



Accounting Association of Australia & New Zealand

Annual General Meeting and Conference Issue

Presidents' Message

The year has flown and we are pleased to report that the Association continues to develop as a professional body offering valued services to its members.

Preparations for the annual conference in Cairns are now well advanced and our conference organiser is pleased with registrations to date. If you have not already registered please do so quickly as flights could be heavily booked at that time of the year.

This year's conference has a number of new features. Firstly, Tim Brailsford very amiably helped to attract overseas presenters by offering two submission dates. He and the Technical Committee also streamlined the submission and review process by encouraging the use of electronic media. Secondly, we instituted a poster session to encourage wider participation at the conference. Thirdly, we shall be running two continuing education workshops. One will be led by Professor Greg Clinch of the AGSM and will focus on financial accounting and capital markets research. The second will be organised by Dr Michael Briers of UNSW and will focus on experiential learning. Our thanks to Malcolm Miller and Steven Cahan for organising the two continuing education sessions.

SPONSORSHIP

The AAANZ gratefully acknowledges support from our sponsors.

AAANZ Administration

1999 AAANZ Conference

1999 PhD Doctoral Colloquium

Australian Society of Certified Practising Accountants
 Institute of Chartered Accountants in Australia
 Institute of Chartered Accountants of New Zealand

PhD Scholarships

Australia:

Australian Society of Certified Practising Accountants
 Institute of Chartered Accountants in Australia

New Zealand:

Institute of Chartered Accountants of New Zealand

Highlights of the Annual Conference

	<i>Sunday</i>	<i>Monday</i>	<i>Tuesday</i>	<i>Wednesday</i>
<i>Morning</i>		Registration (cont.) Official Opening Plenary Session 1 with Professor Mary Barth 9.00 - 10.30am Poster Session 1 10.45am - 12.15pm AGM - 11.15am - 12.15pm	Plenary Session 2 with Professor David Larcker 9.00 - 10.30am Concurrent Session 3 11.30am - 12.30pm	Poster Session 2 9.00 - 10.30am Morning Tea Concurrent Session 6 11.00am - 12.30pm
		Lunch		
<i>Afternoon</i>	CPE Program – 2 Sessions 1.00 - 4.00pm Editor's Forum 4.30 - 5.30pm	Concurrent Session 1 2.00 - 3.30pm Concurrent Session 2 4.00 - 5.30pm	Concurrent Session 4 2.00 - 3.30pm Concurrent Session 5 4.00 - 5.30pm	
<i>Evening</i>	Registration: 4.00 - 7.00pm Welcome Reception 6.00 - 8.00pm	Happy Hour 6.00 - 7.00pm	Conference Dinner 7.30pm	

Finally, we shall be holding an Editors' Forum to enable our members to raise publishing issues with editors from a wide range of international journals. All these new features, are in addition to our usual activities - the PhD Colloquium, special interest group symposia on financial reporting and education, and two excellent plenary speakers - Professor David Larcker from the University of Pennsylvania and Professor Mary Barth from Stanford University.

David Larcker will speak on "Empirical Research in Managerial Accounting: A Value-Based Management Perspective" and Mary Barth will focus on "Academic Research and Major Financial Reporting Issues". It is hoped that their topics will similarly interest the financial press and that the publication, BRW, will once again interview our speakers. Both plenary speakers will also participate at our PhD Colloquium which has attracted a significant level of interest. Thirty one (31) PhD students will be presenting their proposals. We thank Gary Monroe for his efforts in organising the event this year.

Planning for future conferences is also well underway. The 2000 conference will be held on Hamilton Island and the 2001 conference will be held in Auckland, New Zealand. The 2002 conference will return to Australia. An exciting initiative that will be trialed next year is a new conference format. We shall begin our conference late on Sunday afternoon with our first plenary session and then move straight into a welcome cocktail reception. Concurrent sessions and the second plenary will run only on Monday and Tuesday. The conference will then finish with our conference dinner on Tuesday evening, thus enabling members to leave on Wednesday morning. Hopefully, members will find this format more economical and efficient.

Members, by now, would have received the first of three issues of the journal, *Accounting and Finance*, for 1999. The third issue (November 1999) will feature input from the new editorial team, headed by Margaret Abernethy, as Editor. We are also liaising with Blackwell Publishers to ensure that the Association continues to benefit from the relationship that is in place between the two parties.

In addition, we are also pleased that sponsorship of our activities grew this year with PricewaterhouseCoopers (PwC) sponsoring our new Practice Award. This is an exciting initiative and we wish to thank Phil Hancock for the hard work he has put into bringing this award to fruition. Many of our members work hard to assist our colleagues in practice and it is good that the Association can recognise them for their efforts. Finally, we remain grateful for the unfailing support of the three professional bodies who are our largest supporters - the Australian Society of Certified Practising Accountants (ASCPA), the Institute of Chartered Accountants in Australia (ICAA) and the Institute of Chartered Accountants of New Zealand. Without their generosity, we would not be able to function effectively.

During the year, we organised several focus groups in order to speak directly to members re their needs. These proved useful and we hope that future Executives will continue meeting directly with members during the year. As a consequence of these focus group meetings, we have set up a sub-committee that will design a short survey re resource allocation to accounting departments. It is hoped that this survey could eventually be incorporated into the existing survey already being conducted by the professional bodies on an annual basis. Obtaining this information on a regular basis would hopefully enable academics to mount more effective strategies to secure adequate funding for their schools.

We have also worked hard during this year to organise our website and I am pleased that, thanks to the support of the Dept of Commerce at the University of Queensland and the work of Colin Ferguson and James Lamb, we now have a website that is informative and well-designed. It is our intention that we will continue to improve this website in order that members and non-members can easily obtain information about the Association's activities.

This year has seen the continuation of debate on the appropriate structure for financial regulation in this country and on simplifying corporations law. With the assistance of Philip Brown and Phil Hancock, the Association commented on several proposed legal changes affecting the reporting of financial information and auditing requirements. Further afield, Donald Stokes has continued to serve the Association by representing us at the IAAER Executive Council meetings. As a consequence of our membership of the IAAER, the Association was invited to comment on proposals that could substantially change the institutional arrangements for international accounting regulation. Our thanks go to Malcolm Miller for coordinating that response.

Finally, as we continue to professionalise, the Executive has had to focus on a number of important administrative matters. This year, we registered our trademark in Australia. Alan MacGregor is following through the process of registration in New Zealand and, we will keep you informed of our progress. We are also currently investigating how impending tax changes and the expansion of our activities might affect our legal liability, and our tax and legal status. In this, we would like to express our heartfelt thanks to Mr Gary Edney (corporate counsel to the ASCPA) and to Gary's assistant, Mr Shane Dare. They have given more assistance than we could ever have hoped for.

