

SCHOOL OF ACCOUNTANCY

Yearbook 2020-2021



Contents

Head of School's Report.....	1
School's Mission Statement	4
2020 Publications	6
Academic Staff Profiles	12
Professional Staff	37
Other Staff Research Activities 2020	38
School PhD 1986-2020	45
Research Funding, Awards and Nominations 2020	51
NZMA Conference	52
School of Accountancy Prizes.....	53
School of Accountancy Board of External Advisors	55
Professor for a Day.....	56
Massey University Accountancy Clubs.....	57
Community Accounting.....	58
School Highlights 2020	60
University Service, Community Engagements and Professional Associations	68
Academic Programmes and Accreditations	71
School Details	73

Cover photo: Massey Business School Star Award winners in the School, (from left) Victoria Plekhanova - Excellence in Fostering Healthy Relationships and Hori Pirini - Excellence in Professional Support (joint winner).

Information in this publication is correct at the time of going to press but may be subject to change. While all reasonable efforts will be made to ensure listed papers and programmes are offered and regulations are up to date, the University reserves the right to change the content or method of presentation, or to withdraw any course of study, or impose limitations on enrolments should circumstances require this. (February 2021)

Head of School's Report

The 2020 academic year has been unlike any other. The global pandemic has disrupted and challenged many of the routines and comforts that were part of our 'normal' lives. Our campus experience, learning, and assessment has had to change and adapt within a short time. However, it has been an opportunity to show our resilience. It has also confirmed that we are fortunate to be living in Aotearoa New Zealand.

In March, using Zoom virtual classes, we all moved from in-person teaching to online delivery. The School's already extensive use of digital technology made this an easy transition for both staff and students. Teaching continued with minimum disruption to student learning.

Community Accounting had a successful year. With the support and coordination of Auckland North Community and Development (ANCAD), we were able to continue Auckland Community Accounting (ACA) and Community Accounting Aotearoa (CAA) in both semesters. Using online communication tools and the supervision of Chartered Accountants, student groups were able to continue to attend training workshops and support their not-for-profit (NFP) community organisations, leading the project into its fourth successful year. In 2020, ACA had 32 students participate, CAA had 18 students, and both groups supported 19 NFP clients – the most successful year to date. In semester two, Palmerston North Community Accounting had six students participate in the project with two NFP community organisations.

The Auckland Accountancy Club continued to be very active throughout the year. The club organised numerous seminars, presentations and online social events, even during lockdown, with the support of many professional bodies and organisations such, as CA ANZ, CPA Australia, ACCA, XERO, Audit NZ and KPMG.

The School has made progress in the use of new and powerful technology to develop students' analytical mindsets and technological confidence in both undergraduate and postgraduate levels. The School has incorporated the use of Microsoft Power BI in more School courses. We have also enhanced exposure to cloud accounting, and integrated the use of MYOB and Xero accounting software into our Accounting Information Systems and Financial Accounting courses.

On 19th November, the School hosted a very successful 14th New Zealand Management Accounting Conference. The conference theme for this year was "The changing face of management accounting", a befitting theme for the current time. This annual conference provides management accounting educators in New Zealand with opportunities to present their research, receive feedback, and network with their peers. Originally planned to be held on campus, it was decided to move the conference online for everyone's safety. We would like to express again our appreciation to the 40 attendees, including our plenary speakers: Dr Derryl Northcott from Auckland University of Technology, and Leeanne McAviney and Leanne Arker from the Office of the Auditor-General.

During 2020 the School had many celebrations. In April, during lockdown, we acknowledged the 20th anniversary of the current School structure. We congratulated numerous staff on their academic promotions: Drs Nives Botica Redmayne and Radiah Othman to Associate Professor, and Drs Nirmala Nath and Dimu Ehalaiye on their promotion to Senior Lecturer (Range 2). The School was also very proud to receive two Excellence Awards at the Massey Business School (MBS) Star Awards ceremony. Auckland based academic staff member, Dr Victoria Plekhanova, received an award for Excellence in Fostering Healthy Relationships, while Auckland Administrator, Hori Pirini, received the joint award for Excellence in Professional Support. We also congratulated Dr Nives Botica Redmayne on her appointment as President of Chartered Accountants Australia and New Zealand (CAANZ), and Dr Warwick Stent on his CAANZ Fellowship.


The uncertainty and lockdowns during the year did not slow down researchers in the School, or their collaboration with colleagues and associates around the world. We had another very productive year with 52 published articles in refereed quality journals, such as *European Accounting Review*, *International Review of Financial Analysis*, *International Journal of Auditing*, and *The New Zealand Journal of Taxation Law and Policy*.

More than half of these articles were published in A or A* Journals (three A* and 25 A journals), using the ABDC journal rankings. We also had two authored books and 5 book chapters published and numerous media articles featuring School staff. Most of the research in the School is undertaken collaboratively by two or more staff members.

We look back at 2020 as a challenging year. As the global pandemic disrupted all of our lives, we will remember the challenges we faced individually and as a School, and how our resilience and dedication to our students, research and to the University helped us through.

In 2021, we are looking forward to returning to the classroom with our students for in-person internal classes. The School is also preparing for the AACSB Continuous Improvement (now virtual) Review in May 2021, where we will endeavour to continue to be one of only two institutions in New Zealand and Australia achieved this prestigious accreditation.

We are excited about 2021 and hopefully returning to a new 'normal'.



Professor Fawzi Laswad
Head of School

SCHOOL OF ACCOUNTANCY

VISION

Be recognised as a leader in accounting and business law education and research.

MISSION

To provide quality accounting and business law education that serves as a foundation for career success for our graduates; to conduct and disseminate applied research; and to contribute positively to the accounting profession, the University, and the wider community.



School's Mission Statement

Vision

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

Mission

To provide quality accounting and business law education that serves as a foundation for career success for our graduates; to conduct and disseminate applied research; and to contribute positively to the accounting profession, the University, and the wider community.

Values (Guiding Principles)

To achieve our mission the School will:

- Be student focused:
 - Ensure its student education programmes are relevant and up-to-date
 - Encourage alternative modes of delivery and learning
- Be supportive of its staff:
 - Provide staff with opportunities for personal development
 - Maintain quality and uphold professional standards
 - Encourage and support staff research
- Reinforce and promote the University's strategic goals
- Embrace diversity
- Recognise the Tiriti
- Maintain efficient, transparent and inclusive (participative) management systems

School Goals and Objectives

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

Student Education

Goal

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

Objectives

- To develop students' communication, analytical, and critical thinking skills.
- To develop students' understanding of ethical standards and ethical dilemmas and improve their ethical judgement.
- To support continuous improvement through a rigorous programme of evaluation and assessment.
- To reinforce strong commitment to research-led teaching and scholarship.
- To provide all students access to on-line educational opportunities, support tools and pedagogy of a high standard.
- To ensure that accounting and business law programmes are delivered to allow flexible learning and the integration of new technologies into the creation and design of curricula.
- To ensure that all 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 give a high priority to the development of comprehensive research capability on all campuses.
- To target publication in quality journals ranked as B or higher.
- To encourage applied research and scholarship in the pursuit of academic excellence and to recognise and reward outstanding achievement.
- To place a high priority on the support and resourcing of researchers, research groups and research activities and to promote emerging researchers through mentoring.
- To promote emerging researchers through mentoring.
- To increase the numbers of students undertaking postgraduate research programmes and the level of scholarship and other support available to them.

Contribution to the Profession, the University and the Wider Community

Goal

To contribute to the profession, the university and wider community.

Objectives

- To contribute to the development of the profession by actively contributing to and participating in professional activities.
- To contribute to the university by providing quality accounting and business law education.
- To contribute to the wider community by being a source of expertise and advice.

2020 Publications

Journals

Abbasi, K., Alam, A., & Bhuiyan, M. B. U. (2020). Audit committees, female directors and the types of female and male financial experts: Further evidence. *Journal of Business Research*, 114, 186-197. <http://doi.org/10.1016/j.jbusres.2020.04.013>

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

Al Mallak, M. A., Tan, L. M., & Laswad, F. (2020). Generic skills in accounting education in Saudi Arabia: Students' perceptions. *Asian Review of Accounting*, 28(3), 395-421. <https://doi.org/10.1108/ARA-02-2019-0044>

Al-Mulla, M., & Bradbury, M. E. (2020). The demand and supply timely financial reports. *Pacific Accounting Review*, 32(3), 335-353. <http://doi.org/10.1108/PAR-10-2018-0076>

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

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

Bhuiyan, M. B. U., Cheema, M. A., & Man, Y. (2020). Risk committee, corporate risk-taking and firm value. *Managerial Finance*. <http://doi.org/10.1108/MF-07-2019-0322>

Bhuiyan, M. B. U., Rahman, A., & Sultana, N. (2020). Female tainted directors, financial reporting quality and audit fees. *Journal of Contemporary Accounting and Economics*, 16(2), 1-18. <http://doi.org/10.1016/j.jcae.2020.100189>

Bhuiyan, M.B.U. & Nguyen, T. (2020). Impact of CSR on cost of debt and cost of capital: Australian evidence. *Social Responsibility Journal*, 16(3), 419-430. <https://doi.org/10.1108/SRJ-08-2018-0208>

Bradbury, M. E. (2020). How the XRB uses research in setting accounting and assurance standards. *Australian Accounting Review*, 30(4), 249-256. <http://doi.org/10.1111/auar.12318>

Bradbury, M. E., & Scott, T. (2020). What accounting standards were the cause of enforcement actions following IFRS adoption? *Accounting & Finance*. <http://doi.org/10.1111/acfi.12661>

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

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

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

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

- Ehalaiye, D., Tippett, M., & van Zijl, T. (2020). The impact of SFAS 157 on fair value accounting and future bank performance. *International Journal of Accounting and Information Management*, 28(4), 739-757. <https://doi.org/10.1108/IJAIM-11-2019-0135>
- Habib, A., & Costa, M. D. (2020). Debt maturity structure and cost stickiness. *Journal of Corporate Accounting and Finance*, 32(1), 78-89. <https://doi.org/10.1002/jcaf.22479>
- Habib, A., Costa, M. D., Huang, H. J., & Sun, X. S. (2020). Financial constraints and workforce environment: An international investigation. *International Review of Finance*. <https://doi.org/10.1111/irfi.12302>
- Habib, A., Hasan, M. M., & Sun, X. S. (2020). Organization capital and audit fees around the world. *International Journal of Auditing*, 24(3), 321-346. <https://doi.org/10.1111/ijau.12197>
- Hasan, M. M., & Habib, A. (2020). Readability of narrative disclosures, and corporate liquidity and payout policies. *International Review of Financial Analysis*, 68. <http://doi.org/10.1016/j.irfa.2020.101460>
- Hasan, M. M., & Habib, A. (2020). Social capital and payout policies. *Journal of Contemporary Accounting and Economics*, 16(1). <http://doi.org/10.1016/j.jcae.2020.100183>
- Houqe, M. N., Ahmed, K., & Richardson, G. (2020). The effect of environmental, social, and governance performance factors on firms' cost of debt: International Evidence. *The International Journal of Accounting*, 55(3). <https://doi.org/10.1142/S1094406020500146>
- Houqe, M. N., Bhuiyan, M., Nomura, T., & van Zijl, T. (2020). Determinants of cash holdings—evidence from New Zealand local councils. *Public Money & Management*. <https://doi.org/10.1080/09540962.2020.1836803>
- Houqe, M. N., Zahir-ul-Hassan, M. K., Idrus, M. A., & van Zijl, T. (2020). Bribery and corruption: Assessing the fairness of the Malaysian judicial system. *Crime, Law and Social Change*, 74(2), 135-154. <https://doi.org/10.1007/s10611-019-09882-1>
- Jia, J., & Bradbury, M. E. (2020). Complying with best practice risk management committee guidance and performance. *Journal of Contemporary Accounting and Economics*, 16(3). <http://doi.org/10.1016/j.jcae.2020.100225>
- Jia, J., & Bradbury, M. E. (2020). Risk management committees and firm performance. *Australian Journal of Management*. <http://doi.org/10.1177/0312896220959124>
- Jiang, H., Habib, A., & Hasan, M. M. (2020). Short selling: A review of the literature and implications for future research. *European Accounting Review*. <http://doi.org/10.1080/09638180.2020.1788406>
- Mear, K., Bradbury, M., & Hooks, J. (2020). Is the balance sheet method of deferred tax informative? *Pacific Accounting Review*, 32(1), 20-31. <http://doi.org/10.1108/PAR-02-2019-0020>
- Miah, M. S., Jiang, H., Rahman, A., & Stent, W. (2020). Audit effort, materiality and audit fees: Evidence from the adoption of IFRS in Australia. *Accounting Research Journal*, 33(1).
- Nath, N., Othman, R., & Laswad, F. (2020). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*, 17(2), 145-175. <https://doi.org/10.1108/QRAM-11-2017-0110>
- Noonan, C., & Plekhanova, V. (2020). Taxation of Digital services under trade agreements. *Journal of International Economic Law*, 23(4), 1015–1039. <https://doi.org/10.1093/jiel/jqaa031>
- Opore, S., Houqe, M. N., & van Zijl, T. (2020). IFRS adoption and seasoned equity offering underperformance. *Pacific-Basin Finance Journal*, 61. <http://doi.org/10.1016/j.pacfin.2020.101289>
- Othman, R. (2020). Managing student and faculty expectations and the unexpected during the COVID-19 lockdown: Role transformation. *Accounting Research Journal*. <http://doi.org/10.1108/ARJ-09-2020-0283>
- Othman, R., & Ameer, R. (2020). Unemployment and fraud during the Great Depression in New Zealand. *Journal of Financial Crime*. <http://doi.org/10.1108/JFC-07-2020-0135>
- Othman, R., Ameer, R., & Laswad, F. (2020). Fraud in New Zealand, 1840–1939. *Accounting History*. <http://doi.org/10.1177/1032373220949943>

- Othman, R., Laswad, F., & Berkahn, M. (2020). Financial C.R.I.M.Es in small businesses: Causes and consequences. *Journal of Financial Crime*. <http://doi.org/10.1108/JFC-03-2020-0032>
- Othman, R., Rashid, A., & Laswad, F. (2020). Uncovering Toshiba's fraudulent financial statements: An audit perspective. *Journal of Forensic and Investigative Accounting*, 12(2), 213-231. <https://www.nacva.com/ifa>
- Plekhanova, V. (2020). China's perspectives on distribution of digital gains. *New Zealand Journal of Taxation Law and Policy*, 26(3), 359-373.
- Plekhanova, V. (2020). Digital services taxes and the unified approach under the Pillar One Proposal: Exploring the nexus frameworks through the example of Alibaba. *Australian Tax Review*, 49, 309-334.
- Plekhanova, V. (2020). Surviving the digital tax storm: Options for New Zealand. *New Zealand Journal of Taxation Law and Policy*, 26(2), 187-211.
- Plekhanova, V. (2020). Value creation within multinational platform firms: A challenge for the international corporate tax system. *eJournal of Tax Research*, 17(2), 280-320.
- Plekhanova, V. (2020). Viya's visit to New Zealand: Can New Zealand tax Alibaba's profits? *New Zealand Journal of Taxation Law and Policy*, 26(4), 473-496.
- Plekhanova, V., & Barrett, J. (2020) Equity crowdfunding in New Zealand: The role of income tax incentives. *Journal of the Australasian Tax Teachers Association*, 15, 142-164.
- Roje, G., & Botica Redmayne, N. (2020). On the management and financial reporting for state assets - a comparative analysis between Croatia and New Zealand. *Public Money & Management*, 41(2), 118-126. <https://doi.org/10.1080/09540962.2020.1723261>
- Sangchan, P., Habib, A., Jiang, H., & Bhuiyan, M. B. U. (2020). Fair value exposure, changes in fair value and audit fees: Evidence from the Australian real estate industry. *Australian Accounting Review*, 30(2), 123-143. <http://doi.org/10.1111/auar.12299>
- Sangchan, P., Jiang, H., & Bhuiyan, M. B. U. (2020). The decision usefulness of reported changes in fair values and fair value measurement-related disclosure for debtholders: Evidence from Australian real estate industry. *Accounting Research Journal*. <http://doi.org/10.1108/ARJ-11-2019-0222>
- Sun, S. L., & Habib, A. (2020). Determinants and consequences of tournament incentives: A survey of the literature in accounting and finance. *Research in International Business and Finance*, 54. <http://doi.org/10.1016/j.ribaf.2020.101256>
- Sun, X. S., Habib, A., & Bhuiyan, M. B. U. (2020). Workforce environment and audit fees: International evidence. *Journal of Contemporary Accounting and Economics*, 16(1). <http://doi.org/10.1016/j.jcae.2020.100182>
- Tan, L., & Sawyer, A. (2020). Reflections on tax research: An analysis of over 25 years of research published in the New Zealand Journal of Taxation Law and Policy. *New Zealand Journal of Taxation Law and Policy*, 26(4), 431-451.
- Tareq, M., Houqe, M. N., & van Zijl, T. (2020). Governance of tunnelling in developing countries: Evidence from Bangladesh. *Accounting & Finance*. <http://doi.org/10.1111/acfi.12693>
- Tunyi, A. A., Ehalaiye, D., Gyapong, E., & Ntim, C. G. (2020). The value of discretion in Africa: Evidence from acquired intangible assets under IFRS 3. *International Journal of Accounting*. <http://doi.org/10.1142/S1094406020500080>
- Xuan, S., Bhuiyan, M.B.U. (2020). Board tenure – A review. *Journal of Corporate Accounting & Finance*, 31(4), 178-196. <https://doi.org/10.1002/jcaf.22464>

Editorials, Comments and Discussions in a Refereed Journal

Bradbury, M., & Howieson, B. (2020). Editorial. *Australian Accounting Review*, 30(2), 83-84. <http://doi.org/10.1111/auar.12312>

Bradbury, M., & Howieson, B. (2020). Editorial: Evidence on APRA Proposals and Impact of COVID-19 on expected credit loss accounting. *Australian Accounting Review*, 30(3), 157-158. <http://doi.org/10.1111/auar.12323>

Sawyer, A., & Tan, L. (2020). Editorial. *New Zealand Journal of Taxation Law and Policy*, 26(4), 401-406.

Sawyer, A., & Tan, L. (2020). Editorial. *New Zealand Journal of Taxation Law and Policy*, 26(2), 121-126.

