



Accounting Association of Australia & New Zealand

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NEWSLETTER

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In Memoriam *Raymond John Chambers* *1917 - 1999*

Raymond John Chambers, Foundation President (1960) and Life Member (1983) of the Accounting Association of Australia and New Zealand (formerly Australasian Association of University Teachers of Accounting); and recipient of the Inaugural AAANZ award for Outstanding Contribution to the Accounting Research Literature (1996), passed away on 13 September 1999.

An internationally honoured accounting educator and scholar who served the academic and professional accounting communities with great distinction and dedication and will be remembered by all members of AAANZ with deep respect.

As a young, inexperienced academic in a New Zealand university, I looked forward with some trepidation but excitement to the visit of the internationally eminent accounting scholar Professor Ray Chambers. I was to be a commentator on a paper he was delivering. Later, listening to him, I was impressed with the rigor of his presentation and I realised I really was in the presence of a true intellectual. But I was equally impressed with the warmth and generosity that he showed the young academic.

cont'd ...p.4

Presidents' Message

We would like to start our presidential year by thanking those people who were responsible for our recent conference and doctoral colloquium in Cairns. There are many aspects that go towards a successful conference.

First, there is the coordination and organisation of the event. The 1999 Conference was the first time that we had held a conference outside of the direct management of a university. Capital Conferences proved that they certainly have the skills and imagination to run a successful conference. Thanks to Gail Fowler and her able team, and to Effie Margiolis for overseeing the management of the event.

cont'd ...p.2

Even later, now working in the same department at the University of Sydney, I never ceased to be amazed and grateful to the understanding and encouragement he showed his junior colleagues: you never "got off lightly" but you left with the feeling that he was genuinely concerned for his discipline, his profession and the intellectual development of his less experienced colleagues.

I make these comments in this way because I believe they help characterise a person who played a tremendous role in the intellectual development of accounting and made the international community aware of the very significant contribution Australian academic accountants are able to make – a tradition that has been continued by others, as we are all well aware. This person was Raymond John Chambers, Emeritus Professor of Accounting of the University of Sydney who died in Sydney on 13 September 1999, two months short of his eighty-second birthday (15 November).

He was born and spent his early years in Newcastle moving to Sydney to study for his Bachelor of Economics and later work in the Australian Prices Commission. From 1945 to 1952 he lectured at the Sydney Technical College and in 1953 he was appointed to a senior lectureship in the Department of Economics of the University of Sydney and was responsible for accounting teaching and research. He continued his association with that university during his working life and into his retirement.

SPONSORSHIP

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Support from our sponsors is gratefully acknowledged

Presidents' Message ... cont'd from p.1

Second, there is the technical program. Tim Brailsford chaired the Technical Committee for the conference, and provided a high quality and varied program of concurrent sessions and posters. Poster sessions were offered for the first time and the positive responses ensured that we will certainly continue this activity in coming years.

Third, there are the plenary speakers. This year Mary Barth and David Larcker provided stimulating presentations in their areas of expertise.

Fourth, there are the technical and social events that accompany the conference. In 1999 two one-day forums run by the Accounting Standards special interest group and the Education special interest group preceded the conference. Also Michael Briers and Greg Clinch provided two continuing professional education workshops, and an Editors' Forum was held on the Sunday prior to the conference. These events certainly help to make conference attendance very attractive.

Fifth, there are our sponsors. We could not run our association or the conference without the generous sponsorship of the Australian Society of Certified Practising Accountants, the Institute of Chartered Accountants in Australia and the Institute of Chartered Accountants of New Zealand. Many thanks to their continuing support.

Finally, the conference cannot be a success without the members who attended and contributed to all the events. Many thanks for your support.

Gary Monroe was the director of this year's Doctoral Colloquium, which was held over two days preceding the conference. The doctoral participants provided overwhelmingly strong written endorsement for Gary and his team.

Thank you also to the resident faculty who volunteered their services – Keith Houghton, Mike Bradbury, Peter Booth, Ian Zimmer, Greg Clinch. Of course, Mary Barth and David Larcker were the visiting faculty and they were very generous in sharing their expertise with the doctoral candidates.

The New Executive Committee

At the Cairns conference we thanked the retiring members of the Executive Committee. In particular, we appreciate the hard work of Wai-Fong Chua and Alan McGregor, who completed their terms as Presidents of Australia and New Zealand.

Their contributions to AAANZ were much appreciated and we thank them for their offers to assist the Association in the coming year.

Four new members have joined the 1999/2000 Executive Committee and we look forward to their contributions over the coming year: Ian Eggleton, Bryan Howieson, Colin Ferguson and Fawzi Laswad.

The new Executive for 1999-2000 is as follows:

Kim Langfield-Smith, President (Australia)
Steven Cahan, President (New Zealand)
and Education Portfolio
Gary Monroe, President-Elect (Australia)
and Research Portfolio
Fawzi Laswad President-Elect (New Zealand)
and Education Portfolio
Bryan Howieson, Treasurer
Tim Brailsford, Education Portfolio and Special Projects
Colin Ferguson, Chair,
Y2K Conference Technical Committee
Ian Eggleton, Research Portfolio
Malcolm Miller, Practice Portfolio
Margaret Abernethy, Editor, AAANZ journal,
Accounting and Finance

The Coming Year

The coming year will provide many challenges for AAANZ and its members. We will continue implementing several initiatives from the previous year, as well as initiating new activities.

Incorporation

At the Annual General Meeting in July, members voted for the motion to incorporate the association as a company limited by guarantee. The major reason for this move is to provide members with the benefits of limited liability. One of the major tasks for the Executive Committee in the coming year is to manage the move towards incorporation, including the formulation of a new constitution.

Membership Drive

Over the coming year, the Executive will be engaging in a membership drive. While we are fortunate to have the support of members of many years standing, it is clear that there are many accounting and finance academics (particularly new academics), who are not members of AAANZ, and who could clearly benefit from the services provided by the association.

The pressure on academics to excel in a range of areas can only increase in the future, with the implementation of recommendations of the recent Australian Federal Government's Green Paper, and with the increased pressure in many universities to implement innovative teaching methods. AAANZ will continue to provide assistance for members to better equip them for this future, through special events at conferences, and special activities devoted to providing members much needed skills in this area.

An active membership drive is now underway in New Zealand, and we hope existing members there will get involved and help in recruiting new members. More on the Australian membership drive will be revealed in later newsletters.

Liaison with the Professional Accounting Bodies

One of the greatest strengths of AAANZ is the close and productive relationship that we have with the three professional accounting bodies in Australia and New Zealand. This was reinforced in August, with the three bodies once again agreeing to sponsor AAANZ for the membership years June 2000 to July 2002.

The Executive is committed to becoming more active as a conduit between the accounting profession and accounting academics, to facilitate the exchange of information. The Executive welcomes approaches by academics to present issues, opinions or concerns to the three bodies.

2000 Conference

Plans are well underway for the 2000 conference, which will be held on Hamilton Island. The format of the conference will be different next year, starting on the Sunday afternoon and finishing with the conference dinner on the Tuesday evening. Our two visiting speakers will be Bob Magee from Northwestern University and Jan Mouritsen from Copenhagen Business School. More details are to be found on the conference elsewhere in this newsletter and on the AAANZ website.

