



February 2023

NEWSLETTER

The banner features a blue background with a white and blue curved graphic on the left. At the top, there is a white bar containing the logos for afaanz, Chartered Accountants Australia & New Zealand, CPA Australia, and myob. Below this, the text '2023 AFAANZ CONFERENCE' and 'THE STAR ON THE GOLD COAST - JULY 2-4' is displayed in white. The central focus is the word 'Only' in a white script font, followed by a large yellow number '6'. Below the '6', the text 'DAYS LEFT TO SUBMIT A PAPER' is written in yellow. At the bottom left, 'SUBMIT HERE:' is written in white. To its right, the URL 'HTTPS://WWW.OPENCONF.ORG/AF AANZ2023/OPENCONF.PHP' is shown in white. A dark blue box at the bottom right contains the text 'ALL SUBMISSION DETAILS AT AFAANZ.ORG/CONFERENCE' in white.

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2023 AFAANZ CONFERENCE
THE STAR ON THE GOLD COAST - JULY 2-4

Only 6
DAYS LEFT TO
SUBMIT A PAPER

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AANZ2023/OPENCONF.PHP](https://www.openconf.org/afaanz2023/openconf.php)

ALL SUBMISSION DETAILS AT
[AFAANZ.ORG/CONFERENCE](https://www.afaanz.org/conference)



AFAANZ Conference

2 - 4 July 2023 at The Star on the Gold Coast, Queensland

Call for Papers

AFAANZ is devoted to a broad spectrum of accounting and finance research and we welcome innovative research approaches as well as those that are well established. 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 fields. There are best paper prizes in all categories and outstanding reviewer awards. All papers at this year's conference will be subject to blind peer review. AFAANZ encourages new and developing researchers to attend the conference. This year we will again extend a discount to first time AFAANZ conference attendees and full-time higher degree research students.

AFAANZ 2023 will be held face-to-face at the Star Gold Coast.

The two plenary speakers at the conference will be:
Professor Jennifer Joe, Professor of Accounting, University of Delaware.
Professor Henk Berkman, Professor of Finance, University of Auckland.

Guidelines for Submission

Further details regarding the submission of papers will be made available on the AFAANZ conference website at <https://www.afaanz.org/conference>. Papers can now be submitted at <https://www.openconf.org/afaanz2023/openconf.php>.

Papers will only be considered if at least one author is an individual member of AFAANZ, with members enjoying a reduced registration fee for the conference. To become a member of AFAANZ please go to <https://www.afaanz.org/membership>. Alternatively, a \$50 submission fee can be paid at <https://www.afaanz.org/conference> and the balance paid upon conference registration.

Submission Date

Papers must be submitted by Wednesday, 8 February 2023, 5pm Australian Eastern Daylight Standard Time. Late submissions will **NOT** be accepted.

Notification

Email notification of the outcome and review feedback of submissions is expected to be sent to the submitting author in April 2023.

Enquiries

Any enquiries regarding the submission process for papers can be directed to:
Sumit Lodhia and David Bond at chair@afaanz.org

AFAANZ Insight Series



QualRAN SIG Workshop Career Orientation & Research Pitching PhD & ECR focused event

Part 1: Career Orientation

You have/ will soon have a PhD in accounting. What next?

This workshop will help you think about your future career with a PhD in accounting. Our distinguished panel will share their experiences of how to plan, pursue and develop career paths either in academia or industry via their own career reflections.



Dr. Eric Lee
Research Principal, AASB



Dr. Nicola Beston
AFAANZ President,
University of Otago



Prof. Paul Andon
UNSW

Part 2: Research Pitching

The second part of this workshop will give PhD students & ECRs the opportunity to pitch their qualitative research ideas to accounting experts and peers. Participants will receive feedback from peers and experienced academics, and gain specific advice on their research ideas. The author(s) of the best pitch as judged by the panel will receive AUD100.

