

August 2022

NEWSLETTER



On behalf of the board of AFAANZ, we'd like to take this opportunity to welcome the new New Zealand President, Dr Nicola Beatson, and new board member Dr Nives Botica Redmayne. We'd also like to thank outgoing New Zealand President A/Prof. Tom Scott for his valuable service since his appointment to the board in 2018.











myob

The AFAANZ Board wishes to thank our AFAANZ Members for reconnecting at the conference in Melbourne. We had 284 in-person and 115 online members and exhibitors register for our event over the 3 days, capped off with the final dinner at Crown Promenade. The conference had a plethora of highlights, including two highly engaging keynotes from Professors Wai-Fong Chua and Stephen Penman, numerous informative panels and sponsor keynotes, and 180 presentations from AFAANZ members.

Thank you to our Platinum Sponsor: Chartered Accountants Australia and New Zealand, our Gold Sponsor: CPA Australia and our Bronze Sponsor MYOB for their support and contribution to the conference.

Congratulations goes to Dr Paul Wells who received the Outstanding Contribution to Accounting & Finance Education Award. Congratulations also to Millicent Chang, Jac Birt, Charles de Villiers, Deryl Northcott and Robyn Moroney who were awarded Fellowship Membership of AFAANZ for their continuous contributions to AFAANZ. The Peter Brownell Manuscript Award winners Steven Cahan, Li Chen and Chen Chen; the A&F Journal Finance Manuscript Award to Xiangxi Tang, Jing Shi, Jianlei Han, Ao Shu & Fulong Xiao; and Attila Balogh who won the Best PhD Award. Also, congratulations to the Best Paper Award winners and also the Outstanding Reviewers Award winners. All winners and categories are listed HERE. AFAANZ research grants were also announced, click HERE to view the grant recipients by Institutional Member Universities.

Conference photos can be viewed HERE

As our main sessions were recorded; the sponsor keynotes, plenary sessions and panel sessions are available to be viewed on the conference homepage.

AFAANZ AWARDS

Applications are now open for Awards to be granted to AFAANZ members at the 2023 Conference.

AFAANZ Life member is granted to members who have made an outstanding contribution to AFAANZ and an outstanding contribution to at least one of scholarship, education or the profession. Click <u>HERE</u> for the criteria. Applications must be received by 18th November 2022

The *Fellow of AFAANZ Award* is granted to members who have made a significant contribution to AFAANZ's activities over a sustained period of time. Click <u>HERE</u> for the criteria and application. Applications must be received by 18th November 2022.

Outstanding Contribution to Practice Award

The aim of this award is to recognise outstanding contributions to accounting and finance practice by members of AFAANZ. This award may be made to more than one recipient provided nomination(s) are of a sufficiently high merit and meet the selection criteria. Applications must be received by 30th October 2022. Applications details are available https://example.com/here-provided-nomination(s) are

AFAANZ Members Areas of Expertise

To enable better collaboration between AFAANZ Members and our main sponsors – Chartered Accountants Australia and New Zealand and CPA Australia – we are collecting information around areas of expertise of our members. The member portal has been updated to allow for selection into topic areas. Should our sponsors require expertise in a certain area, AFAANZ will be able to provide connections to provide opportunities for engagement.

To enter this information, enter your AFAANZ member portal and click on the Additional Profile Information tab and select the Personal Information tab. Click on the edit/create button and the areas of expertise multiple check-box topics will appear along with an areas of interest text box to enter your information. Email info@afaanz.org if you have any questions.

Accounting History

We are pleased to announce that, as part of your annual membership, AFAANZ members now have complimentary access to *Accounting History*. The journal is acknowledged as a premier journal in its field and is a prized resource for academics, practitioners and students who seek to augment understanding of accounting's past and use that understanding to elucidate accounting's present and its possible future development. You need only you log into your AFAANZ member account and navigate through to: https://www.afaanz.org/accounting-history-journal which accesses *Accounting History* through the Sage Publications page. We are sure AFAANZ members will enjoy this additional benefit!



The good vs bad digitisation effect on businesses and the next generation of accountants

Following on from being a panelist at the AFAANZ Conference, discussing what good digitisation means for businesses and the next generation of accountants, Gavin Fernandes, Senior Partner Manager at MYOB, has shared some of what was discussed with Public Accountant, the flagship journal of the Institute of Public Accountants.