Sawyer, A., & Tan, L. (2020). Editorial. *New Zealand Journal of Taxation Law and Policy*, 26(1), 5-8.

Authored book

Tan, L. (2020). *Tax Rates Guide 2020*. Thomson Reuters. Retrieved from https://www-westlaw-co-nz.ezproxy.massey.ac.nz/maf/wlnz/api/tocectory?ndd=1&sttype=stdtemplate&stnew=true&tds=AUNZ_TOC&ao=o.AUNZ_TOC%7C%7Canzhmbyjurisdiction&stid=std-anz&expanded=2

Turner, T., Lin, M. T., & Macalister, C. (2020). *Staples Tax Guide New Zealand Tax Guide Updated to 31 March 2020*.

Chapter in a book

Othman, R. (2020). Financial statement fraud detection and investigation in a digital environment. In M. S. Husain, & M. Z. Khan (Eds.), *Critical Concepts, Standards, and Techniques in Cyber Forensics* (pp. 187-214). IGI Global. <http://doi.org/10.4018/978-1-7998-1558-7.ch011>

Othman, R., & Ameer, R. (2020). Benford Law and earnings analysis: International comparison. In F. Luis, C. Ana Baltazar, & S. João Renato (Eds.), *Handbook of Research on Accounting and Financial Studies* (pp. 381-404). <http://doi.org/10.4018/978-1-7998-2136-6.ch018>

Othman, R., & Ameer, R. (2020). Cultured crime of obedience and fraudulent financial reporting in the time of crisis. In Z. Norhayati, A. -T. Asmat-Nizam, & A. Amelia (Eds.), *Transcending Cultural Boundaries - Practices, Challenges and Strategy for International Business*.

Tan, L. (2020). Fringe Benefit Tax. In *New Zealand Taxation 2020 Principles, Cases and Questions* (2020 ed., pp. 843-892). Thomson Reuters.

Tan, L. (2020). Income from property. In *New Zealand Taxation 2020 Principles, Cases and Questions* (2020 ed., pp. 155-204). Thomson Reuters.

Conference Paper

Ahmad, F., Bradbury, M., & Habib, A. (2020). Auditors' response to political connections and political uncertainty in Pakistan. In *Journal of Contemporary Accounting and Economic Conference*, Colombo, Sri Lanka.

Noonan, C., & Plekhanova, V. (2020). Ball of confusion. In *14th International Tax Administration Conference*, Sydney, Australia.

Othman, R., & Ameer, R. (2020). Dishonest of the past. In *AFAANZ 13th Accounting History Symposium*, online.

Plekhanova, V. (2020). Taxation of equity crowdfunding in New Zealand. In *Australasian Tax Teachers' Association Conference*, Tasmania, Australia.

Bhuiyan, B., & Ahmad, F. (2020). Dividend payment and financial restatements: US evidence. In *Auckland Regional Accounting Conference*, Auckland, New Zealand.

Houqe, N., Ahmad, F., Bui, B., & Ali, J. (2020). Information and telecommunication technology, corporate governance and firm performance: An international study. In *New Zealand Management Accounting Conference*, online.

Al Mallak, M. Laswad, F., & Tan, L. M. (2020, 10-13 August) Development of generic skills in accounting education: Comparing the perceptions of students, graduates, educators, and employers. In *AAA Conference*, online.

Conference Paper in Published Proceedings

Botica Redmayne, N., Langella, C., & Anessi Pessina, E. (2020, 5 July). The board of statutory auditors and accounting manipulation: Evidence from the Italian National Health Service. In *Accounting and Finance Association of Australia and New Zealand Annual Conference (online)*.

Houqe, M., Bui, B., Ali, M. J., & Ahmed, J. (2020). Information and Communication Technology (ICT), Corporate governance, and firm performance: An international study. *New Zealand Management Accounting Conference*, Palmerston North, New Zealand.

Marasigan, A., Houqe, M. N., Stent, W., & Hooks, J. (2020). Early evidence on extended external reporting in the electricity industry. *New Zealand Management Accounting Conference*, Palmerston North, New Zealand.

Marasigan, A., Houqe, M. N., Stent, W., & Hooks, J. (2020). Early evidence on extended external reporting in the electricity industry. *Sustainability Accounting research Network Conference*, Auckland University of Technology, New Zealand.

Roos, C., Laswad, F., & Nath, N. (2020). Lean literature review: A comparative analysis global and New Zealand. In *The 14th New Zealand Management Accounting (NZMA) Conference Published Proceedings*. Massey University, Palmerston North, New Zealand.

Conference Oral Presentation

Berkahn, M., Trotman, L., & Ronald, B. (2020, 2 February). Should New Zealand and India adopt Lord Sumption's 'evasion' principle? In *2020 Corporate Law Teachers Association Conference*, Monash University, Melbourne, Australia.

Botica Redmayne, N., & Roje, G. (2020, 26 October). Managing public sector assets. Online webinar for Southeast European Countries organized by *Center of Excellence in Finance*, Ljubljana, Slovenia.

Costa, M., Habib, A., & Bhuiyan, B. (2018, 8 November). Financial constraints and cost stickiness. In *13th World Congress of Accounting Educators and Researchers*, Sydney, Australia.

Edeigba, J. (2020, December 9). Employers' accounting skills expectations: The case of vocational education providers. In *Auckland Region Accounting (ARA) Conference*, Auckland University of Technology, New Zealand.

Pavlovich, A. (2020). How should New Zealand tax its inbound investors? In *Australasian Tax Teachers' Association Conference*, Tasmania, Australia.

Plekhanova, V. (2020, January 22). Taxation of equity crowdfunding in New Zealand. In *Australasian Tax Teachers' Association Conference*, Hobart, Australia.

Discussion Paper

Kashyap, V., Hooks, J., Rahman, A., & Bhuiyan, M.B.U (2020). Institutional Determinants of Carbon Financial Accounting Practice, *Unitec ePress Occasional and Discussion Papers Series*, 2, 1-15. Retrieved from <http://www.unitec.ac.nz/epress>

News and Media

Pavlovich, A. (2020, 16 March). How NZ Tax Working Group recommendations differ from previous reviews? The influence of the living standards framework and Māori Principles. *Austaxpolicy: Tax and Transfer Policy Blog*. Retrieved from: <https://www.austaxpolicy.com/how-nz-tax-working-group-recommendations-differs-from-previous-reviews-the-influence-of-the-living-standards-framework-and-maori-principles/>

Pavlovich, A. (2020, 26 November). Interview: Proposed extension to Brightline test. *NewsHub*.

Plekhanova, V. (2020, 13 May). Google and Facebook pay way less tax in New Zealand than in Australia – and we're paying the price. *The Conversation*. Retrieved from <https://theconversation.com/google-and-facebook-pay-way-less-tax-in-new-zealand-than-in-australia-and-were-paying-the-price-137075>

Re-published by:

NZ Herald: https://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=12331791

Stuff.co.nz: <https://www.stuff.co.nz/business/121505796/google-and-facebook-pay-way-less-tax-in-new-zealand-than-in-australia--and-were-paying-the-price>

Plekhanova, V. (2020, 21 May). Interview: Taxing the digital giants. *Radio New Zealand*. Retrieved from: <https://www.rnz.co.nz/national/programmes/nights/audio/2018747472/taxing-the-digital-giants>

Plekhanova, V. (2020, 9 June). International tax policy for the global platform economy. *Austaxpolicy: Tax and Transfer Policy Blog*. Retrieved from: <https://www.austaxpolicy.com/international-tax-policy-for-the-global-platform-economy/>

Plekhanova, V. (2020, 12 June). Comments for: Google NZ's missing millions: Massey academic re-totals tech giant's local tax bill. *NZ Herald*. Retrieved from: https://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=12339258

Plekhanova, V. (2020, 8 October). Comments for: Facebook doesn't front with NZ financials, academic calls for change. *NZ Herald*. Retrieved from: https://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=12371223

Academic Staff Profiles

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



Dr Fawad Ahmad is a lecturer in the School of Accountancy, Massey University. He holds a PhD in Accountancy from Massey University, New Zealand. He taught courses such as introductory financial accounting, advanced financial accounting, accounting information systems and auditing at the undergraduate and postgraduate levels.

Fawad's research interests include political economy, political institutions, financial reporting, and auditing. He is currently teaching financial reporting and auditing. He is equally passionate about teaching and research and enjoys interactive teaching where students participate in classroom discussion. Besides teaching at Massey University, Fawad has also taught at various other institutions including the University of Southern Queensland, Australia.

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



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

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

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

Journal Publications 2016-2020

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

MATTHEW BERKAHN BBS(Hons), LL.M(Hons) *Well., SJD Deakin*
Associate Professor



Matt is the Undergraduate Business Law Co-ordinator for the School of Accountancy. His teaching is mainly in the area of company law. He supervises research on company and consumer law topics, and is the course coordinator of all research courses in Business Law. He also teaches law as part of the School's MPAF programme and has contributed to the Massey Executive MBA.

Matt's doctorate in company law was completed at Deakin University (Australia) in 2003. Recent research has been in the areas of consumer law, particularly misleading or deceptive conduct under the Fair Trading Act, and company law. Publications also include several chapters in a leading company law treatise.

Journal Publications 2016-2020

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

Berkahn, M., & Trotman, L. (2019). Arrangements or Understandings Affecting Price: Clarification from the New Zealand Court of Appeal. *Australian Journal of Competition and Consumer Law*, 27(2), 161.

Trotman, L., & Berkahn, M. (2019). The 'Doctrine of Erroneous Assumption' - Clearing up the confusion. *Journal of the Australasian Law Teachers Association*, 11, 15-25.

Trotman, L. G. S., & Berkahn, M. (2017). Liability of corporate representatives for misleading or deceptive conduct revisited. *New Zealand Universities Law Review*, 27(3), 552-568.

Trotman, L. G. S., & Berkahn, M. (2017). Thirty years on: The pearl anniversary of New Zealand's Fair Trading and Commerce Acts. *Australian Journal of Competition and Consumer Law*, 25(2), 169-176.

Berkahn, M. A., & Trotman, L. G. S. (2016). Two issues in misleading or deceptive conduct. *New Zealand Universities Law Review*, 27(1), 145-161.

BORHAN BHUIYAN MBA *Dhaka*, PhD *Lincoln, CA*
Associate Professor



Borhan is an Associate Professor of Financial Accounting in the School, teaching at both graduate and post-graduate level. Before joining Massey University, Borhan taught accounting in Fiji and New Zealand tertiary institutes for several years. He is a member of CA ANZ.

Borhan completed his PhD from Lincoln University, New Zealand. His research interests include corporate governance, financial reporting quality and auditing. His research has been published in different international accounting journals including *Accounting and Business Research*, *Accounting & Finance*, *International Journal of Auditing*, *The International Journal of Accounting*, *Australian Accounting Review*, *Research in Accounting Regulation*, *Managerial Finance*, *Asian Review of Accounting* and *Journal of International Accounting Auditing and Taxation*. He serves as a reviewer in different accounting and corporate governance journals.

Borhan is an associate editor of the *Accounting Research Journal*. His research has received much recognition including the 'Best Paper Award 2012' awarded by the New Zealand Institute of Chartered Accountants (now Chartered Accountants Australia and New Zealand) and a New Zealand Institute of Chartered Accountants' Travel Grant 2010, among others. He is also a member of the American Accounting Association (AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

Journal Publications 2016-2020

- Abbasi, K., Alam, A., & Bhuiyan, M. B. U. (2020). Audit committees, female directors and the types of female and male financial experts: Further evidence. *Journal of Business Research*, 114, 186-197. <http://doi.org/10.1016/j.jbusres.2020.04.013>
- Bhuiyan, M. B. U., & Costa, M. (2020). Audit committee ownership and audit report lag: Evidence from Australia. *International Journal of Accounting and Information Management*, 28(1). <http://doi.org/10.1108/IJAIM-09-2018-0107>
- Bhuiyan, M. B. U., Cheema, M. A., & Man, Y. (2020). Risk committee, corporate risk-taking and firm value. *Managerial Finance*. <http://doi.org/10.1108/MF-07-2019-0322>
- Bhuiyan, M. B. U., Rahman, A., & Sultana, N. (2020). Female tainted directors, financial reporting quality and audit fees. *Journal of Contemporary Accounting and Economics*, 16(2), 1-18. <http://doi.org/10.1016/j.jcae.2020.100189>
- Bhuiyan, M.B.U. & Nguyen, T. (2020). Impact of CSR on cost of debt and cost of capital: Australian evidence. *Social Responsibility Journal*, 16(3), 419-430. <https://doi.org/10.1108/SRJ-08-2018-0208>
- Houqe, M. N., Bhuiyan, M., Nomura, T., & van Zijl, T. (2020). Determinants of cash holdings—evidence from New Zealand local councils. *Public Money & Management*. <https://doi.org/10.1080/09540962.2020.1836803>
- Sangchan, P., Habib, A., Jiang, H., & Bhuiyan, M. B. U. (2020). Fair value exposure, changes in fair value and audit fees: Evidence from the Australian real estate industry. *Australian Accounting Review*, 30(2), 123-143. <http://doi.org/10.1111/auar.12299>
- Sangchan, P., Jiang, H., & Bhuiyan, M. B. U. (2020). The decision usefulness of reported changes in fair values and fair value measurement-related disclosure for debtholders: Evidence from Australian real estate industry. *Accounting Research Journal*. <http://doi.org/10.1108/ARJ-11-2019-0222>
- Sun, X. S., Habib, A., & Bhuiyan, M. B. U. (2020). Workforce environment and audit fees: International evidence. *Journal of Contemporary Accounting and Economics*, 16(1). <http://doi.org/10.1016/j.jcae.2020.100182>
- Xuan, S., Bhuiyan, M.B.U. (2020). Board tenure – A review. *Journal of Corporate Accounting & Finance*, 31(4), 178-196. <https://doi.org/10.1002/jcaf.22464>
- Bhuiyan, M.B.U., & Hooks, J. (2019). Cash Holding and Investment Behaviour in Firms with Problem Directors, *International Review of Economics and Finance*, 61 (May), 35-51.
- Habib, A., Bhuiyan, B., Huang, H.J., & Muhammad, S.M. (2019). Determinants of audit report lag: A meta-analysis, *International Journal of Auditing*, 23 (1). <https://doi.org/10.1111/ijau.12136>
- Habib, A., Bhuiyan, M. B. U., & Hasan, M. M. (2019). IFRS adoption, financial reporting quality and cost of capital: A life cycle perspective. *Pacific Accounting Review*, 31(3), 497-522. <https://doi.org/10.1108/PAR-08-2016-0073>
- Habib, A., Bhuiyan, M.B., & Rahman, A. (2019). Problem directors and audit fees. *International Journal of Auditing*, 23(1), 125-143.
- Habib, A., Bhuiyan, M.B.U., & Sun, X., (2019). Audit Partner Busyness, Financial Reporting Quality and Cost of Capital, *International Journal of Auditing*, 23(1), 57-72.
- Habib, A., Wu, J., Bhuiyan, M. B. U., & Sun, X. (2019). Determinants of auditor choice: Review of the empirical literature. *International Journal of Auditing*, 23(2), 308-335. <https://doi.org/10.1111/ijau.12163>
- Bhuiyan, M. B. U., & Roudaki, J. (2018). Related party transactions and finance company failure: New Zealand evidence. *Pacific Accounting Review*, 30(2), 199-221. <http://doi.org/10.1108/PAR-11-2016-0098>
- Habib, A., Bhuiyan, M. B. U., & Hasan, M. M. (2018). Firm life cycle and advisory directors. *Australian Journal of Management*, 43(4), 575-592. <http://doi.org/10.1177/0312896217731502>

- Habib, A., Costa, M. D., Huang, H. J., Bhuiyan, M. B. U., & Sun, L. (2018). Determinants and consequences of financial distress: review of the empirical literature. *Accounting and Finance*. <http://doi.org/10.1111/acfi.12400>
- Habib, A., & Bhuiyan, M. B. U. (2017). Overlapping membership on audit and compensation committees, equity holdings of overlapping members, and audit outcomes. *Accounting Research Journal*.
- Habib, A., & Bhuiyan, M. B. U. (2017). Determinants of monetary penalties for environmental violations. *Business Strategy and the Environment*, 26(6), 754-775. <http://dx.doi.org/10.1002/bse.1947>
- Xu, Bing., Bhuiyan, M. B. U., & Rahman, Asheq. (2016). Underlying profit in New Zealand. *Pacific Accounting Review*, 28(2), 111-134. <http://dx.doi.org/10.1108/PAR-01-2016-0006>
- Habib, A., & Bhuiyan, M. B. U. (2016). Problem directors on the audit committee and financial reporting quality. *Accounting and Business Research*, 46(2), 121-144. <http://dx.doi.org/10.1080/00014788.2015.1039477>
- Bhuiyan, M. B. U., & Hooks, J. (2016). Operational problem directors and environmental performance. *Sustainability Accounting Management and Policy Journal*, 7(2), 268-294. <http://dx.doi.org/10.1108/SAMPJ-12-2014-0088>
- Bhuiyan, M. B. U., & Hooks, J. J. (2016). Operational 'problem' directors and environmental performance. *Sustainability Accounting, Management and Policy Journal*, 7(2), 268-294. <http://dx.doi.org/10.1108/SAMPJ-12-2014-0088>
- Habib, A., & Bhuiyan, M. B. U. (2016). Overlapping membership on audit and compensation committees and financial reporting quality. *Australian Accounting Review*, 26(1), 76-90. <http://dx.doi.org/10.2139/ssrn.2445936>

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



Nives teaches third year and postgraduate auditing and financial accounting courses. She also supervises doctoral students at the School of Accountancy. She received her PhD from Massey University in 2005. Her doctoral research was an investigation into the effects of political risk and corporate governance on audit effort in the production of audit services in the NZ public sector. Her main area of research and expertise is assurance, in particular the highly specialised area of economics and production of assurance services and assurance markets. Nives also contributes to the development of professional standards, guidance and policies for practicing auditors and regulators in New Zealand. Her other area of expertise and research is financial reporting and auditing of public benefit entities. Her 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 is the New Zealand Vice President for Chartered Accountants Australia and New Zealand (CAANZ) and a member of the New Zealand Accounting Standards Board. In her role as the CAANZ Office Bearer/ NZ Vice President she is also the Chair of the New Zealand CAANZ Council, member of the Trans-Tasman CAANZ Council, a member of the CAANZ Board, and a member of the NZICA Regulatory Board. She is also appointed by the Financial Markets Authority (FMA) as a member of the FMA Audit Regulation Committee. Nives is the board member of the New Zealand Accounting Standards Board. Nives is a Fellow of Chartered Accountants Australia and New Zealand (FCA). She also serves as a board member for a number of Manawatū community groups and societies.

