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Co-Keryn Chalmers, David Hay and Cheryl Umoh

2011 AFAANZ CONFERENCE DARWIN, AUSTRALIA, from 3-5 July

The 2011 AFAANZ Conference registration brochure will be available for download shortly at www.afaanz.org. We look forward to welcoming you in Darwin.



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Support from our platinum sponsors is gratefully acknowledged

Presidents' Message

Welcome to the first newsletter for 2011!

We would like to take this opportunity to thank all our individual members, institutional members and platinum sponsors for their continued support of AFAANZ. Arrangements for our 2011 conference are well advanced. Nearly 350 papers across a diverse range of topics and disciplines were submitted and another exciting program has been put together. We thank Paul de Lange and Brad Potter for their significant work in the management of the technical program and also thank the members of the Conference Technical Committee for their time and hard work in reviewing the papers. Our thanks also go to Cheryl Umoh for her ongoing work on improving the online submission process. It has been working extremely well.

We are pleased to advise you that AFAANZ has again not increased the conference registration fee this year despite rising costs. The fee has remained the same since 2006. Our Conference Organiser, Kellie Miller and her team at Waldron Smith Management have provided us with invaluable advice and assistance in preparing for the conference. Conference registration details will soon be available on our website and we are looking forward to seeing you all in Darwin in early July.

Discounted Conference Registration Fee:

Again this year, AFAANZ is offering a discount on the conference registration fee to student members of AFAANZ who are full time higher degree research students (e.g., Masters by research and PhD) and full time honours students, for the period of their study and the first year after their graduation.

AFAANZ members who are first time attendees at the AFAANZ Conference can also register at the discounted rate.



Keryn Chalmers and David Hay

To be eligible, this must be the individual's first AFAANZ conference attendance.

Retired academic staff members who have been members of AFAANZ for 20 years or more and who are no longer in full time employment will also be offered the discounted rate.

For enquiries on the discounted conference registration fees for all the above categories, please contact Tim Jones at cherylu@afaanz.org

AFAANZ conference participation grants: AFAANZ will be awarding up to 15 AFAANZ conference participation grants of up to \$2,000 each to members who have a paper accepted at the annual conference but do not have sufficient institutional financial support to enable them to attend. A call for applications will be circulated to Heads of Departments shortly and applications will be due two weeks after the date of notification of successful paper submissions.

Please enjoy reading the rest of the newsletter to discover information about important news, events and developments that relate to our members.

Keryn Chalmers
President
(Australia)

David Hay
President
(New Zealand)

AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2011



AFAANZ welcomes its Institutional Members for 2011



Proposals by the New Zealand Institute of Chartered Accountants

The New Zealand Institute of Chartered Accountants (NZICA) is considering proposals for changes to its membership programme for Chartered Accountants. The programme would be developed jointly with the Institute of Chartered Accountants in Australia.

A consultation document states:

“The structure of the proposed joint qualifying programme will be quite different to NZICA's current admissions policy. It will require completion of a three-year degree followed by the CA Program undertaken during the practical experience component (three years). That would mean replacing:

- ▶ The current fourth year of academic study with four technical professional modules which are studied part-time in conjunction with work experience, and
- ▶ The current Professional Competence Programme (Foundations and PAS/PCE2) with a Capstone module.”

The consultation document is available at www.nzica.com

AFAANZ made a submission on the proposal, after inviting members to make comments. In our submission, we set out a list of advantages and disadvantages. We summarised the advantages and disadvantages as follows:

“The proposals are for a programme that is not as high-quality as the existing programme. However, the proposals are for a professional accounting programme that is comparable to those in other countries, and almost identical to that offered by the Institute of Chartered Accountants in Australia (ICAA). The changes are consistent with the trend towards globalisation of accounting qualifications.”

We concluded with the following discussion:

“The proposed changes have many pitfalls. The current programme is very good, and there is certainly no need to change it. If the Institute proceeds to introduce the proposed changes, then it is very important to include provisions to safeguard honours programmes in order to provide a pathway to postgraduate study so that the profession will be able to continue to develop academic staff in future.”

At the time of preparing this newsletter, NZICA has not yet announced its decision about adopting the proposals.

David Hay
President (New Zealand)

The Australian Qualifications Framework

The Australian Qualifications Framework (AQF) is a quality assured national framework of qualifications in the school, vocational education and training (VET), and higher education sectors in Australia. The Framework was developed and is endorsed by all Australian governments through the Ministerial Council on Education, Employment, Training and Youth Affairs (MCEETYA).

Revised qualification descriptors are included in the strengthened AQF which has been forwarded to the Ministerial Council for Tertiary Education and Employment (MCTEE) for approval. The proposed descriptors, which are highly probable of being approved, will require higher education providers to restructure any Masters Degree (coursework) that does not satisfy the AQF's volume of learning. This has implications for 12 unit Masters of Professional Accounting. The AQF's Masters Degree (Coursework) descriptions include:

Purpose: qualifies individuals who apply an advanced body of knowledge in a range of contexts to undertake professional practice or scholarship and as a pathway for further learning.

