

## CONTENTS

Presidents' Message	1-2
Executive Director's Welcome	2
2004 Conference Report	3
Practice Portfolio Report	3-4
Editor's Report	6
Board of Directors of the Association for 2003/2004	6
2004 AAA Consortium	6
CPA/ICAA/AFAANZ PhD Scholarships	6
SIG News	7
News From Institutions	10
Awards	12
AFAANZ Research Fund	14-15
Insert SIG1 2004 Accountability Symposium manuscript details	

Co-Editors: Tim Brailsford, Bruce Bennett & Effie Margiolis

## SPECIAL CONFERENCE ISSUE

The detailed conference program has been included in this newsletter. We look forward to seeing you in Alice Springs.



## SPONSORSHIP

CPA Australia  
 Institute of Chartered Accountants in Australia  
 Institute of Chartered Accountants of New Zealand

Support from our sponsors is gratefully acknowledged

## Presidents' Message

We welcome you back to the New Year with our first newsletter in 2004.

The AFAANZ secretariat has been busy over the summer preparing for the 4-6 July 2004 conference in Alice Springs. There have been an excellent number of quality papers submitted to the technical director. An innovation introduced this year is the publishing of conference proceedings where authors have indicated they wish their paper to be included and thus qualify for DEST points. We are currently negotiating with a commercial publisher to sponsor the publication of the proceedings on CD.

The conference is being held at Alice Springs. Don't miss this once-in-a-lifetime chance to visit "a town like Alice". There is a close outlook to the MacDonnell ranges for spectacular sunsets, a fantastic range of outback activities to supplement your conference stay, and a range of night time venues. You can watch the desert sunrise from a hot air balloon, have breakfast after a morning camel ride, visit the Flying Doctor museum, head out to Uluru, visit an outback station and a wildlife park or shop at the Todd mall for aboriginal art and crafts. You can even travel to the conference by the legendary Ghan train.

The conference programme is exceptionally stimulating and has appeal to all members. We are delighted to announce that the two plenary speakers are Kevin Stevenson and Tom Groot. Kevin Stevenson is the IASB Director of Technical Activities and has spent nearly 25 years working on issues relating to accounting and accounting standard setting both through his work with the former IASC Board as a member of the Standing Interpretations Committee and with national standard setters in Australia and Asia.

Tom Groot is Professor of Management Accounting and a director of the Amsterdam



Tim Brailsford and Bruce Bennett

Research Centre of Accounting at Vrije University, the Netherlands. He is a research fellow of the Tinbergen Institute, a member of FINEM, ESI, the executive committee of the EAA and the academic council of EIASM. His research interests are cost accounting, budgeting and transfer pricing, financial management of nonprofit organisations, management control and value-based management.

The Sunday morning CPE sessions are on corporate governance by Jenny Goodwin, and on current trends in management accounting by Peter Lockett. As if that isn't good enough, given the success of last year's corporate governance panel in Brisbane, there is a hugely talented panel session on this year's program.

Turning to a separate matter, we are delighted to welcome four new institutional members for 2004 – Deakin University, School of Accounting, Economics and Finance; Queensland University of Technology, School of Economics and Finance; The University of Melbourne, Department of Accounting, Business and Information Systems; and The University of Sydney, School of Business. There are now 15 institutional members committed to AFAANZ's support of the development of research amongst all our members. We are grateful for the financial support from all our institutional members, and welcome Deakin, QUT, Melbourne and Sydney to the fold, and strongly encourage others to join.

One of the outstanding benefits of institutional membership is that their staff become eligible for research grants from the AFAANZ Research Fund (ARF). ARF grants were given last year to 10 applicants. These grants are competitive. The 2004 round will focus on mentoring developing researchers by the involvement of an established researcher.

Last year's financial results are currently undergoing audit. The treasurer reports the good news that the operating deficits of the previous three years have been turned around. A combination of repricing the conference, doctoral consortium/colloquium and membership fees with the new institutional membership has resulted in a modest surplus. We thank the three professional bodies, CPA Australia, ICAA and ICANZ, for their continued sponsorship in this regard.

Each and every member needs to own and be proud of our association if it is to grow and continue to bring us together in a first-class annual conference and doctoral forum, as well as developing and fostering research in our disciplines. We ask that you help by signing up a new member in 2004.

**Tim Brailsford**  
**Bruce Bennett**

## Executive Director's Welcome

Welcome to the New Year! The holiday season must certainly seem a distant memory for all. It's business as usual and the AFAANZ office is working full-steam to ensure the delivery of service to members for the year ahead.

### Election of Directors

There are two vacancies on the AFAANZ Board for the 2004-2006 period.

Nomination notices have been forwarded to members via email/mail. Please note that where more nominations are received than the number of vacancies available AFAANZ will conduct a postal ballot of members.

## Annual General Meeting

The Annual General Meeting (AGM) of members will be held on Thursday, 13 May 2004 at a venue to be advised. AGM notices will be posted to members in the next month.

A Meeting of Members will be held at this year's annual conference on Monday, 5 July 2004 at 5.15pm.

## Membership

Thank you to members who have renewed for the 2004-year. Your ongoing commitment and support of AFAANZ is greatly appreciated.














For members who have yet to renew please note that your membership will automatically lapse as at 1 April 2004.

Member benefits include:

- ▶ The opportunity to attend the AFAANZ Conference at a membership rate
- ▶ Subscription to the Association's journal, *Accounting & Finance*
- ▶ The opportunity to apply for the AFAANZ Research Fund (where your school/department is also a member of the Association)
- ▶ If undertaking your PhD, the opportunity to be nominated by your school/department to take part in the biennial Doctoral Consortium and Doctoral Colloquium
- ▶ The opportunity to apply for a CPA/ICAA/AFAANZ PhD Scholarship
- ▶ Subscription to the AFAANZ Newsletter
- ▶ The opportunity to be nominated for various AFAANZ awards.

To ensure your member benefits continue, please forward your renewal form with payment as soon as possible.