Read the full article **HERE**

Proposal for a new Special Interest Group (SIG) - the Tax SIG

The Tax SIG is tasked with developing a supportive and productive environment for tax academics in Australia and New Zealand who are engaged in, or wish to engage in tax research and/or teaching. The Tax SIG will aim to encourage research and education in tax and foster relationships with industry to improve and contemporise academic contributions. This will be achieved through keynote presentations from leading tax academics and practitioners, panel sessions, research presentations and networking opportunities. Members may include those with interests in all areas of taxation including:

- tax policy;
- · tax compliance and morale;
- · taxation of individuals;
- taxation of structures;
- international tax;
- capital gains tax;
- · taxation of superannuation; and
- indirect taxes.

To register your interest, or to obtain any additional information, please contact the SIG organiser at: bronwyn.mccredie@qut.edu.au

EdTech delivering hands-on learning experience:





accountingpod

Real Financial Experience

Kia Ora. A big shout out to the AFAANZ team for a warm and memorable conference celebrating being back together in-person! These relationships are so important to AccountingPod and knowing it was challenging to create random but important conversations in the online world, you couldn't keep us away! How can we now grab the post-covid opportunities and 'bounce forward' together? Technology will enable us as we work strategically together.

Please feel free to get in touch with us about assessments for your Data Analytics courses.

"AccountingPod data analytics assessments use real-world transactional level data and assess students not only on the technical aspect of data analytics(Excel, Power BI) but also the ability to visualise and communicate findings to stakeholders.

Evaluation scores for both the unit and the assessment module were excellent! Students confirmed the experience using AccountingPod and the assessment course, is practical and has enabled them to understand data analytics better. We highly recommend AccountingPod*

- Dr. Samuel Cheung

Senior Lecturer in Accounting

Deakin University



ACCOUNTING & FINANCE



Call for Papers

Special Issue on Qualitative Research with practical relevance and impact in Accounting

The due date for submissions for this special issue is 1 May 2023. All details are available <u>HERE</u> The guest editors are

- Conor Clune, UNSW Sydney, email: c.clune@unsw.edu.au
- Ralph Kober, Monash University, email: ralph.kober@monash.edu
- Paul Thambar, Monash University, email:paul.thambar@monash.edu

Special Issue on Reporting and Assurance of Climate-related and Other Non-financial Information

The due date for submissions for this special issue is 1 August 2023. All details are available <u>HERE</u> The guest editors are

- Dr Shan Zhou (University of Sydney, <u>shan.zhou@sydney.edu.au</u>)
- Professor Louise Lu (Australian National University, <u>louise.lu@anu.edu.au</u>)
- Dr Xinning Xiao (Monash University, <u>xinning.xiao@monash.edu</u>)





Calls for Papers

Accounting History Research in the Age of Digitalisation Submission deadline: 15th September 2022

'SAGE Publications has established a new Editors' Choice Collection for Accounting History on the theme "Accounting and Historiography". The articles in this new collection are freely available for a limited period from 1st April-30th June 2022 and are found at the following link: https://journals.sagepub.com/page/ach/collections/editors-choice/accounting-and-historiography

This replaces a prior Editors' Choice Collection on the same topic from 2015, which has been archived. That page can be also found at the end of the page at the above link.

There are now 22 Editors' Choice Collections for *Accounting History*, with the series designed to cover key themes within the accounting history field. These are updated and refreshed from time to time. Details relating to the other Collections are available at the following link: https://iournals.sagepub.com/page/ach/collections/editors-choice/index.

In order to receive journal Contents alerts, please click on the "Sign Up" button located in the "Connect with us" box on the journal home page found at: http://journals.sagepub.com/home/ach

We hope that you find the newly-added collection, as well as the previous ones, to be helpful and enjoyable reading!'









A teaching benchmark reference tool for staff and students teaching financial reporting, auditing, financial statement analysis, corporate finance and investment subjects.

CA ANZ and the University sector have formed a partnership to conduct research to produce an annual benchmark report of the normal, high, and low values of the key ratios that measure a company's performance and overall financial position that can be used to evaluate growth and margins, working capital management, capital structure and liquidity and overall performance. The report is available HERE at the link below (scroll to bottom and download the report).

This report will be produced on an annual basis and feedback in regard to the research for future editions can be provided to Professor Matt Pinnuck (mpinnuck@unimelb.edu.au) and Dr Mark Wallis (m.wallis@business.uq.edu.au)

SEMINARS

Continuing on from 2021, the 2022 AAAJ's APIRA thought leadership webinars will offer major interdisciplinary accounting research presentations and panel forums. They will be 90 minute webinars on three occasions through 2022. Each live session will also be recorded and available to registrants on the APIRA webpage.