Knowledge: Graduates of a Masters Degree (Coursework) will have a body of knowledge that includes the understand-

ing of recent developments in discipline and/or area of professional practice.

Volume of learning: The volume of learning of a Masters Degree (Coursework) is typically 1 – 2 years; 1 – 1½ years in the same discipline following a level 7 or 8 qualification; 2 years, or up to 4 years (for entry to some professions), in a different discipline following a level 7 or 8 qualification.

Note: A level 7 qualification is a Bachelor degree and a level 8 qualification is a Bachelor Honours degree.

Keryn Chalmers
President (Australia)

Australian Teaching and Learning Council (ALTC)

Prime Minister Julia Gillard's recently announced budget cuts include \$88 million, over a four year period, from the Australian Teaching and Learning Council (ALTC). The ALTC is one of the few government agencies that provide recognition and funding opportunities specifically focusing on teaching and learning. It is disappointing to many that this agency, which actively promotes and encourages excellence in teaching and learning, may cease operating if lobbying efforts are unsuccessful.

Keryn Chalmers
President (Australia)

Accounting Learning Outcomes

Further to the ABDC's endorsement of the minimum accounting learning outcomes, a pilot project is commencing to assist higher education providers to obtain and use external peer review evidence of student achievement against these threshold learning outcomes. This serves both a formative purpose (achievement evidence for quality enhancement) and a summative purpose (evidence of quality assurance). As such the project encourages continuous improvement (including exceeding, as well as meeting, threshold learning outcomes) and can assist with assurance data for accreditation purposes.

The project title - Achievement Matters: External Peer Review of Accounting Learning Outcomes- call for expressions of interest - was endorsed by the Australian Business Deans' Council at its meeting in October 2010. At the same time the ABDC provided seed funding to the project to be led by Professor Phil Hancock from UWA. Since then the project has received further financial support from CPA Australia and the ALTC Discipline Support Strategy (allocated to ABDC for supporting the business discipline, delivered via the ABDC T&L Network and mainly used for an international scholar program). Further support is likely from the other two professional accounting bodies in Australia.

AFAANZ has agreed to support this pilot project by coordinating training sessions for potential peer reviewers and maintaining a register of trained peer reviewers.

Keryn Chalmers
President (Australia)

AFAANZ/ICAA Panel Discussion – Water Accounting

The Institute of Chartered Accountants in Australia (the Institute) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ) collaborated to host a panel session in October 2010 on Water Accounting. The keynote speaker, Monash University's Professor Jayne Godfrey FCA, is a member of Australia's Water Accounting Standards Board (WASB) and says that Australia is being evaluated internationally as well as nationally on accounting for water. 'Australia is leading the world in relation to a user-needs approach to water accounting. The objective of this exposure draft is to standardise the practice of water accounting in Australia so that there is consistent and comparable information about water resources for decision makers at different levels of government and business,' she said.

The panel discussion was hosted by AFAANZ Australian President, Keryn Chalmers, with panel members including: Mr Darren Scammell, Partner – Audit, KPMG; Ms Geraldine Magarey, Manager Sustainability and Regional Australia, the ICAA; and Professor Jayne Godfrey. The event was well attended with in excess of 150 attendees.

Keryn Chalmers
President (Australia)

Hall of Fame

On 8 October, I had the pleasure of attending the inaugural induction of distinguished accounting practitioners and academics to the University of Melbourne Australian Accounting Hall of Fame. The inductees were:

Elizabeth Alexander AM
Professor Philip Brown
Raymond Chambers AO
Sir Alexander Fitzgerald
Reginald Gynther

These inductees have made significant contributions and continue to do so, to accounting in Australia. The evening was a great success and this initiative is to be applauded.

Keryn Chalmers
President (Australia)

Research Portfolio Report

Research Grants

The call for applications for the 2011/2012 AFAANZ Research Grants accompanies this newsletter. Note that the focus continues to be on quality projects that foster the developing researcher, with the additional requirement this year that the application should also articulate how the proposed project relates to practice, policy and/or the professions in accounting and/or finance. This new requirement is intended to encourage applicants to consider the potential users or outlets for disseminating the outcomes of their research, and is not intended to disadvantage or discourage

any area(s) or topics of research nor any appropriate methodologies. It complements other activities and events that AFAANZ is currently undertaking or planning with a view to building closer links between academia and practice (in the broadest sense of the term).

Doctoral Symposium

Nominations of PhD candidates for the 2011 AFAANZ Doctoral Symposium were due to the AFAANZ office by 25 February. Several international faculty members have already accepted our invitation to participate and other (local) faculty with appropriate expertise and experience in the areas closest to the candidates' research interests will be invited. The symposium is most beneficial for candidates with a defined topic area and a paper under development for their PhD.