As yet another conference approaches, we look forward with confidence that the AAANZ will continue to prosper. This prosperity is due largely to the hard working individuals of the Executive, who give so freely of their time and energy. This year, what struck us particularly was the high degree of collegiality within the Executive; we worked well as a team and had fun along the way.

We thank them all for making the year interesting and rewarding. And finally, we would like to thank Effie Margiolis, who amiably and cheerfully cajoles, reminds, organises, advises and remembers on our behalf.

It has been an honour serving you over the years. Alan MacGregor will continue to serve as the New Zealand President and we wish Kim Langfield-Smith all the very best as the incoming President for Australia.



Wai-Fong Chua, President (Australia)
Alan MacGregor, President (New Zealand)

Practice Report

AAANZ Outstanding Contribution to Practice Award

Sponsored by

PricewaterhouseCoopers

The winner of the inaugural AAANZ Outstanding Contribution to Practice Award sponsored by PricewaterhouseCoopers will be announced at the annual conference in Cairns. The amount of effort contributed by members of AAANZ for the benefit of practice in the areas of accounting and finance in particular, is indeed very impressive. In the next newsletter the contributions made by the winner of the first award will be outlined as an example of the efforts made by our members.

As this will be my last report as a member of the AAANZ Executive, I would like to thank all members for your support throughout my term in office. My thanks also to members of the Executive and a special thank you to Effie Margiolis who does a great job in the AAANZ office. I hope my successor enjoys this role, which I regard as very important to us as academics. We must endeavour to remain in touch with our colleagues in practice and continue our efforts to forge closer links between academics and practitioners.

Phil Hancock

Editor's Report

As most of you are aware I have taken over as editor of *Accounting and Finance*. There are also two new Associate Editors — Professor Bruce Grundy from the University of Melbourne is Associate Editor (Finance) and Professor Donald Stokes from the University of Technology Sydney is Associate Editor (Financial Accounting). We have also reinstated the Book Review Section of the Journal, and Dr Richard Heaney from the Australian National University, is the new Book Editor. Ms Kate Hill in the Dept of Accounting and Finance at the University of Melbourne is the Editorial Assistant. The November (1999) issue is the first issue where we have had editorial input. I would like to thank Professor Jilnaught Wong for his significant contribution to the Journal over the last three years.

The Editorial Policy of the Journal, approved by the Executive of the Association, is as follows:

Editorial Policy

Accounting and Finance

Accounting and Finance enjoys an excellent reputation as an academic journal that publishes significant contributions to the accounting and finance disciplines. The Journal seeks to publish work that develops, tests, or advances accounting and finance theory, research and practice. All types of research methods are acceptable. The primary criterion for publication in *Accounting and Finance* is the significance of the contribution an article makes to the literature.

Manuscripts are considered for publication on the understanding that their contents have not been published or are not under consideration elsewhere. Those submitting papers to the Journal must accept responsibility for preparing papers at a level suitable for review. This preparation should include subjecting the paper to critique by colleagues and others by “workshopping” and revising the paper prior to submission. Reviewers and associate editors are responsible for providing critically constructive and prompt reviews. Manuscripts are judged on the significance of the contribution to the literature, the rigor of analysis and the clarity of presentation as judged by the editor on the advice of referees and associate editors.

Please consider submitting your research papers to the Journal. We are always looking for good work. Could you also notify Dr Richard Heaney of any new publications in accounting and finance and related disciplines.

Margaret A. Abernethy
Editor

AAANZ Congratulates

Dr Fred Bloch, AM



Dr Fred Bloch, Dean of the School of Commerce at the University of Adelaide has been awarded a Membership of the Order of Australia (AM) for his services to amateur Australian rules football, the University of Adelaide Football Club (AUFC) and the youth of South Australia.

After a very successful career as a league footballer, Fred became manager of the AUFC. He has held that honourary position for 29 years. The AUFC is reputedly the largest and most successful Australian Rules football club in Australia, fielding nine teams of twenty players each weekend and winning premierships in every year. Over the years, Fred has been a mentor, friend, adviser and counsellor to perhaps 9000 young men. He is always available to talk with them and treats every one as his very special friend. He is also a successful coach who emphasises the importance of co-operation and is satisfied if his charges do their best. His contribution to the development of all these young men (my son included) cannot be overestimated.

In addition to his achievements in football, Fred has been a valuable member of the School of Commerce at the University of Adelaide for over 30 years. He has contributed to all areas of the development of the School and has fulfilled the role of Dean for the past five years. During Fred's time with the University, Commerce has grown from a small team teaching subjects as part of the Bachelor of Economics degree to its present size of 30 staff contributing to a multiplicity of specialisations within the Bachelor of Commerce and other degree programs. His contribution to both the teaching and administration of Commerce is widely regarded by both staff and students.

In conclusion, Fred has made an enormous contribution to his beloved football and the young men of South Australia. He richly deserves this formal recognition of his achievements in amateur football. Fred also deserves

acknowledgment for his contribution to the personal and academic development of many students and staff of the University of Adelaide.

Scott Henderson

School of Commerce, University of Adelaide

Australian Society of Certified Practising Accountants

New Specialisation Program

The Australian Society of Certified Practising Accountants (ASCPA) has undertaken a revitalisation of its specialisation program, providing more flexible ongoing professional education. First introduced in 1984, to encourage those within the profession to take account of the changing trends in the business environment, specialisations were primarily focused on recognising and encouraging expertise in technical areas: Auditing; External Reporting; Insolvency and Reconstruction; Management Accounting; Taxation and Treasury.

Since then, the emergence of disciplines such as Information Technology, Financial Advising and Small Business Advising have presented opportunities for the accounting profession to take a leading role. Accountants have the opportunity to present themselves as more specialised and knowledgeable in these new areas than those from outside the profession.

A process of peer review of the expertise and level of responsibility at which the member is involved is expected to lead to a critical mass of specialist members, encouraging younger members to advance their knowledge and expertise through further study towards specialist status. Educational programs of at least four-semester length (postgraduate courses) will be accredited by the ASCPA to facilitate the advancement of members with at least three years experience in a Specialist area. A database of all courses and guidelines for advancement will be made available on *CPA On-line*.

The ASCPA's new approach makes the opportunity for specialisation available to a greater proportion of the profession as the process by which specialist status can be approved has also been restructured. The new program recognises the wealth of experience members have developed through workplace experience. The ASCPA's modern approach makes the opportunity for specialisation available to a greater proportion of the profession.

CPA Research Grant Scheme

Each year, the ASCPA offers research grants of up to \$5,000 to encourage academic accounting researchers. The scheme is aimed at members of university accounting departments who, for reasons such as age or length of service in an academic environment, have not developed a research profile sufficient to attract substantial funding for research.

