

SCHOOL OF ACCOUNTANCY YEAR BOOK 2012 - 2013 - COLLEGE OF BUSINESS



ADVANCING ENTERPRISE, INSPIRING LEADERSHIP



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Head of School's Report

In 2012, the School of Accountancy continued its journey of excellence in teaching, research and service to the profession. The School has adopted the online learning technology Adobe Connect to enhance students' learning experience. With easy user-friendly interface, it is possible now to provide a classroom experience for off-campus students similar to, if not better than, face-to-face learning. This technology allows the recording of classes for later viewing and makes it a great learning tool. Training and technical support were provided for staff to enhance the use of Stream (Moodle 2.0). These innovations and developments will enhance students' learning, an important objective in the School's Mission.

The School of Accountancy jointly with the School of Economics and Finance launched a new postgraduate degree, the Master of Professional Accountancy and Finance (MPAF). The MPAF meets the academic requirements of the New Zealand Institute of Chartered Accountants (NZICA) and CPA Australia. This exciting two-year programme is open to graduates from any discipline who wish to develop specialised knowledge in accounting and finance. The delivery of initial papers commences in Semester 1, February 2013.

In 2012, the School hosted one international and one national conference. It hosted the 6th New Zealand Management Accounting Conference, sponsored by NZICA, at the Manawatu (Palmerston North) campus on 22-23 November. Thirty papers were presented in 12 concurrent sessions. The Conference attracted and benefited from local, national and international participation. The key plenary speakers at the Conference were Professor Manzurul Alam from Murdoch University, Australia, Ross Hadwin, Managing Partner and Director BDO – Manawatu Ltd, and Kate Wollstein, Senior Finance Performance Manager, Telecom New Zealand International.

The School was also delighted to host the 11th Annual Auckland Region (ARA) Conference at our Albany Campus on 30 November. The plenary speakers were Sue Brown, Head of Primary Regulatory Operations at the newly established Financial Markets Authority, Professor Lee Parker, Professor of Accounting and editor of the Accounting, Auditing and Accountability Journal, and Professor Asheq Rahman, the School's PhD Studies Coordinator and co-editor of the Pacific Accounting Review. Staff member Dr Md. Borhan Bhuiyan received the "NZICA Best Quantitative Paper" at the closing ceremony of the Conference.

Dr Deborah Russell, lecturer in Accountancy at the Manawatu Campus, and her co-author, Professor Malcolm Wright received the award of Best Article in the Australasian Marketing Journal for 2012. Business law lecturer, Feona Sayles and her co-researcher's interactive poster won the Most Innovative Award at the recent Ascilite (Australasian Society for Computers in Learning in Tertiary Education) Conference in Wellington, 25-28 November. The poster engaged the observer in an interactive and participative way.

The year 2012 was productive for research. Staff members published 23 articles in refereed journals such as the Journal of Business Ethics, Accounting and Finance, Journal of Applied Accounting Research, Pacific Accounting Review, Journal of Intellectual Capital, International Journal of Public Administration and the Australian Accounting Review. Twenty papers were presented at international conferences including the 35th Annual Congress of European Accounting Association, Ljubljana, Slovenia, the International Accounting and Auditing Conference, Amsterdam, Netherlands, the 13th Conference of the Asian Accounting Academic Association, Kyoto, Japan, and the 24th Asian Pacific Conference on International Accounting Issues in Hawaii. Three books were completed and published. Staff also contributed to two chapters in books.

In support of students' developments beyond the classroom, the School continued its support for the 11th consecutive year of the NZICA Executive Insight Programme in 2012. Selected Massey accountancy students were placed with their host organisations to gain working experience. Through the sponsorship of NZICA, Beta Alpha Psi (BAP) Massey Chapter on the Albany Campus, held a successful workshop for students to improve their interviewing skills. Approximately 60 students and about 15 employer representatives from the Big-4 accounting firms, Grant Thornton, Westpac and Fonterra, attended the workshop. BAP Massey Chapter also held a Meet the Graduates event in 2012 at the Albany Campus. Recent graduates employed at KPMG, Grant Thornton, BDO, and ANZ, met with Accountancy and Finance students and shared their experiences as new graduates in the workforce.

As we look back at our achievements in 2012 we look forward to another year of success and achievements in 2013.

Professor Fawzi Laswad
Head of School

School of Accountancy

Vision and Mission

Vision

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

Mission

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

Values (Guiding Principles)

The School will:

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

School Goals and Objectives

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

Student Learning

Goal

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

Objectives

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

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

Research

Goal

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

Objectives

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

Profession and the Wider Community

Goal

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

Objectives

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

2012 Research

Refereed Journals

Ali, N., Said, J., Omar, N., Rahman, R.A. and Othman, R. (2012). Financial reporting disclosure: Evidence from Malaysian non-profit organizations. *British Journal of Economics, Finance and Management Sciences*, 4(2), 16-30.

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

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

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

Berkahn, M. and Thai, L. (2012). Statutory derivative actions in Australia and New Zealand: What can we learn from each other. *New Zealand Universities Law Review*, 25, 370-401.

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

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

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

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

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

Hussin, N. and Othman R. (2012). Code of corporate governance and firm performance. *British Journal of Economics, Finance and Management Sciences*, 6(2), 1-22.

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

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

Othman, R. and Ali, N. (2012). NPO, internal controls, and supervision mechanisms in a developing country. *Voluntas: International Journal of Voluntary and Non-profit Organizations*, 20(1), DOI:10.1007/s11266-012-9335-4.

Othman, R., Ali, N., Omar, N. and Rahman, R.A. (2012). Practical challenges in managing non-profit organisations (NPO): Tales from two neighbouring countries. *International Bulletin of Business Administration*, 13, 6-23.

Othman, R. and Ameer, R. (2012). Environmental management tool for plantation companies (Pulpwire). *African Journal of Business Management*, 6(4), 1428-1433.

Othman, R. and Hariri, H. (2012). Conceptualizing religiosity influence on whistle blowing intentions. *British Journal of Economics, Finance and Management Sciences*, 6(1) 62-92.

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

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

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

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

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

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

Conference Paper Presented

Aziz, N., Hui, W.S. and Othman, R. (2012). The use of Performance Measurement Systems (PMS) in transforming public sector organisations. In the proceedings of *The International Conference on Innovation, Management and Technology Research*, Melaka, Malaysia, 21-22 May.

Berkahn, M. and Thai, L. (2012). Statutory derivative actions in Australia and New Zealand: What can we learn from each other? *The Australasian Law Teachers Association (ALTA) Conference*, Sydney, 1-4 July.

Botica Redmayne, N. and Laswad, F. (2012). Insight into the consequences of change in public sector financial reporting regimes: Assessment of the impact of IFRS adoption on public sector audit fees and audit effort-evidence of the transition cost. In the proceedings of *The 35th Annual Congress of the European Accounting Association*, Ljubljana, Slovenia, 9-11 May.

Bradbury, M. and Harrison, J. (2012). An analysis of the FASB dissenting opinions. *The International Accounting and Auditing Conference*, Amsterdam, The Netherlands, 20-21 June.

Cai, L., Rahman, A. and Courtenay, S. (2012). Is it IFRS adoption or convergence to IFRS that matters? *The International Journal of Accounting Symposium*, Niagara, Canada, 5-7 July.