New Awards

In 1999, we awarded the inaugural AAANZ Outstanding Contribution to Practice Award, sponsored by PricewaterhouseCoopers to Graham Peirson of Monash University. Nominations will be called for this award every two years.

In this issue we are calling for nominations for two further awards for 2000 – the *Research Award and the Education Award*.

The Research Award is not new, and was last awarded to Professor Ken Trotman in 1998. The Executive will seek sponsorship for this award. The Education Award is being offered for the first time, and is sponsored by the three professional accounting bodies. More details on these awards can be found elsewhere in this newsletter.

Accounting and Finance

In 1999 the journal moved from two to three issues, and the Editor, Margaret Abernethy reports that the level and quality of submissions is very healthy. We encourage members to consider submitting papers to *Accounting and Finance*, and thank all those referees who provide their time to contribute to the success of the journal.

New Web Address: As at 1 October 1999
the new web address for AAANZ will be:
www.aaanz.org

International Activities

AAANZ continues to be an active member of the International Association for Accounting Education and Research (IAAER). The mission of this association is to promote international accounting education and research, by providing a forum for organisations through publications and conferences, working with international standard setting groups and forming alliances with national and regional organisations.

Malcolm Miller joins the Executive Committee of the IAAER, as the AAANZ representative.

We look forward to an active and productive year on the Executive.



**Kim Langfield-Smith
Steven Cahan**

CONTENTS

In Memoriam	1
President's Message.....	1
Education Portfolio.....	5
1999 Conference Report	5
IAAER.....	6
Company Law Review Act.....	6
Outstanding Contribution to Practice Award.....	7
ASCPA News Item.....	7
ICAA News Item	8
2000 AAANZ Conference Call for Papers and Research Paper Submission Form.....	Centre spread
1999 AAANZ Doc. Colloquium Report	13
Report on 1999 AAA Doc. Consortium	14
News from SIGs	15
News from Institutions.....	16
Nominations for Research Award.....	17
Nominations for Education Award	18
INSERTS:	
AAANZ/ASCPA/ICAA PhD Scholarships Application Form	
Nominations for AAANZ Doctoral Consortium 2000	
Nominations for AAA Doctoral Consortium 2000	
University of Wollongong – Public Sector Seminar	

In Memoriam ... cont'd from p.1

He won a large number of awards and honours recognising his works and his contribution to accounting. These include the AICPA's gold medal for contributions to the accounting literature, the first AAA Distinguished International Lecturer, the AAA's Outstanding Educator Award, induction to the Accounting Hall of Fame and as *Academico Ordinario* of the *Accademia Italiana Economia Aziendale*, and the Order of Australia. He was National President of the Australian Society of Accountants (now called the Australian Society of CPAs). He was instrumental in forming the body that is now the AAANZ and served as its foundation president (1960) and editor of its journal. He was the founding editor of *Abacus*.

I would argue that Ray Chambers has been the most prolific contributor to the accounting literature. Even after his death we will see some of his recent work published. He was still working and writing up to the accident, which resulted in his death. The first edition of his first book, *Financial Management*, was published in 1947. Several other books have been published since that date. His *Accounting & Action* was a radical departure from the technical manual approach that was used (and often still is) for accounting textbooks. But it is his *Accounting, Evaluation and Economic Behaviour* (1966) for which he is perhaps best known. The book presented a totally new model for accounting based on current exit market price valuations and known as *Continuously Contemporary Accounting (CoCoA)*. However, it is just one, albeit a very important one, element in the totality of his work. His seminal contribution to (theoretical) accounting thought was his "Blueprint for a Theory of Accounting" published in *Accounting Research* in 1955. In this article he called for the high standard of intellectual rigor in accounting to which he was to always remain constant. Throughout all his work he was conscious of the need for a logically developed, consistent theory of accounting. While his theory was spelled out in his book of 1966 his work continued to refine and develop that theory and provide empirical evidence of the need for it.

Not everyone agreed with Ray and he was often subject to criticism. He has been labelled a crank, a fundamentalist a dogmatist. Most often the critics overlooked the fact that he was being consistent with his theory, which necessitated change and took the discipline away from the security of convention and tradition. He was this because he genuinely held to the fundamental aim of developing a theory which would improve the discipline and serve the needs of a profession he witnessed as being open to abuse and misappropriation. Such was the character of Ray that despite the criticism and the disappointment of his theory's non-acceptance he only ever responded on an intellectual level, which is much more than can be said for some of his critics. He never resorted to the personal abuse that he was often subjected to by some of his less worthy censors; he was always ethical, principled and professional.

As that young academic, in Ray's office, being allowed to disagree with him, so long as I could argue my case, I learned a lesson of what I took to be the true purpose of an

academic and with which I have since tried to comply: the Aristotelian notion that we provide the intellectual base on which the practice of our profession is based. I am indebted to Ray for this. I am convinced that the discipline is also indebted to Ray for this. Despite our very different views of how this base is constructed, it is we academics that are obliged to provide the rigorous analysis such that it can be considered intellectual.

I, and many others, will miss Ray's physical presence but many of his intellectual contributions to the discipline will continue to be with all of us.

Michael Gaffikin
University of Wollongong

In Memoriam
Joseph K. Cheung
1949-1999

Professor Joseph K. Cheung, Hang Seng Chair Professor of Accounting and the Head of the Department of Accountancy of The Hong Kong Polytechnic University and long-standing member of AAANZ, passed away on Tuesday, 6 July 1999.

Professor Cheung held a B.B.A. and M.Sc. from the University of Houston, and a Ph.D. from the University of Michigan. He joined the department at The Hong Kong Polytechnic University in 1995 after having taught for many years at several universities in the US, Canada and Hong Kong. As Head of the Department of Accountancy, Professor Cheung had dedicated much of his time and effort in building up the Department's leads on various fronts. In 1999, he was co-opted as a council member of the Hong Kong Society of Accountants. He was a founding chief editor of the *China Accounting and Finance Review* and a joint editor of *Asian Review of Accounting* and *Journal of Accounting and Business Research*, and served on the editorial board of several journals, including *Accounting Horizons* and *Asian Journal of Business and Information Systems*. His recent initiatives on promoting accounting education and research have contributed much to the academic and business communities both in the territory and on the mainland. He was an outstanding colleague and a highly respected educator with a "warm heart and cool head."

His friends and colleagues around the world will sorely miss Professor Cheung.

Professor Cheung is survived by his wife Mandy and two young children, Brian and Candy. Those who wish to make contributions to his children's education fund should send cheques to the following trustee account:

C. B. Wong & Co.
(Hang Seng Bank A/C No. 234-1-035380)
c/o Department of Accountancy
The Hong Kong Polytechnic University
Hung Hom, Kowloon
Hong Kong

Ferdi Gul
City University of Hong Kong

PETER BROWNELL MANUSCRIPT AWARD

1998

The Peter Brownell Manuscript Award for 1998 was awarded to Steven A Dennis, Ian G Sharpe and Ah Boon Sim for their article entitled:

*Implicit Deposit Insurance and Deposit Guarantees:
Characteristics of Australian Bank Risk Premia*

Published in *Accounting and Finance*, Volume 38,
No. 1, July 1998 (pp. 91 – 114)

Education Portfolio

Education Award

The Education Portfolio is pleased to announce the introduction of the AAANZ Outstanding Contribution to Education Award and is now calling for nominations for the award, which will be presented at the annual conference in 2000.