CAGS/ICAA Forum Adelaide February 2011

AFAANZ President Australia Professor Keryn Chalmers and President Elect Australia Assoc. Prof. Sue Wright participated recently in a forum organized by the Centre for Accounting, Governance and Sustainability, UniSA and the Institute of Chartered Accountants in Australia (ICAA) in

Adelaide. The topic was 'The relationship between academic accounting research and professional practice'. The forum fostered frank and lively discussions between academics and practitioners, and AFAANZ's presentation focused on the value that academics have contributed to practice, as well as the means by which relationships could be built in the future. A book of the presentations is being produced by ICAA, and will be launched at the 2011 AFAANZ Conference. In the words of the forum organisers, it is hoped that this will provide "a further catalyst for making progress with suggested solutions and actions for building relationships between academic accounting research and professional practice".

ERA and/or ABDC journal ranking Lists in Accounting and Finance Disciplines

Thank you to all Heads of Departments who responded in relation to information on the application of ERA and/or ABDC journal ranking lists in accounting and finance disciplines. We received 27 responses. Please see below some statistics:

	Acctg Discipline		Fin Discipline		Both		Total				
	Count	%	Count	%	Count	%					
I am responding on behalf of the:	13	48.1%	4	14.8%	10	37.0%	27				
	ERA List Only		ABDC List Only		Higher of ERA/ABDC		Internally Compiled List		Other		Total
	Count	%	Count	%	Count	%	Count	%	Count	%	
For the purpose of workload allocation, the department/ school/faculty is using:	9	33.3%	1	3.7%	7	25.9%	2	7.4%	8	29.6%	27
For the purpose of promotion, the department/ school/faculty is using:	10	37.0%	1	3.7%	7	25.9%	4	14.8%	5	18.5%	27
For the purpose of probation, the department/school/faculty is using:	9	33.3%	1	3.7%	6	22.2%	3	11.1%	8	29.6%	27

ERA 2012

for your information, the consultative process is now open and taking submissions from *individuals* for updating the rankings for the 2012 Excellence in Research for Australia (ERA).

The public consultation website is available at: http://www.arc.gov.au/era/era_2012/review_of_era10_ranked_outlet_lists.htm

2011 Conference Report

The number of papers submitted to the AFAANZ conference to be held in Darwin in July 2011 is encouraging, despite many competing conferences. We are pleased to note that we are attracting paper submissions from within Australia, New Zealand, Asia and around the globe.

This year once again we will have research forum sessions in addition to our concurrent sessions. These have worked well in the past. The forum papers are still accepted papers and

provide authors an opportunity to present and discuss their work with fellow researchers.

The decision to allow people to submit only one paper as presenting author is working well. It means that more people have a chance to present their research at the conference. The decision to require one author per paper to act as discussant has alleviated some of the pressure on searching for quality discussants.

Our technical committee members do a wonderful job each year ensuring that authors receive timely notification regarding their submitted paper. We are again using volunteer reviewers, who are reviewing a small number of papers each where necessary to help our technical committee members. We were very pleased by the level of support offered by volunteers, with large numbers of people, from a range of universities, offering to help in this important process.

Thanks once again to our hard working technical committee members and voluntary reviewers.

Paul de Lange and Brad Potter
Joint Technical Committee Chairs
 AFAANZ Conference 2011

AFAANZ Board of Directors 2010-2011

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Executive Director:	Ms Cheryl Umoh AFAANZ

2011 AAA Doctoral Consortium

Congratulations to Ms Weiyi (Cynthia) Cai, The University of Melbourne, who will represent AFAANZ at the 2011 AAA Doctoral Consortium. We look forward to

reading about Cynthia's experience in the September issue of the newsletter.

2011 EAA Doctoral Colloquium

Congratulations to Ms Ava Wu, Australian National University, who will represent AFAANZ at the 2011 EAA Doctoral Colloquium. We look forward to reading about Ava's experience in the September issue of the newsletter.

CPA Australia

CPA Australia's Accreditation Review:

In 2010, CPA Australia offered exam options for the foundation level of the CPA Program for the first time. Analysis completed of those who undertook a foundation level exam demonstrated the ongoing relevance and value of 'degrees'. Rather than be an alternative to the higher education sector, 98.5% of candidates had at least one degree, 20% had 2 or more. The average age of candidates was 32 years of age, with 20% holding a Bachelor of Commerce and utilising the foundation level exams to demonstrate competency in an average of 3 core knowledge requirements required for Associate membership of CPA Australia.

In December 2010 CPA Australia launched the Tuition Provider registration model where higher education providers have an opportunity to partner with CPA Australia to expand the learning options for those enrolled in the CPA Program. This was in response to market demand from candidates wanting more interactive learning to supplement the distance learning model CPA Australia currently offers. The introduction of registered third party tuition providers offers a blended learning experience for candidates and is an excellent opportunity for higher education providers to partner with CPA Australia. Interested parties should email tuitionproviders@cpaaustralia.com.au.