Habib, A., Bhuiyan, M.B.U. and Islam, A. (2012). Financial distress, earnings management and market pricing of accruals during the global financial crisis. *The 11th Auckland Region Accounting Conference*, Auckland, New Zealand, 30 November.

Hu, Y., Nik Ahmad, N.N. and Khabari, Y. (2012). Corporate environment disclosure: A tale of two emerging countries. In the abstract proceedings of *The 6th New Zealand Management Accounting Conference*, Palmerston North, New Zealand, 22-23 November.

Khan, S. and Bradbury, M. (2012). Volatility and risk reverence of comprehensive income. *The AFAANZ Annual Conference*, Melbourne, VIC, 1-3 July.

Nath, N., Kirk, N. and Van Peurse, K. (2012). Interpretations of the 3E's in public sector performance auditing. In the abstract proceedings of *The 6th New Zealand Management Accounting Conference*, Palmerston North, New Zealand, 22-23 November.

O'Sullivan, T. (2012). Online shopping and consumers - Is conduct more important than communication in contract formation? *The Australasian Law Teachers Association (ALTA) Conference*, Sydney, NSW, 1-4 July.

O'Sullivan, T. (2012). Online shopping and consumers - incorporation of terms which state when the contract is made. *The Consumer Law Roundtable Conference*, Melbourne, VIC, 15-16 November.

Rahman, A. and Courtenay, S. (2012). Online business media coverage and accounting earnings. *The Chulalongkorn Accounting and Finance Symposium*, Bangkok, Thailand, 8-9 November.

Sayles, F. (2012). An exploration of inclusive teaching practices within a New Zealand university – Part one: Inclusive assessments (poster presentation). *The Australasian Society for Computers in Learning in Tertiary Education Conference*, Wellington, New Zealand, 25-28 November.

Tan, L.M. and Laswad, F. (2012). The academic performance of diverse learners: A case study of first year accounting students in New Zealand. *The 13th Asian Academic Accounting Association Annual Conference*, Kyoto, Japan, 9-12 November.

Tan, L.M. and Laswad, F. (2012). Learners' characteristics and academic performance in introductory accounting: Do assessment methods matter? *The 24th Asian Pacific conference on International Accounting Issues*, Hawaii, 21-23 October.

Wickramasinghe, J. and McNamara, R. (2012). Earnings prediction for planning and control. In the abstract proceedings of *The 6th NZ Management Accounting Conference*, Palmerston North, New Zealand, 22-23 November.

Journal Contribution - Research and Review

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

Book Review

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

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

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

Book Authored

Hubbard, J., Varnham, S. and Thomas, C. (2012). *Principles of Law for New Zealand Business Students*, (5th edition), Auckland, NZ: Pearson Education.

Chapter in Book

Sayles, F. (2012). *Sport Law*. In Leberman, S., Trenberth, L. and Collins, C. (Eds.), *Sport Business Management in Aotearoa/New Zealand*, Australia: Thomson.

Tan, L.M. (2012). *Income from property*. In Alley et al. (Eds.), *New Zealand Taxation 2012*, Wellington: Thomson Reuters.

Tan, L.M. (2012). *Fringe Benefits Tax*. In Alley et al. (Eds.), *New Zealand Taxation 2012*, Wellington: Thomson Reuters.

Monographs

Ameer, R., Othman, R. and Mahzan, N. (2012). *Appropriateness, transparency and timeliness in reporting of risk-return in Islamic deposits: An exploratory study on Mudarabah deposits*. A research monograph submitted to the Research Management Institute, UiTM Malaysia (sponsored by research grants awarded by the Ministry of Higher Education, Malaysia).

Othman, R., Ali, N., Omar, N., Rahman, R.A., Said, J., Arshad, M.F. Moktar, M.S.M. and Russell, D. (2012). *Non-profit organisation transparency and accountability: Mechanism for anti-money laundering initiatives*. A research monograph submitted to the Research Management Institute, UiTM Malaysia (sponsored by research grants awarded by the Ministry of Higher Education, Malaysia).

Seminar/Other Paper Presented

Othman, R. (2012). *Social responsibility and NPO sustainability: Leadership and financial management challenges*. Presented to staff and students of Business Studies, International Pacific College, Palmerston North, New Zealand, 21 May.

Stent, W., Bradbury, M. and Hooks, J. (2012). *Costs and benefits of IFRS adoption*. Presented by Jill Hooks to Accounting and Finance staff and students at the Queensland University of Technology, Queensland, 20 April.

Staff Journal Publications 2008-2012

DR MATTHEW BERKAHN

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

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

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

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

DR BORHAN BHUIYAN

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

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

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

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

PROFESSOR MICHAEL BRADBURY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DR NIVES BOTICA REDMAYNE

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

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

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

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

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

FRANCES CHUA

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

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

ASSOCIATE PROFESSOR STEPHEN COURTENAY

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

PROFESSOR PAUL DUNMORE

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

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

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

LINDSAY HAWKES

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

JAMES HESLOP

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

PROFESSOR JILL HOOKS

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

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

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

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

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

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

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

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

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

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

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

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

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

YUAN YUAN HU

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

PROFESSOR FAWZI LASWAD

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

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

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

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

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

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

Tan, L.M. and Laswad, F. (2009). Understanding students' choice of academic majors: A longitudinal analysis. *Accounting Education: An International Journal*, 18(3), 233-253.

Ghani, E.K., Laswad, F. and Tooley, S. (2009). Digital reporting formats: Users' perceptions, preferences and performances. *The International Journal of Digital Accounting Research*, 9, 45-98.

Ghani, E.K., Laswad, F. and Tooley, S. (2009). The role of presentation format on decision-makers' behaviour in accounting. *International Business Research*, 2(1) 183-195.

Tan, L.M. and Laswad, F. (2008). Impact of prior content and meta-cognitive knowledge on students' performance in an introductory accounting course. *Pacific Accounting Review*, 20(1), 63-74.

DR NIRMALA NATH

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

TRISH O'SULLIVAN

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

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

O'Sullivan, T. (2009). The impact of the no asset procedure. *New Zealand Law Journal*, December, 414.

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DR RADIAH OTHMAN

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PROFESSOR ASHEQ RAHMAN

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DR DEBORAH RUSSELL

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FEONA SAYLES

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DR NICHOLAS SMITH

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DR WARWICK STENT

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DR LIN MEI TAN

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Abstracts of PhD Thesis Completed

Lei Cai

The Mispricing of Real Earnings Management in the Post-Sarbanes-Oxley Era

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

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

Shahwali Khan

Volatility and Value Relevance of Comprehensive Income

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

Rahayu Abdul Rahman

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

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

Abstracts of PhD Research in Progress

Frances Chua

Disclosure of Corporate Code of Ethics

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

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

Adnan A. Khattak

Corporate Governance and Stock Price Synchronicity: An International Comparison

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

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

Varsha Kashyap

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

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

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

Feona Sayles

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

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

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

Trish O'Sullivan

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

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

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

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

BBS Honours Thesis Completed 2012

Student Name: Elena Tuyana Dowler
Supervisor(s): Warwick Stent; Mike Bradbury
Title of Thesis: An Evaluation of the Gap Between Integrated Reporting Requirements and Annual Reports in New Zealand
Degree: BBS (Honours)

Research Seminar Series

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

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

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

Research Seminar Series Convenors

Albany

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

Manawatu (Turitea)