While many AAANZ members excel in education-related areas, we can all think of that special individual who can “make a difference” for his or her students. Whether it is through challenging course material, innovative delivery methods, an exceptional ability to “explain” subject matter, a personal and caring attitude toward students or something else, this individual is one who will be remembered by students long after they graduate.

We encourage all AAANZ members to think seriously about nominating an outstanding colleague or former instructor. Guidelines for nominations and applications are detailed in this newsletter, and the closing date for nominations is **31 December 1999**.

Continuing Professional Education Proposals

The inaugural Continuing Professional Education (CPE) program held at the annual conference in Cairns was a great success. The two sessions offered, “Capital Markets Research: Current Trends, Issues and Opportunities” by Greg Clinch and “Strategies for Energising Students and Promoting Active Learning” by Mike Briers, each had over 20 participants, and the informal feedback we received has been excellent. We thank Greg and Mike for their contributions.

The Editors’ Forum was also well attended, and we thank Margaret Abernethy, Gary Carnegie, Graeme Dean, Linda English, Richard Laughlin, and Glen Lehman for participating.

Given the success of this year’s sessions, the CPE Program will continue (and hopefully expand) in 2000. As many of you know, the presenters themselves initiate the majority of CPE sessions offered at the AAA’s annual meeting. The

Education Portfolio has decided to adopt this approach and is now calling for proposals from individuals interested in leading a CPE session at the 2000 annual conference.

The CPE sessions should be seen as a way to share your expertise with your colleagues and as a way to give something back to the profession. Thus, if you have any ideas for a session, please prepare a one-page proposal, which describes the area of focus and objectives of the session, the specific topics to be covered, the instructional approach (e.g., lecture, case studies, group discussion, etc.), and the target audience. CPE sessions will usually cover areas related to research, teaching, professional issues, or special interests (e.g., standard-setting, international accounting), but proposals in any area are encouraged. Proposals should be submitted to Effie Margiolis no later than **5 November 1999**.

The Education Portfolio will evaluate the proposals, and successful proposals will be offered as CPE sessions on the registration form for the 2000 annual conference. There is a small honourarium of A\$500 per CPE session for leaders of sessions which run at the conference.

Steven Cahan

1999 Conference Report

This year’s conference was again highly successful. The Cairns venue proved extremely popular with delegates and despite some unseasonable rain, the location provided a very pleasant setting. The social functions were extraordinarily well attended and provided an excellent forum for networking and catching up with old colleagues. The hotel’s position close to the casino allowed some of the delegates to leave Cairns with all expenses recovered!

On the technical side, 108 papers were presented in concurrent sessions covering a diverse range of issues including accounting and reporting, accounting information systems, finance and law. The success rate for accepted papers was around 50% with around 220 papers submitted.

While we focus generally on Australian and New Zealand members, we have tried to increase the international representation of delegates and this year, papers were presented by authors from a range of countries including Canada, Hong Kong, Sweden, Singapore, South Africa, the UK and USA.

This year saw the introduction of a new initiative in the form of poster presentations. Two poster sessions were scheduled on the Monday and Wednesday mornings comprising 38 papers. Presenters were provided with individual booths to display their research in progress. Both sessions were very well attended and the feedback was very positive. The poster sessions allowed authors and interested delegates to have an informal but in-depth discussion of their work, and notably several discussions extended well beyond the allotted session time. Given the success of this trial, poster sessions will again be scheduled for the 2000 Conference.

The two plenary speakers, Mary Barth and David Larcker, proved to be exceptional value not only by delivering high quality presentations but also by contributing to the conference over the full three days.

For the past few years, we have gathered feedback on the conference from delegates. This year we received 97 completed questionnaires. In general, delegates rated the facilities, administration, papers and plenary speakers all very high (around 4 out of 5 or above). We note some concerns about the catering and the variability in the quality of concurrent session discussants. We have plans in place for 2000 to ensure that these areas receive attention.

Next year's conference is again at an excellent venue – Hamilton Island, Queensland. Members should note the introduction of a new format for next year that involves the main conference sessions commencing on the Sunday afternoon and finishing on Tuesday afternoon. Hence, there will be no formal sessions scheduled for the Wednesday morning.

The rescheduling has been in response to member concerns expressed for some years that the Wednesday sessions are generally poorly attended due to travel commitments, checking out of hotels and so on. Under the new format, delegates will have the Wednesday free of conference commitments thereby allowing the conference to wind up with a grand finale at the dinner on Tuesday evening.

Tim Brailsford

IAAER

AAANZ is an academic member of the International Association for Accounting Education and Research (IAAER). In the first half of this year the IAAER has been very active in promoting the representation of accounting academics in the international standard-setting process. Malcolm Miller provided input on behalf of our association to the IAAER working group that prepared a response to the IASC Discussion Paper *Shaping IASC for the Future*. Bel Needles, President, and Michael Diamond, Vice-President, presented the viewpoint of the IAAER at a Consultative Group meeting of the IASC in London.

The latest proposals to emerge from the IASC Board meeting in Warsaw, Poland from 28 June to 2 July 1999 provide for a single international standard-setting board of 15 to 25 members, of which at least one would be an academic.

Company Law Review Act 1998

In July 1998, AAANZ was invited to comment on a number of amendments made to the Company Law Review Act. Professor Philip Brown (University of Western Australia) and Associate Professor Phil Hancock (Murdoch University) were asked by the AAANZ Executive to prepare a draft response. The response was subsequently endorsed by the Executive and sent under Professor Wai-Fong Chua's signature as AAANZ President (Australia) 1998/99. Any member wishing to read the submission should contact Effie Margiolis.

In June of this year, the Association was contacted and asked if it would appear before the Senate Select Committee reviewing the Act and speak to the submission. On August 16, Phil Hancock appeared before the Committee on behalf of AAANZ. Philip Brown was in the USA at the time and unable to attend.

While Phil is unable to report on the specific questions and answers raised at the hearing, he has provided the following comments:

Many of the questions were of a very broad nature relating to the role of disclosures in capital markets. One of the Senators was particularly keen to get an "academic" view on the role of legislation in capital markets. (Perhaps there is an opportunity for academics to submit articles to relevant journals on this important issue.)

Phil reports that the Committee valued the input from AAANZ and commented very favourably on the written submission. In addition, following his appearance before the Committee, Phil believes there is an important role for AAANZ in being more proactive in relation to issues such as legislative changes, which relate to our discipline.

This is the second occasion in recent times where the association has been proactive in matters relating to the community. The first instance was the submission on the proposed changes to the accounting standard-setting structure in this country. The Accounting Standards Interest Group of AAANZ had some input into that submission.

Finally, Phil commented that it was a privilege for him to represent AAANZ at the Senate Committee hearing, which served to increase the public visibility of the Association.

2000 AAANZ Conference

Reminder: 2000 AAANZ Conference, Hamilton Island, Queensland - to avoid disappointment book your flight arrangements and accommodation as soon as possible. Refer to the AAANZ website for details.

See you there!

