



**MASSEY
UNIVERSITY**
TE KUNENGA KI PŪREHUROA

UNIVERSITY OF NEW ZEALAND

**MASSEY
BUSINESS
SCHOOL**

TE KURA WHAI PAKIHI

SCHOOL OF ACCOUNTANCY

**YEARBOOK
2021 – 2022**



Contents

Head of School's Report.....	1
School's Mission Statement	4
Master of Professional Accountancy (MPAcc)	6
2021 Publications.....	7
Academic Staff Profiles	14
Professional Staff	43
Other Staff Research Activities 2021	44
School PhDs 1986-2021	51
Research Funding, Awards and Nominations 2021.....	58
School of Accountancy Prizes.....	60
School of Accountancy Board of External Advisors.....	62
Professor for a Day	63
Massey University Accountancy Clubs.....	64
Community Accounting.....	66
School Highlights 2021	68
University Service, Community Engagements and Professional Associations.....	76
Accreditations.....	79
Academic Programmes	82
School Details	83

Cover photo: School of Accountancy Club members

Top: Accountancy Club Manawātū: Sam Ehalaiye, Adam Shen, Stephanie Bea, Ethan Gorrie and Rebecca Evans.

Bottom: Accountancy Club Auckland: Anna Videler, Mikaela Jerg, Mabel D Costa, Hedy Huang, and Julia Wang.

Information in this publication is correct at the time of going to press but may be subject to change. While all reasonable efforts will be made to ensure listed papers and programmes are offered and regulations are up to date, the University reserves the right to change the content or method of presentation, or to withdraw any course of study, or impose limitations on enrolments should circumstances require this. (February 2022)

Head of School's Report

In the 2021 academic year, the global pandemic continued to disrupt and challenge many of the practices that were part of our 'normal' lives. Our campus experience, learning, and assessment had to adapt and respond within a short notice. We are proud of our resilience as we continued our teaching, research, and engagement. We moved our teaching from in-person to online delivery. Our extensive use of digital technology made this transition seamless for both staff and students. Teaching continued with minimum disruption to student learning.

We had a successful AACSB Continuous Improvement Review for the accounting programme in May 2021. We are delighted with our achievement and take pleasure in being one of only two Accountancy Schools in Australia and New Zealand that have the distinctive AACSB accounting accreditation.

Community Accounting has had another successful year. With the support and coordination of Auckland North Community and Development (ANCAD), we were able to continue Auckland Community Accounting (ACA) and Community Accounting Aotearoa (CAA) in both semesters. Using both online communication tools and the supervision of Chartered Accountants, student groups were able to continue to attend training workshops and support their not-for-profit (NFP) community organisations, leading the project into its fifth successful year.

In 2021, 44 students participated in ACA and CAA, supervised by 11 volunteer Chartered Accountants, and supported by 15 community organisations – the most successful year to date. In Semester One, Palmerston North Community Accounting had 13 students participate in the project with two community organisations.

The accounting clubs on the Auckland and Manawatu campuses organised numerous seminars, presentations, online social events, and employment expos, with the support of many professional bodies and organisations, such as CA ANZ, CPA Australia, ACCA, XERO, and MYOB.

The School had many celebrations. We congratulated three staff on their academic promotions: Dr Warwick Stent to Associate Professor, Dr Hedy Huang to Senior Lecturer Range 2, and Dr Victoria Plekhanova to Senior Lecturer. The School was also very proud to receive two Excellence Awards at the Massey Business School (MBS) Star Awards ceremony. Dr Victoria Plekhanova received an award for Excellence in Research, while Dr Warwick Stent received an award for Excellence in Business or Community Engagement. We also congratulated Associate Professor Lin Mei Tan on her CAANZ Fellowship.

The School has had another very productive research year, with 56 published articles in refereed and highly ranked journals, such as the International Journal of Accounting, Accounting and Finance, Financial Accountability and Management, ABACUS, and the British Tax Review. More than 70% of the articles were published in A or A* Journals (one A* and 37 A journals), using the ABDC journal rankings. Our staff also authored one book

and five book chapters. A total of 14 media articles were published featuring School staff. Most of the research in the School is undertaken collaboratively by two or more staff members. The uncertainty and lockdowns during the year did not slow down our researchers nor their collaborations with colleagues and associates around the world.

In 2022, we can see the light at the end of the tunnel, and we look forward to returning to the classroom with our students for in-person classes.



Professor Fawzi Laswad
Head of School

SCHOOL OF ACCOUNTANCY

VISION

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

MISSION

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



School's Mission Statement

Vision

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

Mission

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

Values (Guiding Principles)

To achieve our mission the School will:

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

School Goals and Objectives

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

Student Education

Goal

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

Objectives

- To develop students' communication, analytical, and critical thinking skills.
- To develop students' understanding of ethical standards and ethical dilemmas and improve their ethical judgement.
- To support continuous improvement through a rigorous programme of evaluation and assessment.
- To reinforce strong commitment to research-led teaching and scholarship.
- To provide all students access to on-line educational opportunities, support tools and pedagogy of a high standard.
- To ensure that accounting and business law programmes are delivered to allow flexible learning and the integration of new technologies into the creation and design of curricula.
- To ensure that all papers, regardless of the campus or mode of delivery, provide students with access to excellent education, supported by effective quality systems and, where relevant, with appropriate national and international accreditation.

Research

Goal

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

Objectives

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

Contribution to the Profession, the University and the Wider Community

Goal

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

Objectives

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



Master of Professional Accountancy (MPAcc)

In 2022, the School of Accountancy will be launching the new Master of Professional Accountancy (MPAcc). This will replace the Master of Professional Accountancy and Finance (MPAF) programme.

The Master of Professional Accountancy (MPAcc) is a professional master's degree designed to prepare graduates for careers in accountancy and business. It is open to graduates with a bachelor's degree in any discipline.

The MPAcc meets the academic requirements of Chartered Accountants Australia and New Zealand (CAANZ), Certified Practising Accountants (CPA) Australia and the Association of Chartered Certified Accountants (ACCA). It is accredited by all three organisations.

Master of Professional Accountancy Structure

Candidates for the MPAcc shall follow a fixed course of study which consists of 12 courses totalling 180 credits, comprising Part A and Part B. Full-time students will be able to complete the programme in three semesters (1.5 years). Part-time study is permitted.

Admission Requirements

Applicants for the MPAcc degree will have:

- met the University's admission requirements,
- completed a bachelor's degree with good grades, and
- been accepted by the MPAcc Director as capable of completing the MPAcc programme.

Study Modes

The MPAcc can be completed by block mode at the Auckland campus or by distance (live virtual classes and on-line resources).

2021 Publications

Journals

Ahmad, F., Bradbury, M., & Habib, A. (2021). Political connections, political uncertainty and audit fees: Evidence from Pakistan. *Managerial Auditing Journal*, 37(2), 255-282. <https://doi.org/10.1108/MAJ-06-2020-2715>

Alkebeese, R. H., & Habib, A. (2021). Media coverage and financial restatements: Evidence from China. *Asian Review of Accounting*, 29(4), 505-524. <https://doi.org/10.1108/ARA-05-2021-0092>

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Ameer, R., & Othman, R. (2021). The impact of working capital management on financial performance of cost leadership and differentiation strategy firms in different business cycles: Evidence from New Zealand. *Journal of Asia-Pacific Business*, 22(1), 39-57. <https://doi.org/10.1080/10599231.2021.1866398>

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Bhuiyan, M. B. U., Huang, H. J., & de Villiers, C. (2021). Determinants of environmental investment: Evidence from Europe. *Journal of Cleaner Production*, 292. <https://doi.org/10.1016/j.jclepro.2021.125990>

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Bui, B., Chelli, M., & Houqe, M. N. (2021). Climate change disclosure ratings: The ideological play. *Meditari Accountancy Research*. <https://doi.org/10.1108/MEDAR-09-2020-1021>

Bui, B., Houqe, M. N., & Zaman, M. (2021). Climate change mitigation: Carbon assurance and reporting integrity. *Business Strategy and the Environment*, 30(8), 3839-3853. <https://doi.org/10.1002/bse.2843>

- Costa, M. D., Habib, A., & Bhuiyan, M. B. U. (2021). Financial constraints and asymmetric cost behavior. *Journal of Management Control*, 32(1), 33-83. <https://doi.org/10.1007/s00187-021-00314-7>
- Edeigba, J., & Arasanmi, C. N. (2021). An empirical analysis of SMEs' triple bottom line practices. *Journal of Accounting and Organizational Change*. <https://doi.org/10.1108/JAOC-12-2020-0206>
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Trotman, L., & Berkahn, M. (2021). The Supreme Court of New Zealand on Price-Fixing. *Australian Journal of Competition and Consumer Law*. <http://sites.thomsonreuters.com.au/>

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Botica Redmayne, N. & Vasicek, V. (2021). Editorial: Public sector reporting in different countries—Challenges and opportunities. *Public Money & Management*, 41(2). <https://doi.org/10.1080/09540962.2021.1854974>

Sawyer, A., & Tan, L. M. (2021). Editorial. *New Zealand Journal of Taxation Law and Policy*, 27(1), 5-12. <https://www.thomsonreuters.co.nz/new-zealand-journal-of-taxation-law-and-policy-checkpoint>

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Authored book

Turner, T., Tan, L. M., & McAlister, C. (2021). *Staples Tax Guide 2021*. Thomson Reuters: Wellington.

Chapter in a book

Nath, N., & Sharma, U. (2021). Public sector paradigm shift to an outcome-based focus: Insights from Fiji. In *Public Sector Reform and Performance Management in Emerging Economies: Outcomes-Based Approaches in Practice* (pp. 225-250). <https://www.routledge.com/Public-Sector-Reform-and-Performance-Management-in-Emerging-Economies-Outcomes-Based/Hoque/p/book/9780367435523>

Othman, R., Roslan, O., Siu, C., Saiyidi, M. -R., & Rashid, A. (2021). Higher education students' online learning attitudes and academic performance: International experience with COVID-19. In K. Sviatlana (Ed.), *Teacher and Student Perspectives on the Digital Turn in Education*. Accepted: IGI Global. Retrieved from <https://www.igi-global.com/>

Pavlovich, A. (2021). Income Tax - Taxation Structures and Transactions. In *Tax New Zealand Study Guide: Chartered Accountants Program* (pp. 131-198). John Wiley & Sons Ltd.

