

School of Accountancy

Campus Addresses

Palmerston North Campus

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College of Business
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School Web Site

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Head of School's Report

The School of Accountancy experienced a considerable growth in 2003. Our offerings in Accounting and Business Law remain very popular and student numbers in all three campuses continue to grow.

The new three year Bachelor of Accountancy (BAcc) degree got off to a good start with new 200 and 300 level papers that were specifically developed for this degree. For admission to the Institute of Chartered Accountants of New Zealand, the new degree satisfies all the accounting and business components of the academic requirements. There are indications that students perceive our new degree as a high quality brand and qualification.

The academic staff of the School had a busy year with research activities. Articles were published in refereed journals such as Australian Accounting Review, Managerial Auditing Journal, Journal of International Financial Management and Accounting, Australian Tax Forum, New Zealand Business Law Quarterly and UK Education and Law, to name just a few. In addition, papers were presented at numerous international conferences including Annual Conference of the Accounting and Finance Association of Australia and New Zealand, Asian-Pacific Conference on International Accounting Issues and the Australasian Law Teachers Association Conference. Overall in 2003, the School achieved nine publications in refereed journals, three books, two chapters in books, and seven refereed conference papers published in proceedings. As part of its research culture, the School continues to run a successful Discussion Paper Series and International Seminar Series which included visiting presenters from the USA, Canada, Great Britain and Australia in 2003.

For the first time in our academic history, the School underwent a quality evaluation process for the Performance Based Research Fund (PBRF). This involved significant staff's time and effort in preparing staff individual evidence portfolio. We had a good performance in the PBRF exercise and we look forward to even better performance in the future. We are particularly delighted that two of our staff have scored A (world class) in this PBRF exercise and many of our staff research is classified as good or very good.

The Internet and WebCT continue to play a major role as a tool in enhancing the learning opportunities for internal and extramural students of the School. The School offers support in many forms to its undergraduate and postgraduate students. Quality teaching and delivery remains one of the top priorities for the School.

Professor Fawzi Laswad
Head of School

Staff Profiles 2004

Palmerston North Campus



MATTHEW BERKAHN

Senior Lecturer (1994); BBS (Hons) *Massey*; LLM (Hons) *VUW*;
SJD *Deakin*
Undergraduate Business Law Coordinator
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Teaching

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

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

Research

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

- Berkahn, M. (2001). Directors' duties to 'the company' and to creditors: *Spies v The Queen*. *Deakin Law Review*, 6, 360-372.
- Berkahn, M. and Trotman, L.G.S. (2000). Public and private enforcement of company law in New Zealand 1986-1998. *Canterbury Law Review*, 7, 516-540.
- Berkahn, M. (1998). Shared monopolies and tacit collusion: Applying competition law to the petrol industry. *New Zealand Business Law Quarterly*, 4, 87-111.
- Berkahn, M. (1998). The derivative action in Australia and New Zealand: Will the statutory provision improve shareholders' enforcement rights? *Bond Law Review*, 10, 74-98.
- Berkahn, M. (1997). The oppression remedy and the 'group' approach to shareholder remedies in New Zealand. *Corporate and Business Law Journal*, 10, 1-37.

**NIVES BOTICA REDMAYNE**

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

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

- 110.274 Principles of Auditing & Tax Paper Coordinator
- 110.717 Research Methods in Accounting Paper Coordinator
- 110.773 Auditing Paper Coordinator

Research

Currently Nives is finalising her PhD studies in the School concerning the effects of political risk and governance on audit production, audit effort and audit fees in the New Zealand public sector. In 1999, Nives received a PhD Scholarship from the Institute of Chartered Accountants of New Zealand as an endorsement of her work on her thesis in progress. Nives is currently also involved in promoting and organising the Institute of Chartered Accountants of New Zealand Executive Insight Programme for the Manawatu region. Nives has also been Convenor of the Technical and Legislation Sub-committee of the Institute of Chartered Accountants of New Zealand, Manawatu Branch, for several years. Her PhD thesis is titled: *The Production of Audit Services in the New Zealand Public Sector: An Investigation into the Effects of Political Risk and Corporate Governance on Audit Effort*. Nives's publications include:

- Perera, M.H.B., Botica-Redmayne, N. and Rahman, A.R. (2001). Trends in accounting and auditing in New Zealand. In Ichirou Shiobara (Ed.), *International auditing environment* (pp. 113-122). Tokyo, Japan: Zeimukeri-Kyokai Co Ltd.
- Perera, M.H.B., Rahman, A.R. and Botica-Redmayne, N. (2001). Trends in accounting and auditing in Australia. In Ichirou Shiobara (Ed.), *International auditing environment* (pp. 99-112). Tokyo, Japan: Zeimukeri-Kyokai Co Ltd.
- Botica Redmaye, N. (1998). Making sound audit judgements. *Chartered Accountants Journal*, 77(6), 31-35.
- Cahan, S. and Botica Redmayne, N. (1998). The effect of agency costs on the pricing of audit services. *Accounting Research Journal*, 11(2), 352-364.

**SHIRLEY CARR**

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

Shirley's main teaching responsibilities are in Accounting Information Systems at both the undergraduate and postgraduate levels. She has also taught Management Accounting for many years. Shirley is currently the Co-ordinator of Undergraduate Studies for the School

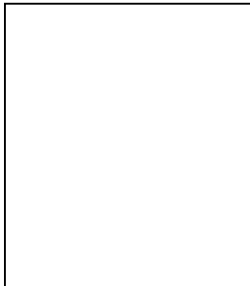
and Staff Co-ordinator of the School's Staff-Student Liaison Committee. Shirley is also Chairperson of the College of Business Examination Committee. Her current teaching includes:

- 110.243/249 Accounting Information Systems Paper Coordinator
- 110.743 Advanced Accounting Information Systems Paper Coordinator
- 110.100 Introductory Accounting Summer School Coordinator

Research

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

- Carr, S. (2003). *An accounting practice set using QuickBooks Pro V7.5*. (2nd Edition). Auckland, New Zealand: Pearson Education New Zealand.
- Carr, S. and Kirton, I. (2002). No room for complacency in accounting education. *Chartered Accountants Journal of New Zealand*, 81(2), 74-76.
- Carr, S. and Matthews, M.R. (2002). Accounting curriculum change: Is it a rational academic exercise? *Working Paper No. 4/02*. Bathurst, Australia: Charles Sturt University, Faculty of Commerce: Australia.
- Carr, S. and Chan, C. (2002). The tax compliance conundrum: Aligning taxpayer attitude with tax collection approach. In *Program & Proceedings of the 14th Asian Pacific Conference on International Accounting Issues*, [CD ROM] November 23-26, Los Angeles, CA.
- Porter, B. and Carr, S.A. (1999). From strategic plan to practical realities: Developing and implementing a zero-based accounting curriculum. *Issues in Accounting Education*, 14, (4), 565-588.



CARROL CHAN

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Teaching

During the 16 years that Carrol has been at Massey University she has co-ordinated several papers mainly in the area of taxation, at the undergraduate and postgraduate levels. In addition, other papers that Carrol has been involved with were in the areas of Management Accounting and Financial Accounting in the undergraduate BBS programme. Carrol's current teaching includes:

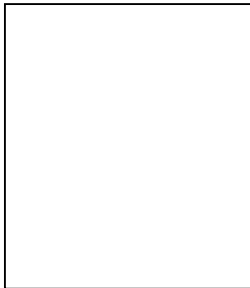
- 110.783 Taxation PGDipProfAcc Paper Coordinator
- 110.780 Contemporary Issues in Taxation Paper Coordinator
- 110.289 Taxation Paper Coordinator

Research

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

in tax education. Recently her research has been on the New Zealand tax expectation-performance gap, co-authored with Shirley Carr and, both authors have carried out a further study on Fringe Benefit Tax which is expected to be published later this year. Carol's publications include:

- Carr, S. and Chan, P. (2002). The New Zealand tax audit expectation-performance gap. In *Proceedings of the 5th International Conference on Tax Administration: Current issues and future developments (Paper 20)*. April 4-5, 2002, Sydney, NSW. University of New South Wales: Australian Taxation Studies Program.
- Carr, S. and Chan, C. (2002). The tax compliance conundrum: Aligning taxpayer attitude with tax collection approach. In *Program & Proceedings of 14th Asian Pacific Conference on International Accounting Issues*, [CD ROM] November 23-26, Los Angeles, CA. The Association of Chartered Certified Accountants (ACCA).
- Tan, L.M. and Chin-Fatt, C.P. (1999). The impact of tax knowledge on the perceptions of tax fairness and tax compliance attitudes towards taxation: An exploratory study. *Department of Accountancy and Business Law Discussion Paper No. 188*. Palmerston North, New Zealand: Department of Accountancy and Business Law, Massey University.
- Chin-Fatt, C. and Carr, S.A. (1999). Goods and Services Tax compliance: An opportunity to improve the accountant's and small business client's systems. In *Program & Proceedings: Eleventh Asia-Pacific Conference on International Accounting Issues*, (pp. 296). 21-24 November, Melbourne, Vic, Australia. Sydney, NSW, Australia: The Association of Chartered Certified Accountants (ACCA).
- Tan, L.M., Chua, F.C. and Chin-Fatt, C.P. (1999). Ethics in the tax curriculum: Its present status in New Zealand tertiary institutions. In *Program & Proceedings Eleventh Asia-Pacific Conference on International Accounting Issues*, (pp. 316). 21-24 November, Melbourne, Vic, Australia: The Association of Chartered Certified Accountants (ACCA).



FRANCES CHUA

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Teaching

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

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

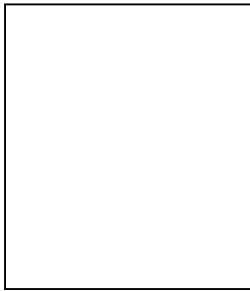
Research

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

- Perera, H., Chua, F. and Carr, S. (2002). Customer focus as a determinant in designing accounting programmes: An empirical investigation into employers' perceptions. In *Program & Proceedings: the 14th Asian Pacific Conference on International Accounting Issues: APC Proceedings [CD-ROM]*, November 23-26, Los Angeles, CA.

- Tan, L. M. and Chua, F. (2000). Tax ethics education in New Zealand tertiary institutions: A preliminary study. *Accounting Education: An International Journal*, 9 (3), 259-279.
- Alam, K. F. and Chua, F. (2000). Effectiveness of the Institute of Accountants of New Zealand's Code of Ethics. In *Program & Proceedings: Twelfth Asian-Pacific Conference on International Accounting Issues*, (pp. 277). October 21-24, Beijing, China. Sydney, NSW, Australia: The Association of Chartered Certified Accountants (ACCA).
- Chua, F. and Perera, H. (2000). The change profession: Accountancy's recent strategic repositioning. In *Program & Proceedings: Twelfth Asian-Pacific Conference on International Accounting Issues*, (pp. 184). October 21-24, Beijing, China. Sydney, NSW, Australia: The Association of Chartered Certified Accountants (ACCA).

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



HARIN DE SILVA

Lecturer (2003) ACMA (UK)

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Teaching

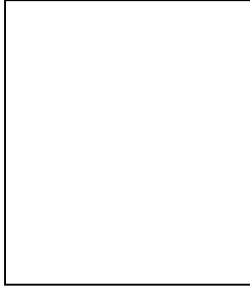
Harin has experience in the profession with KPMG and in the industry as an accountant. His teaching experience is in Financial Accounting and Management Accounting. He has also been an investigator with the Inland Revenue Department in New Zealand. Harin's current teaching includes:

- 110.100 Introductory Accounting
- 110.380 Estate and Tax Planning

Research

Presently Harin is involved with some research work relating to Corporate Governance and Sustainability Reporting. He is hoping to develop it further this year.

Harin is currently pursuing a Post Graduate Diploma in Accounting. He is the past National President of the New Zealand Branches (Auckland, Wellington and Christchurch) of Chartered Institute of Management Accountants (CIMA, UK).

**FIN HAMILTON**

Senior Lecturer (1985); BCom(Hons) *Edin, CA Scot, CA, FIIA*
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Teaching

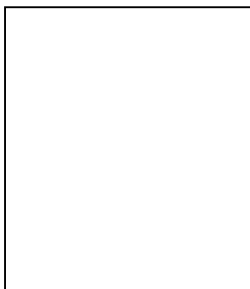
Although most recently Fin has taught first year accounting papers, he has taught undergraduate papers at all levels in both financial accounting and auditing. Fin has also supervised and advised on postgraduate papers in auditing and financial accounting. Fin's current teaching includes:

- 110.293 Special Topic Paper Coordinator
- 110.215 Financial Accounting I Paper Coordinator

Research

Fin's current research involves the design and delivery of accounting education at introductory and intermediate levels. He is particularly interested in developing a stronger conceptual basis for the delivery of foundation accounting and the integration and assessment of professional competencies within accounting papers. This requires exploring how accounting students learn and assessing the impact of alternative teaching styles and delivery methods on the development of technical and professional competencies in undergraduate students. Fin is also interested in the impact of ESL students on the standards of accounting education in tertiary institutions in New Zealand. Fin's publications include:

- Hamilton, F.S.B., Tozer, L.E. and Armstrong, L. (2004). *Financial accounting: A professional foundation*. Southbank, Victoria: Thomson Australia.
- Hamilton, F.S.B., Tozer, L.E. and Black, C. (2000). *Accounting: A user/decision perspective*. (2nd ed.) Auckland, New Zealand: Pearson Education NZ Ltd.
- Hamilton, F.S.B. (1999). *Accounting: A user/decision perspective*. Chinese Edition. Beijing: Qinghua Daxue Chubanshe.