To qualify, applicants must show:

- potential to advance their research capability in an area that will enhance the ASCPA's intellectual capital;
- the feasibility of the project having regard to its scope and methodology; and
- outline an appropriate budget.

Applications close on 31 July 1999. Brochures detailing application procedures are available from ASCPA Divisional Offices.

ASCPA Initiative on Practical Experience

In a positive response to the International Federation of Accountants' (IFAC) International Education Guideline 9 (IEG 9), the Australian Society of Certified Practising Accountants (ASCPA) has proposed the adoption of a comprehensive approach to the planning, monitoring and reporting of practical experience.

The new ASCPA proposals recognise that practical experience should involve the exercise of such attributes and skills as judgement, initiative, commercial sense, administrative ability, motivation, the ability to communicate and the ability to effectively operate in a commercial environment.

The proposed program plans to accommodate the diversity of work environments in which the CPA operates. Over 50 per cent of CPA members work in commerce, 20 per cent in public practice and 13 per cent in the government sector.

The new approach also proposes the introduction of a monitoring system for the development of the young accountant and involves the candidate maintaining a "log book" under the guidance of a mentor/supervisor. The "log book" is designed to enable the candidate to record a wide range of experiences during the period and should form part of the candidate's broader "career resume". Candidates will be able to access the "log book" either in hard copy or online from the beginning of the practical experience period.

The mentoring scheme will involve experienced and committed CPAs who have an understanding of the ASCPA's educational objectives and policies and who will provide guidance to prospective members.

Ann Johns
Director, Education and Membership

The Institute of Chartered Accountants in Australia

Invoking Change, Adding Agility — ICAA Member Summit

"The future success of Chartered Accountants, both individually and collectively as a profession, will depend on the ability to manage change: to predict and capitalise on the opportunities that will arise; to anticipate and address the threats that will emerge."

(extract from the summary of the ICAA 'Vision 2020 Report')

The ICAA recently held a Member Summit with the aim of reviewing the ICAA's strategic and operational priorities and to ensure that its resources are appropriately focused for the future success and support of its members. The challenge for the participants was to find agreement on the major strategic options to restructure and refocus the ICAA to achieve its vision.

Involved in the Summit, held in Melbourne on April 29 and 30, 1999 were members of National Council, National Committee Chairmen and representatives of the membership at large chosen by State Councils to ensure all segments of the membership were represented. Geoff Allen of Allen Consulting was engaged as facilitator.

Prior to the Summit, focus groups were held in each State and a needs analysis survey of members was conducted to validate the findings of these focus groups. The Summit participants were able to reflect on and debate the information from the focus groups and research, together with input from a recent member survey into services currently available to members. The information was reviewed and discussions took place within the context of the issues and concepts identified in the Vision 2020 Report and, conversely, the Summit deliberations affirmed the findings expressed by Vision 2020.

The major outcome of the Summit was the agreement by participants on a broad mandate to enable management to move forward with a change process that will result in a fundamental paradigm shift for the ICAA. A shift from an administrative and regulatory body to a comprehensive and dynamic, market driven service organisation. A number of strategic options were identified as core to the ICAA successfully implementing and continually refocusing this paradigm shift.

The Summit considered the future ICAA to be a change oriented, globally connected organisation that embraces technology and is marked as a leader. The deliberations and outcomes of the Summit will now be utilised by office-bearers and management to refine and inform their strategic planning and the operational direction of the ICAA.

Gillian Cappelletto
Director, Education

News from SIGs

Accounting History Group

Accounting History International Conference

**Melbourne
4 - 6 August 1999**

**Sponsored by
Faculty of Business and Law, Deakin University**

The first *Accounting History* International Conference is being held in Melbourne 4-6 August. The conference has attracted a high level of submissions on a broad range of topics and will feature papers by a number of scholars from overseas as well as presentations by scholars based in Australia and New Zealand. The plenary session speakers are Steve Walker from the University of Edinburgh and Lee Parker from the University of Adelaide.

The conference venue is Rydges Hotel in the CBD. Registration forms (which were included as an insert in the last issue of the newsletter) are available from Bruce Hoyle of the School of Accounting and Finance, Deakin University (email: bruceh@deakin.edu.au).

**Garry Carnegie
Editor, *Accounting History***

Accountability Interest Group

The AIG is a special interest group of the AAANZ comprising researchers interested in all forms of accountability, including: *Public Sector Accountability, Environmental Accountability, Social Accountability and Corporate Accountability.*

The group aims to promote and facilitate collaborative research in these areas, provide networking opportunities for new researchers, and generally encourage the development of accountability research. For more information refer to the website on <http://www.law.flinders.edu.au/AIG/>

Or 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

Accounting Standards Interest Group

The ASIG website is continuing to be developed. The Editorial Advisory Board for the forthcoming *Journal of Financial Reporting* has been established with representatives from academia, accounting standard-setting boards in Australia, UK, USA and NZ, Big 5 accounting firms, and the ASCPA and ICAA. Academics are encouraged to submit articles for publication in this Journal. Details are available on the website. A number of sponsors for the website have been obtained, and advertisements will soon appear.

**Ken Leo
Chairman**

AAANZ DOCTORAL COLLOQUIUM

JULY 1 — 3, 1999

HOLIDAY INN, CAIRNS, QUEENSLAND

The second doctoral colloquium promises to offer an exciting program, headed by faculty from Australia, New Zealand and the USA. This year's event sees 31 PhD fellows submitting their proposals for discussion in the following areas:

Financial Accounting

Professor Mike Bradbury
Professor Ian Zimmer
Professor Mary Barth
Professor Greg Clinch

Auditing, Behavioural and Environmental Accounting

Professor Keith Houghton
Professor Gary Monroe

Management Accounting

Professor Peter Booth
Professor David Larcker



**NANYANG TECHNOLOGICAL UNIVERSITY
SINGAPORE**

SCHOOL OF ACCOUNTANCY AND BUSINESS

**Faculty Appointments
in
Financial & Management Accounting and
Auditing & Taxation**

Applications are invited for faculty positions in the School of Accountancy and Business. The School offers undergraduate degrees in Accountancy and Business, graduate degrees by research, and MBA degrees. Applicants are expected to possess a relevant higher degree and/or an appropriate professional qualification, with sound teaching, professional or research experience. We are presently recruiting faculty for the following areas:

- **Financial Accounting**
- **Management Accounting**
- **Auditing/IS Audit**
- **Taxation**

Gross annual emoluments (for 12 months) range as follows:

Professor	:	S\$145,300 – S\$204,800	Assistant Professor	:	S\$57,660 – S\$98,320
Associate Professor	:	S\$82,680 – S\$172,410			

(A\$1.00 = S\$1.10 and NZ\$1.00 = S\$0.93, approximately as at 25 March 1999)

The commencing salary will depend on the candidate's qualifications, experience and the level of appointment offered.