Professor Graham Peirson Winner of the Inaugural AAANZ Outstanding Contribution to Practice Award

**Sponsored by
PricewaterhouseCoopers**

The Association is pleased to announce that Professor Graham Peirson, Professor of Accounting and Finance at Monash University, is the inaugural winner of the AAANZ “Outstanding Contribution to Practice Award”. The award recognises the vital links between academia and practice and seeks to acknowledge outstanding contributions to accounting and finance practice made by members of AAANZ.

A long-standing member of AAANZ Graham is a worthy winner of the inaugural award having made outstanding contributions to practice over a period of more than 20 years. Among Graham’s many contributions are:

- 20 years continuous service to the ASCPA. He was elected to the Council of the Victorian Division of the ASCPA in 1979. Elected to the Executive Committee of Council in 1983 and served as Deputy President in 1984/85 and President in 1985/86. As a member of the Victorian Division Council he served on numerous Committees and Task Forces at both State and National levels. He served as a Member of National Council from 1986 to 1988 and resigned from Divisional Council in 1990.

In 1991 he was appointed as the Inaugural Chairman of the ASCPA External Reporting Centre of Excellence, a position which he relinquished earlier this year.

- More than 20 years involvement in accounting standard-setting in Australia and internationally. This includes 5 years as a member of the Accounting Standards Board and, since 1990, as a member of the Public Sector Accounting Standards Board. In 1990 the ‘Peirson Report’, which proposed a merger of the AASB and the PSASB, the establishment of Consultative Groups and other reforms to the institutional arrangements for accounting standard setting in Australia, was published. Since the Report’s publication, he has contributed to discussion of these proposals – the most recent as a member of the Joint ASCPA/ICAA Task Force responding to the Commonwealth Treasurer’s CLERP proposals on changes to the accounting standard-setting arrangements.
- Graham also served as a representative of the professional accounting bodies on the IASC Steering Committee on “Employee Benefits” from 1995 to 1997.

- Graham has also contributed to the establishment of links between academe and practice in that, as Director of the Centre for Research in Accounting and Finance in his department at Monash University, he has been responsible since 1990 for editing the ASCPAs *Accounting Communiques* and *CPA Communiques*. These publications cover the latest developments in practice in accounting, finance and related areas in a form accessible to students. Graham also served as a trustee of the Coopers & Lybrand Accounting Education and Research Fund from 1987 to 1997.

In addition, Graham has been a member of the Advisory Panel on Accounting for the Victorian Department of Treasury and Finance for a number of years and has been a Consultant to the Economic and Budget Review Committee in Victoria on a number of occasions.

Graham Peirson’s contributions to practice do indeed make him a worthy winner of the AAANZ “Outstanding Contribution to Practice Award”. Congratulations Graham!



Professor Graham Peirson
Monash University

Australian Society of CPAs

CPA Program for 2000—and beyond

Following a comprehensive review, the CPA Program has been restructured for 2000 and beyond. The new Program focuses particularly on enhancing the learning process, with candidates being required to complete a compulsory segment at the beginning and the end of the Program. The revised structure provides a more focused professional program and a more seamless transition from university study to the business environment. The Program also provides a strong foundation for lifelong learning and members’ career progression.

From 2000, all new candidates commencing the CPA Program will be required to complete a foundation subject, Reporting and Professional Practice, designed to focus on the business environment and reporting responsibilities. In addition to a study of ethics, the new case study based subject will introduce corporate governance issues and encompass broad aspects of the business and regulatory framework.

A “capstone” subject, Corporate Governance and Accountability, has also been included for 2001. This new compulsory subject encourages candidates to integrate previous study areas and consists of multi disciplinary case studies that require a high level of analytical, problem solving and communication skills. Corporate Governance and Accountability also covers public sector entities and small businesses in addition to public and private entities.

The elective subjects will continue to cover a broad range of traditional accounting areas such as auditing, treasury and management accounting. However, emphasis in auditing has been revised to focus on assurance services. Also, from 2001, management accounting will have greater emphasis on strategic resource management and Management of Information Systems has been completely revised to emphasise the management of business information and is titled Business Information Management.

The Society recognises the value of multiple choice testing and the timeliness with which results are available to candidates. The assessment of all electives will remain as objective testing as it is recognised as the best method of testing technical skills. However, from 2000, written answers will be incorporated into both the Foundation and the capstone subjects.

These new developments will ensure that the CPA Program remains one of Australia’s most comprehensive and professionally relevant postgraduate accounting training courses well into the next Millennium.

ASCPA sponsors The Louis Goldberg Collection

The Australian Society of CPA’s is proud to honour the memory of Emeritus Professor Louis (Lou) Goldberg and his devotion to the accounting profession by sponsoring the permanent housing of “The Louis Goldberg Collection” at Deakin University’s Geelong Waterfront Campus.

Goldberg published close to two hundred works during 1935 – 1997, in fields such as financial accounting theory, accounting history and accounting education. In 1981, Goldberg began documenting the evolution of accounting education in Australia, publishing the first of two important histories, *The Florescent Decade, Accounting Education in Australia 1945-1955*, and six years later, *Dynamics of an Entity: The History of the Accounting Association of Australia and New Zealand* (AAANZ).

Goldberg’s engagement with accounting extended to collecting an array of books, pamphlets, serials and journals over a large number of years and in many countries. He amassed a wonderful collection, which he valued dearly.

Prior to his passing in October 1997, Goldberg arranged for his extensive collection to be housed in the Special Collection at the Geelong Waterfront Campus. The collection was opened on June 2 1999 and comprises over 3,400 books and serial titles, 17 linear metres of manuscript material and includes many rare and significant works dating from the 17th Century.

The manuscript collection features the drafts, research material and notes used in the preparation of Goldberg’s numerous publications. There is a large collection of articles on accounting methodology, education and history of accounting, as well as newspaper cuttings concerning accountants and various aspects of accounting. Miscellaneous personal professional material, ranging from journals, notes, reflections, speeches and poetry also feature in the collection. They relate primarily to his academic life as an accounting educator and author.

The ASCPA is proud to be a sponsor of the Louis Goldberg Collection as it provides a wonderful resource for researching the history of accounting; the development of accounting as an academic discipline; and the life and professional career of Louis Goldberg.

Enquiries about the collection and its availability may be made to Heather Cox, Special Collection Librarian, Deakin University, email heather@deakin.edu.au

The web site for the collection may be visited at <http://www.deakin.edu.au/li8brary/spc/spcgoldberg.html>

The Institute of Chartered Accountants in Australia

AAANZ Conference Competition Winner

At the AAANZ Conference in Cairns in July the ICAA ran a competition. Academics who correctly completed the entry form questions had the opportunity to win \$2000 towards research or to attend a conference relating to their field of study. Many thanks to all who answered the questions about our new CA Program to enter the competition.

The winner was **Beth Tennant**, Lecturer from the University of Central Queensland. Beth will use part of the funding to travel to Brisbane for the ICAA Academics’ Update in November this year and the rest will be spent on research or travel to another conference. We look forward to inviting you (and/or your colleagues) to the ICAA Academic Update held in each state in November.

ICAA Technical Updates

Included in most of your conference satchels was a computer disc with issues of the ICAA’s two popular technical updates, ANT & RAT. If you missed the opportunity to provide the ICAA with your subscription form for these free technical updates on accounting and superannuation please email your details directly to techsec@icaa.org.au

ICAA Web Site

Finally, just a reminder that new developments in the ICAA Academic Ethics Network can be found on the web site www.icaa.org.au as can information about the changes happening to the PY in 2000 and the new CA Program in 2001.



