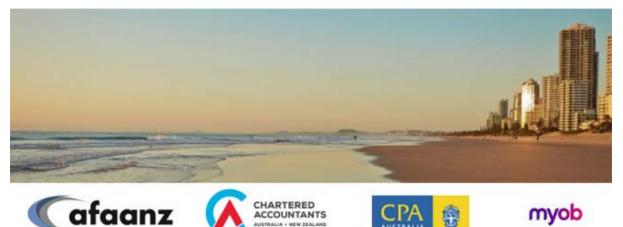


June 2023 NEWSLETTER

AFAANZ 2023 CONFERENCE



It is less than three weeks before the 2023 AFAANZ Conference begins, with over 360 members already registered! We are looking forward to seeing our AFAANZ members at The Star on the Gold Coast from July 2 – July 4, with SIG events beginning on July 1.

The theme for the final dinner is "Golden Sands", so you can interpret that anyway you want... Gold, Beach, Summer....

We also welcome our plenary speakers: Professor Jennifer Joe from the University of Delaware; and Professor Henk Berkman from the University of Auckland.

Registrations are still open, with the following rates:

AFAANZ Member \$790.00 Non Member \$1,210.00 First Time Attendee \$550.00 * Research Student \$440.00 * Retirees \$440.00 *

To register for the * discounted rates, please email <u>info@afaanz.org</u> for the discount codes, along with any required documentation to support your discount. Also note that you must be an AFAANZ member to eligible for the discount code.

View the program <u>HERE.</u> Note that there maybe some changes to the schedule due to late requests, so please check again before the conference for the final program.

Click HERE to go to the registration page

The AFAANZ board are currently developing an ESG Policy for our organisation. In line with the new policy, the board have agreed that in future, no conferences will be held in casino venues. Also that any excess catering at our conference venues will be donated to charity in accordance with any regulations.

The AFAANZ Board and our sponsors: CA ANZ, CPA and MYOB, and our exhibitors look forward to catching up and connecting!

AFAANZ INSIGHT SERIES

For all first-time attendees to our upcoming conference, this online Insight Series event is a must for you - so register now!



To register for this event, click HERE

		UACC
	TIMELINE	
	Registrations open	May 31st
myob 🛓	Case Release	June 26th
	Intro Night	June 27th
DIGITAL CHALLENGE	Registrations close	June 28th
\$8500 PRIZE POOL	Submission Date	July 5th
26 JUNE - 20 JULY 2023	Finals	July 20th
	o	

Innovation and inspiration: Students invited to compete in MYOB Digital Challenge 2023

The MYOB Digital Challenge is back, for its ninth year, and we invite you to share this with your students. The competition is open to all university students across Australia and New Zealand. Registrations open on 31st May for them to showcase their innovative tech solutions to solve real business problems and try and win a share of the \$8,500 prize pool.

Find out more at our website https://myobdigitalchallenge.com/

Accounting Education SIG members

Hi everyone,

In order to mark the significant milestone of 25 years of the Education SIG are looking for copies of programs (SIG Symposium and main conference program), photos and any other artifacts of interest. The intent will be to have a display at the 2023 Symposium to document the journey.

Documents can be sent to:

Email to Marie Kavanagh: <u>Marie.Kavanagh@usq.edu.au</u> **Postal address if unable to send electronically**: PO Box 66, Marburg Qld 4336 If we could receive them by 21 June that would be appreciated.

Regards Marie Kavanagh, Paul Wells and Dianne McGrath



Accountingpod are pleased to announce the winners of the CPA Australia and AccountingPod Carbon Accounting Challenge 2023, congrats to Rosie Turner from QUT and Maria Geroder from Unitec Te Pukenga!

Accountingpod also want to share some exciting news with our AFAANZ members on their new partnership with G-W Publisher that will deliver experiential learning for business courses. For full details, click HERE



Accounting and Finance Special Issue Replication in Survey-Based Studies in Management Accounting

Overview & Aims

Empirical research in management accounting has advanced knowledge and bridged the gap between theory and practices in the field of management accounting. Research in management accounting contributes to the continuous improvement and evolution of management accounting practices. As in all theory development and the accumulation of scientific knowledge, replication studies play a vital role (see Anderson & Maxwell, 2017; Makel et al., 2012). Replication research aims to assess the robustness and contribute to "empirical generalization" (Hubbard et al., 1998, p. 243) of the findings of the original study. Replication types can be classified into (1) close replication and (2) differentiated replication (Lindsey & Ehrenberg, 1993). In a close replication study, all the known conditions (e.g., sampling procedure, measurement, and analysis techniques) are kept almost the same or at least very similar, while in a differentiated replication study, deliberate variations of the known conditions are adopted.

