



Accounting Association of Australia & New Zealand

Volume 7 No. 2 Winter 2000

NEWSLETTER

June 2000

ISSN 1326-0294

Conference Issue

Presidents' Message

We are happy to report that arrangements for the 2000 Conference are moving smoothly and conference registrations are progressing to plan, with many members having taken advantage of the early bird registration fee. If you have not already registered, you should do so soon, and remember to book flights to Hamilton Island as soon as you can as winter is a popular time for people to fly north.

The details of the technical program have been finalised, and are included in this newsletter. The Chair of the Technical Committee, Colin Ferguson, has been particularly pleased by the high number and quality of the submissions received. Approximately 235 papers were received, and 108 were accepted for presentation. This is an acceptance rate of less than 50%, so those individuals who will be presenting papers should feel very pleased with the outcome. This year we received submissions from a range of countries outside of Australia and New Zealand, including the UK, South Africa, USA, Canada, Hong Kong, Singapore, Brunei and Mauritius.

SPONSORSHIP

The AAANZ gratefully acknowledges support from our sponsors.

AAANZ Administration

2000 AAANZ Conference

2000 PhD Doctoral Consortium

CPA Australia

Institute of Chartered Accountants in Australia

Institute of Chartered Accountants of New Zealand

PhD Scholarships

Australia:

CPA Australia

Institute of Chartered Accountants in Australia

New Zealand:

Institute of Chartered Accountants of New Zealand

Outstanding Contribution to Education Award

CPA Australia

Institute of Chartered Accountants in Australia

Institute of Chartered Accountants of New Zealand

We would like to thank the many members who contacted Colin, unsolicited, to volunteer as discussants and Chairs for the technical presentations, and the members who acted as reviewers for the papers. These contributions greatly assisted Colin's job!

Highlights of the Annual Meeting

	<i>Sunday</i>	<i>Monday</i>	<i>Tuesday</i>
<i>Morning</i>	Executive Meeting #3 Registration: 10.00am - 5.00pm CPE Sessions 1 & 2 11.00am - 2.00pm	Registration (cont.) Concurrent Session 1 9.00 - 10.30am Poster Session 1 11.00am - 12.30pm General Meeting 11.00 - 12noon	Plenary Session 2 with Professor Robert Magee 9.00 - 10.30am Poster Session 2 11.00am - 12.30pm Concurrent Session 4 11.00am - 12.30pm
<i>Lunchtime</i>	HoD Meeting 1.30pm - 2.30pm	Concurrent Session 2 1.30 - 3.00pm	Concurrent Session 5 2.00 - 3.30pm
<i>Afternoon</i>	Official Opening Plenary Session 1 with Professor Jan Mouritsen 3.00 - 5.00pm Welcome Reception 6.00 - 8.00pm	Concurrent Session 3 3.30 - 5.00pm Free Evening	Concurrent Session 6 4.00 - 5.30pm Conference Dinner 7.30pm

Once again we will be holding poster sessions, and will also be offering a prize of \$250 for the best visual presentation. This year's prize will be sponsored by the publisher, John Wiley & Sons Australia Ltd and will be judged by the publisher's representatives at the conference. The AAANZ website has further details of poster presentations and the poster prize.

2000 Conference

The conference will start a little earlier this year, with the opening and the first plenary session on the Sunday afternoon, and will end on Tuesday night after the conference dinner. This will allow members to leave the island on Wednesday morning. On the Sunday morning, before the commencement of the conference two continuing education workshops will be held. One will be conducted by Professor Alan Dunk and will focus on value-added opportunities in management accounting research. Professor Skip White will conduct a workshop in the design and development of internet-based applications.