FEB 16 • 17:00 - 19:00 AEST

REGISTER AT
[AFAANZ.ORG/AFAANZ-INSIGHT-SERIES](https://afaanz.org/afaanz-insight-series)

[CLICK TO REGISTER HERE](https://afaanz.org/afaanz-insight-series)

AFAANZ

Insight Series



Audit & Assurance SIG

Are Auditors going to be concerned?

Whether going concern provide an 'early warning' or are fit for purpose has long been a topic of contention. This is highlighted recent changes in going concern disclosures in New Zealand, the impact of COVID, ongoing focus on key audit matters, and the IAASB discussion paper on the expectations gap on whether standards tied to fraud and going concern need to be updated. This panel aims to provide an update on current future policy changes and the implications for research.

The panel includes:

- Robyn Moroney (RMIT)
- Ahmed Shakar (Partner BDO Auckland)
- Anne Waters (Deputy Technical Director AUASB)
- Tom Scott (AUT) as Chair

MAR 16, 2023 • 12:00 - 1:00 AEDT

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[CLICK TO REGISTER HERE](https://afaanz.org/afaanz-insight-series)

All your teaching needs on one platform. Inventory now added to MYOB Business online education offering.

myob



Inventory added to MYOB education offering

Happy New Year AFAANZ Members. And to kick off the year we have some great news. We have added inventory management to our online education offering. You and your students can accurately learn and keep track of company stock levels, understand what's selling and what's not, generate reports to see the most – and least – profitable items, and use that intel to inform business decisions.

As always, you and your students can create files at the below links:

NZ: <https://www.myob.com/nz/students/education-trial>

AU: <https://www.myob.com/au/students/education-trial>



Call for Nominations on the AFAANZ Board

There will be five (5) vacancies on the AFAANZ Board for the 2023 - 2025 period. Nominations must be received by 5pm AEST, Friday, 24th February 2022. View more information and the nomination form [HERE](#).

AFAANZ Doctoral Symposium Program

AFAANZ is proud of its tradition in holding its annual Doctoral Symposium for those undertaking their PhD studies. This year's Doctoral Symposium is being held from **Wednesday June 28 to Friday June 30, 2023** at the **Mantra Legends Hotel, Gold Coast** prior to the conference at The Star on the Gold Coast. All details are available in the [nomination form](#), which also have be sent to the Heads of Institutional Members of AFAANZ. The due date to nominate a student to attend the Symposium is Monday, 27 February 2022.

AFAANZ AWARDS

AFAANZ - Best PhD Award

The Accounting and Finance Association of Australia and New Zealand seeks to advance accounting and finance research by recognising and rewarding outstanding work of early career researchers. The Best PhD Award is being awarded each year to recognise the student of an outstanding accounting/finance PhD completed during the previous calendar year. For more details, click [here](#). **Nominations close on 31st March 2023.**

The **AFAANZ Doctoral Education Network (AFDEN)** aims to encourage and help enable the broad offering of a rich suite of doctoral-level subjects suitable for accounting and finance students in their first year of study, leading up to confirmation.

Subjects for 2023 are now open for registration:

Research Process "Lite" - presented by Professor Robert Faff

Finance Theory - presented by Professor Tom Smith

Empirical Finance - presented by Professor Tom Smith

Research Methodologies - presented by Professor Tom Smith

Please click [HERE](#) for more details.

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auto-graded assessments...
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Dear Accounting Educators,
Happy 2023! let me begin by..video: <https://youtu.be/zE1AS1GZ0Dg>
Thank you and Kind regards,
Judith, AccountingPod

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

Call for Papers

The twelfth *Accounting History* International Conference
“Accounting for arts, culture and heritage in historical perspectives”

Siena, Italy, 4-6 September 2024

Sponsored by: University of Siena, Italy and Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand

While papers will be accepted across the full range of accounting history topics and methodological and theoretical perspectives, authors are encouraged to address topics relevant to the conference theme: “Accounting for arts, culture and heritage in historical perspectives”.