Journal Publications 2016-2020

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

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

Botica Redmayne, N., Laswad, F., & Ehalaiye, D. (2019). Evidence on the costs of changes in financial reporting frameworks in the public sector. *Public Money & Management*. <https://doi.org/10.1080/09540962.2019.1679482>

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2019). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. *Public Money & Management* <https://doi.org/10.1080/09540962.2020.1719669>

Ehalaiye, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review*. <http://doi.org/10.1111/auar.12254>

Hay, D., Stewart, J., & Botica Redmayne, N. (2017). The role of auditing in corporate governance in Australia and New Zealand: A research synthesis. *Australian Accounting Review*, 27(4): 457–479.

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2017). Financial determinants of local government debt in New Zealand. *Pacific Accounting Review*, 29(4): 512-533. <http://dx.doi.org/10.1108/PAR-11-2016-0104>

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



Michael is Professor of Accounting. He obtained his PhD at the University of Auckland. His research and consulting interests are in the area of corporate financial reporting, and financial analysis and governance. 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 joint Editor-in-Chief of *Australian Accounting Review*, and is on the editorial board of eight other journals.

Michael is actively involved in professional accounting activities, including: External Reporting Board (XRB) and the Academic Advisory Panel of the Australian Accounting Standards Board. He is a founding and current member of the Quantitative Accounting Research Network. He is a Fellow of Chartered Accountants Australia and New Zealand and a Life Member of AAANZ.

Journal Publications 2016-2020

Al-Mulla, M., & Bradbury, M. E. (2020). The demand and supply timely financial reports. *Pacific Accounting Review*, 32(3), 335-353. <http://doi.org/10.1108/PAR-10-2018-0076>

Bradbury, M. E. (2020). How the XRB uses research in setting accounting and assurance standards. *Australian Accounting Review*, 30(4), 249-256. <http://doi.org/10.1111/auar.12318>

Bradbury, M. E., & Scott, T. (2020). What accounting standards were the cause of enforcement actions following IFRS adoption? *Accounting & Finance*. <http://doi.org/10.1111/acfi.12661>

Jia, J., & Bradbury, M. E. (2020). Complying with best practice risk management committee guidance and performance. *Journal of Contemporary Accounting and Economics*, 16(3). <http://doi.org/10.1016/j.jcae.2020.100225>

- Jia, J., & Bradbury, M. E. (2020). Risk management committees and firm performance. *Australian Journal of Management*. <http://doi.org/10.1177/0312896220959124>
- Mear, K., Bradbury, M., & Hooks, J. (2020). Is the balance sheet method of deferred tax informative? *Pacific Accounting Review*, 32(1), 20-31. <http://doi.org/10.1108/PAR-02-2019-0020>
- Aman, H., Beekes, W., Berkman, H., Bohmann, M., Bradbury, M., Chapple, L., Wright, S. (2019). Responsible science: Celebrating the 50-year legacy of Ball and Brown (1968) using a registration-based framework. *Pacific Basin Finance Journal*, 56, 129-150. <http://doi.org/10.1016/j.pacfin.2019.05.002>
- Mear, K., Bradbury, M., & Hooks, J. (2019). The ability of deferred tax to predict future tax. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12564>
- Bradbury, M. E. (2018). Commentary on the adjustments required for intercompany transactions when equity accounting under IAS 28. *Australian Accounting Review*, 28(1), 140-147. <http://doi.org/10.1111/auar.12180>
- Bradbury, M. E., & Scott, T. (2018). Do managers forecast asymmetric cost behaviour? *Australian Journal of Management*, 43(4), 538-554. <http://doi.org/10.1177/0312896218773136>
- Bradbury, M. E., Ma, D., & Scott, T. (2018). Explanations for not having an audit committee in a 'comply or explain' regime. *Australian Accounting Review*. <http://doi.org/10.1111/auar.12241>
- Bradbury, M. E., Raftery, A., & Scott, T. (2018). Knowledge spillover from other assurance services. *Journal of Contemporary Accounting and Economics*, 14(1), 52-64. <http://doi.org/10.1016/j.jcae.2018.02.006>
- Khan, S., Bradbury, M. E., & Courtenay, S. (2018). Value relevance of comprehensive income. *Australian Accounting Review*, 28(2), 279-287. <http://doi.org/10.1111/auar.12181>
- Bradbury, M. E. (2017). Large audit firm premium and audit specialisation in the public sector. *Accounting and Finance*, 57(3), 657-679. <http://dx.doi.org/10.1111/acfi.12167>
- Stent, W., Bradbury, M. E., & Hooks, J. (2017). Insights into accounting choice from the adoption timing of International Financial Reporting Standards. *Accounting and Finance*. <http://dx.doi.org/10.1111/acfi.12145>
- Bradbury, M. E., & Mear, K. M. (2017). Interpreting the impact of IFRS adoption. *Australian Accounting Review*, 27(2), 214-219. <http://dx.doi.org/10.1111/auar.12174>
- Bradbury, M. E. (2016). Discussion of 'other' comprehensive income: A review and directions for future research'. *Accounting and Finance*, 56(1), 47-58. <http://dx.doi.org/10.1111/acfi.12196>

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



Frances teaches the School's undergraduate capstone course "Integrative Accounting," a case-based course aiming to create an appreciation of how accounting operates in practice through an integrated study of accounting sub-disciplines and other related disciplines.

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

Her research interests include ethics, the professional development of accounting, accounting education, and the role of accounting in corporate governance.

Journal Publications 2016-2020

- Rahman, A., Perera, H., & Chua, F. (2016). Asia Pulp & Paper: a balanced balance sheet? *Emerald Emerging Markets Case Studies*, 6(3): 1-26. <http://dx.doi.org/10.1108/EEMCS-05-2015-0095>

MABEL D' COSTA B.B.A., M.Sc. *Leeds*

Lecturer



Mabel is an Assistant Lecturer at the School of Accountancy (Albany campus). In 2020, she completed her PhD in Accountancy at the School of Accountancy, Massey University. Mabel has over seven years of university teaching experience in three different countries. She is also one of the Massey University Accountancy Club's (MUAC – Auckland) mentors.

Prior to pursuing her PhD, she was working as a Senior Lecturer at the School of Business and Economics, North South University (NSU), Bangladesh, where she taught introductory and intermediate accounting courses to undergraduate students. Before joining NSU, she taught in the Faculty of Business and Law, Leeds Beckett University (former Leeds Metropolitan University), U.K., as a part-time Lecturer for two academic years.

Mabel achieved merit in her Masters of Science in Accounting and Finance from the University of Leeds, U.K., in 2011. In 2008, she was awarded the scholastic award Summa Cum Laude by North South University, Dhaka, Bangladesh, for successful completion of her Bachelor of Business Administration.

Journal Publications 2016-2020

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

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

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

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

Habib, A., D'Costa, M., Huang, H. J., Bhuiyan, M. B. U., & Sun, L. (2018). Determinants and Consequences of Financial Distress: Review of the Empirical Literature. *Accounting and Finance*. <http://doi.org/10.1111/acfi.12400>

D'Costa, M., Talukdar, K. H. and Habib, A. (2016). In Light of the New Code Does Corporate Governance Impact Performance of Bangladeshi Firms? *North South Business Review*, 6(2), pp. 1-22.

JUDE EDEIGBA B.Sc *Benin.*, MBA *Mal.*, PhD *Chch.*, CPA *Aust.*

Lecturer



Jude received his PhD from Lincoln University, New Zealand. He has taught foundation, intermediate and advanced accounting courses and supervised postgraduate theses and industry research projects at different institutions. Prior to joining Massey University in 2020, he worked at Toi Ohomai Institute of Technology, one of New Zealand's largest institutes of technologies. His work experience includes academic and industry engagements.

Jude is an Editorial Board Member of the Journal of Accounting and Financial Reporting at Macrothink Institute, United States. His research interests include International Accounting, Corporate Accountability and Transparency, and Accounting for Managerial Performance (Throughput Accounting).

Journal Publications 2016-2020

Edeigba J., Gan C., & Amenkhienan F. (2019). The Influence of Cultural Diversity on the Convergence of IFRS: Evidence from Nigeria IFRS implementation. *Review of Quantitative Finance and Accounting*. <https://doi.org/10.1007/s11156-019-00837-0>

Edeigba, J., Gan, C., & Amenkhienan, F. (2018). The Effects of Organisational Culture on IFRS Adoption: Evidence from Nigerian 'Companies. *International Journal of Accounting & Financial Reporting* 8(1), 2162-3082.

Edeigba, J., & Amenkhienan, F. (2017). The Influence of IFRS Adoption on Corporate Transparency and Accountability: Evidence from New Zealand. *Australasian Accounting, Business & Finance Journal*, 11(3), 3-19.

DIMU EHALAIYE BSc, MBA *Jos.*, PhD *Well.*, CPA *Aust.*
Senior Lecturer



Dimu is a Senior Lecturer in Accounting at the Palmerston North campus of Massey University. He joined Massey's School of Accountancy in January 2015. His current research interests focus on financial accounting and reporting, accounting in financial institutions, accounting in emerging markets, accounting standards setting and public sector accounting. His research has been published in prominent journals like *The International Journal of Accounting*, *Pacific-Basin Finance Journal*, *Applied Economics*, *Public Money & Management*, *Emerging Markets Finance and Trade*, *International Journal of Accounting and Information Management*, *Australian Accounting Review* and *Pacific Accounting Review*. Dimu currently teaches Intermediate and Advanced Financial Accounting.

Journal Publications 2016-2020

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

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

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

Botica Redmayne, N., Laswad, F., & Ehalaiye, D. (2019). Evidence on the costs of changes in financial reporting frameworks in the public sector. *Public Money & Management*. <https://doi.org/10.1080/09540962.2019.1679482>

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2019). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. *Public Money and Management*. <https://doi.org/10.1080/09540962.2020.1719669>

Akande, J. O., Kwenda, F., & Ehalaiye, D. (2018). Competition and commercial banks risk-taking: Evidence from the Sub-Saharan Africa region. *Applied Economics*, 50(44), 4774-4787. <http://doi.org/10.1080/00036846.2018.1466995>

Ehalaiye, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review*. <http://doi.org/10.1111/auar.12254>

Moses, O., Ehalaiye, D., Maimako, S., & Fasua, K. (2018). Consequences of the Treasury Single Account policy on the wealth of Nigerian commercial banks' shareholders. *Emerging Markets Finance & Trade*, 54(9), 2076-2092. <http://dx.doi.org/10.1080/1540496X.2017.1356715>

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2017). Financial determinants of local government debt in New Zealand. *Pacific Accounting Review*, 29(4), 512-533. <http://dx.doi.org/10.1108/PAR-11-2016-0104>

Moses, O., Ehalaiye, D., Maimako, S., & Fasua, K. (2017). Consequences of the treasury single account policy on the wealth of Nigerian commercial banks' shareholders. *Emerging Markets Finance & Trade*. <http://dx.doi.org/10.1080/1540496X.2017.1356715>

Ehalaiye, D., Tippett, M., & van Zijl, T. (2017). The predictive value of bank fair values. *Pacific-Basin Finance Journal*, 41(February), 111-127. <http://dx.doi.org/10.1016/j.pacfin.2016.10.008>

AHSAN HABIB BCom, MCom Dhaka, PhD Hitotsubashi, Japan
Professor



The main areas of Ahsan's research interest include but are not limited to capital market-based accounting research (CMAR), the interface between corporate governance and accounting information, audit quality, and corporate social responsibility. He has supervised seven PhDs to completion and is currently supervising four other PhD students. He has published extensively in prestigious journals like *Accounting & Business Research*, *ABACUS*, *Corporate Governance: An International Review*, *Journal of Accounting Literature*, *Business & Society*, *Accounting & Finance*, *International Journal of Auditing*, *International Journal of Accounting*, and *Journal of Contemporary Accounting & Economics*. He is on the Editorial Board of the *International Journal of Accounting*, *International Journal of Auditing*, *Pacific Accounting Review*, *Asian Accounting Review* and *Managerial Auditing Journal* and is an ad hoc reviewer for a number of accounting and corporate governance journals.

Ahsan has taught a wide range of accounting courses in the undergraduate, postgraduate, MBA and Master of Professional Accounting (MPA) programmes over the years. At Massey his teaching responsibilities include Advanced Management Accounting (110.329) and Integrated accounting (110.303).

Journal Publications 2016-2020

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

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

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

Habib, A., Hasan, M. M., & Sun, X. S. (2020). Organization capital and audit fees around the world. *International Journal of Auditing*, 24(3), 321-346. <https://doi.org/10.1111/ijau.12197>

Hasan, M. M., & Habib, A. (2020). Readability of narrative disclosures, and corporate liquidity and payout policies. *International Review of Financial Analysis*, 68. <http://doi.org/10.1016/j.irfa.2020.101460>

Hasan, M. M., & Habib, A. (2020). Social capital and payout policies. *Journal of Contemporary Accounting and Economics*, 16(1). <http://doi.org/10.1016/j.jcae.2020.100183>

Jiang, H., Habib, A., & Hasan, M. M. (2020). Short selling: A review of the literature and implications for future research. *European Accounting Review*. <http://doi.org/10.1080/09638180.2020.1788406>

Sun, S. L., & Habib, A. (2020). Determinants and consequences of tournament incentives: A survey of the literature in accounting and finance. *Research in International Business and Finance*, 54. <http://doi.org/10.1016/j.ribaf.2020.101256>

Sun, X. S., Habib, A., & Bhuiyan, M. B. U. (2020). Workforce environment and audit fees: International evidence. *Journal of Contemporary Accounting and Economics*, 16(1). <http://doi.org/10.1016/j.jcae.2020.100182>

Bhuiyan, M.B.U., Habib, A., Rahman, A., (2019). Problem Director and Audit Fees, *International Journal of Auditing*, 23(1), 125-143.

- Feng, H., Habib, A., & Tian, G. L. (2019). Aggressive tax planning and stock price synchronicity: Evidence from China. *International Journal of Managerial Finance*, 15(5), 829-857. <https://doi.org/10.1108/IJMF-07-2018-0194>
- Feng, H., Habib, A., Huang, H. J., & Qi, B. L. (2019). Auditor industry specialization and stock price crash risk: Individual-level evidence. *Asia-Pacific Journal of Accounting and Economics*. <https://doi.org/10.1080/16081625.2019.1584859>
- Habib, A., Bhuiyan, M.B., & Rahman, A. (2019). Problem directors and audit fees. *International Journal of Auditing*, 23(1), 125-143.
- Habib, A., & Hasan, M. M. (2019). Business strategy and labor investment efficiency. *International Review of Finance*. <https://doi.org/10.1111/irfi.12254>
- Habib, A., & Huang, H. J. (2019). Abnormally long audit report lags and future stock price crash risk: Evidence from China. *International Journal of Managerial Finance*, 15(4), 611-635. <https://doi.org/10.1108/IJMF-07-2018-0213>
- Habib, A., & Huang, H. J. (2019). Cost stickiness in the New Zealand charity sector. *International Journal of Accounting*, 54(3). <https://doi.org/10.1142/S1094406019500124>
- Habib, A., Bhuiyan, B., Huang, H.J., & Muhammad, S.M. (2019). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*, 23(1). <https://doi.org/10.1111/ijau.12136>
- Habib, A., Bhuiyan, M. B. U., & Hasan, M. M. (2019). IFRS adoption, financial reporting quality and cost of capital: a life cycle perspective. *Pacific Accounting Review*, 31(3), 497-522. <https://doi.org/10.1108/PAR-08-2016-0073>
- Habib, A., Bhuiyan, M.B.U, Sun, X., (2019). Audit Partner Busyness, Financial Reporting Quality and Cost of Capital, *International Journal of Auditing*, 23(1), 57-72.
- Habib, A., Wu, J., Bhuiyan, M. B. U., & Sun, X. (2019). Determinants of auditor choice: Review of the empirical literature. *International Journal of Auditing*, 23(2), 308-335. <https://doi.org/10.1111/ijau.12163>
- Sun, S. L., Habib, A., & Huang, J. (2019). Tournament incentives and stock price crash risk: Evidence from China. *Pacific-Basin Finance Journal*, 54, 93-117. <https://doi.org/10.1016/j.pacfin.2019.02.005>
- Habib, A., & Hasan, M. M. (2018). Business strategies and annual report readability. *Accounting and Finance*. <http://doi.org/10.1111/acfi.12380>
- Habib, A., & Muhammadi, A. H. (2018). Political connections and audit report lag: Indonesian evidence. *International Journal of Accounting and Information Management*, 26(1), 59-80. <http://doi.org/10.1108/IJAIM-08-2016-0086>
- Habib, A., Bhuiyan, M. B. U., & Hasan, M. M. (2018). Firm life cycle and advisory directors. *Australian Journal of Management*, 43(4), 575-592. <http://doi.org/10.1177/0312896217731502>
- Habib, A., Bhuiyan, M. B. U., Huang, J., & Miah, M. S. (2018). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*. <http://doi.org/10.1111/ijau.12136>
- Habib, A., Bhuiyan, M.B., & Xuan, S. (2018). Audit partner busyness, financial reporting quality and cost of equity capital. *International Journal of Auditing*. <https://onlinelibrary.wiley.com/doi/full/10.1111/ijau.12144>
- Habib, A., Costa, M. D., Huang, H. J., Bhuiyan, M. B. U., & Sun, L. (2018). Determinants and consequences of financial distress: review of the empirical literature. *Accounting and Finance*. <http://doi.org/10.1111/acfi.12400>
- Habib, A., & Hasan, M. M. (2018). Corporate life cycle research in accounting, finance and corporate governance: A survey, and directions for future research. *International Review of Financial Analysis*. <http://doi.org/10.1016/j.irfa.2018.12.004>
- Habib, A., Hasan, M. M., & Al-Hadi, A. (2018). Financial Statement Comparability and Idiosyncratic Return Volatility. *International Review of Finance*. <http://doi.org/10.1111/irfi.12227>
- Habib, A., Hasan, M. M., & Al-Hadi, A. (2018). Money laundering and audit fees. *Accounting and Business Research*, 48(4), 427-459. <http://doi.org/10.1080/00014788.2017.1392842>

