

# SCHOOL OF ACCOUNTANCY YEAR BOOK 2015 - 2016 | MASSEY BUSINESS SCHOOL



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# Head of School's Report

Continuous improvement is given high priority in the School of Accountancy and in 2015, we reviewed our Mission Statement with input from both staff and the School Advisory Board. The revised and improved Mission Statement will guide the School in being recognised as a leader in accounting and business law education and research.

Following the School's digital strategy, we have successfully implemented the 'virtual classroom' and now provide Adobe Connect on-line classes for distant learning students in all papers. The Connect classes are recorded and then made available to all students. Other continuous improvements include on-line marking for all assignments which enables students to receive results and feedback in a timelier manner. In 2015, we successfully trialled 'Top Hat', a comprehensive interactive teaching platform, and more papers will adopt this new technology in 2016. Also in 2016, the School plans to trial a new digital approach to student consultation by offering office hours via the video technology 'Zoom'.

The School has also implemented Assurance of Learning for the new Master of Professional Accounting and Finance (MPAF) programme which is gaining popularity amongst international and domestic postgraduate students. With the huge success of the MPAF on the Albany campus, the School plans to offer the MPAF programme on the Wellington campus in the second semester of 2016.

The PhD programme in the School celebrates its 30<sup>th</sup> anniversary in 2016. Established in 1986, the programme has had 23 graduates. These graduates are now senior academics in New Zealand, Australia, the UK, Malaysia and Pakistan. Currently, eight doctoral students are perusing their studies in the School. Students' diverse nationalities include New Zealand, Pakistan, Thailand, Indonesia, and Bangladesh.

The School continues to have an impact on the accounting profession. The New Zealand External Reporting Board (XRB) selected a research team from the School (Prof Fawzi Laswad, Drs Nives Botica Redmayne, Warwick Stent and Charlie Cai) to conduct a research project on the 'Information Needs of Users of New Zealand Capital Market Entity Financial Reports'. This project commenced in February 2015 and continued for the best part of the year. The XRB has published the research report in March 2016.

Dr Haiyan Jiang had a successful application for CPA's Global Research Perspectives Program. CPA provided \$AU15,000 for her research project 'Is Short Selling Associated with Greater Real Earnings Management? – International Evidence'.

Massey Business School (MBS) held the Research Translation Competition in November 2015. In this competition, Dr Borhan Bhuiyan received one of only three Early Career Researcher Awards with his research article titled 'Are Related Party Transactions Red Flags?' Dr Nirmala Nath and Kimberley Thornton's article 'Lean in New Zealand: Understanding the Link between Accounting and Strategy' won the Best Student Paper Award at the 9th New Zealand Management Accounting Conference. Dr Warwick Stent received the 2015 Emerald Literati Network Award for Excellence - the Meditari Accountancy Research Outstanding Reviewer Award. Tutor Christelle Roos won the MBS STAR Award for her excellent contribution to Distance Teaching and Learning. Congratulations and well done.

The School did well in research publications in 2015. Thirty two articles were published in refereed journals, three chapters were published in books, and fourteen papers were presented at national and international conferences.

School staff continues to engage with the profession and the community. Dr Nives Botica Redmayne was elected to the council of the accounting professional body, Chartered Accountants Australia and New Zealand (CA ANZ). Professor Fawzi Laswad has chaired the Education Board of CA ANZ for the last two years. Dr Matt Berkahn participated in the 'Big Issues in Business' video series of Massey Business School (MBS). The purpose of these videos is to showcase MBS expertise and the

relevance of our research to industry and the business community. A video highlighting his research on company directors' duties was filmed and made available on-line.

The School continues to engage with the community. In collaboration with the Palmerston North Council of Community Services, Palmerston North City Council and the Department of Internal Affairs we have developed the Community Accounting initiative. Community Accounting involves second and third year students in providing financial advice to not-for-profit community organisations under the supervision of chartered accountants. The School participated and supported the initiative to enable students to gain valuable experience and be good citizens. Community Accounting had a successful inaugural year in 2015. Fourteen students participated in Community Accounting and ran clinics and training sessions for treasurers of community groups while also providing accounting advice to not-for-profit entities.

To improve students' experiences on campus, we have established accountancy clubs on the Albany and Manawatu campuses. Dr Hedy Huang mentors the Albany Accountancy Club and Dr Radiah Othman and Mrs Elana Stalman mentor the Manawatu Accountancy Club. The clubs have been very active in 2015, organising net-working seminars, presentations by business professionals, technology workshops, career trips, and social events.

The School values the contribution of its staff. In 2015, we organised events on the Manawatu and Albany campuses to celebrate staff members' long service to the School. The staff recognised for long service were: Dr Matt Berkahn (started 1994) 21 years; Dr Nives Botica Redmayne (1992) 23 years; Frances Chua (1987) 28 years; Lindsay Hawkes (1987) 28 years; Dr Lin Mei Tan (1987) 28 years; Associate Professor Lindsay Trotman (1980) 35 years; and Trish O'Sullivan (1996) 20 years. Also in 2015, the School said farewell to Senior Secretary, Heather Toy, when she retired after 21 years of service. We wish Heather a happy retirement.

School staff at the Albany campus celebrated the move to new offices in 2015. The Albany staff moved to the newly refurbished level one of the Study Centre building, which has been renamed the Massey Business School.

The 2015 academic year has been a good one for the School with many accomplishments. We look forward to 2016 as the School will be seeking new opportunities to further develop its reputation as a leader in accounting and business law education and research.

Professor Fawzi Laswad  
Head of School

# School's Mission Statement

## Vision

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

## Mission

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

## Values (guiding principles)

To achieve our mission the School will:

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

## School goals and objectives

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

## Student education

### Goal

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

### Objectives

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

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

## **Research**

### **Goal**

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

### **Objectives**

- To give a high priority to the development of comprehensive research capability on all campuses
- To target publication in quality journals ranked as B or higher.
- To encourage applied research and scholarship in the pursuit of academic excellence and to recognise and reward outstanding achievement.
- To place a high priority on the support and resourcing of researchers, research groups and research activities and to promote emerging researchers through mentoring.
- To promote emerging researchers through mentoring.
- To increase the numbers of students undertaking postgraduate research programmes and the level of scholarship and other support available to them.

## **Contribution to the profession, the university and the wider community**

### **Goal**

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

### **Objectives**

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

# 2015 Research Activities

## Publications

### Journals

Al-Hadid, A., Hasan M.M. and Habib, A. (2015). Risk committee firm cycle and market risk disclosures. *Corporate Governance*, <http://dx.doi.org/10.1111/corg.12115>.

Berkahn, M. and Trotman, L. (2015). Misleading or deceptive conduct after Red Eagle – Clearing up the confusion. *Otago Law Review*, 13, 333-350.

Bhuiyan, M.B.U. (2015). Do problem directors affect firm operating performance? *Asian Review of Accounting*, 23(2), 170-185.

Bradbury, M.E. (2015). The Warehouse capital management policy – Treatment of leases. *Journal of Accounting Education*, 33(3), 228-240.

Bradbury, M.E. and Harrison, J.A. (2015). The FASB's dissenting opinions. *Accounting Horizons*, 29(2), 363-375.

Bradbury, M.E. and Hooks, J. (2015). Ownership and performance in a lightly regulated operating environment. *Australian Accounting Review*, 25(1), 100-112.

Bradbury, M. E. and Scott, T. (2015). The association between accounting performance and constituent response in political market. *Pacific Accounting Review*, 27(4), 394-410.

Habib, A. and Bhuiyan, M.B.U. (2015). Overlapping membership on audit and compensation committees and financial reporting quality. *Australian Accounting Review*, (forthcoming).

Habib, A. and Hasan, M. (2015). Auditor-provided tax services and stock price crash risk. *Accounting and Business Research*, (forthcoming).

Habib, A. and Hasan, M. (2015). Firm life cycle, corporate risk-taking, and investor sentiment. *Accounting and Finance*, <http://dx.doi.org/10.1111/acfi.12141>.

Habib, A. and Jiang, H. (2015). Corporate governance and financial reporting quality in China: Survey of recent evidence. *Journal of International Accounting Auditing and Taxation*, 24(1), 29-45.

Habib, A., Jiang, H. and Zhou, D. (2015). Related party transactions and audit fees: Evidence from China. *Journal of International Accounting Research*, (forthcoming).

Hooks, J. and Stewart, R. (2015). The changing role of accounting: From consumers to shareholders. *Critical Perspectives on Accounting*, 29, 86-101, <http://dx.doi.org/10.1016/j.cpa.2015.03.001>.

Hooks, J. and Tooley, S. (2015). Electricity pricing in New Zealand and the Australian state of Queensland: Accounting for the impact of sector restructuring. *Financial Accountability & Management*, 31(4), 439-462.

Hu, Y. and Karbhari, Y. (2015). Incentives and disincentives of corporate environmental disclosure: Evidence from listed companies in China and Malaysia. *Thunderbird International Business Review*, 57(2), 143-161.



Jiang, H., Habib, A. and Gong, R. (2015). Business cycle and management earnings forecasts. *Abacus*, 51(2), 279-310.

Jiang, H., Habib, A. and Zhou, D. (2015). Accounting restatements and audit quality in China. *Advances in Accounting*, 31(1), 125-135.

Kabir, H. and Laswad, F. (2015). The impact of improvements in institutional oversight on IFRS accrual quality in Europe. *Australian Accounting Review*, 25(4), 428-444, <http://dx.doi.org/10.1111/auar.12084>.

Khan, S. and Bradbury, M.E. (2015). The volatility of comprehensive income and its association with market risk. *Accounting and Finance*, (forthcoming).

Laswad, F. and Botica Redmayne, N. (2015). IPSAS or IFRS as the framework for public sector financial reporting? New Zealand preparers' perspectives. *Australian Accounting Review*, 25(2), 175-184.

O'Sullivan T. (2015). Developing an Online Dispute Resolution scheme for New Zealand consumers who shop online - are automated negotiation tools the key to improving access to justice? *International Journal of Law and Information Technology*, <http://dx.doi.org/10.1093/ijlit/eav.019>.

Othman, R. and Ameer, R. (2015). Conceptualizing the duties and roles of auditors in Islamic financial institutions: What makes them different? *Humanomics*, 31(2), 201-213, <http://dx.doi.org/10.1108/H-04-2013-0027>.

Stent, W., Bradbury, M. and Hooks, J. (2015). Insights into accounting choice from the adoption timing of IFRS. *Accounting and Finance*, doi 10.1111/acfi.12145.

Stent, W. and Dowler, T. (2015). Early assessments of the gap between integrated reporting and current corporate reporting. *Meditari Accountancy Research*, 23(1), <http://www.emeraldinsight.com/doi/pdfplus/10.1108/MEDAR-02-2014-0026>.

Tan, L.M., and Laswad, F. (2015). Performance in Introductory Accounting: do learning styles matter? *Accounting Education: An International Journal*, 24(5), 383-402, <http://dx.doi.org/10.1080/09639284.2015.1075315>.

Trotman, L. and Berkahn, M. (2015). Of headlines, qualifiers and a chorus of discontent. *Australian Journal of Competition and Consumer Law*, 23(2), 139-148.

Van Peurse, K., Samujh, R.H. and Nath, N. (2015). A programme of future audit professionals: Using action research to nurture student engagement. *Educational Action Research*, <http://www.tandfonline.com/doi/full/10.1080/09650792.2015.1091365>.

Woodward, L. and Tan, L.M. (2015). Small business owners' attitudes toward GST compliance: A preliminary study. *Australian Tax Forum*, 30(3), 47-79.

## **Editorials, comments and discussions in a refereed journal**

Sawyer, A. and Tan, L.M. (2015). Editorial, *New Zealand Journal of Taxation Law and Policy*, 21(2), 164-168.

Tan, L.M. (2014). Editorial, *New Zealand Journal of Taxation Law and Policy*, 20(3), 225-230.

Sawyer, A. and Tan, L.M. (2014). Editorial, *New Zealand Journal of Taxation Law and Policy*, 20(2), 118-123.

Sawyer, A. and Tan, L.M. (2014). Editorial, *New Zealand Journal of Taxation Law and Policy*, 20(1), 4-8.