Dr Lin Mei Tan
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Wellington

Professor Paul Dunmore
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Private Bag 756
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2012 Research Seminar Series, Albany Campus

Date	Presenter	Title
24 October	Bing Xu Omar Shakur	Postgrad research proposal - Non-GAAP Earnings: Composition, Determinants, Relevance and Emphasis Postgrad research proposal – Corporate Governance and Reporting Practices of Failed Finance Companies in New Zealand
8 November	Eliza Tan (Tan Jing Tian) Adrian Kwan (Kwan Jun Feng)	International Financial Reporting Standards and Pay-Performance in New Zealand An Analysis of the Association Between Corporate Governance and Internal Control Deficiencies
5 December	Mark Lester Hawazin Kashmiri Tuyana Dowler	Financial Skills in the Governance Area Asset Revaluations An Evaluation of Integrated Reporting in New Zealand

2012 Research Seminar Series, Manawatu Campus

Date	Presenter	Title
22 February	Hasri Mustafa	On Knowing, Accounting and the Methodological Position of Geertz
8 March	Professor Stephen Zeff	The Evolution of the IASC into the IASB, and the Challenges it Faces

Staff on Editorial Boards

Co-editor of Journal

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

Associate Editor

Bradbury, M.	Meditari Accountancy Research
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Board of Advisors

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

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

Editorial Advisory Board

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

Reviewers/Referees

Bhuiyan, B.	Corporate Governance: An International Review Pacific Accounting Review
Berkahn, M.	Bond Law Review Singapore Academy of Law Journal
Botica Redmayne, R.	International Journal of Auditing Pacific Accounting Review
Bradbury, M.	Abacus Accounting and Finance Accounting Horizons Australian Accounting Review Corporate Governance: An International Review International Journal of Auditing International Journal of Accounting Education Journal of Contemporary Accounting and Economics Management Auditing Journal Meditari Accountancy Research Pacific Accounting Review
Cai, L.	Pacific Accounting Review
Chua, F.	Pacific Accounting Review
Courtenay, S.M.	Accounting and Finance British Accounting Review Pacific Accounting Review The International Journal of Accounting
Dunmore, P.	Abacus Journal of Accounting and Organizational Change Managerial Auditing Journal Review of Accounting Studies
Hawkes, L.C.	Accounting Education: An International Journal
Hooks, J.J.	Accounting and Finance Journal Accounting, Auditing and Accountability Journal Accounting Research Journal Advances in Public Interest Accounting Pacific Accounting Review Qualitative Research in Accounting and Management
Hu, Y.Y.	Pacific Accounting Review
Kirk, N.E.	Accounting, Accountability and Performance Qualitative Research in Accounting and Management
Laswad, F.	Accounting Education, An International Journal Accounting Research Journal Journal of Economics and Business Journal of Financial Reporting and Accounting Pacific Accounting Review
Nath, N.	Fijian Studies Journal (Fiji) Journal of Accounting & Organizational Change Pacific Accounting Review

Othman, R.	Corporate Governance: The International Journal of Business in Society Voluntas: International Journal of Voluntary and Non-profit Organizations
Rahman, A.	Abacus Accounting, Accountability and Performance Journal Canadian Accounting Perspectives European Accounting Review International Journal of Accounting Journal of Accounting and Public Policy Journal of Banking and Finance Journal of Information Systems Meditari Accountancy Research Pacific Accounting Review
Stent, W.J.	Pacific Accounting Review
Tan, L.M.	Accounting Education: An International Journal E-journal of Tax Research International Journal of Learning and Change Journal of the Australasian Tax Teachers Association New Zealand Journal of Taxation Law and Policy
Tozer, L.	Journal of Accounting Education (U.K.)

Co-Convenors at Conferences

6th New Zealand Management Accounting Conference, Palmerston North, 22-23 November

Laswad, F.
Nath, N.

11th Auckland Region Accounting Conference, Auckland, 30 November

Hooks, J.
Stent, W.
Tavite, S.

Discussants/Moderators at Conferences

6th New Zealand Management Accounting Conference, Palmerston North, 22-23 November 2012

Chua, F.
Hawkes, L.
Hu, Y. Y.
Nath, N.
Roos, C.

11th Auckland Region Accounting Conference, Auckland, 30 November 2012

Bhuiyan, B.
Botica Redmayne, N.
Chua, F.
Hooks, J.
Hu, Y. Y.

Quantitative Accounting Research (QARN) PhD Symposium, Auckland, 2012

Bradbury, M. Commentary on *The Effect of the US-Chile Free Trade Agreement on the Earnings Quality of Chilean Firms*, Mariela Carvajal, Commentary on *Previous Earnings Management Difficulty and the Effect of Earnings Forecast Bias: Evidence from Japan*, David Lau.

Guest Speakers

Berkahn, M. Fonterra Governance Development Programme, *Legal and Risk Considerations*, Holiday Inn, Auckland Airport, 27 March

Fonterra Shareholders' Council Governance Development Programme, *The role of the councillor – Duties and responsibilities*, Wharerata, Massey University, Palmerston North, 28 May

Bradbury, M. IFRS Advisory Council, *External Involvement in the IASB's Standard Setting Process*

QARN PhD Symposium, Panel Discussion, *Transitioning from the PhD to Publishing Success*

Othman, R. *Social Responsibility and NPOs sustainability: Leadership and Financial Management Challenges* to staff and students of Faculty of International Studies, International Pacific College, New Zealand, 21 May

Stent, W.J. Opening address at the 11th Annual IFRS Masterclass, Rydges Hotel, Auckland, 21 November

Plenary Speaker

Rahman, A. 11th Auckland Region Accounting Conference, Auckland, 30 November

PhD Examiners

Botica Redmayne, N. Internal PhD examiner, Lei Chai, *The Mispricing of Real Earnings Management in the Post-Sarbanes-Oxley Era*, Massey University
External PhD examiner, PhD thesis, University of Auckland

Bradbury, M. External PhD examiner, Kerrie Woodhouse, *Accounting Choice in the Presence of Conflicting Incentives*, Monash University

- Dunmore, P. Internal PhD examiner, Rahayu Abdul Rahman, *Religious Ethical Values and Earnings Quality: Some Evidence from Malaysia*, Massey University
- Oral examination held for PhD student Ravi Balasubramaniam (Management, Massey University). Paul was the secondary supervisor of his thesis *The Link Between Customer Profitability Variation in Business-To-Business Markets and the Nature of Business Relationships*
- Hooks, J. External PhD examiner, Shayuti Mohamed Adnan, *Culture and Corporate Social Responsibility Reporting: Evidence from China, India, Malaysia and United Kingdom*, University of Auckland
- Oral examination held for Massey PhD student Warwick Stent, *International Financial Reporting Standards: A Study of Early and Late Adopters in New Zealand*. Jill shared the primary supervisor role with Mike Bradbury.
- Rahman, A. External PhD examiner for PhD candidates at Auckland University, Hong Kong Polytechnic University and Curtin University
- External PhD examiner for Bachelors Honours candidate at University of Central Queensland
- Tan, L.M. External Examiner of PhD candidate, Canterbury University
- External Examiner of Master degree candidate, Canterbury University
- Rahman, A. External Examiner for PhD and Masters candidates, MacQuarie University and Curtin University, NSW, Hong Kong Polytechnic University, Hong Kong, and University of Auckland, New Zealand

Participants in Educational and Research Activities

- Bradbury, M. Convening Committee, Quantitative Accounting Research Symposium; Convening Committee, Quantitative Accounting PhD Research Symposium. Resident Faculty at Accounting and Finance Association of Australia and New Zealand Doctorial Consortium; Resident Faculty at Quantitative Accounting Research PhD and Emerging Researcher Consortium and Resident Faculty at PhD Consortium Victoria University.
- Hooks, J. Advisory Panel for CPA (Australia). To provide independent validation of the learning objectives of the professional programme.