**Effie Margiolis**

 THE AUSTRALIAN NATIONAL UNIVERSITY School of Business & Information Management and School of Finance & Applied Statistics	 MACQUARIE UNIVERSITY - SYDNEY Department of Accounting & Finance	 MONASH UNIVERSITY Department of Accounting & Finance	 THE UNIVERSITY OF AUCKLAND BUSINESS SCHOOL The Business School	 THE UNIVERSITY OF WESTERN AUSTRALIA Department of Accounting & Finance	 UNSW THE UNIVERSITY OF NEW SOUTH WALES School of Accounting	 Victoria UNIVERSITY OF VICTORIA School of Accounting & Commercial Law
 Massey University School of Accountancy	 THE UNIVERSITY OF MELBOURNE Department of Accounting, Business and Information Systems	 Unitec NEW ZEALAND School of Accountancy, Law & Finance	 UNIVERSITY OF TECHNOLOGY SYDNEY School of Accounting	 THE UNIVERSITY OF QUEENSLAND UQ BUSINESS SCHOOL The Business School	 QUT School of Economics and Finance	
<b>afaanz welcomes its institutional members for 2004</b>		Deakin University School of Accounting	 The University of Sydney School of Business			



## Honours Scholarships for 2004

Four Australian Honours Scholarships of \$2,500

Scholarship applications are now sought from highly motivated and enthusiastic honours students who wish to work in the area of Financial Services Industry in Australia. Four scholarships of \$2,500 each are available in 2004.

We are seeking students who are interested in doing research in the Financial Services Industry. Eligible students may come from a variety of backgrounds, including finance, accounting, commerce, law and marketing. These scholarships will be administered by SIRCA, on behalf of the Australian Stock Exchange (ASX). The scholarships are funded through the Financial Industry Development Account of the ASX National Guarantee Fund.

Successful candidates will have outstanding grades in an undergraduate degree (in any discipline), strong written and verbal communications skills, and an ability to work in a

team environment and have chosen a topic (or have a potential topic) that is relevant to the financial services industry in Australia.

Please forward your application and CV, including academic transcripts and a brief statement of research interests, to the address below. Applications close on **16 April 2004**. Additional detail concerning the scholarship and application forms are available from the Academia section of the SIRCA website at [www.sirca.org.au](http://www.sirca.org.au) and should be sent to:

**The ASX Scholarship Selection Committee,  
PO Box H58, Australia Square, NSW 1215**

## 2004 AFAANZ Conference Report

Preparations for the 2004 conference in Alice Springs are well underway. With the imminent adoption of International Accounting Standards, we are delighted to have Kevin Stevenson delivering the opening plenary. Currently the Director of Technical Services at the IASB and a former Director of the AARF, Kevin will also participate in a Panel Session focusing on the internationalisation of accounting standards.

Our second plenary speaker is Professor Tom Groot, Vrije Universiteit, The Netherlands. Professor Groot will be a visiting faculty member at this year's doctoral consortium (1-3 July).

Submissions to the 2004 conference are up 20% on last year and the Technical Committee is working towards finalising the program. Authors should be notified of the fate of their submission by late March. The draft program will again be displayed on the conference website ([www.afaanz.org](http://www.afaanz.org)). Members and conference delegates are encouraged to utilise the resources on this website both before and after the conference.

Authors of papers selected for presentation and poster sessions will be asked to forward the abstract of their paper

promptly in accordance with the instructions provided. Authors who have elected to include their papers in the published conference proceedings will also be advised of the required form for submitting their paper. All authors will be given the option of making their papers available on the conference website. Please note that papers placed on the web will *not* be regarded as publications and AFAANZ is not seeking any publication rights. Rather, papers will be placed (unedited) on the web for a period of 2-3 months surrounding the conference for the convenience of members and conference delegates.

We look forward to seeing you at Alice Springs in July.

**Philip Gray**  
**Chair, 2004 AFAANZ Technical Committee**

## Practice Portfolio Report

Welcome to the first practice report for 2004. This year promises to be another busy one with the lead up to the 1 January 2005 adoption of IFRS deadline and continued harmonisation developments in financial reporting and auditing. A lot is happening on the international arena as well and I hope to be able to keep you informed, and make some input on your behalf, as things unfold. As usual, please feel free to

contact me with any practice related issues that you wish to raise. My e-mail address is [bryan.howieson@unisa.edu.au](mailto:bryan.howieson@unisa.edu.au).

## AASB

Members will be well aware by now that Professor David Boymal has been appointed as the new Chairman of the AASB and UIG. He has considerable experience in accounting practice and standard setting and will bring much expertise to the position. I have written to Professor Boymal on behalf of AFAANZ to congratulate him on his appointment and to wish him well in the busy and difficult time ahead for Australian accounting standard setting. I also took the opportunity to remind him of the close links that have traditionally existed between AFAANZ and accounting standard setters and to indicate that we stood ready to provide any assistance that the AASB or UIG might think appropriate.

An update on recent AASB activity can be found in the February *Action Alert* which is accessible from the AASB website at: [www.aasb.com.au](http://www.aasb.com.au)

## UIG

Phil Hancock is a member of the Urgent Issues Group and the following is his report to the AFAANZ Board on the activities of the UIG over the past 12 months. Phil has kindly allowed me to reproduce his report for this newsletter. The Board thanks Phil for his continued service to accounting practice. Phil's report now follows:

The major issue which the UIG spent much of its time discussing related to the impact of the changes to the income tax legislation allowing wholly owned consolidated groups to submit only one tax return if they so elect. The introduction of tax consolidation rules required some guidance to be issued on how to account for this under the accounting for income tax accounting standard. The issue was complex enough without having to consider the impact under the 1989 version of AASB 1020 "Accounting for Income Tax" and the 1999 version of AASB 1020 "Income Taxes". The end result has seen the UIG issue Abstract 52 "Income Tax Accounting under the Tax Consolidation System" in December 2002 and then reissue it in May 2003 and again in December 2003.