This involves studying the relationship between accounting, arts, culture and heritage and may include, but is not limited to, historical studies of:

- Accounting, accountability and organising practices in arts, culture and heritage sectors
- Accounting for heritage sites, museums, theatres, opera houses, universities, cultural

- organisations, and beyond
- Accounting and culture through historical perspectives
- Accounting and the shift of cultural paradigms
- Arts-inspired research methods: exploring history through arts
- Accounting profession for the arts, culture and heritage sectors
- Accounting standards for heritage assets: past, present and future
- Time perspectives into accounting and culture
- Interdisciplinary perspectives into accounting for arts, heritage and culture

Key deadlines:

Submissions open 1 November 2023. All details are available [HERE](#)

Special Issue on Historical Accounting for Enterprise and Society in Africa

Virtual Workshop
Friday, 31 March 2023 | 09:00 – 14:00 GMT/UTC

The Guest Editors of the special issue on Historical Accounting for Enterprise and Society in Africa are pleased to invite contributors to the special online workshop in respect to this Special Issue on 31 March 2023.

The virtual workshop is aimed at prospective contributors and academics who have an interest on the topical issues the special issue seeks to address. This Special Issue seeks to understand the history and legacy of accounting and accounting systems in the development of enterprise and society in Africa. It directs attention to all traditions of accounting through the long history of African indigenous economies and cultures. The full call for papers is available [here](#).

Those wishing to present their ongoing work at the workshop should reach out to the Guest Editors: Professor Grietjie Verhoef (gverhoef@uj.ac.za) and Dr Olayinka Moses (yinka.moses@vuw.ac.nz) with a proposal or an extended abstract of the intended paper by Friday, 10 March 2023.



Join us at The Star on the Gold Coast, Australia, to participate in a symposium on accounting education that celebrates best practice education and research through a program of papers, panel sessions, and presentations by academics and industry. This year the symposium will engage you with the theme 'Accounting Education and Culture'. We invite participants to explore this theme broadly, considering cultural identity, classroom and learning culture, institutional culture, industry culture and more.

We invite presentations on topics such as:

- What does accounting look like in different cultures historically, and how does this affect teaching and learning?
- How (if at all) are Indigenous perspectives being introduced into the accounting curriculum in Australia and New Zealand?
- How is accounting education viewed from an institutional and student perspective, and how does this impact staff and resources?

- How has Covid impacted classroom and learning culture, and what does the future look like?
- How do the accounting profession and industry influence classroom culture and curriculum content?
- What is the culture of the accounting profession? Who fits in? How does this affect teaching and assessment?
- What is the impact of cancel culture on accounting education?

We look forward to meeting again for the AFAANZ SIG symposium in person. Please note that all presenters are expected to attend in person. However, to make the event accessible to those unable to attend, we are exploring the possibility of offering some of the symposium sessions online.

Contributions to the symposium are invited from educators, industry members and professional bodies. In addition to the research papers presented and providing an opportunity to meet to discuss ideas, share best practice and suggest directions for future research, we are continuing several previously offered sessions:

- **Resources Workshop.** Do you have any interesting videos, YouTube clips, music, videos, artifacts relevant to accounting and the symposium's theme? We'd like to know. You will be asked to showcase your resource in this session.
- **Student Engagement Strategies.** Share new and innovative learning and teaching strategies with the accounting education audience.
- **Poster Sessions.** Have an emerging idea that you would like feedback on? Want to share and engage other accounting educators? Submit your idea to host a poster session this year!
- **Engaging Emerging Scholars in Education Research.** HoD nominations for HDR students engaged in Accounting Education PhD Research and Scholarship. Students will be asked to discuss their research, highlights and their journey. Send an expression of interest to the committee if you would like one of your students to be a part of this session.
- **Professional Development Session.** Special guests will be announced on a rolling basis up to the symposium date.

Submissions, nominations and expressions of interest should be made electronically. For further information or to make a submission please email us @ edsigafaanz@gmail.com. Abstracts will be peer reviewed. Accepted students and presenters will have their symposium fee covered. The deadline for abstract submission is Friday 5 May 2023. Earlier submission is encouraged.

Authors will be notified of acceptance by 19 May 2023 and will be required to notify us of their intention to attend and present by 26 May 2023.