## Book

Hubbard, J. and Smith, N. M. (2015). *The Legal Environment of Business*, 4th Ed., Auckland, New Zealand, Edify Ltd, Pearson Education.

## Chapter in a book

Jayasinghe, K., Nath, N.D. and Othman, R. (2015). Public sector accounting, accountability and auditing in emerging economies: Insights, gaps and some new ways forward. *Public Sector Accounting, Accountability and Auditing in Emerging Economies*, 15, pp.1-6, Book Series <http://dx.doi.org/10.1108/S1479-35632015000015001>.

Tan, L.M. (2015). Income from property. Chapter 5. In: *New Zealand Taxation 2015*. Wellington: Thomson Reuters.

Tan, L.M. (2015). Fringe benefit. Chapter 21. In: *New Zealand Taxation 2015*. Wellington: Thomson Reuters.

## Report

Laswad, F., Botica Redmayne, N., Stent, W. and Cai, L. (2016). The needs of users of New Zealand general purpose financial reports - A report to the External Reporting Board (XRB) on users of financial reports of New Zealand capital markets entities.

[https://www.xrb.govt.nz/Site/Research/Chairmans\\_Research\\_Introduction.aspx](https://www.xrb.govt.nz/Site/Research/Chairmans_Research_Introduction.aspx)

## Conference papers presented

Berkahn, M. and Trotman, T. (2015). Misleading or deceptive conduct: Some questions arising from Godfrey Hirst. . *The 70<sup>th</sup> Annual Australasian Law Teachers Association Conference*, Melbourne, VIC, 16-18 July.

Bhuiyan, B.U. (2015). Cash holding and over-investment behaviour in firms with problem directors. *In the Abstract Proceedings of the 9<sup>th</sup> New Zealand Management Accounting Conference*, Lincoln, Canterbury, New Zealand, 19-20 November.

Botica Redmayne, N. and Laswad, F. (2015). Financial reporting and the sustainable management of heritage assets: Evidence from New Zealand museums. In the Abstract Proceedings of *the 15<sup>th</sup> Biennial Comparative International Governmental Accounting Research (CIGAR) Conference*, Valetta, Malta, 4-5 June, and *the Proceedings of the Accounting and Finance Association of Australia and New Zealand Conference*, Hobart, TAS, 5-7 July.

Habib, A. and Bhuiyan, M.B.U. (2015). Overlapping membership on audit and compensation committees, audit committee equity holdings, and audit outcomes. *In the Proceedings of the Accounting and Finance Association of Australia and New Zealand Conference*, Hobart, TAS, 5-7 July.

Huang, H.J. (2015). Assessing the applicability of the IR framework in charities' external reporting in New Zealand (funded by 2015 MBS Early Career Research Award). *In the Abstract Proceedings of the 2015 New Zealand Sustainability Accounting Research Symposium (NZ SARS)*, Albany Auckland, New Zealand, 25 September.

Huang, H.J., Sinclair, R. and Hooper, K. (2015). International accounting influences on China: The rise and fall. *In the Proceedings of the 27<sup>th</sup> Asian-Pacific Conference on International Accounting Issues*, Gold Coast, QLD, 1-4 November.

Nath, N. and Hu, Y. (2015). Information technology and diffusion in the New Zealand public health sector: District health board case study. *In the Proceedings of the 2015 Conference of the Performance Measurement Association Australasia*, Auckland, New Zealand, 2-4 February.

Nath, N. and Othman, R. (2015). Bureaucracy and audit developments: The Fijian public sector. *In the Abstract Proceedings of the 8<sup>th</sup> Accounting History International Conference*, Ballarat, VIC, 19-21 August.

O'Sullivan, T. (2015). Exploring online dispute resolution (ODR) options for New Zealand consumers who shop online. *The 17<sup>th</sup> International Consumer Law Association Conference*, Amsterdam, Holland, 29 June-1 July.

Othman, R. and Nath, N. (2015). A historical examination of socio-economic and political forces of performance auditing in Malaysia. *In the Abstract Proceedings of the 8<sup>th</sup> Accounting History International Conference*, Ballarat, Australia, 19-21 August.

Othman, R., Nath, N. and Laswad, F. (2015). Sustainability reporting by New Zealand Local Government. *In the Abstract Proceedings of the New Zealand Sustainability Accounting Research Symposium 2015*, Albany, Auckland, New Zealand, 25 September.

Tan, L.M. and Liu, X. (2015). Trust in tax authorities: Its role in SME compliance. *In the Abstract Proceedings of the 16th Asian Academic Accounting Assoc (AAAA) Annual Conference*, Bandung, Indonesia, 15-17 November.

Thornton, K. and Nath, N. (2015). Lean in New Zealand: Understanding the link between accounting and strategy. *In the Abstract Proceedings of the 9th New Zealand Management Accounting Conference*, Lincoln, Canterbury, NZ, 19-20 November.

Woodward, L. and Tan, L.M. (2015). Small business owners' attitudes toward GST compliance: A preliminary study. *The Australasian Tax Teachers Association Conference*, Adelaide, SA, 19-21 January.

## Discussion paper

Tozer, L. and Summers, R. (2015). Publish or perish: A sustainable imperative? *School of Accountancy Discussion Paper Series 224*, Massey University, Palmerston North.

## Seminar/Other papers presented

Jiang, H. (2015). *Does Tax Cut provides incentive for management downward earnings guidance and analyst forecast revision?* A research proposal presented to faculty and PhD students of the School of Accounting, Jiangxi University of Finance and Economics, Nanchang City, Jiangxi, China, 10 March.

Jiang, H. and Donghua, Z. (2015). *Analyst private information acquisition and stock price synchronicity – A regulatory perspective from China.* A working paper presented to faculty and PhD students of the School of Accounting, Jiangxi University of Finance and Economics, Nanchang City, Jiangxi, China, 8 March, and to faculty and PhD students of the Institute for Financial and Accounting Studies and faculty of Accounting Department, School of Management, Xiamen University, Xiamen City, Fujian, China, 11 March.

Laswad, F., Botica Redmayne, N., Stent, W. and Cai, L. (2015). *The needs of users of New Zealand general purpose financial reports - A report to the External Reporting Board (XRB) on users of financial reports of New Zealand capital markets entities.* Presented the results in the Massey University, School of Accountancy Seminar Series, Manawatu Campus, 19 October, Albany Campus, 28 October and to the XRB, Wellington, 2 December.

## News and media

Flannery, P. (2015). Should charities operate businesses tax free? *NBR*, 1 May.

Russell, D. (2015). *The Breakfast Show TV 1*, 23 April, <http://tvnz.co.nz/breakfast-news/ponytail-saga-powerful-man-refusing-take-no-answer-video-6297563>.

Russell, D. (2015). *Radio NZ National, 'The Panel'*, 22 June.

Russell, D. (2015). *Q and A, TV 1*, 5 July and 16 August.

## Staff Journal Publications 2011-2015

### Dr Matthew Berkahn

Berkahn, M. and Trotman, L. (2015). Misleading or deceptive conduct after Red Eagle – Clearing up the confusion. *Otago Law Review*, 13, 333-350.

Trotman, L. and Berkahn, M. (2015). Of headlines, qualifiers and a chorus of discontent. *Australian Journal of Competition and Consumer Law*, 23(2), 139-148.

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

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

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

### Dr Borhan Bhuiyan

Bhuiyan, M.B.U. (2015). Do problem directors affect firm operating performance? *Asian Review of Accounting*, 23(2), 170-185.

Habib, A. and Bhuiyan, M.B.U. (2015). Overlapping membership on audit and compensation committees and financial reporting quality. *Australian Accounting Review*, (forthcoming).

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

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

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

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

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

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

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

## **Dr Nives Botica Redmayne**

Laswad, F. and Botica Redmayne, N. (2015). IPSAS or IFRS as the framework for public sector financial reporting? New Zealand preparers' perspectives. *Australian Accounting Review*, 25(2), 175-184, doi: 10.1111/auar.12052.

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

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

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

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

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

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

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

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

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

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

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

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

## **Professor Michael Bradbury**

Bradbury, M.E. (2015). The Warehouse capital management policy – treatment of leases. *Journal of Accounting Education*, 33(3), 228-240.

Bradbury M.E. and Harrison J.A. (2015). The FASB's dissenting opinions. *Accounting Horizons*, 29(2), 363-375.

Bradbury, M.E. and Hooks, J. (2015). Ownership and performance in a lightly regulated operating environment. *Australian Accounting Review*, 25(1), 100-112.

Bradbury, M. E. and Scott, T. (2015). The association between accounting performance and constituent response in political market. *Pacific Accounting Review*, 27(4), 394-410.

Khan, S. and Bradbury, M.E. (2015). The volatility of comprehensive income and its association with market risk. *Accounting and Finance*, (forthcoming).

Stent, W., Bradbury, M. and Hooks, J. (2015). Insights into accounting choice from the adoption timing of IFRS. *Accounting and Finance*, doi 10.1111/acfi.12145.

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

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

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

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

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

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

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

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

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

## **Dr Lei Cai**

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

## **Frances Chua**

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

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

## **Patrick Flannery**

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

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

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

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

## **Associate Professor Ahsan Habib**

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### **Dr Hedy Huang**

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### **Dr Haiyan Jiang**

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## **Dr Warwick Stent**

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## **Associate Professor Lin Mei Tan**

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### **Associate Professor Lindsay Trotman**

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# PhD Research

## Accountancy PhD programme is 30 years old in 2016

### Some reflections on the programme's early years

In the mid 1980s the Department of Accounting and Finance, as the School was then called, was seen mainly as a teaching unit in Massey University. The need for a PhD programme became evident and essential in cultivating a research culture, to gain recognition within the wider international academic community and to attract high quality staff and postgraduate students. The aim of the programme was to produce independent researchers who have the capacity to advance the accounting frontier and to train others to do the same. The formative years had the difficulties of changing the non-research culture of the Department and a lack of sufficient senior staff who were capable of providing research supervision. A PhD in accounting was not very favoured at that time. Thus, PhD students were few and far between. However, staff members were encouraged to embark on the PhD adventure, and many did.

### Thirty years on ...

Today, the semi structured programme is popular with staff and postgraduate students. The programme is designed to provide maximum flexibility for students to explore the areas under investigation. The School has come a long way during the last 30 years in changing its image from that of mainly teaching to one with a strong emphasis on research. The percentage of PhD qualified senior staff with supervisory skills has improved tremendously. Now the School has the capacity to offer supervision at a doctoral level in a wide range of accounting subjects through methodological and other approaches. Many completed doctoral projects have addressed empirical as well as deep philosophical and theoretical issues in accounting.

### The future

Our PhD programme has come of age. The challenge for the future is to improve on what we have already achieved and to strengthen the School's position as a respectable member of the national and international academic community.

## PhD theses completed 1986-2016

### Dr Lois Graff (1989)

Computerised financial planning for school districts

### Dr Brenda Porter (1990)

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

### Dr Gregory Tower (1991)

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

### Dr Jack Dowds (1995)

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

### Dr Sivakumar Velayutham (1996)

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

### Dr Joanne Locke (1996)

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



**Dr Michael Adams (1997)**

Determinants of voluntary disclosure by New Zealand life insurance companies

**Dr Mahmud Hossain (1998)**

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

**Dr Unvar Mutalib (2002)**

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

**Dr Nives Botica Redmayne (2004)**

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

**Dr Christopher Durden (2004)**

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

**Dr Robert Nyamori (2005)**

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

**Dr Erlane Ghani (2008)**

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

**Dr Mohd Md Salleh (2009)**

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

**Dr Norida Basnan (2010)**

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

**Dr Uma Ananthanarayanan (2012)**

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

**Dr Warwick Stent (2012)**

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

**Dr Rahayu Abdul Rahman (2012)**

Religious ethical values and earnings quality: Some evidence From Malaysia

**Dr Shahwali Khan (2012)**

Volatility, value relevance and predictive power of comprehensive income

**Dr Lei Cai (2013)**

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

**Dr Adnan Ahmad (2013)**

Investor protection, firm fundamentals information and stock price synchronicity

**Frances Chua completed her PhD thesis in December 2015**

Discourse analysis of corporate codes of ethics

## Past PhD graduates: Where are they?

### **Dr Jack Dowds (PhD graduate 1995)**

Jack is the Vice President of professional body 'Governance New Zealand', formerly known as 'Chartered Secretaries New Zealand'.