In addition to tax consolidation the UIG also issued Abstract 53 "Pre-Completion Contracts for the Sale of Residential Development Properties in April 2003 and Abstract 54 "Defined Benefit Superannuation Disclosures by Employers" in August 2003. Given the move to IFRS, the UIG is also in the process of reviewing all Abstracts in order to ascertain their status as from 1 January 2005. The UIG is also reviewing all SIC's issued by the Standards Interpretations Committee,

which is now called the International Financial Reporting Interpretations Committee.

At the meeting on February 12, 2004 the UIG voted to place Pending Abstracts on the AASB web site. This replicates the approach of the AASB in respect of pending standards. The additional complication with a pending abstract is that it is also subject to AASB veto once the UIG formally adopts a previously issued SIC. The first SIC to appear on the site will be UIG Abstract 107 "Introduction of the Euro" which replicates SIC 7. Some additional paragraphs have been added including a preface, which includes details about why the UIG is issuing the abstract, the main features of the abstract, a comparison with previous requirements and with International pronouncements. There are also some additional paragraphs about application of the abstract.

In addition to this review program, the UIG also has two other projects on the topics of Accounting for Road Earthworks and Commodity Pooling Arrangements. There are some interesting accounting issues in these topics and would make useful questions for students to discuss. I have made use of these topics in assignments for my MBA students. Details of these issues can be found in the Issues Summary papers available at the AASB web site. As the person responsible for drafting the Issues Summary paper on Accounting for Earthworks, I am happy to discuss this issue with any member and I welcome any input from AFAANZ members.

The future of the UIG beyond 2005 is in my view still uncertain especially if the number of issues for the UIG to consider continues to decline. The Chairman of the UIG David Boymal addressed this issue at the last meeting and called for members to be more proactive in bringing issues to the UIG for consideration. The small number of issues particularly relating to the private sector is no doubt due at least in part to the preoccupation with the 2005 transition date. However, it is also still not clear what the process will be when an issue arises about the interpretation of an IASB equivalent AASB standard. If the UIG considers a problem and issues a consensus the IFRS may not endorse this as an official interpretation of an IFRS. This would raise obvious problems for Australian reporting entities. Finally I would also like to thank Bryan Howieson who is my alternate for the UIG. Bryan attended one meeting during the year when I had teaching commitments.

## AuASB

The Auditing and Assurance Standards Board has recently issued the following new and revised standards to reflect developments in International Standards of Auditing as

issued by the International Federation of Accountants (IFAC):

- ▶ AUS 202 "Objectives and General Principles Governing an Audit of a Financial Report" (revised);
- ▶ AUS 402 "Understanding the Entity and Its Environment and Assessing the Risks of Material Misstatements" (revised);
- ▶ AUS 406 "The Auditor's Procedures In Response to Assessed Risks" (new); and
- ▶ AUS 502 "Audit Evidence" (revised).

### *New Zealand*

Tony van Zijl from Victoria University of Wellington has been kind enough to provide details on financial reporting developments in New Zealand for this and the previous newsletter. Tony has signalled that his time as Chair of the FRSB ended in December and that his direct involvement in New Zealand standard setting has now ended. AFAANZ thanks Tony for his strong commitment to financial reporting. Professor Mike Bradbury from Unitec New Zealand has very kindly agreed to act as our roving reporter in New Zealand for future AFAANZ newsletters. My sincere thanks to both Tony and Mike for their contributions. Tony's report now follows:

The news to end of December was that the FRSB carried on with its programme of issuing EDs of the set of standards ('NZ IFRS') that will form the NZ equivalent of the IASB stable platform of standards for application by entities adopting IFRS from 2005. That part of the preparations for adoption is now about two thirds of the way to completion but the ASRB has yet to approve any of the new standards. The aim has been to complete the set of standards by mid 2004 so that early adopters can adequately prepare for first time application (recall that application of IFRS is mandatory in NZ from 2007 but optional from 2005).

NZ IFRS differ from IFRS in that they may contain additional disclosure requirements and elimination of some optional treatments. They may also contain additional requirements on measurement and recognition but those requirements, if any, would apply to public benefit entities but not to profit-oriented entities. Thus while the requirement to comply with NZ IFRS will be general only profit-oriented entities will be able to claim simultaneous compliance with IFRS. The EDs that have been issued are all on the ICANZ website at [www.icanz.co.nz/StaticContent/ags/iased.cfm](http://www.icanz.co.nz/StaticContent/ags/iased.cfm)

### *IFAC*

Members are reminded to visit the IFAC website ([www.ifac.org/index.tmpl](http://www.ifac.org/index.tmpl)) for up-to-date information on

international developments in financial reporting, auditing and assurance, and professional education. Some members may be interested, for instance, in a series of new International Education Standards issued towards the end of last year by the IFAC Education Committee. Titles of the IESs are as follows:

- ▶ IES 1, Entry Requirements to a Program of Professional Accounting Education;
- ▶ IES 2, Content of Professional Accounting Education Programs;
- ▶ IES 3, Professional Skills;
- ▶ IES 4, Professional Values, Ethics and Attitudes;
- ▶ IES 5, Practical Experience Requirements; and
- ▶ IES 6, Assessment of Professional Capabilities and Competence.

All member bodies of IFAC are expected to comply with these IESs by 1 January, 2005.

IFAC also recently began a review of its Public Sector Committee (PSC). As part of the review process, AFAANZ was asked to respond to an online questionnaire about the operations of the PSC.

### *IAAER*

The International Association of Accounting Education and Research (IAAER), of which AFAANZ is a member will be holding a Globalization Roundtable on the IFAC IESs at the joint IAAER/SAAA International Research Conference of Accounting Educators in Durban on 30 July this year. The Roundtable is an opportunity for accounting educators and practitioners to come together and discuss the implications of the IESs for professional education.