Tan, L. M. (2021). Income from Property. In *New Zealand Taxation* (pp. 155-204). Thomson Reuters. <https://www.thomsonreuters.co.nz/>

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Conference Paper

Ahmad, F., Houqe, N., & Zijil, T. V. (2021). Political determinants of corporate tax behavior. In *Financial Markets and Corporate Governance Conference*, Online. <https://www.latrobe.edu.au/business/about/financial-markets-and-corporate-governance-conference>

Ahmad, F., Zahir-ul-Hasan, M., Hasan, A., & Greiling, D. (2021). Ex-post evaluation of public private partnerships: A system level analysis of Pakistan's 1994 power policy. In *New Zealand Management Accounting Conference*. Queenstown, New Zealand. <https://www.otago.ac.nz/news/events/otago827384.html>

Anessi Pessina, E., Botica Redmayne, N., Langella, C., & Sicilia, M. (2021). Financial reporting transparency, citizens' understanding, and democratic participation: A survey experiment study. In *IRSPM Conference*, Online, 20-23 April. <https://www.irspm.org/>

Botica Redmayne, N., Vašiček, V., Čičak, J. (2021). Analysis of nonfinancial reporting and integrated reporting application: The case of state-owned companies in Croatia, Slovenia and Serbia – Some initial evidence. In *34th EBES Conference*, Athens, Online, 6-8 January. <https://ebesweb.org/conferences/past-conferences/34th-ebes-conference-athens/34th-ebes-conference-athens/>

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Omidiji, B., Botica Redmayne, N., Ehalaiye, O., & Gyapong, E. (2021). Microfinance institutions' loan losses and financial performance – Does internal audit function as a control mechanism? In *Accounting and Finance Association of Australia and New Zealand Annual Conference*, Online, 5-7 July. <https://afaanzconference.com/>

Roje, G., Botica Redmayne N., & Vašiček, D. (2021). Enhancing public financial management and reporting to meet the needs of managers and stakeholders: The role of accounting and asset management legislative and strategic planning frameworks in assuring better public management decision making - some evidence from SEE countries. In *EGPA – Athens Virtual Workshop*, 20-21 January. <https://egpa-athens.aueb.gr/>

Vašiček, V., Botica Redmayne, N., & Pajković, I. (2021). Advantages of accrual accounting basis for public sector financial reporting in conditions of COVID-19. In *CIGAR Conference*, Online, 24-25 June. <https://cigar-network.net/events/conferences-all/eventdetail/37/-/18th-biennial-cigar-conference>

Conference Paper in Published Proceedings

Ahmad, F., Houqe, M. N., & van Zijl, T. (2021). Political determinants of corporate tax behaviour. *Financial Market & Corporate Governance Conference*, 7-9 April, Melbourne, Australia. <https://www.latrobe.edu.au/business/about/financial-markets-and-corporate-governance-conference>

Houqe, M. N., Opare, S., Hassan, M. K. Z., & Ahmed, K. (2021). The effects of carbon emissions and agency cost on firm performance. *Financial Markets & Corporate Governance Conference*, 7-9 April, Melbourne, Australia. <https://www.latrobe.edu.au/business/about/financial-markets-and-corporate-governance-conference>

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Koval, O., Kan, K. A. S., & Edeigba, J. (2021). "Balancing soft and hard management control practices for effective strategic management accounting initiatives". Presented by Konan Anderson Seny Kan. In *Performance Measurement Association of Australasia Conference (PMAA)*. Queenstown Resort College, 7 Coronation Drive, Queenstown. Retrieved from <https://www.otago.ac.nz/news/events/otago830325.html>

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Academic Staff Profiles

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

Lecturer



Fawad joined the School of Accountancy's Palmerston North campus as a lecturer in 2018. Prior to this, he taught at Massey's Auckland campus for two years. Fawad worked in the financial and public sectors prior to joining academia. During his PhD at Massey, he made avail of competitive research grants, presented at international conferences and remained an active part of the accounting conferences and symposiums held in Auckland.

Fawad's research interests include corporate political connections, political institutions and financial reporting quality. He is currently teaching introductory financial accounting (115.112), financial accounting and reporting (110.702), and auditing (110.279). He is equally passionate about teaching and research and enjoys interactive teaching where students participate in the classroom discussion.

Journal Publications 2016-2021

Ahmad, F., Bradbury, M., & Habib, A. (2021). Political connections, political uncertainty and audit fees: Evidence from Pakistan. *Managerial Auditing Journal, Managerial Auditing Journal*, 37(2), 255-282.

MEREANA BARRETT BMS, MMgt Waik., PhD GCU UK

Lecturer



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

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

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

Journal Publications 2016-2021

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

MATTHEW BERKAHN BBS(Hons), LLM(Hons) Well., SJD Deakin
Associate Professor



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

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

Journal Publications 2016-2021

Trotman, L., & Berkahn, M. (2021). The Supreme Court of New Zealand on Price-Fixing. *Australian Journal of Competition and Consumer Law*.

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BORHAN BHUIYAN MBA Dhaka, PhD Lincoln, CA
Associate Professor



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

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

Borhan is an associate editor of the *Accounting Research Journal* and *Meditari Accountancy Research*. His research has received much recognition, including the 'Best Paper Award 2012' awarded by the New Zealand

Institute of Chartered Accountants (now Chartered Accountants Australia and New Zealand) and a New Zealand Institute of Chartered Accountants' Travel Grant 2010, among others. He is also a member of the American Accounting Association (AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

Journal Publications 2016-2021

Bhuiyan, M. B. U., Cheema, M. A., & Man, Y. (2021). Risk committee, corporate risk-taking and firm value. *Managerial Finance*, 47(3), 285-309. <http://doi.org/10.1108/MF-07-2019-0322>

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Nives teaches third year and postgraduate auditing and financial accounting courses. She also supervises doctoral students at the School of Accountancy. She received her PhD from Massey University in 2005. Her doctoral research was an investigation into the effects of political risk and corporate governance on audit effort in the production of audit services in the NZ public sector. Her main area of research and expertise is assurance, in particular the highly specialised area of economics and production of assurance services and assurance markets.

Nives also contributes to the development of professional standards, guidance and policies for practicing auditors and regulators in New Zealand. Her other area of expertise and research is financial reporting and auditing of public benefit entities. Her recent research focuses on the introduction of International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS) in public sector reporting and the effects of these standards on the quality and cost of reporting and auditing.

Nives is the 2021 President for Chartered Accountants Australia and New Zealand (CAANZ) and a member of the New Zealand Accounting Standards Board. In her role as the CAANZ Office Bearer/President she is also the Chair of the CAANZ Council, a member of the CAANZ Board, and a member of the CAANZ Nominations and Governance Committee. Nives is the board member of the External Reporting Board - New Zealand Accounting Standards Board. Nives is a Fellow of Chartered Accountants Australia and New Zealand (FCA). She also serves as a board member for several Manawatū community groups and societies.

Journal Publications 2016-2021

Botica Redmayne, N., & Roje, G. (2021). On the management and financial reporting for state assets - A comparative analysis between Croatia and New Zealand. *Public Money and Management*, (Special issue). <https://doi.org/10.1080/09540962.2020.1723261>

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

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

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

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

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

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

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

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



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

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

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

Journal Publications 2016-2021

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

MABEL D' COSTA BBA, MSc *Leeds*, PhD *Massey*, AFHEA
Lecturer



Mabel is a Lecturer at the School of Accountancy (Albany campus). In 2020, she completed her PhD in Accountancy at the School of Accountancy, Massey University. She is also one of the Massey University Accountancy Club's (MUAC – Auckland) mentors. Mabel is an Associate Editor of *Corporate Finance: the International Journal of Business in Society*, and an ad hoc reviewer for *Accounting & Finance*, *Australian Accounting Review*, *Finance Research Letters*, *Pacific Accounting Review*, and *Research in International Business and Finance*.

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

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

Journal Publications 2016-2021

Costa, M. D., Habib, A., & Bhuiyan, M. B. U. (2021). Financial constraints and asymmetric cost behavior. *Journal of Management Control*, 32(1), 33-83. <https://doi:10.1007/s00187-021-00314-7>

Habib, A., Costa, M., & Jia, J. (2021). Determinants and Consequences of Financial Constraints: A Review of the Empirical Literature. *China Accounting and Finance Review*, 23(3).

- Bhuiyan, M. B. U., Sangchan, P., & Costa, M. D. (2021). Do Co-opted boards affect the cost of equity capital? *Finance Research Letters*. <https://doi.org/10.1016/j.frl.2021.102491>
- Naeem, M. A., Bouri, E., Costa, M. D., Naifar, N., & Shahzad, S. J. H. (2021). Energy markets and green bonds: A tail dependence analysis with time-varying optimal copulas and portfolio implications. *Resources Policy*, 74. <http://doi.org/10.1016/j.resourpol.2021.102418>
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JUDE EDEIGBA BSc Benin., MBA Mal., PhD Chch., CPA Aust.
Lecturer



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

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

Journal Publications 2016-2021

- Edeigba, J., & Arasanmi, C. N. (2021). An Empirical Analysis of SMEs' Triple Bottom Line Practices. *Journal of Accounting and Organizational Change*. <http://doi.org/10.1108/JAOC-12-2020-0206>
- Edeigba, J., & Deepica, S. (2021). Nonfinancial Resource Management: A Qualitative Study of Retention and Engagement in Not-for-profit Community Fund Management Organisation. *Asia Pacific Management Review*. <http://doi.org/10.1016/j.apmr.2021.05.005>
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Dimu is a Senior Lecturer in Accounting at the Palmerston North campus of Massey University. He joined Massey's School of Accountancy in January 2015. His current research interests focus on financial accounting and reporting, accounting in financial institutions, accounting in emerging markets, accounting standards setting and public sector accounting. His research has been published in prominent journals like *The International Journal of Accounting*, *Pacific-Basin Finance Journal*, *Applied Economics*, *Public Money & Management*, *Emerging Markets Finance and Trade*, *International Journal of Accounting and Information Management*, *Australian Accounting Review* and *Pacific Accounting Review*. Dimu currently teaches Intermediate and Advanced Financial Accounting.

Journal Publications 2016-2021

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

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

NAFIZ FAHAD

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Nafiz Fahad joined the School on the Manawatū campus as an Assistant Lecturer in Accountancy in February 2022. Nafiz is in the final stages of completing his PhD thesis at AUT that examines “Disclosure Readability and Investors' Use of Alternative Information Channels”.

Journal Publications 2016-2021

Fahad, N., & Scott, T. (2022). The Impact of Lessee and Lessor Accounting in Local Councils. *Australian Accounting Review*. <https://doi.org/10.1111/auar.12363>

Fahad, N., & Scott, T. (2021). The Effect of Capitalising Operating Leases on Charities. *Australian Accounting Review*. <https://doi.org/10.1111/auar.12356>

Fahad, N., Ma, N. and Scott, T. (2019). The Consequences of Discount Rate Selection for Defined Benefit Liabilities. *Journal of Contemporary Accounting and Economics*, 16(1), 100184. <https://doi.org/10.1016/j.jcae.2020.100184>



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 six PhDs to completion and is currently supervising three other PhD students. He has published extensively in prestigious journals like *Accounting & Business Research*, *ABACUS*, *Corporate Governance: An International Review*, *Journal of Accounting Literature*, *Business & Society*, *Accounting & Finance*, *International Journal of Auditing*, *International Journal of Accounting*, *European Accounting Review* and *Journal of Contemporary Accounting & Economics*. He is a deputy editor of *Accounting and Finance* and on the Editorial Board of the *International Journal of Accounting*, *International Journal of Auditing*, *Journal of Accounting Literature*, *Pacific Accounting Review*, *Asian Accounting Review* and *Managerial Auditing Journal*.

Ahsan has taught a wide range of accounting courses in the undergraduate, postgraduate, MBA and Master of Professional Accounting (MPA) programmes over the years. At Massey his teaching responsibilities include *Advanced Management Accounting (110.329)* and *Management Accounting (110.229)*.