**LINDSAY HAWKES**

Lecturer (1987); BBS, DipBusAdmin, MBS *Massey, CA*
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Teaching

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

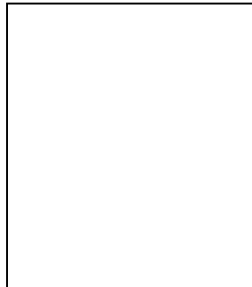
- 110.320 Management Accounting Services Paper Coordinator

- 110.714 Social & Environmental Accounting Paper Coordinator
- 110.303 Integrative Accounting Lecture

Research

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

- Tan, L.M., Fowler, M. & Hawkes, L.C. (2002). Management accounting curriculum: Striking a balance between educators and practitioner views. *Fourth Asian Pacific Conference on International Accounting Issues*, 23-26 November, Los Angeles, U.S.A.
- Fowler, M., Tan, L.M. and Hawkes, L.C. (2002). Management accounting education: Is there a gap between teaching and practice? *Chartered Accountants Journal*, 81(10), 58-60.
- Van Staden, C.J., Kirk, N.E. and Hawkes, L.C. (2002). Web assisted teaching: An undergraduate experience. *School of Accountancy Discussion Paper 212*. Palmerston North, New Zealand: School of Accountancy, Massey University.
- Tozer, L. and Hawkes, L. (2001). Resource consents – Intangible fixed assets? *Accounting Forum*, 25(2), 157-173.
- Hawkes, L. (2001). Book Review of 'Management Accounting: Making it World Class'. *Pacific Accounting Review*, 13(1), 91-95.



NGAIRE KIRK

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

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

- 110.209 Intermediate Financial Accounting Paper Coordinator

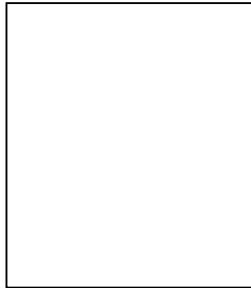
Research

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

- Kirk, N. (2003). Principles versus rule-based accounting: 'True and fair view' versus 'present fairly in conformity with generally accepted accounting principles'. *Proceedings of 15th Asian-Pacific Conference on International Accounting Issues*, (CD), 23 November, Bangkok, Thailand.
- Van Staden, C.J., Kirk, N.E. & Hawkes, L.C. (2002). Web assisted teaching: An undergraduate experience. *School of Accountancy Discussion Paper No. 212*. Palmerston North, NZ: School of Accountancy, Massey University.
- Kirk, N.E. & van Staden, C.J. (2001). The use of grounded theory in accounting research. *Meditari Accountancy Research*, 9, 175-197.

- Kirk, N. (2000). *New Zealand perceptions of the true and fair view concept: an empirical investigation*. Presented in a parallel session at the Annual Conference of the British Accounting Association, Exeter, UK, April 11-13.
- Kirk, N. & Hawkes, L. (2000). Electronic commerce: Changing information needs. *Proceedings: Asian Academic Accounting Association (CD)*, August 28-30. Singapore: Asian Academic Accounting Association.

Ngairie is a designated First Aid Officer for the School.



IAN KIRTON

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Teaching

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

- 110.350 Primary Industry Accounting Paper Coordinator
- 110.710 Contemporary Issues in Financial Accounting Paper Coordinator
- 110.359 Primary Industry Accounting Paper Coordinator

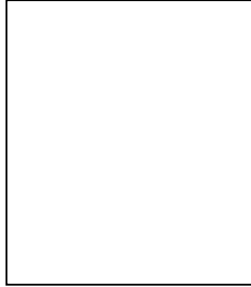
Research

Ian's teaching and research interests lie in:

- the interface between the accounting practitioner and the primary industry client;
- developing shared meaning and from this contemporary performance measures in a primary industry context;
- enhancing the learning experience through the use of learning platforms, case study and technology;
- decision usefulness and the dynamics of web-based reporting; and
- using a balanced scorecard framework as a precursor to benchmarking for improvement - a case study in a university setting.

Ian's publications include:

- Carr, S. and Kirton, I. (2002). No room for complacency in accounting education. *Chartered Accountants Journal of New Zealand*, 81(2), 74-76.
- Kirton, I. (2002). Recalibrating our sights: Ascribing meaning to financial information. In *Hawaii International Conference on Business: Conference proceedings* [CD-ROM], June 18-22, Honolulu, HI. Honolulu: Hawaii International Conference on Business.

**FAWZI LASWAD**

Head of School; Professor (2003); BEcon *Garyounis*, MSc
Wisconsin, PhD *Sydney*, FCA, CMA
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Teaching

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

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

Research

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

- Fisher, R., Oyelere, P. and Laswad, F. (2004). Corporate reporting on the Internet: Audit issues and content analysis of practices. *Managerial Auditing Journal*, 19(3), 412-439.
- Kuruppu, N., Laswad, F. and Oyelere, P. (2003). The efficiency of liquidation and bankruptcy models for assessing going concern. *Managerial Auditing Journal*, 577-590.
- Oyelere, P., Laswad, F. and Fisher, R. (2003). Determinants of Internet financial reporting by New Zealand companies. *Journal of International Financial Management and Accounting*, 14(1), 26-63.
- Laswad, F., Oyelere, P. and Fisher, R. (2000). Internet financial reporting, opportunities and challenges. *The African Finance Journal*, 2(2), 40-46.
- Laswad, F. and Roush, M. (2000). Classification of foreign operations for financial reporting. *Pacific Accounting Review*, June, 79-101.

**AMANDA LUSBY**

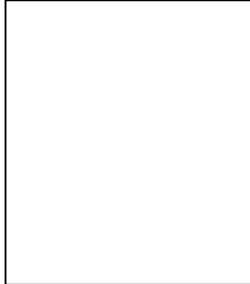
Graduate Assistant (2004); BBS *Massey*
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Teaching

Amanda completed her Bachelors Degree in Accountancy at Massey last year. This year she has returned to complete her Postgraduate Diploma in Professional Accounting. Graduate Assistant duties saw Amanda assist in:

- 110.100 Introductory Accounting
- 110.109 Introductory Financial Accounting 110.109

Amanda came to University straight from high school and worked part-time during her undergraduate study. After Amanda has completed her Postgraduate Diploma she is keen to work toward gaining Chartered Accountant status from ICANZ and to also work in the real world to gain some accountancy experience. Either during this time or after becoming CA qualified Amanda hopes to study towards a Masters degree in Accountancy.



RAYMOND D. MULHOLLAND

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LLM *Melb*.

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Teaching

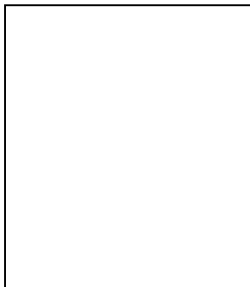
Ray is a very senior member of the academic staff of Business Law. Ray's current teaching includes:

- 155.100 Introduction to Business Law

Research

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

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



NIRMALA NATH

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

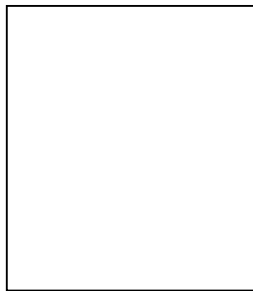
Nirmala joined Massey University in 2003, from Waikato University where she worked part-time and pursued doctoral studies in the area of performance auditing and public sector accountability in the Fijian public sector. Prior to this, Nirmala taught at the University of South Pacific in Fiji. Nirmala's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

- 110.223 Management Accounting Paper Coordinator
- 110.229 Management Accounting Paper Coordinator
- 110.215 Financial Accounting I

Research

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

- Nath, N. (2003) *Performance auditing and public sector accountability: a Fijian case study*. School of Accountancy Seminar Series, 4 June, Palmerston North. Palmerston North, NZ: School of Accountancy, Massey University.



ROBERT OCHOKI NYAMORI

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Teaching

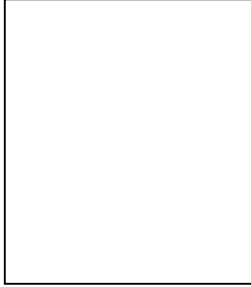
Robert has been coordinator and lecturer for 110.223 Management Accounting and taught in 110.215 Financial Accounting. He previously was a tutor in both financial and management accounting at University of Waikato. Robert's current teaching includes:

- 110.700 Accountancy for Business Administrators Paper Coordinator
- 110.720 Contemporary Issues in Management Accounting Paper Coordinator
- 110.723 Management Accounting for DipProfAcc Paper Coordinator

Research

Robert is in the final stages of his PhD thesis which analyses ways in which local authorities in New Zealand are governed through strategic performance measurement systems. He has previously researched on small New Zealand firms. Strategic management and corporate governance, issues over which he retains interest. Robert's publications include:

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



HECTOR PERERA

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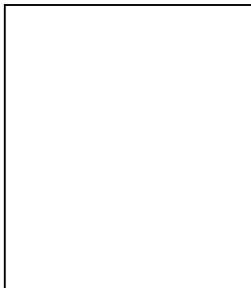
Teaching

Hector's current teaching involvements are International Accounting at postgraduate level, and Integrative Accounting at undergraduate level. He supervises a number of PhD and Masters research projects in the areas of management accounting, international accounting, and accounting education. Hector is currently on sabbatical leave.

Research

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

- Velayutham, S. and Perera, M.H.B. (2004). The influence of emotions and culture on accountability and governance. *Corporate Governance: The International Journal of Business in Society*.
- Perera, M.H.B., Rahman, A.R. and Cahan, S.F. (2003). Globalisation and the major accounting firms. *Australian Accounting Review*, 13(1), 27-37.
- Rahman, A.R., Perera, M.H.B. and Ganesh, S. (2002). Accounting practice harmony, accounting regulation and firm characteristics. *Abacus*, 38(1), 46-77.
- Locke, J. and Perera, M.H.B. (2001). The intellectual structure of international accounting in the early 1990s. *The International Journal of Accounting*, 36, 223-249.
- Perera, M.H.B., Velayutham, S. and Rahman. A.R. (2001). Accounting and economic reforms in New Zealand: A study of the state/profession relationship. *Advances in International Accounting*, 14, 151-179.



JEFF ROBERTSON

Lecturer (1987); BCom(Hons), *UNISA*, DipAdmin and Commerce, DipAcc (Auditing), MBS *Massey*
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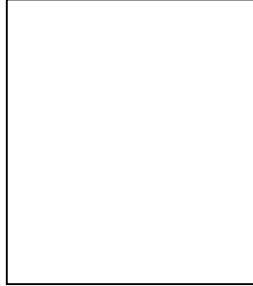
Teaching

Before joining Massey University in 1987, Jeff had a number of years experience in the public sector in South Africa, both in the accounting and auditing areas. His primary role at Massey is teaching auditing, and his current responsibility is to co-ordinate both the undergraduate and postgraduate auditing papers. For 2004 Jeff is the designated paper-coordinator for paper 110.279 (Principles of Auditing), and he teaches this paper to both the Palmerston North and extramural students. Jeff's current teaching includes:

- 110.770 Contemp Iss in Auditing Paper Coordinator
- 110.279 Auditing Offering Coordinator

Research

Jeff's research interest is focused around the development of accounting in the late-Medieval and early Renaissance periods of history and, in particular, the 17th and 18th century Dutch East India Company accounting.

**DARRYL SAUNDERS**

Assistant Lecturer (2003); LLB, BA *Otago*
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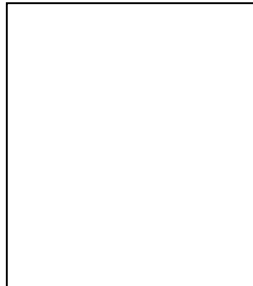
Teaching

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

- 155.200 Law for Accountants Lecture
- 155.210 Commercial Law Lecture

Research

From 2002 Darryl has been working as a research counsel for the Central Regions District Court Judges.