Visiting Professor

- Dunmore, P.V. University of Sydney, 16-26 January
- Hooks, J. Queensland University of Technology, 1-30 April

Research Funding, Awards and Nominations 2012

Awards and Nominations

Hooks, J. Best paper award, *Accounting Historians Journal*, 2012.

Research Funding

Bradbury, M. (with J. Harrison, University of Auckland and D. Parsons, Massey University) received Massey University Research Fund (MURF) grant of \$3,316 for a project on the "IASB Voting Coalitions".

Bhuiyan, B. (with A. Rahman and S. Courtenay, Massey University) received Massey University Research Fund grant of \$1,782 for a project titled "Fraudulent board members and abnormal audit fees: Evidence from S&P 500"

Hooks, J. CPA (Australia) Global Perspectives Research Scholarship

Executive Insight Programme 2012

The Executive Insight Programme is run on each campus with the local branch of the New Zealand Institute of Chartered Accountants (NZICA). The programme aims to give students insight into executive roles and the commercial decision-making process, and to broaden their views of potential career paths in accounting-related functions. Each participant works with a carefully selected host organisation over a three-day period, usually late in August. Participants receive a certificate on successful completion of the programme, but usually find that the main benefits are the contacts that they make and the insights that they gain into how organisations actually work. In 2012 the programme was in its eleventh consecutive year.

NZICA 2012 Manawatu Executive Insight Programme had its first meeting on Wednesday 25 July 2012. The meeting included three Massey Accountancy students (Sean Pannifer, Olivia Clark and Nicole Walton) with their host organisations (Iplex Pipelines, Palmerston North City Council (PNCC) and Toyota). The Executive Insight programme runs from 27 August to 7 September. The School of Accountancy has supported the programme for the last 11 years and takes this opportunity to wish the participating students and the host organisations a successful programme.



In the photo, from left to right: Calum MacKinnon (Management Accountant, PNCC); David Nagy (Accountant, Iplex Pipelines NZ Ltd); Nicole Walton (3rd Year Accounting student); Sean Pannifer (3rd Year Accounting student); Michelle Povey (Manager-Accounting, Toyota NZ Ltd); Brian Holmes (Commercial Manager, Iplex NZ Pipelines Ltd); Olivia Clark (4th Year Accounting student).

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

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

School Highlights 2012

The 6th Annual New Zealand Management Accounting Conference

22-23 November 2012 Palmerston North, New Zealand



The School of Accountancy at Massey University, Palmerston North and the New Zealand Institute of Chartered Accountants hosted the Sixth New Zealand Management Accounting (NZMA) Conference on Thursday, 22nd November, and Friday, 23rd November 2012 in Palmerston North, New Zealand.

Conference Theme: Improving Communication and Adding Value

Hosted by: The School of Accountancy, Massey University and New Zealand Institute of Chartered Accountants

Location: Manawatu Campus, Massey University, Palmerston North, New Zealand

Conference Venue: Social Science Lecture Blocks Rooms 5, 6, 7 and Art Gallery.

Dates: 22-23 November 2012

- The NZMA conference aims to bring together management accounting educators, researchers and practitioners from both the private and public sectors to share their perspectives and experiences of the many theoretical and practical applications in this very significant discipline area.
- A key objective of the conference is to encourage knowledge transfer among management accounting academics and between academia and practitioners. Both the School and NZICA encouraged papers from practitioners that involve collaborative research as well as studies of management accounting in practice.

Conference Programme

The format of the NZMA conference included plenary presentations and concurrent presentations.

Plenary Speakers for the Conference were Professor Manzurul Alam (Murdoch Business School, Perth, Australia), Ross Hadwin (Director, BDO Manawatu Ltd), and Kate Wollstein (Telecom NZ International).

Papers presented were from a wide range of management accounting issues, including performance management, costing systems and cost allocation; risk management; e-commerce and impact, accounting education, behavioural issues, ethical issues, sustainability, methodological frameworks and methods and in any other area related to management accounting praxis.

The delegates attending the Conference would be able to claim 'up to 7.5 NZICA verifiable CDP hours'. NZICA representatives were available at the Registration Desk during the Conference to provide further information.

Convenors

Conference Convenor: Professor Fawzi Laswad, Head of School, Accountancy

Co-Convenor: Dr Nirmala Nath, School of Accountancy



Photos above from left to right: Head of School and Convenor of the 6th NZMA Conference, Prof Fawzi Laswad, welcoming the participants; Dr Nirmala Nath, Co-convenor of 6th NZMA Conference with conference housekeeping duties; Chief Guest and Plenary Speaker, Professor Manzurul Alam, Murdoch Business School, Perth, Australia, addressing the 6th NZMA participants.



Photos above from left to right: Plenary speaker, Ross Hadwin – Director, BDO Manawatu Limited; Plenary Speaker 3, Kate Wollstein, addressing the audience on the topic: Telecom NZ International; Fawzi Laswad and Gavin Miller (NZICA) catching up at the Conference.



Photos above from left to right: Best Paper Award Recipient - Deryl Northcott from AUT; Participants in one of the concurrent sessions; Participants at the Conference dinner.



AUCKLAND REGION ACCOUNTING 11TH ANNUAL CONFERENCE

30 Nov 2012 Albany, Auckland, New Zealand

The School of Accountancy at Massey University, Albany, Auckland was delighted to host the 11th Annual Auckland Region Conference (ARA) Conference, details of which appear below:

Conference Theme

Contemporary issues in accounting and finance (Celebrating 25 years of Pacific Accounting Review)

Hosted by: The School of Accountancy, Massey University

Location: Albany Campus, Massey University, Auckland, New Zealand

Conference Venue: Atrium Building

Date: 30 November 2012

The aim of the conference is to foster and promote accounting research. Specific objectives of the conference continue to be to:

- Provide a forum for academics to present papers and receive feedback in a collegial environment
- Provide an opportunity for staff from different institutions to meet, network and interact
- Increase awareness of the type of research being carried out at the various institutions and identify opportunities for collaborative research
- Introduce postgraduate students and junior level researchers to a conference environment.

Conference Programme

The conference programme will include a plenary session, concurrent sessions for presenting and discussing papers, as well as networking opportunities at morning/afternoon tea, lunch and a concluding cocktail function.

Plenary speakers at the Conference were:

Keynote Speaker: Sue Brown, Head of Primary Regulatory Operations at the newly established Financial Markets Authority will present our keynote address.

'Sue leads and oversees the development of FMA's regulatory strategies and activities relating to the primary and retail financial markets including financial advisers. Sue is a senior lawyer with experience in

the UK, Australia and New Zealand. Until 2010, she was a partner of DLA Phillips Fox.' (extracted from <http://www.fma.govt.nz/about-us/who-we-are/leadership-team/> on 27/06/2012)

Other Plenary Speakers:

Speakers for a later plenary session entitled: "Editors' perspectives on getting your work published" were:

1. Professor Lee Parker
Professor Lee Parker is Professor of Accounting at the EQUIS accredited School of Commerce University of South Australia, Adelaide, SA. He is the Honorary Professor of Management and Accounting Control School of Management University of St Andrews, Scotland, UK.

