

## AFAANZ 2017 Newsletter - Edition one

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### 1. President's report

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2016 has been a year of change for AFAANZ and for the world. Change brings uncertainty, but also the opportunity to reassess and improve. Following Cheryl's departure last year the Board is assessing the way forward with regards to the administrative functions of AFAANZ. In the meantime we have engaged the services of Julee McMahon who is now undertaking the administrative functions for AFAANZ and also involved in the reassessment of the role going forward. Julee can be contacted on the normal AFAANZ email address at [info@afaanz.org](mailto:info@afaanz.org) or [juleemcm@gmail.com](mailto:juleemcm@gmail.com). As reported before, we have moved the AFAANZ office temporarily to the University of Melbourne – contact details: AFAANZ c/o - Department of Accounting, Faculty of Business and Economics, Level 7, 198 Berkeley Street, The University of Melbourne, Victoria, 3010 Australia. Email: [info@afaanz.org](mailto:info@afaanz.org)

In terms of the operational functions of AFAANZ, we would like to implement a structure that can handle and implement new ideas and encourage improvement and change. We will provide more detail to members on this in due course.

The arrangements for the 2017 Conference on 2-4 July in Adelaide are going well. We have three excellent plenary speakers lined up - Steven Cahan from the University of Auckland, Doug Foster from the University of Sydney and April Klein from New York University. We encourage **paper submission before the deadline of 19 February** (further details below). In addition we will be running our very popular **Doctoral Symposium from June 28-30**. Details

have been sent to Heads of Departments and interested PhD students and/or supervisors should contact their HODs in this regard. For the first time there will also be a rookie camp and career centre at the conference.

The Fifth International Conference of the Journal of International Accounting Research (JIAR) will be run just prior to the AFAANZ Conference (1-2 July) in Adelaide and will be hosted by the School of Accounting and Finance, The University of Adelaide. ([Conference website](#)). The keynote speaker for this Conference is Professor Mary E. Barth who is the Joan E. Horngren Professor of Accounting at Stanford University, Graduate School of Business. Professor Barth has been named the next Senior Editor of *The Accounting Review* (from June 1, 2017).

We hope to see you all at the AFAANZ conference in Adelaide!

**Ray da Silva Rosa (Australia) and Chris van Staden (New Zealand)**

## 2. Membership

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**Individual membership** for 2017 is now due and can be paid online at [membership.afaanz.org](http://membership.afaanz.org). We encourage everybody to pay your membership as soon as possible. Membership has a number of benefits including a discounted conference fee and access to AFAANZ research funding. Any queries in this regard can be addressed to Julee McMahon.

## 3. 2017 AFAANZ Conference 2-4 July Adelaide, Australia

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***Call for Papers: This is the final call for papers for the 2017 AFAANZ Conference to be held in Adelaide, Australia.***

Papers are invited in the broad areas of accounting, finance, auditing, corporate governance, accounting information systems, accounting education, ethics, corporate social responsibility, tax and related topics. Papers should conform to the style and format of Accounting and Finance, the journal of AFAANZ. All papers will be subject to blind peer review so please ensure that there are no author details mentioned in your paper.

We would like to encourage young researchers and those who are not members of AFAANZ to consider submitting a paper so that they can experience the benefits of attending the conference. AFAANZ is devoted to a very broad sphere of accounting and finance research and we welcome innovative research approaches as well as those that are well established. Advantages of attending the conference include the opportunity to network with colleagues including many leading researchers in the accounting and finance disciplines as well as developing research ideas from the plenary speakers and the many other papers presented. AFAANZ encourages new and developing researchers to attend the conference. This year again, we will extend a discount to first time AFAANZ conference attendees and full time higher degree research students.

The three plenary speakers at the conference will be:

- Professor Steven Cahan, The University of Auckland
- Professor Doug Foster, The University of Sydney
- Professor April Klein, New York University

### ***Guidelines for Submission***

Further details regarding the submission of papers will be made available in due course on the AFAANZ website at <http://www.afaanz.org/conferences>. Papers are able to be submitted at <http://www.afaanz.org/openconf/2017/openconf.php>.

### ***Submission Date***

Papers must be submitted by **Sunday, 19 February 2017, 5pm** Australian Eastern Daylight Standard Time. Late submissions will **NOT** be accepted under any circumstances so please allow adequate time to complete the online submission process.

### ***Notification***

Email notification of the outcome of submissions is expected to be sent to the submitting author by **mid-April 2017**.

