



## Accounting Association of Australia & New Zealand

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### **Reminder: 1999 Membership Renewals are due NOW!**

#### **MEMBER BENEFITS entitle you to:**

1. Receive — 3 issues of the AAANZ journal, *Accounting and Finance*, (March, July, November 1999).
2. Receive - 3 issues of the AAANZ Newsletter — the March issue includes the 1999 Conference Brochure; and, the May issue will include a list of sessions papers.
3. Membership to SIGs.
4. Your membership qualifies you to pay the members' rate for the 1999 Conference as well as giving you the option to pay your Y2K dues in advance.
5. Your current membership status will also allow you to access the **member only** section on the AAANZ web site.
6. Members undertaking their PhD will be eligible for nomination by their HoD to attend the AAANZ Doctoral Consortium or Colloquium.
7. Members qualify for the various awards and scholarships offered by AAANZ including: the manuscript award; awards for literature, practice and soon to be announced, education award; and, the annual PhD scholarships (\$30,000 per annum).

**Reminder: Our new website is located at the following address:**

**[www.commerce.uq.edu.au:8000/AAANZ/](http://www.commerce.uq.edu.au:8000/AAANZ/)**

### **Presidents' Message**

With the summer recess now little more than a distant memory we, nonetheless, wish all our members a Happy New Year and best wishes for a successful 1999.

#### **1999 AAANZ CONFERENCE – Cairns**

This issue of the newsletter is devoted to this year's annual conference in Cairns, for which arrangements are well in hand.

The Executive have worked hard to contain costs for this conference so that, the fees are \$450 for members, at the early bird rate and \$520 for members otherwise. The incentive for members is maintained with the non-members' rate being \$550 for the early bird rate and \$620 otherwise.

In addition to the outstanding plenary speakers, Professors Mary Barth and David Larcker, this year's conference also offers a Continuing Professional Education Program, an Editors' Forum and two poster sessions plus, of course, the usual conference paper program. More details on all of these can be found in the accompanying brochure.

### SPONSORSHIP

**Australian Society of Certified Practising Accountants**

**The Institute of Chartered Accountants in Australia**

**Institute of Chartered Accountants of New Zealand**

**PricewaterhouseCoopers**

**Support from our sponsors is gratefully acknowledged**

Submissions for the conference papers are progressing well. This year's Technical Committee comprises Colin Ferguson who is responsible for papers in the Auditing and Information Systems areas, Peter Lockett who is responsible for Management Accounting and Donald Stokes who is responsible for Financial Accounting papers. The team is lead by Tim Brailsford who is responsible for everything!

In addition to our concurrent sessions, the conference will include poster sessions on the Monday and Wednesday. The poster sessions will provide researchers with an opportunity to present their research in an informal setting to colleagues who have interests in the same areas.

Work is already in hand for the year 2000 conference on the Gold Coast and for the 2001 conference in New Zealand.

### **1999 PhD DOCTORAL COLLOQUIUM**

Gary Monroe has been appointed Director for this year's Doctoral Colloquium. Both the Colloquium and the Consortium are now seen as being key activities for the Association and are highly regarded by those who have attended.

The registration fee for the Colloquium is \$600 and the response to date has been excellent. Colloquium Fellows are reminded that the deadline for PhD proposals is 10 April 1999.

As a reminder, the Doctoral Consortium is for those fellows at the early stages of their research whereas, the Doctoral Colloquium is designed for those at a more advanced level.

### **ELECTIONS**

Vacancies that fall due for election this year are for the positions currently occupied by Wai-Fong Chua, Phil Hancock and Julie Walker. A formal announcement with details of the election can be found elsewhere in this newsletter.

### **1999 AAA Doctoral Consortium**

The Executive offers sincere congratulations to Jennifer Grafton from the University of Melbourne, on being nominated as the Association's nominee to attend the 1999 AAA Doctoral Consortium. Competition for this nomination is fierce and Jennifer will be a fine representative for the Association.