**FEONA SAYLES**

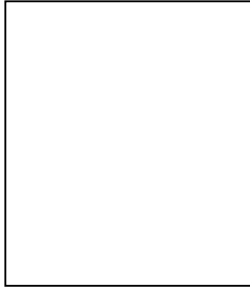
Assistant Lecturer (2003); BBS, GradDipBusStuds *Massey*, LLB
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Teaching

Feona's initial teaching commitments are on 155.210 Commercial Law internal and extramural and 155.200 Law for Accountants internal and extramural. Feona is currently assisting on 155.100 Introduction to Business Law for 2004.

Research

Feona has previously worked in a research capacity for Massey University.



LINDA SIMPSON

Lecturer (2003); BBS, MBS (Hons), GradDipArts (Economics)
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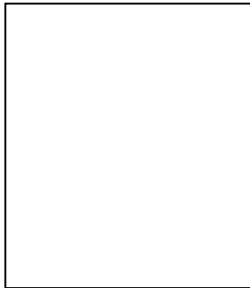
Teaching

Currently Linda is Course Coordinator for 110.100 Introductory Accounting. She has previously taught in the following papers: Intermediate Financial Accounting, Management Accounting, and Accounting Theory.

Research

Her research interests include intellectual capital issues, social and environmental reporting, accounting and business education, and management accounting issues. Linda's publications include:

- Simpson, L. (2004). Accounting with pictures: The extent of imagery in some New Zealand company annual reports 1970-1997. To be presented at the 4th Asia Pacific Interdisciplinary Research in Accounting Conference, Singapore, July 2-6.
- Simpson, L. (2000). The annual report: An exercise in ignorance? *Accounting Forum*, 24 (3), 231-247.
- Simpson, L. (1999). The annual report: An exercise in ignorance. *Department of Accountancy and Business Law Discussion Paper No. 197*. Palmerston North: Massey University, Department of Accountancy and Business Law.



GEETA SINGH

Lecturer (2000); MBus (Acc), *RMIT, Melb*, GradDipAcc&Fin, *Vic, Melb*, GradDipBusAdmin *Ballarat*, Assoc. MA, CMA *Aust*.
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Teaching

Prior to joining the School, Geeta has been a Lecturer at La Trobe University in Victoria, Australia. She has extensive teaching experience at the tertiary level in Australia, and at secondary level in Kuala Lumpur, Malaysia. She has also some experience in public sector accounting in Singapore. Her teaching areas include financial and corporate accounting. Geeta's current teaching includes:

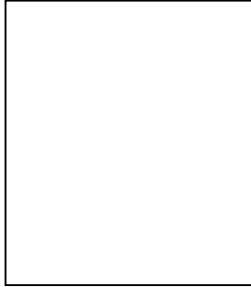
- 110.109 Introductory Financial Account Offering Coordinator
- 110.723 Management Accounting for DipProfAcc Offering Coordinator

Research

Geeta's research interests include: accounting and public policy, critical theory and issues in higher education. Geeta's publications include:

- Singh, G. (2003). Pure science. *Critical Perspectives on Accounting*, 14(4), 439-440.

- Singh, G. (2003). Spirit. *Critical Perspectives on Accounting*, 14(5), 567-566.
- Singh, G. (2002). Educational consumers or educational partners: A critical theory analysis. *Critical Perspectives on Accounting*, 13, 681-700.
- Singh, G. (2002). Education Ltd [Poem]. *Critical Perspectives on Accounting*, 13, 16.
- Singh, G. (2001). Opinion. www.theage.com.au/education/home/educationnews/2001/07/18/FFXAJ2R47PC.html. Unpaged.



LIN MEI TAN

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

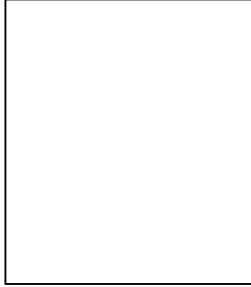
Since joining the department/school, Lin Mei has been involved in teaching the financial accounting, management accounting and taxation courses. Lin Mei's current teaching includes:

- 110.200 Accounting for Managers Paper Coordinator
- 110.380 Estate and Tax Planning Paper Coordinator
- 110.784 Contemporary Issues in Tax Policy Paper Coordinator

Research

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

- Tan, L.M. and Hawkes, L.C. (2004). Management accounting curricula: striking a balance between the views of educators and practitioners. *Accounting Education*, 13(1), 1-17.
- Tan, L.M. and Sawyer, A. (2003). A synopsis of taxpayer compliance studies: Overseas vis-à-vis New Zealand. *New Zealand Journal of Taxation Law and Policy*, 9(4), 431-454.
- Tan, L.M. and Veal, J. (2003). Debt collection by tax authorities tax practitioners' reactions to procedures. *Australian Tax Forum*, 18(2), 243-264.
- Tan, L.M. and Chua, F. (2000). Tax ethics education in New Zealand tertiary institutions: a preliminary study. *Accounting Education*, 9(3), 259-279.
- Tan, L.M. (1999). Taxpayers' preference for type of advice from tax practitioner: a preliminary examination. *Journal of Economic Psychology*, 20(4), 431-447.

**STUART TOOLEY**

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

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

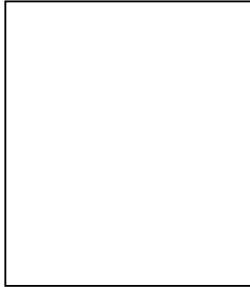
- 110.109 Introductory Financial Accounting
- 110.313 Financial Accounting II Paper Coordinator
- 110.717 Research Methods

Research

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

- Tooley, S. and Guthrie, J. (2003). Accountability and external reporting: An analysis of New Zealand schools' performance disclosures (MGSM WP 2003-19).
- Tooley, S. and Guthrie, J. (2003). Devolved school-based financial management in New Zealand: Observations on the conformity patterns of school organisations to change *School of Accountancy Discussion Paper No. 216*. Palmerston North, Massey University: School of Accountancy.
- Tooley, S. and Guthrie, J. (2003). The accounting for 'rational management' and financial management in New Zealand education sector (MGSM WP 2003-5). *MGSM Working Papers in Management*. Sydney, Macquarie University: Macquarie Graduate School of Management.
- Tooley, S. and Guthrie, J. (2003). Re-shaping performance disclosures in New Zealand school annual reports. *17th ANZAM Conference*, 2-5 December, Perth, Australia.
- Tooley, S. and Guthrie, J. (2003). The accounting for 'Rational Management' and Financial Management in New Zealand Education Sector. *7th International Research Symposium on Public Management*, University of Hong Kong, 2-4 October, Hong Kong.

Stuart is currently the School of Accountancy liaison person to the Institute of Chartered Accountants of New Zealand. He was a member of a primary school's Board of Trustees and chairperson of an educational trust.

**LIN TOZER**

Lecturer (1997); BBS, DipBusAdmin, MBS, *Massey*, CA

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Teaching

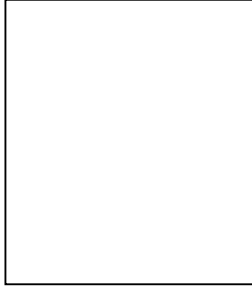
Lin has taught accounting in New Zealand and Australia for the past 13 years. Her teaching areas include financial accounting, accounting theory and auditing (both internal and external). Lin's current teaching includes:

- 110.001 Found Studies in Accounting Paper Coordinator
- 110.209 Intermediate Financial Accounting
- 110.313 Financial Accounting II

Research

Some of Lin's research interests are financial accounting, accounting theory, environmental accounting and auditing, and accounting education. Current research interests include the development of professional and academic competencies within the accounting curriculum at the tertiary level in New Zealand. Lin is co-author of *Financial Accounting: A Professional Foundation* (2003) and (2004), (published by Thomson Learning, Australia), with Fin Hamilton and Les Armstrong. Lin continues her research into the development of accounting education, with a focus on the development of individual learning competencies within an accounting paper and/or programme. Lin's publications include:

- Hamilton, F.S.B., Tozer, L. and Armstrong, L. (2004). *Financial Accounting: A Professional Foundation* (6 Chapters). Melbourne: Thomson.
- Hamilton, F.S.B., Tozer, L. and Armstrong, L. (2003). *Financial Accounting: A Professional Foundation* (6 Chapters) (Massey Edition). Melbourne: Thomson.
- Mathews, P., Tozer, L. and Walker, R. (2003). Management Responsibilities in the New Zealand Retirement Village Industry. *Charles Stuart University Faculty of Commerce Working Paper No: 36/03*, November.
- Tozer, L. and Hawkes, L. (2001). Resource Consents - intangible fixed assets? *Accounting Forum*, 25(2), 157-173.
- Hawkes, L. and Tozer, L. (2000). Resource consents - intangible fixed assets? A New Zealand illustration of the international debate over intangible asset disclosure standards. In *Program & Proceedings: Twelfth Asian-Pacific Conference on International Accounting Issues*, (pp. 126-128). October 21-24, Beijing, China. Sydney, NSW, Australia: The Association of Chartered Certified Accountants (ACCA).

**LINDSAY TROTMAN**

Associate Professor (1980); LLM (Hons) *Cant*, Barrister and Solicitor of the High Court of New Zealand, Assoc NZLS
l.g.s.trotman@massey.ac.nz
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Teaching

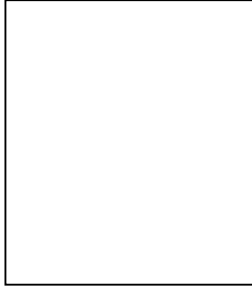
Lindsay's principal teaching responsibilities are in company law. Lindsay's current teaching includes:

- 155.200 Law for Accountants Paper Coordinator
- 155.203 Law of Business Organisations Paper Coordinator
- 155.210 Commercial Law Paper Coordinator

Research

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

- Trotman, L.G.S. and Berkahn, M.A. (2003). Updating of registration of companies. Chapter 2.2 in *Australian Corporation Principles and Practice* (loose-leaf Service No 114, CD Vol and electronic <http://www.butterworthsonline.com>). Australia: Butterworths.
- Trotman, L.G.S. and Berkahn, M.A. (2003) Updating of registration of auditors and liquidators. Chapter 9.2 in *Australian Corporation Law Principles and Practice* (loose-leaf service No. 116, CD Vol and electronic <http://www.butterworthsonline.com>). Australia: Butterworths.
- Berkahn, M. A. and Trotman, L. G. S. (2002). Company law enforcement: Theory and practice. In Borrowdale, Rowe, & Taylor (Eds.), *Company law writings: A New Zealand collection* (pp. 215-244). Christchurch, NZ: University of Canterbury, Centre for Commercial and Corporate Law.
- Trotman, L. G. S. and Berkahn, M. A. (2002). Registration of auditors and liquidators. In *Australian corporation law: Principles and practice: Vol. 1* (pp. 92,011-92,559). Sydney, NSW: Butterworths and electronic <http://www.butterworthsonline.com>. Australia: LexisNexis Butterworths.
- Trotman, L.G.S. and Berkahn, M.A. (2001). Takeovers. *New Zealand Company Law and Practice (2)*, (pp. 106,001-106,412). (Electronic ed.), Auckland, NZ: CCH.



DEBBIE WILSON

Assistant Lecturer (2004); BA (Hons), LLB, LLM (Hons), *Cant.*
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Teaching

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

- 155.210 Commercial Law
- 155.704 Corporate Governance

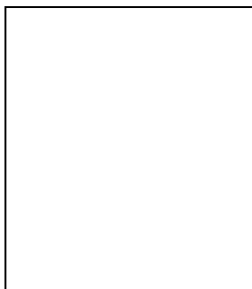
Research

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

- Wilson, D. (2003). From mice to men: The status of the transgenic in the patent system. *New Zealand Students Law Journal*, 1, 139-146.

Debbie was admitted as a Barrister and Solicitor of the High Court of New Zealand in September 2003.

Albany Campus



HELEN BISHOP

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

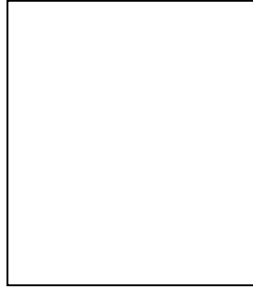
Helen is currently teaching in the fields of Accounting Information Systems and Auditing. She also maintains an interest in Financial Accounting and Accounting History. Helen is Staff Advisor to the Albany Accounting Students Club. Her current teaching includes:

- 110.243 Accounting Information Systems
- 110.249 Accounting Info Systems
- 110.279 Auditing Offering Coordinator

Research

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

- Bishop, H.E. and Burrowes, A. (2003). Fraud in New Zealand despite Auditor General's warning. *Journal of Government Financial Management*, 52(4), 42-46.
- Bishop, H.E. (2003). The application of simple value relevance models in a New Zealand Context, Poster presentation, *The Annual Conference of the Accounting and Finance Association of Australia and New Zealand*. July 7, Brisbane, Australia.
- Bishop, H.E. (2003). Preliminary PhD topic analysis completed and proposal amended. Both to be presented at Doctoral Colloquium, *the Accounting and Finance Association of Australia and New Zealand Conference*. July 5-6, Brisbane, Australia.
- Bishop, H.E. (2003). Debt Equity Distinction and Classification of Hybrid Financial Instruments, PhD Research proposal and preliminary results. *School of Accountancy Seminar Series*, 28 May, Massey University, Albany.