The IAAER has also strenuously promoted the involvement of accounting academics in international accounting standard setting in a recent submission letter on the Invitation to Comment: "Identifying Issues for the IASC Foundation Constitution Review." The letter argues that proposed changes to the Foundation's Constitution need to be modified to ensure that academics can continue to have sufficient opportunity to contribute to the deliberations of the IASB. The IAAER response can be found at its website: [www.iaaer.org/new/](http://www.iaaer.org/new/)

**Bryan Howieson**  
**Practice Portfolio**

## Editor's Report – Accounting & Finance

- (1) **Submission Flow:** manuscript flow is very healthy – we had 89 new paper submissions in the 2003 calendar year.
- (2) **Processing Statistics:** turnaround times remain very good, with the median time at about 6 weeks. For the calendar year 2003, the worst case was a turnaround of 19 weeks.
- (3) **Forthcoming Papers:** The following papers have been accepted and will be published in Volume 44, Issue 2 of *Accounting & Finance*, due out in July 2004.

Paper Title	Author(s)
Accounting Based Valuation Models: What Have we Learned?	<b>Richardson &amp; Tinaikar</b>
Student Performance in Tertiary-level Accounting: An International Student Focus	<b>Hartnett, Romke &amp; Yap</b>
Financial Factors in R&D Budget Setting: The Impact of Interfunctional Market Coordination, Strategic Alliances, and the Nature of Competition	<b>Dunk &amp; Kilgore</b>
Art as an Investment: Risk, Return and Portfolio Diversification in Major Painting Markets	<b>Worthington &amp; Higgs</b>
How to Measure Mutual Fund Performance Economic versus Statistical Relevance	<b>Otten &amp; Bams</b>
Ground Rental Rates and Ratchet Clauses	<b>Lally &amp; Randall</b>
A Best Choice Among Asset Pricing Models? The Conditional CAPM in Australia	<b>Durack, Durand &amp; Maller</b>
<b>Robert Faff</b> <b>Editor, Accounting &amp; Finance</b>	

## 2003/2004 AFAANZ Board

Tim Brailsford	President (Australia)
Bruce Bennett	President (New Zealand)
Colin Ferguson	President-Elect (Australia)
Keitha Dunstan	President-Elect (New Zealand)
Barry Cooper	Treasurer
Ian Eggleton	Director, 2004 AFAANZ Doctoral Consortium
Phil Gray	Chairman, Technical Committee, 2004 Conference
Bryan Howieson	Practice Portfolio
Louise Kloot	Education Portfolio
Robert Faff	Editor, Accounting & Finance
Effie Margiolis	Executive Director

## 2004 AAA Consortium

Congratulations to Tracy Martin of the University of Queensland who will represent AFAANZ at the 2004 AAA Doctoral Consortium. We look forward to Tracy's report on her experience in the September issue of the Newsletter.

## CPA/ICAA/AFAANZ PhD Scholarships

AFAANZ is pleased to announce that four part-time scholarships valued at \$7500.00 each were awarded for 2004.

### Congratulations to:

**Mr Peter Carey, Monash University**

Topic: *The market for assurance services among small and medium sized enterprises*

**Mr Matthew Hall, Monash University**

Topic: *An empirical analysis of the relationship between strategic performance measurement systems and work outcomes*

**Mr Dean Hanlon, Monash University**

Topic: *Capital restructuring in response to changes in the taxation treatment of preference shares*

**Ms Alison Parkes, The University of Melbourne**

Topic: *Task complexity, decisional guidance and decision aid reliance*

## CPA Australia

### Academic Research Grant Awards

CPA Australia proudly supports academic member research activity in universities around Australia. Please find following information on grants available for 2004.

*Junction Hotel, the old 1920's style film set for the film The Drover's Boy, at Ooramina Homestead, Alice Springs.*



## Research Grant Scheme

The CPA Australia Research Grant Scheme was initiated in 1992 in response to the difficulty found by inexperienced researchers in accessing external research funds. Research grants up to a maximum of \$10,000 are offered to give encouragement to academic accounting researchers who are members of university accounting departments.

## Frank Burke Scholarship

The Frank Burke Scholarship offers up to \$10,000 for research into the area of taxation and/or superannuation to academic accounting researchers based in Australian universities.

## Small Business Research Grant

A Small Business Research Grant of up to \$10,000 is offered to researchers based in Australian universities for research into small business issues.

## Public Sector Research Grant

This a new grant of up to \$10,000 to be offered to researchers based in Australian universities for research into public sector issues.

## Not-for-Profit Research Grant

This is a new grant of up to \$10,000 to researchers based in Australian universities for research into not-for-profit issues.

### In 2003 the CPA Research Grants were awarded to:

- ▶ Matthew Hall & David Smith of University of Melbourne for *An Examination of the Effect of Mentoring Relationships on Accountants' Professional Commitment and Job-Related Outcomes*
- ▶ Dr Michael Kend of Australian National University for *Issuing Audit Qualifications: Non-Audit Dependence and Auditor Independence Problems*

### The 2003 Small Business Research Grants were awarded to:

- ▶ Peter Carey, Dr George Tanewski and Professor Roger Simnett of Monash University & University of NSW for *Value Adding Independent Accounting Services and their Impact on SME Firm Performance*
- ▶ Associate Professor Chris Evans of University of NSW for *An Analysis of the Impact of Record-Keeping Systems & Practices on the Problems of Tax Compliance for the Small Business Sector*
- ▶ Dr Rowena Barrett & Dr Susan Mayson of Monash University for *Getting & Keeping Good Staff: An Analysis of Human Resource Management Problems in Small Firms*

### The 2003 Frank Burke Scholarship was awarded to:

- ▶ Dr Margaret McKerchar of University of Sydney for *Practitioner Responses to the Complexity of Income Tax in Australia*.

Applications for 2004 grants close on 31 August. For more information please visit the CPA Australia website [www.cpaaustralia.com.au](http://www.cpaaustralia.com.au) or contact Julie Peters on (03) 9606 9811 or [julie.peters@cpaaustralia.com.au](mailto:julie.peters@cpaaustralia.com.au)

## Institute of Chartered Accountants of New Zealand

The Institute of Chartered Accountants of New Zealand is currently reviewing the academic study component of its admissions policy for CAs.