### **PhD Scholarships**

Additionally we would like to congratulate those awarded PhD scholarships for 1999: Keryn Chalmers, Victoria University of Technology; Jane Culvenor, La Trobe University, Bendigo; Simone Kelly, The University of Queensland; and, Anne Wyatt, The University of Southern Queensland.

### **Journal**

Just a reminder that the Journal has now moved to three issues a year. Margaret Abernethy has commenced her tenure as Editor and looks forward to seeing your submission flow in to the University of Melbourne.

### **AAANZ Trademark**

It is pleasing to report that our trademark has now been lodged, accepted and paid for. This gives us name protection in Australia and we are now working to gain the same protection in New Zealand. Should anyone spot other organizations using the AAANZ nomenclature the Executive would be pleased to hear about them.

### **Focus Groups**

A number of focus groups have been held in Australia and one in New Zealand. One of the aims of these groups was to identify ways in which the Association could better serve its members. By and large the message seems to be that we are satisfying demand – yes this is a challenge – we would be keen to hear any ideas you might have.

The low incidence of New Zealand membership is an area of concern and this is being addressed by the production of a recruitment pack for potential AAANZ members and by revitalizing the system of Department/School representatives.

### **ANZAM**

It was recently reported in the 'Higher Education' supplement of *The Australian* newspaper (17/02/99) that ANZAM received project funding, to advance management research, to the value of \$300,000 partially funded by the ARC. It was also noted that AAANZ would be involved with the project through the exchange of information and ideas. Gary Monroe will keep us posted on further developments.



**Wai-Fong Chua  
Alan MacGregor**

**Web address:**

**[www.commerce.uq.edu.au:8000/AAANZ/](http://www.commerce.uq.edu.au:8000/AAANZ/)**

As reported in the last issue of the Newsletter, the AAANZ website, is now located on a server at the University of Queensland and overseen by AAANZ member, Colin Ferguson (UofQ) with the assistance of James Lamb.

It is our aim to develop the website to serve the following areas:

### 1. Information Activities

#### 1.1 Conference, Doctoral Colloquium\*, Doctoral Consortium\*

All up-to-date information re the 1999 conference and the Doctoral Colloquium will be on the web including abstracts of papers for the Conference and the Colloquium, by May 31, 1999. Abstracts for the Doctoral Colloquium will be a member-only service. Information regarding future consortia will also be added to the site.

#### 1.2 AAANZ Journal: Accounting and Finance

The contents pages of the journal from 1988-1998\* will be stored in a purpose-designed database so that search and retrieval may be effected either by title, author or year of publication. This database will need to be updated regularly. Access to this database will be a member-only service.

The contents page of the current issue of the journal will be freely available.

#### 1.3 General Information and Membership Form

All current members of the Executive and office-bearers of the Special Interest Groups will be listed.

A membership form will be available on the web. However, we will not accept payment via electronic means for the time being. This may occur in the future.

#### 1.4 AAANZ Submissions and Communication with External Parties

Submissions made by the Association to government/regulatory bodies or made in response to public enquiries will be posted on the web.

### 2. Networking Activities

#### 2.1 Database of accounting and finance staff in Australia and New Zealand\*

The Jacaranda Wiley directory of academic staff in accounting and finance in Australia and New Zealand will be stored in a purpose-designed database to enable member search and access. This will be a member-only service.

#### 2.2 Links to all Accounting and Finance schools in Australia and New Zealand

Links to websites of other schools in Australia and New Zealand will be provided. This will enable access to the working paper series and workshop series provided by these institutions.

#### 2.3 Links to all three professional sponsors - ASCPA, ICAA, ICANZ

Links to the websites of all three sponsors will be provided.

#### 2.4 Links to other accounting associations

Links to the websites of the EAA (European Accounting Association), the BAA (British Accounting Association) and the AAA (American Accounting Association) will be provided.

#### 2.5 Links to relevant regulatory bodies in Australia and overseas

Links to the websites of the following bodies will be provided – AARF, AASB, PSASB, ASX, FASB, and IASC.