JILLIAN HOOKS

Associate Professor (1997); PhD, BBS, MMS (Distinction),
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Teaching

Jill has made a career of teaching and has journeyed from secondary school teaching, to polytechnic teaching and eventually to Massey University. Jill's current teaching includes:

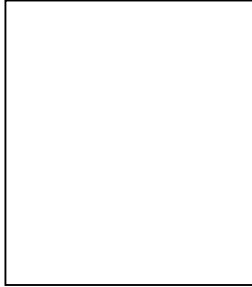
- 110.209 Int. Financial Acctg Offering Coordinator
- 110.313 Financial Accounting II Offering Coordinator

Jill is the Academic Coordinator for the Albany Campus.

Research

Jill's research is mainly in financial accounting and reporting. She has a particular interest in the accountability of the New Zealand electricity industry. Jill's publications include:

- Hooks, J., Kearins, K. and Blake, M. (2004). Effective environmental disclosure? An evaluation of power generators' reporting initiatives. *New Zealand Journal of Applied Business Research*, 2(2), 40-58.
- Hooks, J. and Van Staden, C. (2004). Preparers' perceptions of the decision usefulness of FRS 15. *Quantitative Research in Accounting & Management*, 1(1), 46-65.
- Hooks, J., Davey, H. and Coy, D. (2002). Researching in the middle ground. *South African Journal of Accounting Research*, 16(1) 41-57.
- Hooks, J., Coy, D., & Davey, H. (2002). The information gap in annual reports. *Accounting, Auditing & Accountability Journal*, 15(4), 501-522.
- Emery, M., Hooks, J., & Stewart, R. (2002). Born at the wrong time? An oral history of women professional accountants in New Zealand. *Accounting History*, 7(2), 7-34.

**RICK GORE**

Senior Lecturer (2003); BSc (BusAdmin) *San Diego State University*, PhD *Washington State University*
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Teaching

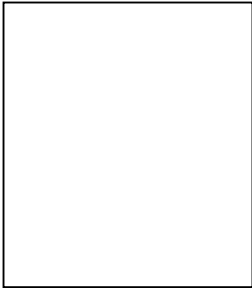
Rick's primary teaching interest is financial accounting. Rick's current teaching includes:

- 110.109 Introductory Financial Accounting Paper Coordinator
- 110.303 Integrative Accounting Offering Coordinator

Research

Rick's research interests involve the valuation of assets and liabilities and accounting education. Rick's publications include:

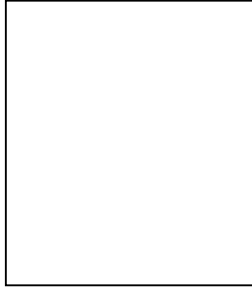
- Gore, R. and Gramm, R. (2003). Full information forecasting. *Valuation Strategies*.
- Gore, R. and Wong-On-Wing, B. (1998). The acquisition and transfer of tax skills. *The Journal of the American Taxation Association*, 20(2), 117-126.
- Gore, R. and Stott, D.M. (1998). Toward a more informative measure of operating performance in the REIT industry: Net income or funds from operation. *Accounting Horizons*, 12(4), 323-339.
- Rees, L., Gill, S. and Gore, R. (1997). An investigation of asset write-downs and concurrent abnormal accruals. *Journal of Accounting Research*, 34 (Supplement), 157-169.

**JASON SHEN JIN**

Graduate Assistant (2004); BEng (Electrical Engineering) *Nanjing University of Aeronautics and Astronautics, P.R. China*, BCom (Acct/Comp Sc) *Auck*.
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Teaching

Jason is involved with 110.100 Introductory Accounting. Currently Jason is completing a Postgraduate Diploma of Accountancy at Massey University.

**PATRICIA (TRISH) O'SULLIVAN**

Lecturer (1996); LLB(Hons) *Cant.*, MComLaw(Hons) *Auck.*,
Barrister and Solicitor of the High Court of New Zealand
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Teaching

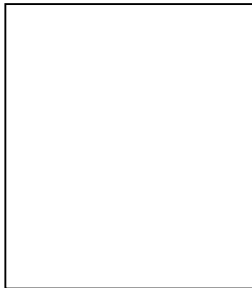
After working as a Solicitor in commercial litigation for seven years, Trish joined Massey as a Lecturer in 1996. She completed a MComLaw with Honours at the University of Auckland in 1999. Trish teaches (on a half-time basis) in the areas of commercial law and the law of business organisations. Her current teaching includes:

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

Research

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

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

**NICHOLAS SMITH**

Lecturer (1999); BA, BA(Hons), LLB
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Teaching

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

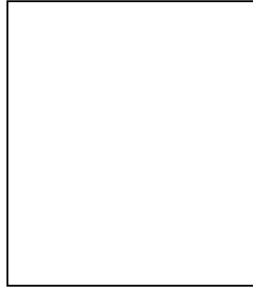
- 155.100 Intro to Business Law Offering Coordinator

Research

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

- Smith, N. (2002). Freedom of religion: The right to manifest our beliefs. *The South African Law Journal*, 119(4), 690-700.
- Smith, N. (2001). Freedom of religion in the Constitutional Court. *The South African Law Journal*, 118 (Part 1), 1-9.

- Goldblatt, B., Gutto, S., Klaaren, J., Minuka, R., Roederer, C. and Smith, N. (2001). Chapter Six. In C. Albertyn, B. Goldblatt, and C. Roederer (Ed.), *Introduction to the promotion of equality and prevention of Unfair Discrimination Act* (pp. 68-88). Johannesburg, South Africa: Witwatersrand University Press.



CHRIS VAN STADEN

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

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Teaching

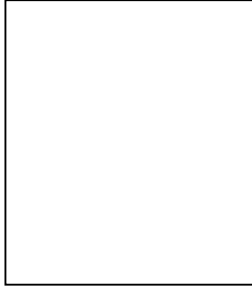
Chris teaches Financial Accounting to undergraduate and graduate students. He is also the Albany offering coordinator for the first year paper (110.100) and the course coordinator for the graduate paper (110.713). Chris also supervises Masters theses. Chris's current teaching includes:

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

Research

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

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



JIRA YAMMEESRI

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

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Teaching

Jira was a tutor at University of Wollongong in Australia 2000-2003 before joining the School of Accountancy as a Lecturer in 2004. Currently she teaches in:

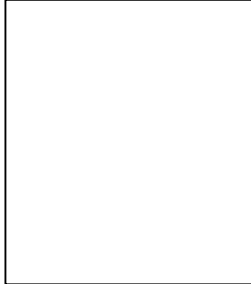
- 110.223/229 Management Accounting

Research

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

- Yammeesri, J. and Lodh, S. Is family ownership a pain or gain to firm performance? *The Journal of American Academy of Business, Cambridge*. Forthcoming.
- Yammeesri, J. and Lodh, S. (2003). The effect of ownership structure and firm performance in the case of Thailand. *Emerging Financial Services in Asia-Pacific Conference, and Publication Proceedings*, Sydney, 14-16 June.
- Yammeesri, J. and Lodh, S. (2003). The effect of ownership structure and firm performance in the case of Thailand. *International Business Conference*, Hawaii, 18-21 July.

Wellington Campus



JOHN ARCUS

Lecturer (1999); BCA *VUW*, CA
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Block 5 5F42
Telephone Extension: 6887

Teaching

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

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

Research

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



GORDON CHURCHILL

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

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

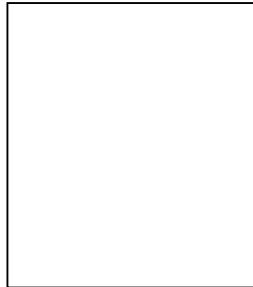
- 155.006 Bus Law and Practice Paper Coordinator
- 155.203 Law of Business Organisations Offering Coordinator
- 155.210 Commercial Law Offering Coordinator

Research

Gordon's research interests are in the areas of consumer law, contract law, company law, and partnership law. In 2000 he was consultant to the 1st edition of *Conveyancing Law Handbook* published by CCH New Zealand Ltd (now in its 2nd edition) and he is the author of

Introductory Topics in Business Law and Practice in New Zealand published in 2002 by Dunmore Press. He has written short articles for the New Zealand Law Journal and for the Law Society publication *Law Talk*. He has also presented papers to successive annual national meetings of law lecturers who teach legal executive papers on feedback from legal executive students. In 2002 he also adapted a chapter of an Australian company law text book as part of a New Zealand edition *Commercial Applications of Company Law in New Zealand* by Walker, Reid and others, published by CCH New Zealand Ltd. Gordon's publications include:

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



ALAN FROST

Senior Lecturer (1999); BCA *VUW*, CA
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Telephone Extension: 6355

Teaching

Alan teaches a variety of subjects, including accounting and taxation. He tutored part-time for Victoria University (Wellington) and Wellington Polytechnic for many years. He spent 20 years in the financial sector, both in London and New Zealand. Additionally, Alan ran his own financial consultancy practice for 15 years and engaged in fundraising for a large New Zealand charity. Alan is involved with the following papers in 2004:

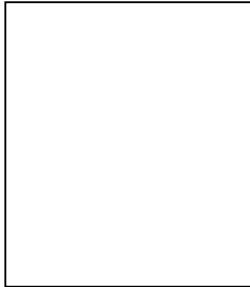
- 125.100 Fundamentals of Finance and Property - Lecturing Property section, Wellington Campus
- 110.105 Introduction to Taxation - Co-ordinating, Wellington Campus
- 110.289 Taxation - Lecturing, Wellington Campus

Research

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

- Frost, A.L. and Varnham, S. (2002). Julia Robb: Bon Appetit Clothing. In A. F. Cameron and C. Massey (Eds.), *Entrepreneurs at work: Successful New Zealand business ventures* (pp.81-87). Auckland, New Zealand: Prentice Hall.
- Cameron, A. and Frost, A. (2001). An exploratory survey: Enterprise education in New Zealand tertiary institutions. In C. Massey, A. Cardow, and C. Ingley (Eds.). *The Small Enterprise Association of Australia and New Zealand 14th Annual Conference*, 40-51. Wellington, New Zealand.
- Kramer, J., Frost, A. and Cameron, A. (2000). Self-responsibility in the food industry: Does it triumph over regulatory compliance? What does Wellington's restaurant and cafe market reveal? A research proposal. *Proceedings of the 8th Annual Educators' Conference of the New Zealand Strategic Management Society*, 1(2), 223-231. Christchurch, New Zealand: University of Canterbury.

- Kramer, J. and Frost, A. (1999). Perceptions of intrapreneurship within targeted tertiary institutions: a preliminary assessment. In P. J. Mellalieu (Ed.), *Proceedings of the 7th Annual Conference of the NZ Strategic Management Society*, 1(1), 285-292. Palmerston North, New Zealand: Massey University.



JAMES HESLOP

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

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

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

Research

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



JEREMY HUBBARD

Senior Lecturer (1999); LLM *VUW*, LLB, Cert.Ed. (Tertiary),
London
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Block 5C35 (Wellington Campus);
SST 1.25 (Palmerston North Campus)
Telephone Extension: 6358 (Wellington Campus);
2155 (Palmerston North Campus)

Teaching

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

- 155.100 Intro to Business Law Paper Coordinator
- 155.001 Intro to the Legal System Paper Coordinator

- 155.008 Legal Principles Paper Coordinator
- 155.222 Immigration Law and Prac in NZ Paper Coordinator

Research

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

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



AINUL ISLAM

Lecturer (2003); BCom (Hons), MCom (Accounting)

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Teaching

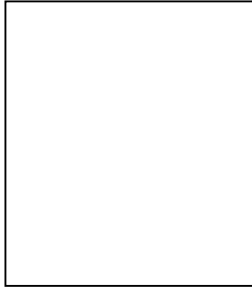
Before joining Massey University, Ainul had several years of teaching and research experience. He worked as a full-time lecturer and as an Assistant Professor in the Department of Accounting at the University of Dhaka. During that time Ainul was involved in teaching a number of courses, curriculum development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

- 110.209 Int. Financial Accounting Offering Coordinator
- 110.303 Integrative Accounting Offering Coordinator
- 110.313 Financial Accounting II Offering Coordinator

Research

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

- Islam, A. and Khaled, M. (2004). Test of weak-form market efficiency - Evidence from Dhaka Stock Exchange. *The 8th International Conference on Global Business & Economic Development*, Fiesta Americana, Guadalajara, Mexico, January 7-10.
- Karim, A.K.M.W., Islam, A. and Chowdhury, A. (1998). Financial reporting in Bangladesh: The regulatory framework. *Journal of Business Administration*, 24(1 & 2), 57-88.
- Karim, A.K.M.W., Islam, A. and Chowdhury, A. (1996). User's perception of published accounts in Bangladesh: An empirical study. *Dhaka University Journal of Business Studies*, XVII(1), June, 211-233.
- Islam, A. and Moniruzzaman, M. (1995). The status of job satisfaction: A comparative study between nationalized commercial banks and private commercial banks. *The Journal of the Institute of Bankers Bangladesh*, 36-41, 155-168.
- Islam, A. and Rahman, A.Z.M. (1995). *Principles of Accounting*. Bangladesh: School of Business, Open University of Bangladesh.