- Habib, A., Hasan, M., & Jiang, H. (2018). Stock price crash risk: review of the empirical literature. *Accounting & Finance*, 58, 211- 251.
- Habib, A., Ranasinghe, D., & Huang, H. J. (2018). A literature survey of financial reporting in private firms. *Research in Accounting Regulation*, 30(1), 31-37. <http://doi.org/10.1016/j.racreg.2018.03.005>
- Habib, A., Ranasinghe, D., Muhammadi, A. H., & Islam, A. (2018). Political connections, financial reporting and auditing: Survey of the empirical literature. *Journal of International Accounting, Auditing and Taxation*, 31, 37-51. <http://doi.org/10.1016/j.intaccudtax.2018.05.002>
- Hasan, M., & Habib, A. (2018). Social capital and trade credit. *International Review of Financial Analysis*. <https://doi.org/10.1016/j.irfa.2018.10.002>
- Jiang, H., Habib, A., & Wang, S. (2018). Real earnings management, institutional environment, and future operating performance: An international study. *International Journal of Accounting*, 53(1), 33-53. <http://doi.org/10.1016/j.intacc.2018.02.004>
- Wu, J., Habib, A., Weil, S., & Wild, S. (2018). Exploring the identity of audit committee members of New Zealand listed companies. *International Journal of Auditing*, 22(2), 164-184. <http://doi.org/10.1111/ijau.12111>
- Zhang, H., Huang, H. J., & Habib, A. (2018). The effect of tournament incentives on financial restatements: Evidence from China. *International Journal of Accounting*, 53(2), 118-135. <http://doi.org/10.1016/j.intacc.2018.05.002>
- Habib, A., & Hasan, M. M. (2017). Managerial ability, investment efficiency and stock price crash risk. *Research in International Business and Finance*, 42, 262-274. <http://dx.doi.org/10.1016/j.ribaf.2017.07.048>
- Habib, A., & Hasan, M. M. (2017). Social capital and corporate cash holdings. *International Review of Economics and Finance*, 52, 1-20. <http://dx.doi.org/10.1016/j.iref.2017.09.005>
- Bhuiyan, M. B. U., & Habib, A. (2017). Determinants of monetary penalties for environmental violations. *Business Strategy and the Environment*, 1-22. <http://dx.doi.org/10.1002/bse.1947>
- Hasan, M., & Habib, A. (2017). Social capital and idiosyncratic return volatility. *Australian Journal of Management*.
- Habib, A., Muhammadi, A. H., & Jiang, H. (2017). Political connections, related party transactions, and auditor choice: Evidence from Indonesia. *Journal of Contemporary Accounting and Economics*, 13(1), 1-19. <http://dx.doi.org/10.1016/j.jcae.2017.01.004>
- Hasan, M. M., & Habib, A. (2017). Corporate life cycle, organizational financial resources and corporate social responsibility. *Journal of Contemporary Accounting and Economics*, 13(1), 20-36. <http://dx.doi.org/10.1016/j.jcae.2017.01.002>
- Habib, A., Muhammad, A., & Jiang, H. (2017). Political connections and related party transactions: Evidence from Indonesia. *The International Journal of Accounting*, 52(1), 45-63.
- Hasan, M., & Habib, A. (2017). Firm life cycle and idiosyncratic volatility. *International Review of Financial Analysis*, 50(1), 164-175.
- Al-Hadi, A., Habib, A., Al-Yahyaee, K., & Eulaiwi, B. (2017). Joint audit, political connections and cost of debt capital. *International Journal of Auditing*, 21(3), 249-270. <http://dx.doi.org/10.1111/ijau.12092>
- Habib, A., & Hasan, M. M. (2017). Business strategy, overvalued equities, and stock price crash risk. *Research in International Business and Finance*, 39, 389-405. <http://dx.doi.org/10.1016/j.ribaf.2016.09.011>
- Habib, A., & Hasan, M. (2016). Corporate social responsibility and cost stickiness. *Business and Society*, 58(3), 453-492.
- Muhammadi, A. H., Ahmed, Z., & Habib, A. (2016). Multinational transfer pricing of intangible assets: Indonesian tax auditors' perspectives. *Asian Review of Accounting*, 24(3), 313-337. <http://dx.doi.org/10.1108/ARA-10-2014-0112>
- Al-Hadi, A., Hasan, M. M., & Habib, A. (2016). Risk committee, firm life cycle, and market risk disclosures. *Corporate Governance (Oxford)*, 24(2), 145-170. <http://dx.doi.org/10.1111/corg.12115>

Habib, A., & Hasan, M. M. (2016). Auditor-provided tax services and stock price crash risk. *Accounting and Business Research*, 46(1), 51-82. <http://dx.doi.org/10.1080/00014788.2015.1035222>

Habib, A., & Bhuiyan, M. B. U. (2016). Problem directors on the audit committee and financial reporting quality. *Accounting and Business Research*, 46(2), 121-144. <http://dx.doi.org/10.1080/00014788.2015.1039477>

Habib, A., & Bhuiyan, M. B. U. (2016). Overlapping membership on audit and compensation committees and financial reporting quality. *Australian Accounting Review*, 26(1), 76-90. <http://dx.doi.org/10.2139/ssrn.2445936>

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



James is the course coordinator for the core course 115.112 Accounting and the second-year course 110.249 Accounting Information Systems. He also teaches on the Accounting Systems course 110.701 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.

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



As an Emeritus Professor of Accounting since 2019, Jill has retained an active interest in the School of Accountancy including being actively involved in research and PhD examinations. Her recent co-authored publications examined non-financial reporting requirements for NZ charities; how firms account for charity sector volunteers; deferred tax issues; and the investment behaviour of firms with problem directors.

Jill's continuing interest in the NZ electricity industry has resulted in publications related to financial performance, ownership structures, pricing, changes in annual reporting since corporatisation and relationships in the industry. She has also examined reporting by NZ schools, accounting policy choices of NZ entities, reporting of intellectual capital in NZ corporate reports and reporting of environmental issues by NZ companies.

Jill is a member of Chartered Accountants Australia and New Zealand (CA) a Fellow Certified Practising Accountant (Australia) (FCPA) and a founding associate of the Social Innovation and Entrepreneurship Centre at Massey University. She was a co-editor of Pacific Accounting Review journal in 2011-2014 and is currently a member of the School of Accountancy Advisory Board.

Journal Publications 2016-2020

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

Bhuiyan, M.B.U., & Hooks, J., (2019). Cash Holding and Investment Behaviour in Firms with Problem Directors, *International Review of Economics and Finance*, 61 (May), 35-51.

Hooks, J., & Stent, W. (2019). Charities' new non-financial reporting requirements: Preparers' insights. *Pacific Accounting Review*. <https://doi.org/10.1108/PAR-12-2018-0119>

Mear, K., Bradbury, M., & Hooks, J. (2019). The ability of deferred tax to predict future tax. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12564>

Tooley, S. & Hooks, J. (2019). Accounting for volunteers: Enhancing organizational accountability and legitimacy. *Nonprofit and Voluntary Sector Quarterly*, 49(1), 93-112, <https://doi.org/10.1177%2F0899764019853041>

Stent, W., Bradbury, M. E., & Hooks, J. (2017). Insights into accounting choice from the adoption timing of International Financial Reporting Standards. *Accounting and Finance*. <http://dx.doi.org/10.1111/acfi.12145>

Bhuiyan, M. B. U., & Hooks, J. J. (2016). Operational 'problem' directors and environmental performance. *Sustainability Accounting, Management and Policy Journal*, 7(2), 268-294. <http://dx.doi.org/10.1108/SAMPJ-12-2014-0088>

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



Noor is an Associate Professor in Accounting. He joined the School in January 2018. He was previously at Victoria University of Wellington, ANU and the University of Dhaka. He is a member of Certified Practising Accountants (CPA), Australia, and of Chartered Accountants Australia and New Zealand (CAANZ).

Noor's main areas of research interest include but are not limited to capital markets, accounting policy reforms, financial reporting, sustainability reporting and corporate governance. His research has appeared in prominent journals like The International Journal of Accounting, Pacific-Basin Finance Journal, International Journal of Auditing, Advances in Accounting, Research in Accounting Regulation, and Journal of International Accounting Auditing & Taxation. Noor has supervised four PhDs to completion and is now supervising four other PhD students.

Noor's teaching interests include Financial Accounting, International Accounting and Financial Statement Analysis for both undergraduate and postgraduate levels. Noor is a member of the following organizations: AAA, EAA and AFAANZ.

Journal Publications 2016-2020

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

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

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

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

Houqe, M. N., Bhuiyan, M., Nomura, T., & van Zijl, T. (2020). Determinants of cash holdings—evidence from New Zealand local councils. *Public Money & Management*. <https://doi.org/10.1080/09540962.2020.1836803>

Houqe, M. N., Zahir-ul-Hassan, M. K., Idrus, M. A., & van Zijl, T. (2020). Bribery and corruption: Assessing the fairness of the Malaysian judicial system. *Crime, Law and Social Change*, 74(2), 135-154. <https://doi.org/10.1007/s10611-019-09882-1>

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

- Tareq, M., Houqe, M. N., & van Zijl, T. (2020). Governance of tunnelling in developing countries: Evidence from Bangladesh. *Accounting & Finance*. <http://doi.org/10.1111/acfi.12693>
- Bui, B., Houqe, M., & Zaman, M. (2019). Climate governance effects on carbon disclosure and performance. *The British Accounting Review*. <https://doi.org/10.1016/j.bar.2019.100880>
- Bui, B., Moses, O., & Houqe, M. N. (2019). Carbon disclosure, emission intensity and cost of equity capital: multi-country evidence. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12492>
- Houqe, M. N., van Zijl, T., Waresul Karim, A. K. M., & Mahoney, A. (2019). What is the impact of corruption on audit fees? *Public Money and Management*, 39(2), 123-131. <https://doi.org/10.1080/09540962.2019.1580912>
- Houqe, M., van Zijl, T., & Waresul Karim, A. K. M. (2019). The value relevance of corporate donations. *Pacific-Basin Finance Journal*. <https://doi.org/10.1016/j.pacfin.2019.03.004>
- Houqe, M. N., Zahir-ul-Hassan, M. K., Idrus, M. A., & van Zijl, T. (2020). Bribery and corruption: Assessing the fairness of the Malaysian judicial systems. *Crime, Law and Social Change*. <https://doi.org/10.1007/s10611-019-09882-1>
- Houqe, M. N. (2018). A review of the current debate on the determinants and consequences of mandatory IFRS adoption. *International Journal of Accounting and Information Management*. <http://doi.org/10.1108/IJAIM-03-2017-0034>
- Moses, O., Houqe, M. N., & van Zijl, T. (2018). What is the economic value of the Extractive Industries Transparency Initiative (EITI) information disclosure? *Journal of Contemporary Accounting and Economics*, 14(2): 216-233. <http://doi.org/10.1016/j.jcae.2018.05.003>
- Tareq, M., Houqe, M. N., van Zijl, T., Taylor, D. W., & Morley, C. (2017). Discriminatory related party transactions: A new measure. *International Journal of Accounting and Information Management*, 25(4): 395-412.
- Zuraida, Z., Houqe, M. N., & van Zijl, T. (2017). Value relevance of environmental, social and governance disclosure. In S. Boubaker, D. Cummings, & D. Nguyen (Eds.), *Handbook of Finance and Sustainability*
- Houqe, M. N., Ahmed, K., & van Zijl, T. (2017). Effects of audit quality on earnings management and cost of equity capital: Evidence from India. *International Journal of Auditing*, 21(2): 177-189.
- Houqe, M. N. (2017). IFRS adoption and audit fees – Evidence from New Zealand. *International Journal of Business and Economics*, 16(1): 75-100.
- Houqe, M. N., van Zijl, T., Monem, R., & Tareq, M. (2016). Secrecy and the impact of mandatory IFRS adoption on earnings quality in Europe. *Pacific-Basin Finance Journal*, 40(Part B): 476-490.
- Houqe, M. N., van Zijl, T., & Monem, R. (2016). The economic consequences of IFRS adoption: Evidence from New Zealand. *Journal of International Accounting, Auditing and Taxation*, 27: 40-48.
- Houqe, M. N., & Monem, R. (2016). IFRS adoption, extent of disclosure, and perceived corruption: A cross-country study. *The International Journal of Accounting*, 51(3): 363-378.
- Houqe, M. N., & Monem, R. (2016). Reply to discussion of IFRS adoption, extent of disclosure, and perceived corruption: A cross-country study. *The International Journal of Accounting*, 51(3): 382-384.

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

Senior Lecturer



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

Journal Publications 2016-2020

Thornton, K., Nath, N., Hu, Y., & Jia, J. (2019). Meaning, perceptions and use of lean – a New Zealand perspective. *Pacific Accounting Review*, 31(4), 711-730. <https://doi.org/10.1108/PAR-11-2017-0091>

Hu, Y. Y., Zhu, Y., Tucker, J., & Hu, Y. (2018). Ownership influence and CSR disclosure in China. *Accounting Research Journal*, 31(1), 8-21. <http://doi.org/10.1108/ARJ-01-2017-0011>

Jiang, H., Hu, Y., Zhang, H., & Zhou, D. (2018). Benefits of downward earnings management and political connection: Evidence from government subsidy and market pricing. *The International Journal of Accounting*, 53(4), 255-273.

Nath, N., Hu, Y. Y., & Budge, C. (2016). Information technology and diffusion in the New Zealand Public Health Sector. *Qualitative Research in Accounting & Management*, 13(2).

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

Senior Lecturer



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

Hedy is always passionate about engaging with students, community and the accounting professionals. She is the Club Mentor for the Massey University Accountancy Club in Albany Campus which aims at enriching students' learning, social and practical experiences. Hedy is also the co-founder and co-organiser of the Massey University AccFin Equity Research Competition. Hedy liaises with accounting professional associations including ACCA, CA ANZ, and CPA Australia, and coordinates their on-campus events and visits.

Hedy also devotes herself in volunteer services to the community. She serves as a Board member on the Board of Trustees and the Audit and Risk Committee of Airedale Property Trust (a registered charitable trust) based in Auckland since 2015.

Journal Publications 2016-2020

Feng, H., Habib, A., Huang, H. J., & Qi, B. L. (2019). Auditor industry specialization and stock price crash risk: individual-level evidence. *Asia-Pacific Journal of Accounting and Economics*. <https://doi.org/10.1080/16081625.2019.1584859>

Habib, A., & Huang, H. J. (2019). Abnormally long audit report lags and future stock price crash risk: Evidence from China. *International Journal of Managerial Finance*, 15(4), 611-635. <https://doi.org/10.1108/IJMF-07-2018-0213>

- Habib, A., & Huang, H. J. (2019). Cost stickiness in the New Zealand charity sector. *International Journal of Accounting*, 54(3). <https://doi.org/10.1142/S1094406019500124>
- Habib, A., Bhuiyan, B., Huang, H.J., & Muhammad, S.M. (2019). Determinants of audit report lag: A meta-analysis, *International Journal of Auditing*, 23(1). <https://doi.org/10.1111/ijau.12136>
- Sun, S. L., Habib, A., & Huang, J. (2019). Tournament incentives and stock price crash risk: Evidence from China. *Pacific-Basin Finance Journal*, 54, 93-117. <https://doi.org/10.1016/j.pacfin.2019.02.005>
- Habib, A., Bhuiyan, M. B. U., Huang, J., & Miah, M. S. (2018). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*. <http://doi.org/10.1111/ijau.12136>
- Habib, A., Costa, M. D., Huang, H. J., Bhuiyan, M. B. U., & Sun, L. (2018). Determinants and consequences of financial distress: Review of the empirical literature. *Accounting and Finance*. <http://doi.org/10.1111/acfi.12400>
- Habib, A., Ranasinghe, D., & Huang, H. J. (2018). A literature survey of financial reporting in private firms. *Research in Accounting Regulation*, 30(1), 31-37. <http://doi.org/10.1016/j.racreg.2018.03.005>
- Zhang, H., Huang, H. J., & Habib, A. (2018). The Effect of Tournament Incentives on Financial Restatements: Evidence From China. *International Journal of Accounting*, 53(2), 118-135. <http://doi.org/10.1016/j.intacc.2018.05.002>
- Zhang, L., Zhang, H., & Huang, J. (2016). Managerial promotion and annual report restatement – based on the perspectives of incentive strength and probability. *Journal of Shanxi University of Finance and Economics*, 38(12), 115-124. <http://www.cnki.net/>

JEREMY HUBBARD LLB, CertTEd Lon., LLM Well.
Senior Lecturer



Jerry is a Senior Lecturer in the School. Jerry teaches business law at the Manawatū campus and via distance learning. Jerry's teaching is principally in the area of introductory business law courses.

Jerry is teaching 115.211 Business Law, 155.301 Employment Law, and has input to 110.380 Estate and Tax Planning.

Jerry's interests include constitutional issues especially those involving contract, tort, intellectual property and employment law and the legal and ethical issues in relation to "Big Data". He is co-author of *Principles of Law for New Zealand Business Students* (5th edition published in 2012), *The Legal Environment of Business – An outline* (4th edition published in March 2015) with Nicholas Smith, and also with Nicholas Smith *Business Law in New Zealand – An introduction* (2017).



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 was the Chair of the Academic Committee of the Pre-admissions Programme (Professional Accounting School). He was also the Chair of the Education Board of Chartered Accountants Australia and New Zealand. He chaired the academic committee of the Chartered Accountants Australia and New Zealand and served as a Director of Advanced Business Education Limited. He also served as President (NZ) of the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

Journal Publications 2016-2020

Al Mallak, M. A., Tan, L. M., & Laswad, F. (2020). Generic skills in accounting education in Saudi Arabia: Students' perceptions. *Asian Review of Accounting*, 28(3), 395-421. <https://doi.org/10.1108/ARA-02-2019-0044>

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

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

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

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

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

Botica Redmayne, N., Laswad, F., & Ehalaiye, D. (2019). Evidence on the costs of changes in financial reporting frameworks in the public sector. *Public Money and Management*. <https://doi.org/10.1080/09540962.2019.1679482>

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2019). Does accounting information contribute to a better understanding of public assets management? The case of local government infrastructural assets. *Public Money and Management*. <https://doi.org/10.1080/09540962.2020.1719669>

Nath, N., Othman, R., & Laswad, F. (2019). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*. <https://doi.org/10.1108/QRAM-11-2017-0110>

Othman, R., & Laswad, F. (2019). Future Forensic Accountants: Developing Awareness of Perceptual Blindness. *Journal of Forensic and Investigative Accounting*, 11(2), 299-308. <https://www.nacva.com/>

Tan L.M. & Laswad, F. (2019). Key employability skills required of tax accountants. *Journal of the Australasian Tax Teachers Association*, 14(1), 1-29.