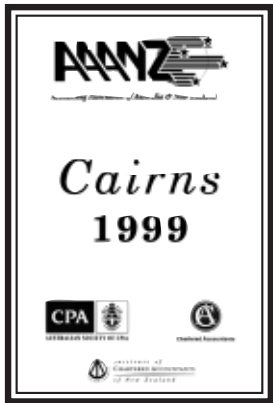
Ms Joycelyn Morton
National Deputy President
ASCPA



Full-house
Plenary Session 1

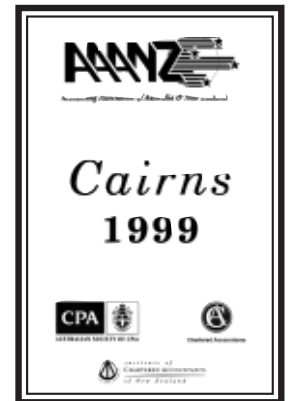


Prof David Larcker
University of Pennsylvania
Plenary Speaker
1999 AAANZ Conference



Committee Year 99/2000

Top Row: Assoc Prof Malcolm Miller *University of NSW*, Prof Tim Brailsford *Australian National University*, Assoc Prof Colin Ferguson *University of QLD*, Ms Effie Margiolis, Director–Member Services, Prof Gary Monroe *Edith Cowan University*, Prof Ian Eggleton *University of WA*.
Second Row: Prof Steven Cahan AAANZ President (NZ) *Massey University*, Prof Kim Langfield-Smith AAANZ President (Aust) *Latrobe University*, Prof Margaret Abernethy *University of Melbourne*, Mr Bryan Howieson *University of WA*. (*Absent or Not Present:* Prof Fawzi Laswad *Lincoln University*.)



Ms Sue Sheldon
First Vice-President
ICANZ



Left to Right:
Prof Alan MacGregor 1998/99 AAANZ Pres. (NZ), *University of Otago*, Prof Mary Barth *Stanford University* Plenary Speaker 1999 AAANZ Conference, Prof Wai-Fong Chua 1998/99 AAANZ Pres. (Aust) *University of NSW*.



Mr Patrick Hoiberg
National Deputy President
ICAA

2000 AAANZ CONFERENCE

presented by the

ACCOUNTING ASSOCIATION OF AUSTRALIA AND NEW ZEALAND

2 – 4 JULY 2000

Hamilton Island, Queensland, Australia

CALL FOR PAPERS

This is the first call for papers for the 2000 AAANZ Conference to be held on Hamilton Island. Papers are invited in the areas of accounting, finance, accounting information systems, business law or a related topic. Papers should conform to the style and format of *Accounting and Finance*, the journal of the AAANZ, and be no more than 30 A4 single-sided pages in length. Papers will be subject to review.

SUBMISSION OF PAPERS

Papers submitted in hard copy form will not be accepted. Papers are to be submitted via email attachment files. Papers should have a separate cover page containing the details shown on the page opposite and a separate abstract page of up to 300 words (including at least 3 key words at the bottom of the abstract) with no author or institutional identifiers. These two pages and the main body of the paper are to be sent as one file.

Submit the file via email to the following address:

y2k_manuscript@aaanz.org

Receipt of submissions will be confirmed with authors via email.

File naming protocol:

The file containing the cover page, the abstract, and the body of the paper must be named using the first author's initials and surname. For example, a paper written by A. B. Smith and P. X. Jones would be saved in a file named ABSMITH.DOC (upper or lowercase naming is acceptable).

Files are to be saved in WORD v7.0 (or lower) or RTF format.

SUBMISSION DATE

Papers must be submitted using the above instructions by **FRIDAY 11 FEBRUARY 2000.**

NOTIFICATION

Email notification of acceptance or rejection of papers will be sent to authors by 31 March 2000.

ENQUIRIES

Any enquiries regarding the submission process for papers may be directed to:

Associate Professor Colin Ferguson
Chair, Technical Committee AAANZ 2000 Conference
C/- Department of Commerce
The University of Queensland
Brisbane, Queensland 4072, Australia

or the following email address: **y2k_enquiries@aaanz.org**

The latest conference information is available on the internet at:
<http://www.aaanz.org>

2000 AAANZ CONFERENCE

MANUSCRIPT DETAILS

Authors must include the following details on the cover page mentioned above and include this as part of the file containing the paper.

Title of Paper	
Submitting author*	
Affiliation/Institution	
Dept	
Postal Box/Address (if any)	
City/ State	
Country & code	
Email address	
Phone (Office)	
Fax	
Co-Author 1 and affiliation	
Co-Author 2 and affiliation	
Co-Author 3 and affiliation	

* Please asterisk the presenting author.



Left to Right:
Mr Bryan Howieson, Prof Mike Bradbury, Mr Bill Robertson, Assoc Prof Phil Hancock
Uni of WA Uni of Auckland ICANZ Murdoch Uni



Left to Right:
Prof Alan MacGregor Immediate Past President
Uni of Otago – receiving President's Plaque from
Prof Kim Langfield-Smith AAANZ President (Aust)
1999/00.



Left to Right:
Mrs Sally Larcker Prof Allen Craswell
Philadelphia, P.A., USA Uni of Sydney



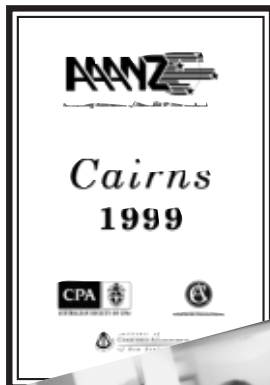
Left to Right: Mr Kevin Stevenson PricewaterhouseCoopers,
Sponsor of the AAANZ Outstanding Contribution to Practice Award
with Assoc Prof Alan Ramsay Monash University.



Left to Right:
Prof Frank Finn and Dr Julie Walker Uni of Qld,
Dr Keitha Dunstan QUT



Prof Gary Monroe President-Elect (Aust)
Edith Cowan Uni — presenting the door prize to a very
shy? Prof Mike Bradbury at the Conference dinner.



Left to Right:
Assoc Prof Peter Lockett UNSW, Prof Wai-Fong Chua Immediate Past President
UNSW, Prof Mary Barth Stanford University, Assoc Prof Malcolm Miller UNSW,
Prof Greg Whittred AGSM UNSW.



Left to Right:
Mr Lloyd Jowsey, Mr Stephen Harrison Exec. Director, ICAA,
Mr Patrick Hoiberg Nat. Dep. President, ICAA, Mrs Jenny Harrison, Ms
Diana Pryde CEO, ICANZ, Ms Sue Sheldon First Vice-President, ICANZ.

1999 AAANZ Doctoral Colloquium Cairns, Queensland

I had been keen to attend the AAANZ Doctoral Colloquium ever since I spoke to PhD students who had participated in the Doctoral Consortium and heard how much they had enjoyed the 1998 event. The annual gatherings of doctoral students present the opportunity for new researchers to mix with a wide range of people who were at similar stages in their careers and to meet leading researchers and to have their undivided attention for two days.