**CORDELIA THOMAS**

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

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Telephone Extension: 6738

Teaching

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

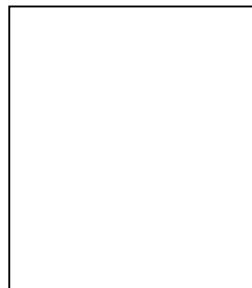
- 155.215 Criminal law
- 155.201 Property Law
- 155.216 Land law for Real Estate Agents

Research

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

- Thomas, C. (2003). Claims for wrongful pregnancy and damages for the upbringing of the child. *University of New South Wales law Journal*, 26(2), 135.
- Thomas, C. (2003). The Accident Compensation Scheme and the business of medical litigation (Claims for wrongful pregnancy). *Hawaii International Conference on Business: Conference proceedings [CD-ROM]*, June 18-21, Honolulu, HI. Honolulu, HI: Hawaii International Conference on Business.
- Thomas, C. (2002). The New Darwinism: The survival of the richest. *Hawaii International Conference on Business Conference Proceedings*, CD Rom.
- Thomas, C. (2002). The retention of body parts – Do the best intentions excuse ethical breaches? *Butterworths Family Law Journal*, 4, 33.
- Thomas, C. (2001). Refusal of medical treatment by way of advance directives. *Butterworths Family Law Journal*, 3, 233.

Cordelia is the National Course Director of Legal Executive training on behalf of the New Zealand Law Society.

**SALLY VARNHAM**

Senior Lecturer (1999); LLB, LLM (Hons) *VUW*, AdvCertTTg *Wellington Polytechnic*, Barrister and Solicitor of the High Court of New Zealand

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Telephone Extension: 6357

Teaching

Sally has been teaching legal studies for non-law programmes since 1988. Prior to that she practised law in Wellington and London. She also lived in Singapore for three years. She

currently teaches Property Law, Litigation, Introduction to Commercial Law, and Introduction to Business Law. Sally's current teaching includes:

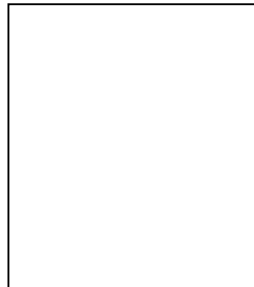
- 155.003 Property Law and Practice Paper Coordinator
- 155.100 Introduction to Business Law
- 155.314 Legal Issues in Comp Ed in NZ Paper Coordinator

Research

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

- Varnham, S. (2003). Who's to Blame? May a school be liable for the intentional torts of its employees? *UK Education and the Law*, 15 (2/3), 183-199.
- Varnham, S. (2002). Copping out or copying? Do cheats prosper?: An exploration of the legal issues relating to students challenging academic decisions. *Australia & New Zealand Journal of Law & Education*, 7(1), 21-37.
- Varnham, S. (2002). Special education 2000 Daniels v The Attorney-General - Special Education in New Zealand. *UK Education and the Law*, 14(4), 283-300.
- Varnham, S. (2001). Conduct unbecoming: A school's dilemma in respect of teacher misconduct. *Education and the Law*, 13(2), 109-125.
- Varnham, S. (2001). Straight talking, straight teaching: Are New Zealand tertiary institutes potentially liable to their students under consumer protection legislation? *Education and the Law*, 13(4), 303-317.

Sally is the University Proctor for the Wellington Campus.



SUSAN WILD

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

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

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

Research

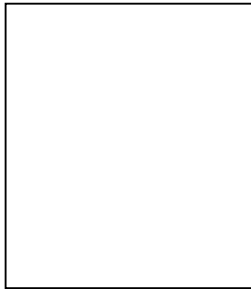
Her primary research interests are in the areas of the historical development of New Zealand's national identity in an Australasian context, and the role of the practice and the profession of accountancy in relation to issues of sustainable development.

Administration, Research and Technical Staff

Palmerston North Campus



Judith Edwards
School Administrator
(1983)



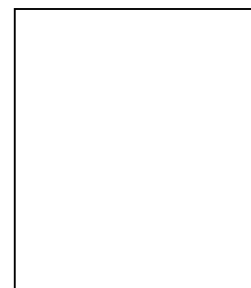
Kathryn Halstead
Secretary to Head of School
(2001)



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



Joshua Newnham BInfSc *Massey*
Computer Support
(2003)



Andrew Brown
Computer Support (Part-time)
(2003)

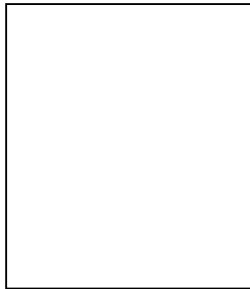
Administration, Research and Technical Staff



Heather Toy
Senior Secretary
(1994)



Mary Rossiter BA, PGDipBusAdmin *Massey*
Secretary
(1995)



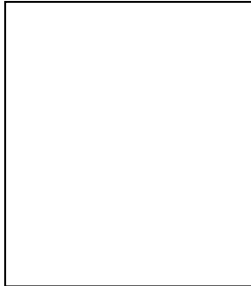
Desiree Renton
Secretary/Administrator
(2003)



Danielle Whakarau
Course Administrator
(2003)

Administration, Research and Technical Staff

Albany Campus

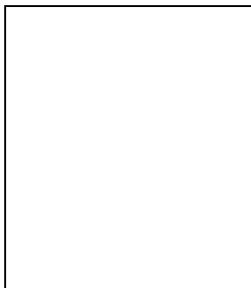


Glenyss Jones
Secretary/Administrator
(2003)



Annelie Osborne BA Stellenbosch, S.A.
Administration/Teaching Support
(2003)

Wellington Campus



Joan Moore
Academic Administration Assistant
(1999)



Sophie Zeng
Administrator
(2003)

Research Activities

Articles in Refereed Journal

Bishop, H. and Burrowes, A. (2003). Fraud in New Zealand Government— despite Auditor General's warning. *Journal of Government Financial Management*, 52 (4), 42-46.

Cameron, A. and Frost, A. (2003). Enterprise, entrepreneurship and small business education in New Zealand tertiary institutions. *New Zealand Journal of Applied Business Research*, 2 (1), 1-12.

Gore, R. and Gramm, R.M. (2003). Full information forecasting. *Valuation Strategies*, 6 (3), 14-21.

Hooks, J.J., Davey, H. and Coy, D. (2002). Researching in the middle ground. *South African Journal of Accounting Research*, 16 (1), 41-57.

Kuruppu, N., Laswad, F. and Oyelere, P. (2003). The efficacy of liquidation and bankruptcy prediction models for assessing going concern. *Managerial Auditing Journal*, 18 (6/7), 577-590.

O'Sullivan, T. (2003). Psychological damage in employment: Is a claim based solely on contract the best cause of action? *New Zealand Business Law Quarterly*, 9 (4), 347-361.

Oyelere, P., Laswad, F. and Fisher, R. (2003). Determinants of internet financial reporting by New Zealand companies. *Journal of International Financial Management and Accounting*, 14 (1), 26-63.

Perera, M.H.B., Rahman, A.R. and Cahan, S. F. (2003). Globalisation and the major accounting firms. *Australian Accounting Review*, 13 (1), 27-37.

Singh, G. (2003). Pure science. *Critical Perspectives on Accounting*, 14 (4), 439-440.

Singh, G. (2003). Spirit? *Critical Perspectives on Accounting*, 14 (5), 567-568.

Smith, N. (2002). Freedom of religion: The right to manifest our beliefs. *South African Law Journal*, 119 (4), 690-700.

Tan, L.M. and Sawyer, A.J. (2003). A synopsis of taxpayer compliance studies: Overseas vis-à-vis New Zealand. *New Zealand Journal of Taxation Law and Policy*, 9 (4), 431-454.

Tan, L.M. and Veal, J. (2003). Debt collection by tax authorities: Tax practitioners' reactions to procedures. *Australian Tax Forum*, 18 (2), 243-264.

Thomas, C. (2003). Claims for wrongful pregnancy and damages for the upbringing of the child. *The University of New South Wales Law Journal*, 26 (1), 125-158.

Van Staden, C.J. (2003). The relevance of theories of political economy to the understanding of financial reporting in South Africa: The case of value added statements. *Accounting Forum*, 27 (2), 224-245.

Varnham, S. (2002). Special education 2000 Daniels v The Attorney-General – special education in New Zealand *U.K. Education and the Law*, 14 (4) 283-300.

Varnham, S. (2003). Recent developments in education law in Australia: Who's to blame? May a school be liable for the intentional torts of their employees? *Education and the Law*, 15 (2/3), 183-199.

Book authored by Staff

Carr, S. (2003). *An accounting practice set using QuickBooks Pro v7.5*. (2nd ed.) Auckland, NZ: Prentice Hall.

Drake, N., Lay, J., Varnham, S. and Thomas, C. (2003). *Conveyancing law handbook*. (2nd ed.) Auckland, NZ: CCH New Zealand.

Hubbard, J., Thomas, C. and Varnham, S. (2003). *Principles of law for New Zealand business students: Study guide*. (2nd ed.) Auckland, NZ: Prentice Hall.

Chapter in Book

Churchill, G. (2002). Corporate liability. In G. Walker, T. Reid, P. Hanrahan, I. Ramsay, & G. Stapledon (Eds.), *Commercial applications of company law in New Zealand* (pp. 417-437). Auckland, NZ: CCH New Zealand.

Trotman, L.G.S. and Berkahn, M.A. (2003). Registering a company. *Australian corporation law: Principles and practice: Vol. 1* (pp. 22,011-22,140). Sydney, NSW: Butterworths.

Trotman, L.G.S. and Berkahn, M.A. (2003). Registering a company. *Australian corporation law: Principles and practice: Vol. 1 [On-line]*. LexisNexis Butterworths: www.butterworthsonline.com.

Trotman, L.G.S. and Berkahn, M.A. (2003). Registration of auditors and liquidators. *Australian corporation law: Principles and practice: Vol. 1* (pp. 92,011-92,314). Sydney, NSW: Butterworths.

Trotman, L.G.S. and Berkahn, M.A. (2003). Registration of auditors and liquidators. *Australian corporation law: Principles and practice: Vol. 1 [On-line]*. LexisNexis Butterworths: www.butterworthsonline.com.

Refereed Conference with Proceedings

Chua, F. (2003). Corporate failure and the evolution of the concept of corporate governance. *15th Asian Pacific Conference on International Accounting Issues: APC Proceedings [CD-ROM]*, November 22-25, Bangkok, Thailand. Bangkok, Thailand: APC.

Fisher, R., Oyelere, P. and Laswad, F. (2003). Audit issues and internet reporting: Content analysis. *15th Asian Pacific Conference on International Accounting Issues: APC Proceedings [CD-ROM]*, November 22-25, Bangkok, Thailand. Bangkok, Thailand: APC.

Guthrie, J. and Tooley, J. (2003). Re-shaping the performance disclosures in New Zealand school annual reports. In A. Brown (Ed.), *Proceedings of the 17th Australian and New*

Zealand Academy of Management Conference [CD-ROM], December 2-5, Fremantle, WA. Fremantle, WA: ANZAM.

Kirk, N. (2003). Principles versus rule-based accounting: 'True and fair view' versus 'present fairly in conformity with generally accepted accounting principles'. *15th Asian Pacific Conference on International Accounting Issues: APC Proceedings [CD-ROM]*, November 22-25, Bangkok, Thailand. Bangkok, Thailand: APC.

Nath, N. (2003). Performance measurement and in/appropriateness: The Housing Authority of Fiji: A case study. *15th Asian Pacific Conference on International Accounting Issues: APC Proceedings [CD-ROM]*, November 22-25, Bangkok, Thailand. Bangkok, Thailand: APC.

Tan, L.M. and Veal, J. (2003). Tax curriculum in New Zealand approved tertiary educational institutions. *15th Annual Australasian Tax Teachers Association Conference: Conference papers [CD-ROM]*, January 30-February 1, University of Wollongong, Sydney, NSW. Sydney, NSW: ATTA.

