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 Shaker (Partner BDO Auckland)
- Anne Waters (Deputy Technical Director IAASB)
- Tom Scott (AUT) as Chair

MAR 16, 2023 - 12:00 - 1:00 AEDT

CLICK TO REGISTER HERE
MYOBelieve in a business management platform

We know business managers are losing time and resources on over-complicated tech. Now’s the time to believe in a better way with the MYOB business management platform. Recently we launched our platform that brings together six key workflows that will deliver the most impact to the most local businesses, integrating a wide range of tasks from marketing to job management, expense tracking to payroll and so much more. And as you are already aware, we provide free access for educators from across Australia and New Zealand to teach our platform to your accounting and business students. Read all about it here: [www.myob.com/au/blog/myobelieve-unleash-your-business-potential/](http://www.myob.com/au/blog/myobelieve-unleash-your-business-potential/)

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, 13 March 2023.

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.

Academic Integrity and Accounting Education -
A global conversation in the age of Large Language Models

AccountingPod is pleased to present a global conversation on this important topic. Expect a lively 60 minute discussion from a truly global panel of academic educators and experts. We will leave plenty of time for questions and thoughts!
Excitement is high around ChatGPT and other large language models to leverage the opportunity and challenge this technology provides to education, including Accounting and Business education. Some commentators view this technology as an inflection point. Yet academic integrity including the broader factors impacting sustainable business education remain in need of constant focus.

Because the challenge is Global, we invite you to participate! To register, click 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.

---

**Accounting History**

It is a pleasure to advise the award of the Robert W. Gibson Manuscript Award to Lee Moerman and Sandy van der Laan for their article ‘Accounting for and accounts of death: Past, present and future possibilities’ which was published in Volume 27, Issue 1 of Accounting History.

The award is presented to the author(s) of the article published during the year “which makes the most significant contribution to the accounting history literature”. We feel sure that you will join in congratulating Lee and Sandy for this high quality contribution to accounting history scholarship.

The 2022 Robert W. Gibson Manuscript Award is sponsored by the AFAANZ Accounting History Special Interest Group (AHSIG). Their sponsorship support is much appreciated. Our thanks are also expressed to the members of the AHSIG and Accounting History Editorial Board who submitted votes during the voting process.

We also wish to acknowledge voting also highly commended the paper by Alan Sangster and Fabio Santini ‘Lost in translation: Pacioli's de computis et scripturis' in Volume 27, Issue 3.

Congratulations to Alan and Fabio as well!

Thank you to all who voted and to our diligent Journal reviewers as well as the authors.

---

**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 Grietje Verhoef (qverhoef@ui.ac.za) and Dr Olayinka Moses (yinka.moses@tvu.ac.nz) with a proposal or an extended abstract of the intended paper by Friday, 10 March 2023.

AFAANZ ACCOUNTING EDUCATION (SIG 5) SYMPOSIUM
Accounting Education and Culture
Call for Papers, Presentations and Innovations
Saturday 1st July 2023
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 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 @ edsciafaanz@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 SIGS 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

---

## 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

**UPDATE: WORKSHOP INVITATION**

As part of the call there is the opportunity for authors to submit their papers to a workshop and receive early feedback. This online workshop is scheduled for 3pm - 8pm Friday 17 March Melbourne time (with a 1 hour break between 5pm and 6pm). Click [HERE](#) for the program.

The workshop is open to anyone who wishes to attend and I am sure the presenters will welcome the extra feedback that will enhance their papers.

If you would like to attend the workshop please register here (ensure you also complete the second step - Zoom registration): [https://docs.google.com/forms/d/e/1FAIpQLScbUNd6UY5Z5sHhDHTQsThOzRvuATa9QsDaj0GEawWE1RTdAQ/viewform](https://docs.google.com/forms/d/e/1FAIpQLScbUNd6UY5Z5sHhDHTQsThOzRvuATa9QsDaj0GEawWE1RTdAQ/viewform)

Papers will be made available to people who register for the workshop.

If you have any questions please feel free to contact any of the editors for the special issue, Connor Clune (c.clune@unsw.edu.au), Paul Thambar (paul.thambar@monash.edu), or Ralph Kober (ralph.kober@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.
The Tax SIG is working on some exciting collaborations with the Australian Taxation Office.

If you wish to join the Tax SIG, click HERE to go to the Tax SIG webpage - or email info@afaanz.org. There's a bug that we're trying to fix in registering for the SIG through your member portal, but registering from the SIG page is working OK.