We look forward to meeting you all on the Gold Coast for what promises to be an engaging and invigorating experience.

The SIG5 Committee:

Leopold Bayerlein, Scott Copeland, Ellie Chapple, Ruth Dimes, Matt Dyki, Kimberly Ferlauto, Hoa Luong, Nick McGuigan, Lisa Powell, Bernadette Smith, Meredith Tharapos, Paul Wells and Amanda White



The IFRS Foundation's International Accounting Standards Board (IASB) has published its 2023 dates for hosting in-person and remote visits from university student groups studying IFRS Accounting Standards.

These visits are free of charge and consist of a two-hour session with an IASB member and technical staff, on the structure of the IFRS Foundation, the IASB's work, current projects and technical matters.

The sessions are interactive and often involve multiple universities, so students can engage with and hear the perspectives of other students from around the world.

The 2023 dates, and information on how to register for a visit, [can be found here](#).

Accounting and Finance Special Issues

Research on Application and Impact of the hedge accounting requirements of IFRS 9 Financial Instruments

Papers must be submitted via the online system no later than **1 September 2023**. Early submission is encouraged. Decisions on submitted papers will be made by **8 October 2023**. All details are available [HERE](#)

Special Issue Guest Editors

- Holger Daske, University of Mannheim, holger.daske@uni-mannheim.de
- Kevin Li, University of New South Wales, k.li@unsw.edu.au
- Lili Dai, University of New South Wales, lili.dai@unsw.edu.au

Please email the guest editors if you have any questions.

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 [HERE](#)
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 [HERE](#)
The guest editors are

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



With the Accounting & Finance Journal's move to online only publication in 2023, and with Wiley's partnership with trees.org; AFAANZ and the journal will be planting 163 trees in 2023 (490 in 2024), which will save 4,827.16 kgCO₂ by the planting of trees and no longer printing hard copies.

AAAJ's APIRA Thought Leadership Events 2023

Following the highly successful 2022 APIRA thought leadership webinars, in 2023 AAAJ's APIRA will continue its leading edge issues-focused keynote presentations and panel forums in the interdisciplinary research space.

These events will once again be offered as 90 minute session webinars on two occasions in 2023. Each live session will also be recorded and available to registrants on the APIRA webpage.

The first event will occur on March 15th 2023

Leading Public Sector Research

Speakers: Professor Massimo Sargiacomo
Professor Maria Martensson Hansson
Dr Suzana Grubnic

This event presents three leading public sector scholars each offering their insights into three key strands of leading-edge public sector research: public sector history for contemporary relevance, public sector sustainability and public sector strategic management. These vitally important specialised subjects hold great importance and future research implications for public sector, history, sustainability and strategic management researchers in the accounting and management disciplines.

Please spread the word to colleagues and doctoral students.

You can register now for the first APIRA 2023 event March 15, on the APIRA webpage:

<https://apira.onlive.events/>

CALL FOR PAPERS



The British Accounting Review

Supports open access

Upcoming special sections of the British Accounting Review (BAR)

- Fintech (deadline: 31 December 2022)
- Climate and green finance (deadline: 31 December 2022)
- New Perspectives on Financial Distress and Corporate Risk Management (deadline: 31 Jan 2023)
- Big Data in Accounting and Finance (deadline: 31 Jan 2023)
- What do we know about sustainability reporting assurance quality? (deadline: 31 Jan 2023)
- Corporate Carbon Accounting and Management for Green Transition toward Carbon Neutrality (deadline: 20 Feb 2023)
- The Role of Legal, Political, and Regulatory Institutions in Influencing Accounting and Financial Outcomes (deadline: 31 March 2023)
- Performance Measurement, Sustainability and Governance in the Healthcare Sector, (deadline: 31 May 2023)
- New challenges in governance, sustainability and accountability of universities. Click [HERE](#) for more details (deadline: 30 April 2023)

All details are available [HERE](#)

CGIR Paper Development Workshop Brisbane, Saturday, July 1st, 2023

The *Corporate Governance: An International Review* journal is delighted to announce a paper development workshop for scholars seeking to publish high-quality scholarship in the area of Corporate Governance. The workshop is open to new and established scholars and will take place at QUT in Brisbane, Australia on Saturday July 1st, 2023. CGIR's Editors-in-Chief, Konstantinos Stathopoulos and Till Talaulicar, will attend the workshop, and Professor Abe de Jong and Professor Yu Flora Kuang will give keynotes on contemporary governance issues.