Professor Parker is also the Adjunct Professor of Accounting AUT University Auckland, New Zealand and RMIT University, Melbourne, Australia and editor of Accounting, Auditing & Accountability Journal (ISI Listed) Emerald, UK.

and

2. Professor Asheq Rahman
Professor Asheq Rahman is Professor of Accounting at the School of Accountancy, Massey University, Albany Campus Auckland, New Zealand. Professor Rahman is the Accountancy PhD Studies Coordinator for the School as well as editorial board member of *Abacus* and the *International Journal of Accounting*. He is an editor of *Pacific Accounting Review*.

Conference Committee Members

- Professor Jill Hooks
- Dr Warwick Stent
- Ms Siata Tavite

Lead sponsor of the Conference was NZICA. Co-sponsors were CPA Australia, ACCA Emerald and PublishersPasifika@Massey.

The ARA Conference was also sponsored by the five Auckland area tertiary institutions:

- AUT University
- Manukau Institute of Technology
- Massey University
- The University of Auckland
- Unitec New Zealand



Photos above from left to right: Chris Moore, Assoc Pro Vice Chancellor (International) opened the conference, welcomed delegates and introduced the keynote speaker; Sue Brown, Head of Primary Regulatory Operations, FMA, delivered the keynote address entitled: "Roles and responsibilities of the FMA and the contribution they would like to see from the academic research community"; An attentive audience for the keynote address.



Photos above from left to right: Conference delegates enjoyed the opportunities to network over tea; Plenary Speaker, Prof Lee Parker, Professor of Accounting at University of South Australia, Adelaide; Plenary Speaker Prof Asheq Rahman, Co-editor of the Pacific Accounting Review.



Photos above from left to right: Md. Borhan Bhuiyan (Massey) receiving the "NZICA Best Quantitative Paper" Award from Christian Wilson (NZICA Director – Sales) on behalf of his co-authors Ahsan Habib and Ainul Islam; Jari Huikka receiving the "ACCA Best Qualitative Paper" Award from Alana Pellow (Head of ACCA in New Zealand); Keith Hooper and Rowena Sinclair receiving the "CPA Best PhD Paper" on behalf of Lisa Nguyen from Rick Jones (Business Development Manager for CPA Australia).

Best Article Award



Dr Deborah Russell, lecturer in Accountancy at the Manawatu Campus, and her co-author, Professor Malcolm Wright, received the award of best article in the Australasian Marketing Journal for 2012. The award was presented at the Australian and New Zealand Marketing Academy Conference Dinner on 5 December 2012.

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

Poster Wins "Most Innovative" Award



Business Law lecturer, Feona Sayles and co-researcher, Ina Te Wiata's Interactive Poster won the Most Innovative Award at the recent Ascilite (Australasian Society for Computers in Learning in Tertiary Education) Conference in Wellington, 25-28 November 2012. Ina is from the Office of the Assistant Vice-Chancellor (Māori & Pasifika). Their poster was titled 'An exploration of inclusive teaching practices within a New Zealand university – Part One: Inclusive Assessments'.

The poster engaged the observer in a participative way. It had flaps covering the questions and also a recorder for people to listen to the multi-choice question before they lifted the flap to find the answers. If you want to get an idea of what accessibility can mean, you can save the poster on your desktop and then 'listen to it' via 'Read out Loud'. Feona and Ina are both conducting research into inclusive learning and the poster was to promote their research.

Executive Insight (Manawatu) 2012

Congratulations to Nicole Walton the winner of the best report at the Executive Insight (Manawatu) prize giving held on Wednesday 10 October 2012. Nicole was hosted by the Palmerston North City Council. Congratulations also to Olivia Clark (hosted by Toyota) and Sean Pannifer (hosted by Iplex Pipelines) on having their reports highly commended.



Photos, from left to right: Olivia Clark, Sean Pannifer, Nicole Walton; Front row: Olivia Clark (student), Nicole Walton (student and winner of best report), Bronwyn Dinniss (Morrison Creed), Dr Nives Botica Redmayne (School of Accountancy); Back row: Michelle Povey (Toyota), Jason Driscole (Morrison Creed and current Chair of NZICA Manawatu LLT), Sean Pannifer (student) and Calum MacKinnon (PNCC).

Beta Alpha Psi Chapter at Massey

Initiation Ceremony of the Accountancy, Finance and Information Systems Honours Society

The fifth initiation ceremony of the Accountancy, Finance and Information Systems Honours Society, Beta Alpha Psi Massey Chapter, was held on Tuesday 15 May 2012. Six new candidate members were sworn in and five existing candidate members were given the permanent status of full member.

The initiation ceremony was presided by the president of the chapter Corbin Neale, and in attendance were the faculty advisors, Professor Asheq Rahman and Dr Jeff Stangle, senior staff members of the School of Accountancy and members of the chapter. Professor Jill Hooks spoke on behalf of Professor Ted Zorn, PVC, College of Business.



The Third Beta Alpha Psi Oceania Regional Meeting

The Massey Chapter of Beta Alpha Psi hosted the Third Beta Alpha Psi Oceania Regional Meeting on 11-13 April 2012. The Massey Chapter has come a long way in a short span of time. It started its petitioning process in 2009, received approval to start petitioning in 2010, was installed as a full chapter in 2011, and in 2012 took the bold step of running this regional meeting. The meeting was attended by over 70 members, speakers, sponsors and guests. The Massey Chapter has made substantial contributions to the Massey community. It runs its own activities, such as mock interviews, meet the grads, and guest lectures, and its members participate in university activities such as Orientation, and the Accounting and Finance Expo.

The main purpose of Beta Alpha Psi is to encourage professional development alongside scholastic achievements in the business information fields of accountancy, finance and information systems. It also provides students the opportunity to be part of a well-recognised network of chapters spread across several countries.

The theme of this year's meeting was "student to professional - meeting the challenges." The first day was Community Day, where participants (students, professionals and professors) planted 800 trees at Long Bay Regional Park. Alana Pellow (ACCA) gave a motivational talk to start-off the day. Sir Peter Blake Marine Education & Recreation Centre (MERC) hosted the day.

The second day was Speakers Day where speakers and representatives from the professions and industry spoke on how students can meet the challenges when transitioning from their studies to the work environment. The main speakers in the meeting were Cherise Barrie (Financial Controller, WNZL Finance, Westpac), Ann Tod (Partner, KPMG) Professor Paul De Lange (RMIT, President-Elect, AFAANZ and VP IAAER), and Frank Olsson (FINSIA). Professors Fawzi Laswad (HOS, Accountancy) and David Ding (AHOS, Economics and Finance), Corbin Neale (President Massey BAP), Blane Ruschak (Executive Director of Recruiting, KPMG, USA, and President-Elect, BAP), Andy Kaestle, (EY, USA, and Alumni Director, BAP), Pearl Rozenberg (Sub Dean, University of Sydney Business School and Director, BAP Oceania), and Asheq Rahman (Faculty Adviser, Massey BAP), also spoke at the meeting. Siobhan Warren (NZICA) convened the "Do's and don'ts" session of three highly seasoned recruiters from Deloitte, EY and KPMG.