Tax professionals webcast

View the recording of ATO's first webcast of the year:

Host Ben Lurje, ATO Director will facilitate a panel discussion and a Q&A session on cyber security, client to agent linking, client verification and the Tax Practitioner Board’s Proof of identity. You can add a reminder to your calendar to join the webcast and attendance will contribute towards your continuing professional education (CPE).

For more information and to join, visit Tax professionals conversations: Data security and online services (viostream.com)

Open Forum Schedule

Registrations for the Open Forum events calendar from March- June are now live and may contribute to CPE. For more information and to register, visit Open Forums | Australian Taxation Office (ato.gov.au)

CALL FOR PAPERS

Upcoming special sections of the British Accounting Review (BAR)

- 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.

Accountability in a Sustainable World Conference

September 20 & 21, 2023

The third annual Accountability in a Sustainable World conference will again coincide with the Sustainable Investment Forum, North America (SINVNA) in conjunction with the United Nations Environmental Program Finance Initiative (UNEP-FI). The conference will include 12 plenary speeches, 4 panel discussions, and 12 contributed talks. In order to minimize the carbon footprint and to accommodate as many delegates as possible, these sessions will be presented virtually.

Speakers will have the opportunity to publish their talk or a paper in an upcoming issue of Accountability in a Sustainable World Quarterly (ASWQ), the first peer reviewed sustainability journal to deliver academic content to the broader business and academic audiences. The goal of the journal and the conference is to form a firm foundation for the exchange of ideas about pressing questions which have the potential to be answered/informed by academic research.

Contributed talks are sought from academics and practitioners. Practitioners are asked to pose questions they believe should be on the academics’ research agendas and academics are asked to present aspects of their research that are particularly informative to a wide cross-section of practitioners. Submissions of a summary (2,000 to 4,000 words) of the talk are sought. The Editors of the journal will choose the 12 most suitable submissions. Accepted submissions will be presented at the conference and published in the journal. Other submissions may be considered for future issues of the journal. Submission of practitioner-friendly versions of research that has been published in the leading academic journals is encouraged. Consistent with the goals of ASWQ, publication of these summaries increases the impact of the original work by exposing it to a wider readership base.

The founding editors of ASWQ recognize the continued urgent need for dialogue among academics and practitioners about sustainability, accountability, measurement, assurance of the measures, data to inform (responsible) investment decisions and accountability in setting personal, corporate and public
sector goals. The aim of ASWQ is to meet this need. The goals are to

1. build and strengthen the links between academia (both teaching and research) and practice,
2. encourage younger academics by providing an opportunity to present their work to both other academics and practitioners, and
3. provide opportunities for practitioners to communicate with academics and influence their work.

The journal is cross-disciplinary, with a focus on measurement, assurance of the measurements, and use of the measures. Articles will be short (2,000 to 4,000 words) and written by academics and practitioners with the intended readership comprising both of these groups.

ASWQ advances the creation and dissemination of knowledge of issues of practical importance and understanding of the knowledge process through the publication of rigorous, peer-reviewed, research and thought-pieces written by cutting edge academics and practitioners. The main focus of the peer-review process will be on the authenticity of the results, claims, and conclusions in the paper.

The most important features of published papers are topics related to climate change, ESG, CSR, and sustainability reporting provided that:

- The findings are of interest to and useful for accounting and investment practitioners
- The findings have inference and application to an accounting and investment management audience beyond a particular region or sector
- The exposition is not excessively theoretical or technical, although some technical presentation may sometimes be necessary
- The arguments incorporate practical considerations, such as implementation, relevance to regulators and standard setters, implications for preparers, auditors and users of reports etc.

Where possible, alternative and supported opinions will be published in the same issue or consecutive issues. In addition to submissions of work that has not been published elsewhere, submissions may be non-technical expositions of technical work that have been published in journals where the primary audience is academics.

Please submit papers via email to asw@care-mendoza.nd.edu on or before May 31, 2023. A non-refundable submission fee of $200 must be received within 10 business days of submission. For further details on the submission process, visit https://care-mendoza.nd.edu/accountability-in-a-sustainable-world-quarterly/paper-submission/. Direct all questions to asw@care-mendoza.nd.edu.