The 1999 Doctoral Colloquium attracted thirty fellows from Australia and New Zealand and one from the US. The students are researching a wide range of topics in Financial Accounting, Management Accounting, Auditing, Behavioural and Environmental Accounting. We were privileged to have Professors Mike Bradbury, Ian Zimmer, Mary Barth, Greg Clinch, Keith Houghton, Gary Monroe, Peter Booth and David Larcker as the faculty. The Colloquium was organised by Gary Monroe and met its stated objective of providing a forum for fellows to present their research for constructive comment.

As well as preparing a 25-page summary of our thesis proposal, we also had to prepare written critiques of the other proposals in our group (group sizes ranged from 7 to 9). We also received written critiques from the two Faculty members who lead the group. Each student had to present his or her topic and answer questions from members of the group in a format similar to workshopping a research paper. Having to defend your ideas to a group from outside your own institution and who had not lived and breathed the topic as your supervisor has done sharpens the thinking considerably. For many students, it was the first opportunity to present their ideas away from home. The effort by the fellows and the faculty in reading and reviewing the proposals before the event, made the comments and criticisms much more constructive and useful than they might otherwise have been. Discussions ranged across all topics, from identification of the research question to methodological issues for more advanced work.

The Colloquium program also included general sessions on managing the PhD process (and the supervisor), preparing grant applications, and negotiating the publication processes. The experienced researchers were able to offer their perspectives on these issues and gave valuable advice on how to make sure that the PhD was eventually finished and the work transformed into something that would reach a wider audience through publication in a refereed journal.

There was general agreement among the Colloquium fellows that the two days were exhausting but very valuable. We have made contacts that we expect to renew each year at the AAANZ conference as well as through less formal channels. We have learnt much about our

topics and how to think about and resolve problems in our work. We have gained insights into the demands of pursuing a research career and into wider aspects of academic life.

We thank the faculty who gave their time to make the Colloquium a success and Effie Margiolis who, as always, made the entire event run very smoothly.

Jane Culvenor
La Trobe University

On 1-3 July, in the days preceding the AAANZ Annual Conference, some 31 PhD students from Australia, New Zealand and the United States attended the second AAANZ Doctoral Colloquium. The primary objective of the Colloquium was to enable doctoral candidates to present their thesis and receive feedback from both the resident faculty and other doctoral fellows. The Colloquium also enabled doctoral candidates to meet and interact with each other and recognised leaders in various research fields.

The fellows were divided into three main groups: Financial Accounting/Capital Markets, Management Accounting and Auditing. Within these groups each doctoral fellow had between 45 minutes and an hour to present and field questions on their thesis. The Colloquium is intended for students who have been working for 12-18 months in a PhD program. Therefore the opportunity to present work-in-progress and receive feedback before the dissertation was “too far down the track” was probably the most valuable aspect of the Colloquium (most fellows having completed some coursework before undertaking the dissertation process). The quality of discussion in the groups was aided by each fellow and session “leader” preparing written comments on all of the dissertations presented within the group. These critiques were given to the relevant presenter at the Colloquium.

There were also general sessions involving all Colloquium fellows and faculty. These sessions covered managing the dissertation process, applying for research grants and managing the publication process.

The success of an undertaking like this depends a lot on the quality of the resident faculty. We were indeed fortunate to have the calibre of visiting faculty in attendance at the Colloquium. The fellows are particularly grateful for the opportunity to meet and talk with Professors Mary Barth [Stanford University] and David Larcker [University of Pennsylvania].

The visiting faculty were complemented by the resident faculty, who were also available for informal discussion of both a research and non-research nature. Thanks go to Mike Bradbury, Greg Clinch, Keith Houghton, Gary Monroe, Peter Booth, Ian Zimmer.

The AAANZ Doctoral Consortium and the Doctoral Colloquium take place in alternate years immediately prior to the annual conference. The former is intended for doctoral fellows that have just commenced their PhD studies, and do not have a dissertation topic. The Consortium provides an opportunity to come “up to speed” on research in a number of areas, and provides opportunity to contemplate potential dissertation topics, while the Colloquium is intended for doctoral fellows that have at least a dissertation proposal. The Colloquium therefore provides more direct and specific feedback as opposed to a general overview of a topic. Both of course provide a marvellous opportunity to meet with, interact with and whine with PhD students from all over. This opportunity is always one that is considered extremely valuable by those attending. I would strongly urge all PhD students to attempt to attend at least one of these events.

The Colloquium would not have been possible but for the generous support of the sponsors; the Australian Society of Certified Practising Accountants, the Institute of Chartered Accountants in Australia, and the Institute of Chartered Accountants of New Zealand. The Colloquium fellows were able to express their appreciation of this support at the dinner, attended by representatives of the sponsors. Certain fellows and possibly even faculty will be disappointed to know that the digital camera doing great work at the dinner was unfortunately stolen prior to the production of the dinner photos (no, not at the Colloquium).

The work of two individuals cannot be overlooked when evaluating the success of the Colloquium. Ms Effie Margiolis did a wonderful job organising the doctoral fellows and the visiting and resident faculty. She put in a very large amount of work; the doctoral fellows express their gratitude. The time and effort given by Professor Gary Monroe [Colloquium Director] ensured that the academic quality of the program was extremely high. Again, this effort did not go unappreciated. The Colloquium certainly achieved its aims, providing the doctoral fellows with feedback, inspiration and friendships that will hold them in good stead through the remainder of their researching days.

Jeff Coulton

The University of Sydney

Report on the 1999 AAA Doctoral Consortium, Lake Tahoe, USA

The 1999 AAA Doctoral Consortium was held on the picturesque shores of Lake Tahoe in Northern California. The spectacular landscape set the scene and the challenging and interactive program prepared by the organising committee ensured that the Consortium was a resounding success and an invaluable experience for all participants.

The conference was attended by approximately 70 doctoral students from around the United States and four international delegates from doctoral programs in Australia, Britain, Ireland and Europe who were sponsored by their respective accounting associations. Accompanying the attendees was an impressive assembly of 20 distinguished academics who comprised the visiting and resident faculties.

Conducted over six days, the brimming Consortium schedule consisted of eight general sessions that covered a diverse array of accounting interest areas. These sessions focused on the current and potential future directions of accounting research in the areas of: taxation [presented by Terry Shevlin]; (behavioural) auditing [Sarah Bonner]; (empirical) and (analytical) managerial [Chris Ittner and Thomas Hemmer respectively]; capital markets [Peter Easton]; accounting standard setting [Katherine Schipper]; international studies [Mark Lang]; and valuation [Charles Lee]. It was personally inspiring to note that two of the eight presenters were Australian, Terry Shevlin and Peter Easton.

Each session consisted of an initial (unfailingly controversial) presentation by a visiting faculty member, following which small break-out groups convened that were encouraged to seek even more contentious dialogue. These smaller groups were an integral part of learning at the Consortium as they fostered an arena in which students were able to create and pursue stimulating avenues of discussion. The break out groups were led by members of the resident faculty who included Joel Demski, Shannon Anderson, Grace Pownall, Catherine Schrand, Robert Bushman, Bryan Cloyd and Laureen Maines. Each session concluded with a question time during which the relevant presenter and often innocent faculty bystanders, were challenged to respond to questions conceived by the break-out groups.