Ehalaiye, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review*. <http://doi.org/10.1111/auar.12254>

Tan, L. M., & Laswad, F. (2018). Professional skills required of accountants: What do job advertisements tell us? *Accounting Education*, 27(4), 403-432.

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2017). Financial determinants of local government debt in New Zealand. *Pacific Accounting Review*, 29(4), 512-533. <http://dx.doi.org/10.1108/PAR-11-2016-0104>

Othman, R., Laswad, F. and Nath, N. (2017) "Local councils' environmental sustainability reporting: who really counts?", *Pacific Accounting Review*, 29(4),469-489. <http://dx.doi.org/10.1108/PAR-11-2016-0108>

Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. <http://dx.doi.org/10.1111/auar.12153>

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



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

Journal Publications 2016-2020

Nath, N., Othman, R., & Laswad, F. (2019). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*. <https://doi.org/10.1108/QRAM-11-2017-0110>

Thornton, K., Nath, N., Hu, Y., & Jia, J. (2019). Meaning, perceptions and use of lean – a New Zealand perspective. *Pacific Accounting Review*, 31(4), 711-730. <https://doi.org/10.1108/PAR-11-2017-0091>

Othman, R., Laswad, F. and Nath, N. (2017) Local councils' environmental sustainability reporting: Who really counts?, *Pacific Accounting Review*, 29(4),469-489. <http://dx.doi.org/10.1108/PAR-11-2016-0108>

Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. <http://dx.doi.org/10.1111/auar.12153>

Nath, N., Hu, Y. Y., & Budge, C. (2016). Information technology and diffusion in the New Zealand Public Health Sector. *Qualitative Research in Accounting & Management*, 13(2).

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

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



After working as a solicitor in commercial litigation for seven years, Trish joined Massey as a lecturer in 1996. She completed a MComLaw with Honours at the University of Auckland in 1999 and completed her PhD at the University of Auckland in 2017. Trish teaches in the areas of commercial and company law.

Patricia’s areas of research include consumer law, intellectual property, employment law and corporate distress. She has been admitted as a Barrister and Solicitor of the High Court of New Zealand.

Journal Publications 2016-2020

O’Sullivan, P. (2019). A Review of Consumer Law Policy Principles and Online Shopping Vulnerabilities – do the OECD guidelines help? *New Zealand Business Law Quarterly*, 25(1), 3-16.

O’Sullivan, T. & Tokeley, K. (2018). Consumer product failure causing personal injury under the no-fault accident compensation scheme in New Zealand - A let-off for manufacturers? *Journal of Consumer Policy*, 41(3), 211.

O’Sullivan, P. F. (2016). The definition of 'consumer' - will the real 'consumer' please stand up. *Competition and Consumer Law Journal*, 24(1), 23-47.

O’Sullivan, T. (2016). Developing an online dispute resolution scheme for New Zealand consumers who shop online—are automated negotiation tools the key to improving access to justice? *International Journal of Law and Information Technology*, 24(1), 22-43. <http://dx.doi.org/10.1093/ijlit/eav019>

SOLOMON OPARE BCom *Cape Coast*, MSc *Stirling*, PhD *VUW*
Lecturer



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

Journal Publications 2016-2020

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



Radiah's current teaching responsibilities include postgraduate and undergraduate courses in Forensic Accounting, Accounting Systems, and Auditing and Assurance. She has successfully supervised three PhD, one MBA, two postgraduate Special Topic and Professional Practice and five Masters dissertations. She has examined four PhDs, one MBA and 13 Masters dissertations. She is currently supervising one PhD student. She was nominated for the Lecturer of the Year Award in 2015 and 2019. She is currently a mentor for the Manawatū Massey University Accounting Club and the Academic Liaison for Malaysian-sponsored accounting students.

Radiah's current research interests focus on fraud auditing, accounting history, public sector and sustainability. She has published in international refereed journals which include the Journal of Business Ethics, Australian Accounting Review, Pacific Accounting Review, Business Strategy and the Environment, Journal of Accounting in Emerging Economies and International Journal of Disclosure and Governance. One of her papers was a Highly Commended Award Winner at the Literari Network Awards for Excellence 2013 by Emerald. She and her co-authors of Public Sector Accounting won the 2013 Pearson Best Author Award.

Radiah is an associate member with the Association of Certified Fraud Examiners (ACFE) and a CPA (CPA Australia). She is a member of Beta Gamma Sigma (the International Honor Society of Collegiate Schools of Business), and the Emerald Literary Network. At university level, she has served on the Foundation Committee and Promotion Committee. She currently serves as a member for the Assurance of Learning Committee.

Journal Publications 2016-2020

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

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

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

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

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

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

Ameer, R., & Othman, R. (2019). Industry Structure, R&D Intensity, and Performance in New Zealand: New insight on the Porter Hypothesis. *Journal of Economic Studies*. <https://doi.org/10.1108/JES-05-2018-0185>

Nath, N., Othman, R., & Laswad, F. (2019). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*. <https://doi.org/10.1108/QRAM-11-2017-0110>

Othman, R., & Laswad, F. (2019). Future Forensic Accountants: Developing Awareness of Perceptual Blindness. *Journal of Forensic and Investigative Accounting*, 11(2), 299-308.

Ameer, R., & Othman, R. B. (2017). Corporate social responsibility performance communication and portfolio management. *Managerial Finance*. 43(5), 595-613. <http://www.emeraldinsight.com/doi/full/10.1108/MF-06-2016-0164>

Othman, R., Laswad, F. & Nath, N. (2017). Local councils' environmental sustainability reporting: who really counts?, *Pacific Accounting Review*, 29(4), 469-489, <http://dx.doi.org/10.1108/PAR-11-2016-0108>

Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. <http://dx.doi.org/10.1111/auar.12153>

Yusoff, H. Ismail, A., Othman, R. & Darus, F. (2016). Motives and accountants' role for green accounting-reporting towards minimizing financial leakages, *Malaysian Accounting Review*, 15(2),35-55.

ALISON PAVLOVICH LLB, BCom, LLM(Hons) *Auck.*, Barrister and Solicitor of the High Court of New Zealand
Lecturer



Alison Pavlovich joined Massey University in July 2017. Alison is a taxation specialist and has undertaken research in a variety of areas of taxation law and corporate law. Alison is currently working on a PhD in the area of international tax law.

Prior to joining academia, Alison worked in various tax advisory roles in London and Auckland, including for KPMG and Shell International.

Journal Publications 2016-2020

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

Pavlovich, A. (2019). Striving for intergenerational wellbeing. *Journal of Australian Taxation*, 2019.

Pavlovich, A., & Sutton, D. (2019). Implementation of Capital Gains Tax: How should we do this? *New Zealand Journal of Taxation Law and Policy*, 25(1), 31-52.

Pavlovich, A. (2016). The Tax Disputes Process and Taxpayer Rights: Are the inconsistencies proportional? *New Zealand Journal of Taxation Law and Policy*, 22(1), 70-95.

Pavlovich, A. J., & Watson, S. (2017). Director and Shareholder Liability at Pike River Coal. *New Zealand Law Journal*, 21, 1-43.

Pavlovich, A. (2016). Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? [Part I] *Taxation Today*, 93, 16.

Pavlovich, A. (2016). Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? [Part II] *Taxation Today*, 94, 14.

VICTORIA PLEKHANOVA BA/LLB *Tomsk*, LLM *Moscow*, PhD *Auck*.
Lecturer



Victoria joined the School of Accountancy in January 2018, after completing her PhD in Law at the University of Auckland Law School. Victoria was awarded a University of Auckland Doctoral Scholarship to conduct her full-time research on the corporate income tax challenges arising in the digitalised global economy.

Before starting her PhD project, Victoria obtained the degree of Master of Private Law and worked for Ernst & Young (CIS) BV in Moscow, as Senior Associate, then Barrister of the Business and Tax Litigation Team. Victoria is a member of the Moscow Bar Association (non-practising).

Victoria's professional interests include corporate income taxation, international taxation, tax and political philosophy, public finance and tax policy, corporate and contract law problems.

Journal Publications 2016-2020

Noonan, C., & Plekhanova, V. (2020). Taxation of Digital services under trade agreements. *Journal of International Economic Law*, 23(4), 1015–1039. <https://doi.org/10.1093/jiel/jqaa031>

Plekhanova, V. (2020). China's perspectives on distribution of digital gains. *New Zealand Journal of Taxation Law and Policy*, 26(3), 359-373.

Plekhanova, V. (2020). Digital services taxes and the unified approach under the Pillar One Proposal: Exploring the nexus frameworks through the example of Alibaba. *Australian Tax Review*, 49, 309-334.

Plekhanova, V. (2020). Surviving the digital tax storm: Options for New Zealand. *New Zealand Journal of Taxation Law and Policy*, 26(2), 187-211.

Plekhanova, V. (2020). Value creation within multinational platform firms: A challenge for the international corporate tax system. *eJournal of Tax Research*, 17(2), 280-320.

Plekhanova, V. (2020). Viya's visit to New Zealand: Can New Zealand tax Alibaba's profits? *New Zealand Journal of Taxation Law and Policy*, 26(4), 473-496.

Plekhanova, V., & Barrett, J. (2020) Equity crowdfunding in New Zealand: The role of income tax incentives. *Journal of the Australasian Tax Teachers Association*, 15, 142-164.

Plekhanova, V. (2019). Value creation within multinational platform firms: A challenge for the international corporate tax system. *eJournal of Tax Research*, 17(2).

Plekhanova, V. (2018). Taxation of global digital matchmakers: A tentative step forward? *New Zealand Business Law Quarterly*, 24(1), 69-89.

CHRISTELLE ROOS BCom(Hons), BCom, MCom *NWU*
Senior Tutor



Christelle has more than 20 years' lecturing experience in contact and extramural mediums. She has lectured in management accounting, financial accounting and taxation. In South Africa she lectured at the University of South Africa, Vista University and the North-West University. In New Zealand, she has lectured in management accounting at the Universal College of Learning (UCOL) in Palmerston North. She also worked at Mittal Steel (in South Africa) as an accountant before embarking on a career in tertiary education.

NICHOLAS SMITH BA, BA Hons, LLB *Natal*, PhD *Auck.*

Senior Lecturer



Nicholas, senior lecturer in Business Law, started working at Massey University in 1999. Before that, he lectured in public law and legal theory in the School of Law at the University of the Witwatersrand in Johannesburg. He teaches the Business Law second year core course, and the Law of (Real) Property course. He has also taught in The Law of Business Organisations course at Massey.

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

Journal Publications 2016-2020

Smith, N. M. (2017). Constitutional reform in New Zealand: on the Māori electoral option. *New Zealand Law Journal*, 8: 270-4.

Smith, N. M. (2017). Constitutional reform in New Zealand: on the Māori electoral option. *New Zealand Law Journal*, 7: 252-256.

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

Senior Lecturer



Warwick started work at Massey in 2005 and teaches auditing and advanced auditing, as well as occasional advanced accounting topics to undergraduate students at the Auckland Campus. He also undertakes supervision of post graduate and PhD theses. Before joining Massey, he worked as a manager at Deloitte for six years in New Zealand. He was responsible for managing learning and development nationally within Deloitte's Assurance and Advisory Service Line as well as managing a number of audit clients. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), South Africa.

Warwick's research to date has focused on new and emerging initiatives in corporate reporting. He completed his PhD in April 2012. His thesis was titled: "A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand". Since then, his research activity has included a number of papers, projects and research reports on International Financial Reporting Standards (IFRS). Integrated Reporting (IR) and Performance Reporting (PR) are two more recent corporate reporting initiatives to emerge, and which he has been involved in researching. His publications include articles in *Meditari* and *Accounting and Finance* journals. He is also on the Editorial Board for the *Meditari Accounting Research Journal*, which awarded him their '2015 Outstanding Reviewer' award.

Journal Publications 2016-2020

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

Hooks, J., & Stent, W. (2019). Charities' new non-financial reporting requirements: Preparers' insights. *Pacific Accounting Review*. <https://doi.org/10.1108/PAR-12-2018-0119>

Miah, M. S., Jiang, H., & Rahman, A., Stent, W. (2019). Audit Effort, Materiality and Audit Fees: Evidence from the Adoption of IFRS in Australia. *Accounting Research Journal*. <https://doi.org/10.1108/ARJ-06-2018-0103>

Ehalaiye, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review*, <http://doi.org/10.1111/auar.12254>

Napan, K., Green, J.K., Thomas, J.A., Stent, W.J., Julich, J.J., Lee, D., and Patterson, L. (2017). Collaborative transformations: Cooperative Inquiry as a catalyst for change. *Journal of Transformative Education*, 1-22. <http://journals.sagepub.com/doi/10.1177/1541344617736636>

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



Since joining the School, Lin Mei has been involved in teaching various accounting and taxation courses. She is the School of Accountancy's PhD Coordinator.

Lin Mei's research interests lie in the tax compliance and accounting education domain. She completed her doctorate at the Australian National University, Canberra and her thesis examined the role relationship between taxpayers and tax practitioners. She is the co-editor of the New Zealand Journal of Taxation Law and Policy and the Chair of the Board of Advisors for the Taxation Today Journal. She is also one of the authors of 'New Zealand Taxation' and 'Staples Tax Guide.' A number of her research works have been published in refereed taxation and accounting education journals.

Journal Publications 2016-2020

Al Mallak, M. A., Tan, L. M., & Laswad, F. (2020). Generic skills in accounting education in Saudi Arabia: Students' perceptions. *Asian Review of Accounting*, 28(3), 395-421. <https://doi.org/10.1108/ARA-02-2019-0044>

Tan, L., & Sawyer, A. (2020). Reflections on tax research: An analysis of over 25 years of research published in the New Zealand Journal of Taxation Law and Policy. *New Zealand Journal of Taxation Law and Policy*, 26(4), 431-451.

Tan L.M. & Laswad, F. (2019). Key employability skills required of tax accountants. *Journal of the Australasian Tax Teachers Association*, 14(1), 1-29.

Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(1), 6-12.

Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(2), 113-119.

Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(3), 215-220.

Tan, L. M., & Braithwaite, V. (2018). Motivations for tax compliance: The case of small business taxpayers in New Zealand. *Australian Tax Forum: A Journal of Taxation Policy, Law and Reform*, 33(2), 221-247.

Tan, L. M., & Laswad, F. (2018). Professional skills required of accountants: What do job advertisements tell us? *Accounting Education*, 27(4), 403-432.

Tan, L. M., & Woodward, L. (2018). GST compliance in New Zealand: attitudes of small businesses in the primary and trades sector. *New Zealand Journal of Taxation Law and Policy*, 24(2), 171-196.

Sawyer, A., & Tan, L. M. (2017). Editorial. *New Zealand Journal of Taxation Law and Policy*, 23(2), 167-172.

Sawyer, A., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(4), 314-318.

Reid, I., & Tan, L. M. (2016). The bright-line test on residential property sales: Another pseudo capital gains tax regime? *New Zealand Journal of Taxation Law and Policy*, 22(2), 157-171.

Reid, I., & Tan, L. M. (2016). The bright-line test on residential property sale: Another pseudo capital gains tax regime? [Part 2]. *Taxation Today*, 98, 14-19.

Sawyer, A. J., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(3), 210-215.

Reid, I., & Tan, L. M. (2016). The bright-line test on residential property sales: Another pseudo capital gains tax regime? [Part 1]. *Taxation Today*, 97, 12-17.

Sawyer, A. J., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(2), 100-105.

Tan, L. M., & Liu, X. (2016). SMEs' tax compliance: A matter of trust? *Australian Tax Forum*, 31(3), 527-554.

Sawyer, A., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(1), 4-9.

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



Prior to joining Massey University Siata worked as a tutor at the School of Accounting and Finance, University of the South Pacific, Suva, Fiji. She has also worked in the banking sector in New Zealand and the Kingdom of Tonga.

Siata's current teaching responsibilities include the core course 115.112 Accounting for Business and 110.109 Introductory Financial Accounting. She also serves as the Massey Business School's Associate Director Pasifika and assists with Pasifika@Massey initiatives.

LINDSAY TROTMAN LLM Cant.
Barrister and Solicitor of the High Court of New Zealand
Associate Professor



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

Journal Publications 2016-2020

Berkahn, M., & Trotman, L. (2019). Arrangements or Understandings Affecting Price: Clarification from the New Zealand Court of Appeal. *Australian Journal of Competition and Consumer Law*, 27(2), 161.

Trotman, L., & Berkahn, M. (2019). The 'Doctrine of Erroneous Assumption' - Clearing up the confusion. *Journal of the Australasian Law Teachers Association*, 11, 15-25.

Trotman, L. G. S., & Berkahn, M. (2017). Liability of corporate representatives for misleading or deceptive conduct revisited. *New Zealand Universities Law Review*, 27(3), 552-568.

Trotman, L. G. S., & Berkahn, M. (2017). Thirty years on: The pearl anniversary of New Zealand's fair trading and commerce acts. *Australian Journal of Competition and Consumer Law*, 25(2), 169-176.

Berkahn, M. A., & Trotman, L. G. S. (2016). Two issues in misleading or deceptive conduct. *New Zealand Universities Law Review*, 27(1), 145-161.