Accreditation news: 2011 brings changes to CPA Australia's accreditation process now that we no longer operate a joint accreditation process with The Institute of Chartered Accountants in Australia. The accounting bodies will continue to work together to ensure the reality of this process change has minimal impact on higher education providers with accredited courses. More information will be available in the upcoming weeks.

Planning is under way for our 2011 International Academic Forum which will take place in Melbourne in early June. More information will follow soon.

The Chartered Institute of Accountants in Australia

Bridging the Gap: Research, Policy and Practice

The impact of accounting research in Australia came under the spotlight today, as leading academics and practitioners tackled the great divide between research, policy and practice during a forum held in Adelaide on 1 February 2011. The forum examined *The Relationship between Academic Accounting Research and Professional Practice* and was hosted

by the Institute of Chartered Accountants in Australia (the Institute) and the Centre for Accounting, Governance and Sustainability (CAGs) at the University of South Australia.

Speaking at the forum Emeritus Prof. Richard Laughlin, King's College London (University of London) said, "Fundamentally what is missing in reports such as the recent Excellence in Research for Australia (ERA) is an understanding that researchers need to be engaged in policy and practice. It's not just about producing research for academic publications."

"In the UK, we are starting to see a shift towards academic publications being judged on impact and how it benefits the profession and policy. Research needs to align with what policy makers and practitioners need. We're now talking about research in terms of quality outcomes. Is it relevant to practitioners? How does it impact policy makers? What impact does it make on society?"

Other guest speakers included Prof. Göran Roos, Adelaide's 20th Thinker in Residence. He spoke to delegates about research innovation and the pressures on universities to keep pace with student and employer demands. In addition, Prof. Keryn Chalmers, President AFAANZ and Associate Prof. Sue Wright, President Elect, AFAANZ, both agreed more efforts are needed to bring the two worlds of academia and the profession closer together.

The Institute's Head of Academic Relations, Prof. James Guthrie added, 'The forum was a great success and represented another step towards opening dialogue and collaboration between academics and the profession.'

Based on presentations from the forum, the Institute and CAGs will now develop a new academic thought-leadership publication, due for release later this year. This will follow their earlier academic publication titled, [Accounting education at a crossroad in 2010](#).

Access Free Resources and Sign up to Educator E-News

At charteredaccountants.com.au/educators, the Institute provides a wide range of resources for academics, teachers, and career advisers to download, including fact sheets, case studies and papers which can support teaching plans. To stay up-to-date:

- ▶ **Sign up to the free quarterly Educators eNews** by emailing the Institute at: newsletterfeedback@charteredaccountants.com.au.
- ▶ **Access vodcasts** are available on a range of accounting topics, such as cash controls, ratio analysis and balance day adjustments. Plus, all vodcasts can be found on the YouTube channel at youtube.com/mycareerpathway.

Download academic thought leadership publications – include Accounting education at a crossroad in 2010 and Continuous assurance for the now economy <http://www.charteredaccountants.com.au/News-Media/Reports-and-insights/Academic-leadership-series>

SIG News

Auditing and Assurance Special Interest Group(AASIG1) SIG Meeting, Darwin, 3 July

The AASIG will be hosting its inaugural meeting at the AFAANZ Conference in July 2011. Our meeting will be scheduled for the Sunday, 3 July in the morning prior to the commencement of the conference. We will also be organising a dinner on Saturday, 2 July (at own cost) for all those interested in catching up in a more social setting and will contact AASIG members with further details closer to the conference.

Registration for the AASIG meeting will be as part of the AFAANZ Conference registration process.

Our meeting will include the following:

1. A panel of researchers and educators with an interest in new assurance issues (including environmental assurance). The panel will cover:
 - ▶ The factors that have driven the growth of interest in this area
 - ▶ Current hot research topics
 - ▶ The way forward, and
 - ▶ How this area is being taught in our auditing classrooms

There will be ample time for group discussion to facilitate the sharing of ideas on research and teaching issues.

2. Editors' Perspectives: Ken Trotman and Robert Knechel, immediate past and current editors of *Auditing: A Journal of Practice and Theory*

An opportunity to hear from Ken and Robert as to why papers get accepted (and rejected!) in our leading discipline specific journal and seek their advice on how to get published in top research journals. A brief presentation from each of these leading researchers will be followed by an open discussion and opportunity to ask questions.

We look forward to seeing you in Darwin.

Elizabeth Carson, Robyn Moroney, Nava Subramaniam and Peter Carey

Accounting History Special Interest Group (SIG2)

The AFAANZ Accounting History Special Interest Group (AHSIG – AFAANZ SIG2) is pleased to announce the fourth *Accounting History* Symposium, to be held in Darwin, Australia on Saturday, 2 July, 2011.

This year's Symposium will feature an international guest speaker (Theresa Hammond), together with presentations of research working papers, proposals, and papers in progress concerning studies of accounting's past.