While these formal presentations filled the day-time program, the evening schedule was just as complete with panel discussions that addressed issues of concern or importance to doctoral students. Perhaps one of the more humorous panels was that which discussed “The Determinants of Academic Success” and concluded with Robert Bushman’s analysis and sophisticated graphical representation of the brain size of authors as compared to the self-perceived and actual brain size of editors!?! You can conclude for yourself how that theory ran! Other night time festivities included hospitality rooms that combined beverages (read beer) with an opportunity to chat with faculty about their research interests (read there was a TV in most rooms tuned to the basketball playoffs). These informal gatherings proved to be an instrumental means, however, of meeting faculty and other doctoral students and both during and after the basketball some lively conversations took place. In conjunction with the hospitality rooms three! receptions ensured that by the end of the Consortium everyone had managed to meet and speak to just about everyone else.

Three days into the intensive “consorting” participants were rewarded with a much prized afternoon off. Organised activities covered a range of attractions around Lake Tahoe including a hike around the spectacular Emerald Bay, a horse ride (which allegedly encountered coyotes and wild bears), rafting on the Truckee river and for the less physically inclined a trip to the casinos of nearby Nevada. Again these activities provided an excellent opportunity to network with “international” colleagues while experiencing the wonders of Northern California.

The Consortium proved to be an excellent vehicle for sharing research knowledge and ideas. The visiting and resident faculties created a supportive learning environment in which every participants' ideas were encouraged and considered. Social activities allowed for the exchange of much information among the international and American students. I am sure that the acquaintances I made during the Consortium will prove to be invaluable throughout my career. The exposure to diverse research agendas and ideas will certainly have a significant and positive impact on the completion of my dissertation. I would strongly recommend all eligible doctoral students to apply to attend future AAA consortia as the AAANZ nominee.

I would like to express my sincere gratitude to AAANZ for their nomination and scholarship, which allowed me to attend this event. I would also like to thank the Deloitte & Touche Foundation for their financial commitment, which continues to allow the AAA Doctoral Consortium to be convened and the visiting and resident faculties whose time, effort and expertise created such an outstanding program.

Jennifer Grafton
The University of Melbourne



<i>Mr Robin Sydserff</i>	<i>Ms Jennifer Grafton</i>
BAA	AAANZ
<i>Mr Michal Matejka</i>	<i>Ms Breda Sweeney</i>
EAA	IAFA

News from SIGs

Accountability Interest Group (SIG1)

As discussed at the AGM in July, the Accountability Interest Group is interested in holding an "accountability symposium" at the 2000 AAANZ Conference. The Chair, Carol Tilt would like to hear from members regarding their suggestions for speakers, format and content.

Please email: Carol.Tilt@flinders.edu.au with your comments.

Accounting History Group (SIG2)

Conference Highlights

The first *Accounting History* International Conference was held in Melbourne between 4 – 6 August with representation from 10 countries. The various social activities available to conference delegates were also of particular interest to the 16 overseas attendees, many of who were visiting Australia for the first time. The success of this event has provided avenues for future research in *Accounting History* with the scheduling of the second *Accounting History* International Conference for 2001 in Osaka.

The conference was structured around six primary themes as follows:

- Professionalisation of Accounting
- Management Accounting
- International Accounting
- Public Sector Accounting
- Case Studies in Management Accounting
- Financial Reporting

Two plenary speakers provided a thoughtful introduction to each of two days in the conference program. Professor Stephen P. Walker of the University of Edinburgh presented on the topic *Through the Keyhole: Glimpses of Accounting in Social Institutions*, and Professor Lee D. Parker of the University of Adelaide presented his paper on *Historiography for the New Millennium: Adventures in Accounting and Management*.

The organising committee wishes to acknowledge the sponsorship provided by Deakin University's Faculty of Business and Law and also thanks the members of the Accounting History Special Interest Group for their significant interest in, and support for, this well attended successful event.

Judy Nagy
Chair
Email: jnagy@deakin.edu.au

Accounting Standards Group (SIG3)

The Accounting Standards Group is pleased to announce that the *Journal of Financial Reporting* is finally up and running on the ASIG website – view at www.bigfoot.com/~accsig. The papers from the Accounting Standards Forum in Cairns are available as part of the contents of the *Journal*. One advantage of an electronic journal is that we can add papers progressively throughout the year – as visitors to the website can see, there are papers currently in the "forthcoming" category. Hence, readers should visit the website regularly to see if new articles have been accepted.

Most importantly, the Journal is only going to be a success if academics submit articles for publication. As the focus of the ASIG is on interaction with accounting practice, preference is given to articles that are also of interest to stakeholders in accounting other than academics. It is important for academia and for AAANZ in maintaining its ability to be an effective lobbyist that close links between academia and accounting practice are maintained. Hence, heed the call and email your articles immediately.

The website can also be used for news items. So if you have information that may be of interest to others, please email.

A venture that the members of ASIG are undertaking in Perth is to create a link with the local branch of the Group of 100. The meeting in early September would consider what common ground exists between the groups and how they can work together to mutual advantage. A report will follow in a later issue of the newsletter on the results of that meeting.

Ken Leo

Chair

Email: leok@cbs.curtin.edu.au

**Accounting Education Group
(SIG5)**

Chocoholics' cravings being satisfied in an academic seminar? I'd like to see that? All chocoholics should have been at the 1999 Teaching and Learning Symposium held prior to the Cairns conference. However, you would need to have been able to use chopsticks to satisfy your craving.

Eating chocolates with chopsticks was a required activity in a session on base competencies in technology skills, one of many sessions on teaching and learning at the group's symposium in July. Other sessions included "Role Plays in Auditing Education", "The University Teacher as a Coach" and "Challenging Negative Perceptions of Accounting". Details of the full program and contacts for papers which were presented are available to those interested.

At last count, the education SIG had 106 members. An active committee was elected at the AGM in Cairns. Keep an eye out for the group's web page and yet another symposium planned for 2000.

At next year's symposium, we hope to have a section for refereed papers to showcase teaching innovation research next year. If you have a paper you would like to be considered, or have queries on any other aspect of the group's activities, please contact:

Bill Richardson

Chair

E-mail: bill.richardson@buseco.monash.edu.au

News from Institutions

**University of Sydney
(The Accounting Foundation)**

Announcing R J Chambers Lecture

The Nature of Assets and Liabilities

Walter Scheutze

Intercontinental Hotel, Sydney

24 November 1999

The Accounting Foundation at the University of Sydney will be hosting the lecture. The speaker, Walter Schuetze, is the Chief Accountant, Division of Enforcement for the SEC.

Walter Scheutze has played a major role in US accounting standard-setting and regulatory processes in his outstanding career.

Inquiries to:

Professor Terry Walter

Acting Director, The Accounting Foundation

University of Sydney NSW 2006

Email: terryw@abacus.econ.usyd.edu.au

Joint Announcement for:

The year 2000 Summer Research School

To be hosted by the University of Technology, Sydney and, the University of Sydney.

PhD Seminar

7 – 8 February, 2000

Keynote Speaker: S P Kothari

University of Technology, Sydney

Inquiries should be directed to:

Professor Zoltan Matolcsy, UTS

Email: z.matolcsy@uts.edu.au

**Theme: Financial Accounting and
Corporate Governance**

10 – 11 February, 2000

University of Sydney

Inquiries should be directed to:

Professor Terry Walter, University of Sydney

Email: terryw@abacus.econ.usyd.edu.au

AAANZ OUTSTANDING CONTRIBUTION TO ACCOUNTING RESEARCH LITERATURE AWARD

Year 2000

Announcing nominations for the third Outstanding Contribution to Accounting Research Literature Award.