October 12th, 2022

Accounting, auditing, and digital transformation: Implications and critical issues

Presenters and Panel:

Prof Indrit Troshani (Australia)

Prof Giuseppe Grossi (Norway)

Prof Jodie Moll (Australia)

Please spread the word to colleagues and doctoral students.

You can register now for the first APIRA 2021 events, on the APIRA webpage: https://apira.onlive.events/

CALL FOR RESEARCH



CALLING APPLICANTS AND ASSESSORS IN THE AFAANZ GRANTS SCHEME

Have you ever submitted an application for an AFAANZ grant? Have you previously assessed AFAANZ grant applications?

If you are interested in participating in a research project that explores the grant process and associated outcomes, please email Dr Yinka Moses (yinka.moses@vuw.ac.nz) to schedule an online interview. We seek to interview both successful and unsuccessful applicants, so please get in touch if

you have made an application. The research team comprises Dr Chelsea Gill, Dr Yinka Moses, Dr Vishal Mehrotra, Dr Binh Bui, Dr Keith Godfrey and is sponsored by Professor Robert Faff.

This is your ONE chance to, among other things, help AFAANZ authenticate and enhance its research grant process with a sound evidence base of information from key end users and stakeholders. Without your crucial feedback, we will never know what works and what does not! Please, help us to help you!"

Dear colleagues,

I am writing this email to request your participation in research conducted by Swinburne University of Technology in Melbourne, Australia. This research is funded by CPA Australia and is a global study examining the (potential) use of digital technologies for sustainability reporting.

We are conducting interviews with various professionals with expertise on this topic from around the world. We need people with expertise either in accounting, finance, sustainability, information technology or information systems.

Interview: The interview may take around 45 minutes and can be conducted via MS Teams / Zoom / Skype or telephone. Your rights and interests as a research participant are protected by this project being compliant with the rules and guidelines of Swinburne University's Human Research Ethics Committee.

What you should do next: Please reply to the email given below (preferably including a contact phone number) indicating your willingness to be interviewed for this research study. More information about this study is attached to this message.

We will then contact you to organise a time convenient for you for conducting the interview. We are available most weekdays during your office hours (in your time zone) but please note that the research team is based in Australia.

Your privacy is important to us-please be assured that your responses will be anonymous and will be kept confidential.

Purpose of the research: Advancements in digital technologies are ushering in a diverse range of solutions that greatly enhance the ability of companies to predict, monitor, and report on Environmental, Social and Governance (ESG) risks facing their businesses. However, a recent report by the European Financial Reporting Advisory Group (EFRAG) found that the deployment of digital technologies to report on sustainability information is insufficient. This is despite regulators and stakeholders increasingly requiring companies to undertake ESG reporting, to standardise it, as well as to be more transparent about the sustainability of their own activities and supply chains.

Explanatory Statement and Consent Form

Please do not hesitate to contact me if you have any queries.

Sincerely, Diana Migirian

Email: dmigirian@swin.edu.au

CALL FOR PAPERS

Hawaii Accounting Research Conference 2023 (HARC-2023, in-person)

January 3 - 5, 2023, the University of Hawai'i at Manoa, Honolulu, Hawai'i

The Hawai'i Accounting Research Conference (HARC) is an annual global accounting conference organized by the Shidler College of Business at the University of Hawai'i at Manoa (UHM).

Submission Deadline: August 15, 2022

The Hawai'i Accounting Research Conference (HARC) is an annual global accounting conference organized by the Shidler College of Business at the University of Hawai'i at Manoa (UHM). The conference will allow attendees to engage in lively discussions about intellectually stimulating accounting research.

KEYNOTE SPEAKER: Charles M. C. Lee, Kermit O. Hanson Professor of Accounting Foster School of Business, University of Washington Moghadam Family Professor, Emeritus Graduate School of Business, Stanford University.