Journal Publications 2016-2021

Habib, A., & Hasan, M. M. (2021). Business strategy and labor investment efficiency. *International Review of Finance*, 21(1), 58-96. <http://doi.org/10.1111/irfi.12254>

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

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

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

Journal Publications 2016-2021

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

Associate Professor Houqe's main areas of research interest include but are not limited to capital markets, accounting policy reforms, financial reporting, sustainability reporting and corporate governance. Associate Professor Houqe has widely published in esteemed academic journals, including *The British Accounting Review*, *Abacus*, *The International Journal of Accounting, Accounting & Finance*, *Pacific-Basin Finance Journal*, *Journal of Contemporary Accounting & Economics*, *International Journal of Auditing, Business Society & the Environment*, *China Accounting & Finance Review*, *Meditari Accountancy Research*, *Advances in Accounting, Public Money & Management*, *Research in Accounting Regulation*, *Accounting Research Journal*, *Crime, Law and Social Change*, *International Journal of Accounting & Information Management*, *International Journal of Business & Economics*, *AT Business Review*, and *Journal of International Accounting Auditing & Taxation*. Associate Professor Houqe has supervised five PhDs to completion and is now supervising three other PhD students.

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

Journal Publications 2016-2021

Tareq, M., Nurul Houqe, M., & van Zijl, T. (2021). Governance of tunnelling in developing countries: Evidence from Bangladesh. *Accounting and Finance*, 61(2), 3031-3051. <http://doi.org/10.1111/acfi.12693>

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- Bui, B., Moses, O., & Houqe, M. N. (2019). Carbon disclosure, emission intensity and cost of equity capital: multi-country evidence. *Accounting and Finance*. <https://doi.org/10.1111/acfi.12492>
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- Houqe, M. N., Zahir-ul-Hassan, M. K., Idrus, M. A., & van Zijl, T. (2020). Bribery and corruption: Assessing the fairness of the Malaysian judicial systems. *Crime, Law and Social Change*. <https://doi.org/10.1007/s10611-019-09882-1>
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- Moses, O., Houqe, M. N., & van Zijl, T. (2018). What is the economic value of the Extractive Industries Transparency Initiative (EITI) information disclosure? *Journal of Contemporary Accounting and Economics*, 14(2): 216-233. <http://doi.org/10.1016/j.jcae.2018.05.003>
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YUAN HU MA *Wolv.*, MAcc *Glas.*, PhD *Cardiff UK*, CPA *Aust.*

Senior Lecturer



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

Journal Publications 2016-2021

Jiang, H., Hu, Y., Su, K., & Zhu, Y. (2021). Do government say-on-pay policies distort managers' engagement in corporate social responsibility? Quasi-experimental evidence from China. *Journal of Contemporary Accounting and Economics*, 17(2). doi:[10.1016/j.jcae.2021.100259](https://doi.org/10.1016/j.jcae.2021.100259)

Hu, Y., & Fang, J. (2021). Executive alumni and corporate social responsibility in China. *China Accounting and Finance Review*, 24(1).

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

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

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

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

Senior Lecturer



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

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

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

Journal Publications 2016-2021

Bhuiyan, M. B. U., Huang, H. J., & de Villiers, C. (2021). Determinants of environmental investment: Evidence from Europe. *Journal of Cleaner Production*, 292. <http://doi.org/10.1016/j.jclepro.2021.125990>

Huang, H. J., Habib, A., Sun, S. L., Liu, Y., & Guo, H. (2021). Financial reporting and corporate innovation: A review of the international literature. *Accounting and Finance*, 61(4), 5439-5499. <http://doi.org/10.1111/acfi.12764>

Sun, L., Habib, A., & Huang, H. J. (2021). Business strategies and tournament incentives: Evidence from China. *BRQ Business Research Quarterly*. <http://doi.org/10.1177/23409444211022755>

Habib, A., Huang, H.J., & Jia, J. (2020). Related party transactions and the cost of debt: Evidence from China. *China Accounting and Finance Review*, 22(4).

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

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

Habib, A., & Huang, H. J. (2019). Cost stickiness in the New Zealand charity sector. *International Journal of Accounting*, 54(3). <https://doi.org/10.1142/S1094406019500124>

Habib, A., Bhuiyan, B., Huang, H.J., & Muhammad, S.M. (2019). Determinants of audit report lag: A meta-analysis, *International Journal of Auditing*, 23(1). <https://doi.org/10.1111/ijau.12136>

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Habib, A., Ranasinghe, D., & Huang, H. J. (2018). A literature survey of financial reporting in private firms. *Research in Accounting Regulation*, 30(1), 31-37. <http://doi.org/10.1016/j.racreg.2018.03.005>

Zhang, H., Huang, H. J., & Habib, A. (2018). The Effect of Tournament Incentives on Financial Restatements: Evidence from China. *International Journal of Accounting*, 53(2), 118-135. <http://doi.org/10.1016/j.intacc.2018.05.002>

Zhang, L., Zhang, H., & Huang, J. (2016). Managerial promotion and annual report restatement – based on the perspectives of incentive strength and probability. *Journal of Shanxi University of Finance and Economics*, 38(12), 115-124. <http://www.cnki.net/>



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 and accounting education. He is involved in many professional activities.

Fawzi served as a member of the Accounting Standards Review Board from 2002 to 2010. He was the Chair of the Academic Committee of the Pre-admissions Programme (Professional Accounting School). He also chaired the Education Board of Chartered Accountants Australia and New Zealand.

He chaired the academic committee of the Chartered Accountants Australia and New Zealand and served as a Director of Advanced Business Education Limited. He also served as President (NZ) of the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

Journal Publications 2016-2021

Othman, R., Ameer, R., & Laswad, F. (2021). Fraud in New Zealand, 1840–1939. *Accounting History*, 26(2), 205-235. <http://doi.org/10.1177/1032373220949943>

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

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

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

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

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

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

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

MICHELLE MACMANUS BA, LLB, LLM (Distinction)

Assistant Lecturer



Michelle joined Massey University as an Assistant Lecturer in May 2021. She was previously working as a solicitor in private practice. As part of that work, she regularly liaised with accountants who provided advice on the financial and tax matters related to legal transactions. Michelle also has experience working in the not-for-profit sector and was the initiator and first project coordinator of Palmerston North Community Accounting.

Michelle's research interests include consumer law, access to justice and legal innovation. Her intended topic for her PhD relates to the use of legal design and visuals in contracts and whether these can improve outcomes for contracting parties.

In 2022, Michelle is teaching Introductory Business Law (115.211), Essentials of Law (155.202), as well as Employment Law (155.301) and Estate and Tax Planning (110.380).



Laura is an assistant lecturer in the School of Accountancy at the Massey Business School. Currently, she is pursuing her PhD in Accounting at Auckland University of Technology (AUT). She holds an MSc (Finance) from the University of Strathclyde, UK. She was awarded AUT Vice Chancellor's Doctoral Scholarship in 2018 for her PhD study and a Commonwealth Shared Scholarship in 2015 for studying her MSc (Finance).

Prior to joining Massey University in 2021, Laura has taught at the Department of Accounting at AUT from 2018 to 2021. She also worked as a lecturer and senior lecturer at the Department of Accounting & Information Systems, Jahangirnagar University from 2014 to 2018. She teaches courses focused on financial accounting standards, auditing and management accounting.

Laura's research interests are in fair value accounting, IFRS, disclosure, corporate governance and usefulness of accounting information. She has published in academic journals such as *Accounting and Finance* and has worked on a AASB research forum project.

Journal Publications 2016-2021

Bradbury, M. E., Mehnaz, L., & Scott, T. (2021). The use and usefulness of equity accounting. *Accounting & Finance*. <https://doi-org.ezproxy.aut.ac.nz/10.1111/acfi.12845>



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

Journal Publications 2016-2021

Nath, N., Van Peurse, K. A., & Lowe, A. (2021). Evolution of a public sector audit office: Evidence from the Republic of Fiji. *Financial Accountability and Management*. <http://doi.org/10.1111/faam.12274>

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

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

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

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

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



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

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

Journal Publications 2016-2021

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

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

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

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

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



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

Journal Publications 2016-2021

Opore, S., Houqe, M. N., & van Zijl, T. (2021). Meta-analysis of the impact of adoption of IFRS on financial reporting comparability, market liquidity, and cost of capital. *Abacus*, 57(3), 502-556.
doi:[10.1111/abac.12237](https://doi.org/10.1111/abac.12237)

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



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

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

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

Journal Publications 2016-2021

Othman, R., Ameer, R., & Laswad, F. (2021). Fraud in New Zealand, 1840–1939. *Accounting History*, 26(2), 205-235. <https://doi.org/10.1177/1032373220949943>

Ameer, R., & Othman, R. (2021). The impact of working capital management on financial performance of cost leadership and differentiation strategy firms in different business cycles: Evidence from New Zealand. *Journal of Asia-Pacific Business*, 22(1), 39-57. <http://doi.org/10.1080/10599231.2021.1866398>

Othman, R., Laswad, F., & Mat-Roni, S. (2021). Academic adjustments and learning experiences of government-sponsored accounting students in a foreign university. *Accounting Education*, 30(5), 472-494. <http://doi.org/10.1080/09639284.2021.1919157>

Ameer, R., & Othman, R. (2021). Gender, fraud opportunity, and rationalisation. *Journal of Criminology*. <http://doi.org/10.1177/26338076211065180>

Ameer, R., & Othman, R. (2021). Internal corporate governance and self-regulation on financial performance: A study of international stock exchanges. *International Journal of Corporate Governance*.

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

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

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

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

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

- Othman, R., Rashid, A., & Laswad, F. (2020). Uncovering Toshiba's fraudulent financial statements: An audit perspective. *Journal of Forensic and Investigative Accounting*, 12(2), 213-231. <https://www.nacva.com/jfia>
- Ameer, R., & Othman, R. (2019). Industry Structure, R&D Intensity, and Performance in New Zealand: New insight on the Porter Hypothesis. *Journal of Economic Studies*. <https://doi.org/10.1108/JES-05-2018-0185>
- Nath, N., Othman, R., & Laswad, F. (2019). External performance audit in New Zealand public health: A legitimacy perspective. *Qualitative Research in Accounting and Management*. <https://doi.org/10.1108/QRAM-11-2017-0110>
- Othman, R., & Laswad, F. (2019). Future Forensic Accountants: Developing Awareness of Perceptual Blindness. *Journal of Forensic and Investigative Accounting*, 11(2), 299-308.
- Ameer, R., & Othman, R. B. (2017). Corporate social responsibility performance communication and portfolio management. *Managerial Finance*. 43(5), 595-613. <http://www.emeraldinsight.com/doi/full/10.1108/MF-06-2016-0164>
- Othman, R., Laswad, F. & Nath, N. (2017). Local councils' environmental sustainability reporting: who really counts? *Pacific Accounting Review*, 29(4),469-489, <http://dx.doi.org/10.1108/PAR-11-2016-0108>
- Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. <http://dx.doi.org/10.1111/auar.12153>
- Yusoff, H. Ismail, A., Othman, R. & Darus, F. (2016). Motives and accountants' role for green accounting-reporting towards minimizing financial leakages, *Malaysian Accounting Review*, 15(2),35-55.