Through the review, we aim to:

- ▶ Ensure the policy continues to be relevant to the CA profile. The Institute has recently reviewed its CA profile and, in doing so, identified the competencies required of members of a broadened profession.
- ▶ Ensure the policy continues to be relevant to national and international expectations, including IFAC's Education Standards and the leading overseas professional accountancy bodies.
- ▶ Re-evaluate the effectiveness of each element of the academic policy in meeting its objectives.
- ▶ Recognise the value students place on having scope for choice of subject and course selection by reducing the amount of prescription within the four year programmes, where possible.

Proposals for modification to the policy will be presented in a paper for public exposure and comment later this year.

## SIG News

### Accountability Interest Group (SIG1)

Accountability Symposium  
Saturday, 3 July 2004  
Alice Springs Convention Centre

### Call for papers

This is a call for papers for the "Accountability Symposium" to be held by the Accountability Interest Group of AFAANZ at Alice Springs. It will be held on the Saturday prior to the 2004 AFAANZ Conference. Participants must also be registered for the main AFAANZ conference.

Papers are invited in all areas of accountability, including public sector, corporate, social and environmental accountability, and corporate governance. Works in progress are welcome, as one of the symposium's aims is to encourage new researchers in the area of accountability.

Papers should be no more than 30 A4 single sided pages in length. Papers will be subject to peer review.

Conference proceedings will be published on the AIG website immediately after the conference.

### Submission of papers

Papers should be submitted as an email file attachment. Papers should have a separate cover page containing details as shown below. A separate abstract of up to 300 words, and containing no author or institutional identifiers, should also be attached. Files should be saved in Word or RTF format.

Papers should be submitted to: [neilsonj@cbs.curtin.edu.au](mailto:neilsonj@cbs.curtin.edu.au)

Enquiries may also be made to the above email address or to:

Dr John Neilson

Chair, AFAANZ Accountability Interest Group

School of Accounting

Curtin University of Technology

GPO Box U1987, Perth WA 6001

Tel: 61 8 9266 7435

Fax: 61 8 9266 7196

### Submission Date

Papers must be submitted by Friday 30 April 2004. If submitting an abstract initially this must be submitted by 16 April 2004 and the paper by 30 April 2004.

### Manuscript Prize

There will be a prize granted to the best manuscript presented at the Symposium or Conference, judged by a panel of reviewers.

Information about the AIG and the conference will soon be available on the Internet at:

[www.commerce.flinders.edu.au/aig](http://www.commerce.flinders.edu.au/aig)

### Accounting History Group (SIG2)

From 2004 (Volume 9), *Accounting History* will be published three times a year in March, July and November. This increase in the frequency of publication reflects the journal's growth in both submissions and subscriptions from around the globe.

The membership fee of the SIG2 in 2004 is AU\$99.00 which

entitles individual SIG members to receive copies of *Accounting History*. Enquiries about institutional subscriptions should be forwarded to Pamela Rauleder at the following address: [p.rauleder@muprivate.edu.au](mailto:p.rauleder@muprivate.edu.au)

The fourth Accounting History International Conference will be held in Braga, Portugal from 7-9 September 2005. Plenary speakers at the conference, to be held at the University of Minho, comprise Professors Salvador Carmona, Instituto de Empresa; Peter Wolnizer, University of Sydney and Joni Young of the University of New Mexico. Papers for consideration for presentation at the 4AHIC are to be submitted, no later than 31 May 2005, to the following email address: [4ahic@muprivate.edu.au](mailto:4ahic@muprivate.edu.au)

The second Accounting History Doctoral Colloquium will be held as part of the 4AHIC on 7 September 2005. A Panel of experienced researchers has been assembled for the Doctoral Colloquium including Professors Russell Craig, Australian National University; Anne Loft, Copenhagen Business School; Angelo Riccaboni, University of Siena and Steve Walker of the Cardiff Business School. Expressions of interest in attending the 2AHDC should be forwarded to the above conference email address by 30 June 2005.

A special issue of *Accounting History* is being guest edited by Associate Professor Brendan O'Connell on the theme "Historical Perspectives on Accounting and Audit Failure within Corporate Collapse". This special issue is scheduled to appear in March 2005. Submissions of interest and manuscripts for this issue should be forwarded to the guest editor, by 31 August 2004, using the following email address: [occonnell@deakin.edu.au](mailto:occonnell@deakin.edu.au)

### Accounting Standards Interest Group (SIG3)

2004 Accounting Standards Forum

Alice Springs Convention Centre, 3 July 2004

We are pleased to announce that Kevin Stevenson Technical Director at the IASB will be attending and participating in this year's forum. We have asked Kevin to talk on a number of issues including the future role of accounting standard setting in Australia and New Zealand post 1 January 2005. We are almost certain to have representatives from the standard setters in Australia and New Zealand attending the forum.

Topics to be covered at this year's forum are:

- ▶ Update on current developments in Australian and New Zealand standard-setting
- ▶ The future of standard setting in Australia and New Zealand after 1 January 2005



Further details will be provided in the next newsletter. Meanwhile, if you would like any further information or if you have a paper which you believe would be of interest and relevant to this year's forum, please contact Phil Hancock at the following e-mail address [phancock@ecel.uwa.edu.au](mailto:phancock@ecel.uwa.edu.au) or call on 08 9380 1835.

### Financial Reporting, Regulation and Governance

The journal of the Accounting Standards Interest Group of AFAANZ *Financial Reporting, Regulation and Governance* (FRRaG) is an electronic journal. It is directed at accounting academics and professionals who have an interest in financial reporting, regulation and corporate governance issues. FRRaG seeks to provide a forum for academics, standard-setters, regulators and practising accountants, and encourages research in the areas of financial reporting and corporate governance that impacts on the financial reporting community in Australia and overseas.