In addition to the above, the University may decide to pay an annual variable component/allowance, which has in the past years ranged from 1 month's to 3 months' salary.

Leave and medical benefits will be provided. Other benefits, depending on the type of contract offered, include provident fund benefits or an end-of-contract gratuity, passage assistance and baggage allowance for transportation of personal effects to Singapore, subsidized housing and children's education allowance. Staff members may undertake consultation work subject to the approval of the University, and retain consultation fees up to a maximum of 60% of their gross annual emoluments in a calendar year.

Applicants should send their curriculum vitae, including their areas of research interest, list of publications and the names and addresses (as well as internet addresses and telefax numbers, if any) of three referees, who will be contacted to : Director of Personnel, NANYANG TECHNOLOGICAL UNIVERSITY, Personnel Office, Administration Building, Level 4, Nanyang Avenue, Singapore 639798. Telefax : (65) 7919340 or Internet address: cclim@nut.edu.sg. Applicants with internet access should complete the application form and send it together with their curriculum vitae. The application form may be downloaded from the Personnel Office's homepage at the University's website: <http://www.ntu.edu.sg>

Dr. Patricia Tan and Dr. Asheq Rahman will be attending the 1999 AAANZ Conference in Cairns. Interested applicants should contact Dr. Tan (amstan@ntu.edu.sg or amstand@ntu.edu.sg) or Dr. Rahman ([arrahan@ntu.edu.sg](mailto:aarrahan@ntu.edu.sg) or [arrahan@ntu.edu.sg](mailto:aarrahan@ntu.edu.sg)) for arrangements to meet at the conference.

**ACCOUNTING ASSOCIATION OF AUSTRALIA AND NEW ZEALAND
APPLICATION FOR MEMBERSHIP – 1999**

If you are interested in accounting and finance education and/or research, you are invited to complete the following application form and send it with the annual subscription of \$A85 to: AAANZ, Director-Member Services, 4th Floor, CPA House, 170 Queen Street, Melbourne, Victoria 3000, Australia; Ph/Fax: 61 3 9642 0227; Email: effiem@clyde.its.unimelb.edu.au

Please print clearly

Membership #†:	
Title:(Mr, Mrs, Miss, Ms, Prof., Dr)	
Surname:	First Name:
Subscription Fee:\$A85.00	
Special Interest Group Fees:	
1. Accountability Interest Group (\$5)	\$.....
2. Accounting History Group (\$40)	\$.....
3. Accounting Standards Group (\$no charge)	<input type="checkbox"/> (tick if required)
4. International Accounting Group (\$10)	\$.....
5. Accounting Education Group (\$10)	\$.....
List membership to other organisations:	
List areas of research interest:	
.....	
.....	
.....	
PAYMENT OPTION	
CASH/CHEQUE ENCLOSED: \$A	
PLEASE CHARGE \$	BY BANKCARD <input type="checkbox"/> MASTERCARD <input type="checkbox"/> VISA <input type="checkbox"/>
Card #:	A/C Name:
Signature:	EXPIRY DATE:/...../.....
ADDRESS: Street:	
Suburb / City:	Postcode:
State / Country:	Telephone: (.....)
NAME OF TERTIARY INSTITUTION:	
Dept / School:	Position:
Street / PO Box:	
Suburb / City:	
State / Country:	Telephone: (.....)
Email:	Fax: (.....)
Degrees & M/ships:	
Signature:	Date: (...../...../.....)
† The AAANZ office will allocate membership # for new members.	

**Published by the
Accounting Association of Australia and New Zealand (AAANZ)
4th Floor
CPA House 170 Queen Street
Melbourne VIC 3000, Australia
Phone and Fax: 61 3 9642 0227
Email: effiem@clyde.its.unimelb.edu.au
Website: www.commerce.uq.edu.au:8000/AAANZ/**



Accounting Association of Australia & New Zealand

1999 CONFERENCE

4-7 JULY

PRELIMINARY PROGRAM

WELCOME...

We look forward to welcoming you to the Annual Conference of the Accounting Association of Australia and New Zealand in Cairns. If you have not registered, we suggest you do so quickly to facilitate your choice of accommodation.

This year's conference venue is the Cairns International Hotel. We will be providing a two and a half day comprehensive program with plenty of opportunities to renew and make new acquaintances.

The preliminary program highlights the diversity of papers to be presented – 108 papers in six concurrent sessions covering a wide range of topics including sessions in auditing, management and financial accounting, accounting information systems, accounting education, corporate governance and finance. Two poster sessions have also been scheduled for the Monday and Wednesday and will feature papers from 40 authors.

Plenary Speakers
Sponsored by
ASCPA, ICAA, ICANZ

Professor Mary Barth will present the first plenary session on Monday morning. The session "Academic Research and Major Financial Reporting Issues" will centre on major current issues in financial accounting & financial reporting research.

Professor David Larcker will present the second plenary session on Tuesday morning. His session "Empirical Research in Managerial Accounting: A Value-Based Management Perspective" will focus on recent advances in managerial accounting using a value-based management framework.

Cairns in July will be a great experience and too good to be missed. *See you there!*

Effie Margiolis
Director – Member Services

AAANZ gratefully acknowledges the generous support of the Australian Society of Certified Practising Accountants, the Institute of Chartered Accountants in Australia and the Institute of Chartered Accountants of New Zealand in funding this year's plenary speakers.

Saturday 3 July

- 0830 – 1600 Accounting Standards Group
- Forum
- 0900 – 1730 Accounting Education Group
- Symposium

Sunday 4 July

- 1300 – 1600 CPE Program
- 1430 – 1600 HoDs Meeting
- 1630 – 1730 Editors' Forum
- 1600 – 1900 Registration**
- 1800 – 2000 Welcome Reception

Monday 5 July

- 0800 – 0900 Registration**
- 0900 – 1045 Plenary 1
- 1045 - 1215 Poster Session 1
- 1045 – 1115 Morning Tea**
- 1115 – 1215 AGM
- 1215 – 1330 Lunch**
- 1330 – 1500 Concurrent 1
- 1500 – 1530 Afternoon Tea**
- 1530 – 1700 Concurrent 2
- 1800 – 1900 Happy Hour

Tuesday 6 July

- 0800 – 0900 Registration**
- 0900 – 1030 Plenary 2
- 1030 – 1100 Morning Tea**
- 1100 – 1230 Concurrent 3
- 1230 – 1400 Lunch**
- 1400 – 1530 Concurrent 4
- 1530 – 1600 Afternoon Tea**
- 1600 – 1730 Concurrent 5
- 1930 Conference Dinner

Wednesday 7 July

- 0800 – 0900 Registration**
- 0900 – 1030 Poster Session 2
- 1030 – 1100 Morning Tea**
- 1100 – 1230 Concurrent 6
- 1230 Lunch**

DISCLAIMER

Every effort has been made to present, as accurately as possible, all the information contained in the program. AAANZ, The Technical Committee, Capital Conferences Pty Ltd, its Agents or Servants or the Sponsors will not be held responsible for any changes in the structure or content of the technical program and any general or specific information published relative to the program. AAANZ reserves the right to change any or all of the technical program. AAANZ® 1999. All rights reserved.