### **Prof Dr Sivakumar Velayutham (PhD graduate 1996)**

Siva is Dean of Nilai University's Faculty of Business, Nilai University, Putra Nilai, Negri Sembilan, Malaysia.



*Velayutham (centre – Dean of Nilai U's Business Faculty) receiving the Education Leadership Award at the 5th Asia's Education Excellence Award.*

*The photo shows the Dean of Nilai University's Faculty of Business, Prof Dr Sivakumar Velayutham, being honoured at the 5th Asian Education Excellence Awards presented by the World Education Congress, CMO Asia in Singapore in 2014. Prof Velayutham was a recipient of the Education Leadership Award.*

### **Professor Joanne Locke (PhD graduate 1996)**

Joanne is the Head of Department of Accounting and Finance, and Professor of Accounting at the Open University, Walton Hall, Milton Keynes, Buckinghamshire, U.K. Joanne is currently a member of the International Accounting Standards Committee Foundation's XBRL Advisory Council.

### **Prof Dr Mahmud Hossain (PhD graduate 1998)**

Mahmud is Professor of Accounting and Finance at CQUniversity, Melbourne, VIC.

### **Assoc Prof Dr Chris Durden (PhD graduate 2004)**

Chris is Head of Accounting and Finance, School of Business, James Cook University, Cairns, QLD.

### **Dr Robert Nyamori (PhD graduate 2005)**

Robert is Assoc Professor at the College of Business Administration, Abu Dhabi University, United Arab Emirates.

### **Assoc Prof Dr Erlane K Ghani (PhD graduate 2008)**

Erlane is teaching at the Faculty of Accountancy, Universiti Teknologi MARA, Shah Alam, Selangor, M'sia.

### **Dr Mohd Fairuz Md Salleh (PhD graduate 2009)**

Mohd Fairuz is a Senior Lecturer at the Faculty of Economics and Management, National University of Malaysia, Bangi, Selangor, Malaysia.

**Dr Norida Basnan (PhD graduate 2010)**

Norida currently teaches at the Faculty of Economics and Management, National University of Malaysia, Bangi, Selangor, Malaysia as a Senior Lecturer.

**Dr Shahwali Khan (PhD graduate 2012)**

Shahwali is now the Coordinator of the MBA Program at the Institute of Management Sciences Peshawar, Pakistan.

## **Abstract of PhD research completed in 2015**

**Frances Chua**

**Discourse Analysis of Corporate Codes 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 in 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.

The impetus of this study arose from a desire to provide an understanding of the discursive role of corporate codes of ethics in (re)gaining public trust and legitimacy in light of increasing challenges to corporate legitimacy. As a crucial part of corporate discourse, corporate codes could help to signal corporations’ ethical commitment to self-restraint and self-regulation. The study conducted a discourse analysis of 100 global corporate codes of ethics using a three-level analytical framework to ascertain the relationship between the “text” and the “context” of the codes. It also used institutional theory and rhetorical concepts to generate a set of propositions focusing on the underlying reasons for code disclosure. It tested the validity of these propositions empirically through content analysis and rhetorically through a critical examination of code language. It is hoped that such an analysis will help to explain how corporations employ the persuasive power of code language to increase their ethics and trust propensity in light of regulatory guidance and any other motivations.

## **Abstracts of PhD research in progress**

**Fawad Ahmad**

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

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

**Oyuntsend Chagnaadorj**

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

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

**Varsha Kashyap**

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

The purpose of this study is to survey the carbon financial accounting practices of the companies affected under Australian Carbon Tax and New Zealand's Emission Trading Scheme (ETS). It will present the findings as guidance on carbon financial accounting in the absence of a uniform standard. Added to this survey will be an examination of the relation between (1) firms' characteristics; (2) firms' carbon emission levels carbon emissions related disclosures and the way carbon accounting is being conducted in the affected companies. The findings presented by this study will be useful for establishing a guideline for accountants and auditors to help affected companies financially account for carbon allowances. The findings will also be useful to accounting policy makers in understanding how and why the affected companies financially account for their carbon allowances in a certain way. This can further help the accounting policy makers in developing a uniform carbon financial accounting guidance, given that IASB is yet to issue draft guidance on the financial accounting of carbon emission. Lastly, with the scant amount of literature available in the field of financial accounting and assurance of carbon emissions under Carbon Tax and ETS, this project will also give meaningful insight to academics and researchers to further their studies into this subject.

**Mohammed Al Mallek**

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

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

what they expect accounting graduates should have in terms of generic skills, to satisfy workplace requirements. A conceptual framework of generic skills is developed for this study. The study will contribute to the literature an understanding of the perceptions of the importance of generic skills by employers, accounting educators, accounting graduates in two different countries with different cultural dimensions (Hofstede's cultural dimension theory) and economic development. Moreover, this study would contribute to bridging the gap between education at university and the workplace in the development of generic skills of accounting graduates.

**Kim Mear**

#### **Analysis of the usefulness of deferred tax pre and post IFRS**

Deferred tax has been described as pointless in the sense that deferred taxes measure something that has no practical application or purpose and that many professional directors do not regard this accounting entry as a real liability in the economic sense (NBR August 2010). This thesis examines whether deferred tax: (1) provides incremental information about future tax payments and (2) is value relevant. I use the Cheung, Cheung, Krishnan and Min (1997) one year ahead model to assess the predictive value of deferred tax and the Wong, Wong and Naiker (2011) model to assess its value relevance. Both the pre and post International Financial Reporting Standards ('IFRS') settings are examined. Pre IFRS the firms are free to choose between the comprehensive and partial basis for calculating deferred tax using the income statement method. Post IFRS firms are required to use the balance sheet method.

**Muhammad Shahin Miah**

#### **Accounting complexity, audit quality and financial analyst forecasting in Australia**

The main objective of this study is to investigate the impact of accounting complexity arising from International Financial Reporting Standards (IFRS) on Audit risks (by proxy of Audit price) and analysis of forecasting properties in Australia. Extant literature on IFRS however raises some questions as to whether it's objective and desired outcomes are being achieved. This study takes a different approach from the extant literature by refining the measurement of accounting complexity in order to offer deeper insights regarding complex standards and how these are affecting auditors and analysts. I select six standards identified in the literature as complex standards and then use the year-end adjustment taken from AGAAP-AIFRS reconciliation statements of all Australian listed companies as a measure the IFRS complexity. I use this measure to examine the relationship between complex standards and audit risk as proxied by audit fees. This study therefore has the potential to offer deeper insights regarding complex standards and how these are affecting auditors and analysts. Finally, this study investigates how the relationship between accounting complexity and financial analyst forecasting properties are moderated by auditor quality. This study use auditor industry specialisation following the measurement of (Krishnan, Chan, & Qian, 2013) as proxy for audit quality. Australia is chosen for this study because the Australian Accounting Standards Board (AASB) did not allow early adoption of IFRS. Australia has been a leader in the adoption of IFRS and actively participate in the process to have IFRS accepted as a set of accounting standards that could be globally accepted (Lucy, 2005).

**Abdul Haris Muhammadi**

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

The recent corporate collapses in the US and other parts of the world have caused serious concerns about the credibility of financial reporting. The low quality of financial reporting is caused by corporate frauds and manipulation. One of the mechanisms used by companies to conduct those fraudulent activities is through related party transactions (RPTs). Concerns are raised for RPTs because RPTs might not take place in arm's length conditions and the dominant company might use its power to arrange transactions with its less dominant affiliates so that the former might achieve income reporting objectives. The motivation for this study relates to some unique institutional features of Indonesia. Indonesia has a high concentration on ownership

which might have a negative impact on corporate governance and reliability of accounting information. In addition, it is quite common practice in Indonesia that most of top management is connected to the family of controlling shareholders so that the agency problem is not between shareholders and management but between controlling shareholders and minority interests in the form of expropriation. Some research claims that the values of some firms in Indonesia are highly influenced by political connections. The objective of the study is to broaden understanding of the effect of RPTs as a mechanism for tunnelling or propping up, conducted by politically connected firms in Indonesia. Different from previous studies on RPTs, political connections and audit quality issues will be considered. The outcome of this study will provide analyses and evidence about whether RPTs are being used by controlling shareholders to manage earnings of their listed firms in the Indonesian Stock Exchange. In addition, the research will shed light on the governance role played by external auditors for ensuring credible financial reporting in Indonesia.

**Feona Sayles**

#### **Patching up the differences: An exploration of gang identity in Whanganui**

This research will explore adult NZ gang identity and the ways that visible signs of this identity have been interpreted by members of the Whanganui community. This research arose as a result of the District Council (Prohibition of Gang Insignia) Act 2009 ('Gang Insignia Act 2009') which allows the Whanganui District Council to make bylaws prohibiting the wearing of gang insignia in certain areas. The 'Gang Insignia Act 2009' reflects a view that the wearing of gang insignia should be considered a social problem that requires legal intervention. My research will adopt a social constructionist perspective and will seek to discover the meanings attributed to gang insignia by members of the Whanganui community, how these meanings have developed, and the consequences arising from adopting the legislative meaning. My research will involve an analysis of media representations of 'gangs' alongside semi-structured interviews with gang members, the public, and other relevant parties in Whanganui.

**Trish O'Sullivan**

#### **Online shopping: Pearls and pitfalls for New Zealand consumers – How to increase consumer protection and confidence**

The general theme of my study will be to identify the legal issues faced by consumers shopping online and to develop ideas for improving consumer protection and confidence in online shopping. An increase in consumer confidence should lead to an increase in the levels of retail shopping online which would have flow-on economic benefits. Recent reports and surveys in New Zealand and Australia show that online shopping currently makes up 5-6% of all retail shopping and increased by around 12% in Australia in the 12 months ending in July 2011. With the level at between 5 and 6 % of all retail shopping there is scope for significant further growth in online shopping. Online shopping has significant economic benefits for retailers – among other things, they do not need to lease expensive retail space, they have reduced overhead costs and their customers can shop all hours. These benefits can lead to reduced prices for consumers and more shopping choices. An OECD report released in November 2009 notes, "Given the significant benefits of e-commerce to the economy and to consumers, it is important for governments and stakeholders to work together to ensure that the benefits are fully realised, which includes finding ways to boost consumer confidence in online transactions."

## Discussion Paper Series

### **Editor: Professor Jill Hooks**

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

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

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

Abstracts of discussion papers, as well as most full papers, are available as pdf documents on our School's webpage.

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

Inez Goldsworthy  
School of Accountancy  
Private Bag 11-222  
Massey University  
Palmerston North 4442  
New Zealand

Email: [i.l.goldsworthy@massey.ac.nz](mailto:i.l.goldsworthy@massey.ac.nz)

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

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

## Research Seminar Series

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

Seminars are usually held on Wednesday from 12pm to 1pm. Subject to availability of a suitable time slot, the School will contribute towards travel costs and accommodation (where appropriate) for visiting speakers from outside Albany and Manawatu. If you wish to present a paper in the series, please contact the appropriate seminar convenor.