The editors are Greg Tower (Curtin University of Technology), Phil Hancock (University of Western Australia) and Janice Loftus (University of Sydney). The associate editor and main contact person is Alistair Brown (Curtin University of Technology). Details of the journal including the names of the members of the editorial board can be found on the following website: [www.cbs.curtin.edu.au/business/research/publications-and-papers/financial-reporting/-regulation-and-governance](http://www.cbs.curtin.edu.au/business/research/publications-and-papers/financial-reporting/-regulation-and-governance)

The objective of the journal is to publish in electronic form high quality articles that contribute to the advancement of knowledge, thought and debate on issues of financial reporting practice and regulation, and the interface of financial reporting with governance of private for-profit and not-for-profit entities and public sector bodies. The journal has two sections:

- ▶ **Refereed Articles:** papers that have passed through a formal process of double blind peer review before publication. Examples of topics fitting this particular category include critiques of exposure drafts, the implications of the adoption of IFRS, the impact of specific accounting standards, costs of reporting, harmonization, corporate governance and overviews of standard-setting structures.
- ▶ **Professional Comments:** articles that have passed through a formal review process. This category critically analyses specific accounting practices by Australian and overseas entities. Examples include edited speeches, policy proposals, reviews of facets of the standard-setting process, comparative studies of standards setting and/or an analysis and interpretation of recent, important developments.

News items are also included containing current items of interest about the profession, standard-setters and useful websites.

The journal has been accepted for DEST registration and there will be two issues per year with the first issue planned for July 2004.

### Submission guidelines

*FRRaG*: The electronic journal of the Accounting Standards Interest Group of AFAANZ

The Editorial Board welcomes submissions from accounting practitioners, academics, members of standard-setting bodies and regulators. The manuscript may be sent by email direct to the FRRaG email address: [browna@cbs.curtin.edu.au](mailto:browna@cbs.curtin.edu.au)

#### Journal Style Guide:

- ▶ Manuscripts should be double-spaced and pages should be consecutively numbered. They should be sent to the editor in Microsoft Word format using Times New Roman font size 12. Large quotes should be indented and presented in the article using Times New Roman font size 10.
- ▶ The first page of the manuscript should contain the following information:
  - Title of the work
  - Names and institutional affiliations of the authors
  - An abstract not exceeding 100 words
  - A table giving the name, address, telephone number, fax number, and email address of the corresponding author
  - Up to five key words
  - Category of article submitted – refereed article or professional piece
- ▶ Footnotes should be kept to a minimum and numbered consecutively throughout the text with superscript Arabic numerals. They should not include displayed formulae or tables.
- ▶ References to publications should be as follows: "Jones (1993) suggests that..." or "This problem was noted earlier (see Smith, 1990; Jones, 1992; Black and Cook, 1990)".
- ▶ The list of references should appear at the end of the main text (after appendices, but before tables and figures). It should be single-spaced and listed in alphabetical order. References should use the American Psychological Association (APA) style format.

## News from Institutions

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### The Australian National University

#### *School of Business and Information Management*

##### *Staff Appointments*

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The School of Business and Information Management appointed the following new staff in accounting during the year: Millicent Chang, Juliana Ng and Mark Wilson. In addition, the school appointed Walter Fernandez in information systems.

### La Trobe University

#### *Department of Accounting and Management*

##### *Staff Appointments*

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On 1 April, Kerry Jacobs joins La Trobe as Professor of Accounting. Kerry had previously been working at the University of Edinburgh in Scotland although a move to Melbourne is actually a move closer to home as Kerry originally came from Christchurch, New Zealand, and started his academic career at the University of Canterbury. Kerry has a particular research interest in the public sector and qualitative accounting research.

### Macquarie University

#### *Department of Accounting and Finance*

##### *Staff Appointments*

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The Department of Accounting and Finance now has 50 full-time academic staff members. The Department welcomes the following new staff members: Senior Lecturer Teoh Hai Yap; Lecturers Cindy Davids and Maria Dyball; and Associate Lecturers Indra Abeysekera, Parmond Chand, Venkat Narayanan, Barbara Nevicky, Roslinda Lim, Alex Proimos and Supriya Eliezer.

##### *Staff Departures*

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Robert Reeve has retired but continues to teach on a part-time basis, and Matthew Haigh has resigned and joined Griffith University.

##### *Staff Promotions*

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Elaine Evans and Lorne Cummings have been promoted to Senior Lecturers.

##### *New PhD Students*

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Our new PhD students are Elaine Evans, Lorne Cummings and Phil Ross.

## *Announcements*

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The Department of Accounting and Finance will be organising/hosting two Conferences in 2004 and one in 2006:

- ▶ 15th International Conference on Social and Environmental Accounting Research  
April 15-17, 2004, Dunmore Lang College, Macquarie University.
- ▶ Emerging Financial Markets & Services Asia – Pacific Conference 2004, 27-28 May, Sydney Harbour Marriott Hotel. (Organised jointly with RMIT and University of Western Sydney). See [www.accg.mq.edu.au](http://www.accg.mq.edu.au) for link to the conference WEB site.
- ▶ Asian Academic Accounting Association Annual Conference, Sydney, October 2006 (further details to be announced later).

### Manukau Institute of Technology

#### *Manukau Business School*

Student numbers continue to grow with significant increases in international enrolments and steady growth in domestic numbers. As a consequence Manukau Business School appointed an international student liaison officer during 2003, and additional lecturing and tutorial assistant support staff for 2004.

Staff within the School continues to upgrade their qualifications with one completing doctoral studies, and one a masters in accounting in 2003. A further member of staff will complete their PhD during 2004, and two accountancy and law lecturers are in the early stages of their PhDs.

In its efforts to more transparently support those involved in ongoing research, Manukau Business School has introduced an "active researcher" category. Staff who obtain this will receive a reduction in teaching responsibilities for the duration of the appointment. Their research outputs will be actively monitored by the School's research committee.

During 2003 Manukau Business School's seminar series benefited from the input of visiting academics from Southern Cross and Monash Universities.

2004 promises lots of challenges!

### RMIT University

#### *School of Accounting and Law*

##### *Staff Departures*

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Associate Professor Philomena Leung has been appointed full Professor at Deakin University, leaving RMIT on 19 March 2004.

## University of Auckland

### *Department of Accounting and Finance*

#### *Staff Appointments*

Professor Jilnaught Wong has been appointed Head of Department from 2004 following Robert Wilton's completion of his term as Head. The Department also welcomes Professor Steven Cahan from Massey University (Albany) as Professor of Financial Accounting.