PLENARY SPEAKERS 1999 AAANZ CONFERENCE

Sponsored by

Australian Society of Certified Practising Accountants

The Institute of Chartered Accountants in Australia

The Institute of Chartered Accountants of New Zealand

Plenary Session One
Monday, 5 July 1999
9.00 - 10.45am

Academic Research and
Major Financial Reporting Issues

The presentation will centre on major current issues in financial accounting and financial reporting research. Specific topics of current interest to researchers as well as national and international standard-setters will be discussed, such as fair value accounting for financial and non financial assets, accounting for intangible assets, international harmonisation of accounting standards, valuation implications of cash flows versus accounting earnings, and recognition versus disclosure. The discussion will include a description of the models researchers currently use to address such questions and the perspectives researchers take on financial accounting and reporting questions. What we have, and have not, learned to date from academic research relating to these topics will be described. The discussion also will suggest potential directions for future research and identify unresolved, important, and potentially researchable questions.

Mary E. Barth
Stanford University

Plenary Session Two
Tuesday, 6 July 1999
9.00am - 10.30am

Empirical Research in Managerial Accounting:
A Value-Based Management Perspective

The session will integrate a number of recent advances in managerial accounting using a value-based management framework. The session will discuss how companies and consulting firms are applying concepts such as activity-based costing, balanced scorecard, value chain analysis, and causal business modelling in the design of management accounting and performance measurement systems. Related academic literature will be reviewed and opportunities for future research will be identified.

David F. Larcker
University of Pennsylvania



<p style="text-align: center;">MONDAY 5 JULY CONCURRENT SESSION 1 1.30-3.00 pm</p>	<p style="text-align: center;">MONDAY 5 JULY CONCURRENT SESSION 2 3.30-5.00 pm</p>
<p style="text-align: center;">Auditing 1 <i>Chair: G. Gay</i></p>	<p style="text-align: center;">Audit Reporting <i>Chair: G. Monroe</i></p>
<p>Peter Carey, Ross Guest Determining Optimal External Audit Intervals for Private Companies Gary Monroe, Ron Davidson A Metric of Perceived Audit Credibility Philip Lee, Donald Stokes, Stephen Taylor, Terry Walter The Association Between Audit Quality and Firm-Specific Risk: Evidence from the Australian IPO Market</p>	<p>Colin Ferguson, S.L. Chua, Llfryn Carstairs, Frank Finn Subject to audit qualifications and market effects: Further evidence Jane Hronsky Audit Report Communication: Constructing Audit Expectations Gaps Peter Baxter, John Pragasam The Voluntary Disclosure of Audit Committees in Australian Listed Companies' Annual Reports</p>
<p style="text-align: center;">Education 1 <i>Chair: B. Richardson</i></p>	<p style="text-align: center;">Public Sector Management <i>Chair: A. Barton</i></p>
<p>Beverly Jackling Relationships between Vocational Interests and Learning Approaches of First Year Accounting Students Janne Chung A Cross-Sectional Examination of Accounting Students' Shared Meaning of Accounting Concepts Roger Debreceeny, Skip White Dynamic Interactive Models for Internet-based Accounting Education: A Discussion of Tools, Techniques, and Educational Applications</p>	<p>Jane Broadbent, Richard Laughlin The Private Finance Initiative in the UK: Clarification of a Future Research Agenda Linda English, James Guthrie Mandate, Independence and Funding: Resolution of a twenty-five year struggle between Parliament and the Executive over the powers of the Australian Commonwealth Auditor-General Janet Lee, John Staunton, Ian Eddie Reporting of Infrastructure Assets: Public Accountability and Reporting</p>
<p style="text-align: center;">International Accounting <i>Chair: M. Mirza</i></p>	<p style="text-align: center;">Perspectives on Accounting <i>Chair: G. Tower</i></p>
<p>Wee Lin Chong, Greg Tower Certain Accounting Measurement Practices in the Asia Pacific Region Roger Willett, Shalin Chanchani An Investigation into Gray's accounting Values Asheq Rahman, Steven F. Cahan, Hector Perera Determinants of Disclosure by Global Firms</p>	<p>Roger Willett, Maliah Sulaiman Islam, economic rationalism and accounting M.A. Reynolds, M.R. Mathews Cultural Relativity and Accounting for Sustainability: A research note Chris Poullaos, Wai Fong Chua Such other places: The CA within and without borders, 1880-1907</p>
<p style="text-align: center;">External Reporting <i>Chair: K. Dunstan</i></p>	<p style="text-align: center;">Earnings Valuation <i>Chair: A. Wyatt</i></p>
<p>Raghu Menon, Greg Tower An Intra Industry Study of Renewal Accounting, Depreciation and Maintenance Costs Majella Percy Financial Reporting Discretion and Voluntary Disclosure: Corporate Research and Development Expenditure in Australia Julie Cotter, Scott Richardson The Relative Credibility of Independent and Director Based Asset Revaluations</p>	<p>Guochang Zhang Accounting Information, Capital Investment Decisions and Equity Valuation: Theory and Empirical Implications Andrew Ferguson, Adrian Crockett Information transfer and the Gawler Craton Mining Boom: A spatial proximity model for the extractive industries Mohan Selva, John K Courtis Accounting Earnings and Active Investment</p>
<p style="text-align: center;">Investments <i>Chair: F. Finn</i></p>	<p style="text-align: center;">International Finance <i>Chair: T. Brailsford</i></p>
<p>Tony Cusack Are N+1 Heads Better Than One? The Case of Australian Managed Investment Funds Graham Partington, Scott Walker The 45-Day Rule: The Pricing of Dividends and the Crackdown on Trading in Imputation Credits Tom McInish, Elvis Jarnecic Measuring Liquidity in Executing Securities Trades on the ASX</p>	<p>Robert Faff, Amalia DiIorio The Stability of Exchange Rate Risk: Evidence from the Australian Equities Market Imad A Moosa Triangular Arbitrage in the Spot and Forward Foreign Exchange Markets Alipasha Razzaghipour, Grant Fleming, Richard Heaney Does Purchasing Power Parity Theory Explain Exchange Rate Movements for Selected Developing Nations in South East Asia?</p>
<p style="text-align: center;">Research Issues <i>Chair: A. Schultz</i></p>	<p style="text-align: center;">Management Performance <i>Chair: M. Abernethy</i></p>
<p>James C Lampe, W.J. Conover, Steve G Sutton Uses and Misuses of Cronbach's Alpha: Implications for Behavioural Researchers Jane Baxter, Wai Fong Chua The Field Researcher as Author-Writer Steven Fraser The Role of Accounting in the Management of Expertise: A Theoretical Framework</p>	<p>Harry Fechner The Effect of Financial and non-financial performance indicators on organisations global objectives: An Analytical Integrated Measurement System Susan Robertson, George Batsakis Firm Characteristics and the Emphasis Placed on Share Options in Performance Based Compensation Systems: An Agency Perspective Vincent K Chong, Ian R.C. Eggleton Incentive Compensation Schemes and its Interaction with Information Asymmetry and Organisational Commitment on Managerial Performance</p>

