

AFAANZ CONFERENCE 2023





2023 – 2024 AFAANZ RESEARCH GRANTS





Auckland University of Technology

From New Public Management (NPM) to New Public Governance (NPG) – an analysis of accounting disclosure challenges in the New Zealand health sector

Dr Sureshchandra Ramachandra & Dr John Kommunuri

Australian Catholic University

Enhancing student engagement and learning outcomes using gamified mobile technology Associate Professor Wendy James & Associate Professor Grainne Oates

Accounting education and the ethical implications of ChatGPT: A dual perspective Associate Professor Wendy James



Australian National University

Media Consolidation, Local News and Corporate Tax Avoidance

Dr Kathy Wang

Bond University

Reproducibility in Finance Research: Views of the Finance Research Community Assistant Professor Mark Brosnan, Dr Daniel Chai & Dr Searat Ali

Environmental, Social and Governance (ESG) Characteristics of Australian Superannuation Fund Categories Associate Professor Simone Kelly & Ms Robyn McCormack

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CFO financial expertise, financial statement comparability, and COVID-19 pandemic: International evidence

Dr Shawgat Kutubi & Associate Professor Syed Shams

Charles Sturt University

Changing accountability and reporting of Workplace Health and Safety in a pandemic Associate Professor Dianne McGrath, Dr Daniel Murphy, Mr Yianni Athanasopoulos, Associate Professor Larissa Bamberry & Dr Nick Pawsey



Curtin University

Dividend Policy and Distress Anomaly

Dr Yixuan Rui

Deakin University

The Power of Member Value: A Deep Dive into Australian Member Organizations' Governance Strategies

Associate Professor Edward Podolski & Associate Professor Sagarika Mishra

Venture Capital, Government Initiatives, and Entrepreneurship Associate Professor Xiaoyang Li

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Operational risk incidents and stock price crash risk: An international evidence Dr Deepa Bannigidadmath, Dr Rashid Zaman, Associate Professor Simone Scagnelli & Dr Soheil Kazemian

Griffith University

Social factors, United Nations Sustainable Development Goals, and capital markets: an international study Dr Luiz Distadio & Associate Professor Luminita Enache

James Cook University

How does the 'stand-back' requirement improve audit risk assessment? The use of root cause analysis *Dr Skye Zhu*



La Trobe University

Assessing the efficacy of work-integrated learning in accounting programs Dr Esin Ozdil , Mr Steven Burch & Dr Amrinder Khosa

Macquarie University

Green Reckoning in the ESG Landscape: Unveiling Reputational Penalties of Environmental Violations Associate Professor Clara Qing Zhou

Massey University

Firm's social media monitoring and strategic earnings management *Mr Nafiz UI Fahad*

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The Negative Externalities of Economic Policy Uncertainty: An analysis of the Impact on Non-Profit Organisations

Dr Sandip Dhole & Associate Professor Daniel Neely

Murdoch University

Water Governance Disclosures in the Australian Mining Industry- A legitimacy Theory Perspective Dr Md Moazzem Hossain & Dr Aklema Lema

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The Impact of Financial Literacy Training on Clients of Microfinance Dr Radhika Lahiri

What are the teamwork and collaborative skills required in PCA 02? A practitioner perspective Dr Bronwyn McCredie, Dr Lorena Mitrione & Dr Lyndie Bayne

How does director financial capability, motivation and boardroom dynamics influence financial monitoring? A field study from Australia *Dr Jackie Bettington*



RMIT University

Regulatory Punishment in Oligopolistic Market: Evidence from Credit Rating Agencies *Dr Xiaolu Hu*

University of Adelaide

Corporate Disclosure of Non-Financial Misconduct *Chelsea Liu*

Does the Stock Market Price Water Scarcity Risk Dr Ivan Indriawan, Dr Adrian Fernandez-Perez & Associate Professor Alexandre Garel

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The Economic Consequences of Mandated Metric-Based ESG Reporting: Evidence from Hong Kong *Dr Jerry Chen*

University of Melbourne

The Unintended Consequences of #MeToo on Research Collaborations in Finance and the Role of Sexual Harassment Prevention Tools Dr Marina Gertsberg

University of New South Wales

What can we learn about uncertain tax positions from IFRIC 23? *Dr Rodney John Brown & Associate Professor Youngdeok Lim*

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Inside Debt and Broad Framing of Risky Decisions: Evidence from Geographic Diversification in Serial Acquisition Dr Jialong Li

University of Otago

Unpacking the Puzzle: How Personality Traits Shape Academic Success Dr Yimei Man



University of Queensland

Sustainable Investment in Public versus Private Firms Dr Xin Yu

Health of rank-and-file employees and corporate information production *Dr Peter Truc Do*

Cross-listing, the legal bonding hypothesis and insider trading *Dr Dewan Rahman*

University of South Australia

Non-Binary individuals and household financial wellbeing in Australia Associate Professor Nirosha Wellalage & Associate Professor Tony Cavoli



University of Sydney

Predicting Corporate Financial Distress from the UK's Viability Statement Shan Zhou, Dr Nurul Alam & Dr Ruizhe Wang

Decentralized Lending, Collateral Constraints, and Prices Dr Angelo Aspris

Longitudinal Study of Insured Lives Associate Professor Demetris Christodoulou

University of Southern Queensland

Imagination, Creativity, and Innovation in Business Education Worthy of a Teaching Award *Ms Suzanne Maloney & Dr Romana Garma*

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Perceptions of institutional investors of the quality of climate-related disclosures: Evidence from the comment letters submitted to ISSB Exposure Draft 2 *Dr Mai Nguyen*

University of Technology, Sydney

The Power of Public Opinion: Quantifying the Market's Reaction to Corporate Social (Ir)responsibility Dr Kristoffer Glover & Associate Professor Vitali Alexeev

CEO Succession Planning and Career Concerns Dr Samir Ghannam & Dr Jin Sug Yang



University of Waikato

Volatility instruments' correlations to underlying assets and hedging effectiveness: Volatility risk and volatility-of-volatility risk Associate Professor Leon Li

University of Western Australia

Consolidating student understanding using a gamified mobile application (GMA) Dr Nikki Schonfeldt, Professor Phil Hancock & Professor Jacqueline Birt

To be, or not to be: Breaking up cryptocurrency exchange monopolies *Dr Jonathan Karlsen*



University of Wollongong

Climate change, executive mobility and firm performance Associate Professor Xiaofei Pan

Victoria University of Wellington

Assessing the Readiness of Professional Accountants in Developing Countries for IFRS Sustainability Disclosure Standards and Sustainability Reporting

Dr Olayinka Moses, Dr Ainul Islam & Dr Emmanuel Michael

Western Sydney University

Managerial Efficacy in Assessing Climate Risk in Loan Portfolios: An Analysis of OECD Countries Associate Professor Anil Mishra & Dr Siddharth Jain

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