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



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

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

Journal Publications 2016-2021

- Pavlovich, A. & Sutton, D. (2019). The Tax Working Group Final Report: How far do the capital gains tax recommendations changes deviate from optimisation? *New Zealand Business Law Quarterly*, 25(2), 71-97.
- Pavlovich, A. (2019). Striving for intergenerational wellbeing. *Journal of Australian Taxation*, 2019.
- Pavlovich, A., & Sutton, D. (2019). Implementation of Capital Gains Tax: How should we do this? *New Zealand Journal of Taxation Law and Policy*, 25(1), 31-52.
- Pavlovich, A. (2016). The Tax Disputes Process and Taxpayer Rights: Are the inconsistencies proportional? *New Zealand Journal of Taxation Law and Policy*, 22(1), 70-95.
- Pavlovich, A. J., & Watson, S. (2017). Director and Shareholder Liability at Pike River Coal. *New Zealand Law Journal*, 21, 1-43.
- Pavlovich, A. (2016). Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? [Part I] *Taxation Today*, 93, 16.
- Pavlovich, A. (2016). Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? [Part II] *Taxation Today*, 94, 14.



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

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

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

Journal Publications 2016-2021

Noonan, C., & Plekhanova, V. (2021). Digital services tax: Lessons from the section 301 investigation. *British Tax Review*, 2021(1), 83-115.

Noonan, C., & Plekhanova, V. (2020). Taxation of Digital services under trade agreements. *Journal of International Economic Law*, 23(4), 1015–1039. <https://doi.org/10.1093/jiel/jgaa031>

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

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

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

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

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

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

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

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

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

Senior Tutor



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

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

Senior Lecturer



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

Nicholas' research is mostly in human rights theory and focuses on discrimination and equality. He completed his PhD at the University of Auckland in 2007. His PhD research was on the concept of equality in moral, political and legal philosophy. He has published articles on human rights, including some from his doctoral dissertation, and on statutory interpretation. In 2011, his book 'Basic Equality and Discrimination' was published by Ashgate in its Applied Legal Philosophy series. In 2017 he published two articles on New Zealand constitutional issues – the Maori voters roll and, the place of the Treaty of Waitangi in a future New Zealand constitution. He is currently working on papers on freedom of expression.

Journal Publications 2016-2021

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

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

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

Senior Lecturer



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

Warwick's research to date has focused on new and emerging initiatives in corporate reporting. He completed his PhD in April 2012. His thesis was titled: "A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand". Since then, his research activity has included a number of papers,

projects and research reports on International Financial Reporting Standards (IFRS). Integrated Reporting (IR) and Performance Reporting (PR) are two more recent corporate reporting initiatives to emerge, and which he has been involved in researching. His publications include articles in *Meditari* and *Accounting and Finance* journals. He is also on the Editorial Board for the *Meditari Accounting Research Journal*, which awarded him their '2015 Outstanding Reviewer' award.

Journal Publications 2016-2021

Miah, M. S., Jiang, H., Rahman, A., & Stent, W. (2021). The impact of IFRS complexity on analyst forecast properties: The moderating role of high quality audit. *International Journal of Finance and Economics*. <http://doi.org/10.1002/ijfe.2456>

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

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

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

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

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

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



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

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

Journal Publications 2016-2021

Sawyer, A., & Tan, L. M. (2021). Editorial. *New Zealand Journal of Taxation Law and Policy*, 27(4), 259-261.

Sawyer, A., & Tan, L. M. (2021). Editorial. *New Zealand Journal of Taxation Law and Policy*, 27(1), 5-12.

Tan, L. M. (2021). Closing the tax gap - Will rewarding tax whistleblowers help? *New Zealand Journal of Taxation Law and Policy*, 27(3), 239-254.

Sawyer, A., & Tan, L. M. (2021). Editorial. *New Zealand Journal of Taxation Law and Policy*, 27(2), 109-112.

Sawyer, A., & Tan, L. M. (2021). Editorial. *New Zealand Journal of Taxation Law and Policy*, 27(3), 189-192.

- Tan, L. M., Laswad, F., & Chua, F. (2021). Bridging the employability skills gap: going beyond classroom walls. *Pacific Accounting Review*. <http://doi.org/10.1108/PAR-04-2021-0050>
- Al Mallak, M. A., Tan, L. M., & Laswad, F. (2020). Generic skills in accounting education in Saudi Arabia: Students' perceptions. *Asian Review of Accounting*, 28(3), 395-421. <https://doi.org/10.1108/ARA-02-2019-0044>
- Tan, L., & Sawyer, A. (2020). Reflections on tax research: An analysis of over 25 years of research published in the New Zealand Journal of Taxation Law and Policy. *New Zealand Journal of Taxation Law and Policy*, 26(4), 431-451.
- Tan L.M. & Laswad, F. (2019). Key employability skills required of tax accountants. *Journal of the Australasian Tax Teachers Association*, 14(1), 1-29.
- Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(1), 6-12.
- Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(2), 113-119.
- Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(3), 215-220.
- Tan, L. M., & Braithwaite, V. (2018). Motivations for tax compliance: The case of small business taxpayers in New Zealand. *Australian Tax Forum: A Journal of Taxation Policy, Law and Reform*, 33(2), 221-247.
- Tan, L. M., & Laswad, F. (2018). Professional skills required of accountants: What do job advertisements tell us? *Accounting Education*, 27(4), 403-432.
- Tan, L. M., & Woodward, L. (2018). GST compliance in New Zealand: attitudes of small businesses in the primary and trades sector. *New Zealand Journal of Taxation Law and Policy*, 24(2), 171-196.
- Sawyer, A., & Tan, L. M. (2017). Editorial. *New Zealand Journal of Taxation Law and Policy*, 23(2), 167-172.
- Sawyer, A., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(4), 314-318.
- Reid, I., & Tan, L. M. (2016). The bright-line test on residential property sales: Another pseudo capital gains tax regime? *New Zealand Journal of Taxation Law and Policy*, 22(2), 157-171.
- Reid, I., & Tan, L. M. (2016). The bright-line test on residential property sale: Another pseudo capital gains tax regime? [Part 2]. *Taxation Today*, 98, 14-19.
- Sawyer, A. J., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(3), 210-215.
- Reid, I., & Tan, L. M. (2016). The bright-line test on residential property sales: Another pseudo capital gains tax regime? [Part 1]. *Taxation Today*, 97, 12-17.
- Sawyer, A. J., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(2), 100-105.
- Tan, L. M., & Liu, X. (2016). SMEs' tax compliance: A matter of trust? *Australian Tax Forum*, 31(3), 527-554.
- Sawyer, A., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(1), 4-9.

LINDSAY TROTMAN LL.M. *Cant.*

Barrister and Solicitor of the High Court of New Zealand
Associate Professor



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

Journal Publications 2016-2021

Trotman, L., & Berkahn, M. (2021). The Supreme Court of New Zealand on Price-Fixing. *Australian Journal of Competition and Consumer Law*.

Trotman, L., & Berkahn, M. (2021). Reckless trading makes its debut in the New Zealand supreme court. *Australian Business Law Review*, 49, 140-144.

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

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

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

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

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

Professional Staff

Auckland Campus



HORI PIRINI
Administrator

Manawatū Campus



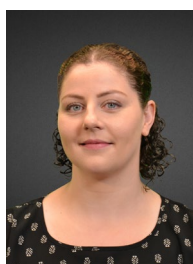
INEZ GOLDSWORTHY
Administrator



MELANIE SINCLAIR
Executive Assistant to HoS



JESSICA WATSON
Administrator



EMMA O'SULLIVAN BAVI
Strategic Projects Officer
(On maternity leave in 2022)



MARY ROSSITER BA, PGDipBusAdmin
Research Support Officer



LIN SHI MInfSc
Computer Technician



ANDREW BROWN BInfSc
Digital Media Consultant

Other Staff Research Activities 2021

Associate Editor

Bhuiyan, M.B.U.	Accounting Research Journal Meditari Accountancy Research
Costa, M.	Corporate Governance: The International Journal of Business in Society
Habib, A.	Accounting and Finance
Houqe, M. N.	Accounting Research Journal
Laswad, F.	Accounting Education
Trotman, L.G.S.	Australian Journal of Competition and Consumer Law - Overseas reports editor

Board of Advisors

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

Tan, L.M.	New Zealand Journal of Taxation Law and Policy
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Conference Organising Committee Member

Othman, R.	With ISCAP/IPP, "Redefining Accounting for tomorrow", Online Webinar, (15 and 22 September), Portugal. Guest speaker: Professor Garry Carnegie, RMIT Emeritus Professor. Scientific Committee Member, the <i>International Conference on Accounting and Finance Innovation</i> , Online Conference, (1-2 July), Aveiro, Portugal.
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Discussants/Moderators

Ahmad, F.	Discussant on Bairagi, R. K. (2021). Dynamic impact of economic policy uncertainty on stock markets: Intercontinental evidence. <i>Financial Markets and Corporate Governance Conference</i> . Online.
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Ehalaiye, D.	Chair of the Public Sector Accounting session of the African Accounting and Finance Association (AAFA) Conference
Opare, S.	Discussant at the 11 th Financial Markets and Corporate Governance (FMCG) Virtual Conference

Editorial Board and Advisory Board Member

Berkahn, M.	Journal of Accounting Literature Journal of the Australasian Law Academics Association
Bhuiyan, M.B.U.	Journal of Accounting Literature Journal of Governance & Integrity
Botica Redmayne, N.	Accounting & Financial Management Journal of Public Budgeting
Edeigba J.	International Journal of Accounting and Financial Reporting Elsevier Advisory Panel
Habib, A.	Asian Review of Accounting International Journal of Accounting International Journal of Auditing Managerial Auditing Journal Pacific Accounting Review Journal of Accounting Literature Journal of International Accounting, Auditing and Taxation
Hooks, J.	Pacific Accounting Review
Houqe, M. N.	Journal of Accounting Literature Meditari Accountancy Research
Laswad, F.	Pacific Accounting Review Journal of Financial Reporting and Accounting PSU Research Review
Othman, R.	Journal of Financial Reporting & Accounting Journal of Accounting in Emerging Economies (JAE) Editorial Advisory Board Meeting, organised by Essex University, UK
Stent, W.	Meditari Accountancy Research Journal

Guest Editor

Ehalaiye, D.	Special issue of Sustainability, on the theme "Accounting, Finance and Governance – Impact of CSR"
Houqe, M. N.	Journal of Risk and Financial Management

Guest Speaker

- Ehalaiye, D. “Measurement and reporting of heritage assets – Insights from practice in New Zealand”, Zoom seminar at the Management Seminar Series, Università Cattolica del Sacro Cuore, Milan, Italy, 14 October.
- Othman, R. “Mandatory climate-related disclosure in New Zealand”, Faculty of Business, Communications and Law, INTI International University, Malaysia, 28 July.
- “Fraud and corruption in the public sector”, Faculty of Accountancy, Universiti Teknologi Mara, Malaysia, 14 June.