#### 2.6 Links to the websites of Special Interest Groups

Links to these websites will enable the SIGs to publicise their activities quickly and cheaply. They may also put up the contents pages of their section journals.

Development of the website will be an ongoing process. Members are encouraged to comment and provide suggestions. Refer to the site for appropriate contact details.

### Effie Margiolis

\* Indicates that some of the services listed above will be password protected and restricted to members only.

## ***Education Portfolio***

The AAANZ's Continuing Professional Education (CPE) program gets under way at the Annual Conference in Cairns. Three sessions will be held on the afternoon of Sunday, 4 July.

From 1-4 pm, Professor Greg Clinch of the Australian Graduate School of Management will lead a workshop entitled "Capital Markets Research: Current Trends, Issues and Opportunities." This session will examine some of the methodologies used in recent capital markets research in accounting and will identify some promising areas for future research. The session leader, Greg Clinch, is one of the leading capital market researchers in Australasia with publications in top journals such as the *Journal of Accounting Research* and the *Journal of Accounting and Economics*. While this session would appeal to anyone interested in capital markets research, it is definitely "not to be missed" for those who are just starting in the area. The session cost is A\$60.

Also from 1-4 pm, Dr Mike Briers will lead a session entitled "Strategies for Energising Students and Promoting Active Learning." Mike Briers, who is at the University of New South Wales, will be sharing some of the trade secrets that recently helped him win a prestigious Australian Award for University Teaching. In this "hands-on" workshop, Mike will look at techniques that can be used to engage and excite students and at ways to promote life-long learning. With practical demonstrations and coverage of a wide range of learning principles (e.g., experiential, co-operative, accelerative), this session will appeal to anyone who wants to become a better and more effective teacher. The session cost is A\$60.

From 4:30-5:30 pm, the day's last session will be an Editors' Forum focused on the theme of "Getting Published." Open to everyone, this session features a panel of Editors from six Australian and New Zealand based accounting journals. Chaired by Associate Professor Malcolm Miller of the University of New South Wales, the panel will examine issues such as how to choose a journal, how the review process works, how Editors make their decisions, and what authors can do to increase the likelihood of acceptance. There will also be opportunities for the audience to direct questions at the panellists. Panellists will include Margaret Abernethy (*Accounting & Finance*), Steven Cahan (*Pacific Accounting Review*), Gary Carnegie (*Accounting History*), Graeme Dean (*Abacus*), Linda English (*Australian Accounting Review*), Richard Laughlin (*Accounting, Auditing and Accountability Journal*), and Glen Lehman (*Accounting Forum*). There is no charge for this session, and anyone with an interest in getting published is welcome to attend.

Members are encouraged to support these sessions, and members who belong to the ICAA, ASCPA, or ICANZ can use hours from the sessions to count toward their annual CPE requirements. Starting at the 2000 Annual Conference, AAANZ hopes to offer a wider range of sessions and in the 1999 Spring issue of the Newsletter, we will be asking members to submit proposals for possible sessions.

**Malcolm Miller**

**Steven Cahan**

## ***Practice Portfolio***

We have great pleasure in announcing that PricewaterhouseCoopers (PwC) have agreed to sponsor the practice award, which will henceforward be known as the **PricewaterhouseCoopers** Outstanding Contribution to Accounting Practice Award.

We would like to thank Kevin Stevenson and Paul Brasher from PwC for their support of this initiative. The panel, which consists of representatives from practice and academe will be shortly considering the nominees for the inaugural award and the announcement of the recipient will be made at the annual conference in Cairns.

We would like to encourage all AAANZ members to give serious thought as to future nominees for this award when the Association calls for nominees in the latter part of the Year 2000.

**Phil Hancock**

## ***ASCPA/ICAA/AAANZ PhD Scholarship Awards***

The annual ASCPA/ICAA/AAANZ PhD Scholarship Awards is now in its 11th year. The awards would not have been made possible without the strong support and commitment of the professional bodies in Australia. The ASCPA and ICAA provide \$30,000 for two full-time (\$15,000) scholarships, or four part-time (\$7,500), or a combination of the two.