TUESDAY 6 JULY Concurrent Session 3 11-12.30 pm	TUESDAY 6 JULY Concurrent Session 4 2-3.30 pm
Audit Pricing <i>Chair: C. Ferguson</i>	Auditor Choice & Demand <i>Chair: C. Dolley</i>
Allen Craswell, David Peiris Pricing Service Quality in Audit Engagements Colin Dolley, Kar Ming Chong, Keith Houghton The Pricing of Public and Private Sector Audits: An Examination of Competitive Markets Donald Stokes, Andrew Ferguson The Impact of the Big 8 Mergers on Brand name Audit pricing	Christine Jubb, Keith Houghton Auditor Choice: The Role of Interlocking Directorates Jane Culvenor, Jayne M Godfrey The derived demand for specialist auditor services Donald Stokes, Lynn Barkess The Relevance of Audit Firm Reputations in Local Markets for Auditor Choice
Education 2 <i>Chair: L. English</i>	Accountants' Decision Making <i>Chair: R. Simnett</i>
Ruth McIntosh Accounting – A desirable major? Beverley Jackling Students' motives, strategies and perceptions in studying financial accounting: Implications for quality learning outcomes. Bill Richardson, Ian Beaman The Impact of IT on management accounting roles: Some implications for accounting education	Jim Psaros, Ken Trotman An Empirical Comparison of Substance-Over-Form and Rules-Based Accounting Standards in a Consolidated Setting Jenny Goodwin, David Goodwin, Brenton Fiedler A Cross-Cultural Study of Accountants' Ethical Decision Making Peter Clarkson, Craig Emby, Vanessa W-S Watt Debiasing the effect of outcome knowledge in ex post evaluation of auditor judgement: the role of instructions
Political Costs <i>Chair: S. Taylor</i>	Corporate Governance <i>Chair: B. Kealey</i>
Gavin Cassar, Geoff Frost, Scott Holmes Management Action on the Mitigation of Political Costs: The Case of Social Reporting by Australian Banks Robert G Bowman, Farshid Navissi, Richard Burgess Evaluating Earnings Management Models: Market and Management Responses to Regulatory Threat Philip Brown, Ann Tarca Politics, Processes and the Future of Australian Accounting Standards	Stephen Lynn Audit quality and debt monitoring as substitutes for Management (insider) ownership: Evidence from informativeness of accounting earnings Mahmud Hossain, Andrew Prevost, Ramesh P. Rao Corporate Governance in New Zealand: The Effect of the 1993 Companies Act On Board Composition and Firm Performance Elizabeth Carson Factors Associated with the Development of Corporate Governance Structures
Forecasts & Disclosure <i>Chair: J. Walker</i>	Capital Markets <i>Chair: M. Selva</i>
Sidney Leung The Effects of Earnings Usefulness on The Decision to Issue Management Earnings Forecasts and the Market's Reaction Gerry Gallery, Chian-Man Grace Hsu The Association between Management and Analysts' Earnings Forecasts in the Australian Continuous Disclosure Environment Mark Lang, Russell Lundholm Voluntary Disclosure During Equity Offerings: Reducing Information Asymmetry or Hying the Stock?	Greg Clinch, Baljit Sidhu, Samantha Sin The Usefulness of Direct and Indirect Cash Flow Disclosures Louis K.C. Chan , Josef Lakonishok, Theodore Sougiannis The Stock Market Valuation of Research and Development Expenditures Kamran Ahmed, Haim Falk The Value Relevance of Research and Development Expenditures: Evidence from Australia
Cost of Capital <i>Chair: R. Faff</i>	Microstructure 1 <i>Chair: T. McInish</i>
Carlos Correia, Enrico Uliana Market Segmentation and the Cost of Equity of Companies listed on the Johannesburg Stock Exchange Martin Lally The CAPM Under Personal Taxation and Stochastic Dividends Peter Klein Capital Gain Lock-in & Return Anomalies	Howard Chan, Sean M Pinder The Value of Liquidity: Evidence from the Derivatives Market Michael Aitken, Carole Comerton-Forde Do changes in tick sizes affect market efficiency? Andrew West, Alex Frino Trading Costs and the Relative Rates of Price Discovery: Evidence from Cross-Listed Nikkei 225 Stock Index Futures
Management Systems <i>Chair: J. Broadbent</i>	Management Decision Making <i>Chair: N. O'Connor</i>
Genevieve Thomson, Margaret A Abernethy Designing a 'Balanced Control System' for Creating Knowledge and Managing Product Innovation Paul Rouse, Martin Putterill, David Ryan Measuring Productivity Change and Continuous Improvement: An Application in Aircraft Maintenance Processes Bruce Gurd, Helen Thorne The Implementation of New Performance Measurement Systems: Lessons from Failure	Mandy Cheng, Axel Schulz, Peter Booth, Peter Lockett The Effects of Hurdle Rates on the Level of Escalation of Commitment in Capital Budgeting Stewart Lawrence Capital Investment Decision Making in a CHE Shane S Dikolli The Determinants of Long-Term Monetary Incentive Weights