Masters Examiner

- Houque, N. “Working capital management and CFO age” by Qida Hu, Massey University, New Zealand
- Huang, H.J. “Impact of Differences Between Local GAAP and IFRS on Accounting Practice in an Emerging Capital Market, Vietnam” by Tina Dao, Auckland University of Technology, New Zealand
- “Slow and steady ... Will Australian companies race to the top in modern slavery disclosure?” by I. Panozzo, University of Wollongong, Australia
- Opare, S. “Corporate donation and trade credit: New Zealand evidence” by Y. Zhou, Massey University, New Zealand
- Stent, W. “An investigation into stakeholder inclusivity and the board’s ability to create competitive advantage at South Africa’s ‘big five’ retail banks” by D. Wolhuter, Rhodes University, South Africa.

Media

- Pavlovich, A. “A budget has two sides”, (20 May), Online commentary, available at: <https://www.sciencemediacentre.co.nz/2021/05/20/budget-2021-expert-reaction/>
- “No significant tax changes, but we need them”, (20 May), Online commentary, available at: <https://thespinoff.co.nz/money/20-05-2021/budget-2021-the-great-spinoff-hot-take-roundtable>
- “Capital gains tax by stealth?”, (7 April), Online article, available at: <https://www.thebigq.org/2021/04/07/is-the-bright-line-test-extension-really-just-a-capital-gains-tax-by-another-name>

Participants in Other Educational and Research Activities

- Ahmad, F. Attended three weeks training on “How to keep students engaged: plan great lessons” arranged by the Teaching and Learning Centre, Massey University, from 3-21 May.
- Attended three hours workshop on “Responding to students of concern” arranged by the Teaching and Learning Centre, Massey University on 21 April.
- Costa, M. Presented a paper titled "Do co-opted boards affect the cost of equity capital?" at the School of Accountancy (Albany) Seminar Series.
- Houqe, N. Country Co-ordinators New Zealand – Research training, INSPiR2eS Research Network.
- Mehnaz, L. Attended New Zealand Audit and Accounting Conference (2021), Chartered Accountants Australia and New Zealand, November.
- Attended Accounting and Finance Association of Australia and New Zealand (AFAANZ) Education Forum (2021), AFAANZ, November.
- Attended Australian Accounting Standards Board (AASB) Research Forum (2021), AASB, November.
- Attended The Australian National Centre for Audit and Assurance Research (ANCAAR) Audit Research Forum (2021), ANCAAR, December.
- O’Sullivan, T. Participant in the School of Accountancy Research Seminar Series Presentation: Protecting the Consumer by Fighting Fake and Manipulated Online Reviews, 1 December 2021, School of Accountancy, Massey University.
- Zoom Attendee and Participant, *Australasian Consumer Law Roundtable Conference*, Sydney Law School, 1 December 2021.
- Zoom Attendee and Participant, *7th Petar Šarčević Conference, Consumer Protection in Transition: Digital Transformation and Better Enforcement*, University of Rijeka, Croatia, 23-25 September 2021.
- Othman, R. Guest lecturer, “Forming an opinion”, Faculty of International Business, IPU New Zealand Tertiary Institute, 19 and 22 October.
- Guest lecturer, “Tests of controls and the nature of the Audit Report”, Faculty of International Business, IPU New Zealand Tertiary Institute, 19 and 22 October.
- Attended Manaaki New Zealand Scholarships Completion Ceremony, Massey University, Palmerston North, 21 May.
- Reviewed book chapter for *Integrated Reporting: Business Cases for Sustainability in South Asia*, Griffith University, Australia.

PhD Examiner

Ehalaiye, D.	“Board gender diversity and investment inefficiency: Empirical evidence from the UK” by Sanaullah Farooq, Lincoln University, Christchurch, New Zealand.
Houqe, M. N.	“Corporate social responsibility of bank: Firm value and bank risks” by Pei Lin (Grace) Low, The University of Auckland, Auckland, New Zealand.
Hu, Y. Y.	“Essays on non-financial key performance indicators: Discourses and consequences” by Sunil Lakhani, Massey University, New Zealand.
Huang, H.	“Foreign business engagement by New Zealand Firms with China: Governance structures, management controls and growth” by S. Yen, University of Auckland, New Zealand.
Laswad, F.	“Implementation of XBRL in the Indonesian capital market: An institutional logics perspective” by F. Amalia, Queensland University of Technology, Australia. “Firm performance, financials constraints and dual class share structure” by F. Tamanna Ahmed, Victoria University of Wellington, New Zealand. “Towards an integrated reporting framework for China” by Y. Sun, The University of Waikato, New Zealand.
Othman, R.	“Essays on International Auditing” by Xuan Sean Sun, Massey University, New Zealand.
Plekhanova, V.	“A data-driven approach towards combatting social e-commerce transaction-based tax evasion” by X. Nan, University of Sydney, Australia.

Reviewers/Referees

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

Costa, M. D.	Accounting & Finance Accounting Research Journal Corporate Governance: The International Journal of Business in Society Finance Research Letters Journal of Decision Systems Pacific Accounting Review Research in International Business and Finance
Ehalaiye, D.	Accounting and Finance Journal of Economic Studies Journal of Contemporary African Studies Journal of Accounting in Emerging Economies Politics & Policy Pacific Accounting Review Comparative Economic Studies Public Money and Management
Habib, A.	Accounting & Business Research Australian Journal of Management International Journal of Accounting International Journal of Auditing Journal of Accounting, Auditing, and Finance Corporate Governance: An International Review ABACUS Journal of International Accounting, Auditing and Taxation
Houqe, M.N.	ABACUS Accounting & Finance Accounting & Finance Association of Australia and New Zealand Accounting Research Journal Advances in Accounting The International Journal of Accounting African Accounting & Finance Association
Hu, Y. Y.	Accounting, Auditing & Accountability Journal Accounting Research Journal Asian Review of Accounting Meditari Accountancy Research Pacific Accounting Review Social Responsibility Journal Sustainability Research Journal
Huang, H. J.	Accounting and Finance Journal Pacific Accounting Review Member of the Journal of International Accounting Review Board
Laswad, F.	Accounting Education AFAANZ conference Pacific Accounting Review Australian Accounting Review
Nath, N.	Accounting Forum Accounting history Journal of Accounting and Organisational Change International Journal of Critical Accounting Pacific Accounting Review

	Meditari Accountancy Research Qualitative Research in Accounting & Management (QRAM)
Opare, S.	Pacific Accounting Review Australian Accounting Review Journal of Financial Reporting and Accounting Managerial Finance Meditari Accounting Research Accounting Education
Othman, R.	Accounting and Finance Accounting Education Accounting Forum Accounting History Accounting Research Journal Australian Accounting Review Australian Journal of Information Systems Corporate Governance Corporate Social Responsibility and Environmental Management Journal of Accounting in Emerging Economies Journal of Business Ethics Journal of Cleaner Production Journal of Forensic and Investigative Accounting Managerial Finance Meditari Accountancy Research Pacific Accounting Review Social Responsibility Journal
Pavlovich, A.	New Zealand Journal of Taxation Law and Policy
Plekhanova, V.	Journal of Tax Teachers Association (JATTA) New Zealand Journal of Taxation Law and Policy (NZJTLTP)
Stent, W.	Pacific Accounting Review
Tan, L. M.	Pacific Accounting Review New Zealand Journal of Taxation Law and Policy Accounting Education Journal of Economic Psychology

Visiting Professor to a University

Houqe, M.N.	Victoria University of Wellington (1 January 2020 – 31 March 2021), Wellington, New Zealand, Honorary Research Associate
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School PhDs 1986-2021

Dr Lois Graff (1989)

Computerised financial planning for school districts.

Dr Brenda Porter (1990)

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

Dr Gregory Tower (1991)

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

Dr Jack Dowds (1995)

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

Dr Sivakumar Velayutham (1996)

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

Dr Joanne Locke (1996)

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

Dr Duncan Stewart (1996)

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

Dr Michael Adams (1997)

Determinants of voluntary disclosure by New Zealand life insurance companies.

Dr Mahmud Hossain (1998)

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

Dr Unvar Mutalib (2002)

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

Dr Nives Botica Redmayne (2004)

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

Dr Christopher Durden (2004)

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

Dr Robert Nyamori (2005)

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

Dr Erlane Ghani (2008)

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

Dr Mohd Md Salleh (2009)

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

Dr Norida Basnan (2010)

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

Dr Uma Ananthanarayanan (2012)

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

Dr Warwick Stent (2012)

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

Dr Rahayu Abdul Rahman (2012)

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

Dr Shahwali Khan (2012)

Volatility, value relevance and predictive power of comprehensive income.

Dr Lei Cai (2013)

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

Dr Adnan Ahmad (2013)

Investor protection, firm fundamentals information and stock price synchronicity.

Dr Frances Chua (2016)

Discourse analysis of corporate codes of ethics.

Dr Varsha Kashyap (2016)

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

Dr Abdul Haris Muhammadi (2016)

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

Kim Mear (2017)

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

Muhammad Shahin Miah (2017)

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

Fawad Ahmad (2018)

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

Mohammed Al Mallak (2018)

Generic skills in accounting education in Saudi Arabia.

Oyuntsend Chagnaadorj (2018)

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

Pinprapa Sangchan (2019)

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

Mabel D Costa (2020)

Three essays on financial constraints and cost stickiness.

Thanida (Tina) Uthayapong (2020)

Auditor rotation and audit quality.

Li Sun (2021)

Three Essays on the Determinants and Consequence of Tournament Incentives

Xuan (Sean) Sun (2021)

Three Essays in International Auditing

Abstracts of PhD research completed in 2021

Li Sun

Three Essays on the Determinants and Consequence of Tournament Incentives

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

Xuan (Sean) Sun

Three Essays in International Auditing

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

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

Abstracts of PhD research in progress

Md. Babar (Supervisors: Ahsan Habib, Mabel D Costa)

Product Market Competition as an External Governance Mechanism: International Evidence

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

In Memoriam

Babar was a passionate and dedicated researcher and made significant progress towards completion of his PhD. He already finished full write ups of his first two essays (the first one being published in the International Review of Financial Analysis). Sadly, he did not see his completed thesis because of his untimely demise. However, he will be very fondly remembered by SoA staff and students.

Joy Nankyer Dabel-Moses (Supervisors: Fawzi Laswad, Dimu Ehalaiye)

Public Sector Entities' Financial Reports Information

My study addresses research issues concerning the information in the financial reports of public benefit entities (PBEs) in the public sector in New Zealand. The information provided through these financial reports are generally considered to communicate an entity's financial information to its stakeholders which would assist in achieving accountability and decision usefulness objectives. Users of public sector PBEs financial reports expect that the preparers take their needs into account when preparing such reports. My study examines the perception of preparers and regulators of PBE (PS) financial reports with respect to the information needs of users of these reports in New Zealand. The research investigates among others the objectives of preparing financial reports, identifying the primary users of public sector PBEs financial reports, and the importance of the information presented in financial reports. It also examines whether the objectives and users vary based on the nature of the entity, central or local government, and its size.