The awards provide valuable assistance for recipients to complete their PhD studies at an accelerated rate. Without the support of the professional bodies, there is no question the retention rate of academics would be affected. The scholarship awards allow individuals to continue to carve a career in academe, contributing to the teaching and research program of universities within Australia.

ANZ takes this opportunity to thank the Australian Society of CPAs and the Institute of Chartered Accountants in Australia for their generous support of the awards and looks forward to our ongoing commitment to work together in the future.

For further details regarding the scholarships, please contact Effie Margiolis, Director-Member Services on 03 9642 0227 (ph/fax).

## ASCPA/ICAA/AAANZ PhD Scholarships

The PhD Scholarship Awards Committee met in Melbourne on December 16, 1998. The Committee had before it applications from 10 outstanding candidates, making the choice of awarding scholarships, very difficult.

Awards were made as follows:

**Keryn Chalmers**, Victoria University of Technology. Enrolled in the PhD program at the University of Tasmania.

Topic: *Financial Statement Preparers' Revealed Preferences: The Disclosure of Derivative Financial Instruments*

Part-time Award: \$7,500

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**Jane Culvenor**, La Trobe University, Bendigo.

Enrolled in the PhD program at the University of Tasmania.

Topic: *The Impact of Asset Specificity on the Use of Accounting Numbers in Private Debt Contracts*

Part-time Award: \$7,500

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**Simone Kelly**, The University of Queensland.

Enrolled in the PhD program at the university.

Topic: *An Empirical Examination of Natural Resource Valuation Models*

Part-time Award: \$7,500

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**Anne Wyatt**, The University of Southern Queensland. Enrolled in the PhD program at the University of Technology, Sydney.

Topic: *The Impact of Technological Innovation Conditions on Managers' Accounting & Disclosure Policy: Decisions for Intangibles*

Part-time Award: \$7,500

## 1999 AAA Doctoral Consortium

On behalf of the AAANZ congratulations to Jennifer Grafton of the University of Melbourne who was nominated as the AAANZ representative to attend the 1999 AAA Doctoral consortium at Lake Tahoe.

The AAANZ membership will have an opportunity to read Jennifer's report in the "Spring" issue of the Association's newsletter.

## *Australian Society of Certified Practising Accountants*

### CPA Program Restructure

In early 1998, the Australian Society of Certified Practising Accountants undertook a comprehensive review of the CPA Program, with a specific focus on meeting the challenges of an ever-changing business environment.

The CPA Program Review Task Force surveyed recent CPA Program graduates, and invited submissions from academics, employers of recently graduated accountants and the Society's member committees. The survey response, overall, was an endorsement of the current Program with an overwhelming 97 per cent of graduates indicating that completion of the CPA Program had helped them achieve their career objectives.

The CPA Program currently consists of two compulsory segments and three electives chosen from eight elective segments. The compulsory segments cover ethics, the accounting regulatory bodies, the accounting standards that relate to general disclosure requirements and a detailed examination of a number of accounting standards. The electives cover a broad range of traditional accounting subjects such as Auditing, Taxation, Treasury and Management Accounting and newer areas such as Management of Information Systems and Personal Financial Planning and Superannuation.

The Review produced a number of positive recommendations for the future. Key points stressed by the Task Force were the maintenance of rigour and the transition from university study to professional life. One of the outcomes of the Review is that a statement of assumed knowledge will be included in each subject in order to emphasise the postgraduate nature of the CPA Program.

The Program will also be radically restructured. The Task Force recommended that a compulsory foundation subject focusing on corporate governance be introduced as an initial area of study. The new subject will encompass corporate governance and broad aspects of the business and regulatory environment in addition to a study of ethics. In the normal development cycle, all CPA Program electives will be further developed with a tighter focus on strategic issues to ensure they remain relevant to the modern business environment. A final compulsory

“capstone” subject consisting of case studies, specifically designed to provide opportunities for candidates to integrate their previous study areas will be established, allowing candidates to demonstrate their ability to think creatively, select relevant information, and present written reports on various aspects of selected financial statements. The case studies will cover public sector entities and small businesses in addition to private sector entities.