Two excellent plenary speakers will be attending the conference – Professor Robert Magee from Northwestern University and Professor Jan Mouritsen from Copenhagen Business School. Jan Mouritsen's style of research is in the European tradition, and he currently focuses on two areas: managing technology and the technologies of managing; and intellectual capital and knowledge management. Jan will speak at the first Plenary Session on the Sunday afternoon and his topic will be "Intellectual Capital and Knowledge Management". Bob Magee's research interests are broad, and include the use of accounting information to facilitate decision-making and control within organisations, the use of accounting information in contracting relationships, and issues in the regulation of the audit market. Bob will speak on Tuesday morning of the conference and his topic is "Information Economics and Accrual Accounting: Hypotheses and Puzzles". We are certain that the two very different speakers will be of interest to a wide group of members.

Doctoral Consortium

Both plenary speakers are involved in this year's Doctoral Consortium, which precedes the conference. Professors Tim Brailsford and Gary Monroe will also join Bob and Jan as the Visiting Faculty for the consortium. Resident Faculty will include Professors Dave Allen, Ian Eggleton, Nasser Spear and Mrs Christine Jubb. We are pleased to report that 40 PhD Fellows will attend the consortium and take part in what promises to be a challenging experience. Many thanks go to Gary Monroe and Effie Margiolis for organising and running this event.

Awards and Life Membership Honours

At this year's conference dinner, we will be announcing four new life members to the Association. Life membership is given to members who have made a

significant contribution to AAANZ and to accounting and finance and related disciplines. In our 40-year history, we have awarded less than a dozen life memberships.

We will also be presenting two bi-annual awards which include the Outstanding Contributing to the Accounting Research Literature Award and the inaugural Education Award. The Education Award is sponsored by CPA Australia (formerly the ASCPA), the Institute of Chartered Accountants in Australia (ICAA) and the Institute of Chartered Accountants of New Zealand (ICANZ). We thank them for their support of this award and the continuing support of AAANZ in general. AAANZ would not be able to operate without their considerable assistance.

The next newsletter will highlight the contributions made by the winners of the awards and provide readers with an excellent example of the efforts made by AAANZ members within the disciplines.

AAANZ Website

Considerable work has been undertaken during the year to enhance the AAANZ website. Colin Ferguson and James Lamb at the University of Queensland maintain the site. We take this opportunity to thank Colin and James as well as the Department of Commerce, University of Queensland for their efforts and continued support of AAANZ's initiatives. We are very pleased with the number of members and non-members accessing the site and hope that you will continue to use it as a prime information tool.

AAANZ Council

Finally, we would like to mention the members of the AAANZ Council. Participation on the Council is on a voluntary basis and we thank all Council members for their hard work and dedication during the year. Under new rules of the incorporated Association, we will both continue our terms as Presidents into a second year. We look forward to the challenges of delivering positive outcomes for the members of AAANZ.



Kim Langfield-Smith, President (Australia)
Steven Cahan, President (New Zealand)

Editor's Report

Accounting and Finance

QUICK TURNAROUND TIME FOR MANUSCRIPTS Change in Editorial Review Process and Editorial Board

It has been almost 18 months since I took over as Editor of the Journal. This has given me a chance, in collaboration with the Associate Editors (Professors Bruce Grundy and Donald Stokes), to assess the editorial requirements of the Journal. We are continually trying to improve the quality of the Journal and ensure that we satisfy the requirements of the membership. One way in which we believe we can increase submission rates to the Journal and thus improve the quality of the Journal is to ensure that all papers get a quick turnaround in the review process. As from 1 June, we have implemented the following policy. All papers will be sent out to referees with the requirement that they be reviewed and returned within six weeks. There will be one reminder letter. If the referee report is not returned in eight weeks, a member of the Editorial Board will be asked to act as a third referee and review the paper within two weeks. The Associate Editors and I believe that this change will not jeopardise the quality of the review process as we have an excellent Editorial Board devoted to providing high quality referee reports. As part of their membership on the Board, all Board members have agreed to this level of commitment. With an average of one-week processing time in the Editorial Office this will mean a turnaround time of no longer than 11 weeks from receipt of the manuscript. To speed up the process we will encourage authors and referees to submit email versions of their paper and referee report.