Thomas, C. (2003). The Accident Compensation Scheme and the business of medical litigation (Claims for wrongful pregnancy). *Hawaii International Conference on Business: Conference proceedings [CD-ROM]*, June 18-21, Honolulu, HI. Honolulu, HI: Hawaii International Conference on Business.

Other Publications/Technical Papers

Hawkes, L.C., Fowler, M. and Tan, L.M. (2003). Management accounting education: Is there a gap between academia and practitioner perceptions? *School of Accountancy Discussion Paper No. 215*. Palmerston North, NZ: Massey University, School of Accountancy.

Hooks, J.J. (2003). The impact of events on annual reporting disclosures. *School of Accountancy Discussion Paper No. 214*. Palmerston North, NZ: Massey University, School of Accountancy.

Hooks, J.J. and van Staden, C.J. (2003). The corporatisation of local body entities: A study of financial performance. *School of Accountancy Discussion Paper No. 217*. Palmerston North, NZ: Massey University, School of Accountancy.

Matthews, P., Tozer, L. and Walker, R. (2003). Management responsibilities in the New Zealand retirement village industry. *Charles Sturt School of Marketing and Management Working Paper No. 36/03*. Bathurst, NSW: Charles Sturt University, School of Marketing and Management.

Perera, M.H.B. (2003). *Non-standard work in the accounting profession in New Zealand: Some preliminary evidence*. Research Report No. 2003/3. Auckland, NZ: Massey University, Labour Market Dynamics Research Programme.

Su, Z. and Berkahn, M.A. (2003). The definition of "Insider" in section 3 of the Securities Markets Act 1988: A review and comparison with other jurisdictions. *School of Accountancy Discussion Paper No. 218*. Palmerston North, NZ: Massey University, School of Accountancy.

Tooley, S. and Guthrie, J. (2003). Devolved school-based financial management in New Zealand: Observations on the conformity patterns of school organisations to change. *School of Accountancy Discussion Paper No. 216*. Palmerston North, NZ: Massey University, School of Accountancy.

Tooley, S. and Guthrie, J. (2003). The accounting for 'rational management' and financial management in New Zealand education sector. *MGSMS Working Papers in Management No. 2003-5*. Sydney, NSW: Macquarie University, Macquarie Graduate School of Management.

Tooley, S. and Guthrie, J. (2003). Accountability and annual external reporting: An analysis of New Zealand school's performance disclosures. *MGSMS Working Paper in Management No. 2003-19*. Sydney, NSW: Macquarie University, Macquarie Graduate School of Management.

Refereed Conference Presentations

Bishop, H.E. (2003). The application of simple value relevance models in a New Zealand context [Poster]. July 8, *Accounting & Finance Association of Australia and New Zealand (AFAANZ) 2003 Annual Conference*, Brisbane, QLD.

Bishop, H.E. (2003). Debt equity distinction and the classification of hybrid financial instruments. July 3-5, *Accounting & Finance Association of Australia and New Zealand (AFAANZ) 4th Doctoral Colloquium*, Brisbane, QLD.

Botica Redmayne, N. Cahan, S.F. and Bradbury, M. (2003). An examination of the effect of political costs and corporate governance on audit effort: Evidence from the New Zealand public sector using audit hour data. July 7, *Accounting & Finance Association of Australia and New Zealand (AFAANZ) 2003 Annual Conference*, Brisbane, QLD.

Cahan, S.F. (2003). Empirical accounting research: An update and overview. July 6, *Accounting & Finance Association of Australia and New Zealand (AFAANZ) 2003 Annual Conference*, Brisbane, QLD.

Carr, S. and Mathews, M. (2003). Accounting curriculum change and iterative programme development: A case study. May 22, *British Accounting Association (BAA) Accounting Education Special Interest Group Annual Conference*, Bournemouth University, Bournemouth, UK.

Durden, C.H. and Perera, M.H.B. (2003). Beyond the balanced scorecard: Towards a strategic navigation approach to performance management. August 3-6, *American Accounting Association 2003 Annual Meeting*, Honolulu, HI.

Guthrie, J. and Tooley, S. (2003). The accounting for 'rational management?': The observed practices of four New Zealand schools. April 3, *European Accounting Association 26th Annual Congress*, Seville, Spain.

Hall, J., Hooks, J.J. and van Staden, C.J. (2003). The perceived impact of FRS15 on decision usefulness [Poster]. July 8, *Accounting & Finance Association of Australia and New Zealand (AFAANZ) 2003 Annual Conference*, Brisbane, QLD.

Hamilton, F. and Tozer, L. (2003). Towards a conceptual approach to teaching accounting practice within Financial Accounting I. July 7, *Accounting & Finance Association of Australia and New Zealand (AFAANZ) 2003 Annual Conference*, Brisbane, QLD.

Hooks, J.J. (2003). The impact of events on annual reporting disclosures. July 8, *Accounting & Finance Association of Australia and New Zealand (AFAANZ) 2003 Annual Conference*, Brisbane, QLD.

Hooks, J., Kearins, K. and Blake, K. (2003). Effective environment disclosure?: An evaluation of power generators' reporting initiatives. December 5, *Auckland Region Accounting Conference*, UNITEC Institute of Technology, Auckland, NZ.

Langton, R. and Trotman, L.G.S. (2003). Unconscionable conduct within the meaning of the unwritten law. July 8, *Australasian Law Teachers Association Conference*, Brisbane, QLD.

Perera, M.H.B. (2003). Non-standard work in the accounting profession: A growing trend?. June 9-13, *2003 European Applied Business Research Conference*, Venice, Italy.

Tan, L.M. and Veal, J. (2003). Tax education in New Zealand: Content coverage in the first tax course. July 7, *Accounting & Finance Association of Australia and New Zealand (AFAANZ) 2003 Annual Conference*, Brisbane, QLD.

Thomas, C. (2003). Body parts: Scandals and solutions. July 8, *Australasian Law Teachers Association Conference*, Brisbane, QLD.

Tooley, S. and Guthrie, J. (2003). The accounting for 'rational management' and financial management in New Zealand education sector. October 2, *Seventh International Research Symposium on Public Management*, University of Hong Kong, Hong Kong.

Tooley, S. and Guthrie, J. (2003). Re-shaping performance disclosures in New Zealand school annual reports. December 2-5, *17th Australian and New Zealand Academy of Management (ANZAM) Conference*, Fremantle, WA.

Varnham, S. (2003). Getting rid of troublemakers: The right to education and school safety - individual student vs school community. October 1-3, *Australia and New Zealand Education Law Association (ANZELA) 12th Annual Conference*, Sydney, NSW.

Varnham, S. (2003). Blameless or blameworthy?: May a school be liable for sexual harassment and sexual abuse?. August 21, *Australia and New Zealand Education Law Association (ANZELA) Education Law Seminar*, Auckland, NZ.

Velayutham, S. and Perera, M.H.B. (2003). The influence of emotions and culture on accountability and governance. May 19-20, *2nd Conference on Corporate Governance*, Mons, Belgium.

Zhang, W. and Cahan, S.F. (2003). Stock option exercise profits and discretionary disclosure. July 7, *Accounting & Finance Association of Australia and New Zealand (AFAANZ) 2003 Annual Conference*, Brisbane, QLD.

Extension Activities

Bishop, H.E. (2003). (Seminar). The debt/equity distinction and classification of hybrid instruments. *School of Accountancy Seminar Series, Massey University*, June 4, Massey University, Palmerston North, NZ.

Hamilton, F. and Tozer, L. (2003). (Seminar). A response to demands for changes to accounting education: AEC in the context of introductory financial accounting. *School of Accountancy Seminar Series, Massey University*, May 28, Massey University, Palmerston North, NZ.

Li, J. (2003). (Seminar). Dividend clienteles, financial leverage clienteles, and the determinants of dividend policy under the New Zealand full imputation tax regime. *School of Accountancy Seminar Series, Massey University*, May 7, Massey University, Palmerston North, NZ.

Nath, N. (2003). (Seminar). Performance accounting and public sector accountability: A Fijian case study. *School of Accountancy Seminar Series, Massey University*, June 4, Massey University, Palmerston North, NZ.

O'Sullivan, T. (2003). (Seminar). Psychological damage in employment: Is a claim based solely on contract the best cause of action?. *School of Accountancy Seminar Series, Massey University*, June 17, Massey University, Palmerston North, NZ.

Trotman, L.G.S. (2003). Much ado about very little: Some reflections on ACC v Berbatis [2003] HCA 18. November 7, *Research Workshop, School of Accounting and Commercial Law*, Victoria University of Wellington, Wellington, NZ.

Addresses to the Community

Nyamori, R. (2003). You are the weakest link, goodbye! The supplanting of Kenya's indigenous languages by English. *International Pacific College*, October 31, Palmerston North, New Zealand.

Editorial Boards and Referees

Members of Editorial Boards

Laswad, F.	Pacific Accounting Review
Perera, M.H.B.	Journal of International Accounting Research (Associate Editor) Pacific Accounting Review Review of Accounting and Finance Qualitative Research in Accounting and Management
Van Staden, C.J.	Meditari Accounting Research

Reviewers for Journals

Hooks, J.J.	Accounting, Auditing and Accountability Journal Pacific Accounting Review Qualitative Research in Accounting and Management
Laswad, F.	Pacific Accounting Review
Perera, M.H.B.	Pacific Accounting Review Accounting Education: An International Journal The Journal of International Accounting Research Research in Accounting in Emerging Economies Accounting, Auditing and Accountability Journal Review of Accounting and Finance Accounting Forum
Tan, L.M.	New Zealand Journal of Taxation Law and Policy Journal of Accounting, Auditing and Performance Evaluation
Tooley, S.	Accounting, Auditing and Accountability Journal
Van Staden, C.J.	South African Journal of Accounting Research Meditari Accounting Research

Discussant in Conference Session

Nyamori, R.	Management Accounting Session, Auckland Regional Accounting Conference (ARA), Unitec, Auckland, New Zealand, December 2003
Tozer, L.	Financial Accounting Session, AFAANZ Conference, Brisbane, Australia, 6-8 July 2003.

Participant in Workshop

Carr, S.	Intensive Workshop on Teaching Accounting Information Systems, offered by the American Accounting Association, Michigan, U.S.A., May 2003.
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Discussion Paper Series

2004 Editor

Dr C.J. van Staden

2003 Editor

Dr C.J. van Staden

2004 Editorial Panel

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

2003 Editorial Panel

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

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

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

In 2003 five discussion papers were published. Topics of these discussion papers are varied and in specific areas of accounting and business law. For details of these titles see the *Other Publications – Research Activities Section* of this Year Book.

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

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

Seminar Series

The School's Seminar Series provides a valuable forum for researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting. By providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants. In addition, for the Institute of Chartered Accountants of New Zealand (ICANZ) members' attendance at the Seminar Series qualifies as Continuing Professional Development (CPD). The Palmerston North Co-ordinator for the Seminar Series in 2003/4 is Ngairé Kirk, and the Albany Co-ordinator is Jira Yammaseeri.