The deadline for submissions is Monday April 8th, 2023. Please see the [full call for papers](#) for more details and feel free to reach out to the PDW organisers (Gavin Nicholson, Bo Qin & [Pieter-Jan](#)

[Bezemer](#)) in case you have any questions.

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 **16 June 2023**. All details are available [HERE](#)

The Deakin Business School in partnership with La Trobe University, Macquarie University, RMIT University, UNISA and Victoria University of Wellington invites academics and PhD students to submit papers to be considered for presentation at the 13th Financial Markets and Corporate Governance Conference and PhD symposium (FMCG2023). The conference and PhD Symposium will be held virtually. There is no registration fee. Please visit [HERE](#) for more information.

The submission deadline is 15 January 2023. Please submit your paper at fmcg2023@deakin.edu.au

Five Conference Best Paper awards (\$500 each)

- One best paper award will be presented under each of the following categories
- Accounting Information/ Disclosure Practices/Earnings Quality/Audit Fees
- Asset Pricing/Financial Markets/Market Microstructure/Funds Management
- Banking/Behavioural Finance/Corporate Finance/Financial Economics
- Corporate Governance/Social Responsibility
- Emerging Markets

Five best research paper awards (\$500 each) at the PhD Symposium.

- One best paper award will be presented under each of the following categories
- Accounting Information/ Disclosure Practices/Earnings Quality/Audit Fees
- Asset Pricing/Financial Markets/Market Microstructure/Funds Management
- Banking/Behavioural Finance/Corporate Finance/Financial Economics
- Corporate Governance/Social Responsibility
- Emerging Markets

ELIGIBILITY of Award – PhD Symposium

Only the papers written by PhD students (sole authorship) will be considered for the PhD symposium award.

SPECIAL CONFERENCE ISSUES

Pacific-Basin Finance Journal (Elsevier's Journal) will run a special conference issue focusing on Asia Pacific markets, and presenters at the conference are invited to consider submitting their papers for publication.



Submit your proposal for Round 8 of IAAER/KPMG research grants to inform IASB standard-setting process:

The International Accounting Standards Board (IASB) has announced the International Association for Accounting Education and Research (IAAER) and KPMG's call for proposals for the eighth round of their research programme *Informing the IASB Standard-setting Process*.

Research about the IASB's future projects on intangible assets and the statement of cash flows is being sought. These projects have been added to the IASB's future work plan as an outcome from the Third Agenda Consultation, which informed the IASB's key priorities for the next five years. Proposals relating to any project on the IASB's work plan or research project pipeline are also welcome.

The IAAER-KPMG research programme promotes and supports research directed at developing theory and evidence to inform the IASB's decision process for any current agenda item. The submission deadline for proposals is **28 February 2023**; read more details about submitting a proposal [here](#).

Submit your paper to the 2023 IASB Research Forum:

The International Accounting Standards Board (IASB) and its partnering journals for the 2023 Research Forum, *Accounting in Europe* and *European Accounting Review*, are issuing a call for papers on the theme of accounting for intangible assets. The goal of this Research Forum is to stimulate interaction between academics and non-academics, including standard-setters, investors, regulators, auditors and preparers of financial statements, through discussion of evidence-based papers that inform the standard-setting activities of the IASB.

Topic

Researchers are encouraged to contribute evidence on intangible assets from a variety of perspectives. Find more information for the [call for papers](#) here .

Deadline for submissions

The 2023 IASB Research Forum is scheduled to take place at IESEG School of Management in Paris la Défense - France on 2-3 November 2023, where authors of selected papers will be invited to present their work. Submissions must be made by **31 March 2023**. Decisions on submitted papers will be made by 30 June 2023.

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



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