Norhasniza Hanum Binti Ishak (Supervisors: Lin Mei Tan, Fawzi Laswad, Radiah Othman)

Digital Competence of Accounting Graduates in Malaysia

Digital technologies have changed how individuals do things and work. These changes demand the development of new digital competencies in the workplace. Previous scholarly and professional literature highlights that this is the major competency area where professional accountants and accounting graduates have skill gaps. Therefore, this PhD study intends to examine the level of digital competence of Malaysian accounting graduates as perceived by educators, graduates, and employers. A new digital competence framework for graduates will be proposed which includes key digital competencies that are important for the accounting profession in the digital workplace. The findings of this study will contribute to the accounting education literature on the expectation and performance gap in digital competencies of accounting graduates.

Sunil Lakhani (Supervisors: Ahsan Habib, Solomon Opare)

Essays on Non-financial Key Performance Indicators: Disclosures and Consequences

This research examines the relevance of non-financial key performance indicators (KPIs) that are voluntarily disclosed by New Zealand firms. KPIs are useful components that are associated with the strategic decisions made by businesses. Non-financial KPIs serve as vital indicators that assist firm management in improving performance, and disclosure of such non-financial information is relevant to stakeholders for decision-making purposes. For analysts and investors, voluntary non-financial disclosures provide value relevant information that is useful for the prediction of firms' share prices, and for efficient investment decisions. This thesis is organised into three essays: (i) Relevance of non-financial KPIs: A literature review; (ii) Determinants and consequences of non-financial disclosures in the New Zealand port industry; and, finally, (iii) Equity overvaluation and voluntary environmental, social and governance disclosures: Evidence from New Zealand.

Ying Liu (Supervisors: Ahsan Habib, Hedy Huang)

Three Essays on Migrant Top Management Team: Evidence from China

My thesis consists of a literature review on current state of the research on skilled migration, and two empirical studies on the consequences of migrant top management team (TMT) in China. In the first essay, I survey the literature on the motivations and consequences of migration from accounting, finance, and corporate governance perspective. My second essay examines the association between migrant TMT and corporate innovation. Innovation is a key element for firm development and competition, as well as a driving force for long-term economic growth. My third essay investigates the relation between migrant TMT, innovation, and stock price crash risk. Since investing in innovation is risky, I argue that migrant managers investing more in innovative projects may be associated with greater stock price crash risk.

Alva Marasigan (Supervisors: Noor Houqe, Mahabub Zaman, Warwick Stent)

The Quality of Sustainability Reporting in the Electricity Industry: A Global Context

The proposed thesis seeks to investigate the quality of sustainability reporting (QSR) in the electricity industry, in a global setting covering the period 2018-2020. It aims to address the following research questions: (1) What is the nature of QSR disclosures by electricity generators (symbolic or substantive)? (2) What are the drivers or determinants of the QSR by electricity generators?, and (3) How do these determinants affect the QSR by electricity generators?.

The proposed thesis involves both qualitative and quantitative research methods. The qualitative portion covers the assessment of QSR by the electricity generators using content analysis, while the quantitative part involves testing of hypotheses developed based on findings in prior literature through regression analysis. Moreover, the proposed thesis will contribute to the field of sustainability reporting and will provide insights to management, regulators, and standard setters for continuing improvement in sustainability reporting.

Takumi Nomura (Supervisors: Noor Houqe, Warwick Stent)

Lack of Regulation Regarding CSR (Corporate Social Responsibility) Reporting

In this age of globalisation and climate change, Corporate Social Responsibility (CSR) reporting is becoming increasingly important, especially for Multinational Enterprises (MNEs). Past literature shows that CSR performance is associated with firm value, confirming its importance for stakeholders' decision making. Despite this, stakeholder concerns persist in relation to the quality of CSR reporting. A plethora of frameworks, standards, and guidance for CSR reporting, together with a lack of mandatory requirements reduces comparability and quality of CSR reporting. My thesis consists of three essays that explores related facets of CSR reporting. Firstly, I investigate the leading practice of CSR reporting and the effects of such practice on disclosure quality. Large global companies tend to lead practice in CSR reporting, so of the first essay focuses on such firms as predictors of future CSR reporting developments. My second essay examines the harmonisation effects of using global CSR frameworks/standards/guidance. This study is important because there are few prior studies exploring this effect, especially using longitudinal data. My third essay examines

the comparability benefits of using global CSR frameworks/standards/guidance. Findings of this study will support regulators considering the future of mandatory CSR reporting by understanding the effect on the market by using the global CSR framework/standards.

Abiodun (Abbey) Omidiji (Supervisors: Nives Botica Redmayne, Dimu Ehalaiye)

Internal Audit Function Effects: An Analysis of Loan Losses and Financial Performance in MFIs

This study empirically investigates the nature and extent of internal audit functions' (IAF) impact on loan losses and financial performance of Microfinance Institutions (MFIs) through a global analysis of their loan loss rates, impairment losses on loans, and operating self-sufficiency. To identify emerging perspectives in the context of the microfinance industry, and the profession's capacity to respond to challenges facing these institutions, the study also explores internal audit practice framework and regulations, and the broad responsibility of the IAF within the corporate governance mosaic. Using data collected from the Mix-Market Database consisting of 1,032 MFIs in 63 countries, the preliminary findings show that not all MFIs have internal audit function or units, while some MFIs have set up the IAF to monitor the incidence of over-indebtedness of clients leading to loan losses. This study is important as the expectations of the impact of microfinance is increasingly being challenged, and because the industry is faced by clients' over-indebtedness and credit risk. It is also important to fill the empirical research gap in the determinants of internal audit's existence in the microfinance industry. The result of this study should shed new light on internal audit's role in the sustainability of microfinance institutions and the control of the institutions' most important asset.

Alison Pavlovich

How Should New Zealand Tax its Inbound Investors?

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

Mohammad Nor Idham Bin Rodzali (Supervisors: Lin Mei Tan, Fawzi Laswad. Radiah Othman)

Mental Health and Accounting Students' Academic Success

Several factors influencing the academic success of accounting students have been well researched but there is a dearth of literature on the effects of students' mental health. Studies that examine the effects of mental health on students' academic success are mostly from non-accounting disciplines and outside Malaysia. With mental health issues emerging as a serious issue, it is important to examine the effects of mental health of accounting students on their academic success. This study, therefore, examines the relationship between mental health and accounting students' academic success in Malaysian universities. The study will focus on three main measures of mental health: stress, anxiety, and depression.

Christina (Christelle) Roos (Supervisors: Fawzi Laswad. Nirmala Nath)

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

This research will examine the association between lean and performance measurement. Traditional performance measurement is deemed unsuitable for application in lean organisations, and it is therefore important to research the relationship between performance measurement and lean. This study will assess how Searcy's (2004) lean performance dimensions are incorporated into performance measurement for the successful diffusion of lean concepts through a contingency theory lens. This research will be qualitative in nature and will use an interpretative approach to identify pertinent lean and performance measurement themes.

Santhi Shanmugam (Supervisors: Radiah Othman, Yuan Yuan Hu, Lin Mei Tan)

Tax aggressiveness and corporate social responsibility: Evidence from Malaysian listed companies

The relationship between corporate social responsibility (CSR) and tax has attracted the attention of scholars globally, in part due to media reports of the failure of well-known large multinational companies to pay their fair share of taxes. Informed by organizational legitimacy theory, this study examines the relationship between CSR performance (including the individual dimension of CSR) and tax aggressiveness in Malaysian publicly listed companies pre-and post-issuance of the Sustainability Reporting Guide (SRG). The study extends the literature on CSR by examining the relationship between tax aggressiveness and CSR performance from an emerging economy's perspective. The results will provide useful insights to regulators on the effectiveness of the SRG in improving CSR performance and decreasing tax aggressiveness. The study will further reveal how different CSR dimensions are associated with tax aggressiveness and will highlight the role of socially responsible firms in tax aggressiveness.

Research Funding, Awards and Nominations 2021

Awards and Nominations

Costa, M.	“Lecturer of the Year” – nominated by students, organized by Albany Students’ Association
Huang, H.	Recipient of a 2021 Massey Business School STAR Award for “MBS High Performing Team” as part of the Chinese Financial Research Cluster
Plekhanova, V.	Recipient of a 2021 Massey Business School STAR Award for “Excellence in Research Impact”
Stent, W.	Awarded Chartered Accountant Fellow (FCA) of CA ANZ Recipient of the Albany Students’ Association Pounamu Award for Teaching

Research Grants / Massey University Research Funds (MURF)

Ahmad, F. and Houqe, N. (2021). Massey University Research Fund (MURF) grant for “The impact of political connections on investment efficiency”, \$5,600.

Ahmad, F., Houqe, N., and Khan, H. (2021). Massey University Research Enhancement and Development Initiative (REaDi) grant for “Green washing or authentic effort? Quality of sustainability reporting in New Zealand”, \$2,100.

Costa, M. D. and Opare, S. (2021). Massey University Research Fund (MURF) grant for “Seasoned equity offering and cost asymmetry”, \$1,000.

Costa, M. D. and Habib, A. (2021). Massey University Research Enhancement and Development Initiative (REaDI) grant for “(i) Debt maturity structure and environmental efficiency; (ii) Local creative culture and audit fees”, \$1,000.

Costa, M. D. & Opare, S. (2021). Accounting and Finance Association of Australia and New Zealand (AFAANZ) Research Grant for “Impact of toxic chemical release on seasoned equity offerings (SEO)”, AU\$6,600.00.

Ehalaiye, D. (2021). Massey University Research Fund (MURF) grant for “Determinants of New Zealand public sector entities’ (PSEs) climate related disclosures”, \$6,468.

Houqe, M. N. (2021). Massey University Research Enhancement and Development Initiative (REaDI) grant for “Quality of carbon reporting in New Zealand”, \$2,250.

Houqe, M. N. (2021). Massey University Research Fund (MURF) grant for “Debt overhang and carbon emission”, \$1,000.

Houqe, M. N. & Ahmad, F. (2021). Massey University Research Fund (MURF) grant for “The impact of political connections in investment efficiency”, \$5,600.

Hu, Y. Y., Jiang, H., & Jia, J. (2021). Massey University Research Fund (MURF) mini grant for “Why do firms purchase directors’ and officers’ liability insurance? Perspective from economic policy uncertainty”, \$750.

Hu, Y. Y. & Fang, J. (2021). Massey University Research Enhancement and Development Initiative (REaDI) grant for “Peer effects in directors’ and officers’ liability insurance: Evidence in China”, \$2,100.

Hu, Y. Y. & Fang, J. (2021). Massey University Research Fund (MURF) grant for “Gratitude and CSR in China”, \$3,813.

Opare, S. and Costa, M. D. (2021). Massey University Research Fund (MURF) grant for “The impact of share-for-share acquisitions on acquirers’ cost asymmetry”, \$1,000.

Othman, R. and Ameer, R. (2021). Massey University Research Enhancement and Development Initiative (REaDI) grant for “(i) Gender, fraud opportunity and rationalization; (ii) Environmental crime restorative justice”, \$2,100.

Othman, R. (2021). Massey University Research Fund (MURF) mini grant for “Covid-19 and higher education students’ learning experience” (RM23276), \$350.