The Seminar Series details are available on the worldwide web at:

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

Palmerston North Campus Seminars

Date		Presenter	Topic
March	15	Professor Dan Simunic <i>Faculty of Commerce and Business Administration</i> <i>The University of British Columbia</i> <i>Vancouver, B.C., Canada</i>	Determinants of the Mix of Audit Procedures: Key Factors that Cause Auditors to Change What They Do
May	16	Professor Stephen A. Zeff <i>Herbert S. Autry Professor of Accounting</i> <i>Jesse H. Jones Graduate School of Management, Rice University,</i> <i>Houston, U.S.A.</i>	Post-Enron: The First Uncertain Steps, and the Politics
May	28	Fin Hamilton <i>Senior Lecturer</i> <i>School of Accountancy</i> <i>Massey University</i> <i>Palmerston North, New Zealand</i>	A Response to Demands for Changes to Accounting Education - AEC in the Context of Introductory Financial Accounting
June	4	Nirmala Nath <i>Lecturer</i> <i>School of Accountancy</i> <i>Massey University</i> <i>Palmerston North, New Zealand</i>	Performance Auditing and Public Sector Accountability: A Fijian Case Study
June	5	Associate Professor Alan Lowe <i>Co-Chairperson</i> <i>Department of Accounting</i> <i>Waikato Management School</i> <i>University of Waikato</i> <i>Hamilton, New Zealand</i>	The Social Construction of Accounting Journal Quality: Bursting the Bubble

Date		Presenter	Topic
September	25	Professor Dan S. Dhaliwal <i>Visiting Professor and Research Scholar, Department of Accounting and Finance, Auckland University School of Business; Lou Myers Professor of Accounting and Head, Department of Accounting, University of Arizona, U.S.A.</i>	An Empirical Examination of the Real Effects of Voluntary Disclosure
October	14	Professor Prem Sikka <i>Department of Accounting, Finance and Management Essex University, U.K.</i>	Taming The Corporations
October	22	Professor Russell Craig <i>Professor of Accounting Faculty of Economics and Commerce Australian National University Australia</i>	Reform of Accounting Education in the Post-Enron Era: Moving Accounting 'Out Of The Shadows'
November	19	Paul de Lange <i>Department of Accounting and Finance Monash University Visiting Senior Lecturer Department of Business, Accounting & Finance Auckland University of Technology Auckland, New Zealand</i>	The Long Road to Publishing: A User-Friendly Exposé

Albany Campus Seminars

Date		Presenter	Topic
September	2	Nick Smith <i>Lecturer Massey University Albany, Auckland New Zealand</i>	Why Do We Value Equality?
October	29	Professor Steven Cahan <i>Professor of Accounting Massey University Albany, Auckland New Zealand</i>	Empirical Accounting Research: An Update and Overview

Postgraduate Research Completed 2003

Student's name	Project title	Supervisor/Advisor
Accountancy		
Carl Bates	Accountability in non-profit unincorporated organisations.	Stuart Tooley Lindsay Hawkes
Bikram Chatterjee	The relevance of international accounting standards to developing countries: A case study of India.	Hector Perera Chris Van Staden
Colleen Fisher	Income tax simplification measures for small businesses in New Zealand.	Lin Mei Tan Alan Frost
Colleen Fisher	Learner-centred teaching methods.	Frances Chua Shirley Carr
Sue Malthus	Liberal education of Chartered Accountants: Is it of value to accounting practitioners in New Zealand?	Hector Perera Frances Chua
Business Law		
Paul Perniskie	A review of <i>Ngati Apa, Ngati Koata, Ngati Kuia, Ngati Rarua, Ngati Tama, Ngati Toa and Rangitane v The Attorney General</i> (2002 CA 173/01 CA 75/02): Good Law or Bad?	Cordelia Thomas
Jason Karl	The <i>Fair Trading Act 1986</i> and the Internet.	Lindsay Trotman Feona Sayles
Michael Fermor	Undue influence in relation to third party guarantees.	Charles Rickett

Abstracts of PhD Theses Completed

Matthew Berkahn

Regulatory and Enabling Approaches to Corporate Law Enforcement

Enforcement of corporate rights and duties may follow either a “regulatory” or “enabling” model. If a regulatory approach is taken, enforcement action will generally be undertaken by regulatory agencies such as the Australian Securities and Investments Commission or, in New Zealand, the Registrar of Companies and the Securities Commission. If an enabling approach is chosen, enforcement action will more often be by private parties such as company shareholders, directors or creditors.

When New Zealand's company law was reformed in 1993, a primarily private enforcement regime was adopted, consisting of a list of statutory directors' duties and an enhanced collection of shareholder remedies, based in part upon North American models and including a statutory derivative action. Public enforcement was largely confined to administrative matters and the enforcement of the disclosure requirements of New Zealand's securities law. While the previous enforcement was similarly reliant on private action, the law on directors' duties was less accessible, and shareholder action was hindered by the majority rule principle and the rule in *Foss v Harbottle*.

This approach is in contrast with that used in Australia and, to a lesser extent the United Kingdom, where public agencies have the primary enforcement role despite recent moves towards greater involvement by private enforcers.

A survey of enforcement litigation in New Zealand since 1986 indicates that this object of the 1993 reform package seems to have been achieved, and may well have been achieved even without the reform. Private enforcement has, in fact, been much more prevalent than public enforcement since well before the enactment of the new legislation. Most enforcement action both before and after the reform was commenced by shareholders and shareholder/directors, and most involved closely held companies. Public enforcement was largely undertaken in areas such as securities law, where the wider public interest was affected. Similar surveys of Australian and United Kingdom enforcement litigation reveal a much greater reliance on public bodies to enforce corporate rights and duties.

Jira Yammeesri

Corporate Governance: Ownership Structure and Firm Performance - Evidence from Thailand

Corporate governance has succeeded in attracting a good deal of public interest because of its importance for economic development and society in general. Shleifer and Vishny (1997, p. 737) note “corporate governance deals with the way in which suppliers of finance to corporations assure themselves of getting a return on their investment”. Corporate governance has been a subject of continuing debate since Berle and Means (1933) suggested that the growing dispersion of ownership can give rise to separation of ownership and control. Jensen and Meckling (1976) argued that the existence of the separation ownership and control leads to a conflict of interests between ownership and firm performance (agency problem), which can intensively affect a firm's performance. As a result, corporate governance mechanisms are demanded. One possible corporate governance mechanism that can alleviate agency problems is ‘ownership structure’.

This study examines the relationship between ownership structure and firm performance of 243 Thai firms for the period prior to the financial crisis (1993-1996). Firm performance is measured using market returns and accounting profitability. This study also conducts further analysis of the relationship between ownership structure and firm performance on the period after the crisis (1998-2000). This enables an assessment of whether the effect of ownership structure and firm performance is different between the period prior to and after the crisis. The results show that, overall, the association between ownership structure and firm performance in these two periods is similar. However some of the results of the period after the crisis are less significant than those found prior to the crisis. The results show that controlling ownership, including family-controlling ownership, is positive and significant to profitability, but it is less significant for market returns. Also, the relationship between managerial ownership and firm performance in the period after the crisis (1998-2000) is less significant compared to that found in the period prior to the crisis (1993-1996). In fact, managerial family ownership firms perform better than non-managerial ownership firms. Interestingly, there is a non-linear relationship between managerial ownership and market returns during this period. This relationship is also found between managerial-family ownership and profitability.

Abstracts of Some PhD Research in Progress

Helen Bishop

The Debt Equity Distinction and Classification of Hybrid Financial Instruments

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

Nives Botica Redmayne

The Production of Audit Services in the New Zealand Public Sector: An Investigation into the Effects of Political Risk and Corporate Governance on Audit Effort

The economics of auditing have been a source of research interest for over two decades. Numerous researchers have developed and examined various audit fee and audit quality models. Most of those studies have examined private sector audit fees, but more recently a number of replications of private sector studies in the public sector have contributed toward the development of public sector audit fees and audit quality models. Palmrose (1989) and

O'Keefe, Simunic and Stein (1994), investigated the effect of client characteristics on audit services production and audit effort, as part of their contribution to examination of audit quality. Their studies used variables to capture client size, complexity and risk (based on Simunic's 1980 audit fee model) to explain audit effort but have not explicitly included agency cost factors into their analysis.

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

Erlane K. Ghani

Internet Technology and Issues Relating to Users of Financial Reports

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

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

Ainul Islam

Value Relevance of Audit Services: Evidence from an Emerging Market

The aim of this PhD study is to assess the value relevance of audit services to financial statements users in an emerging market by providing capital market evidence on the effects of non-audit services on the credibility of reported earnings. It is argued that stock-earnings relation will be weaker for firms that provide higher NAS since there is reduced investors reliance on audited numbers. This is consistent with the view that market responsiveness to an earnings announcement is inversely related to the amount of uncertainty or noise in the firm's earnings. Based on audit quality literature, this research also looked at whether negative association between NAS and stock returns-earnings is likely to mitigate by higher quality audit provided by the big auditors.

Nirmala Nath

Performance Auditing and Public Sector Accountability: A Fijian Case Study

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

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

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

Robert Nyamori

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

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

Jeff Robertson

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

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

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

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

Nicholas Smith

Equality as a Moral, Political and Legal Concept

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

Lin Mei Tan

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

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

Cordelia Thomas

Bioethical and Legal interests in Human Body Parts

The rapid development of biotechnology has led to a search for an adequate decision making framework. In developing such a framework it is necessary to conceptualise the nature of the interest that individuals have in their own bodies. In this context attempts have been made to apply the concepts of property interests to the human body. Alternatively, the principle of autonomy may form a basis for structuring decision making and weighing conflicting principles. Autonomy allows a competent adult to make decisions about his or her own health care. The concept is that of an individual separated from others by a wall of rights. This concept may be of assistance as a basis for determining competing rights but this determination must then be mediated with reference to other principles. The purpose of this research is to consider selected bioethical issues relating to human bodies and their component parts in an attempt to formulate a principled approach to issues of consent and control over the human body.

Sally Varnham

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

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

Susan Wild

Writing the Nation: The Literary Construction of New Zealand Exceptionalism

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

Academic Programmes and Awards

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Summer School. Most of the School's programmes of study and papers fit into these standard semester periods although the School's Summer study programmes have become increasingly popular. Seven Accountancy papers and eleven Business Law papers were offered in the Summer of 2003.

Internal and Extramural Studies

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

Resources and Support for Students

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

General

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

Academic

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

Programmes Offered in 2004

The School offers undergraduate and postgraduate programmes as follows: -

New Zealand Diploma in Business (NZDipBus)
Legal Executive Certificate (CertLE)
Graduate Diploma in Business Studies (GradDipBusStuds) with Endorsement
e.g., Accounting or Business Law, Tax Consultancy
Bachelor of Business Studies BBS (Accountancy)
Bachelor of Business Studies and Bachelor of Science (BBS/BSc)
Bachelor of Business Studies (without the Accountancy endorsement)
Bachelor of Business Studies (BBS) (Hons)
Bachelor of Accountancy (BAcc)
Diploma of Accountancy (DipAcc)
Postgraduate Diploma in Professional Accountancy (PGDipProfAcc)
Master of Business Studies in Accountancy (MBS)
Master of Management (MMgt)
Master of Philosophy (MPhil)
Doctor of Philosophy (PhD)

Some Undergraduate Programmes of the School

Bachelor of Accountancy (BAcc)

From 2003, Massey University is offering the degree of Bachelor of Accountancy (BAcc). It is a highly specialised degree, identifying the student as having expertise in Accountancy. It is the degree for students who know they wish to specialise as Accountants and seek the Institute of Chartered Accountants of New Zealand (ICANZ) membership. As ICANZ require a minimum of four years' full-time equivalent approved tertiary study, students intending to complete ICANZ academic requirements following the BAcc degree will also need to complete one further year of approved tertiary study. This further year can comprise a selection of approved undergraduate or postgraduate 'liberal' studies papers, meaning non-accounting/non-business papers, or an approved postgraduate qualification in accountancy.

Bachelor of Business Studies (Accountancy Unendorsed)

The new (unendorsed) Accountancy major does not take into consideration the ICANZ academic requirements. If a student wishes to meet the Institute's requirement through this route, it will have to be done through careful paper planning on an individual basis. To satisfy all the paper requirements and the four years ICANZ tertiary education requirement, the student should consider completing this BBS with a Graduate Diploma in Business Studies or possibly a BBS/BA or BBS/BSc double/conjoint degree programme.

Undergraduate Papers Offered in 2004

Accountancy

110.001 Foundation Studies in Accounting
110.002 Accounting Principles
110.003 Accounting Practices
110.100 Introductory Accounting
110.104 Management Accounting
110.105 Taxation
110.107 Financial Accounting
110.109 Introductory Financial Accounting

110.200 Accounting for Managers
110.209 Intermediate Financial Accounting
110.215 Financial Accounting I
110.223 Management Accounting
110.229 Management Accounting
110.243 Accounting Information Systems
110.249 Accounting Information Systems
110.274 Principles of Auditing and Tax
110.279 Auditing
110.289 Taxation
110.293 Special Topic
110.294 Special Topic
110.297 Special Topic

110.303 Integrative Accounting
110.311 Accounting Theory
110.313 Financial Accounting II
110.320 Management Accounting Services
110.350 Primary Industry Accounting
110.380 Estate and Tax Planning
110.391 Special Topic
110.393 Special Topic
110.396 Special Topic

Business Law

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

155.200 Law for Accountants
155.201 Law of Property
155.203 Law of Business Organisations
155.210 Commercial Law
155.215 Criminal Law
155.216 Land Law for Real Estate Agents
155.222 Immigration Law and Practice in New Zealand
155.291 Special Topic in Business Law

- 155.301 Employment Law
- 155.306 Health Care Law
- 155.312 Competition and Marketing Law
- 155.313 Commercial Transactions Contrary to Conscience
- 155.314 Legal Issues in Compulsory Education in New Zealand
- 155.391 Special Topic in Business Law
- 155.392 Special Topic in Business Law

Postgraduate Papers Offered in 2004

Accountancy

- 110.700 Accountancy for Business Administrators
- 110.710 Contemporary Issues in Financial Accounting
- 110.711 Advanced Accounting Theory
- 110.713 Financial Accounting For Diploma in Professional Accounting
- 110.714 Social and Environmental Accounting
- 110.717 Research Methods in Accounting
- 110.720 Contemporary Issues in Management Accounting
- 110.723 Management Accounting
- 110.743 Advanced Accounting Information Systems
- 110.773 Auditing
- 110.783 Taxation
- 110.784 Contemporary Issues in Taxation Policy
- 110.790 Special Topic
- 110.792 Special Topic
- 110.795 Special Topic
- 110.796 Research Report MBS
- 110.798 Research Report
- 110.799 Research Report

- 110.800 MPhil - Accounting
- 110.897 Thesis (Year 1)
- 110.898 Thesis (Year 2)
- 110.899 MBS Thesis - Accountancy
- 110.900 PhD in Accounting

Business Law

- 155.700 Fundamentals of Law
- 155.702 Special Topic Business Law
- 155.703 Corporate Governance for PGDipProfAcc
- 155.704 Corporate Governance
- 155.705 Special Topic Business Law
- 155.706 Advanced Healthcare Law
- 155.707 Special Topic Business Law
- 155.712 Advanced Competition and Marketing Law
- 155.751 Advanced Employment Law
- 155.795 Research Report MBS
- 155.798 Research Report
- 155.799 Research Report

155.800 MPhil in Business Law
155.897 Thesis (Year 1)
155.898 Thesis (Year 2)
155.899 Thesis in Business Law
155.900 PhD - Business Law

Summer School Papers 2003-2004

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

Executive Insight 2004

The School of Accountancy is excited to be involved for the third consecutive time, with the Manawatu Branch of the Institute of Chartered Accountants of New Zealand (the Institute), in partnership with ASB Bank Ltd, in the Executive Insight 2004 Programme.