We are confident that the 2011 Symposium will enjoy the same level of success as the past three Symposia and we welcome your participation in the fourth *Accounting History* Symposium. Note that attendance and participation at the Symposium is *not* limited only to AHSIG members.

The call for research proposals/working papers for the Sym-

posium appears below and any enquiries can be directed to Carolyn Fowler, Victoria University of Wellington (email: Carolyn.Fowler@vuw.ac.nz).

The Accounting History Special Interest Group (AHSIG – SIG2) is pleased to announce that the fourth *Accounting History* Symposium will be conducted on Saturday, 2 July 2011, immediately preceding the 2011 AFAANZ Annual Conference. The Symposium will take place at the AFAANZ Conference venue in Darwin, between 10am and 5pm (approx.).

In addition to the presentation of proposals, papers in progress and working papers by participants, a panel of scholars will be in attendance, making presentations and/or providing feedback on the papers and presentations of other participants. The panel comprises our international guest, Theresa Hammond of San Francisco State University, Garry Carnegie of RMIT University and Brian West of the University of Ballarat, editors of *Accounting History*, and Margaret Lightbody of the University of South Australia.

Working papers, papers in progress, or outlines of research proposals for presentation and discussion at the Symposium are due to be submitted no later than the close of business on Friday, 6 May 2011.

Individuals who are interested in making a presentation about a planned project are kindly requested to submit a brief research proposal (say, of no more than three pages, single spaced) of their chosen research topic, and which contains the following information:

1. Project (working) title
2. Background to the study (or scenario for investigation)
3. Main research objective to be stated in a single, concise sentence
4. Concise statement of key research question(s)
5. Research methodology
6. Period selection
7. Limitations of the study
8. Expected (original) contribution of the study to the literature.

Submission of research proposals, papers in progress and working papers, and any questions concerning the Symposium, should be directed to Carolyn Fowler, Victoria University of Wellington (email: Carolyn.Fowler@vuw.ac.nz).

Looking forward to welcoming you to the fourth *Accounting History* Symposium.

Carolyn Fowler
AHSIG Deputy Convenor

Accounting Standards Special Interest Group (SIG3) ***SIG Meeting - 2 July, Darwin, Australia***

The Accounting Standards Forum in 2011 will be held at the same venue as the AFAANZ conference and registration will be through the AFAANZ registration process. The format will be similar to last year with members of the various standard setting bodies providing reports to participants in the morning session.

The significant issues associated with financial instruments, such as recognition and classification, and fair value measurement, continue to be high profile as is the proposed standard on leases. The development of the RDR requirements has been a significant area of activity for the AASB in the past 12 months. A count of the pending projects on the AASB web site reveals a total of 43 documents which demonstrates the significant amount of activity in standard setting in Australia. No doubt the situation is no different in New Zealand. Come along to listen and have a say in what promises to be a lively debate about many current financial reporting issues. Note also that attendees who are members of CPA Australia may be able to include attendance at this event in CPD hours.

Call for Papers

We invite interested academics, practitioners and others to submit papers on any of the above topics for presentation at the forum. Full papers or abstracts of 300 words maximum will be considered for acceptance. These should be sent to janice.loftus@adelaide.edu.au no later than April 15. Applicants will be notified by April 30 in time for conference registration. Full papers for successful applicants will be required by June 24. Academic papers presented at the forum will be reviewed for publication in the SIG's journal *Financial Reporting, Regulation and Governance* (<http://www.cbs.curtin.edu.au/business/research/journals/financial-reporting-regulation-and-governance>).

PhD Presentations: Call for Submission of Abstracts

For the afternoon session we will continue the practice started in 2005 and have students working on Masters or PhD projects that are likely to have significant relevance to accounting standards present papers on their research. This is an opportunity for academics to get valuable feedback from an audience with a strong interest in financial reporting. It is also an opportunity for the academic community to show the standard setters that some academic research currently in progress in Australia and New Zealand may be very relevant to them as standard setters.

If you are a student working on a higher degree and the topic of your research is likely to have significant relevance to accounting standards and you would like to nominate for the afternoon session you should email an abstract of no more than 300 words to Phil Hancock at (phil.hancock@uwa.edu.au). If you would like more details, call Phil on 08 6488 1835.

Phil Hancock
Chair – Accounting Standards Interest Group

Qualitative Research in Accounting Network Special Interest Group (QualRAN) SIG4 ***SIG Meeting - 3 July, Darwin, Australia***

QualRAN's meeting at the AFAANZ conference in Darwin will be on Sunday morning 3rd July from 9am to 1pm. All qualitative researchers are invited to attend. Attendance is free for all conference registrants but you should register via the AFAANZ conference website. Following past practice,

we have two invited speakers and a discussion panel – please come prepared with your questions.

Dr Kate Senior is Senior Research Fellow at the Menzies School of Health Research at Charles Darwin University. Kate is a medical anthropologist with extensive experience in conducting ethnographic research in Indigenous communities in the Northern Territory and far North Queensland. Her current research focus is on adolescent health and well being and the development of appropriate methods to engage young people in research. She has also incorporated ethnographic research in the evaluation of alcohol management plans, community palliative care programs and youth diversion programs. Kate is regarded as an expert in qualitative research and teaches research methods at the Menzies School.