THE JOURNAL IS SEEKING HIGH QUALITY MANUSCRIPTS IN ALL AREAS OF ACCOUNTING, FINANCE AND RELATED DISCIPLINES. WE ENCOURAGE DIVERSITY IN THEORETICAL AND METHODOLOGICAL PERSPECTIVES.

WE LOOK FORWARD TO YOUR SUBMISSIONS.

Margaret A. Abernethy
Editor

News from SIGs

Accountability Interest Group (SIG1)

Accountability Symposium

Saturday, 1 July 2000

9.00am - 5.00pm

Hamilton Island, Queensland

The Accountability Interest Group is holding its first "Accountability Symposium" at this year's AAANZ conference at Hamilton Island. Sessions will include papers on contemporary issues in accountability; public sector accountability; social and environmental accountability; and corporate accountability. Proceedings from the symposium will be available on the AIG website: www.law.flinders.edu.au/aig

There is still time to register for the symposium. You may contact the conference secretariat, CapCon Pty Ltd, direct by phoning them on (02) 9252 3388 or emailing them on capcon@ozemail.com.au

The AIG aims to provide a forum for the exchange of ideas, encourage new researchers, establish a network of researchers and facilitate publication where possible. We would like to hear from anyone interested in becoming a member of the special interest group. For further information visit the website or email Dr Carol Tilt on Carol.Tilt@flinders.edu.au

Carol Tilt
Chair, AIG

Accounting Standards Interest Group (SIG3)

Forum 2000

Saturday, 1 July 2000

8.45am - 5.00pm

Hamilton Island, Queensland

Keith Alfredson commenced office on 8 May 2000 as the full-time Chair of the newly reconstituted Australian Accounting Standards Board. Keith was, until 1997, a Partner, Audit and Business Advisory Services, with Arthur Andersen & Co. He has been a member of the Urgent Issues Group for a number of years as well as being involved with the University of Melbourne as a part-time Senior Fellow in the Department of Accounting.

Keith is a keynote speaker at this year's Forum 2000, a one-day conference organised by the ASIG, to be held on the Saturday preceding the AAANZ conference. Keith's concern is to increase the involvement of academics in the accounting standard-setting process. How academics can assist in this process will be a part of his presentation at the Forum.

Other keynote speakers at the Forum include Colin Parker, Technical Director, CPA Australia and Tom Ravlic, who, as an independent journalist, will provide a political overview of the standard-setting process. Education issues concerning the teaching of the new tax-effect accounting standard including its effects on consolidation accounting, will be discussed by John Hoggett and Ken Leo. A detailed Forum program is available elsewhere in this newsletter.

Those interested in accounting standards, future directions of the AASB and international harmonisation will find the forthcoming Forum informative and exciting. It is not too late to register for the day. Contact the conference secretariat, CapCon Pty Ltd on (02) 9252 3388 or email Ken Leo (leok@cbs.curtin.edu.au) or Bryan Howieson (bhowieso@kroner.ecel.uwa.edu.au).

See you there!

Ken Leo
Chair, ASIG

Accounting Education Group (SIG5)

Teaching and Learning Symposium

Saturday, 1 July 2000

9.00am - 5.00pm

Hamilton Island, Queensland

Plans are well under way for the teaching and learning symposium on Hamilton Island, Queensland. The day will include workshops on perceptions of teaching, improving student learning, valuing teaching at Faculty and School level, and current educational research in progress as well as sessions on teaching and learning innovations and curriculum developments.

The symposium aims to provide a forum to share ideas, experiences or concerns about teaching and learning. It provides an opportunity to spend a stimulating day in a non-threatening and relaxed environment with people committed to improving accounting education.