To date, there are relatively limited replication studies in management accounting research. We note that Bruggen et al. (2021), for example, have devoted a special issue to publishing replication studies in experimental management accounting. We believe that a special issue focusing on replication in "survey-based" management accounting research will complement Bruggen et al. (2021) and help to further validate and add credibility, reliability, and robustness to some of the previous survey-based studies in management accounting. This Special Issue aims to provide a research forum for researchers to disseminate their replication results, relying on a survey-based methodology in management accounting research

Special Issue Guest Editors

David Bedford (University Technology Sydney, Australia, <u>David.Bedford@uts.edu.au</u>)

Vincent K. Chong (The University of Western Australia, <u>Vincent.Chong@uwa.edu.au</u>)
Johnny Jermias (Simon Fraser University, Canada, <u>jjermias@sfu.ca</u>)

All details are available HERE. Submission deadline: 30 June, 2024

SIG EVENTS AT THE AFAANZ CONFERENCE

If you have registered for the conference, but want to now register for a SIG event, you can click <u>HERE</u> to go to a SIG only registration page.

AUDITING AND ASSURANCE SPECIAL INTEREST GROUP

We will be holding our annual meeting on Saturday the 1st of July at The Star on the Gold Coast from 2.30pm to 8pm. Consistent with the main conference it will be in-person only.

The meeting will be from 2.30pm to 6pm and it will be followed by drinks and finger food from 6pm to 8pm.

This year as well as presentations from our Contemporary Audit Topics Research Grants Program we will have a panel session on the topic "How should data analytics and AI affect auditing education?"

Any questions please contact me at paul.coram@adelaide.edu.au

The cost will be \$40 for members and \$80 for non-members.

We look forward to seeing you there! *Paul Coram* Chair

The 19th Accounting History Symposium

Saturday 1st July 2023, Time: 9.00 am -1.00 pm, Format: Face-to-face

Venue: The Star on the Gold Coast, Australia

The Accounting History SIG is pleased to announce that **the 19th Accounting History Symposium** will be held in presence on July 1, 2023, preceding the 2023 AFAANZ Conference in Gold Coast. The Symposium will run from 9 AM to 1 PM with a morning tea and a final light lunch.

Associate Professor Carolyn Fowler of Victoria University of Wellington will be the guest speaker for the symposium. Carolyn is the joint editor of the Accounting History Journal and will give a talk about writing for and publishing in the Accounting History Journal. She will provide valuable insights and a behind-the-scenes overview of the process, the timing, and key points to enhance the quality of manuscripts. We are delighted to have Carolyn as the 19th Accounting History Symposium guest speaker in 2023.

The following registration fee will be applicable for the participants via the AFAANZ website:

- AHSIG members: \$ 65
- AHSIG non-members: \$90

The registration fee will cover the catering including morning tea and lunch.

We look forward to your participation at the 19th Accounting History Symposium. *Giulia Leoni and Maryam Safari* AHSIG Convenor and Deputy Convenor

FINANCIAL REPORTING INTEREST GROUP

2023 FINANCIAL REPORTING FORUM JULY 1

The 2023 Financial Reporting Forum will be held at the Gold Coast on July 1 from 9am. We encourage in person attendance and all presentations will be made in person but we will cater for people to listen online. The format will commence with the various accounting standard setting bodies making presentations on current reporting issues in the morning session. This will include a comprehensive update but with particular focus on hot topics on the agenda.

The afternoon session will be devoted to presentations by PhD students, established academics and practitioners.

So, register **HERE** for the forum either in person or online and hear from the accounting standard setters in Australia and New Zealand.

Phil Hancock Chair



In conjunction with the 2023 AFAANZ Annual Conference

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 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

Public Sector and Not-for-Profit Interest Group (SIG 6) Symposium

Call for Abstracts

Theme: Next generation of researchers in the public and not-for-profit sectorsFormat: Hybrid (Onsite venue: The Star on the Gold Coast & Online: Zoom)Date: Sunday 02 July 2023Time: 10:00 am to 1:00 pm

Join us in Gold Coast for the 2023 AFAANZ Public Sector and Not-for-Profit Accounting forum. This hybrid event will focus on building the next generation of researchers in the public and not-for-profit sectors and presents the opportunity to hear from an expert panel, as well as for presenters to receive feedback on their research. All details are <u>HERE</u> on the SIG webpage

SIG Registration Information

No charge for in-person or online attendance. For queries, please contact SIG 6 Chair: <u>Dr Ushi Ghoorah</u>

FINANCE SPECIAL INTEREST GROUP

Call for Papers: Sustainable finance in Australasia: Fad, niche, or new paradigm?