The third day involved two case competitions, where students attempted an investment case or a negotiation case. Kajal (Auckland) and Corbin (Massey) were the winners of the investment case and Salah (Auckland) and Alison (Waikato) won the negotiation case. Rick Jones (CPA Australia) presented the prizes to the winners and runners-up.

The main sponsors of the meeting were ACCA Association of Chartered Certified Accountants (Rep: Alana Pellow), NZICA New Zealand Institute of Chartered Accountants (Rep: Siobhan Warren) and CPA Australia (Rep: Rick Jones). Beta Alpha Psi HQ officer Hadassah Baum and Margaret Fiorentino, and Prof Ted Zorn (PVC) Grant Travis (Business Manager) and Kathryn Farrow (External Relations Manager) of the College of Business, Massey University, provided both financial and organisational support. The organisers of this meeting were Corbin Neale (Chair), Sean Peng, Melissa Clark, Kirsten Smith, Evans Kurinyepa, Daniel Feller, Imran Ismail, Anuj Desai, and the Faculty Advisors, Asheq Rahman and Jeff Stangl, Natalie Snyders (School of Accountancy), and the staff at Albany Regional Facilities Management.

The regional meeting achieved its goals of connecting the various BAP chapters (Auckland, Massey, Sydney and Waikato) and the students with the professions and industry at both the local and international levels. The regional meeting was a great opportunity for the Beta Alpha Psi Massey Chapter to showcase its international presence and local involvement.

Meet the Grads at Beta Alpha Psi

Beta Alpha Psi Massey Chapter held the Meet the Grad event on 10 Oct 2012 at the Albany Campus. Recent graduates employed at KPMG, Grant Thornton, BDO, and ANZ, met with Accountancy and Finance students and shared their experiences as new graduates in the work force.



Beta Alpha Psi held Mock Interviews Workshop

The BAP Massey Chapter on the Albany campus held a successful workshop for students to improve and polish their interviewing skills. Approximately 60 students and about 15 employer representatives from the Big-4 accounting firms, Grant Thornton, Westpac and Fonterra attended the workshop. NZICA sponsored the event.



Photos above from left to right: Team Leader Daniel Feller speaks to the audience; The audience: In attendance were recruiters from PWC, Deloitte, KPMG, Fonterra, ANZ and Westpac.

Launch of new Master of Professional Accountancy and Finance

The College of Business is launching a new qualification in accountancy and finance. The Master of Professional Accountancy and Finance combines two popular disciplines and will commence in February 2013. It is a joint initiative by the School of Accountancy and School of Economics and Finance for graduates, and meets the requirements of the New Zealand Institute of Chartered Accountants.

Programme Director Fawzi Laswad says the qualification will equip students with the skills they need for leadership in this sector and enable those already working in the field to up-skill. "We are committed to offering opportunities to those working in the accountancy and finance areas to enhance their knowledge

base and leap up the career ladder. It also offers scope for graduates looking for a career change to become accountants and finance services professionals. The only requirement is a bachelor's degree in any discipline and enthusiasm to succeed in these dynamic and challenging professions."

The MPAF is the only professional master's degree in New Zealand where these two popular disciplines have been combined, offering flexibility for those with an undergraduate finance major to up-skill in accountancy and vice-versa. It is available by block course at the Wellington campus or via distance learning.

For more details, contact Professor Fawzi Laswad on mpaf@massey.ac.nz or visit our Facebook page <http://www.facebook.com/MPAF.Massey>.

Doctoral Student Presents at an International Conference



Doctoral student, Lei Cai, presented the paper titled 'Is it IFRS adoption or convergence to IFRS that matters?' (authored by Lei Cai, Asheq Rahman and Stephen Courtenay) at the International Journal of Accounting (TIJA) symposium in Niagara, Canada.

He described the trip as great and memorable. He met many well-known and successful researchers and gained valuable experience from presenting at such an international conference.

Top Honours for Accountancy Student

Graduate Sam White scooped six of the 15 School of Accountancy awards at a ceremony recognising the top students in the College of Business. The 21-year-old graduated in Palmerston North with a Bachelor of Business Studies majoring in accountancy, and was awarded six prizes at the Academic Excellence Awards 2012 as well as securing his place on the Dean's List. Mr White is currently honing his piano talents at EXCEL School of Performing Arts in Auckland before starting his accountancy career at Deloitte early 2013.

He won: Deloitte (Wellington) prize for most outstanding student in professional financial accounting and auditing; Chartered Institute of Management Accountants 300-level prize in management accounting (Manawatu/Wellington campus); KPMG prize in advanced auditing; Chartered Institute of Management Accountants – R Wijeyesekera Memorial Prize in Accountancy; School of Accountancy distinguished prize in advanced auditing – 110.379 and the New Zealand Institute of Chartered Accountants third year accountancy prize – Manawatu Campus.

The Academic Excellence Awards held this month at the Regent Theatre included the prizegiving and a Dean's List presentation to recognise the top College of Business students.

Prizes were sponsored by BDO, Bennetts University Book Centre, CCJ, Chartered Institute of Management Accountants, CIMA, Cooper Rapley, CPA Australia, Deloitte, KPMG, New Zealand Institute of Chartered Accountants, PJC Farron and Thomson Reuters.

College of Business Pro Vice-Chancellor and Dean, Professor Ted Zorn, presents Sam White with his Dean's List certificate at the Academic Excellence Awards.



The Employment of Massey Accountancy Graduates 2012

The School of Accountancy has published two reports on the employment of graduates.

April-May 2012 Graduates

We surveyed the 97 accountancy graduates (BAcc and BBS (Accountancy)) who received their degrees in the April-May 2012 Massey University graduation ceremonies. Fifty-five (57%) graduates have responded to the survey. The key findings are:

- The respondents are equally divided between the BAcc and BBS (Accountancy)
- About 70% are in employment, 13% accepted job offers, and 4% are furthering their studies.
- About 40% work in accountancy firms, equally divided between the Big 4, Audit NZ, and non-big 4.
- About 70% earn more than \$40K.
- About 75% will be seeking membership of NZICA followed by 10% CPA Australia.
- About half of the graduates intend to work overseas in the next five years.

November 2012 Graduates

We surveyed the 22 accountancy graduates (7 BAcc & 15 BBS Accountancy; 8 males and 14 females; Age: 22-66 years, average 35 years) who received their degrees on 30 November 2012 Massey University graduation ceremony in Palmerston North. Fourteen (64%) graduates have responded to the survey.

Key findings

- 21% BAcc graduates and 79% BBS (Accountancy) have responded to the survey.
- 79% graduates are in employment and 21% are seeking employment.
- About 43% work in accountancy firms.
- About 56% earn more than \$40K.
- About 66% will be seeking NZICA membership, 7% CPA Australia, and 7% ACCA.
- Just under a half of the graduates intend to work overseas in the next 5 years.