Those interested in participating can still register for the symposium using the section provided on the conference registration form or contacting the conference secretariat direct on (02) 9252 3388. Further details on the symposium can be obtained by emailing Christine Langridge (clangridge@swin.edu.au) or Marie Kavanagh (mkavanagh@staff.uqi.uq.edu.au).

Keep an eye out for news of the group's AGM at the annual conference. If you cannot attend the conference or have any questions or, simply want to get more involved in the AEG, contact Bill Richardson by email (bill.Richardson@buseco.monash.edu.au)

Bill Richardson

Chair, AEG

News from Institutions

Griffith University

Nathan Campus

(School of Accounting, Banking and Finance)

Staff

Professor Allan Hodgson has been appointed as the Head of School from 1 January 2000.

Appointments: Lecturer – Mark Brimble, appointed February 2000.

Visiting Faculty:

Ms Luisa Nieto, research scholar from the Universitat Jaume, Castello, Spain (March – May 2000).

Ms Laurie McCall, researcher from Strathclyde University, Scotland (May – August 2000).

Associate Professor Marc De Ceuster from Antwerp University (July – August 2000).

Professor Bin YANG, Professor of Public Finance and Tax Law, Dean of Studies, Xiamen University, China (May–Oct 2000).

Ms Jinghui LUI, Lecturer in Accounting from Shenyang Institute of Technology, China (June 2000 – June 2001).

Retirements:

Dr Bill Glen will be retiring on 24 June 2000.

Overseas Projects

Dr Cecilia Lambert visited Japan earlier this year to further a project on Japanese accounting. Located primarily at Kobe University, she also visited Kobe Gakuin University, Konan University and Kinki University.

RMIT University

(School of Accounting and Law)

The Department of Accountancy has merged with the Department of Business Law to form the School of Accounting and Law. Associate Professor Sheila Bellamy is the Head of School.

Staff

Appointments: Professor Max Aiken (formerly Professor at La Trobe University).

Lecturers – Tom Rowles, Warwick Ponton and Cameron Nichol.

Promotions: Kevin Adams to Associate Professor.

David Gowland, Barry Hutton and Kim Watty to Senior Lecturer.

Resignations: Peter Carlson and Clive Mathews – both to industry.

University of Tasmania

(School of Accounting and Finance)

Staff

Appointments: Lecturer – Carlin Dowling.

Correction

In the last issue of the AAANZ Newsletter we incorrectly titled the PhD research topic of one of the scholarship recipients.

Jing Shi, The Australian National University.

Topic: *The Cyclical Behaviour of IPO Activity*

The topic: *The Impact of Technology Conditions on Firms' Accounting Choices for Intangibles*, as reported in the previous issue, is that of Anne Wyatt's PhD research.

Apologies to both PhD Fellows for any inconvenience this may have caused.

AAANZ DOCTORAL CONSORTIUM

29 JUNE - 1 JULY 2000

REEF VIEW HOTEL, HAMILTON ISLAND, QUEENSLAND

FINANCIAL REPORTING

Professor Robert Magee
Northwestern University

FINANCE

Professor Tim Brailsford
The Australian National University

MANAGEMENT ACCOUNTING

Professor Jan Mouritsen
Copenhagen Business School

AUDITING

Professor Gary Monroe
Edith Cowan University

RESIDENT FACULTY

Professor Dave Allen, Edith Cowan University
Professor Ian Eggleton, University of Western Australia
Mrs Christine Jubb, The University of Melbourne
Professor Nasser Spear, The University of Melbourne