Day and Time: Saturday 1 July 2023 - 9:30pm to 3pm

Context: This year the AFAANZ Finance SIG will host a workshop on sustainable finance. Sustainable finance and managing climate risk are becoming two of the most important issues facing investors and financial regulators. The financial risks and opportunities associated with climate change are particularly acute in Australasia. The aim of the workshop is to encourage community building among researchers interested in sustainable finance in Australasia. The focus of the research need not necessarily be on Australasia though (global studies and those focusing on other regions are welcome). Preference will be given to ECRs. We take a broad definition of sustainable finance-related topics (see list of topics below) and we welcome submission from a range of methodological approaches (empirical analyses, theoretical, macroeconomic/monetary-environment models, case studies, policy analyses etc.).

Notification: Accepted papers will be notified on Monday 12th of June 2023.

Scientific committee

- Ivan Diaz-Rainey, Workshop Chair (Griffith University)
- Joey Yang, Finance SIG Chair (UWA)
- Henk Berkman (University of Auckland)
- Robert Bianchi (Griffith University)
- Tom Smith (Macquarie University)
- Martina Linnenluecke (UTS)
- Muhammad Nadeem (University of Queensland)
- Dan Daugaard (University of Tasmania)
- Shireenjit Johl (Griffith University)
- Helen Roberts (University of Otago)

Management Accounting SIG Annual Forum

The MA SIG will host its annual forum on Saturday 1 July from 6 p.m. at The Star Gold Coast. The forum will include dinner and drinks, a networking session, panel discussion, and 3-Minute PhD thesis presentations. The theme for the evening's panel discussion is: '*The Use of Al in Management Accounting Teaching and Research.*' Associate Professor Jodie Moll, QUT, will chair the panel. All welcome! Please consider joining the MA SIG (<u>http://www.afaanzconference.com/sigs</u>) and supporting our local MA community.

Tax Special Interest Group & Australian Tax Review Journal

CALL FOR PAPERS

'Tax on the Homefront: Australia's Evolving Tax Regime'

For research papers presented at the inaugural Tax Special Interest Group (SIG) at the Accounting and Finance Association of Australian and New Zealand (AFAANZ) conference in July 2023.

Special Issue Editor: Dr Bronwyn McCredie (General Editor: Professor Kerrie Sadiq)

Brief

The focus of tax policy in recent years has been one of a global approach with jurisdictions debating significant changes to international tax rules affecting multinational companies. While Australia is a significant contributor to the work of the OECD, it arguably also maintains its status as a leader of tax policy through domestic policy initiatives. Most recently, the 'Multinational Tax Integrity Package improved tax transparency' proposed in the 2022-23 budget, seeks to impose public country by country reporting on significant global entities and was applauded worldwide by transparency advocates as a call to action for other jurisdictions (FACT coalition, 2022). Similarly, other introduced and proposed legislation focuses on changes to interest limitation rules (thin capitalisation), digital currency, deductions for intangibles, off-market share buybacks, electric car discounts, deductible gift recipients, and compliance to enhance tax system integrity through the Tax Practitioners Board. The 2023 AFAANZ Tax SIG, followed by a special issue of Australian Tax Review, an 'A' ranked journal on the ABDC list, comprising papers from the SIGs inaugural meeting, aims to showcase these improvements. Papers should focus on Australian tax law in operation, rather than in theory, to provide timely and practical information for stakeholders on these policy developments. Qualitative and quantitative empirical research, including but not limited to archival analysis, case studies, surveys, experiments, and simulations are welcome.

Based on the submitted papers and presentations at the AFAANZ Tax SIG, the special issue editor, along with the general editor, will invite selected authors to proceed with a full submission. Authors will be notified of this outcome by **Sunday the 9th of July 2023.**

Full submissions of completed papers are due by **Monday 23 October 2023** and will undergo a formal review process. Papers will be initially assessed for suitability and compliance with the style guide (link below) and then sent out for peer review.

(https://legal.thomsonreuters.com.au/support/pdf/authorsupport/Australian-Tax-Review-Thomson-Reuters.pdf.),

The approximate timeline is:

December 2024: Papers returned to authors with revise and re-submission instructions from peer reviewer(s),

February 2024: Re-submission after addressing peer review(s),

February 2024: Final decision of the special issue editors,

March 2024: Papers submitted to Thomson Reuters production editor.

The special issue will be published as Issue 2, 2024.

For further information please contact Bronwyn McCredie: bronwyn.mccredie@qut.edu.au.

All the best,

Dr Bronwyn McCredie and Prof. Kerrie Sadiq





CALL FOR PAPERS

Call for Papers will now be a separate newsletter, but you can also view these calls on our website at <u>https://www.afaanz.org/call-papers</u>

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.