### Research Seminar Series Convenors



#### Albany

Trish O'Sullivan  
School of Accountancy  
Massey University  
Private Bag 102 904  
North Shore Mail Centre  
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#### Manawatu

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

### 2015 Research Seminar Series, Albany Campus

Date	Presenter	Title	Abstract
21 October 12pm - 1pm QB8	Dr Qingliang Tang, Senior Lecturer, School of Business, University of Western Sydney	The role of carbon accounting and corporate carbon management systems: A holistic approach	
28 October 12pm - 1pm Level 3, Library Seminar Room	Fawzi Laswad Nives Botica Redmayne Warwick Stent Lei Cai	Information needs of users of financial reports	

### 2015 Research Seminar Series, Manawatu Campus

Date	Presenter	Title	Abstract
2 September 12pm - 1pm SST2.42	Mohammed Al Mallak	Generic skills in accounting education in Saudi Arabia	
19 October 12pm - 1pm SST2.42	Fawzi Laswad Nives Botica Redmayne Warwick Stent Lei Cai	The needs of users of New Zealand general purpose financial reports	



## Other Staff Research Activities 2015

### Co-editor of journal

Tan, L.M.	New Zealand Journal of Taxation Law and Policy
Trotman, L.	Australian Journal of Competition and Consumer Law (New Zealand Section)

### Associate editor

Bhuiyan, B	Global Review of Accounting and Finance Journal of Accounting, Finance and Economics
Bradbury, M.	Australian Journal of Management

### Guest editor

Othman, R. and Nath, N.	Volume Editors of Volume 15 'The Public Sector Accounting, Accountability and Auditing in Emerging Economies', published on-line by Emerald as book series, <i>International Journal of Public Sector Management</i> , <a href="http://dx.doi.org/10.1108/S1479-356320150000015001">http://dx.doi.org/10.1108/S1479-356320150000015001</a>
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### Board of advisors

Tan, L.M. (Chair)	Taxation Today Journal
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### Member of editorial board

Berkahn, M.	Journal of the Australasian Law Teachers Association (JALTA)
Bradbury, M.	Abacus Accounting and Finance Australian Accounting Review Journal of Accounting Education Journal of Contemporary Accounting and Economics New Zealand Journal of Taxation Law and Policy Pacific Accounting Review
Hooks, J.	Pacific Accounting Review

Hu, Y. Y.	Asian Review of Accounting Australian Academy of Accounting and Finance Review Australian Academy of Business and Economics Review Australian Journal of Accounting, Economics and Finance Australasian Journal of Business, Social Science and Information Technology Australia and New Zealand Journal of Social Business Environment and Sustainability Pacific Accounting Review Universal Journal of Accounting and Finance
Laswad, F.	Accounting and Business Research Accounting Education, An International Journal Journal of Accounting in Emerging Economies Journal of Financial Reporting and Accounting
Stent, W.	Meditari Accountancy Research Journal

## Editorial advisory board

Hu, Y.Y.	Journal of Humanistics and Social Sciences International Journal of Business and Management
Othman, R.	Journal of Financial Reporting and Accounting New Accountant USA (International Edition)

## Reviewers/Referees

Bhuiyan, B.	Accounting Research Journal Accounting Research Journal Corporate Governance: An International Review Managerial Auditing Journal Meditari Accountancy Research Pacific Accounting Review Sustainability Accounting, Management and Policy Journal
Berkahn, M.	Bond Law Review Journal of the Australasian Law Teachers' Association Singapore Academy of Law Journal
Botica Redmayne, R.	AFAANZ conference papers Australian Accounting Review International Journal of Auditing International Journal of Public Sector Management Meditari Accountancy Research Pacific Accounting Review

Bradbury, M.	Accounting and Finance Accounting Horizons Australian Accounting Review Australian Journal of Management Journal of Accounting Education Journal of Contemporary Accounting and Economics Managerial Auditing Journal Pacific Accounting Review
Cai, L.	Pacific Accounting Review
Chua, F.	Pacific Accounting Review
Hawkes, L.C.	Accounting Education: An International Journal Accounting Research Journal
Hooks, J.J.	Australian Accounting Review Accounting, Auditing and Accountability Journal Accounting and Business Research Journal Accounting History Accounting Research Journal NZ Journal of Applied Business Research Qualitative Research in Accounting and Management Sustainability Accounting, Management and Policy Journal
Hu, Y.Y.	Asian Review of Accounting Australian Academy of Accounting and Finance Review Australian Academy of Business and Economics Review Australian Journal of Accounting, Economics and Finance Australasian Journal of Business, Social Science and Information Technology Australia and New Zealand Journal of Social Business Environment and Sustainability International Journal of Business and Management Pacific Accounting Review Universal Journal of Accounting and Finance
Jiang, H.	Accounting and Finance Asian Review of Accounting Journal of Business Ethics Managerial Auditing Journal Pacific Accounting Review The International Journal of Auditing
Kirk, N.E.	Accounting, Accountability and Performance Meditari Accountancy Research Qualitative Research in Accounting and Management
Laswad, F.	Accounting Education, An International Journal Accounting and Business Research Journal of Accounting in Emerging Economies Journal of Financial Reporting and Accounting AFAANZ conference papers

Nath, N.	Fijian Studies Journal (Fiji) Journal of Accounting & Organizational Change Journal of Management Study Meditari Accountancy Research Pacific Accounting Review Qualitative Research in Accounting and Management
Othman, R.	Corporate Governance: The International Journal of Business in Society Journal of Accounting in Emerging Economies Voluntas: International Journal of Voluntary and Non-profit Organizations
Stent, W.	Meditari Accountancy Research AFAANZ Conference papers
Tan, L.M.	Accounting Education: An International Journal Asian Review of Accounting E-journal of Tax Research International Journal of Learning and Change Journal of the Australasian Tax Teachers Association New Zealand Journal of Taxation Law and Policy
Trotman, L.G.S.	New Zealand Business Law Quarterly
Wickramasinghe, J.	Accounting Research Journal

## Conference organising committee

Bhuiyan, B.	Co-organiser of Sustainability Accounting Research Symposium (SARS) held at Massey University, 25 September.
Bradbury, M.	Co-organiser of Quantitative Accounting Research Network (QARN) Symposium, University of Auckland, November.
Hooks, J.	Co-organiser of Social Accounting Research Symposium (SARS) held at Massey University, 25 September.  Convening committee for Auckland Region Accounting Conference, 7 December.
Hu, Y. Y.	Organising committee member of the International Business Research Conference in Toronto scheduled for 2016.

## Discussants/Moderators

Bhuiyan, B.	Discussant, Auckland Regional Accounting Conference, Auckland, 4 December.
Botica Redmayne, N.	Discussant, AFAANZ 2015 Conference, July.
Bradbury, M.	Commentary on 'Other Comprehensive Income: A Review and Directions for Future Research', IASB Research Forum.

Jiang, H.	Discussant and Session Moderator, American Accounting Association Annual Meeting, 8-12 August, Chicago, USA
Huang, H.	Chaired a session in the New Zealand Sustainability Accounting Research Symposium 2015 on 25 September at Massey University, Albany.
Tan, L.M.	Moderator in the Accounting Information System Issues session of the 16th Asian Academic Accounting Assoc (AAAA) Annual Conference, Bandung, Indonesia, 15-17 November.

## Guest speakers

Botica Redmayne, N.	Chartered Accountants Australia and New Zealand (CAANZ) Audit Conference 2015, Sky City Conference Centre, Auckland, 3 December.
Bhuiyan, B.	Sustainability Accounting Research Symposium 2015, Massey University, Albany, 25 September.
Huang, H.	On 22 October, Hedy gave a talk at Women@Massey monthly speaker series, the title of the talk was: 'Navigating the New Zealand Academy: A Chinese Perspective'.
Jiang, H.	Massey University PhD Research Symposium, Auckland, 12 November: Workshop on 'How to develop a successful academic career after a PhD'.

## Masters examiners

Bhuiyan, B.	Masters Thesis, School of Accountancy, Massey University, Albany Campus, 20 September
Bradbury, M.	Master of Business Thesis, University of Otago
Laswad, F.	Masters Thesis, Auckland University of Technology
Tan, L M	Masters Thesis, University of Canterbury

## PhD examiners

Bhuiyan, B.	PhD Thesis, Victoria University of Wellington, 'Value Relevance of Non-Financial Information: Evidence from Environmental Social Governance Disclosure Worldwide'.
Hooks, J.	PhD Thesis Examiner for candidate from Auckland University of Technology
Othman, R.	PhD Thesis Examiner for Edith Cowan University, Perth, Australia, April PhD Thesis Examiner for Massey University

## Participants in other educational and research activities

Botica Redmayne, N.	<p>Co-organiser of the AFAANZ Assurance and Auditing SIG meeting on 6 July 2015, Auckland.</p> <p>External moderator for the Open Polytechnic on the paper 71301 Advanced Financial Accounting.</p> <p>Independent academic reviewer for the Institute of Chartered Accountants Australia - Chartered Accountant Programme – Audit and Assurance exams.</p>
Bradbury, M.	<p>Steering Committee, Quantitative Accounting Research Network.</p> <p>Resident Faculty at Accounting and Finance Association of Australia and New Zealand Doctorial Consortium.</p> <p>Scientific Committee, IAAER Conference.</p>
Stent, W.	<p>Project team member along with Professor Laswad, Dr Nives Botica-Redmayne, and Dr Lei Cai for XRB research project to better understand the information needs of financial report users .</p>

Dr Nives Botica Redmayne presented a discussion at a round table for practitioners and officials from ministries at the Croatian State Office for State Property Management. The discussion was part of the project HRZZ 'Accounting and Financial Reporting Reform as a Means for Strengthening the Development of Efficient Public Sector Financial Management in Croatia'. The project is supported by the EU. Her topic was 'Financial Reporting and the Sustainable Management of Heritage Assets: New Zealand's Evidence'.

## Research Funding, Awards and Nominations 2015

Hedy Huang received the Massey Business School Early Career Research Award 2015, which includes \$3,000 funding, for the research project titled: 'Integrated Reporting in the Not-For-Profit Sector in New Zealand'.

The New Zealand External Reporting Board (XRB) commissioned a research team from the School of Accountancy, Massey University to conduct research regarding 'Researching Information Needs of Users of New Zealand Capital Market Entity Financial Reports'. This project started in February 2015 and continued for the best part of the year. The research team, consisting of Prof Fawzi Laswad, and Drs Nives Botica Redmayne, Warwick Stent and Cai Lei, completed \$50,500 research project by end of 2015.

CPA Australia informed Haiyan Jiang that her application for their Global Research Perspectives Program was successful. As per her application, CPA is offering to fund AUD \$15,000.00 for her research project 'Is Short Selling Associated with Greater Real Earnings Management? International Evidence'.

Dr Nives Botica Redmayne, in a research team with Prof David Hay and Prof Jenny Stewart, successfully applied for a CPA Australia research grant for a project titled 'The Role of External Auditors in Corporate Governance'.

### Awards and nominations

Kimberley Thornton and Nirmala Nath's paper, 'Lean in New Zealand: Understanding the Link between Accounting and Strategy', won the *Best Student Paper Award* at the 9th New Zealand Management Accounting Conference, Lincoln University, Christchurch, 19-20 November.

Dr Warwick Stent received a 2015 Emerald Literati Network Award for Excellence - *The Meditari Accountancy Research Outstanding Reviewer Award*.

The School's Digital Media Consultant, Andrew Brown, was nominated and awarded a 2015 Service Excellence Award. These nominations are expressions of esteem and peer respect and play an important role in building a culture at Massey University.

Radiah Othman, Jill Hooks, Nick Smith and Hedy Huang were all nominated for a 2015 *Albany Students' Association Lecturer of the Year (LOTY) Award*.

### Massey School of Business Research Translation Competition – Short list announcement

The shortlisted entries who presented at the campus heats on the 3<sup>rd</sup> and 4<sup>th</sup> of November were announced in the MBS Research Newsletter on 12 October 2015. All entries were anonymously assessed by two external and two internal judges. At the heat presentations, a total of seven papers were selected for competition in the finals event held on the 19<sup>th</sup> November at the Albany Campus. All entries receive written feedback from the judges. Below are the shortlisted participants from the School of Accountancy:-

Palmerston North and Wellington (Tuesday 3 November 4.00 pm, BSW3.11 and 5D08):  
Radiah Othman – Small and Medium Enterprises and Sustainability

Albany (Wednesday 4 November 3.30pm, Quad A Boardroom):  
Borhan Bhuiyan – Are Related Party Transactions Red Flags?

This competition was concluded in an informative and enjoyable final event held on the evening of Thursday 19th November 2015. Congratulations go to Borhan Bhuiyan who received one of the three *Early Career Researcher Awards* with his research article as titled above.