The continuing objective of the CPA Program is to provide a high level bridging program from university to professional work. At the same time the ASCPA is reviewing the experience requirement for CPA status which is seen as complementary to the CPA Program. For further information contact Ann Johns, Director – Education and Membership, Australian Society of Certified Practising Accountants.

Email: [johnsa@natoff.cpaonline.com.au](mailto:johnsa@natoff.cpaonline.com.au)

## ANNOUNCEMENT ELECTION 1999

The AAANZ Annual General Meeting will be held on Monday, July 5 1999.

The election of members to the Executive will take place at that meeting. In this regard members are advised that three (3) vacancies must be filled and you are referred to the notes below. A nomination form is enclosed for your use.

### Notes

Phil Hancock and Julie Walker retire by rotation and are eligible for re-election. Alan MacGregor, Steven Cahan, Gary Monroe, Tim Brailsford, Malcolm Miller and Margaret Abernethy, will continue. Kim Langfield-Smith is the incoming President (Australia). Wai-Fong Chua will retire as President (Australia).

Nominations must be in writing signed by the nominee and seconder, both of whom **must be current members** of AAANZ (membership form on page 12).

Nominations should be executed on the enclosed form (see page 11) and may be accompanied by a brief (maximum of 100 words) statement about the candidate.

Nominations close 5.00pm on Friday, April 30 1999. Nomination forms may be lodged by post or facsimile.

If you have any queries please do not hesitate to contact the Returning Officer, Associate Professor Malcolm Miller or Effie Margiolis on 61 3 9642 0227.

## *Institute of Chartered Accountants of Australia*

### **IFAC Education Committee in Sydney**

The Institute of Chartered Accountants in Australia (ICAA) and the Australian Society of CPAs (ASCPA) are delighted to have been asked to jointly host the next IFAC Education Committee meeting in Sydney. The meeting will be held over three days in March with delegates coming from around the world.

A one day seminar on March 23, organised by the hosts, will provide Australian academics and members of the professional bodies with the opportunity to meet the Committee. It is also anticipated that the seminar will provide an avenue to expose the committee to some of the local issues in accounting education. The formal meeting of the Committee will be from March 24-26, 1999.

Anyone interested in attending the seminar can contact Gillian Cappelletto on (02) 9290 5634.

### **PY Post 2000 and the CA Program**

In the last AAANZ Newsletter an update was provided on educating future professional accountants including information on the PY Post 2000 Discussion Paper. Mention was also made of discussions relating to a merger between the ASCPA and the ICAA. The merger proposal was not supported by members of the ICAA.

The Institute is continuing its development of the CA Program to be introduced in 2001. The new program is based on recommendations put forward in the *PY Post 2000 Discussion Paper*. The ICAA recognises the importance of accredited courses offered by Australian universities in preparing candidates for entry to its new professional admissions program. These courses provide the knowledge and skills that the PY, and now the CA Program build on, in conjunction with the candidates' practical experience.

The CA Program will replace the ICAA's current admissions program, the PY. The new program is being developed as a five module program. Preliminary segments on non-technical skills will be offered during the 52 week pre-requisite service period. This will be followed by three technical modules incorporating areas such as Assurance Services and Audit, Finance and Capital Markets, Financial Accounting, Strategic Management Accounting, Taxation and Information Technology.

The three technical modules will also develop higher order skills including analysis, synthesis, and evaluation of information as well as personal and organisational skills. Ethics will remain an important component of the

candidates' professional training and will be incorporated throughout all parts of the program.

On completion of the preliminary segments and the three technical modules, candidates will undertake a Final Integrative Module. This module, as with the other modules, will include a face-to-face component in focus sessions. The focus sessions, an enhancement of the current PY workshops, will incorporate a wider variety of learning techniques. The Final Integrative Module will develop in candidates an ability to integrate knowledge and skills across the disciplines included in the previous modules and identify important issues in complex situations typical of the professional workplace. A case study approach will be important to draw on the knowledge and skills acquired by candidates in the core modules and during their work experience.