Staff Profiles 2012

Albany Campus



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

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



BORHAN BHUIYAN
MBA *Dhaka*, PhD *Lincoln*
Lecturer

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

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



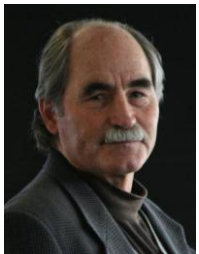
MICHAEL BRADBURY
MCom, PhD *Auck.*, FCA, CMA
Professor

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



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

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



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

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



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

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



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

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



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

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

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



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

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



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

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



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

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



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

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

Manawatu Campus



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

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

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



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

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

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

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

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



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

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

- 110.109 Introductory Financial Accounting
- 110.289 Taxation

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



FRANCES CHUA
BA Taiwan; BBS, MBS, DipEd, DipSLT, DipBusAdmin, CPA (Aust)
Lecturer

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

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

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



LINDSAY HAWKES
BBS, DipBusAdmin, MBS, CA
Lecturer

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

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

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



YUAN YUAN HU
MA *Wolv.*, MAcc *Glas.*, PhD *Cardiff*, CPA (Aust)
Lecturer

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

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



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

Ngaire has a background in farming and in the public and private health sectors. Her teaching responsibilities include coordinating and teaching introductory and intermediate accounting courses. She is a designated Health and Safety Officer and First Aid Officer for the School. Ngaire's research interests include: truth and fairness in accounting; the perception and use of accounting terms and concepts; Financial Accounting; pedagogical innovation and Public Sector Auditing. She was the Co-ordinator of the School of Accountancy Research Seminar Series.

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



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

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

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



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

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



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

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

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



RADIAH OTHMAN
MAcc Curtin & UiTM, PhD Aston, CPA (Aust)
Senior Lecturer

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

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



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

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



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

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



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

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



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

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

Her last position in South Africa was Head of Academics at Our Lady of Fatima Convent School where she taught Accountancy and Business Studies and implemented the new schooling curriculum. Elana has 27 years teaching and lecturing experience.



LIN MEI TAN

MA *Lanc.*, DipAcc (Taxation), PhD ANU, FCCA, ACIS (UK), CA

Senior Lecturer

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

Lin Mei's research interests lie in the tax compliance area such as tax compliance behaviour, and the relationship between tax practitioners and taxpayers. She completed her doctorate at the Australian National University in 2009. Her thesis examines the role relationship between the taxpayers and tax practitioners. She is also the co-editor of the New Zealand Journal of Taxation Law and Policy, the Chair of the Board of Advisors for the Taxation Today Journal, and one of the authors of the book titled, 'New Zealand Taxation' published in 2013. Her research interests also include other contemporary tax issues and accounting education.



LIN TOZER

BBS, MBS, DipBusAdmin, CA

Lecturer

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



LINDSAY TROTMAN

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

Associate Professor

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

Wellington Campus



JOHN ARCUS
BCA Well., CA
Senior Lecturer

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



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

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

Paul's research interests involve the application of mathematical and statistical techniques to accounting-related problems. This has led him to study the economics of auditing, the statistics of financial ratios, distress prediction, audit efficiency, distributions of personal incomes, and tax policy. Paul is a member of the Information Systems Audit and Control Association and of various learned societies, and serves on the IFRS and Fraud committee of the forensic accounting special interest group of the American Accounting Association. He is on the International Steering Committee of the MEAFA group (Methodological and Empirical Advances in Financial Analysis) at the University of Sydney.



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

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

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



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

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

Jerry's research interests include constitutional issues especially those involving contract, tort, intellectual property and employment law. He is co-author of *Principles of Law for New Zealand Business Students* (5th edition published 2012) and of *The Legal Environment of Business – An outline* (published in February 2010).

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

In 2013 Jerry will be teaching 155.301 Employment Law, and the legal environment portion of 115.103 The Legal and Social Environment of Business at Wellington, Palmerston North and Distance, and will have input to 110.380 Estate and Tax Planning.

Support Staff

Manawatu Campus



Melanie Sinclair
Executive Assistant to HoS



Inez Goldsworthy
Administrator



Sim Loo BBS, MBA
Research Assistant



Mary Rossiter BA, PGDipBusAdmin
Research Support



Lin Shi MInfSc
Computer Technician



Andrew Brown BInfSc
Computer Technician



Heather Toy
Senior Secretary



Jessica Watson
Administrator

Albany Campus



Natalie Snyders
Administrator

Wellington Campus



Nikki Batten
Programme Support Administrator

Academic Programmes and Accreditations

Professional Accreditations

College of Business has AACSB Accreditation

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

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

School of Accountancy Accreditations

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

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

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

Academic Programmes

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Semester 3 (Summer School). Most of the School's programmes of study and papers fit into these standard semester periods. The School's Summer study programmes have become increasingly popular.

Internal and Distance Learning Studies

Some papers in the School are offered internally and in distance Learning mode. Distance Learning programmes offer opportunities for long distance study at the comfort of a student's own environment. Distance Learning programmes may include contact/block courses. Contact courses are a chance for students to receive face-to-face tuition from lecturers and to interact with other students taking the same paper. Contact courses may be held at the Albany, Manawatu and Wellington Campuses of Massey University. Some papers are offered in block mode. This means students are required to attend one or more periods of intensive study usually either in the Manawatu or Albany Campus. However these courses are being phased out as the School makes use of Digital Learning and Teaching through the Internet more and more frequently. With time it is hoped that block and contact courses will be totally replaced with advances made in learning and teaching technologies.

Undergraduate Programmes

Bachelor of Accountancy (BAcc)

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

Accountancy Major in the Bachelor of Business Studies (BBS)

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

Graduate Diploma in Business Studies (GradDipBusStuds)

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

Postgraduate Programmes

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

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

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

New Postgraduate Degree offered in 2013 for first time

Master of Professional Accountancy and Finance (MPAF)

The MPAF is the only professional Master's degree in New Zealand where the two popular disciplines, accountancy and finance, have been combined. It is open to graduates with a Bachelor's degree in any discipline and is available by block mode on the Wellington campus or by distance. The MPAF meets the academic requirements of the New Zealand Institute of Chartered Accountants (NZICA). The Masters of Professional Accountancy and Finance (MPAF) comprises 16 papers. Full-time students will be able to complete the Programme in four semesters (two years). Part-time study is permitted.

Papers offered by the School in 2013 *Semester One, Semester Two:* 110.701, 110.702, 110.703, and 155.771

The MPAF will commence in 2013. There will be two starting dates each year, February/March (Semester 1) and July (Semester 2). The MPAF can be completed on the Wellington campus (block mode) or by distance (live virtual classes and on line resources). For more information contact: mpaf@massey.ac.nz or visit the Facebook page: www.facebook.com/MPAF.Massey.

Postgraduate Scholarships

The following websites have information on scholarships:

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

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

Paper Listing for Accountancy

Paper Code	Name
115.102	Accounting
110.109	Introductory Financial Accounting
110.209	Intermediate Financial Accounting
110.229	Management Accounting
110.230	Introductory Financial and Management Accounting
110.249	Accounting Information Systems
110.279	Auditing
110.289	Taxation
110.303	Integrative Accounting
110.309	Advanced Financial Accounting
110.329	Advanced Management Accounting
110.349	Advanced Accounting Information Systems
110.379	Advanced Auditing
110.380	Estate and Tax Planning
110.389	Advanced Taxation
110.701	Accounting Systems
110.702	Financial Accounting and Reporting
110.703	Management Accounting and Decision Making
110.710	Contemporary Issues in Financial Accounting
110.711	Advanced Accounting Theory
110.717	Research Methods in Accounting
110.780	Contemporary Issues in Taxation

Paper Code	Name
110.790	Special Topic (PhD candidate)
110.792	Special Topic
110.796	Research Report
110.799	Research Report
110.800	MPhil - Accounting
110.897	Thesis (Year 1)
110.898	Thesis (Year 2)
110.899	MBS Thesis - Accountancy
110.900	PhD in Accounting

Paper Listing for Business Law

Paper Code	Name
115.103	The Legal and Social Environment of Business
155.201	Law of Property
155.203	Law of Business Organisations
155.210	Commercial Law
155.301	Employment Law
155.313	Commercial Transactions Contrary to Conscience
155.315	Sport Law
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.704	Corporate Governance
155.705	Special Topic Business Law
155.771	Law of Business
155.798	Research Report
155.799	Research Report

Paper Listing for Semester 3 (Summer School)

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

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

University Service, Community Engagements and Professional Associations

Service to Massey University

Berkahn, M.A.