## School of Accountancy Prizes

*Congratulations to all the students winning prizes in the 2015 prize-giving ceremonies.  
Thank-you to the sponsors for your support.*

### Albany Campus

Sponsor	Prize Name	Recipient
ACCA Australia & New Zealand Ltd	ACCA Prize in Accounting 110.109	Ronglan Hong
ACCA Australia & New Zealand Ltd	ACCA Prize in Accounting 110.209	Madison Horton
BDO Auckland	BDO Auckland Award for Top Student in Advanced Financial Accounting – Albany Campus	Cam Tu Truong
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand First Year Accountancy Prize – Albany campus	Ronglan Hong Bridget Karton
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Albany campus	Na Meng Mazen Almulla
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Albany campus	Olivia Lukardi Jessica Febriani
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand First Year Accountancy Prize – Distance	Zak Denison
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prizes – Distance	James Cargi II Patrick Dixon
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Fourth Year Accountancy Prize	Rayan Alsolai
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.702 Financial Accounting and Reporting	Jueyi Chen
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.703 Management Accounting and Decision Making	Danchen Wang
CPA Australia	CPA Australia Top First Year Accountancy Prize	Zak Denison
CPA Australia	CPA Australia Prize in Accounting Information Systems	Mazen Almulla
CPA Australia	CPA Australia prize for most outstanding 3rd year student majoring in Accountancy	Ciaran Pearson
Deloitte (Auckland)	Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation)	Olivia Lukardi
PJC Farron	PJC Farron Prize for Third Year Accounting Information Systems	Katherine O'Neill
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Auditing – 110.379	Suping Shi
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate	Stephanie Boyd



## Manawatu Campus

Sponsor	Prize Name	Recipient
ACCA Australia & New Zealand Ltd	ACCA Prize for most outstanding 2nd year student majoring in Accountancy	Carl Gray
Bennetts	Bennetts University Book Centre Prize for 110.229 Management Accounting	Carl Gray
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand First Year Accountancy Prize – Manawatu campus	Grace Maddox Regan Hutchinson
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Manawatu campus	Carl Gray Bernadette Mullan
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatu campus	Charlotte Johansen Cassandra Van Der Hulst
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand First Year Accountancy Prize – Distance	Andrew Russell
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	Bryan Staunton Simon Dunlop
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.804 Advanced Financial Accounting and Reporting	David Finlayson
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.805 Advanced Strategic Management Accounting	David Finlayson
Cooper Rapley	Cooper Rapley Prize – 155.210 Commercial Law	Bernadette Mullan
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Taxation – 110.389	Bernadette Mullan
Thomson Reuters	Thomson Reuters Prize in Taxation (Internal Mode)	Carl Gray
Thomson Reuters	Thomson Reuters Prize in Taxation (Distance Mode)	Heather Stone
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting	Simon Dunlop
Wolters Kluwer, CCH	Wolters Kluwer, CCH Prize in Advanced Taxation	Bernadette Mullan
Wolters Kluwer, CCH	Wolters Kluwer, CCH Prize in the Law of Business Organisations	Simon Dunlop

## **School of Accountancy Board of External Advisors**

The School of Accountancy established a board of external advisors in 2014. The purpose of the Board is to act as an independent advisory body to the School, providing strategic advice to support the School in the fulfilment of its mission. The objectives of the Board include providing advice to the School regarding: the mission, goals and strategy setting of the School; strengthening the relationships between the School, its faculty and students and New Zealand accounting community; and the development of the qualifications and research portfolios of the School. At date of publication, the Board had met on three occasions, 28 July 2014, 22 April and 21 October 2015.

## **Members of the School of Accountancy Advisory Board 2015**

### **Chair:**

Keith Wedlock (Partner, Glendinnings Chartered Accountants) – Palmerston North

### **Members:**

Dr Nives Botica-Redmayne (Staff member, Manawatu campus)

Jason Driscole (Director, Morrison Creed Advisory Limited) - Palmerston North

Craig Fisher (Chairman and Audit Partner of RSM NZ)- Auckland

Roy Glass (OAG Director - Auditing Policy) – Wellington

Gillian Hawkesby (Senior Manager, Chartered Accountants Australia and New Zealand)

Professor Jill Hooks (Staff member, Albany campus)

Professor Fawzi Laswad (Head of the School of Accountancy)

Richard Smyth (Deputy CFO, Sky City Entertainment Group) – Auckland

Dr Warwick Stent (Staff member and Convenor, Albany campus)

Ann Tod (Partner at KPMG) – Auckland

Siobhan Warren (Graduate Experience Manager at Xero) – Wellington

Professor Ted Zorn (Pro Vice Chancellor and Dean of Massey Business School)

# School Highlights 2015

## 1 January

### Business Law Minor

The Business Law minor in the BBS programme has been approved and its papers will be available for the first time in 2015. The minor will give students who have other majors in Business Studies, an enhanced knowledge of Business Law.

## 28 January



### New member of staff

The School on the Manawatu campus welcomes Dr Dimu Ehalaiye as a Lecturer in Accountancy. Dimu has recently completed his PhD studies at Victoria University of Wellington. He will be teaching in the first and second semesters of the academic year.

## 12 February

### CPA Australia Student Ambassadors for 2015 (Albany campus)



*From left to right: Elijah Ai, Jackie Zhang, Takumi Nomua, Flora Wang and Cecilia Cho (Team Leader)*

### CPA Australia Student Ambassadors for 2015 (Manawatu campus)

Hashini Samarawickrama, Hayden Dyer, Ajantha Velayutham

## 27-28 February

### BBS Ignite – A Two Day Event



**BBS IGNITE** 

**BBS IGNITE MANAWATU**

- Call for Senior Student Volunteers for slots
- Friday 27th Feb 10am - 8pm & Saturday 28th Feb 10am - 3.30pm

Please RSVP as per next slide



**BBS IGNITE** 

**BBS IGNITE MANAWATU**

**VOLUNTEER & HELP WELCOME OUR NEW BUSINESS STUDENTS**

Friday 27th Feb 10am - 8pm & Saturday 28th Feb 10am - 3.30pm

**Get involved with:**

- Mentoring student groups
- Running activities
- Running the treasury
- Come for 1 hr, half day or all day – it's up to you.

**Benefits for you**

- Volunteering and mentoring looks great on your CV!
- Opportunities for networking with local businesses
- Free food 😊

**Contact: Angela – 3569099 ext 83970 OR**  
A.J.Feekery@massey.ac.nz for more info and to sign up

Posters showing a call for senior student volunteers for BBS IGNITE on the Manawatu campus.

Ngairé Kirk, Dimu Ohalaiye and Inez Goldsworthy participated in the Ignite event, Manawatu campus, on 27-28 February at the Rugby Institute, Palmerston North. Hedy Huang and others took part at the Albany campus held on 25 February.

As part of Orientation, all students enrolled in any of the Business Studies core papers are expected to attend the two day event, which they were notified about in their core paper lectures. The programme was designed to link the various activities to each of the pillars of learning.

At the event, hand-outs were available for core BBS students (e.g. 115.102 students).

## 4 March

### Community Accounting



The Community Accounting initiative is coordinated by the Palmerston North Community Services Council (PNCSC) with the support of Massey University, Palmerston North City Council, Department of Internal Affairs and the local branch of Chartered Accountants Australia and New Zealand. Community Accounting is a volunteer service where senior Massey University accounting students provide free financial advice to community groups in Palmerston North through a new initiative that will improve the skills of both parties.

Fourteen 2<sup>nd</sup> and 3<sup>rd</sup> year accountancy students on the Manawatu campus have volunteered for Palmerston North Community Accounting in 2015. They have received training and will soon be meeting their first clients while supervised by CAs. It is a great way to develop new skills, enhance CVs and be good citizens.

## 4 March and 26 August

Dr Warwick Stent delivered two presentations on behalf of the School of Accountancy to visiting groups of approximately 60 students from Taylors College.

## 7 March

Dr Warwick Stent represented Massey Business School at Education New Zealand who hosted a function for a Pakistani higher education delegation at the Eden Park World Cup Cricket event.

## 11 March

### BDO NZ at Albany campus Accountancy Career Expo



The Career Expo has always been very popular with students.

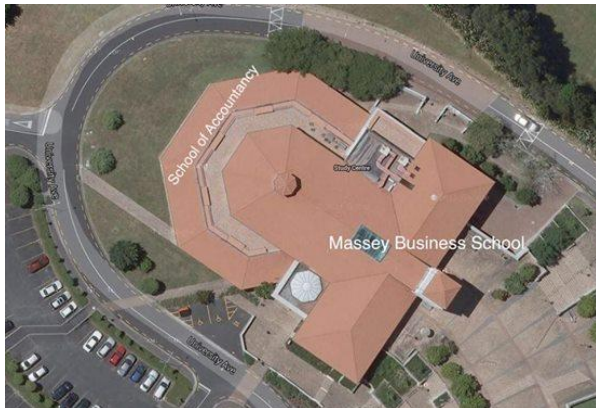
Information on employers, career choices and personal advice from the experts was available at the Expo.

## 12 March

Dr Warwick Stent was invited to attend the annual Massey Defining Excellence Awards in March. He was seated at the MBS table.

### 13 March

The School of Accountancy on the Albany campus has moved to the newly refitted first level of the Study Centre Building, now renamed the Massey Business School Building.



School staff on the Albany campus celebrated the relocation with a staff lunch.



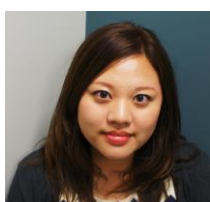
### 16 March

#### Palmerston North Community Accounting in operation



Several top second and third-year accounting students from Massey volunteered their time, under the supervision of a chartered accountant, to run clinics and training sessions for community groups and their treasurers. Project coordinator Michelle MacManus, from the PNCSC, says many community groups in Palmerston North have highlighted financial management as an area they require assistance with. Professor Fawzi Laswad, the Head of Massey's School of Accountancy, says the School was keen to come on board because of the value the experience would offer accounting students.

### 23 March



An article titled 'The Future Leader' featuring Cecilia Cho, (accountancy student, Albany campus, pictured left) was published in *The Naked CEO Newsletter*. Well done, Cecilia.

## **Big Issues in Business**

Matt Berkahn was invited to be involved in the 'Big Issues in Business' video series. The purpose of these videos is to showcase Massey Business School's expertise and the relevance of our research to industry and the business community. A video highlighting his research on company directors' duties will be filmed in Auckland on Monday 23 March. See [https://www.massey.ac.nz/massey/learning/colleges/college-business/events/big-issues-in-business/big-issues-in-business\\_home.cfm](https://www.massey.ac.nz/massey/learning/colleges/college-business/events/big-issues-in-business/big-issues-in-business_home.cfm)

## **8 April**

### **New member of staff**



Mr Phil Gurney joined the School on 8 April 2015 as senior tutor based at the Manawatu campus. Phil is involved with Business Law and Taxation papers. Phil has had extensive legal experience in diverse areas of business law – including criminal prosecution experience in Hong Kong; in-house roles within multinational corporates and banks specialising in international tax matters (including at Fonterra Co-operative Group, Singapore); and academic work experience at Curtin University, Western Australia.

## **22 April**

### **Stakeholders Advisory Board meeting**

The SoA's first Stakeholders Advisory Board meeting for 2015 was held on 22 April at 8.00a.m in the School's Committee Room. Amongst the invited members of the board were businesspeople, chartered accountants, employers, and some members of our staff. The PVC of Massey MBS attended and an officer from the Auditor-General's Office was in attendance. The meeting was chaired by Fawzi.

## **26 April**

### **Massey University Business Boot Camp 2015**

Warwick Stent arranged and convened a session titled "Making it and Making it Count" as part of a 5 day program designed to inspire and inform selected students from 33 colleges around New Zealand. The session featured five business and student leaders and was presented to 70 promising secondary school students identified as potential future business leaders.

## **28 April**

### **Palmerston North Community Accounting**

Financial Management with Excel: For Tier 4 Charities



Accountancy students provided the first training workshop to community organisations' representatives through Palmerston North Community Accounting. The workshop was a hands-on opportunity for Tier 4 charities to use Excel templates to create mandatory financial reports. The venue was the Tararua Room of the PNCC Public Library.

**29 April**

**SoA Staff International Lunch**



A special lunch was held at 12.00noon on Wednesday 29 April in our Staff Room, Palmerston North campus, celebrating the diverse international communities our staff members come from. Participating staff brought a plate of food made from recipes from their home country to share. The occasion was very engaging, experiencing different delicious flavours from as many different countries! The occasion was organised by Jess Watson.