Kerry Jacobs is Professor of Accounting at ANU in Canberra. He was previously at La Trobe University, University of Edinburgh and the University of Canterbury in New Zealand. Kerry's research interests are focused on public sector accountability, governance, audit, financial management and reform, particularly the relationship between accounting and politics. He also has research interests in accounting in religious organisations. Kerry is on the editorial boards of *Accounting, Auditing and Accountability Journal*, *Financial Accountability & Management* and *Journal of Accounting and Organizational Change*.

The annual QualRAN event provides the opportunity for experienced and new researchers to meet and network, leading to the exchange of ideas and possible future collaborations.

QualRAN's annual general meeting will be held during the morning and will incorporate the election of officers. We welcome nominations for all three positions. Ralph Kober will not be standing for re-election as Secretary. If you wish to stand for election as Chair, Vice Chair or Secretary, or if you wish to join QualRAN, please contact the Secretary Ralph.kober@monash.edu. QualRAN is open to all AFAANZ members. Our website contains details of the group and links to events of interest to qualitative researchers. It can be accessed via the AFAANZ website at <http://www.afaanz.org/signs/27-qualitative-research-in-accounting-network-interest-group-sig4->

Paul Collier, Deryl Northcott & Ralph Kober
SIG Officers

Accounting Education Special Interest Group (SIG5)

2011 has started with a great deal of activity especially for those of us in some parts of the country who may have been affected in one way or another by the disasters that have occurred. Thank you to all those colleagues who made contact during this time. Also, a big thank you to Paul Wells who has successfully made the Accounting Education SIG website a reality.

At this time of the year our thoughts turn to the annual AFAANZ conference. This year it will be held in Darwin and I invite you all to join us for the annual Accounting Edu-

cation Special Interest Group Symposium on Saturday, 2nd July. The symposium will focus on Balancing the Future in terms of student learning, achieving standards, and strategies to develop skills for both academic staff and students. As always the symposium provides a great opportunity to catch up with like minded others in accounting education to discuss ideas, share best practice and debate issues. Contributions to the symposium in the form of papers, panel and workshop sessions are invited from educators, industry members and professional bodies. Both abstracts and full papers may be submitted but only full papers will be peer reviewed. All submissions should be made electronically. For further information or to make a submission please contact Professor Marie Kavanagh email kavanagh@usq.edu.au or Paul Wells email paul.wells@aut.ac.nz or visit the website. The deadline for submission is **19 April 2011**. Authors will be notified of acceptance by 7th May 2011 and will be required to notify us by 14th May of intention to attend and present.

Another cause for celebration is that great progress on the special accounting education edition of the Accounting Research Journal (ARJ) has been made. We all look forward to reading the articles published when the special edition is published later in the year.

Marie Kavanagh & Paul Wells
SIG5 Convenors

News From Institutions

Australian National University

School of Accounting and Business Information Systems

We are pleased to welcome the following new staff:

Hartmut Hoehle, Jenny Lee, Steven Wu, Mohamed Elbashir, Alex Wang and Tracy Wang.

LaTrobe University

Faculty of Law and Management

Recent Appointments

Professor Ken McPhail from the University of Glasgow; Associate Professor Gordon Boyce from Macquarie University; Dr Susan Greer from the University of Sydney; Dr Alireza Vafaei from RMIT University and Ms Luisa Unda as teaching fellow.

Professor Kamran Ahmed finished his term as Head of School and Professor Paul Mather has taken over this role as of January 2011.

Monash University

The Department of Accounting and Finance

We welcome the following staff:

Professor Christine Brown (Finance)
Professor Phil Gray (Finance)
Dr Yang Yang (Lecturer Finance)
Dr Viet Cao (Lecturer Finance)

RMIT University
School of Accounting

Dr Peta Stevenson-Clarke has joined RMIT University, from Griffith University, as a lecturer in Accounting. Peta has extensive teaching experience at both undergraduate and post-graduate level, and her current research activities are focused on financial reporting (pro forma earnings and non-financial performance measures), corporate governance and accounting education.

Shannon Sidaway has joined RMIT University as an Associate Lecturer in Accounting. She is qualified as a Chartered Accountant and was previously employed in a mid tier accounting firm where she specialised in providing accounting and taxation services to the higher education sector. Shannon is enrolled in the PhD program at RMIT University.

Rakesh Pandey has joined RMIT University as an Associate Lecturer in Accounting. Rakesh completed his Master of Accounting from Central Queensland University and currently enrolled in the PhD program at RMIT University. His research focuses on the impact of corporate governance and ownership variables on financial, social & environmental performance of listed Indian family firms.