The aims and conditions of the award are set out below:

AIM

The aim of this award is to recognise outstanding research completed by members of AAANZ.

An award will be made every two years provided nomination(s) are of a sufficiently high merit and meet the selection criteria.

There is no limit on the number of such awards to be received by members.

ELIGIBILITY

Only current members of AAANZ are eligible for nomination for the award.

The published works of members are to be the basis for assessing a nominated member's contribution.

CRITERIA

The primary criterion for judging a nomination will be its contribution to knowledge in the relevant discipline by way of theory, practice or instruction.

In making this judgement, the selection committee will consider the:

- Originality of the work
- Interest generated by the work
- Quality of the work
- Clarity of Exposition

SELECTION COMMITTEE

The selection committee will consist of 10 members: Current Chair of the Research Portfolio of the AAANZ Executive Committee; one representative each from the Australian Society of CPAs, the Institute of Chartered Accountants in Australia and the Institute of Chartered Accountants of New Zealand; and, six representative members of AAANZ nominated by the Executive Committee.

Nominees will be finalised by way of written submissions from proposers addressing the selection criteria.

The nominations are to be received at the AAANZ Secretariat by **31 December 1999**.

AWARD

Where the selection committee has selected a nomination for the award, arrangements will be made for the presentation of the award at the Annual Conference.

Please send all nominations to:

Ms Effie Margiolis
Director-Member Services
AAANZ
170 Queen Street, Melbourne, Victoria 3000

Closing date for nominations –31 December 1999.

AAANZ OUTSTANDING CONTRIBUTION TO EDUCATION AWARD

Year 2000

Sponsored by the
ASCPA, ICAA and ICANZ

Announcing Nominations for the first AAANZ Outstanding Contribution to Education Award sponsored by the Australian Society of Certified Practising Accountants, the Institute of Chartered Accountants in Australia and the Institute of Chartered Accountants of New Zealand.

The aims and conditions of the award are set out below.

AIM

The aim of this award is to recognise outstanding contributions to education by members of the AAANZ. The award is intended to encourage excellence and innovation in accounting, finance and related business education. Identifying and acknowledging the leading teachers should provide models and encouragement to others. The ultimate objective is an enhancement in education quality for students.

An award will be made every two years provided nomination(s) are of a sufficiently high merit and meet the selection criteria.

ELIGIBILITY

Only current (financial or life) members of the AAANZ are eligible for nomination. Normally, nominees will have made contributions over a sustained period of years. A member of the AAANZ who has previously received an education award is not eligible for re-nomination for four years.

CRITERIA

An outstanding educational contribution can be made in many ways. As a guide in judging whether the nominees have reached the outstanding achievement level, the committee will consider the following selection criteria stated in the guidelines for the Australian Awards for University Teaching:

1. Interest and enthusiasm in undertaking teaching and promoting student learning.
2. Ability to arouse curiosity and to stimulate independent learning and the development of critical thought.
3. Ability to organise course material and present it cogently and imaginatively.
4. Command of subject matter including the incorporation of recent developments in the field of study.
5. Innovation in the design and delivery of units.
6. Participation in the effective and sympathetic guidance and advising of students.
7. Provision of appropriate assessment with worthwhile feedback to students on their learning.
8. Ability to help students from equity groups participate and achieve success in their courses.
9. Professional and systematic approach to teaching development.
10. Participation in professional activities and research related to teaching.

In respect of criterion 4, the recent developments may refer to those at the research or practice levels.

APPLICATIONS

Each application shall be in writing and received by the deadline. Nominations must be made by two current members of the AAANZ and must contain the signed consent of the nominee. The nominee should ensure the application addresses the criteria of the award. Where appropriate, the application should include information on: the nominee's teaching activities; course materials; student evaluation of teaching; peer evaluation; creative innovations in the curriculum or the methods of the accounting and finance discipline (for example, redesigning a course in an imaginative way to reflect the best international thought and latest research findings or the implementation of a substantial computer-aided learning program); and scholarship in education. It is envisaged that the text addressing the criteria are no more than 20 single-sided A4 pages including supporting documentation. In addition, applications should include current curriculum vitae of the nominee. Summaries of student evaluations are preferred but nominees may follow the guidelines for the Australian Awards for University Teaching.

NOMINATION DEADLINE

Nominations for the Y2K award are to be received at the AAANZ Secretariat by 31 December 1999. In subsequent years, nominations for the award will have a closing date of 31 December in the year preceding the year in which the award will be presented.

Send all nominations to:

Ms Effie Margiolis
Director-Member Services
AAANZ,
170 Queen Street
Melbourne, Victoria 3000

SELECTION COMMITTEE

The selection committee will consist of seven members: two members appointed to the Education Portfolio of the AAANZ Executive Committee; one representative or nominee each from the Australian Society of Certified Practising Accountants, the Institute of Chartered Accountants in Australia and the Institute of Chartered Accountants of New Zealand; and two members of the AAANZ nominated by the AAANZ Executive Committee.

The selection committee shall recommend a name for the award to the AAANZ Executive for ratification. In the case where more than one name is recommended to the AAANZ Executive in any one year, the AAANZ Executive shall have the right of final determination.

AWARD

Arrangements will be made for the presentation of the award at the Annual Conference.

***New Web Address: As at 1 October 1999
the new web address for AAANZ will be:
www.aaanz.org***

**ACCOUNTING ASSOCIATION OF AUSTRALIA AND NEW ZEALAND
APPLICATION FOR MEMBERSHIP – 2000**

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 \$A85 to: AAANZ, Director-Member Services, 4th Floor, CPA House, 170 Queen Street, Melbourne, Victoria 3000, Australia; Ph/Fax: 61 3 9642 0227; Email: effiem@clyde.its.unimelb.edu.au

Please print clearly

Membership #†:	
Title:(Mr, Mrs, Miss, Ms, Prof., Dr)	
Surname:	First Name:
Subscription Fee:\$A85.00	
Special Interest Group Fees:	
1. Accountability Interest Group (\$5)	\$.....
2. Accounting History Group (\$40)	\$.....
3. Accounting Standards Group (\$5)	\$.....
4. International Accounting Group (\$10)	\$.....
5. Accounting Education Group (\$10)	\$.....
List membership to other organisations:	
List areas of research interest:	
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PAYMENT OPTION	
CASH/CHEQUE ENCLOSED: \$A	
PLEASE CHARGE \$	BY BANKCARD <input type="checkbox"/> MASTERCARD <input type="checkbox"/> VISA <input type="checkbox"/>
Card #:	A/C Name:
Signature:	EXPIRY DATE:/...../.....
ADDRESS: Street:	
Suburb / City:	Postcode:
State / Country:	Telephone: (.....)
NAME OF TERTIARY INSTITUTION:	
Dept / School:	Position:
Street / PO Box:	
Suburb / City:	
State / Country:	Telephone: (.....)
Email:	Fax: (.....)
Degrees & M/ships:	
Signature:	Date: (...../...../.....)
† The AAANZ office will allocate membership # for new members.	

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Website: www.aaanz.org**