**30 April**

A baby shower was organised for Nikki Batten, the School's Programme Support Administrator, on Thursday 30 April. Nikki went on maternity leave in June, and subsequently now has a baby boy named Cameron.

Photos show School staff on the Manawatu campus celebrating with Nikki Batten as she prepares for motherhood.





## 1 May

### Massey Accountancy Club



To enhance engagement with the School's students and other stakeholders, the Massey Accountancy Club (Albany) was established under the care of accounting lecturer, Hedy Huang. The constitution draft was approved by Head of School, Prof Laswad, and \$1,000 annual funding has been granted to the Club. They met with students who expressed their interests in joining the foundation committee of the Club on Friday 1 May.

## 6 May

### Prizes and Dean's List Manawatu 2015

Congratulations to the accountancy students who received prizes and Dean's List and Scholar awards at the Massey Business School Academic Excellence Awards evening on 4 May, Albany campus and 6 May, Manawatu campus. These were jubilant events celebrating the academic achievements of accountancy and other business studies students. Prizes were awarded to star students who performed well in their respective papers. Staff and students were present to celebrate the occasions. The MBS PVC Prof Ted Zorn and Head of School Prof Laswad were present at the prize giving.



*Photos show some of the star students receiving their prizes from members of the academic staff of the School.*

## 13 May

Warwick Stent delivered a School of Accountancy presentation, 'Change, Opportunity and the School of Accountancy', at the Massey Business School Information evening on the Albany campus, assisted by Chun (Kevin) Lay, one of our Dean's List Scholars.

14 May

## The Manawatu Standard profiled Palmerston North Community Accounting

# Accounting help for charities

**SUSAN TEODORO**

Help is at hand for Manawatu not-for-profit organisations and community groups struggling to manage their finances.

A joint initiative, co-ordinated by the Palmerston North Community Services Council is pairing Massey University accounting students with charities for free financial advice sessions.

Co-ordinator Michelle MacManus said the project was timely because new reporting requirements have increased the responsibilities for financial managers of charities.

"We saw the need for financial management training for not-for-profits. In particular, it's hard to find people to take on the role of

treasurer," she said. "They often require information and support about what they are supposed to be doing.

"Currently we have three groups of students. By the end of this semester, they will have seen 16 not-for-profits."

The groups ask for all sorts of advice, from discussing the role of treasurer to the sort of accounting packages that are available to how to run a cash book.

"Sometimes, the advice is you're doing a really good job," she said.

Feedback from the groups had been positive.

"Users of the service say that the students are extremely helpful and they would recommend it to others," she said.

Clinics are designed to address

specific problems or knowledge gaps, which community groups identify at the time of booking.

During the session a team of four students consults with each client and defines the issues.

They then provide targeted advice, mentored by a chartered accountant.

Nadine van der Spuy is a third-year accounting student who volunteered as part of the programme.

"It's a really great learning experience," she said of the clinic.

"I really enjoyed it and there was a good outcome as the client went away reassured she was on the right track," she said.

The clinics are on Mondays from 5pm to 7pm at the Department of Internal Affairs on the corner of Main St and The Square.

16 May

## Massey University Accounting Club (MUAC) Albany



Dr Hedy Huang, SoA lecturer at Albany campus is passionate about engaging with students, and this passion motivated her to establish the Accountancy Club in Albany and be its mentor. She hopes all of the students enjoy the fantastic campus life they have on the Albany campus, not only having a great learning experience, but also meeting and making new friends and having opportunities to network with accounting professionals which will help them build their future careers. She believes the Accountancy Club will bring all of these attributes to them. An executive committee was elected, with keen participation from students. There was an event launch of MUAC Albany at the Ferguson Bar, very near to Albany Massey Campus. The event was well attended. There were food, drinks, games and speeches.



Photo shows members of the First Executive of the MUAC Committee:

President	Elijah Ai (MPAF student)
Vice President	Bridget Karton (BBS(Acct) student)
Vice President	Varoon Nair (BBS (Acct & Finance) student)
Treasurer	Frank Yeboah (MPAF student)
Deputy Treasurer	Abigail Zhang (MPAF student)
Communication & Marketing	Flora Wang (MPAF student)
Deputy Communication & Marketing	Daisy Zhang (MPAF student)
Club Mentor	Hedy Huang (SoA Lecturer)

### 3 June

The Executive Committee of Massey University Accountancy Club (MUAC Manawatu) had its first meeting on 3 June. At the meeting the Executive Committee discussed plans for activities and the recruitment of new members. The Club's mentors are staff members, Radiah Othman and Elana Stalmann. The Executive Committee had another planning meeting on 17 June to discuss more details of second semester Club activities. It was held in the School's Committee Room.



*Photo shows the first Executive Committee of MUAC Manawatu with their mentors Dr Radiah Othman and Ms Elana Stalmann.*

### 18 June

Hedy Huang was nominated as a member of the BBS Ignite 2016 Taskforce. The Taskforce's first meeting was on Thursday 25 June.

### 1 July

Andrew Brown was nominated for a 2015 Service Excellence Award. His nomination was acknowledged at the Staff Conference on Wednesday 1 July. These nominations were expressions of esteem and peer respect and played an important role in building a culture at Massey University. Andrew was the winner of the STAR award for excellent performance for MBS' professional staff last year.

### 16 July

MUAC (Manawatu) had an awesome Clubs Day where the Club and its activities were introduced to more students. Interested students were invited to attend the Club's Meet-and-Greet social event at The Centre opposite Colombo Hall on Thursday 23rd July.

#### Meet and Greet Event



*Members and executives enjoying a chat with their mentor, Dr Othman.*

## 30 July

MUAC Albany held a two hour XERO Workshop intended for 20 interested members in the Computing Lab on Thursday 30 July. However, 32 MUAC members turned up for the workshop. XERO is one of the most popular on-line accounting software packages and is very flexible to use. It has an ecosystem of add-ons that could be adapted to any kind of business.

## 5 August

Massey Open Day was held on Wednesday 5 August at the Manawatu campus. The School's stall was well attended by secondary school students wanting to learn about studying Accountancy, and academics Frances Chua and Lindsay Hawkes gave invaluable advice. Dr Nirmala Nath gave a presentation about the School of Accountancy in the Social Science Lecture Block in the morning. This was well received by all who attended. This year's students had the opportunity to go into the draw to win a Power Bank, Selfie Stick and a pack of 'post it' notes after entering a simple competition. The prizes were sponsored by CPA Australia and Chartered Accountants Australia and New Zealand.

## 15 August

Hedy Huang and Natalie Snyder represented the School at the Massey Open Day Event at Albany. They answered enquiries from potential students and their parents. Warwick Stent delivered a Massey Open Day presentation for School of Accountancy for the visitors, titled 'Corporate Reporting - A World of Change and Opportunity'. He was assisted by Lee Eng Soh, one of the student leaders within the School.

## 26 August

School staff on the Manawatu campus celebrated the contribution of long serving academic staff (25-35 years) - Lindsay Trotman, Frances Chua, Lindsay Hawkes, Lin Mei Tan, Nives Botica Redmayne and Matthew Berkahn - with a morning tea.



*Photo shows from left Dr Nives Botica Redmayne, Dr Matt Berkahn, Frances Chua and Assoc Prof Lindsay Trotman at the morning tea.*



ACCOUNTANCY AND BUSINESS LAW  
1998

Back Row: B Wilkinson, M Hewinson, L Hawkes, M Berkahn, D Upton, A Rowatt  
 Third Row: J Lennart, R Mathfield, C Mace, J Robertson, B Allen, S Tooley, J Kinton, L Toze  
 Second Row: L Simpson, S Munro, N Botica Rodman, J Locke, H Toy, D Keener, S French, S Beckley, L Tan, M Rostler, S Lee, R Wu, E Truman, F Chua  
 Front Row: J Edwards, J Pochy, L Trotman, B Matthews, J Dwyer, S Caban, H Pereira  
 Absent: S Carr, C Chin Fatt, C Dauden, J Hamilton, M Howan, C Hunt, F Light, M Rutherford

*Photo shows Nives, Matt, Frances, Lindsay Trotman, Lin Mei Tan and Lindsay Hawkes in a 1998 staff photo.*

## 10 September

MUAC Albany had a joint event with Chartered Accountants Australia and New Zealand (CAANZ) on 10th September called the Students Networking Event. For the event, Natalie Faidley invited a young CA, Antonio Caliar-Pearce, to talk about how to improve networking skills. The objective was to give students an opportunity to experience a business-like networking event and to ask specific questions about their career and the CA programme. They also enjoyed food and drinks and networking with their classmates and faculty staff.

## 14 September

### Trish O'Sullivan promoted to Senior Lecturer



*Photos show School staff on the Albany campus celebrating the promotion of Trish O'Sullivan to Senior Lecturer with a staff lunch. Congratulations, Trish.*

## 14 September

Twenty-three accountancy students on the Manawatu campus boarded a bus heading to Wellington to attend CPA Australia - CAREERS EXPO 2015. The trip to attend the event in Wellington was coordinated by Massey University Accountancy Club - MUAC - Manawatu in collaboration with CPA Australia.



## 19 September

### Ted Delahunty Memorial Service and Delahunty Trust



*Photo shows Mr Ted Delahunty in 1986*

Mr Ted Delahunty was a senior lecturer in the School (then known as the Department of Accounting and Finance) from 1978-86. On his retirement in 1986, he established the Delahunty Trust at Massey University, to provide education and research into accounting and other business activities for land based primary industry. He passed away in Hobart Australia on 11 August 2015 aged 89. His only surviving relative, Andrea Rounthwaite, requested a memorial service for Ted, which was held at Massey University Tiritea House, Manawatu campus, on Saturday 19 September. She says he loved his time at Massey and in his will, left a further \$1 million to the Delahunty Trust, for scholarships. The memorial service was attended by the Vice Chancellor, Rt Hon Steve Maharey, Prof Robert Anderson, Trustee of the Delahunty Trust, former colleagues and friends.

## 6 October

### Massey Business School Information Evening

Warwick Stent delivered a presentation at the Massey Business School Information evening titled, 'Corporate Reporting – A World of Change and Opportunity'. He was assisted by Lee Eng Soh, a student leader within the School.

## 22 October

Massey University Accountancy Club - MUAC - Manawatu held a function to celebrate the end of the academic year. Many thanks to Chartered Accountants Australia and New Zealand for sponsoring the event and supporting MUAC-Manawatu.



*Photo shows student members enjoying the event.*

## 17 November

The School celebrated Diwali Festival of Lights with sumptuous Indian curries and Indian bread.



## 3 December

### Star Award



Congratulations to Christelle Roos for winning the Star Award for Distance Education, in the Massey Business School's Service, Teaching and Research (STAR) Awards 2015, in recognition of the outstanding contribution made by our academic and professional staff in the areas of internal and external service, teaching and research. The announcement and presentation of awards to the winners were made during an afternoon tea on 3 December in the VLT rooms at the three campuses to celebrate the occasion. The School of Accountancy celebrated the event with a morning tea the next day.

## 9 December

### Heather Toy retires

The School celebrated the retirement of Senior Secretary Heather Toy on 9 December 2015. Heather has been with the School for just over 21 years. As part of the farewell, the staff in the School put on a short play. There was a court case and Heather was tried on a charge of conspiring to defeat academics from their research and teaching tasks by harassing them to complete increasing number of administration forms. Several witnesses were called to the stand, including the Head of School, Fawzi Laswad. Found guilty by the jury, the Judge sentenced Heather to perpetual retirement and she was forbidden to administer any forms relating to Massey business in the future. Her sentence started on 24 Dec 2015. The Judge at the trial was the Hon Feona Sayles, the Prosecutor was Lindsay Trotman and Lawyer for the Defence, Matt Berkahn. This was followed by a farewell morning tea for Heather.