PAPER SUBMISSION PROCEDURE: Only high-quality papers will be accepted for presentation at HARC 2023. To learn more, visit https://manoa.hawaii.edu/harc/authors/

For all details, click **HERE**

Pacific Accounting Review - Ever-changing markets in China

The Education University of Hong Kong, in conjunction with Pacific Accounting Review (PAR), is pleased to announce it will host a conference in Hong Kong on 17 December 2022. The conference will be a one-day event. This conference provides academics, practitioners, and regulators with a platform to share their insights into accounting and finance issues. Selected papers will be published in the Pacific Accounting Review (PAR) conference special issue, conditional on satisfactory responses to reviewer and editor comments. While the conference is planned to occur in-person, opportunities to present and participate in a hybrid format will be provided. All details are HERE

Paper Submission Deadline: 31 August 2022



21st Australasian Centre for Social and Environmental Accounting Research (A-CSEAR) Conference

Emerging Scholars Colloquium – Call for Submissions

The 2022 A-CSEAR Conference is pleased to invite submissions for the Emerging Scholars Colloquium (ESC) – a one-day event on 12 December for emerging scholars working in the social and environmental accounting space. Full details are available <u>HERE</u>

Call for Papers: "Democratising accounting"

We look forward to welcoming you to the 21st Australasian Centre for Social and Environmental Accounting Research (A-CSEAR) Conference to be held in-person at the Wellington School of Business and Government, Victoria University of Wellington, New Zealand. The main conference will be held on 13-14 December. Full details are available HERE

Key dates and information:

Deadline for full paper submissions: 31 August 2022 Notification of decision to authors: 30 September 2022

2022 ICVG Conference: Governance in its institutional context

15 December 2022 at 9:00 am - 16 December 2022 at 7:15 pm

Good governance within organisations doesn't necessarily ensure they can effectively weather crises. Why is that and what can we do about it? With organisations increasingly operating in ambiguous,

volatile and complex environments, understanding effective governance within the institutional context – via board monitoring, managerial incentives, risk management and other systems – is crucial and challenging. The International Consortium for Values-Based Governance (ICVG) at the Centre for Global Business (CGB) is hosting a conference examining governance in its institutional context. The conference will be held at Monash University Caulfield campus, Melbourne, Australia as well as virtually via Zoom.

Call for papers

We invite the submission of studies from any relevant theoretical source discipline and employing any relevant research method, including case/field studies, surveys, archival studies, experiments, ethnographic and historical papers, plus conceptually-engaged descriptive work or thought pieces. Papers at different stages of research are welcome.

A separate track related to governance and management control systems will be available at the ICVG Conference. This feature of the conference will be held in conjunction with the publication of a special issue of Management Accounting Research (MAR).

Papers at different stages of research are welcome. Deadline for submission (manuscript, title, and abstract): 31 August 2022. Notification of decisions will be sent by the first week of October 2022. For any questions about the conference, please contact the conference chair, Christo Karuna, at christo.karuna@monash.edu.

For further details, please click here.

Meditari Accountancy Research

Accounting as technical, social and moral practice for shaping a better world

This Special Issue is concerned with accounting as a combined technical, social and moral practice with an overarching concern for shaping a better world from tomorrow, including by means of the United Nations' Sustainable Development Goals (SDGs) and other key mechanism. This special issue aims to facilitate the focus of minds around the effects of accounting, whether intended or unintended; accounting may have narrow premises or roles or potentially concerning consequences for the world we pass on to our children and future generations.

The last date for submission of papers for consideration for publication in this Meditari Accountancy Research Special is **15 February 2023**. All details are available <u>HERE</u>

Sustainable Development Goals (SDGs) and sustainability accounting: Opportunities and Challenges for public, non-governmental and hybrid sector organisations

Special issue call for papers from Journal of Public Budgeting, Accounting, and Financial Management

What is this special issue about?

The adoption of Sustainable Development Goals (SDGs) by the United Nations in 2015 has been a well-received and globally accepted iteration of the sustainable development agenda (Abhayawansa et al., 2021; Adams et al., 2020; Bebbington and Unerman, 2018). With 17 holistic goals and 169 targets, the SDG agenda aspires to stimulate action in areas that are of critical importance for humanity and the planet including hunger, poverty, inequality, health and well-being, clean energy and quality education (United Nations, 2015). Given the critical importance of SDGs, this initiative has drawn considerable attention in the policy debate and research. A number of conceptual studies have set the agenda and directions for advancing and achieving SDGs and the role of accounting and finance therein. However, little is known about how organisations, especially in the public, non-governmental and hybrid sectors are addressing and implementing the SDG goals and targets, and account for sustainability performance

All details are available **HERE**

Closes: March 31, 2023



Lecturer (Taxation and Accounting)
Victoria University of Wellington - closes 15/08/22
Professor and Associate Professor in Finance
Deakin University - closes 12/08/22

Head of Department of Information Systems and Business Analytics, Associate Professor of Information Systems Deakin University - closes 12/08/22

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