Member, College of Business Scholarships Committee

Botica Redmayne, N.

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

Chua, F.C.

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

Dunmore, P.

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

Hooks, J.

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

Hubbard, J.J.

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

Nath, N.

Elected Staff Representative on College of Business Board; Member of Staff Engagement Committee, CoB.

Rahman, A.R.

Member, University Professorial Promotion Committee; Member, Member of Staff Recruitment Panels: School of Accountancy, 2006 to date; Faculty Advisor, Beta Alpha Psi Chapter, Massey University; Coordinator, PhD programme, School of Accountancy, 2007 to date; Member of the College of Business Research Committee; Chair, College of Business Taskforce on Use of Postgraduate Students in Teaching; Member, College of Business Taskforce on Celebrating Student Achievement in the College of Business (Dean's List).

Sayles, F.J.

Staff Representative, College of Business Board

Smith, N.

Member, College of Business Board

Stent, W.

Member, College of Business Board; School Representative/Presenter (Albany) at Massey Open Day, College of Business Information Evening, and various visiting university and school groups; Member, College of Business Value Proposition Task Force; Member, College of Business Auckland Knowledge Exchange Hub Committee, Member, College of Business task force to refine tagline, vision, mission and values.

Tan, L.M.

Support Person, College of Business Maori Students

Trotman, L.G.S.

Member, Leave and Ancillary Appointments Committee

Russell, D.F.

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

Community Engagements and Professional Associations

Berkahn, M.

Member, Australasian Law Teachers' Association.

Bradbury, M.E.

International Association for Accounting Education and Research (IAAER) Executive Committee; International Financial Reporting Standards Advisory Council; Tertiary Education Commission PBRF Specialist Advisor 2012; Advisory Board Quantitative Accounting Research Network.

Botica Redmayne, N.

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

Bhuiyan, B.

New Zealand Institute of Chartered Accountants Albany Campus Coordinator

Dunmore, P.

Member, IFRS and Fraud Committee of the Forensic and Investigative Accounting Section of the American Accounting Association; Member, International Steering Committee for the MEAFA Group, University of Sydney; Academic Advocate, Information Systems Audit and Control Association.

Hawkes, L.

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

Heslop, J.

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

Hooks, J.

Member, New Zealand Institute of Chartered Accountants Education Committee; Editor of the Pacific Accounting Review; Convening Committee Member, Auckland Region Accounting Conference; Associate of NZ Social Innovation and Entrepreneurship Research Centre.

Kirk, N.

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

Laswad, F.

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

Nath, N.

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

Othman, R.

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

Rahman, A.

Chair, International Relations Committee, International Accounting Section, American Accounting Association, Massey University Representative, NZICA Auckland Region Education Committee; External Assessor, Nanyang Technological University, Singapore.

Russell, D.

Trust Board member, Camellia House

Smith, N.

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

Stent, W.

Member, New Zealand Institute of Chartered Accountants; CPA Albany Campus Liaison Person; Convenor, Auckland Region Accounting Conference, 2012.

Tan, L.M.

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

Tavite, S.

Treasurer, Masilamea International; Participant Pasifika Festival and the ASB Polyfest; Assistant Treasurer Tongan Research Association; ACCA Albany Campus Liaison Person.

Tozer, L.

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

Trotman, L.G.S.

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

Resources and Support for Students, Contact Persons and Student Advisors

For general information about the School please contact:

Albany Campus

Natalie Snyders

QA 3.59
Secretary/Administrator
Albany

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Manawatu Campus

Heather Toy

SST 1.17
Senior Secretary
Manawatu

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Wellington Campus

Nikki Batten

5C 33
Programme Support Administrator
Wellington

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For academic information about the School please contact:

Undergraduate Accountancy Student Advisor

Frances Chua

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Lecturer
Manawatu

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Postgraduate Accountancy Studies Coordinator

Jayantha Wickramasinghe

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Lecturer
Albany

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Accountancy PhD Studies Coordinator

Asheq Rahman

QA 3.41
Professor
Albany

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Undergraduate Business Law Student Advisor

Matthew Berkahn

SSE 2.45
Senior Lecturer
Manawatu

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Postgraduate Business Law Student Advisor

Lindsay Trotman

SSE 2.46
Associate Professor
Manawatu

Telephone: + 64 (06) 356 9099 / 2222
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Support for Postgraduate Research

Sim Loo

SST 1.21
Research Assistant
Manawatu

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Email: y.loo@massey.ac.nz

For special support information please contact:

Support for Students with Disabilities

Lindsay Hawkes

SST 1.31
Manawatu

Telephone: + 64 (06) 356 9099 / 2157
Email: l.c.hawkes@massey.ac.nz

Support Person for Maori Students

Lin Mei Tan

SST 1.27
Manawatu

Telephone: + 64 (06) 356 9099 / 2172
Email: l.m.tan@massey.ac.nz

Harassment Contact Person

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SST 1.18
Manawatu

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

First Aid Officers

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Frances Chua
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Nirmala Nath
SST 1.01
Manawatu
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Email: n.nath@massey.ac.nz

Health and Safety Contact Person

Ngaire Kirk
SST 1.05
Manawatu

Telephone: + 64 (06) 356 9099 / 2170
Email: n.e.kirk@massey.ac.nz

Academic Staff Directory

Name	Position	Campus	Extn	Email
Arcus, John	Senior Lecturer	WLGN	62516	j.d.arcus@massey.ac.nz
Barrett, Mereana	Lecturer	ALBN	43298	m.barrett@massey.ac.nz
Berkahn, Matthew	Senior Lecturer Undergraduate Business Law Advisor	MAN	2147	m.a.berkahn@massey.ac.nz
Bhuiyan, Borhan	Lecturer	ALBN	43290	m.b.u.bhuiyan@massey.ac.nz
Botica Redmayne, Nives	Senior Lecturer	MAN	2148	n.redmayne@massey.ac.nz
Bradbury, Michael	Professor	ALBN	43291	m.e.bradbury@massey.ac.nz
Butcher, David	Senior Tutor	ALBN	43286	d.p.butcher@massey.ac.nz
Cai, Lei (Charlie)	Lecturer	ALBN	81318	l.cai@massey.ac.nz
Chua, Frances	Lecturer Undergraduate Accountancy Advisor	MAN	2152	f.c.chua@massey.ac.nz
Courtenay, Stephen	Associate Professor	ALBN	43297	s.m.courtenay@massey.ac.nz
Dunmore, Paul	Professor	WLGN	62603	p.v.dunmore@massey.ac.nz
Hawkes, Lindsay	Lecturer	MAN	2157	l.c.hawkes@massey.ac.nz
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