



January 2023

NEWSLETTER



At AFAANZ, we are excited about 2023! We trust you have had a relaxing and enjoyable festive season and we look forward to catching up with you at one of our many events during 2023!



We are now accepting Papers for the 2023 AFAANZ Conference which will be on the Gold Coast from 2 July to 4 July, 2023. Full details are in the Call for Papers below, with the due date to submit papers being Wednesday, February 8, 2023.

We encourage you to renew your membership for 2023, and thank those members who have done so already. If you haven't received your renewal invoice in your email, please contact info@afaanz.org. Institutional Members will be contacted late January.

Also, at the AFAANZ AGM in May, there are the board director elections. In this newsletter is the call for nominations for members to serve as directors on the AFAANZ Board for a two-year period beginning in August 2023. We encourage those interested to nominate.

Our Insight Series, co-sponsored by CAANZ, continues in 2023. We begin with the QualRAN SIG event "Career Orientation and Research Pitching" which will be held on Thursday 16 February; and then the Audit SIG event "Are auditors going to be concerned" on Thursday 16 March.

Best wishes for 2023!

Nicola Beatson & Andrew Jackson
AFAANZ Presidents



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 Beatson
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 in a small group setting, network with peers and experienced academics, and gain specific advice on their research ideas. Successful applicants will be invited to give a 10-minute presentation to the expert panel. The author(s) of the best pitch as judged by the panel will receive AUD100.

To participate, submit a 250-word summary of your research idea to qualran@afaanz.org by 16th January 2023.

FEB 16 • 17:00 - 19:30 AEST

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

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



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

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

[CLICK TO REGISTER HERE](#)



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 download the nomination form [HERE](#).

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.

The first subject for 2023 is now open for registration:

Research Process "Lite" - presented by [Professor Robert Faff](#)

Students are expected to begin their active study in the course on 2nd January 2023 and it concludes on 26th April 2023. Research Process comprises completion of an initial (self-paced) online Bond Micro-credential Course, followed by 5 separate 2-hour classes. All details are available [HERE](#).

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.



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 Issue

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

*Opportunity to discuss research evidence with IASB staff/board members
Opportunity to show impact of your research*

Accounting and Finance is pleased to announce a call for papers for a Special Issue of the journal on the topic of the application and impact of the hedge accounting requirements in IFRS 9 *Financial Instruments* (and related new disclosure requirements in IFRS 7 *Financial Instruments: Disclosures*).

Papers published in the Special Issue should be relevant to the International Accounting Standards Board's (IASB) post-implementation review of IFRS 9 Hedging requirements. The IASB seeks evidence about: whether the requirements are working as intended; any important or contentious issues that have come to the attention of the IASB; and any unexpected costs or implementation issues. The IASB will consider when to begin the review in the second half of 2023.

Changes to IFRS 9 Hedging model

The changes in hedge accounting requirements introduced by IFRS 9 aimed to provide a better link between a company's financial reporting and its risk management activities. Changes included the following:

- Allowing hedging of components of non-financial items to allow companies to better reflect risk management.
- New eligibility criteria for hedging based on economic assessment of hedging relationships. The application of these criteria can use risk management data and may reduce the cost of hedge accounting.
- Improved disclosures about the effect of hedging on the financial statements and risk management activities.

Aim and content of submitted papers

Papers should investigate the impact of these changes for financial sector and non-financial entities that have adopted the hedging model in IFRS 9. They should present evidence about the impact of the change for one or more stakeholder groups (including investors, preparers, auditors, and regulators) and include consideration of outcomes and consequences of adoption the new hedging requirements. Both quantitative and qualitative research approaches are welcome. Suggestions for research include, but are not limited to, the following:

1. Textual analysis of disclosures about hedging activities and risk management.

- How have disclosures (and disclosure quality) changed? Has the usefulness of disclosures for investors improved?
- What factors are associated with better hedge accounting disclosures?
- What costs or benefits of better disclosure are observed?

2. Experiments

- To what extent do the new disclosures facilitate improved understanding of risk management or the impact of hedge accounting on the financial statements?

3. Structured interviews, case studies, and focus groups to explore

- Costs, benefits, and transition experience for companies that have adopted IFRS 9.
- Benefits for users of more transparent disclosures about hedging activities and risk management.

4. Empirical archival research using a pre-post design including companies adopting IFRS 9 and those continuing to use IAS 39 for hedging.

- What are the determinants of adopting IFRS 9?
- Have companies changed their use of hedging, and is this associated with better risk management outcomes?
- What are the market impacts of the new hedging requirements?

Papers using analytical approaches, empirical-archival methods, field study methods, experiments, or structured interviews are encouraged. Single country or multi country studies are welcome. Papers submitted to the Special Issue offer authors the opportunity to contribute to the work of the IASB and to demonstrate the impact of their research. Authors should explain how their paper is relevant to the

IASB and how the evidence is useful for the post-implementation review.

The Appendix lists sources of additional information on the hedge accounting requirements in IFRS 9.

Authors of selected papers will be invited to present their work at an on-line research workshop with the Special Issue editors and IASB staff/board members in **October 2023**. The workshop will provide an opportunity to discuss the research methods and findings.

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**.

To submit your paper, please follow the Accounting & Finance Author Guidelines at <https://onlinelibrary.wiley.com/page/journal/1467629x/homepage/forauthors.html>. Please submit your paper for consideration under the Special Issue Code – **IFRS 9**.

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.

Appendix: Additional information about the hedge accounting requirements in IFRS 9

Overview of IFRS 9: <https://www.ifrs.org/issued-standards/list-of-standards/ifrs-9-financial-instruments/>

- List of supporting materials: [IFRS - Financial Instruments: Hedge Accounting](#)
- Project Summary: [IFRS 9 FI Hedge Accounting Amendments FBS Snapshot NOVEMBER 2013.indd](#)
- Articles: <https://www.ifrs.org/-/media/feature/resources-for/investors/investor-perspectives/investor-perspective-jul-2014.pdf>

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 [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)

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.

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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