Professional Staff

Manawatū Campus



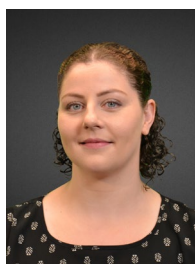
INEZ GOLDSWORTHY
Administrator



MELANIE SINCLAIR
Executive Assistant to HoS



JESSICA WATSON
Administrator



EMMA O'SULLIVAN BAVI
Strategic Projects Officer



MARY ROSSITER BA, PGDipBusAdmin
Research Support Officer



LIN SHI MInfSc
Computer Technician



ANDREW BROWN BInfSc
Digital Media Consultant

Auckland Campus



HORI PIRINI
Administrator

Other Staff Research Activities 2020

Associate Editor

Bhuiyan, M.B.U.	Accounting Research Journal
Trotman, L.G.S.	Australian Journal of Competition and Consumer Law - Overseas reports editor

Board of Advisors

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

Co-editor of Journal

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

Conference Organising Committee Member

Ehalaiye, D.	International scientific committee member for the 2020 African Accounting & Finance Association (AAFA) Virtual Doctoral Colloquium
Houqe, M.	African Accounting and Finance Association (AAFA)
Hu, YY.	14th New Zealand Management Accounting (NZMA) Conference, Massey University, Palmerston North
Nath, N.	14th New Zealand Management Accounting (NZMA) Conference, Massey University, Palmerston North

Discussants/Moderators

Berkahn, M.	2020 Corporate Law Teachers Association Conference, Monash University, 2–4 February 2020, (Chaired one parallel session)
Botica Redmayne, N.	Discussant at the 33rd Eurasia Business and Economics Society (EBES) Conference (online), day 2, session on Accounting and Audit, 7-9 October 2020
Ehalaiye, D.	Session chair on public sector accounting at the 2020 African Accounting & Finance Association (AAFA) Virtual Doctoral Colloquium
Houqe, M.N.	Chair/panellist of AAFA Virtual PhD and Emerging Scholars Colloquium

- Huang, H.J. Invited to chair a whole day session at the 47th One Stop Update for the Accountants in Business Conference, Auckland. 19-20 October 2020
- Ahmad, F. Fung, S. Y. K., Raman, K. K. & Zhu, Z. (2020). PCAOB International Inspections and the Big 4/Non-Big 4 Audit Quality Differential for Non-US-Listed Foreign Public Entities. *Working Paper*. Journal of Contemporary Accounting and Economics Conference, Colombo, Sri Lanka

Editorial Board and Advisory Board Member

- Berkahn, M. Journal of the Australasian Law Academics Association
- Bhuiyan, M.B.U. Journal of Governance & Integrity
- Botica Redmayne, N. Accounting & Financial Management
Journal of Public Budgeting
- Bradbury, M. Abacus
Accounting & Finance
Australian Journal of Management
International Journal of Auditing
Journal of Accounting Education
Journal of Contemporary Accounting and Economics
New Zealand Journal of Taxation Law and Policy
Pacific Accounting Review
- Edeigba J. International Journal of Accounting and Financial Reporting
Elsevier Advisory Panel
- Habib, A. Asian Review of Accounting
International Journal of Accounting
International Journal of Auditing
Journal of International Accounting, Auditing and Taxation
Managerial Auditing Journal
Pacific Accounting Review
- Hooks, J. Pacific Accounting Review
- Laswad, F. Pacific Accounting Review
Accounting Education
Journal of Financial Reporting and Accounting
Journal of Accounting Perspectives
PSU Research Review
- Othman, R. Journal of Financial Reporting & Accounting
- Stent, W. Meditari Accountancy Research Journal

Guest Editor

- Botica Redmayne, N. Special issue of the Public Money and Management (2019-2020)

Guest Speaker

- Laswad, F. Data Analytics in Management Accounting, New Zealand Management Accounting conference, November 2020.
- Opare, S. Guest lecturer for 110.799 Current Issues in Accounting Research
- Othman, R. Panel Speaker on Expectation, Business Teaching Practice: Pivot in COVID-19 Times Special Conference Event, Accounting Research Journal, 4 December 2020, Sydney, online.

Joint Editor-in-Chief

- Bradbury, M. Australian Accounting Review

Masters Examiner

- Huang, H.J. "Impact of Differences Between Local GAAP and IFRS on Accounting Practice in an Emerging Capital Market, Vietnam" by D.A.O. Tina, Auckland University of Technology, New Zealand
- Opare, S. "Is Intra-period tax allocation useful?" by K. Mear, Massey University, New Zealand
- Othman, R. "How do accountants remain relevant? The future of Public Practice" by A. Ogilvie
"Restructuring in the New Zealand Public Sector" by J. D'Ath

Participants in Other Educational and Research Activities

- Houqe, M.N. Research Grants External Reviewer "The Impact of IFRS Adoption on the Usefulness of Accounting Numbers in Saudi Emerging Capital Market" by K. Fahd, University of Petroleum and Minerals, Saudi Arabia
- O'Sullivan, T. Attended and participated in the Australasian Consumer Law Roundtable via Zoom - Hosted by QUT Faculty of Law 3 December 2020
- Othman, R. Roundtable discussion on "Narrowing the expectation gap: fraud and going concern", 24 November 2020, 10am Auckland, Wellington, online
- Stent, W. Chair of confirmation committee for PhD proposal "Information needs of public sector entities financial reports" by J. Dabel-Moses

PhD Examiners

- Bhuiyan, M.B.U. "Capital Market Effects of Adoption of IFRS" by S. Opare, Victoria University of Wellington, New Zealand
"Corporate Governance Practices of Small and Medium Enterprises (SMEs): An Exploratory Study in Ghana" by B. Asumadu, Lincoln University, New Zealand
"Three Essays on the Corporate General Counsel: Evidence from the US Market" by M. Michael, La Trobe University, Australia
"Exploration of the Effectiveness of Internal Audit Function in New Zealand" by N. Prasad, The University of Auckland, New Zealand

Ehalaiye, D.	“Internationalisation of Small and Medium-Sized Enterprises in Vietnam” by H.D. Nguyen, Lincoln University, Christchurch, New Zealand
Habib, A.	“Three Essays on Corporate Governance, Accounting Conservatism and Corporate Financial Decisions” by J. Alqahtani, Curtin University, Australia. “Auditor Switch, Audit Fees, and Audit Quality: Evidence from the ASX 500 Firms” by A. Mirzay Fashami, Griffith University, Australia
Hooks, J.	“Effects on Voluntary Disclosure Following Chinese Foreign Direct Investment in Australian Public Corporations” by V. Norman, Macquarie University, Australia
Houqe, M.N.	“Determinants and Consequence of Cost Stickiness” by M. D Costa, Massey University, New Zealand “Factors Influencing the Business Acquisition Decision (the Deal Value) of Listed Companies in Australia” by D. Alahakoon, Victoria University Melbourne, Australia
Hu, YY.	“Essays on the determinant and consequence of tournament incentives: Evidence from China” by L. Sun, Massey University “Auditor rotation and audit quality” by T. Uthayapong, Massey University
Laswad, F.	“Indonesian State-owned Enterprises and earning quality” by P.D.Y. Yaniarth Sukartha, QUT, Australia “Value relevance of integrated reporting using a novel approach: Comparative cross-country evidence of mandatory and voluntary implementers” by FJ. Mohaimen, Victoria University of Wellington, New Zealand “Auditor provided tax services and capital markets” by A.E. Zudana, Victoria University of Wellington, New Zealand
Tan, L.M.	“Factors influencing the choice of accounting by Saudi Students” by A. Zeyad, University of New England, Australia “Cash flow of small service businesses in Australia: is there a relationship with owner tax literacy?” by M. Belle, Griffith University, Australia

Reviewers/Referees

Berkahn, M.	New Zealand Law Review
Bhuiyan, M.B.U.	Accounting & Business Research Accounting & Finance European Accounting Review International Journal of Auditing Journal of Business Ethics Managerial Finance
Botica Redmayne, N.	Australian Accounting Review International Journal of Accounting and Finance International Journal of Auditing International Journal of Public Policy International Journal of Public Sector Management Journal of Public Budgeting Meditari Accountancy Research Pacific Accounting Review Public Money and Management (PMM)

Bradbury, M.	Accounting and Business Research Abacus Australian Accounting Review Journal of Accounting and Education Journal of Business, Finance and Accounting
Costa, M. D.	Accounting & Finance Australian Accounting Review Pacific Accounting Review
Ehalaiye, D.	Australian Accounting Review Accounting Research Journal International Journal of Finance and Economics International Journal of Public Administration Journal of Accounting in Emerging Economies Local Government Studies Managerial Finance Meditari Accountancy Research Pacific Accounting Review Public Money and Management
Habib, A.	Accounting & Business Research Australian Journal of Management International Journal of Accounting International Journal of Auditing Journal of Accounting, Auditing, and Finance Corporate Governance: An International Review
Houqe, M.N.	ABACUS Accounting & Finance Accounting & Finance Association of Australia and New Zealand
Hu, Y. Y.	Accounting, Auditing & Accountability Journal Accounting Research Journal Asian Review of Accounting Pacific Accounting Review International Journal of Accounting and Financial Reporting International Journal of Business and Management Social Responsibility Journal Sustainability Research Journal
Huang, H. J.	Paper review for Accounting and Finance Journal, Pacific Accounting Review Member of the Journal of International Accounting Review Board
Laswad, F.	Accounting Education AFAANZ conference Pacific Accounting Review

Nath, N.	Accounting Forum Accounting history Journal of Accounting and Organisational Change International Journal of Critical Accounting Pacific Accounting Review Meditari Accountancy Research Qualitative Research in Accounting & Management (QRAM)
Opare, S.	Pacific Accounting Review Australian Accounting Review Journal of Financial Reporting and Accounting Managerial Finance Meditari Accounting Research
Othman, R.	Journal of Business Ethics Meditari Accountancy Research Journal of Cleaner Production Journal of Forensic and Investigative Accounting Pacific Accounting Review Asian Review of Accounting Corporate Social Responsibility and Environmental Management Journal of Accounting in Emerging Economies
Plekhanova, V.	Journal of Tax Teachers Association (JATTA)
Stent, W.	Australian Accounting Review Meditari Accounting Research Journal Pacific Accounting Review

Supervision

Bhuiyan, M.B.U.	“Determinants and Consequences of Cost Stickiness” by M. D. Costa. “Three Essays on International Auditing” by X. Sun “Product Market Competition, Debt Maturity Structure and Financial Reporting” by M. Babar
Botica Redmayne, N.	Thesis titled “Internal Audit Function Monitoring Effects: An Analysis of Loan Loss Provisions, Write-offs and Portfolio at Risk in MFIs” by O. Biodun. Thesis titled “The impact of audit partner rotation on the audit quality – Evidence from a developing country’ by T. Uthayapong. Thanida successfully defended her thesis in May 2020.
Habib, A.	“Audit research in an international context” by X. Sun “Business valuations through the lens of non-financial indicators” by S. Lakhani “Consequences of product market competition: An international investigation” by Md. Babar “Essays on capital market research” by L. Caldera
Houqe, M.N.	“Annual Reports Readability and Cash Holding” by Y. Zhou, Massey University Carbon disclosure and voluntary assurance - Evidence from USA by Chung Ching Chan (With Solomon Opare), School of Accountancy, Massey University

- Huang, H. J. Thesis titled “Essays on the Determinants and Consequence of Tournament Incentives: Evidence from China.” By L. Sun
 “Essays on the Determinants of Future Earnings Response Coefficient” by L.D.C Deleratne Mudalige
 “Political Risk and Return on Equity: A Perspective from Chinese Listed Companies” by N. Li
 “Earnings Quality and Financial Leverage: Evidence from China” by M. Kong
 “A content analysis on the CSR disclosure of Chinese listed firms” by Y. Zhang
 “Audit Fees and Overvalued Equity: Evidence from China’ by M. Kong
- Hu, YY. “Aggressive tax planning and corporate social responsibility: evidence from Malaysian listed companies” by S. Shanmugam
- Opare, S. “Climate change, female CEOs and earnings management: Evidence from US firms” by A. Ramachandran
 “A review of the economic consequence of carbon emission” by R. Mutneja
 “The effect of corporate innovation and carbon disclosure on firm performance” by M. R. Sharma
 “Carbon disclosure and voluntary assurance: Evidence from USA” by C. C. Ching
 “Annual reports readability and cash holding” by Y. Zhou
- Stent, W. PhD thesis titled ‘Towards Mandatory International Corporate Social Responsibility Standards’ by T. Nomura
 PhD thesis titled ‘Sustainability in the Electricity Industry’ by A. Marasigan
- Tan, L.M. “Aggressive tax planning and corporate social responsibility: evidence from Malaysian listed companies” By S. Shanmugam

Technical Report

- Bradbury, M. Submission to IAASB DP: *Fraud and Going Concern in an Audit of Financial Statements*
 Submission to IASB on *DP/2020/1 Business Combinations—Disclosures, Goodwill and Impairment*

Visiting Professor to a University

- Houqe, M.N. Victoria University of Wellington (1 January 2020 – 31 March 2021). Wellington, New Zealand, Honorary Research Associate

School PhD 1986-2020

Dr Lois Graff (1989)

Computerised financial planning for school districts.

Dr Brenda Porter (1990)

The audit expectation performance gap and the role of auditors in society.

Dr Gregory Tower (1991)

Accounting regulation as an instrument of public accountability: A case study of New Zealand.

Dr Jack Dowds (1995)

The contemporaneous movement between cashflows and accruals-based accounting numbers: The New Zealand evidence.

Dr Sivakumar Velayutham (1996)

Crisis in accounting: The emerging ideology, practice and structures within the profession.

Dr Joanne Locke (1996)

Fragmentation in accounting: An analysis of international accounting as a catalyst for integration.

Dr Duncan Stewart (1996)

Trade secrets in New Zealand. (*Business Law*)

Dr Michael Adams (1997)

Determinants of voluntary disclosure by New Zealand life insurance companies.

Dr Mahmud Hossain (1998)

The investment opportunity set and corporate ownership, directorship, auditing and disclosure. Policies: Some New Zealand evidence.

Dr Unvar Mutalib (2002)

The effect of religion on earnings management and capital structure: Evidence from Muslim and Non-Muslim managed firms in Malaysia.

Dr Nives Botica Redmayne (2004)

The production of audit services in the New Zealand public sector: An investigation into the effects of political risk and corporate governance on audit effort.

Dr Christopher Durden (2004)

The interface between management accounting and organisational strategy: From strategic control to strategic navigation.

Dr Robert Nyamori (2005)

Governing the local: A case study of the use of markets and strategic measurement systems in a local authority in New Zealand.

Dr Erlane Ghani (2008)

Digital presentation formats and users of financial reports: Decision quality, perceptions and cognitive information processing in the context of recognition versus disclosure.

Dr Mohd Md Salleh (2009)

Political influence, corporate governance and financial reporting quality: Evidence from companies in Malaysia.

Dr Norida Basnan (2010)

An investigation into the performance reporting practices and accountability of Malaysian local authorities.

Dr Uma Ananthanarayanan (2012)

Audit committee independence and expertise, institutional ownership, and executive compensation as determinants of audit fees in the post-SOX era.

Dr Warwick Stent (2012)

A study of early and late adopters of International Financial Reporting Standards in New Zealand.

Dr Rahayu Abdul Rahman (2012)

Religious ethical values and earnings quality: Some evidence from Malaysia.

Dr Shahwali Khan (2012)

Volatility, value relevance and predictive power of comprehensive income.

Dr Lei Cai (2013)

The mispricing of real earnings management in the post-Sarbanes-Oxley era.

Dr Adnan Ahmad (2013)

Investor protection, firm fundamentals information and stock price synchronicity.

Dr Frances Chua (2016)

Discourse analysis of corporate codes of ethics.

Dr Varsha Kashyap (2016)

Firms' financial accounting and assurance practices under Australian Carbon Tax and New Zealand's Emission Trading Scheme: An exploratory study.

Dr Abdul Haris Muhammadi (2016)

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

Kim Mear (2017)

Analysis of the usefulness of deferred tax pre and post IFRS.

Muhammad Shahin Miah (2017)

Accounting complexity, audit quality and financial analyst forecasting in Australia.

Fawad Ahmad (2018)

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

Mohammed Al Mallak (2018)

Generic skills in accounting education in Saudi Arabia.

Oyuntsend Chagnaadorj (2018)

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

Pinprapa Sangchan (2019)

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

Mabel D Costa (2020)

Three essays on financial constraints and cost stickiness.

Thanida (Tina) Uthayapong (2020)

Auditor rotation and audit quality.

Abstracts of PhD research completed in 2020

Mabel D Costa

Three Essays on Financial Constraints and Cost Stickiness

Cost stickiness occurs when costs rise more with an increase in activity, than they decrease with a proportionate decrease in activity. Despite the significance of availability of resources as a driver of cost management, very little research has investigated the extent to which firm-level financial constraints affect cost stickiness. Ms Costa's findings suggest that financial constraint leads to less cost stickiness. By extending credit to customers, suppliers undertake risk that customers might default on payment. Owing to the monitoring role of suppliers, Ms Costa finds that trade credit lowers cost stickiness and her evidence suggests that such cost stickiness can have a significant detrimental impact on a firm's value.

Thanida (Tina) Uthayapong

Auditor Rotation and Audit Quality

This thesis aims to examine the effect of mandatory audit partner rotation (MAPR) on audit quality. MAPR is one of the requirements that regulators in many countries impose on auditors in order to enhance audit quality. The benefit of MAPR is in the incoming audit partner enhancing auditor independence and offering fresh insights to a client, which is expected to improve audit quality as evidenced by greater financial statements quality. On the other hand, the new lead audit partner can lack client-specific knowledge, which may impair audit quality. There are ongoing discussions about the benefits of MAPR in a number of countries but only a few studies have been conducted on the effects of MAPR in developing countries. This thesis therefore aims to fill this gap by examining the impact of MAPR on audit quality in a developing country, Thailand.

This thesis is framed within the Agency Theory framework and also uses the IAASB (2014) framework for audit quality to identify the factors which have an impact on audit quality. A total of 417 firm-year observations between the years 2006 and 2017 are made of 286 non-financial Thai listed companies, all of which with experience of MAPR. The sample also includes multiple numbers of MAPR. The performance-matched discretionary accruals (DA) developed by Kothari, Leone, and Wasley (2005) are used to measure DA as a proxy for audit quality.

The results in this thesis suggest that MAPR does not significantly improve audit quality and the relationship between MAPR and audit quality is weak. It is possible that an incoming lead audit partner lacks client-specific information, is disadvantaged by the gradual learning curve in understanding a client's businesses, and may face challenges in communication within the audit team, all of which may not positively impact on audit quality. There is no strong evidence of an association between audit quality and other impacting factors, such as Big 4 audit firms, the audit firm industry specialist, the audit partner industry specialist, and the audit partner busyness. Results also present no evidence of significant improvement in audit quality in the first MAPR subsequent to voluntary rotation.