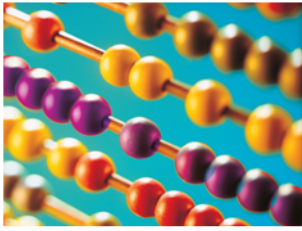
Jasvinder Sidhu joined RMIT University in January 2011 as Associate Lecturer in Accounting and is enrolled in the PhD program at RMIT University. Before joining RMIT University, Jasvinder was employed as an Associate Lecturer at the University of Ballarat. Jasvinder has taught and coordinated

Corporate Accounting and Financial Accounting as main courses.

University of Sunshine Coast
Accounting Discipline, Faculty of Business

The Accounting Discipline at USC bids farewell to Associate Professor John Sands who has departed to take up an Associate Professor position at Griffith University in Brisbane. During his time at USC, John was the Faculty's Learning and Teaching Coordinator, as well as the Director of Undergraduate Programs. He therefore made significant contributions to the development of learning and teaching in the Faculty of Business. We wish John all the best.

In January 2011, Dr Monte Wynder was appointed as the Accounting Discipline Leader and Dr Peter Baxter was appointed as the Director of Undergraduate Programs in the Faculty of Business. Monte was also appointed as an Associate Professor in Accounting at USC from March 2011. In 2009, Monte was a recipient of an ALTC Citation for Outstanding Contributions to Student Learning "For sustained enthusiasm in curricula development and delivery that models and generates creative problem-solving to prepare flexible and innovative accounting graduates". In 2010, he was also a joint recipient of the USC Vice-Chancellor's Medal for Learning and Teaching, as well as the winner of the '**Pearson Accounting/Finance Lecturer of the Year Award**'.
Well done Monte!



ACCOUNTING & FINANCE LECTURER OF THE YEAR AWARD

PEARSON



Proudly supported by AFAANZ

Pearson is pleased to announce that the **Pearson Accounting/Finance Lecturer of the Year Award** will be offered again in 2011. The aim of the award, which was created in 2001, is to encourage and recognise innovative teaching practices in Accounting or Finance at a university level.

Nominations will be accepted from tutors, lecturers and senior lecturers, whose primary activity is teaching in undergraduate or postgraduate accounting or finance courses. The **Pearson Accounting/Finance Lecturer of the Year Award** is judged by the Education Directors of CPA Australia, the ICAA and the NZICA.

The Award consists of \$3,000 and a plaque, to be presented at the AFAANZ Conference in July 2011.

Selection Criteria

The award recipient must be a current member of AFAANZ and will have:

- ▶ Interest and enthusiasm for teaching and for promoting student learning.
- ▶ Ability to organise course material and to present it cogently and imaginatively.
- ▶ Command of subject matter, including the incorporation in teaching of recent developments in the field of study.
- ▶ Provision of appropriate student assessment, including the provision of worthwhile feedback to students on their learning.
- ▶ Professional and systematic approach to teaching development.
- ▶ Participation in professional activities and research relating to teaching.

Applications

To apply for the **Pearson Accounting/Finance Lecturer of the Year Award**, simply download the Rules, Criteria and Nomination Form (PDF), and complete it using the Rules of Entry as a guideline. Nominations must be submitted by email and need to include the Nomination Form, with all details completed. They should be received no later than **5:00pm Friday, 6 May 2011**.

Enquiries

Email: scott.charles@pearson.com.au

Phone: (07) 3016 7311

Conditions

Applicants must be current members of AFAANZ

- ▶ No correspondence will be entered into.
- ▶ Previous winners are not eligible to apply.
- ▶ The judges' decision is final and they reserve the right not to make an award if the criteria are not met.
- ▶ Entrants must be currently employed within an Australian or New Zealand university.
- ▶ Accounting or Finance teaching being evaluated must have taken place within an Australian or New Zealand university during 2010/11.
- ▶ Winner and entrants may be requested to be available for publicity purposes.

2011-2012 Call for Applications

Background and Purpose

The AFAANZ Research Fund (ARF) Annual Grants Program is designed to encourage and support AFAANZ members by providing funding for research projects. The grants are competitive, and are primarily intended to support small-scale projects of up to one year's duration or to assist in seed funding for larger scale projects. Applicants must demonstrate their ability to conduct the research proposed and show how the project will benefit the research profile of the individuals and the discipline. The pool of funds comes directly from fees paid by institutional members. As such, access to the ARF is limited to staff based at an Institutional Member.

Eligibility

All applicants must be full-time academic staff at one of the Institutional Members of AFAANZ. If the first named applicant is not a current member of AFAANZ, then an application fee applies. Please contact AFAANZ at cherylu@afaanz.org for more details.

Successful applicants in 2010 are eligible to apply again in 2011, but priority will be given to applicants who did not receive funding in 2010.

Applications must indicate clearly if they have been submitted elsewhere for funding.

Research Priority for 2011

The 2011 round will focus on quality projects that address or respond to contemporary and future challenges to, or have implications for, accounting and finance practice, policy and/or the professions.