#### *Staff Departures*

At the end of 2003, the Department farewelled Professors Charles Corrado and Shane Moriarity, and Dr Rachel Baskerville.

#### *Visitors*

During the first semester the Department will be hosting Professors Morley Lemon (University of Waterloo) and Debra Jeter (Vanderbilt University). Second semester visitors include Professors Dan Dhaliwal (University of Arizona) and Robert Knechel (University of Florida).

## University of Melbourne

### *Department of Accounting and Business Information Systems*

#### *Staff Appointments*

The following members joined the Department's academic staff in January 2004:

Colin Ferguson, Professor of Business Information Systems from the University of Queensland;  
 Dr David Smith from Monash University;  
 Mr Paul Coram from the University of Western Australia;  
 Mr Matthew Hall from Monash University;  
 Dr Rod Dilnutt from W Bethwey & Associates; and  
 Jere Francis, KPMG Distinguished Research Professor at the University of Missouri, has been appointed a Professorial Fellow.

## University of New South Wales

### *School of Accounting*

Global Management Accounting Research Symposium (GMARS)

#### *Preliminary notice*

A Research Symposium That Rotates Annually Around The World:

**Copenhagen Business School**

**Michigan State University**

**University of New South Wales**

GMARS aims to promote a "global village" of management accounting research by bringing together a diverse set of the highest-quality research papers, plenary speakers, and researchers from around the world.

GMARS will provide a broader appreciation and understanding of the many theoretical perspectives and research methods that are used to study management-accounting practices.

The next symposium will be held in Sydney, hosted by University of New South Wales, June 16-17, 2005.

For more information contact Peter Luckett at [p.luckett@unsw.edu.au](mailto:p.luckett@unsw.edu.au)

The plenary speakers will be:

Mark Covaleski, University of Wisconsin-Madison

David Larcker, University of Pennsylvania

Joan Luft, Michigan State University.

Papers addressing any management-accounting topic with any theoretical perspective and research method will be considered. There will be a discussant for each accepted paper.

Submission date for papers is 31 December 2004. Please send by email to Peter Luckett.

#### *Faculty of Commerce and Economics*

The second annual National Honours Colloquium will be held on 20 August 2004.

This one-day event at the Kensington Campus will feature presentations from 4th year Honours students from around Australasia on their thesis research-in-progress.

Approximately 40 of the most outstanding honours students will be chosen across the six disciplines of Economics, Accounting, Industrial Relations and Organisational Behaviour, Banking and Finance, Marketing, and International Business. The students will have the opportunity to receive timely feedback on their research, gain experience in presenting their research to an audience, and have the opportunity to meet prominent industry leaders with whom the faculty is affiliated.

A number of travel and accommodation scholarships will be made available for the event. Students will be selected through nomination from their Head of School; nominations will be called for in mid-April, and will close on the 21st May. More information on the event, including the nomination process and travel scholarships, is available from Cassie Fitcher, at [c.fitcher@unsw.edu.au](mailto:c.fitcher@unsw.edu.au), Ph: (02) 9385 3167, Fax: (02) 9385 3930.

## University of Tasmania

### School of Accounting and Finance

#### School News

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The School of Accounting and Finance together with six professional and industry partners won the 2003 Business in Higher Education Roundtable Award for Outstanding Achievement in Collaboration in Education & Training with a Regional Focus.

#### Staff Appointments

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Commencing January 2004 - Mrs Bernadette Smith has been appointed as an Associate Lecturer, and Mrs. Sonia Shimeld has been appointed as a Lecturer,

#### Staff Departures

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Mr. Nicholas Calabria (Lecturer), effective November 2003. Mrs. Nikole Gyles (Associate Lecturer) resigned December 2003, to work with Deloitte, Touche Tomatshu.

Positions for Associate Lecturers, Lecturers, Senior Lecturer and Professor will be advertised shortly.

## Awards

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### The 2004 Pearson Education Australia Accounting/Finance Lecturer of the Year Award

#### Rules of Entry

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1. Nominees must be current paid up members of AFAANZ.
2. Nominations must be submitted using the Nomination Form in this document, with all details completed. Three copies of all materials should be submitted.
3. Nominations should be received no later than 5:00pm Friday 23rd April 2004.

Please send nominations to:

Helen Black

Marketing Manager – Business & Economics

Pearson Education Australia

Level 2, Unit 4, 14 Aquatic Drive

FRENCHS FOREST NSW 2086

Email: [helen.black@pearsoned.com.au](mailto:helen.black@pearsoned.com.au)

Fax: (02) 9453 0073

3. Nominees must be academics whose primary activity is teaching in accounting or finance disciplines. This Award is designed to encourage developing teachers, and will be accepted from tutors, lecturers and senior lecturers, teaching in undergraduate or postgraduate University courses.

4. Students' input to the nomination process is strongly encouraged. In such an instance, an academic must submit the entry form.
5. The prize money should be used to further develop the winner's contribution to accounting/finance teaching. Some suggestions include:
  - a. Payment towards an overseas trip to attend a relevant accounting/finance conference.
  - b. Funding the development of a teaching program or software.
  - c. Funding the development of innovative teaching pilots.
  - d. Funding the development of a 'new' teaching project.

#### Nomination Form

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Submissions must include:

- ▶ A completed nomination form.
- ▶ A curriculum vitae of no more than three A4 pages referencing the nominee's educational qualifications, career history, teaching positions and teaching experience.
- ▶ One reference (of no more than one A4 page) provided by a person able to comment on the nominee's teaching.

Supporting documentation also required:

- ▶ Results of student surveys.
- ▶ Selected teaching materials such as subject or course outlines, contributions to curriculum or program design in the Faculty or Department, materials prepared for students, course handouts and study guides.
- ▶ A statement from the nominee addressing the selection criteria.

**Three copies** of submissions and supporting documentation should be sent.

#### Selection Criteria

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- ▶ 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.