A copy of the inaugural issue of ASWQ may be found at https://online.fliphtml5.com/jdbmp/bjni/#p=1. Videos of presentations at past conferences may be found by navigating to the conference page at https://care-mendoza.nd.edu/.

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 Bezemert) if you have any questions.

AAAJ Special Issue - The impact of accounting and accountability in identifying and mitigating social and environmental grand challenges

Submission deadline: 30 April 2024

You may also consider attending the associated workshop in Rome, Italy, on 9-10 June 2023 – For further information: Fabrizio Grana <fgrana@escp.eu>

Meditari Accountancy Research Conference 2023, Verona, Italy, 14-15 September 2023

Conference Theme: The standardisation of sustainability reporting: organisational and professional challenges (Note: Accounting research papers not directly related to the conference theme are welcomed for presentation at the conference.)

Plenary speakers: David Cooper, Jane Andrew, Warren Maroun
Paper submission deadline: 20 May 2023, emailed to meditar.verona@ateneo.univr.it
Further information is available in the attached call for papers.
Enquiries can be sent to the conference convenors: alessandro.lai@univr.it (Alessandro Lai), riccardo.stacchezzini@univr.it (Riccardo Stacchezzini)
The 2023 JCAE Mid-Year Symposium organized by the Journal, Faculty of Business and Creative Industries, University of the Sunshine Coast, Griffith Business School, Griffith University, and Faculty of Economics and Business, Universitas Airlangga (Indonesia), will be held at the University of the Sunshine Coast, Sippy Downs Campus in Queensland, Australia, on July 06, 2023. The program consists of a keynote address followed by paper presentations (up to 5 papers depending on the quality of the submissions) with discussants for each paper. The Symposium provides a platform for academics undertaking interdisciplinary research in accounting, economics, law, and corporate governance to present cutting-edge research findings and exchange insightful perspectives. Although we encourage papers from Australia, New Zealand, and Asia, we will be open to high quality papers from other regions. The papers will be considered as submissions to the Journal.

Papers accepted for the symposium will be published in the JCAE, subject to satisfactory revision and acceptance by the Editors. Authors are required to sign a copyright release form as a condition of publication. The Journal retains the option to consider some submissions that are not accepted for presentation at the Symposium. The authors will be notified if that is the case.

A one-hour session at the end of program will be devoted to discussing research issues in interdisciplinary research led by a panel of senior academics Chaired by Professor Ferdinand A Gul, University of the Sunshine Coast. ECRs and PhD students are encouraged to attend this session to obtain some insights on how and when to integrate various theories and empirical work from fields such as marketing, management and psychology to accounting.

Please see the full call for papers for more details. All submissions should be made by 1 April 2023.

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 mechanisms. 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.

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

SAMPJ Special Issue - The use of technology by organizations to enhance social and environmental sustainability

Submissions may include the examination of non-accounting research questions. Submission deadline: 30 September 2023


You may also consider attending the associated conference in Lille, France, on 25-26 May 2023 – For further information: ELEONORA VEGLIANTI <eleonora.veglianti@univ-catholille.fr>

22nd A-CSEAR Conference

The Queensland University of Technology (QUT) School of Accountancy is honoured to be hosting the 22nd annual A-CSEAR Conference (Australasian - Centre for Social and Environmental Accounting
A-CSEAR aims to foster a supportive and inclusive community of emerging and established scholars undertaking research on the social and environmental aspects of accounting and accountability theory and practice. The conference provides an international forum in which to showcase this work and to foster much needed interdisciplinary research in accounting.

Since its inception in 2002, the A-CSEAR conference has been held in cities around Australia, New Zealand, and the Pacific, however this will be the first time A-CSEAR will be held in Queensland.

The conference will take place from 7-8 December, 2023. The Early scholar colloquium will take place on 6 December, 2023.

Full details can be found on the website - QUT - A-CSEAR Conference

---

**Job Board**

**Associate Professor of Forensic Accounting**  
Griffith University  
Closes 15/03/23

**Lecturer/Senior Lecturers - Finance**  
University of Auckland  
Closes 17/03/23

**Lecturer/Senior Lecturers - Accounting**  
University of Auckland  
Closes 17/03/23

**Lecturer/Senior Lecturer - Management Accounting**  
University of Auckland  
Closes 17/03/23

---

AFAANZ gratefully acknowledges our sponsors

---

This email was originally sent to: @{aspediacrm-person-email}.

Want to change how you receive these emails?  
You can update your preferences or unsubscribe from this list.