### ***Enquiries***

Any enquiries regarding the submission process for papers may be directed to: Dr Andrew Jackson and Professor Charl de Villiers at [chair@afaanz.org](mailto:chair@afaanz.org)

## **4. Report back on AFAANZ Inaugural New Accounting Educators Forum**

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On November 22<sup>nd</sup> 2016, AFAANZ held the inaugural New Accounting Educators Forum in Melbourne. This event was sponsored by CPA Australia and Wiley Digital Solutions. Over 65 participants attended the event from Australian and New Zealand universities. Presenters for the day included; Mr Rob Thomason (CPA Australia), Mr Mark Levings (Wiley Digital Solutions), Professor Alan Sangster, Professor Paul de Lange (Curtin University), Dr Paul Wells (AUT), Dr David Bond (UTS), Ms Lorena Mitrione (Monash University), Dr Grainne Oates (Swinburne University), Associate Professor Jac Birt (The University of Queensland), Associate Professor Nick McGuigan (Monash University and Professor Phil Hancock (UWA). The feedback from the day was extremely positive from both participants and presenters. The **2017 AFAANZ Accounting Educators Forum will be held on November 21st**. Calls for applications will be made in August.

## **5. AASB's Inaugural Research Forum 2016 and 2017 Research Forums**

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The AASB's Inaugural Research Forum was held at the University of Technology Sydney on 24 November 2016. Approximately 100 preparers, users, academics, auditors and regulators participated in the Forum. Three topics were discussed:

1. Financial instruments with the characteristics of equity
2. Reporting Framework: For-profit sector
3. Reporting Framework: Not-for-profit/public sector

The Vice-Chair of International Accounting Standards Board, Sue Lloyd also gave a presentation on the current and upcoming IASB research projects.

Professor Ann Tarca, an AASB Board member and Chair of the AASB's Academic Advisory Panel, commented, "The Research Forum provides an opportunity for academics, practitioners and regulators to discuss current accounting issues. These engagements are important for the AASB – to receive feedback and input from a wide range of stakeholders and to contribute to developing and maintaining high-quality accounting standards for the Australian economy. The Forum is also helpful for the research community to identify research topics that are relevant and useful for the accounting profession. We thank the authors of those papers presented at the Forum and the panelists and participants for their contributions to the event. In particular, we would also like to thank UTS Business School for hosting the event."

The slides from the Forum presentations can be accessed via the AASB website:

<http://www.aasb.gov.au/Research-Centre/Research-Forum.aspx>

### **AASB Research Forum 2017**

The AASB is planning another Research Forum for **November 2017**. Consistent with the IASB's strategy, the focus of this year's forum will be on effective communication. Papers will present evidence relevant to standard setting, with topics of interest to include (but not be limited to):

- IASB Disclosure Initiative project
- Fair value measurement (including the post implementation review of IFRS 13/AASB 13)
- Revenue recognition
- Service performance reporting;
- Digital reporting
- Recognition, measurement and disclosure of intangible assets.

A call for expressions of interest from research teams interested in preparing a paper and presenting at the Forum is available on the [AASB Research Forum website](#). Please direct any enquiries to [standard@aaasb.gov.au](mailto:standard@aaasb.gov.au).

## **6. Revised learning standards approved by the Australian Business Deans' Council**

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In December 2010 the Australian Learning and Teaching Council (ALTC) published the *Learning and Teaching Academic Standards Statement for ACCOUNTING*. In the document the threshold learning outcomes for Bachelor, Master (entry) and Master (advanced) were detailed. The threshold learning outcomes (TLOs) established the minimum learning standards for all Australian accounting bachelors and coursework masters

programs. The process to develop the TLOs involved considerable engagement with academics and the Accounting and Finance Association of Australia and New Zealand (AFAANZ) as the primary representative academic body, professional accounting bodies and practitioners. The final learning standards were endorsed by the Australian Business Deans Council (ABDC) and were published by the ALTC (then the OLT until June 30, 2016), and are available at: <http://www.olt.gov.au/resource-accounting-ltas-statement-altc-2010>.

The standards should be reviewed at least once every five years and so in 2016 it was decided to review the accounting learning standards. The ABDC agreed that responsibility for the review should reside with AFAANZ and the ABDC will endorse any changes before they become applicable. The process has now been completed after much consultation across the sector and the revised learning standards have been endorsed by AFAANZ and the ABDC and are now available. The revised standards replace the previous standards with effect from 1 January 2018 but earlier adoption is encouraged. They are available at the AFAANZ website – scroll down to [Accounting Learning Standards 2016](#)

## 7. 2017 Australian Accounting Hall of Fame dinner

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The AAHoF dinner and awards will be held on **Wednesday 15th March** at Graduate House, The University of Melbourne, 220 Leicester Street, Carlton, Victoria.

Time: 6.00pm pre-dinner reception; 7.00pm dinner and awards ceremony

Format: 3-course dinner, drinks, tea & coffee to close at approximately 10pm

Dress: Business attire

Colleagues and friends are very welcome to attend. [AAHoF Registrations](#)

## 8. Changes Accounting History editorship

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Brain West is stepping down as editor. We thank him for the years of serving in this role and the excellent job he did. Carolyn Fowler is taking up the position of editor from 1 January 2017. We congratulate her on this new role. The editors are now Garry Carnegie and Carolyn Fowler.