Contact: Noni Przybylski by email noni@icaa.org.au or by phone on (02) 9290 5732.

### **ICAA Develops Program for HKSA**

In 1997 a consortium which included the ICAA, Deloitte Touche Tohmatsu (Hong Kong) and the Institute of Chartered Accountants of New Zealand, won the tender to develop the material for a new professional admissions program for the Hong Kong Society of Accountants (HKSA).

The project is now well underway with two of the four modules (Auditing and Information Management, and Financial Reporting) being in the final review stages. The other two modules (Taxation and Financial Management) are to be delivered to the HKSA in the next couple of months.

The materials provide a comprehensive package for candidates including technical material, detailed practical examples, case studies, and sample examination questions relevant to the Hong Kong working environment. Candidates will also be involved in comprehensive group work and presentations. The HKSA plans to offer the first modules in the latter part of this year.

The Institute has found its involvement in this innovative international project, assisting a professional accounting body to improve the standard of its admissions program, to be both challenging and rewarding.

Contact: Gillian Cappelletto, Director Education on (02) 9290 5634.

## *Institute of Chartered Accountants of New Zealand*

### **New Appointment**

Bill Robertson has been appointed as the Director of Admissions at the Institute of Chartered Accountants of New Zealand.

He takes up the role in March after more than two years as an accounting standard setter in the Institute's Department of Accounting Standards, working closely with the Financial Reporting Standards Board. During this time he served on two sub-committees of the Institute's Admissions Board.

Previous employment includes lecturing in financial reporting and accounting theory, at the University of Lincoln, and financial reporting research and publication work, in the United Kingdom.

He has a Master of Commerce degree from the University of Otago and is a member of the Institute's College of Chartered Accountants.



**Bill Robertson,**  
**Director of Admissions ICANZ**

### *A Congratulatory Note*

AAANZ congratulates Professor Ken Moores on his appointment as Vice-Chancellor, Bond University, for the next three years.

The Bond University Council and Board of Directors acknowledged Professor Moores' record by dating the appointment from when he first assumed these responsibilities late in 1997.

Professor Moores has been Professor of Accounting at Bond University since 1988 and has also served twice as Dean of the School of Business.

Alan MacGregor, the current AAANZ President (New Zealand) expressed delight at the news of his well-deserved appointment, as did all Ken's former colleagues

at Otago. Alan also commented that Ken had an outstanding ability to combine excellence as both an academic and as an administrator.

Ken Trotman, member and past President (93/94), added that Ken's strength as an administrator has been his ability to foster the right mix between research excellence and outstanding teaching. He further commented that AAANZ was fortunate to have Ken serve as President during 1994/95 where he again demonstrated his outstanding leadership skills.

Another member and past President (96/97), Peter Booth, referred to Ken's significant contribution to the development of innovative accounting programs in Australia and actively promoting and driving an accounting education change agenda with the professional accounting bodies.

### *More good news and congratulations:*

Once again, on behalf of the AAANZ, we congratulate Professor Ken Trotman, University of New South Wales, for having been elected as a Fellow to the Academy of Social Sciences In Australia. An honour bestowed upon him by his peers for achieving distinction in the social sciences.

Ken Trotman is Professor of Accounting and Head of School, at the UNSW, and has established an international reputation in auditing.

Ken was a past President of the Association (93/94) and was nominated for the AAANZ Outstanding Contribution to Accounting Research Literature Award in 1998. Renowned for his pioneering research into auditor behaviour and judgment, he was nominated to take part in the Coopers & Lybrand (now PwC) Visiting Research Professor Program. As a result of that involvement, he published the monograph entitled: *Research Methods for Judgment and Decision-Making Studies in Auditing*, the third in a series of six monographs published by Coopers.

### *And,*

Finally, AAANZ would like to extend heartfelt congratulations to Dr Michael Briers, University of New South Wales, as joint winner (with Paul Jonson, University of Technology, Sydney) of the 1998 Australian Awards for University Teaching under the Discipline category of Economics, Business and Related Subjects. Mike was also a finalist in 1997.