*Dr Nirmla Nath, a witness for the prosecution, showed the court some evidence taken on her mobile.*



*The Prosecutor and Defence Lawyer were busy with witness, Prof Laswad.*





*The jury, consisting of staff members of the School, heard incriminating evidence from witnesses against the accused. Heather Toy is shown at the left of the photo, seated near her Defence Lawyer, Dr Matt Berkahn.*



*Heather, second from the left, enjoying the morning tea before starting her sentence.*



*Head of School Prof Fawzi Laswad presented Heather with farewell gifts at the morning tea.*

## **11 December**

The School farewelled 2015 early with a Christmas Lunch, one at the Albany campus and another at the Palmerston North campus.



*Albany staff enjoying their Christmas Lunch*

*All smiles at the Christmas Lunch in Palmerston North*



# Staff Profiles

## Albany Campus



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

Mereana Barrett is a lecturer in the School of Accountancy at Albany Campus. Her research interests encompass accounting and accountability, stakeholder engagement, sustainability reporting and the impact of climate change on communities in Australia and New Zealand.

Mereana holds a Bachelor of Management Studies (Accounting), a Masters of Management (Distinction) from Waikato University (New Zealand), and a PhD from the Department of Accounting, Finance and Risk from Glasgow Caledonian University (United Kingdom). Mereana teaches Management Accounting papers.



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

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

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

Borhan has received much recognition including 'Best Paper Award 2012' by New Zealand Institute of Chartered Accountant (now Chartered Accountants Australia and New Zealand); New Zealand Institute of Chartered Accountants' Travel Grant 2010, among others. He is also a member of the American Accounting Association (AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ).



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

Michael is Professor of Accounting. He obtained his PhD at the University of Auckland and has held visiting positions at the University of Sydney, and the Sloan School of Management, Massachusetts Institute of Technology. His research and consulting interests are in the area of corporate financial reporting, financial analysis. He has over 60 peer reviewed publications, including articles in *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Public Policy*, *Abacus*, *Accounting and Finance*, *Journal of Corporate Finance*, and over 50 articles in professional journals. He is on the board of ten research journals.

Michael is actively involved in professional accounting activities, including: Accounting and Finance Association of Australia and New Zealand (AAANZ): College of Past Presidents 2011-2015, International Association for Accounting Education and Research Executive Board 2012 -2015, IFRS Advisory Council 2012-2015, Founding and current member of Quantitative Accounting Research Network 2012-2015. He is a FCA-Fellow of the New Zealand Institute of Chartered Accountants (now the Chartered Accountants Australia and New Zealand) and a Life Member of the AAANZ.



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

Patrick is a lawyer with 20 years' experience in the area of taxation and he has also lectured in tax and business law at Unitec Auckland. Patrick was a co-author of the book 'New Zealand Taxation' and has published frequently in NZICA's (now Chartered Accountants Australia and New Zealand) *Accountants Journal* and presented numerous seminars on tax topics for the professional body. Patrick is a regular commentator on New Zealand Tax issues and has published articles in the NZ Herald and the NBR.

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



**AHSAN HABIB** PhD *Hitotsubashi*  
Associate Professor

Ahsan joined the School of Accountancy as an Associate Professor in 2014. Prior to this appointment, he worked at Lincoln University and Auckland University of Technology (AUT). Ahsan's areas of main research interest include but are not limited to capital market-based accounting research (CMAR), the interface between corporate governance and accounting information, audit quality, and corporate social responsibility. He has supervised three PhDs to completion and currently supervising four other PhD students. He has published extensively in prestigious journals like *Accounting & Business Research*, *ABACUS*, *Corporate Governance: An International Review*, *Accounting & Finance*, *International Journal of Auditing*, *Journal of Contemporary Accounting & Economics*. He is on the Editorial Board of *Pacific Accounting Review* and *Managerial Auditing Journal* and ad hoc reviewer for a number of accounting and corporate governance journals. He has taught a wide range of accounting papers in the undergraduate, postgraduate, MBA and Master of Professional Accounting (MPA) programmes over the years. At Massey his teaching responsibilities include Intermediate Financial Accounting (110.209), and Integrated accounting (110.303).



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

Jill is Professor of Accounting and Academic Co-ordinator for the School of Accountancy, Albany campus. She has taught a number of financial accounting papers; most recently advanced financial accounting and the financial accounting paper in the Master of Professional Accounting and Finance programme.

Jill's research is mainly focused on disclosures in corporate annual reports. She has developed best practice disclosure indices for the NZ electricity industry (both network and generators), environmental reporting, and reporting by Malaysian local authorities. Jill's continuing interest in the NZ electricity industry has resulted in publications related to financial performance, ownership structures, pricing, changes in annual reporting since corporatisation and relationships in the industry. She has also examined reporting by NZ schools, accounting policy choices of NZ entities, reporting of intellectual capital in NZ corporate reports and reporting of environmental issues by NZ companies. Four historical studies have examined the history of standard value accounting in NZ, the role of accounting in an Australasian sugar refinery, the history of women chartered accountants in NZ, and the changing role of accounting in a privatised co-operative. Jill has published in several 'A ranked' academic journals including *Accounting, Auditing & Accountability*, *Accounting & Finance*, *The British Accounting Review*, *Abacus*, *Financial Accountability & Management (FAM)*; and *Accounting Historians* (best paper award).

Jill is a member of the Chartered Accountants Australia and New Zealand (CA) a Fellow Certified Practising Accountant (Australia) (FCPA), a member of the Accounting and Finance Association of Australia and NZ (AFAANZ) and a founding associate of the Social Innovation and Entrepreneurship Centre at Massey University. She was a co-editor of *Pacific Accounting Review* journal in 2011-2014.

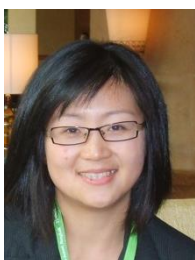


**HEDY HUANG** BCom, GradDipCom *Auck.*, MBus, PhD *AUT*  
Lecturer

Hedy specialises in teaching Management Accounting courses at both undergraduate and postgraduate levels. She also serves as supervisor for master students. Hedy completed her doctoral research in the area of accounting professionalisation which looks at the expansion of western professional accounting bodies into the emerging markets such as China. She also has a wide range of interests in research issues related to China and other emerging markets. Her current research is mainly focused on the professionalisation of accountancy, sustainability reporting, and not-for-profit sector. She publishes in high quality peer reviewed journals and reviews research papers for journals.

Outside the academic world, Hedy is always passionate about engaging with students, community and the accounting professionals. She is the Club Mentor for the Massey University Accountancy Club in Albany Campus which aims at enriching students' learning, social and practical experiences.

Hedy teaches 110.229 Management Accounting, 115.102 Accounting, and 110.303 Integrative Accounting at the Albany Campus.



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

Haiyan joined Massey University at the Albany Campus as a senior lecturer in February 2014. Before joining Massey, she was a senior lecturer in Accounting at AUT. Haiyan specializes in teaching Financial Accounting courses at both undergraduate and postgraduate levels contributing to curriculum development for the Master of Professional Accounting and Finance (MPAF) and Master of Management (MMgt) programmes. She also serves as supervisor and examiner for masters and PhD thesis students.

Haiyan's current research is mainly focused on corporate reporting, earnings attributes, and the capital market effect of accounting information. She continuously publishes in high quality peer reviewed journals and serves as an ad hoc reviewer for journals.



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

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

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



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

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

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



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

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

Warwick was awarded a PhD for his thesis titled: "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. His publications include articles in the Accounting and Finance, Australian Accounting Review and Pacific Accounting Review journals. He is also on the Editorial Board for the Meditari Accounting Research Journal which awarded him their '2015 Outstanding Reviewer' award.



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

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

Siata's current teaching responsibilities include the core paper 115.102 Accounting and 110.109 Introductory Financial Accounting. She also assists with Pasifika@Massey functions and events.



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

Jayantha teaches management accounting, advanced management accounting and accounting information systems papers. Prior to joining Massey University in 2008, he taught accounting and information systems papers in Australia.

Jayantha's research focuses on the enterprise value of management and technology innovations and the measurement of firm intrinsic earning capacity.

## Manawatu Campus



**MATTHEW BERKAHN** BBS(Hons), 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 research papers in Business Law. He also teaches law as part of the university's MPAF and MBA programmes.

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



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

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

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

Nives is the Rest of North Island Region Councillor for Chartered Accountants Australia and New Zealand and a member of various boards in the professional body. She is also appointed by Financial Market Authority as a member of the NZICA Audit Regulation Advisory Group. Nives also prepares comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatu members of Chartered Accountants Australia and New Zealand. Nives is the facilitator of the Executive Insight Programme at the School sponsored by Manawatu Chartered Accountants Australia and New Zealand. She is a Fellow of the Chartered Accountants Australia and New Zealand (FCA). She is the Honorary Auditor and a board member for a number of Manawatu community groups and societies.



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

Charlie started working as a lecturer in the School, in 2013, after completing his PhD from Massey University. He currently teaches taxation and financial accounting papers. Charlie also has his Bachelor of Accountancy and Bachelor of Business Studies (Honours) from Massey University. During his studies, he has received various awards and scholarships, including Pricewaterhouse Coopers Prize in Taxation, Sir Alan Steward Postgraduate scholarship, Massey University Doctoral Scholarship and others.

Charlie's PhD research examines the effects of real earnings management in the post-Sarbanes Oxley era. His current research interests focus on corporate governance, financial reporting quality and international accounting. In 2015, he is a member of the team which is conducting a research for the XRB's User Information Need Project. He is also an active reviewer for the Pacific Accounting Review.



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

The teaching responsibilities of Frances lie mainly in a case-based 3<sup>rd</sup> year paper called Integrative Accounting, which aims to create an appreciation of how accounting operates in practice through an integrated study of accounting sub-disciplines and other related disciplines.

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

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



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

Dimu is a lecturer in the School of Accountancy at the Manawatu Campus, Palmerston North. His current research interests focus on financial reporting of financial instruments, fair value accounting, accounting standards setting and accounting practice in developing economies. He has previously taught Financial and Management Accounting courses at the University of Jos, Nigeria.

Dimu currently teaches Intermediate and Advanced Financial Accounting.





**PHIL GURNEY** LLB Hons *VUW*, LLM Hons *Auck.*  
Senior Tutor

Phil has been admitted as a Barrister and/or Solicitor in New Zealand, Hong Kong, England and Wales, and Australia (including the Federal High Court). He has had diverse legal experience in a number of differing roles and jurisdictions. These have included criminal prosecution experience in Hong Kong, when appointed as a Crown Counsel in the Attorney-General's Chambers; in-house positions within multi-national corporates and banks, specialising in international tax (including a period with Fonterra Dairy Co-op in Singapore); and law practice experience at Clayton Utz in Western Australia, in the energy/resource law area. He has also undertaken academic work at Curtin University in Perth, WA, including a recent stint as a full-time lecturer teaching international tax.

Phil's research interests include international tax planning and avoidance; also the protection of intellectual property in wine labels and the use of geographical indications. In connection with the latter, he is currently a member of the AIDV (the Australasian branch of the International Wine law Association). Phil is at present teaching a new course titled 'Essentials of Law' (155.202), which is intended to be a general introduction to the New Zealand legal system.



**LINDSAY HAWKES** BBS, DipBusAdmin, MBS, CA  
Lecturer

Lindsay teaches on a range of papers which include the undergraduate courses Advanced Management Accounting and Auditing. Lindsay has wide research interests which have focused on social and environmental accounting and management accounting in recent years. Lindsay is a member of the Chartered Accountants Australia and New Zealand (CA).



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

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



**NGAIRE KIRK** BBS(Hons), MBS, NCBCertMgmt, NZIM, CA  
Lecturer

Ngaire has a background in farming and in the public and private health sectors. Her teaching responsibilities include coordinating and teaching introductory and intermediate accounting course and teaching advanced auditing. Ngaire's research interests include: truth and fairness in accounting; the perception and use of accounting terms and concepts; Financial Accounting; pedagogical innovation and Public Sector Auditing.

Ngaire is a member of Chartered Accountants Australia and New Zealand



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

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

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



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

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



**RADIAH OTHMAN** MAcc *Curtin*, PhD *Aston*, CPA (Aust.) Cert Data Analysis (ACFE USA),  
Cert Intro Fin Statement Fraud (ACFE USA)  
Senior Lecturer

Radiah's current teaching responsibilities include undergraduate and postgraduate papers in accounting information systems, auditing and assurance. Radiah's current research interest focuses on public sector accountability, sustainability and environmental reporting. Other research interests include accounting history, fraud and forensic issues.