PhD Fellows

Name	Institution	Name	Institution
Ms Jagjit Kaur	Deakin University	Mr Suresh Cuganesan	The University of New South Wales
Mr David Bateman	Edith Cowan University	Mr Michael Pennisi	
Mr John Doyle		Ms Grace Hsu	The University of Queensland
Mr Conor O'Leary	Griffith University	Mr Kim Slaminka	The University of Sydney – Finance
Mr Peter Uhlmann		Mr Martin Bugeja	The University of Sydney - Accting
Ms Dawne Lamminmaki	Griffith University – Gold Coast	Ms Sarah Taylor	
Ms Robyn Cameron		Ms Carlin Dowling	The University of Tasmania
Ms Sarah Yang	La Trobe University	Mr Andrew Ferguson	University of Technology, Sydney
Mr Richard Fisher	Lincoln University	Mr Geri (Hadrian)	
Mr Kevin Baird	Macquarie University	Djajadikerta	
Ms Dawn Cable		Ms Anna Wright	
Mr Tiong Kiong Lim	Monash University	Mr Julian Yeo	The University of Western Australia
Mr Raymond Liu		Mr Paul Coram	
Ms Carolyn Fowler	Nelson Marlborough Inst. of Tech.	Mr John Bradshaw	Victoria University of Wellington
Mr Mohammed Alsehali	The University of Melbourne	Ms Joanne Moores	
Mr Michael Seamer	The University of Newcastle	Ms Winnie O'Grady	The University of Auckland
Ms Martine Hardy		Mr Chris Akroyd	
Mr Paul Duncan		Ms Rebecca Tan	Murdoch University
Mr Stephen Bali		Ms Leslie Hodder	University of Texas
Mr The Tho Nhuyen	The University of New England	Mr Alvin Cheng	University of Waikato
Ms Jennifer Harrison			

ACCOUNTING HISTORY GROUP (SIG2)

Accounting History

Call for Papers

Management Accounting as Social and Institutional Practice

Increasingly, the role of management accounting in both shaping and being shaped by its social and institutional context is being recognised and underscored (Hopwood, 1994, Puxty, 1993). Management accounting as social and institutional practice, as opposed to objective technique, is particularly discernible in historical research. Historical studies reveal how management accounting serves to create and foster social and institutional arrangements across both space and time. As historians examine management accounting in its contexts, we shed greater light on the intertwining of accounting within organisational and social life. Social and institutional practices do not emerge in a vacuum. Rather, these practices emerge as a result of the impacts of differing historical developments and point-in-time events. Across time and space, management accounting alters the organisational terrain and is implicated in relationships of power and domination. Moreover, management accounting is understood increasingly as a calculative force within the organisation, as compared to a neutral, objective documentor of events and activities.

The objective of this special issue of *Accounting History* is the examination of social and institutional practice, with a view to articulating the role of management accounting in constituting and re-constituting the organisation. Submissions are sought which explore themes in historical perspective such as:

- the comparative international study of management accounting technology and discourse
- the constitutive role of management accounting as relationships of power and domination
- the accountability implications of management accounting practices
- the transformative agenda of management accounting
- the evaluative nature of management accounting across both space and time
- the change across space and time in the calculative rationales and expertise of management accounting

Case studies (of a single entity or of more than one entity) are particularly encouraged.

This special issue of *Accounting History* is scheduled to appear in November 2002. Submitted papers will be refereed in the usual way.

Submissions (three copies) should be forwarded by 15 February 2002 to:

Cheryl S. McWatters
Faculty of Management
McGill University
1001 Sherbrooke Street West
Montreal
Quebec H3A 1G4
CANADA

References:

- Hopwood, A. (1994), *Accounting as Social and Institutional Practice*, Cambridge: Cambridge University Press.
Puxty, A.G. (1993), *The Social and Organizational Context of Management Accounting*, London: Academic Press.



**ANNOUNCING
THE
2001 CONFERENCE**

presented by the Accounting Association of Australia and New Zealand Ltd

1 – 3 July 2001

Auckland, New Zealand

Plenary Speakers:

Professor Gary Biddle
Hong Kong University of Science & Technology

Professor Frank Selto
University of Colorado

Further details including a CALL FOR PAPERS will be made available in the September 2000 issue of the AAANZ Newsletter and website on www.aaanz.org which will include detailed instructions to authors and confirmation of the key dates.