As a member of the Association, AAANZ was fortunate to have secured Mike as a presenter for one of the session's at this year's CPE Program, at the 1999 AAANZ Conference. The session will provide an excellent opportunity for members to see Mike in action.

To all of you – ***Congratulations!***



## *News from SIGs*

### **Accountability Interest Group (SIG1)**

The Accountability Interest Group is currently establishing a database of its members, including their current research interests. The information will be distributed to all members to facilitate collaboration and support, particularly for those conducting research into public sector, corporate, social and environmental accountability. The group is also planning to develop a relationship with an established academic journal to encourage publication of accountability papers, and hopes to develop a sound network of researchers who can meet annually at the AAANZ Conference.

The Group's resources are dedicated to encouraging and developing research in accountability, and anyone with an interest in the area who would like to join the Group is encouraged to contact:

**Chair:** Carol Tilt, School of Commerce,  
Flinders University  
Email: carol.tilt@flinders.edu.au

**Secretary:**  
Kathy Gibson, School of Accounting  
& Finance, University of Tasmania  
Email: kathy.gibson@utas.edu.au

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### **Accounting Standards Interest Group (SIG3)**

The ASIG will be conducting a Forum on Saturday 3 July, prior to the AAANZ Conference in Cairns in July 1999. On the preliminary program are Kevin Stevenson (PricewaterhouseCoopers) and Ruth Picker (Ernst and Young) as two of the guest speakers. The two major topics to be discussed at the Forum are financial instruments and intangibles, particularly in relation to the IASC's position and the potential effects of international standards on Australian accounting standards.

Continuing prior years' format, there will be representatives from the Australian and New Zealand standard-setting bodies to provide an update on what is happening with standard-setting in the two countries. There will also be discussion on the recent visionary documents released by the IASC and the FASB, with an emphasis on how these may affect the future standard-setting arrangements in Australia.

The AAANZ Executive has approved the publication of an electronic journal by the ASIG. Details of where this may be viewed on the Internet will be released shortly. However, prospective authors may start considering this

journal as a possible avenue for publication. The journal will publish both professional and refereed articles, the first issue being in July 1999 to coincide with the Forum and the AAANZ Conference.

For further information on any of the above, or to establish your name as an interested party for further e-mail information releases, please e-mail the ASIG Secretary, Bryan Howieson at [bhowieso@ecel.uwa.edu.au](mailto:bhowieso@ecel.uwa.edu.au).

**Ken Leo**  
**Chairman**

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### **Accounting Education Group (SIG5)**

Plans are well under way for the Teaching and Learning Day on Saturday 3 July (immediately prior to the conference). The theme of the day is "Change in Accounting Education". This is the second day organised by the group and is expected to attract those interested in sharing ideas and experiences, or discussing current projects, in the areas of teaching, learning or educational research. A flyer giving more details is enclosed with this newsletter. If you would like a copy or have any other queries, please contact the organising group through Jenny Kent at CSU:

E-mail: [jkent@csu.edu.au](mailto:jkent@csu.edu.au)  
Phone: (02) 6933 2378

Don't forget that the group also operates an e-mail newsgroup through Anet, linking to many keen teachers and educational researchers. The potential interaction through this medium is unlimited. Users can share many ideas or thoughts on teaching, student learning, curriculum, research projects or other aspects of accounting and finance education.

If you are interested in further information on SIG5 activities, contact:

Bill Richardson, Convenor  
e-mail: [bill.richardson@buseco.monash.edu.au](mailto:bill.richardson@buseco.monash.edu.au)

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## *News from Institutions*

### **Macquarie University (Division of Economic and Financial Studies)**

#### **Staff**

*Appointments:* Senior Lecturer – Renee Radich, (Auditing). Associate Lecturers – Kevin Baird, Gerry Li and Darren Magennis.

*Retiring:* Howard Holmes (Dec. 1998) and Cliff Budge (mid-1999).