Executive Insight is a programme where third and fourth-year accounting students are given the opportunity to observe, and to a limited extent, participate in the executive management of a business over a three-day period. This year the Executive Insight Programme is to be run in the week 30 August - 2 September 2004. The objective of the programme is to enable students to gain insight into executive roles and the commercial decision-making process. It is also an excellent opportunity to broaden student views of potential career paths and to compare the "real world" with what has so far only been learned from textbooks.

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

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

Nives Botica Redmayne

Insight Programme Coordinator

Massey University Representative,

Institute of Chartered Accountants of New Zealand (Manawatu Branch)

Editorship of Non-Commercial Books (Course Material)

Palmerston North Campus

Berkahn, M.

- 155.200 *Law for Accountants* Extramural Study Guide (Company and Partnership Law Component). pp. 328. 2004. (with L. Trotman)
- 155.203 *Law of Business Organisations* Extramural Study Guides One, Two and Three. pp. 580. 2004. (with L. Trotman)
- 155.703 *Corporate Governance for PGDPA* Extramural Study Guides, Law and Practice of Meetings and Corporate Governance. pp. 386. 2004.
- 155.704 *Corporate Governance* Extramural Study Guides, Law and Practice of Meetings and Corporate Governance. pp. 386. 2004.

Botica Redmayne, N.

- 110.773 *Auditing* Study Guide and Course Readings. pp. 900. 2004.
- 110.717 *Research Methods in Accounting* Study Guide and Course Readings. pp. 230. 2004 (with S. Tooley).
- 110.274 *Principles of Auditing and Tax* Study Guide and Course Readings. 2004 (with L.M. Tan).

Carr, S.

- 110.243 *Accounting Information Systems* Internal and Extramural Study Guide, Course Handbook and Assignments Booklet. pp. 545. 2004.
- 110.743 *Accounting Information Systems*, Extramural Study Guide and Book of Selected Readings, pp. 500+. 2004.

Chan, C.

- 110.289 *Taxation* Internal and Extramural Study Guide and Readings. 2004.
- 110.783 *Taxation for DipProfAcc* Extramural Study Guide and Readings. 2004.

Chua, F.

- 110.311 *Accounting Theory* Extramural Study Guide and Readings (Semester 2). pp. 495. 2004.
- 110.303 *Integrative Accounting* Internal and Extramural Study Guide (Semester 1). pp. 849. 2004. (with H. Perera and L. Hawkes).

110.303 *Integrative Accounting* Internal and Extramural Study Guide (Semester 2). pp. 849. 2004. (with H. Perera and L. Hawkes).

110.711 *Advanced Accounting Theory* Extramural Study Guide. pp. 914. 2004.

Hawkes, L.

110.303 *Integrative Accounting* Internal and Extramural Study Guide. pp. 750. 2004. (with H. Perera and F. Chua).

110.320 *Management Accounting Services* Extramural Study Guide. pp. 225. 2004.

110.714 *Social and Environmental Accounting* Extramural Study Guide. pp. 127. 2004.

Kirk, N.

110.209 *Intermediate Financial Accounting* Internal and Extramural Study Guide. pp. 293. 2004.

Kirton, I.

110.350 *Primary Industry Accounting* Study Guide and Readings. pp. 687. 2004.

110.710 *Contemporary Issues in Financial Accounting* Study Guide and Readings. pp. 494. 2004 (with C. van Staden).

Nath, N.

110.229/223 *Management Accounting* Study Guide and Readings. pp. 260. 2004.

Perera, H.

110.303 *Integrative Accounting* Internal and Extramural Study Guide and Course Readings. pp. 750. 2004. (with F. Chua and L. Hawkes).

110.718 *International Accounting* Study Guide and Course Readings. pp. 1000. 2004.

Singh, G.

110.100 *Introductory Accounting* Internal and Extramural Study Guide. pp. 500. 2004. (with F. Hamilton).

Tan, L.M.

110.200 *Accounting for Managers* Extramural Study Guide. pp. 271. 2004.

110.380 *Estate and Tax Planning* Extramural Study Guide. pp. 105. 2004.

110.784 *Contemporary Issues in Taxation Policy* Study Guide. pp. 800. 2004.

110.799 *Research Report and Theses Policy Guide*. pp. 106. 2004.

Tooley, S.

110.313 *Financial Accounting II* Study Guide. pp. 200. 2004.

Tozer, L.

110.001 *Foundation Studies in Accounting* Study Guide and Administration Guide. pp. 65. 2004.

Wellington Campus

Churchill, G.K.

155.006 *Business Law and Practice* Course Material comprising of Course Notes, Formative Assessment Exercises, Precedents and Forms, pp. 280. 2004.

155.210 *Commercial Law*, Revision part Study Guide 1, Chapter 1 on Sales of Goods, pp. 89. 2004.

Heslop, J.

110.002 *Principles of Accounting* Workbook. pp. 213. 2004. (with R. Baxter).

Hubbard, J.

155.100 *Introduction to Business Law* Study Guide. 2004.

155.222 *Immigration Law and Practice in New Zealand* Study Guide. 2004.

Thomas, C.

152.301 *Employment Law* Study Guide. 2004.

155.002 *Law Office Practice Workbook*. pp. 160. *Trust Accounting Handbook*. pp. 72. 2004.

155.004 *Estates Law and Practice Appendices*. pp. 217. 2004.

155.200 *Law of Property* Study Guide. 2004.

155.215 *Criminal Law* Study Guide. 2004.

155.216 *Land Law for Real Estate Agents* Notes and Study Guide. 2004.

155.306 *Health Care Law* Study Guide. 2004.

Varnham, S.

155.007 *Introduction to Commercial Law* Workbook for Law 100 Introduction to Legal System. pp. 69. Workbook for Law 101 – Contract. pp. 61. 2004.

155.003 *Property Law and Practice* Workbook. pp. 88. Appendices to Workbook. pp. 86. 2004.

155.005 *Litigation Law and Practice* Workbook. pp. 152. Appendices to Workbook. pp. 75. 2004.

Staff Special Awards and Mention

- **Helen Bishop** received \$1500 from the Institute of Chartered Accountants of New Zealand to attend the AFAANZ Colloquium.
- **Jill Hooks** received a College of Business Research Award in the category of Emerging Researcher.
- **Ngaire Kirk** received a Massey University Advanced Degree Award in 2003.
- **Nirmala Nath** was awarded a PhD Scholarship from the Institute of Chartered Accountants of New Zealand.
- **Lin Mei Tan** was awarded a PhD Scholarship from the Institute of Chartered Accountants of New Zealand; and a Massey University Advanced Degree Award.
- **Cordelia Thomas** received a Massey University Research Fund Award.

Students' Awards

Institute of Chartered Accountants of New Zealand Manawatu Branch Prize in Financial Accounting – 110.100 Introductory Accounting:

Morgan Davies

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

Clive Cooper

Institute of Chartered Accountants of New Zealand Prize for Second Year Accountancy – 110.215 Financial Accounting 1:

Anish Parmar

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

1. Peter Corley
2. Elaina Cummings
3. Phuoc Lin Do

Bennetts University Book Centre Prize for 110.223 Management Accounting

Clay MacFarquhar

Deloitte Touche Tohmatsu Prize – 110.243 Accounting Information Systems

Anna Howe

Primary Industry Accounting Prize 110.350

Jillian Bush

Price Waterhouse Coopers Prize in Auditing (Albany) 110.273

Xin Chen

Price Waterhouse Coopers Prize in Taxation (Albany) 110.283

Nicola England

Price Waterhouse Coopers Prize in Integrative Accounting (Albany) 110.303

Katherine Lindegreen

Deloitte Touche Tohmatsu Prize in Accounting (Albany) 110.313

Xinzhe Wang

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

Xinzhe Wang

CCH Prize – 155.203 Law of Business Organisations

Lesley Neilson

Fitzherbert Rowe Prize – 155.210 Commercial Law

Mary Dinwiddie

Allan R. Gibson Scholarships in Accountancy

Sarah J. Caradus (200 level)

Ginny A. Kitchingman (300 level)

Massey Scholarships

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

The following students from the School of Accountancy have been selected to receive Massey Scholarships:

Peter D. Corley

Phuoc Linh Do

Ginny A. Kitchingman

Professional and Community Relations

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

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

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

Churchill, G.K. Associate Member of Wellington District Law Society. Committee Member, Wellington Group, Riding for the Disabled Inc.

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

Hawkes, L. Professional Competence Exam 1 (PCE1) Ethics Workshop Facilitator. Professional Accounting School (PAS) Workshop Facilitator. Honorary Auditor of various community groups.

Heslop, J. Honorary Reviewer, various community groups.

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

Hubbard, J. Acting Chair of Massey University Human Ethics Committee Wellington. Member, Negotiating Team Wellington Lecturers CEA.

Kirton, I. NZQA Monitor, Eastern Institute of Technology Bachelor of Business Studies and Bachelor of Computing Studies Degree Programmes. ICANZ Working Group Ed-90.

Kirk, N. Honorary Auditor of several charitable clubs. Member, Accounting Association of Australia and New Zealand; Asian Academic Accounting Association; British Accounting Association; and the European Accounting Association. Provisional Member, Institute of Chartered Accountants of New Zealand.

Laswad, F. Member, Accounting Standards Review Board (ASRB); Chair of Academic Committee and Member of Admissions Board of the Institute of Chartered Accountants of New Zealand (ICANZ); Academic Board of Advanced Business Education Limited (ABEL).

Nyamori, R.O. Treasurer, Ethnic Council of Manawatu. CIMA Accreditation.

Smith, N. Legal Editor, Massey University School of Accountancy Discussion Paper Series.

Thomas, C. Member, New Zealand Law Society Legal Executives Committee. Associate Member, Wellington District Law Society. National Course Director of Legal Executive Training.

Tooley, S. School of Accountancy Liaison person with Institute of Chartered Accountants of New Zealand. PhD Thesis Examiner – Queensland University of Technology. Member,

Institute of Chartered Accountants of New Zealand. Member, Institute of Certified Management Accountants (Australia).

Trotman, L. Honorary Solicitor, Amputees Federation of New Zealand Incorporated. Honorary Solicitor, Amputee Society of Manawatu and Central Districts. Chairperson, Manawatu College Educational Trust Incorporated. Trustee, Foxton Flax Stripper Museum Trust Incorporated. Honorary Solicitor, Manawatu Gymnastics Incorporated. Honorary Solicitor and Treasurer, Palmerston North Surf Lifeguard Service Incorporated.

Van Staden S. Member, Institute of Chartered Accountants of New Zealand; Institute of Chartered Accountants of South Africa; Accounting and Finance Association of Australia and New Zealand.

Varnham, S. Member, Australia, New Zealand and United States Education and Law Associations. Proctor, Massey University Wellington Campus

Wild, S. Member, Institute of Chartered Accountants of New Zealand.

University Services

Berkahn, M.A. Member, College of Business Scholarships Committee.

Carr, S.A. Chairperson, Examination Committee, College of Business.

Chua, F. Harassment Contact Person, Harassment Advisory Committee.

Kirton, I. Secretary, Delahunty Primary Industry Accounting Research Trust.

Thomas, C. Member, Wellington Campus Health & Safety Committee.

Trotman, L.G.S. Member, Appointments and Overseas Duties Committee; College of Business Ambassador Programme.

Varnham, S. University Proctor, Wellington Campus.

General Information

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