TUESDAY 6 JULY Concurrent Session 5 4-5.30 pm	WEDNESDAY 7 JULY Concurrent Session 6 11-12.30 pm
Audit Services <i>Chair: K. Houghton</i>	Auditing 2 <i>Chair: C. Jubb</i>
Fergus Wong, Ferdinand A Gul, Judy Tsui The Investment Opportunity Set, Management Incentives and the Demand for Management Advisory Services Raymond D King, Terrence B O'Keefe Audit Fees: The Effects of Investment in Knowledge, Industry Specialisation, Monopoly Power, and Brand Name Pamela Kent, A Carrick The Determinants of Companies' Purchase of Managerial Advisory Services from an External Accounting Practice	James Hunton The Effects of Small Monetary Incentives & Misstatement Direction on Response Rates & Response Quality in the Positive Confirmation of Account Receivable Balances Errol Iselin, Takiah M Iskandar The Effects of Industry on Auditors' Recognition and Disclosure Materiality Thresholds Tong-Gunn Chew Outsourcing of Internal Audit to External Auditors with Predominantly Compliance Based Audit Experience
Public Sector Reporting <i>Chair: W. Funnell</i>	Environmental Accounting <i>Chair: R. Mathews</i>
Susan A Smith, David Coy An Analysis of New Zealand City Council Annual Reports from a Public Accountability Perspective Allan Barton The Usefulness of Accrual Accounting for Government Resource Management Roger Simnett, Peter Lockett, Arnold M Wright The Development of Specialist Industry Knowledge in Government Auditing	Roger Burritt, Lorne Cummings Environmental Accounting, Economic Values and Financial Reporting – the Case of Earth Sanctuaries Ltd Jean Raar Environmental Cost Accounting Information and External Reporting: A Disharmony? Geoffrey R Frost, Michael Seamer An Analysis of Determinants of Environmental Disclosure by New South Wales Public Sector Entities
Disclosure 1 <i>Chair: D. Gadenne</i>	Disclosure 2 <i>Chair: K. Ahmed</i>
Keryn Chalmers The Desire for Reputation: The Impetus for Voluntary Derivative Financial Instrument Disclosures Malik Mirza Disclosure of Reserves in the Extractive Industries Scott Richardson Discretionary Disclosure: An Extended Analysis	Stephen Taylor, Michelle Chang, Greg Whittred The Causes and Consequences of Australian Annual Report Disclosures Roger Debreceeny, Glen Gray, Asheq Rahman Voluntary Financial Reporting on the Internet: An International Perspective Natalie Gallery Superannuation Fund Characteristics Associated with Timing of Adoption of AAS 25
Economic Efficiency <i>Chair: H. Bishop</i>	Taxation <i>Chair: A. Seetharaman</i>
Andrew Worthington Efficiency in Pre-Merger and Post-Merger Non-Bank Financial Institutions Govind S Iyer, Ananth Seetharaman An Evaluation of Alternative Procedures for Measuring Horizontal Inequity Burch Kealey, Pek Yee Low A Test of the Relation between Insider Trading and Voluntary Disclosures	Kim Wyatt, Ross Guest Inflated Effective Marginal Tax rates Resulting from the CGT: An Empirical Assessment David Smith, Grant Richardson The Readability of Australia's Taxation Laws and Supplementary Materials: An Empirical Investigation Maria Italia Taxpayers' Rights-Enshrined in Legislation or Granted in Administrative Concessions
Microstructure 2 <i>Chair: H. Chan</i>	Corporate Finance <i>S. Wright</i>
Alex Frino, Elvis Jarnecic An Empirical Analysis of the Supply of Liquidity by Locals in Futures Markets: Evidence from the Sydney Futures Exchange Paul Brockman, Dennis Y Chung Strategic Trading in an Electronic, Order-Driven Environment Alex Frino, Amelia Hill An Empirical Analysis of Price and Time Priority and Pro-rate Trade Execution Algorithms in Automated Markets	R D Baker, R J Limmack UK Takeovers and Bidding Company Wealth Changes: The Impact of Survivorship and other Potential Selection Biases on Post-Outcome Performance Fayez A Elayan, Thomas O Meyer Market Reaction to Announcements of Debtor-in-possession Financing: An Empirical Investigation of Bankruptcy Outcome, Duration and Loan Characteristics Julian J L Yeo, Janice How The Pricing of Underwriting Services in the Australian Capital Market
IS Decision Making <i>Chair: D. Speer</i>	Strategic Management <i>Chair: G. Thomson</i>
Rodger Jamieson The impact of IS audit experience, knowledge and task complexity on the identification of controls in information systems Stewart Leech, Vicky Arnold, Philip Collier, Steve Sutton The Impact of Intelligent Decision Aids on Experienced and Novice Decision Makers' Judgements Elizabeth Roberts Information system management and organisational unit performance: A configuration perspective	Juliana Ng, Byron J Paul, Ralph Kober Management Control Systems and Strategy: A Public Sector Case Study Louise Kloot Strategic Performance Management: A balanced approach to performance issues in Australian Local Government Zahirul Hoque The Effect of Strategic Priorities, Environmental Uncertainty and the Choice of Performance Measures on Organisational Performance: An Empirical Test of the 'FIT' Hypothesis

POSTER SESSIONS

MONDAY 5 JULY

10.45-12.15 pm

Paul de Lange, Felix Mavondo	Business Student Progress in Open Learning Courses: A Test and Reconceptualisation of Kember's Model
Sharon Taylor, Janet Cowen	Is there a need for curriculum change in Australian accounting programs?-the academic perspective
Gavin Cassar	Self-serving behaviour and the voluntary disclosure of share performance graphs
Craig Deegan, Michaela Rankin, Peter Voght	Firms' Disclosure Reactions to Major Social Incidents: Australian Evidence
Robert G Bowman, Farshid Navissi, Richard C Burgess	Wealth Effects of Regulatory Threats and Firms' Measures of Vulnerability
David Goodwin, Chung Lai Hong	The Transfer of Management Accounting Related Tacit Knowledge in A High Power Distance Environment
Neale O'Connor	Management Controls & Sino-U.S. Joint Venture Performance
Albie Brooks, Keryn Chalmers, Judy Oliver, Angelo Veljanovski	Remuneration Issues: Do Australia's New Disclosure Rules Alleviate the Concerns of Shareholders?
Greg Tower	Factors Effecting Chaitable Organisations' Accounting Practices in Australia
Malcolm Smith	Cartoon Graphics in the Communication of Accounting Information
David Park, Ron Dagwell	Litigation Loss Contingencies: Footnote Disclosure or Accrual in the Context of the Conceptual Framework, An Empirical Study
S. Roshan, C.A. Jubb	Audit Quality: Discretionary Accruals and Qualification Rates
Jean Raar, Eric Smith, Kath Cummings	The Impact of Compliance Costs and Industrial Legislation On Employment in Small Manufacturing Businesses in South-East Australia
Graham Partington, Scott Walker	Optus: A Market Valuation Pre-listing
Janne Chung	Information Load: A Comparison Between Audit Groups and Individual Auditors
Derek Speer, Martin Putterill	Predictable and Surprising Outcomes of Information Technology Policy in Post-Reform New Zealand
Peter Klein, Michael Inglis	How important is the Variable Default Boundary when Pricing Vulnerable European Options?
Julie Walker, Marcus Foo, Gerry Gallery	The Value Relevance of Mining Pre-Discovery Costs and the Implications of Accounting-based Valuation Models
Michael E Bradbury, Bruce K Bennett	Capitalising Non-cancellable Operating Leases