All applications must be focused on "mentoring of developing researchers", and must involve at least two applicants – the first applicant will be the "developing researcher" while the second applicant will be an "established researcher", taking on the role of research mentor in the context of the grant proposal. A developing researcher is someone who does not have more than three publications in refereed journals.

All areas of accounting and finance research are encouraged.

Funding

- ▶ Grants up to \$10,000 will be considered. The AFAANZ research grants do not attract GST.
- ▶ Time and resource support will be permitted, including teaching relief where permitted by the relevant university policy.
- ▶ Funds will be available for twelve months after the award of the grant from 1 July 2011 to 30 June 2012 and must be fully expended within that period.
- ▶ One application only per developing researcher will be eligible (although the mentor may be associated with more than one grant).

Accountability

- ▶ A final report on the use of the funds and the outcomes of the project will be required within 60 days of the completion of the project or 30 November 2012 at the latest. Future grants to the applicant(s) will be conditional on the timely receipt of this report. The reporting format is provided below.
- ▶ Any working papers or published papers resulting from the research grant must acknowledge AFAANZ's funding.

Selection Process

A panel of assessors (normally comprising the AFAANZ Treasurer, the AFAANZ Board member holding the Research Portfolio, and at least two academics of senior standing appointed by the Board) will rank all eligible applications. They will then make allocations on merit, to the limit of the annual funding pool (which may vary from year to year).

The criteria upon which the grants will be examined include:

- ▶ The quality of the research and the likely research outcomes, including its potential impact for practice or policy
- ▶ The extent to which the research project will

enhance the applicants' and discipline research profile

- ▶ The extent to which the project will result in publishable output
- ▶ The quality and clarity of the research application, including a research plan and a proposed budget.

The application must include written support from the Dean/Head of the relevant university organisational unit. Applications will not be accepted without this letter of support. A maximum of three grants will be made to each institutional member in this round. Partly funded applications and applications that are unfunded due to the institutional limit will be given feedback from the selection committee.

Application Process

Complete applications comprise three components:

- (1) The Research Proposal (see section titled "Content and Format of Research Proposals", below);
- (2) A Dean/Head supporting letter (signed electronically), including confirmation that teaching relief is permitted under university policy (if applicable); and
- (3) A supporting statement (signed electronically) from the established researcher of not more than two (2) pages. This statement should

highlight key features of the developing researcher applicant's research history and her/his ability to successfully undertake the research. The statement should also indicate a willingness, and demonstrate an ability, to mentor the project.

Applications must be submitted electronically, by the due date in a 'pdf' file, via email to jonest@afaanz.org with the subject: "AFAANZ Research Grant Application 2011-2012". If you do not receive a return email acknowledging receipt of your application within 2-3 days, then please contact the AFAANZ office via email at jonest@afaanz.org or phone on +61-3-9349 5074.

Critical Dates

- ▶ Closing Date for Submissions: midnight AEST, 26 April 2011
- ▶ Applicants Notified: 15 June 2011
- ▶ Formal Announcement of Successful Grants: AFAANZ Conference Second Plenary Session, 5 July 2011.

Enquiries

Enquiries should be directed to Associate Professor Sue Wright by email at sue.wright@mq.edu.au

Content and Format of Research Proposals

All applications must be typed, single-sided on A4 paper using a minimum of 11-point font and minimum 2cm margins, and include the following details:

Title Page

The proposal is to have a title page, which should contain the following headings:

AFAANZ RESEARCH FUND – GRANT APPLICATION 2011-2012

- ▶ (1) Project Title
- ▶ (2) The names of the researchers*, their AFAANZ membership numbers (if applicable), and their employer-institution (each of which must be a current AFAANZ institutional member)
- ▶ (3) Funds Requested
- ▶ (4) Project Summary (100 words)

(*identifying the developing researcher)

Project Details

The main body of the proposal is not to exceed **four (4) typed pages** in length. It should contain the following headings:

TITLE OF RESEARCH PROPOSAL

- ▶ (5) Aims and Intended Outcomes
- ▶ (6) An explanation of the project in a manner that would be accessible to practitioners
- ▶ (7) Background and Research Question(s)
- ▶ (8) Research Methods
- ▶ (9) Research Plan
- ▶ (10) Budget and Budget Justification*

(*Each budget item must be justified and other sources of income are to be indicated.)

Reporting Format for Grants

- ▶ (1) Name, Position, Contact Details for each applicant
- ▶ (2) Project Title
- ▶ (3) Updated Project Summary (500 words) including any variations between the project undertaken and the original application
- ▶ (4) Funds Granted
- ▶ (5) Detailed Report on Expenditure of Funds against Budget Items, with variations explained
- ▶ (6) Outcomes, for example, working papers, presentations and publications (give full details, including abstracts)
- ▶ (7) Future Intentions for this Project (give full details)
 - Conference submissions
 - Journal submissions
 - Grant applications
 - Projects
- ▶ (8) Summary of Outcomes and Benefits