Othman, R. (2021). Massey University Research Fund (MURF) mini grant for “Genderization and fraud rationalization” (RM23227), \$350.

School of Accountancy Prizes

*Congratulations to all the students who won prizes in the 2021 academic year
and thank-you to the sponsors for their support.*

Auckland Campus

Sponsor	Prize Name	Recipient
ACCA	ACCA Prize in Accounting	Jeremy Macdonald
Allan Gibson	Allan Gibson Distinguished Auditing Prize	Caitlin Brown
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Auckland campus	Liuting Yan Zheqi Wang
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	Caitlin Brown
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Fourth Year Accountancy Prize	Alva Marasigan
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.804 Advanced Financial Accounting and Reporting	Shuang Zhang
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.805 Advanced Strategic Management Accounting	Yaoxuan Feng
CPA Australia	CPA Australia Top First Year Accountancy Prize	Jinxian Huang
CPA Australia	CPA Australia Prize in Accounting Information Systems	Jingru Liao
CPA Australia	CPA Australia prize for most outstanding student majoring in Accountancy	Caitlin Brown
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part A	Wenhui Yan
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part B	Shuang Zhang
Deloitte (Auckland)	Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation)	Vanessa Ouwehand
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Auditing – 110.379	Caitlin Brown
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Taxation – 110.389	Caitlin Brown
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting	Caitlin Brown Max Clark
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate	Caitlin Brown
Wolters Kluwer	Wolters Kluwer Prize in Advanced Taxation	Caitlin Brown
Wolters Kluwer	Wolters Kluwer Prize in the Law of Business Organisations	Jeremy Macdonald

Manawatū Campus

Sponsor	Prize Name	Recipient
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	Ning Wang
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatu campus	Nur Zahirah Mohd Zain Salakan Matthew Mann
Cooper Rapley Lawyers	Cooper Rapley Lawyers 155.210 Commercial Law	Daniel Lelievre
Estate and Taxation Planning Council	Estate and Taxation Planning Council Prize for 110.380	Hannah Baker Scott Berntsen

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 Board will normally meet one to three times a year, and objectives 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.

Members of the School of Accountancy Advisory Board:

Chair:

Keith Wedlock Partner, Glendinnings Chartered Accountants – Palmerston North

Members:

Dr Nives Botica Redmayne	Staff member, Manawatū campus
Jason Driscoll	Director, Morrison Creed Advisory Limited – Palmerston North
Craig Fisher	Consultant (formerly 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
Emeritus Professor Jill Hooks	Staff member, Auckland campus
Professor Fawzi Laswad	Head of the School of Accountancy
Dr Warwick Stent	Staff member and Convenor, Auckland campus
Ann Tod	Partner at KPMG – Auckland
Professor Stephen Kelly	Pro Vice Chancellor and Dean of Massey Business School

Professor for a Day

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

The programme aims to:

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

Professor for a Day - Semester One 2021

Guest Speaker	Organisation	Paper
Quenton Oates	Partners Life Insurance	110.309 Advanced Financial Accounting
David Mace	Deputy Chair of the Advisory Board of the Centre for Brain Research	110.329 Advanced Management Accounting
Andrea Leeper	VCFO Group Limited	110.309 Advanced Financial Accounting
Vanessa Black	Grant Thornton	110.209 Intermediate Financial Accounting
Ian Barron	MYOB	110.702 Financial Accounting and Reporting
Jade Berridge	Massey University	110.229 Management Accounting
Russell Fildes	Insolvency and Trustee Service, Ministry of Business, Innovation & Employment	155.210 Commercial Law

Professor for a Day - Semester Two 2021

Guest Speaker	Organisation	Paper
Gary Swain	Inland Revenue (Auckland)	110.289 Taxation
Dr Jeremy Beckham	Deloitte (Auckland)	110.389 Advanced Taxation
Misha Pieters	External Reporting Board - Senior Project Manager – Assurance Standards.	110.379 Advanced Auditing
Dr Angela Liew	University of Auckland	110.303 Integrative Accounting
Bennie Greyling	Deloitte	110.279 Auditing
Tracey Lloyd	Inland Revenue Department	110.289 Taxation
Karen Shires	PwC	110.379 Advanced Auditing
Russell Fildes	Insolvency and Trustee Service	155.203 Law of Business Organisations
Ian Barron	MYOB New Zealand	110.249 Accounting Information Systems
Russell Fildes	Insolvency and Trustee Service	155.771 Law of Business

Massey University Accountancy Clubs

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

2021 Auckland Accountancy Club Executive Members:

Semester One:

President	Jun Wen
Vice President	Hazel Vanessa Ouwehand
Treasurer	Selina Wang
Officers	Mikaela Jerg Chaomei Wang

Semester Two:

President	Jun Wen
Vice President	Min (Julia) Wang
Treasurer	Anna Videler
Officers	Mikaela Jerg, Chaomei Wang

Mentors:	Hedy Huang Mabel D Costa
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Massey University Accountancy Club 2021 (MUAC) Auckland

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

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

2021 Palmerston North Accountancy Club Executive Members:

President	Ethan Gorrie
Vice President	Rebecca Evans
Secretary/Technical Support	Adam Shen
Treasurer	Stephanie Bea
Communications/Media	Sam Ehalaiye
Mentors:	Yuan Yuan Hu
	Alison Pavlovich



Executive Members, 2021 Massey University Accountancy Club (MUACC) Manawatu Campus

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

Palmerston North <https://www.facebook.com/muac.manawatu>

Community Accounting

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

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

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

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

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

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

2021 Palmerston North Community Accounting:

Students

Penny Pearson (Team Leader)
Yi Zhang
Hannah Senior
Rebecca Evans
Haredz Razak (Team Leader)
Yuxiang (Eric) Liu
Gabriela Adams
Selina Brightwell (Team Leader)
Derin Deepu
Samuel Ehalaiye
Tamara Carlson

Co-ordinators

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

Supervisor

Rozalia Bencsik Ponikli

Not for Profit Clients

SuperGrans Manawatū Charitable Trust
Te Roopu Whakaruruhau o Ngā Wāhine Māori Incorporated (Māori Women's Refuge)



Palmerston North Community Accounting members receiving end of year certificates: Haredz Razak, Gabriela Adams and Derin Deepu.

2021 Auckland Community Accounting (ACA) & Community Accounting Aotearoa (CAA):

ACA Students

Carina Tang (Team Leader)
Zheng Ju
Chunya Situ
Letisha Raymond
Nick Ma
Prakash Joshi (Team Leader)
Ailsa Bu
Sandeep Giregowdanahalli
Nagarajaiah
Oxana Walker
Sunil Pattabhi (Team Leader)
Anna Young
Aniket Virkar
Ying Liu
Nusrat Dipa
Deepanshu Tuteja
Tia Unsworth
Hawk Chen (Team Leader)
Wenhui Yan
Varun Arora (Team Leader)
Joyce Zhang
Hoang Thanh Linh Pham
Sreyleak Krang
Vartika Singh
Emily Bartlett (Team Leader)
Salvatore Reito
Yifan Yu

Not for profit Clients

Activities and Research in Environments for
Creativity Charitable Trust
Communicare Charitable Trust
Kiribati Aotearoa Diaspora Directorate
New Settlers Family and Community Trust
Northern Bandits Diamond Sports Club
Auckland City Basketball Charitable Trust
Mother's Milk Charitable Trust New
Zealand
Owairaka Pacific Island Presbyterian Church
Charitable Trust
The Jade Speaks Up Charitable Trust
The Kai 4 Communities Charitable Trust
Te Waka Pareparea Trust
New Zealand Kiribati National Council Inc
Wharekawa Marae Reservation Trust
The Long Bay Chinese Association Inc
Whau the People Charitable Trust
Let's Siva in Schools

ACA & CAA Programme Manager

Geoff Andrews (ANCAD)

ACA Coordinator Maori NFPs

Kim Bennett (ANCAD)

ACA Coordinator Pasifika NFPs

Pale Sauni (ANCAD)

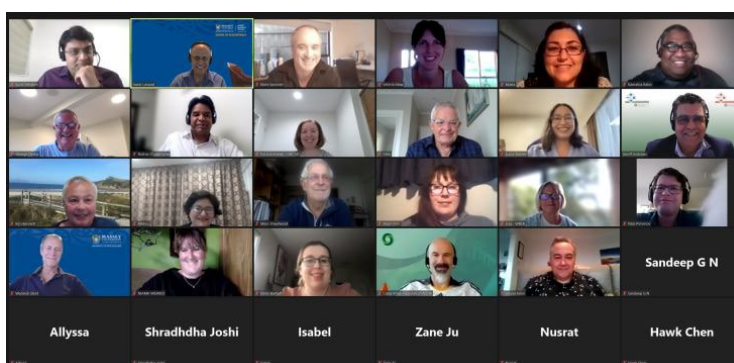
ACA & CAA Chartered

Accountants (Supervisors):

Sarah Griffiths
Glen Hill (Retired CA)
Jess Kumar
Simon Manawaiti
Valeria Maw
Mehru Naqvi
Matthew Ng
Nick Pimenov
Roshan Purasinghe
Mark Spooner
Jafar Rizvi

CAA Students

Stephanie Finn (Team Leader)
Isabel Ginella
Shradhdha Joshi
Alexandra Vanderwel
Jacob McCormick (Team Leader)
Anasta Wichayanurak
Thanuja Ihalage
George Deans
Maria Elstrom (Team Leader)
Lucia Stanley
Chloe Morely (Team Leader)
Natalie Eskrick
Lee-Anne Venter
Maria Camilleri (Team Leader)



Zoom meeting to celebrate the achievements of ACA and CAA.

School Highlights 2021

JANUARY



Staff on the Manawatū campus welcome the start of the academic year.

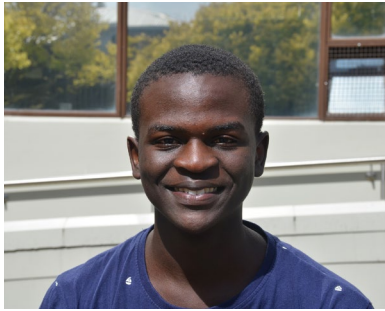
FEBRUARY

Congratulations to Dr Nives Botica Redmayne FCA (right) on her appointment as President of Chartered Accountants Australia and New Zealand (CA ANZ) for 2021.



Staff on the Auckland campus celebrate the start of the academic year.

MARCH



Sam Ehalaiye, CA ANZ representative.



CA ANZ has appointed two student representatives on the Manawatū campus.

Emma McIntosh, CA ANZ representative.

The Manawatū Accountancy Club hosted an event with Audit New Zealand. An enlightening session for all who attended,



Student volunteers participated in the Palmerston North Community Accounting session. Community Accounting is a collaboration between the School of Accountancy and the Palmerston North Community Services Council.

The Executive of the Accountancy Club on the Manawatū campus met with the club mentors to discuss plans for the academic year ahead.



APRIL



Community Accounting students from Massey University met on the Auckland campus to learn more about the Not-for-Profit Sector, Charities Services and preparation for engaging with their not for profits.