WEDNESDAY 7 JULY

9.00-10.30 am

Vincent K Chong, Kar Ming Chong	A Test on the Motivational and Informational role of Budget Participation on Performance: A Structural Equation Modelling Approach
Jillian Hooks, Howard Davey, David Coy	Light-handed v heavy-handed regulation: the New Zealand and United Kingdom Electricity Distribution Industries Compared
Christine Yap, John Lowry, Greg Gibbon	A Model for Setting Financial Statement Analysis Problems
M.H.B Perera, S Velayutham, A R Rahman	Implications of the recent economic reforms for the relationship between the state and the accounting professions in New Zealand
Lin Tozer, David Tripe	Liquidity and Interest Rate Risk in New Zealand Banks
David Gadenne, James Routledge	Financial Distress, Reorganisation and Corporate Performance
Ben-Hsien Bao, Gongmeng Chen	Audit qualifications Prediction Using Accounting and Market Variables: The Case of Chinese Listed Companies
Shee Boon Law, Roger Willett	The Performance of Analytical Review Procedures in Detecting Transaction Errors
Gregory K Laing	Re-examining the Influence of Manufacturing Controls on Performance: A Laboratory Experiment in an Educational Setting
Helen Bishop	Corporate Capital Structure: A Review of the Theory and Evidence
Sue McGowan, Glen Lehman, Malcolm Smith	Stakeholder Accountability and Corporate Environmental Perspectives
Ralph Kober, Ann Tarca	For Fun or Profit? An Evaluation of a Business Simulation Game
Robert Langton, Lindsay Trotman	Sharing in the proceeds of business failure: Competition between 'feudal' and 'democratic' principles in the liquidation of Australian companies
Pak Auyeung, Paul Ivory	A Weberian Model in the Study of Accounting Stagnation in Late Qing China
Ian W Burnett, R.I. Copp	Taxation of Foreign Currency Derivates
Marshall Geiger, Brendan O'Connell	A Comment on using Surrogate Measures to Assess Social Desirability Response Bias
M.R. Matthews	Towards a more broadly based accounting: The Mega-accounting approach
Patricia Mui-Siang Tan	Project Termination Decisions, Underinvestment and Overinvestment
Jingyu Li, Fayez, A Elayan	The Tax Motives for Untaxed Firms: The Case of REITs Acquisitions

CPE Program
Session Information

*Capital Markets Research: Current Trends,
Issues and Opportunities*

Date & Time 4 July 1999, 1–4pm Cost A\$60

Description

A discussion of current capital markets research relating to financial accounting. The focus will be on approaches being used, the issues that arise, and opportunities for future research.

Presenter Professor Greg Clinch

Greg Clinch is Professor of Accounting at the AGSM. His current research interests relate to the role of accounting information in capital markets. Recent publications include “Revalued Financial, Tangible and Intangible Assets: Associations with Share Prices and Non Market-Based Value Estimates” (with Mary Barth), forthcoming in the *Journal of Accounting Research*, and “International Accounting Harmonisation and Global Equity Markets” (with Mary Barth and Toshi Shibano), forthcoming in the *Journal of Accounting and Economics*.

CPE Program
Session Information

*Strategies for Energising Students and
Promoting Active Learning*

Date & Time 4 July 1999, 1–4pm Cost A\$60

Description

How can we effectively engage students in a disciplinary area traditionally considered as dry and boring? What are some practical ways in which we can facilitate the development of generic learning skills so often called for by the accounting profession at large? How can we move beyond rote learning and promote so called “life-long learning”?

Based variously on experiential, co-operative and accelerative learning principles, this “hands-on” workshop will explore techniques for engaging students and promoting enduring learning strategies. The session highlights the importance of role modelling and reflective practices and includes practical demonstrations of techniques designed to develop listening, reproductive, questioning and imaginative skills in accounting classrooms.

Presenter Dr Mike Briers

Mike Briers is a Senior Lecturer at the University of New South Wales. In 1996 he received one of six Vice-Chancellor’s Awards for Teaching Excellence at the UNSW for his efforts in developing innovative teaching materials and delivery methods in his second year management accounting course. Mike was a finalist in 1997 and 1998 for the Federal Government’s Australian Awards for University Teaching in the area of economics, business and related studies.

CPE Program
Session Information

Editors’ Forum: Getting Published

Date & Time 4 July 1999, 4:30–5:30pm Cost No charge

A panel discussion revolving around the theme “Getting Published”. Open to everyone, this session features a panel of Editors from six Australian and New Zealand based accounting journals. 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 participants to direct questions at the panellists.

Panellists

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*).

ACCOUNTING STANDARDS FORUM

The Accounting Standards Forum will be held on Saturday, 3 July 1999, immediately prior to the AAANZ Conference in Cairns. The keynote speakers this year are technical partners with Big 5 accounting firms, namely, Kevin Stevenson (PricewaterhouseCoopers) and Ruth Picker (Ernst & Young). The main topics for debate are financial instruments and intangible assets, in particular, analysing the international accounting standards on these topics and their effects if implemented in Australia. Representatives from AARF, the ICANZ, the ASCPA and academia will also provide valuable insights into issues facing standard-setters in Australia, New Zealand and internationally.

The program for the Forum can be downloaded from the ASIG website at:

www.bigfoot.com/~accsig

An **annual general meeting** of ASIG members will be held during the AAANZ conference in Cairns. Members are encouraged to email items for discussion at the meeting to Bryan Howieson - bhowieso@ecel.uwa.edu.au. Ideas for new ventures are welcome, particularly in relation to new ways of interacting with accountants in practice.

See you in Cairns.

ACCOUNTING EDUCATION INTEREST GROUP

Teaching and Learning Symposium

The group's second Teaching and Learning Symposium is to be held on Saturday 3rd July in Cairns. The aims of the symposium are to provide a forum for discussion about innovative teaching and learning strategies and related educational research through presentations on papers, workshops and demonstrations.

Attendance can be arranged using the Annual Conference registration form or directly through the organisers.

If you have any queries about the symposium, please contact: **Jenny Kent**
E-mail: jkent@csu.edu.au

or

Bill Richardson:

E-mail: bill.richardson@buseco.monash.edu.au

Phone: (02) 6933 2378 Phone: (03) 9903 2032

The **AGM** for the group will be held during the Cairns conference. An annual report and financial statements will be available to members who cannot attend. For these or other information about the group, contact:

Bill Richardson, Chair

E-mail: bill.richardson@buseco.monash.edu.au

Accountability Interest Group Annual General Meeting

Annual General Meeting of the AIG

will be held at
the conference of the AAANZ,
on Monday, 5 July 1999
at 12.30 pm in the Bluewater 1 Room,
Cairns International Hotel

All members are encouraged to attend, as are any people interested in joining the AIG or finding out more about the group.

This is an opportunity to meet other people with similar interests. Please come along and help to make the group a worthwhile endeavour.

Hope to see you there !