However, MAPR does seem to improve audit quality under certain conditions, i.e. audit quality is improved depending on the number of rotation times, audit firm size and companies'/ clients' size. Only listed companies with three MAPR audited by Big 4 audit firms and only larger listed companies with three MAPR have higher audit quality within the MAPR framework. Further, only listed companies with three MAPR that have a positive DA, are associated with higher audit quality. The overall results of this thesis suggest that MAPR requirement does not immediately lead to an improvement in audit quality, at least not in the Thai capital market.

Abstracts of PhD research in progress

Md. Babar

Product Market Competition as an External Governance Mechanism: International Evidence

In the age of globalisation, firms are facing increased competition in product market that arises from both the domestic and foreign firms. Product market competition (hereafter PMC) has been identified as one of the most powerful corporate governance tools for motivating managers to maximize firm value. My thesis consists of three essays that explores various facets of PMC. In the first essay, I review the vast body of the literature on PMC in accounting, finance and corporate governance. My review highlights contradictory findings and offer suggestions that will assist the researchers who intend to examine the implications of PMC, both in the US and internationally. My second essay examines the relation between PMC and cost structure for an international sample of firms. Study regarding cost structure is very important as cost structure has significant implications on firm's systematic risk, stock return and cost of capital. My third essay investigates the effect of PMC on information asymmetry in an international setting. Findings of this study will help investors, among other stakeholders, to assess the information environment of the firm based on the competition level, and to make informed investment decisions.

Deleratne Mudalige Caldera

Essays on Capital Market Research

In progress.

Joy Nankyer Dabel-Moses

Information Needs of Users of Public Sector Entities' Financial Reports

My study addresses research issues concerning the information needs of users of public benefit entities' (PBEs) financial information in New Zealand. The information provided through financial reports is generally considered to communicate an entity's financial standing to its stakeholders which assists in achieving accountability and decision usefulness objectives. Users of public sector PBEs financial reports expect that the preparers take their needs into account when preparing such reports. My PhD research intends to examine key stakeholders' perceptions of who are the principal users of public sector PBEs financial reports and what are their information needs. Further, it will examine whether current public sector PBEs financial reports satisfy the information needs of the users of such financial reports.

Sunil Lakhani

The Strategic Logic of Creating Business Value Through Intangibles

The starting point for most discussions regarding valuation begins with Earnings Before Interest Taxes Depreciation and Amortisation (EBITDA). Utilising financial statements and EBITDA as a measure of earnings helps to analyse and compare profitability between companies and industries because it eliminates the effect of certain accounting and financing decisions. However, it is also imperative to note the importance of several non-financial indicators of a firm's value. Acquirers who are motivated by strategic interests and synergies would prefer to offer a premium for firms that have financial as well as several non-financial drivers that lead to value creation. It is therefore vital to understand the value created by these combined factors for a firm's long-run performance. The study focusses on market-based performance measures for value creation to more closely reflect the true economic financial position and valuation of the firms. The suitable linkages to financial and non-financial drivers could depict the market perceptions in understanding the gaps between the book and market values and would emphasise the incremental value-relevance of these measures for these firms.

Takumi Nomura

Lack of Regulation Regarding CSR (Corporate Social Responsibility) Reporting

In progress.

Abiodun (Abbey) Omidiji

Internal Audit Function Monitoring Effects: An Analysis of Loan Losses in MFIs

This study empirically investigates the nature and extent of internal audit functions' (IAF) impact on over-indebtedness of Microfinance Institutions (MFIs') clients through a global analysis of loan loss provisions, loan write-offs and portfolio at risk. To identify emerging perspectives in the context of the microfinance industry, and the profession's capacity to respond to challenges facing these institutions, the study also explores internal audit practice framework and standards and the broad responsibility of the IAF within the corporate governance mosaic. Using data collected from the Mix-Market Database of 3,013 MFIs in 122 countries, the preliminary findings show that not all MFIs have internal audit department or individuals that perform internal audit function, while some MFIs have set up the IAF to monitor the incidence of over-indebtedness of clients leading to loan losses. This study is important as the expectations of the impact of microfinance is increasingly being challenged, and because the industry is faced by clients' over-indebtedness debacle, culminating in both demand-side exploitation concerns and supply-side high growth and risks to institutional sustainability. It is also important to fill the empirical research gap in internal audit's effectiveness in the microfinance industry. The result of this study should shed new light on internal audit's role in the sustainability of microfinance institutions and the control of the institutions' most important asset.

Li Sun

Three Essays on the Determinants and Consequence of Tournament Incentives

Extensive literature has criticised on the inefficiency of monitoring mechanism based on monetary compensation and the associated decrease in the informativeness of financial information. Thus, it is important to consider a more dynamic view on the design and use of the managerial incentives. Accordingly, tournament incentives which reward managers based on relative performance rather than absolute levels of output is considered more relevant for monitoring managerial behaviour. Tournament incentives has been a widely investigated topic in the management literature, although it has only recently received increasing attention in the Accounting and Finance literature. So far, prior studies have mainly focused on how tournament incentives as a corporate governance mechanism, affects firm performance as well as its financial reporting quality and innovation policies. however, the empirical evidence provides mixed findings and most of the studies are conducted in the U.S. context. In my dissertation, I will explore the determinants and consequences of tournament incentives on the capital markets and other un-explored areas in emerging markets such as China.

Xuan (Sean) Sun

Three Essays in International Auditing

First essay: Using a dataset from 30 countries over the period from 2002 to 2017, we examine the effects of auditing clients' workforce environment on audit fees as well as the role that national labour market flexibility plays in this relationship. We find evidence that audit fees are significantly lower for firms with a good workforce environment, suggesting that auditors perceive such clients as less risky; as a result, auditors expend less effort and/or charge a lower risk premium. Furthermore, we find this effect to be stronger for firms in countries with a more flexible labour market. Our mediation test results indicate that the relationship between the audit client workforce environment and audit fees is mediated by media coverage of workforce controversies. Our study contributes to the international audit fee literature by identifying employee welfare as a distinct audit pricing factor, above and beyond the effects of overall corporate social responsibility practices.

Second essay: We review the empirical literature on the determinants and consequences of auditor-provided tax services (APTS) and provide some directions for future research. We first review the evolution of APTS fees

disclosures and related regulations in select jurisdictions, followed by a summary of determinants of APTS. We review studies examining firms' decisions (1) to disclose the APTS information voluntarily; (2) to choose incumbent auditors as the tax service providers; and (3) to retain or dismiss incumbent auditors as the tax service providers. Our review suggests that all these decisions are related to the cost-benefit trade-off. We then review the literature on the consequences of APTS. This strand of the literature in the U.S. supports the knowledge spillover effect, but the findings in the non-U.S. settings are mixed. The market perceptions of APTS in both the U.S. and non-U.S. settings suggest that market participants react to APTS negatively during uncertain periods.

Alison Pavlovich

How Should New Zealand Tax its Inbound Investors?

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

Christina (Christelle) Roos

The Relationship between Lean Management and Performance Measurement in Service and Manufacturing Organisations

In progress.

Renne Gariando

In progress.

Alva Marasigan

Sustainability in the Electricity Industry: The United Nations Sustainable Development Goals 7 and 13, and Measurement of Sustainability Performance

In progress.

Santhi Shanmugam

In progress.

Research Funding, Awards and Nominations 2020

Awards and Nominations

Bhuiyan, M.B.U.	Nomination: Lecturer of the Year 2020 by Albany Students Association
Botica Redmayne, N.	Research Cooperability Programme funded by EU and Croatian Science Foundation: Project titled " <i>Challenges of Financial and Non-financial Reporting by public Sector Entities in the Changing in User Needs Environment</i> ", with Professor Vesna Vasicek, project conducted over the period 2019-2023
Habib, A.	2020 MBS Supervisor Award
Hooks, J.	CPA Australia New Zealand's Divisional President's Award for Excellence (Academia)
Nath, N.	Nomination: Auckland Student Association Teaching Award
O'Sullivan, E.	Nomination: MBS Star Award - Excellence in Professional Support
Opore, S.	Nomination: 2020 Lecturer of the Year
Pirini, H.	Winner: Excellence in Professional Support (joint)
Plekhanova, V.	Winner: Excellence in Fostering Healthy Relationships

Research Grants / Massey University Research Funds (MURF)

Ahmad, F.	MURF (\$6,550.00) with D. Ehalaiye, K. Zahir ul Hassan & D. Greiling
Ehalaiye, D.	MURF (\$9,007.82) with N. Botica Redmayne & E. Gyapong
Habib, A.	MBS Supervisor Award Research grant (\$2000)
Houge, M.N.	MURF (\$5600) with F. Ahmad
Huang, H.	MURF (\$4,583.00) with J. Wang (University of Wollongong)

NZMA Conference

On Thursday 19th November 2020 the School of Accountancy hosted the 14th New Zealand Management Accounting (NZMA) Conference online, from our Manawatū campus.

The NZMA conference aims to bring together management accounting educators, researchers and practitioners from both the private and public sectors to share their perspectives and experiences on the many theoretical and practical applications in this very significant disciplinary area.

A key objective of the conference is to encourage knowledge transfer amongst management accounting academics and between academia and practitioners. The School encouraged the submission of papers from emerging researchers and practitioners that involve collaborative research as well as studies of management accounting in practice.



Conference theme: The Changing Face of Management Accounting

Conference MC: Professor Fawzi Laswad

Conference Organising Committee:

Dr Nirmala Nath	Dr Yuan Yuan Hu
Emma O’Sullivan	Melanie Sinclair (finance)
	Andrew Brown (IT)
	Lin Shi (IT)

Plenary Speakers:

Deryl Northcott, Professor - Auckland University of Technology
Presentation titled: When Social Impact Matters: Issues in Measuring and Communicating Performance

Leeanne McAviney, Assistant Auditor-General Sector Performance - Office of the Auditor-General
Leanne Arker, Principal Performance Auditor - Office of the Auditor-General
Presentation titled: The Future and Value of Performance Audit

Fawzi Laswad, Professor and Head of School of Accountancy- Massey University
Learning Workshop: Analytics in Management Accounting – Using Power Bi In Profitability Analysis

Best student paper award:

Siamak Ansari, University of Otago

Paper Titled: *Does partnership still matter? A review of literature's path to deliver a paradigm of management accounting roles*

Best paper award:

Chris Akroyd*, Kali Henderson*, Winnie O’Grady^ & Heather Pesch*

*College of Business, Department of Accounting, Finance and BIS, Oregon State University

^ Department of Accounting and Finance, The University of Auckland Business School

Paper Titled: *Faith at Work: The Role of Religious Values in a Management Control System*

School of Accountancy Prizes

*Congratulations to all the students who won prizes in the 2019 academic year
and thank-you to the sponsors for their support.*

Auckland Campus

Sponsor	Prize Name	Recipient
ACCA	ACCA Prize in Accounting	Amanda Cook
BDO Auckland	BDO Auckland Award for Top Student in Advanced Financial Accounting – Auckland Campus	Yang Su
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Auckland campus	Yujie Chen Mia Davis
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Fourth Year Accountancy Prize	Thao Hoang
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.804 Advanced Financial Accounting and Reporting	Casey Tan
CPA Australia	CPA Australia Prize in Accounting Information Systems	Cameron Duffield
CPA Australia	CPA Australia prize for most outstanding student majoring in Accountancy	Yujie Chen
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part A	Shuang Zhang
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part B	Casey Tan
Deloitte (Auckland)	Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation)	Liam Fannin
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting	Barend Liebenberg Vivien Moore

Wellington Campus

Sponsor	Prize Name	Recipient
ACCA	ACCA Prize in Accounting	Rachael Buttar

Manawatū Campus

Sponsor	Prize Name	Recipient
Campus Books	Campus Books Prize for 110.229 Management Accounting	Ning Wang
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	Scott Berntsen
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatū campus	Simon Tyler Madeleine Ashwin
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.805 Advanced Strategic Management Accounting	Jeremy Marwick
Cooper Rapley Lawyers	Cooper Rapley Lawyers 155.210 Commercial Law	Madeleine Ashwin
Estate and Taxation Planning Council	Estate and Taxation Planning Council Prize for 110.380	Hongze Yao Rick Williams Thomas Parker
Wolters Kluwer	Wolters Kluwer Prize in the Law of Business Organisations	Caitlin Brown

Online Presentation

Sponsor	Prize Name	Recipient
ACCA	ACCA Prize in Accounting	Nik Mohamed
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	Joshua Seabourne
CPA Australia	CPA Australia Top First Year Accountancy Prize	Claire Patterson
CPA Australia	CPA Australia Prize in Accounting Information Systems	Fei Yu
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Auditing – 110.379	Nursyahidah Nurdin
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Taxation – 110.389	Carlene Waldon
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate	Carlene Waldon
Wolters Kluwer	Wolters Kluwer Prize in Advanced Taxation	Carlene Waldon

Professor for a Day

The Professor for the Day Programme provides opportunities for business professionals to engage with students and staff in second and third year classes.

The programme aims to:

- Create a collaborative learning experience for students in an informal environment;
- Give the students an opportunity to learn how their education applies to the real world; and
- Encourage business professionals to share their views on business, leadership and critical success factors in the practical world.

Professor for a Day - Semester One 2020

Guest Speaker	Organisation	Paper
Quenton Oates	Fiserv	110.309 Advanced Financial Accounting
Chris Ussher	PwC	110.209 Intermediate Financial Accounting
Varoon Nair	Rocket Lab	110.229 Management Accounting
Richard McCulloch	Insolvency and Trustee Service, Ministry of Business, Innovation and Employment	155.210 Commercial Law
Mark Hucklesby	Grant Thornton	110.209 Intermediate Financial Accounting

Professor for a Day - Semester Two 2020

Guest Speaker	Organisation	Paper
Craig Fisher	RSM Hayes Audit	110.379 Advanced Auditing
Craig Fisher	RSM Hayes Audit	110.279 Advanced Auditing
Sylvia van Dyk	XRB	110.379 Advanced Auditing
Russell Fildes	Insolvency and Trustee Service, Ministry of Business, Innovation and Employment	155.203 Law of Business Organisations
Sabina Buza	Financial Markets Authority	110.279 Auditing
Dr Angela Liew	University of Auckland	110.303 Integrative Accounting
Kevin Brown	PwC	110.379 Advanced Auditing

Massey University Accountancy Clubs

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

2020 Auckland Accountancy Club Executive Members:

Semester One:

President	Derik Liebenberg
Vice President	Max Clark
Vice President	Jun Wen
Secretary	Marie Hwang
Assistant Vice President	Coco Keyang Shua
Assistant Secretary	Archana Ramachandran
Officers	Alex Xu, Ella Wu, Chaomei Wang, & Leo Li

Mentors:

Hedy Huang
Mabel D Costa

Semester Two:

President	Jun Wen
Vice President	Max Clark
Vice President	Hazel Vanessa Ouwehand
Secretary	Julia Wang
Treasurer	Selina Wang
Officer	Ella Wu, Chaomei Wang



Executive Members of Semester One, 2020 Massey University Accountancy Club (MUAC) Auckland

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

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

Palmerston North <https://www.facebook.com/pncommunityaccounting/> (not offered in 2020).

Community Accounting

Community Accounting involves volunteer second year, third year, Masters and PhD Massey University Accountancy students in providing free accounting and financial management advice and training for small to medium not-for-profit community organisations under the supervision of Chartered Accountants.

Massey University School of Accountancy participates and supports the initiative to enable students to gain valuable practical experience including the development of professional skills and attitudes, and to be good citizens supporting their communities.

Community Accounting Palmerston North is coordinated by Palmerston North Community Services Council (PNCSC), and Community Accounting Auckland and Aotearoa NZ (Distance) are coordinated by Geoff Andrews, Auckland North Community and Development (ANCAD).

For more information about the community groups or for details about upcoming events go to:

Palmerston North Community Accounting <https://www.facebook.com/pncommunityaccounting/>

Auckland Community Accounting <https://ancad.org.nz/auckland-community-accounting-project>
<https://www.facebook.com/AucklandCommunityAccounting/>

2020 Palmerston North Community Accounting:

Students

Ashleigh Simpson (Team Leader)
Hai Hong
Haredz Abdul Razak
Kaleb Idemaru (Team Leader)
Qi Chen
Selina Brightwell

Co-ordinators

Tim Kendrew (PNCSC)
Professor Fawzi Laswad
Emma O'Sullivan

Not for profit Clients

Legacy Centre
SnapBack Gym

Supervisor

Rozalia Bencsik Ponikli



Palmerston North Community Accounting co-ordinators and team members. From top: Coordinators: Emma O'Sullivan, Professor Fawzi Laswad and Tim Kendrew. Bottom: Team members: Hai Hong Trinh, Ashleigh Simpson and Selina Brightwell.

2020 Auckland Community Accounting (ACA) & Community Accounting Aotearoa (CAA):

ACA Students

Alena Dubrova (Team Leader)
Bowen Zhang
Chaomei Wang
Effy Xiaoyi Peng (Team Leader)
Emily Bartlett
Emma Victoria Torto
Harshi Sisodia
Hawk Chen (Team Leader)
James Walker (Team Leader)
Joanne Mackay (Team Leader)
Kin Hon Chu
Liming Wang
Lisa Bugden
Liuting Yan
Mengdi Yu
Monique Vlaar (Team Leader)
Ngu Doan
Oxana Walker
Pei Jing
Rahnee Wakefield
Rosemary Francis (Team Leader)
Sandeep Giregowdanahalli
Nagarajaiah
Sonny Kingi
Sukrit Raman
Tianyu Zhang
Vidhi Sukhadia
Yi Liu
YinXin Jiang
Yiran Zhang
Yixuan Wang
Yuxin Duan
Zhiqin Lin

CAA Students

Clare Tyler (Team Leader)
David de Jonge
Ellis Thorpe (Team Leader)
Iana Lunkerova
Jacob McCormick
Jessica Judith Bensen
Jose Rastem Eugenio
Kaveri Nair
Maria Elfstrom (Team Leader)
Michelle Pluim
Nayab Gagosh
Nicole Moffat (Team Leader)
Ning Wang
Patirisia Vuicakau
Reina Del la Varis (Team Leader)
Susanne Ark- Weeber
Taiporutu Paul
Yanwan Wu

Not for profit Clients

3 Angels SDA Church North Shore
360 Tautua Charitable Trust
Auckland Sinfonietta Charitable Trust
Citizens Advice Bureau Queenstown
E Tip E Rea Whanau Services
Graeme Dingle Foundation Southland
Kiwi-Sri Lankan Charitable Trust
Mangakino Central Charitable Trust
Maori Womens' Touch New Zealand
Mothers Milk Charitable Trust New Zealand
North Shore Housing Trust
Rollerson Park Community Garden
The Good The Bad Charitable Trust
The Lake House Trust
The Therapy Box Charitable Trust
Waikaretu Marae Pouto
Wilderland Charitable Trust
Wildlife.ai Charitable Trust
Wot It Iz Sports Club

ACA & CAA Programme Manager

Geoff Andrews (ANCAD)

ACA Coordinator Maori NFPs

Kim Bennett

ACA Coordinator Pasifika NFPs

Pale Sauni

ACA & CAA Chartered Accountants (Supervisors):

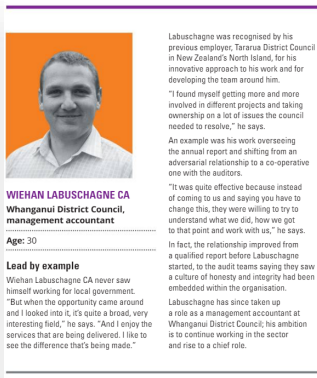
Gendi Burwell
Glen Hill (Retired CA)
Jafar Rizvi
Mark Spooner
Mehru Naqvi
Nick Pimenov
Sarah Griffiths
Simon Manawaiti



Student team leaders, supervisors, coordinators and supporters at the Auckland Community Accounting and Community Accounting Aotearoa award ceremony.