ATTENTION HEADS OF DEPARTMENT AND DOCTORAL STUDENTS

AAANZ DOCTORAL COLLOQUIUM

28 – 30 June 2001

Auckland, New Zealand

The third AAANZ Doctoral Colloquium will be held in 2001. The Colloquium will provide an opportunity for students to present and discuss their dissertation research with other doctoral students and a group of senior scholars. Participation is by nomination only.

Further details will be made available in the September issue of the AAANZ Newsletter and by mail to Heads of Department inviting them to nominate PhD Fellows for the colloquium.

The objectives of the Colloquium are:

- (i) to enable doctoral students in accounting and finance to present work-in-progress in a constructive forum;
- (ii) to offer guidance on dissertation management; and
- (iii) to consider issues related to academic careers.

CALL FOR PAPERS

THIRD ASIAN PACIFIC INTERDISCIPLINARY RESEARCH IN ACCOUNTING CONFERENCE

15-17 JULY 2001

THE UNIVERSITY OF ADELAIDE, SOUTH AUSTRALIA

in association with

ACCOUNTING, AUDITING & ACCOUNTABILITY JOURNAL

After its first two conferences in Sydney (1995) and Osaka (1998), APIRA now moves to Adelaide in 2001. We seek papers addressing the relationships between accounting, auditing and accountability and their social, economic, institutional and political environment. Our scope includes: Social and Environmental Accounting; Accounting and Gender and/or Feminist Theories; Accounting and Accountability in the Public Sector; Corporate Regulation and Accountability; New Forms of Accounting and Auditing; Accounting Professions; and, Accounting and the Public Interest. Further details on topics can be obtained by emailing Professor Lee Parker at the AAAJ editorial office on aaaj@commerce.adelaide.edu.au

All papers will be refereed. Refer to the website for further submission requirements and details: www.commerce.adelaide.edu.au/apira/

EMERGING SCHOLARS' COLLOQUIUM

A forum for doctoral students, new faculty and emerging researchers will be held on 14 July. Attendance is strictly limited and will be by application. Refer to the website address for further details.

All enquiries to: APIRA 2001: www.commerce.adelaide.edu.au/apira/

Conference Chair: Professor Lee D. Parker (aaaj@commerce.adelaide.edu.au)

CALL FOR PAPERS

THE EIGHTH ANNUAL AIS RESEARCH SYMPOSIUM

16 – 17 FEBRUARY 2001 – SCOTTSDALE, AZ, USA

The symposium will feature papers and panels that focus on the link between accounting and information systems research. The symposium is particularly interested in interdisciplinary papers that draw from accounting, psychology, cognitive science, behavioural science, economics, and/or information technology. Submitted papers should be completed manuscripts that are theoretically and empirically sound.

Accepted papers will be published at the authors' prerogative in the *International Journal of Accounting Information Systems*. Submitted papers should adhere to the guidelines of the journal and other Pergamon publications. Authors should identify themselves only on the cover page. The second page of the paper should consist of an abstract plus a list of key words describing the main topics of the manuscript. Papers should be double-spaced to facilitate editing. The manuscript plus any supporting documentation (such as survey instruments) should be sent as email attachments to Professor Ken Hamon (KHarmon@mtsu.edu) and Professor Steve Sutton (IJAIS@okstate.edu).

Submission Deadline: 15 Sept. 2000

Notification of Decision: 1 Dec. 2000

For further details contact: Ken Harmon on KHarmon@mtsu.edu or Steve Sutton on IJAIS@okstate.edu

**Published by the
Accounting Association of Australia and New Zealand (AAANZ) Limited
ACN 091 255 908
Level 28
385 Bourke Street
Melbourne VIC 3000, Australia
Phone and Fax: 61 3 9642 0227
Email: effiem@clyde.its.unimelb.edu.au
Website: www.aaanz.org**