorial Prize in Accounting
- CPA Australia Prize for Most Outstanding 3rd Year Student Majoring in Accountancy
- Deloitte (Auckland) Prize for Most Outstanding Student in Professional Accountancy (Audit and Taxation)
- NZICA Third Year Accountancy Prize (Albany campus)
- School of Accountancy Distinguished Prize in Advanced Auditing – 110.379
- Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting
- Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate

Olivia Lukardi

- CPA Australia Prize in Accounting Information Systems
- NZICA Second Year Accountancy Prize – Albany Campus

Katie Mackereth

- NZICA First Year Accountancy Prize – Albany campus

Xiaoxiao Guan

- CIMA Accountants 200 level Prize in Management Accounting - Albany campus

Alayne Fraser

- NZICA Second Year Accountancy Prize – Albany campus

Meghna Gupta

- ACCA Prize in Accounting 110.109

Na Meng

- CPA Australia Top First Year Accountancy Prize

**ISSN 1175-2890 (Print)    ISSN 2253-4490 (Online)**