School Highlights 2020

JANUARY



Wiehan Labuschagne, Massey accountancy graduate, profiled in the January issue of CA ANZ Acuity magazine.



Congratulations to Dr Nives Botica Redmayne (right) on her promotion to Associate Professor.

FEBRUARY

Accounting students from the Manawatū (top right) and Auckland (right bottom) campuses were welcomed in their first week on campus.



Congratulations to Dr Solomon Opare (left) on the completion of his PhD at Victoria University of Wellington. His doctoral thesis examined 'Capital Market Effect of Adoption of International Financial Reporting Standards'.

The accountancy students (right) from Malaysia having fun at club day on the Manawatū campus.



The Auckland Community Accounting team (left) presented to Wot It Iz Sports Club Incorporated. The team consisting of Team Leader Takumi, and team members Raisa, Fey and Trang placed the Community Groups accounts in a Trial XERO account and demonstrated XERO's features.

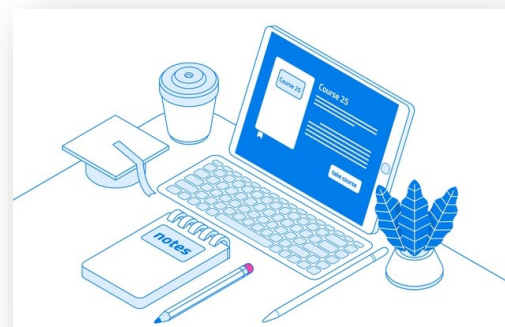
MARCH

Auckland Community Accounting (ACA) at the Accountancy Employment Expo at our Auckland campus.



Auckland MUAC Executive Team at the Accountancy & Finance Career Expo 2020 at Massey University Auckland Campus.

All Massey Business School courses moved to online delivery to due to COVID.

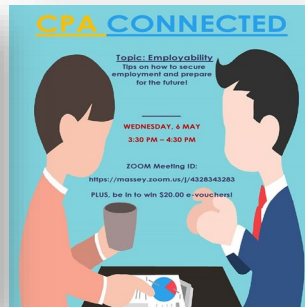


APRIL

A XERO Webinar was a real success, with over 120 students tuning in!



MAY



The Auckland Accountancy Club's first online career event co-hosted with CPA Australia - CPA Connected Together was a great success!

Zoom enabled Auckland Community Accounting to continue provide training and induction for Massey Accountancy students during lockdown, and to work through the ACA and CAA programme projects to fruition.



JUNE

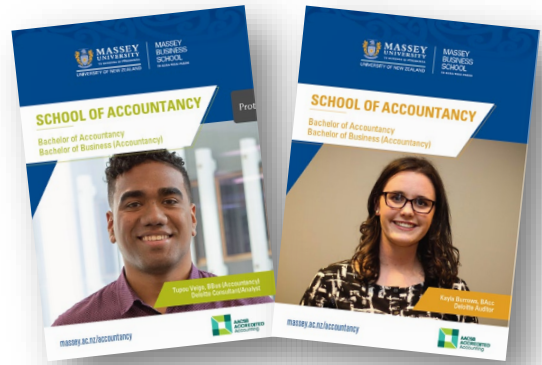
Congratulations to Thanida (Tina) Uthayapong (right) on the completion of her doctorate. Tina's PhD thesis examined 'Auditor rotation and audit quality'. Well done, Dr Uthayapong.



School staff on the Manawatū campus celebrated the return to the office after 12 weeks of working from home.

JULY

The School released the updated BAcc and BBus (Accountancy) brochures, featuring two recent graduates, Tupou Veigo and Kayla Burrows.



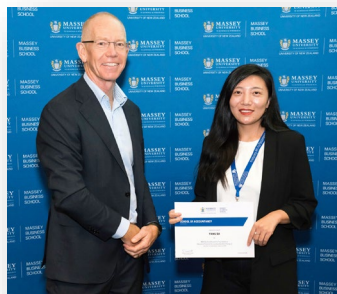
School staff on the Auckland campus (left) celebrated the start of semester 2 and the resumption of on campus teaching.

Massey Business School academic excellence awards - 23 July 2020. Congratulations to all the recipients.



The Delahanty Scholars (2020), Zane Williams (left) and Hayden Osborne (right), with Delahanty Trustee Jason Driscole (middle), at the Manawatū Massey Business School academic awards (23 July 2020).

The Massey Business School academic excellence awards ceremony on the Auckland campus (30 July 2020).



AUGUST

Palmerston North Community Accounting was relaunched today on the Manawatū campus. Thanks to our partners, Palmerston North Community Services Council, for their continuous support for the Community Accounting Project.



Congratulations to Mabel D Costa on the completion of her PhD. Well done, Dr Costa!

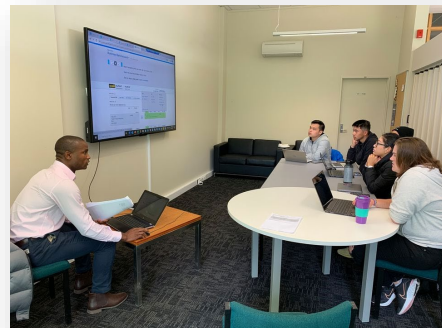


SEPTEMBER

Palmerston North Community Accounting student volunteers first meet and greet, then followed up with Xero training.



School staff (Frances Chua, Mary Rossiter, Inez Goldsworthy and Jude Edeigba) at 'Majors' Day' on the Manawatū campus.



Thanks to Chartered Accountants Australia and New Zealand (CA ANZ) for continuing to sponsor the Essay Competition in Forensic Accounting. This year's topic is 'Covid-19 Fraud.' The essay is part of the assessment of 110.369 Forensic Accounting. This year, the winners are Oxana Walker (first prize), Samantha Parkes (Second prize) and Teodora Andonovska (Third Prize). Congratulations to the recipients!



OCTOBER

School staff on the Auckland campus celebrated with Mabel D Costa, the completion of her doctoral degree and joining the School as a Lecturer in accountancy.



NOVEMBER



Congratulations to both Dr Victoria Plekhanova, Lecturer in Taxation, who received a STAR award for excellence in fostering healthy relationships, and Hori Pirini, School administrator, received a STAR award for excellence in professional support. (Featured on cover).

Congratulations to (from left) Drs Nirmala Nath, Dimu Ehalaiye and Radiah Othman on their promotions to Senior Lecturers (Range 2).



Emeritus Professor Jill Hooks (right) received the CPA Australia president's award for excellence.

Palmerston North Community Accounting's team (from bottom left): Hai Hong Trinh, Ashleigh Simpson and Selina Brightwell, gave a presentation on their experience this semester assisting Legacy Community Centre in upgrading their accounting system to XERO. The team received certificates of participation in the project.



The Manawatū campus hosted a very successful New Zealand Management Accounting Conference on 19th November, with the theme “*The changing face of management accounting*”. Originally planned to be held on campus, the organising team had to swiftly move the event to be held online due to the pandemic. Thank you to all presenters, attendees and our sponsors AFAANZ, CAANZ and CPA Australia for your support.



The School had over 50 Accountancy graduates receive degrees at the Massey University graduation ceremony in Palmerston North, held on Friday 20th November 2020.



School staff and doctoral students on the Auckland campus celebrate the end of the academic year.



Auckland Community Accounting and Community Accounting Aotearoa celebrated a successful year, with 50 students, mentored by eight chartered accountants, provided advice to 19 community organisations. A face to face and online presentation ceremony was held to celebrate and showcase the achievements of the student teams.

DECEMBER



School staff (left) on the Manawatu campus celebrate the end of the academic year.



Congratulations to Dr Radiah Othman (left) on her promotion to Associate Professor and to Dr Warwick Stent (right) who was awarded a CA ANZ Fellowship in recognition of his outstanding achievements and contributions to the profession.



Congratulations to Dr Nives Botica Redmayne FCA, who was appointed President of Chartered Accountants Australia and New Zealand (CA ANZ) for 2021 by the CA ANZ Council.

Featured in this article:

<https://www.charteredaccountantsanz.com/news-and-analysis/news/ca-anz-elects-office-holders-for-2021>

University Service, Community Engagements and Professional Associations

Services to Massey University

Berkahn, M.A.

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

Botica Redmayne, N.

Massey School of Accountancy Advisory Board member; Massey University PhD Exams Convenor; Mentor for the Massey Young Women in Leadership Programme; AIESEC New Zealand - Massey University, Board of Advisors (AIESEC is an international organization for university students' exchange).

Bradbury, M.

PhD Oral Exam Convenor.

Chua, F.C.

Harassment Contact Person, Harassment Advisory Committee Member, Massey Business School Examination Committee, School of Accountancy - Workload Committee.

Costa, M.

Mentor - MU Accounting Club Auckland.

Ehalaiye, D.

School of Accountancy Representative, Massey Business School Research Committee.

Heslop, J.

MBS BBus Core Committee.

Houqe, N.

Postgraduate Accountancy Studies Coordinator.

Hu, Y.Y.

Mentor - MU Accounting Club Palmerston North, School of Accountancy - Workload Committee.

Huang, H. J.

Mentor - MU Accounting Club Auckland, MBS Mandarin Support Network; 2020 Massey Virtual Open Day Presentation on the BAcc programme; 2020 MPAF programme agent training session; 2020 Education NZ - University Presentation for Vietnam Student (Webinar) on the MPAF programme.

Hubbard, J.

MBS BBus Core Committee, University Proctor Wellington Campus.

Laswad, F.

Member of MBS Board, MBS Executive Committee.

O'Sullivan, T.

Organiser, School of Accountancy Auckland Seminar Programme.

Opore, S.

Member, Massey Business School Teaching & Learning Committee.

Othman, R.

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

Roos, C.

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

Stent, W.

School Representative/Presenter (Auckland) at Ignite, MBS Zoom Information Evening, Zoom Majors Day for Distance students; Member, Massey Business School Outreach Committee; Member, Massey Business School Teaching & Learning Committee; Convenor and member of the School of Accountancy Advisory Board; Member, School of Accountancy Workload Committee; Auckland Community Accounting liaison person.

Tan, L.M.

PhD coordinator.

Tavite, S.

Ignite (Auckland) Working Committee; School Representative/Presenter, Pasifika Orientation Auckland; Auckland Campus Leader, Massey Business School Future Leaders Programme; Auckland Representative, Pasifika Staff Network Executive Committee.

Trotman, L.G.S.

Member, Massey University Human Ethics Committee, Southern B.

Community Engagements and Professional Associations

Berkahn, M.

Member of the Australasian Law Academics' Association (ALAA) Executive. Member of the Corporate Law Teachers' Association (CLTA).

Botica Redmayne, N.

Trustee of the Manawatū Education Trust and Board; Chair of the Regional Council of Chartered Accountants Australia and New Zealand (CAANZ) and the Councillor on the Trans-Tasman Council of the CAANZ; Vice President New Zealand of Chartered Accountants Australia and New Zealand, Board member of the Chartered Accountants Australia and New Zealand Board; Appointed by the New Zealand Financial Markets Authority (FMA) to the Auditor Regulation Committee and delegated, under the Crown Entities Act 2004, to carry out audit quality reviews of New Zealand licenced auditors engagements/audits on FMA's behalf (currently with the status of an observer due to the conflict of interest with the Office Bearer role in Chartered Accountants Australia and New Zealand); Appointed member of the New Zealand Accounting Standards Board, Honorary Auditor and Treasurer of a number of Manawatū community groups and societies.

Bradbury, M.

External Reporting Board (XRB); Acting Chair New Zealand Accounting Standards Board; Academic Advisory Panel, Australian Accounting Standards Board; Fellow of the Chartered Accountants of Australia and New Zealand; Advisory Board Quantitative Accounting Research Network (QARN); Accounting and Finance Association of Australia and New Zealand (AFAANZ) Life Member and Council of Professors; NZICA Regulatory Board member.

Edeigba J.

Associate Member – CPA Australia; Board Member/Treasurer at Film for Change Aotearoa.

Heslop, J.

Board member, the Drug Health and Development Project Trust; Vestry member and Treasurer St Barnabas Anglican Church, Roseneath Wellington.

Houqe, N.

Volunteer - Al Amin Islamic Development New Zealand, Myanmar Ethnic Council, New Zealand; Volunteer - Country Show Day, Silverdale School, Silverdale, Auckland.

Huang, H. J.

Member of the Trust Board of Airedale Property Trust, and also on the Audit & Risk Committee of the Lifewise Trust, Methodist Mission Northern and Airedale Property Trust, CA ANZ academic membership; Chair of a one-day session at the One Stop Update for Accountants in Business Conference in Auckland (19-20 October 2020).

Nath, N.

Honorary Auditor for New Zealand Mathematical Society.

Othman, R.

Whittaker New Zealand – Flax basket weaving (fund-raising); MICPA-CAANZ Information Session, Manawātū Campus; Manawatu Malaysian Society – Festival of Culture (fund raising); High Commission of Malaysia & Palmerston North City Council – Malaysian’s cultural performance; Beta Gamma Sigma the International Honour Society for Collegiate Schools of Business; Emerald Literary Network; CPA (Australia); Association of Certified Fraud Examiner (ACFE).

Pavlovich, A.J.

Trustee of Hawke’s Bay Community Law Centre, Member of Tax Justice Aotearoa.

Smith, N.

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

Stent, W.

Member, Chartered Accountants Australia and New Zealand; Committee Member, Sustainable Paremoremo Group (Not for Profit Trust); Member, Steering Committee member of the Community Accounting Programme run by Auckland North Community and Development (ANCAD).

Tan, L.M.

Member, Chartered Accountants Australia and New Zealand.

Tavite, S.

Treasurer, Masilamea International; Tongan Community Representative, Finance Committee, St Bernadette’s Parish Mt Wellington; ACCA Auckland Campus Liaison Person; Proprietor’s Representative and Chairperson, Board of Trustees, St Mary’s Catholic School (Ellerslie).

Trotman, L.G.S.

Honorary Solicitor, Amputees’ Federation of New Zealand Incorporated; Honorary Solicitor, Amputee Society of Manawatu and Districts Incorporated; Trustee, Manawatu College Educational Trust Incorporated.

Academic Programmes and Accreditations

School of Accountancy Accreditations

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



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



AACSB Accreditation

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



School of Accountancy

In 2016, the School of Accountancy was rewarded the AACSB accreditation for the undergraduate, master's, and doctoral degree programmes. The School is one of only two institutions in New Zealand and Australia awarded this prestigious accreditation. Only ten other institutions outside the USA have achieved this distinction (*as at January 2020*). The School now enters the continuous improvement process where the next review will occur in May 2021 (online).

The Continuing Benefits of AACSB Accreditation for the School

- Enhanced national and international recognition and strategic advantage;
- Further access to, and facilitation of, international benchmarking and networking;
- Enhanced outcomes and innovation in teaching and learning, research and scholarship;
- Assurance of quality to prospective students, employers and other stakeholders; and
- Maintenance of our rigorous programme of strategic development and continuous improvement.

Massey Business School

Massey Business School achieved the international accreditation in 2015 for its business degrees; Bachelor of Business (BBus), Bachelor of Accountancy (BAcc), Bachelor of Applied Economics (BAppEcon), Master of Business Administration (MBA), Master of Business Studies (MBS), Master of Finance (MFin) Master of Management (MMgmt), Doctor of Business Administration (DBA) and its Doctor of Philosophy (PhD) programme in business.

Academic Programmes

Undergraduate Programmes

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

Bachelor of Accountancy (BAcc)

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

Bachelor of Business, Accountancy major (BBus Acc)

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

Postgraduate Programmes

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

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

- Master of Business Studies (MBS)
- Master of Business Studies (Accountancy)
- Master of Professional Accountancy and Finance (MPAF)
- Doctor of Philosophy (PhD)

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. Established in 2013, it is open to graduates with a Bachelor's degree in any discipline and is available by block mode on the Auckland campus or by distance learning.

School Details

School Website

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

School Facebook Pages:

Accountancy at Massey University	https://www.facebook.com/accountancy.massey/
Master of Professional Accountancy and Finance	https://www.facebook.com/MPAF.Massey/
MU Accountancy Club – Auckland	https://www.facebook.com/massey.accountancy.club/
MU Accountancy Club – Manawatū	https://www.facebook.com/muac.Manawatu/
Palmerston North Community Accounting	https://www.facebook.com/pncommunityaccounting/
Auckland Community Accounting	https://www.facebook.com/Auckland-Community-Accounting-1943435035917123/

Campus Addresses

Auckland Campus

Postal Address:

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

Physical Address

East Precinct
Albany Expressway (SH17)
Albany, Auckland

Telephone

+ 64 (09) 414 0800

Manawatū Campus

Postal Address:

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

Physical Address

Tennent Drive
State Highway 57
Palmerston North

Telephone

+ 64 (06) 356 9099

Wellington Campus

Postal Address:

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

Physical Address

63 Wallace Street
Wellington

Telephone

+ 64 (04) 801 5799



UNIVERSITY OF NEW ZEALAND

0800 MASSEY
massey.ac.nz