#### **(Macquarie Graduate School of Management )**

*Promotion:* Dr James Guthrie has been appointed to Professor in Management at the MGSM. He held posts at the UNSW and Deakin prior to taking up his A/Professorship at the MGSM in 1995, and Deputy Director from 1997.

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### **RMIT University (School of Accounting and Law)**

#### **Conference Announcement:**

The 11th Asian-Pacific Conference on International Accounting Issues will be co-sponsored by the School of Accounting and Law, RMIT University, and the Sid Craig School of Business, California State University, Fresno. The conference will be held in Melbourne from November 21-24, 1999. The main theme of the conference is – ‘*Accounting and the Profession in the New Millennium – Role and Relevance*’.

The conference will cover a wide range of topics, including:

- international accounting research, education and practice
- comparative analyses of financial accounting, managerial accounting, auditing, taxation and finance, among Asian-Pacific countries
- accounting in a specific country or economy
- contemporary issues of advanced technology in international accounting
- interrelationship between accounting and other disciplines

Contributors must submit three (3) typed, double-spaced copies of the full paper, panel discussion or workshop proposal. Abstracts will not be accepted. All papers will be subject to a blind review process.

#### *Mail papers to:*

Professor Ali Peyvandi or Professor Benjamin Tai  
Sid Craig School of Business,  
California State University – Fresno,  
Fresno, CA 93740-0007, USA

The deadline for receipt of papers is 15 May 1999. For further details, contact any of the following conference administrative committee members:

A/Prof. Sheila Bellamy: sheilab@rmit.edu.au  
A/Prof. Philomena Leung: philol@bf.rmit.edu.au  
Prof. Ali Peyvandi : ali\_peyvandi@csufresno.edu  
Prof. Benjamin Tai: benjamin\_tai@csufresno.edu

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### **The University of Adelaide (School of Commerce)**

#### **Staff**

*Appointments:* Associate Professor – Pascale Quester.

*Congratulations to:* Professor Lee Parker - appointed as Chair, to the AAA Public Interest Section; the SA State Council of the ASCPA; and, to the Editorial Board of the British Accounting Review. Barry Burgan on his reappointment as Chair of the SA Community Housing Authority.

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### **The University of Tasmania (School of Accounting and Finance)**

#### **ARC Large Research Grant**

Professor Stewart Leech (University of Tasmania) together with Professors Vicky Arnold and Steve Sutton (Texas Tech University) and Phil Collier (Defence Science and Technology Organisation) were awarded a Large ARC Grant for 1999-2000 of \$53,000 for a project entitled *The Impact of Intelligent Decision Aids on Human Decision Making*.

#### **Staff**

*Appointments:* Associate Lecture - Jenifer Austin.

*Study Leave:* Professor Jayne Godfrey – in Queensland, the USA and UK from February to July 1999; Associate Professor Jack English - in New Zealand from January to June 1999; Tong-Gunn Chew in Singapore from March 1999. Peter Mansfield is on study leave in the USA from July to December 1999.

*Long Service Leave:* Chris Ikin, 1st semester 1999.

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### **Victoria University of Wellington (School of Accounting and Commercial Law)**

#### **Staff**

*Appointments:* Two new appointments – Dr Shee Boon Law and Mr John Bradshaw.

# NOMINATION FORM

## ELECTION TO THE AAANZ EXECUTIVE COMMITTEE 1999/2000

I, (name) .....

of (institution) .....

accept nomination for election to the Executive Committee of AAANZ.

Nominated by:

(name) .....

(institution) .....

(signature) .....

Seconded by:

(name) .....

(institution) .....

(signature) .....

Acceptance of Nomination: .....

(signature)

*Mail or fax to reach the following by 5.00pm on Friday, April 30, 1999*

Associate Professor Malcolm Miller  
Returning Officer  
AAANZ Secretariat  
4th Floor, CPA House  
170 Queen Street  
MELBOURNE. VIC., 3000, AUSTRALIA

Phone / Fax: + 61 3 9642 0227

**ACCOUNTING ASSOCIATION OF AUSTRALIA AND NEW ZEALAND  
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