## The Pearson Education Accounting/Finance Lecturer of the Year Award

### Nomination Form

**Nominee**

(Full name)

**Signature**

**Date**

**Institution**

(include name of dept/school as well as university where nominee is teaching).

**Address**

**Phone No.**

**Email**

**Membership #.**

(please include your membership number for 2004. Note that this will be confirmed with the AFAANZ Secretariat.)

**Nominator**

(Full name)

**Signature**

**Date**

**Seconded**

(Full name)

**Signature**

**Date**

**To the Nominee:**

Please ensure that you have complied with the Rules of Entry in relation to this award.

## 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. At this stage, the grants 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 individual 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.

The first named applicant must be a **current** member of AFAANZ.

Successful applicants in 2003 are eligible to apply again in 2004, but priority will be given to applicants who did not receive funding in 2003.

## Research Priority for 2004

The 2004 round will focus on "mentoring of developing researchers". Specifically, this means that all applications must involve two applicants – one applicant will be a "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 defined as someone who has graduated with their PhD within the last 3 years or is within the first 5 years of their employment at a University or equivalent tertiary institution at lecturer (level B or equivalent position) or above (ie. prior employment at Associate Lecturer is irrelevant).

## Funding

- ▶ Grants in the range of \$2,000 to \$7,500 will be considered.
- ▶ 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 2004 to 30 June 2005 and must be fully expended within that period.

- ▶ A final report will be required within 60 days of the completion of the project or 30 November 2005 at the latest.

- ▶ Only **one** application per developing researcher will be eligible (although the mentor may be associated with more than one grant).

## Selection Process

A panel of assessors (normally comprising the Research Portfolio of the Board, Editor of *Accounting and Finance*, AFAANZ Treasurer and a fourth member of senior standing appointed by the Board) will rank all applications. They will then make allocations on merit, to the limit of the annual funding pool (which may vary with financial circumstances from year to year).

The criteria upon which the grants will be examined include:

- ▶ The quality of the research and the likely research outcomes
- ▶ The extent to which the research project will enhance the applicant's and discipline research profile
- ▶ The extent to which the project will result in publishable output
- ▶ The quality and clarity of the research application.

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.

## Application Process

Complete applications comprise **three** components:

- (1) The Research Proposal (see section titled "CONTENT AND FORMAT OF RESEARCH PROPOSALS", on the following page);
- (2) A Dean/Head supporting letter (signed electronically); 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 this 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**, in a 'pdf' file, via email to:

[effiem@unimelb.edu.au](mailto:effiem@unimelb.edu.au)

with the subject: "AFAANZ Research Grant Application 2004".

## Critical Dates

- ▶ Closing Date for Submissions: 23 April 2004
- ▶ Applicants Notified: 14 June 2004
- ▶ Formal Announcement of Successful Grants: 2004 AFAANZ Conference Dinner

## Enquires

Enquiries should be directed to Professor Robert Faff by email ([robert.faff@buseco.monash.edu.au](mailto:robert.faff@buseco.monash.edu.au)) or phone ((03) 9905 2387).

# 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. Each proposal should have a title page followed by the project details as prescribed below:

## Title Page

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

### AFAANZ RESEARCH FUND – GRANT APPLICATION 2004

- ▶ (1) Project Title
- ▶ (2) The name of the researcher/s\*
  - Developing Researcher:
  - Established Researcher:
- ▶ (3) AFAANZ Institution Member(s)
- ▶ (4) Funds Requested
- ▶ (5) Project Summary (100 words)

(\*At least one of the researchers must quote their current AFAANZ membership number on the application form.)

## 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

- ▶ (6) Aims and Intended Outcomes
- ▶ (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.)



**ACCOUNTING & FINANCE ASSOCIATION OF AUSTRALIA AND NEW ZEALAND LIMITED  
APPLICATION FOR MEMBERSHIP – 2004**

If you are interested in accounting and finance education and/or research, you are invited to complete the following application form and send it with the annual subscription of **\$AU132.00\*** to: AFAANZ Secretariat, Membership, GPO Box 2820 AA, Melbourne, Victoria 3001, Australia; Ph/Fax: 61 3 9642 0227; Email: effiem@unimelb.edu.au

**TAX INVOICE**

ABN: 67 091 255 908

Please print clearly

Membership #: \_\_\_\_\_

Title: \_\_\_\_\_ (Mr, Mrs, Miss, Ms, Prof., Dr)

Surname: \_\_\_\_\_ First Name: \_\_\_\_\_

Subscription Fee: \_\_\_\_\_ AU\$120.00 plus AU\$12.00 GST = \_\_\_\_\_ AU\$132.00\*

**Special Interest Group Fees:**

- |                                   |                                    |          |
|-----------------------------------|------------------------------------|----------|
| 1. Accountability Interest Group  | (\$5.00 plus \$0.50gst = \$5.50)   | \$ _____ |
| 2. Accounting History Group       | (\$90.00 plus \$9.00gst = \$99.00) | \$ _____ |
| 3. Accounting Standards Group     | (\$5.00 plus \$0.50gst = \$5.50)   | \$ _____ |
| 4. International Accounting Group | (\$10.00 plus \$1.00gst = \$11.00) | \$ _____ |
| 5. Accounting Education Group     | (\$10.00 plus \$1.00gst = \$11.00) | \$ _____ |

**\*\*\*PAYMENT OPTION\*\*\***

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State/Country: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_

NAME OF UNIVERSITY: \_\_\_\_\_

(to be used as postal address)

Dept/School: \_\_\_\_\_ Position: \_\_\_\_\_

Street/PO Box: \_\_\_\_\_

Suburb/City: \_\_\_\_\_ Postcode: \_\_\_\_\_

State/Country: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_

Email: \_\_\_\_\_ Fax: (\_\_\_\_) \_\_\_\_\_

Degrees & M/ships: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: (\_\_\_\_ / \_\_\_\_ / \_\_\_\_)

† The AFAANZ Secretariat will allocate membership # for new members.

\* The membership and SIG dues are inclusive of the GST charge. The GST applies only to Australian applicants.