The Accountancy Club on the Manawatū campus hosted a successful Trivia Night (right and below).



MAY

The School of Accountancy had a review by a panel from AACSB International, who confirmed the re-accreditation of the accountancy programme for the next five years.



**AACSB
ACCREDITED**
Accounting



Congratulations to Dr Mabel D Costa (left) on receiving her PhD.

Auckland Massey Business School celebrate the Academic Excellence Awards.



The School welcomed Michelle MacManus (left) who has started as an Assistant Lecturer in Business Law on the Manawatū campus.

JUNE

Staff and students attend the Massey Business School Academic Excellence Awards held on the Manawatū campus (below).



Laura Mehnaz (left) joined the School on the Manawatū campus as an Assistant Lecturer in Accountancy. Laura is in the final stages of completing her PhD at AUT.

JULY



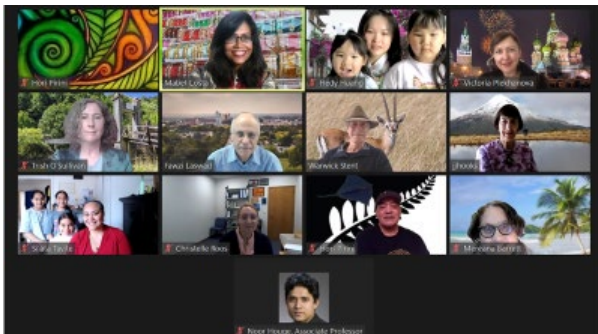
The School farewelled two Senior Lecturers, Jerry Hubbard and James Heslop, who have been with the School for 50 years and 33 years, respectively. We wish them very happy retirements.



OCTOBER

Thanks to Chartered Accountants Australia and New Zealand (CA ANZ) for continuing to sponsor the essay contest in Forensic Accounting. This year's competition is about 'Corruption and Cashless Society.' The essay is part of the assessment in 110.369 Forensic Accounting.

In 2021, the winners are: Tiana Maynard, Chloe Morley, Natalie Eskrick and Nicole Kennedy.



School staff farewelled Senior Tutor Siata Tavite after 13 years with the School (via zoom).

NOVEMBER

Congratulations to Dr Warwick Stent on his promotion to Associate Professor. Warwick is seen with his family (right), wife Gail and twins, Tyler, and Hayley.



Congratulations to Dr Hedy Huang (right) on her promotion to Senior Lecturer (Range 2) and to Dr Victoria Plekhanova (below) on her promotion to Senior Lecturer.



Auckland Community Accounting (ACA) and Community Accounting Aotearoa (CAA) celebrated its successful 4th year. This year, 44 volunteer Massey accountancy students were involved in Community Accounting. They were organised in teams and supervised by 11 volunteer chartered accountants.



DECEMBER

Congratulations to Associate Professor Lin Mei Tan (right) on her CA ANZ fellowship.



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

University Service, Community Engagements and Professional Associations

Services to Massey University

Berkahn, M.A.

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

Botica Redmayne, N.

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

Chua, F.C.

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

Costa, M.

Mentor - MU Accounting Club Auckland.

Ehalaiye, D.

School of Accountancy Representative, Massey Business School Research Committee.

Hooks, J.

AACSB Accreditation Co-ordinator.
MBS Assistant – Academic Support (REaDI project).

Houqe, N.

Postgraduate Accountancy Studies Coordinator.

Hu, Y.Y.

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

Huang, H. J.

Mentor - MU Accounting Club Auckland, MBS Mandarin Support Network; 2021 Massey Virtual Postgraduate Information Evening – MPAF Programme presentation

Hubbard, J.

MBS BBus Core Committee, University Proctor Wellington Campus.

Laswad, F.

Member of MBS Board, MBS Executive Committee, Information & Technology Advisory Group.

O'Sullivan, T.

Organiser, School of Accountancy Auckland Seminar Programme.

Opore, S.

Member, Massey Business School Teaching & Learning Committee; School of Accountancy Workload Committee.

Othman, R.

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

Roos, C.

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

Smith, N.

Member, BBus Core Advisory Group

Stent, W.

School Representative/Presenter (Auckland) at MBS Zoom Information Evening (May 2021), Long Bay International student visit (July 2021); Member, Massey Business School Teaching & Learning Committee; Convenor and member of the School of Accountancy Advisory Board; Member, School of Accountancy Workload Committee; Auckland Community Accounting liaison person.

Tan, L.M.

PhD coordinator.

Trotman, L.G.S.

Member, Massey University Human Ethics Committee, Southern B.

Community Engagements and Professional Associations

Berkahn, M.

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

Botica Redmayne, N.

Trustee of the Manawatū Education Trust and Board; Chair of the CAANZ Council President of Chartered Accountants Australia and New Zealand; Board member of the Chartered Accountants Australia and New Zealand Board; Appointed by the New Zealand Financial Markets Authority (FMA) to the Auditor Regulation Committee and delegated, under the Crown Entities Act 2004, to carry out audit quality reviews of New Zealand licenced auditors engagements/audits on FMA's behalf; Appointed member of the New Zealand Accounting Standards Board; Honorary Auditor and Treasurer of a number of Manawatū community groups and societies.

Edeigba, J.

Associate Member – CPA Australia

Ehalaiye, D.

Member, Manawatu Local Committee of Chartered Accountants Australia and New Zealand (CA ANZ)

Hooks, J.

FCPA; CAANZ

Houge, N.

Volunteer, Aotearoa New Zealand Islamic Think Tank, New Zealand.

Huang, H. J.

Member of the Trust Board of Airedale Property Trust, the Audit & Risk Committee of the Lifewise Trust, and the Methodist Mission Northern and Airedale Property Trust; CA ANZ academic membership; Chair of a one-day session at the 48th One Stop Update for Accountants in Business Conference, Auckland, 26-27 May.

Nath, N.

Honorary Auditor for New Zealand Mathematical Society.

Opare, S.

Assistant Treasurer, Seventh-day Adventist Church, Mt Eden, Auckland.

Othman, R.

Whittaker New Zealand – Flax basket weaving (fund-raising); MICPA-CAANZ Information Session, Manawātū Campus; Manawatu Malaysian Society – Festival of Culture (fund raising); High Commission of Malaysia & Palmerston North City Council – Malaysian’s cultural performance; Muslim Manawatu Association – Celebration of Eid ul Fitri and Eid ul Adha with Community & Sisters’ Day Out; CPA (Australia); Association of Certified Fraud Examiner (ACFE).

Pavlovich, A.J.

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

Smith, N.

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

Stent, W.

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

Tan, L.M.

Member, Chartered Accountants Australia and New Zealand.

Trotman, L.G.S.

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

Accreditations

School of Accountancy Accreditations

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



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



AACSB Accreditation

The Association to Advance Collegiate Schools of Business (AACSB) is a professional association for college and university management education institutions. It is the premier accrediting agency for bachelor's, master's, and doctoral degree programs in business administration and accounting. Of around 15,000 business schools in the world, not many are accredited by AACSB International. The accreditation represents the highest standard of achievement for business schools, worldwide.



School of Accountancy

In 2016, the School of Accountancy was awarded the prestigious AACSB accreditation for the undergraduate, master's, and doctoral degree programmes. In May 2021, the School of Accountancy at Massey University was re-accredited by the AACSB International. The School is one of only two institutions in New Zealand and Australia awarded this prestigious accreditation. Only eleven other institutions outside the USA have achieved this distinction (*as of February 2022*). (See the following page for the AACSB's accreditation letter to the School of Accountancy.)

The Continuing Benefits of AACSB Accreditation for the School

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



August 2, 2021

Stephen Kelly
Pro Vice Chancellor and Dean
Massey University
Massey Business School
Old Registry Building PN252, Tennent Drive
Palmerston North
4474
New Zealand
S.J.Kelly@massey.ac.nz

Fawzi Laswad
Professor and Head of School
Massey University
School of Accountancy
Private Bag 11 222
Palmerston North
New Zealand
f.laswad@massey.ac.nz

Dear Dean Kelly and Dr. Laswad,

It is my pleasure to inform you that the peer review team recommendation to extend accreditation for the degree programs in accounting offered by Massey University is concurred with by the Accounting Accreditation Committee (AAC) and ratified by the Board of Directors. Congratulations to you, the faculty, the students, the staff, and all supporters of Massey University.

Massey University has achieved accounting accreditation for five additional years. The next on-site continuous improvement review occurs in the fifth year, 2025-2026. A timeline specific to the school's visit year is available online [here](#).

One purpose of peer review is to recognize initiatives that support an environment of continuous improvement of quality programs. As noted in the team report the accounting programs of Massey University is to be commended on the best practices found on **Attachment A**.

The school should begin to address the concern(s) identified by the peer review team and AAC. As part of the next continuous improvement review application due July 1, 2023, the school is asked to update the AAC on the progress made in addressing the concerns listed on **Attachment B**.

Please refer to the [Continuous Improvement Review Handbook for Joint Business and Accounting](#) for the most current information regarding the processes for continuous improvement reviews. The handbook is evolving and will be updated frequently to provide the latest revisions to the CIR process.

Again, congratulations from the Accreditation Council and AACSB International - The Association to Advance Collegiate Schools of Business. Thank you for participating in the continuous improvement review process and for providing valuable feedback that is essential to a meaningful and beneficial review.

Sincerely,

Linda U. Hadley, Immediate Past Chair
Board of Directors

c. peer review team

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Fax: +65 6339 6511

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Academic Programmes

Undergraduate Programmes

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

Bachelor of Accountancy (BAcc)

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

Bachelor of Business, Accountancy major (BBus Acc)

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

Postgraduate Programmes

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

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

- Master of Business Studies (MBS)
- Master of Business Studies (Accountancy)
- Master of Professional Accountancy (MPAcc)
- Doctor of Philosophy (PhD)

Master of Professional Accountancy and Finance (MPAcc)

The MPAcc is a professional master's degree designed to prepare graduates for careers in accountancy and business. It is open to graduates with a bachelor's degree in any discipline.

The MPAcc meets the academic requirements of Chartered Accountants Australia and New Zealand (CAANZ), Certified Practising Accountants (CPA), Australia, and the Association of Chartered Certified Accountants (ACCA) and is accredited by all three organisations.

School Details

School Website

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

School Facebook Pages:

Accountancy at Massey University
MU Accountancy Club – Auckland
MU Accountancy Club – Manawatū
Palmerston North Community Accounting
Auckland Community Accounting

<https://www.facebook.com/accountancy.massey/>
<https://www.facebook.com/massey.accountancy.club/>
<https://www.facebook.com/muac.Manawatu/>
<https://www.facebook.com/pncommunityaccounting/>
<https://www.facebook.com/Auckland-Community-Accounting/>

Campus Addresses

Auckland Campus

Postal Address:

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

Physical Address

East Precinct
Albany Expressway (SH17)
Albany, Auckland

Telephone

+ 64 (09) 414 0800

Manawatū Campus

Postal Address:

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

Physical Address

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State Highway 57
Palmerston North

Telephone

+ 64 (06) 356 9099



MASSEY
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TE KUNENGA KI PŪREHUROA

UNIVERSITY OF NEW ZEALAND

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