She had published more than 30 articles in various international refereed journals such as *Journal of Business Ethics*, *Journal of Accounting in Emerging Economies* and *International Journal of Disclosure and Governance*. One of her papers was a Highly Commended Award Winner at the Literari Network Awards for Excellence 2013 by Emerald. She and her co-authors of a textbook won 2013 Pearson Best Author Award 2013 awarded by Pearson (Malaysia). She has successfully supervised 2 PhD and 5 Masters Dissertations and examined 2 PhD and 9 Masters Dissertations.

Radiah is a member to the Association of Certified Fraud Examiners (ACFE), in the US and NZ chapter. She is on the Editorial Advisory and Review Board for the *Journal of Financial Accounting and Reporting* (Emerald) and a reviewer for several refereed journals such as *Voluntas: International Journal of Voluntary Non-profit Organizations* (Springer) and *Corporate Governance* (Emerald). She is a member of Beta Gamma Sigma (the International Honor Society of Collegiate Schools of Business), the International Association for Accounting Education and Research (IAAER) and the Emerald Literary Network.



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

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



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

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



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

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



**ELANA STALMANN** BCom, DipTchg *PU for CHE SA*  
Senior 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 31 years teaching and lecturing experience.



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

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

Lin Mei's research interests lie in the tax compliance area such as factors affecting tax compliance behaviour of individual taxpayers and small businesses, and the role of trust in tax authorities. She completed her doctorate at the Australian National University, Canberra and her thesis examined the role relationship between the taxpayers and tax practitioners. She is also the co-editor of the New Zealand Journal of Taxation Law and Policy, the Chair of the Board of Advisors for the Taxation Today Journal, and one of the authors of the book titled, 'New Zealand Taxation' published in 2015. Her research interests include other contemporary tax issues and accounting education.



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

Lin Tozer has taught in the School of Accountancy for 20 years. Lin's primary teaching has concentrated on entry level financial accounting; and intermediate financial accounting.

Currently the focus of her research is the research productivity of accounting academics in NZ post PBRF and AACSB.

Further interest lies in the understanding of employer demands for, and tertiary provision of, generic competencies such as leadership, critical thinking and communication in the tertiary education process for business students - the development of professional and academic competencies, alongside technical accounting competencies, within the accounting curriculum in New Zealand.



**LINDSAY TROTMAN** LL.M(Hons) *Cant.*; Barrister and Solicitor of the High Court of New Zealand  
Associate Professor

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

## Wellington Campus



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

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

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



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

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

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

Jerry's research interests include constitutional issues especially those involving contract, tort, intellectual property and employment law. He is co-author of Principles of Law for New Zealand Business Students (5th edition published 2012) and The Legal Environment of Business – An outline 4th Ed (published in March 2015) with Nicholas Smith.

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

## Support Staff

### Manawatu Campus



**Inez Goldsworthy**  
Administrator



**Melanie Sinclair**  
Executive Assistant to HoS



**Jessica Watson**  
Administrator



**Sim Loo** BBS, MBA  
Research Assistant



**Mary Rossiter** BA, PGDipBusAdmin  
Research Support



**Lin Shi** MInfSc  
Computer Technician



**Andrew Brown** BInfSc  
Digital Media Consultant

## **Albany Campus**



**Natalie Snyders**  
Administrator

## **Wellington Campus**



**Nikki Batten**  
Programme Support Administrator



# Academic Programmes and Accreditations

## Professional Accreditations

### **Massey Business School has renewed AACSB Accreditation for another five years**

Massey Business School achieved the 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 (MMgmt), Doctor of Business Administration (DBA) and its Doctor of Philosophy (PhD) programme in business.

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

## School of Accountancy Accreditations

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

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

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

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

- ACCA (UK)
- Chartered Accountants Australia and New Zealand
- 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 Three (Summer School). Most of the School's programmes of study and papers fit into these standard semester periods. Some research papers cover a double semester period. The School's Summer study programmes have become increasingly popular.

## Internal and Distance Learning Studies

Some papers in the School are offered Internally and some 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 block courses. However, these courses are being phased out as the School makes use of Digital Learning and Teaching through the Internet more frequently.

## Undergraduate Programmes

### Bachelor of Accountancy (BAcc)

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

### Accountancy Major in the Bachelor of Business Studies (BBS(Acct))

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

### Bachelor of Business Law minor

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

The papers that can be put towards the minor are listed here: <http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/study/business-law/minor-in-business-law.cfm>.

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

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

## **Postgraduate Programmes**

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

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

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

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

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

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

## Postgraduate Scholarships

The following websites have information on scholarships:

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

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

## Paper Listing for Accountancy

Paper Code	Name
115.102	Accounting
110.109	Introductory Financial Accounting
110.209	Intermediate Financial Accounting
110.229	Management Accounting
110.230	Introductory Financial and Management Accounting
110.249	Accounting Information Systems
110.279	Auditing
110.289	Taxation
110.303	Integrative Accounting
110.309	Advanced Financial Accounting
110.329	Advanced Management Accounting
110.349	Advanced Accounting Information Systems
110.369	Forensic Accounting
110.379	Advanced Auditing
110.380	Estate and Tax Planning
110.389	Advanced Taxation
110.701	Accounting Systems
110.702	Financial Accounting and Reporting
110.703	Management Accounting and Decision Making
110.710	Contemporary Issues in Financial Accounting
110.711	Advanced Accounting Theory
110.717	Research Methods in Accounting
110.796	Research Report
110.799	Research Report
110.804	Advanced Financial Accounting and Reporting
110.805	Advanced Strategic Management Accounting
110.806	Auditing and Assurance
110.807	Tax
110.895	Professional Practice
110.897	Thesis (Year 1)
110.898	Thesis (Year 2)
110.899	MBS Thesis - Accountancy
110.900	PhD in Accounting

## Paper Listing for Business Law

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

## Paper Listing for Semester 3 (Summer School)

Paper Code	Name
110.109	Introductory Financial Accounting
115.102	Accounting
115.103	The Legal and Social Environment of Business
155.700	Fundamentals of Law
155.70X	Special Topic Business Law

More information on academic programmes offered by the School is available in the School's current Undergraduate and Postgraduate Handbooks. To access these, visit the School's website:

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

# University Service, Community Engagements and Professional Associations

## Service to Massey University

### **Barrett, M.**

Member of Massey Business School Maori Development Working Group; New Zealand Social Innovation and Entrepreneurship Research Centre, Massey University (Associate)

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

Member, Massey Business School Assurance of Learning Committee

### **Bhuiyan, B.**

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

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

Chartered Accountants Australia and New Zealand Executive Insight Manawatu Branch Massey Liaison Massey University Representative Manawatu, Chartered Accountants Australia and New Zealand; Member of Recruitment Panel, School of Accountancy; Massey University Rich Media Project Board member (Massey Business School representative); Committee member of the Women@Massey 2012 – 2016 - coordinator of the Women@Massey Lunchbox Seminar series; Massey University PhD Exams Convenor; Massey Business School representative on the University's Scholarships Committee; Appointed, since 2007, to the AIESEC New Zealand, Massey University, Board of Advisors (AIESEC is an international organization for university students' exchange).

### **Chua, F.C.**

Harassment Contact Person, Harassment Advisory Committee; Member, Massey Business School Examination Committee

### **Hooks, J.**

Member of Massey Academic Board; Associate of NZ Social Innovation and Entrepreneurship Research Centre; Member of Albany Leaders' Forum; Member of Space Management Group (Albany); Member of School of Accountancy Staff Appointments Committee; Member of Massey Business School Promotions Committee; Member of School of Accountancy Advisory Board

### **Hubbard, J.J.**

University Proctor Wellington Campus; Chair Massey University Southern A Human Ethics Committee

**Kirk, N.**

Member of MBS Assurance of Learning Committee; Member of MBS Teaching and Learning Committee; Member of MBS Ignite Task Force; Member of Massey University Health & Safety Consultative Committee; Treasurer of Massey University Branch of Tertiary Education Union; Member of School of Accountancy Workload Committee.

**Habib, A.**

MBS Research Committee

**Heslop, J.**

MBS BBS Core Committee

**Huang, H.**

Academic Mentor, MU Accounting Club Albany

**Hubbard, J.**

MBS BBS Core Committee (115.103)

**Jiang, H.**

Member of Massey Business School Mandarin-speakers network; School representative hosting Chinese academic delegate groups

**Laswad, F.**

Member of MBS Board, MBS Executive Committee

**Nath, N.**

Elected Staff Representative on Massey Business School Board; Member of Staff Engagement Committee; Massey Business School; School representative at Massey Open Day Presentation – Manawatu Campus

**O’Sullivan, T.**

Member of Massey Business School Promotions Committee

**Othman, R.**

Academic Mentor, MU Accounting Club Manawatu

**Russell, D.F.**

MBS College Studies Committee

**Sayles, F.J.**

Member of Massey Business School Teaching and Learning Committee

**Stalman, E.**

Academic Mentor, MU Accounting Club Manawatu

**Smith, N.**

Member, Massey Business School Board

**Stent, W.**

School Representative/Presenter (Albany) at Massey Open Day, Massey Business School Information Evening, and visiting school groups; Member, Massey Business School Outreach Committee; Member, Massey Business School Teaching & Learning Committee; Massey Business School Rankings Taskforce; Convenor and member of the School of Accountancy Advisory Board.

**Tan, L.M.**

Member of Massey Business School PhD Symposium Taskforce

**Tavite, S.**

Member, Massey Business School Pasifika Development Working Group; Massey Business School Pasifika Development Group; Ignite 2016 (Albany) Working Committee

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

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



## Community Engagements and Professional Associations

### **Berkahn, M.**

Member, Australasian Law Teachers' Association (ALTA) Executive.

### **Bhuiyan, B.**

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

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

Member of Technical and Legislation Sub-Committee Manawatu; Trustee of the Manawatu Education Trust and Board; Councillor on the Regional Council of Chartered Accountants Australia and New Zealand (CAANZ); Approved and appointed by the New Zealand Financial Markets Authority (FMA) to the Auditor Regulation Advisory Group (ARAG) and delegated, under the Crown Entities Act 2004, to carry out audit quality reviews of New Zealand licenced auditors engagements/audits on FMA's behalf; Honorary Auditor and Treasurer of a number of Manawatu community groups and societies.

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

Fellow of the Chartered Accountants of Australia and New Zealand; Advisory Board Quantitative Accounting Research Network (QARN); Accounting and Finance Association of Australia and New Zealand (AFAANZ) Council of Professors; School of Business, Reviewer for Institutional Review of Research; Secretary of the Point Wells Community and Ratepayers Association

### **Hawkes, L.**

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

### **Heslop, J.**

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

### **Huang, H.**

Member of the Trust Board of Airedale Property Trust, and also on the Audit & Risk Committee of the Lifewise Trust, Methodist Mission Northern and Airedale Property Trust.

### **Hooks, J.**

Member, Chartered Accountants Australia and New Zealand; Convening Committee Member, Auckland Region Accounting Conference; Associate of NZ Social Innovation and Entrepreneurship Research Centre; Fellow of CPA (Australia).

### **Kirk, N.**

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

**Laswad, F.**

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

**Nath, N.**

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

**Othman, R.**

Member, Beta Gamma Sigma the International Honor Society for Collegiate Schools of Business; Member, Emerald Literary Network; Member, International Association for Accounting Education and Research (IAAER); CA, CPA (Australia); Associate Educator member, Association of Certified Fraud Examiner (ACFE); Treasurer, Manawatu Malaysian Society.

**Smith, N.**

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

**Stent, W.**

Member, Chartered Accountants Australia and New Zealand; CPA Albany Campus Liaison Person. Honorary Auditor for the New Zealand Federation of Graduate Women (North Shore).

**Russell, D.**

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*Cover photo shows Christelle Roos, Tutor in the School of Accountancy, with her STAR (Service, Teaching and Research) Award for Excellence in Distance Education, presented by the Massey Business School in an Award Ceremony, December 2015.*

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