



Accounting Association of Australia & New Zealand

Volume 9 No. 2 Winter 2002

NEWSLETTER

June 2002

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Special Conference Issue!

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

Sponsorship

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

Support from our sponsors is gratefully acknowledged

Presidents' Message

Most of you are probably a bit snowed under at the moment with end of semester marking and finalisation of results. A few days of stimulating presentations and the opportunity to catch up with old friends and to meet new friends at the upcoming AAANZ annual conference in beautiful Perth, Western Australia is just the thing for reinvigorating your self.

While this newsletter focuses on the conference, there have been a number of other important developments for AAANZ since our last report. Specifically, members have voted on the proposal to change the name of AAANZ, and the CPA Australia research project on the future of the academic labour market for accounting and finance academics in Australia has been completed.

2002 Annual Conference

By the time you receive this, the conference will be less than one month away, and along with our PCO, Capital Conferences Pty Ltd, we are putting the finishing touches on the event. In this report, we would like to highlight the CPE sessions and social events.

The location for this year's conference is fantastic. The Sheraton Perth Hotel



overlooks the beautiful Swan River. There will be no shortage of social activities with the Welcome Function on Sunday to be held in the Grand River Ballroom at the Hotel. On Monday we have the Happy Hour, and on Tuesday we have the gala Conference Dinner, which has always been the focal point of the conference's social schedule.

The Northbridge entertainment district is quite close to the conference venue. This district is full of restaurants, bars and nightclubs so there are ample opportunities for less formal socialising. For those willing to explore a bit, the lovely port town of Fremantle is just 30 minutes away by car or train. Also, don't forget about the optional Swan River Winery Tour on Sunday, 7 July and the opportunity to visit nearby Rottnest Island or the Margaret River wine region.

As usual, we received a large number of high quality submissions for the technical sessions of the conference.

Reminder!!

If you did not receive or have misplaced your membership subscription notice, please contact AAANZ on:
+61 3 9642 0227 or email effiem@clyde.its.unimelb.edu.au
for a replacement.

We received approximately 220 submissions for the conference. It is never an easy task to determine which papers should be accepted for presentation at the conference and this year was no exception. We accepted 125 papers for presentation in the technical sessions and 40 papers for presentation at the poster sessions. We extend our thanks to all of you who took the time to make a submission and to the Technical Committee who undertook the difficult job of reviewing the submissions.

We are very fortunate to have two world-class CPE sessions available to delegates. Professor Stewart Leech from the University of Melbourne and Professors Steve Sutton and Vicky Arnold (both at the University of Connecticut and the University of Melbourne) will lead a session on "The Impact of Technology on Accounting Practice and Research: Accounting Information Systems Research". This session will be ideal not only for researchers new to the area but also for those wanting a refresher on recent developments and for those wanting to build on their existing background. It should be a great session as Stewart, Steve and Vicky are experienced and well recognised researchers in this field and they are great presenters! Professor Craig Deegan from RMIT University will be leading a session on "Current Research Trends and Opportunities in Social and Environmental Accountability and Reporting". Craig is highly qualified to lead the discussion in this area. He is widely recognised as one of the leading researchers on social and environmental reporting. This session will benefit not only those doing field research but also those thinking about doing social and environmental reporting research or supervising students doing research in this area. Both CPE sessions will be held concurrently from 11.30am – 2.30pm on Sunday, 1 July, and the cost is A\$77. The hardest decision will be deciding which session to attend!

We are trying something new this year with respect to accounting and finance education. Two of the technical sessions have been reserved for a different type of accounting and finance education presentation, that is, an "Innovative Approaches to Teaching Accounting" focus rather than the

traditional research paper presentation. Paul Coram from The University of Western Australia will be presenting a session on "Accounting for Non-Accountants: A Case Study in Preaching to the Unconverted!" Colin Ferguson from The University of Queensland will be presenting a session on "Using Technology in Flexible Teaching". Seng Thiam Teh from Edith Cowan University will be presenting a session on "Adopting a Student Centred Learning Approach" and Janice Loftus and Rosina Mladenovic from the University of Sydney will be presenting a session titled "Active and Enjoyable Learning in Accounting isn't an Oxymoron". We hope you enjoy these new style sessions.

The AGM

The AGM of AAANZ Ltd was scheduled for May 22 at RMIT. Our thanks to Associate Professor Sheila Bellamy and the School of Accounting and Law at RMIT for allowing us to hold the AGM at their premises.

A meeting of members will be held at the Perth conference on Monday morning (11-12 noon), where conference delegates will have the opportunity to review the operations and financial results of AAANZ for 2001, consider the Editor's report and discuss any other matters of importance to the Association and its members.

Name Change

As you are aware, the Council put forward suggested name changes for a vote by members. It was great to see that members took such an interest in this issue. We received 223 votes on the issue, which is a record number of votes on an AAANZ matter. The votes indicated a clear preference, which is ... we will announce the result of the vote at the conference dinner!

Study of the Academic Labour Market for Accounting and Finance Academics in Australia

The AAANZ was awarded a research grant of \$50,000 from CPA Australia to undertake a study on the future of accounting and finance education in Australia. The research project was completed by Stride Consulting Pty Ltd in April 2002. The underlying concern leading to the project was that insufficient new people are being

attracted to academic accounting and finance. The AAANZ's purpose was to investigate the labour market in academic accounting and finance, to assess accounting and finance academe as a career option, and provide implementable recommendations, particularly to overcome staff shortages. The 23 recommendations contained in the report cover mechanisms for implementing the report, practical measures for increasing recruitment to academic accounting, better and more flexible career paths for academic accountants, giving academic accounting and research a greater influence in government and business, strengthening research in accounting, enabling university accounting departments to increase their fund raising capacities still further, addressing issues in accounting education, and strengthening relations between the academic and the practising branches of the profession, including the professional associations.

Thanks to Malcolm Miller

Malcolm Miller has retired from Council after many years of helpful service to the AAANZ. We sincerely thank Malcolm for his extremely valuable contributions to the association. Best of luck to Malcolm in the future.

President-elect

Professor Tim Brailsford has been elected by Council to be the next Australian president of AAANZ. Tim has been a council member for several years and has made a number of significant contributions to the association.

In Conclusion

We have found our time on Council during the year to be very rewarding, and it has been a privilege to represent you. We thank our fellow Council members for their support and for all the hard work they have put into the association. We also want to give a special thanks to Effie Margiolis who does so much to keep AAANZ forging ahead.

We look forward to seeing all of you in Perth in a few weeks.

Gary Monroe
Fawzi Laswad

Editor's Report

Recently we have taken the important step of moving to electronic processing of all journal submissions (where practicable). Accordingly, I take this opportunity to strongly encourage electronic delivery via email of **ALL** future correspondence relating to the submission of papers to *Accounting and Finance*. This request relates to all new submissions and also to those existing submissions over which I have responsibility. It also applies to the transmission of referee reports.

In particular, please note the following:

- Electronic submissions can be in WORD or 'pdf' format.
- If you choose to submit a 'pdf' file of your paper, to ensure anonymity, you should furnish two files: (a) a file containing the 'title page' and (b) and a file that contains the main body of your manuscript which suppresses author identity ie. it simply begins with a page that shows the paper title and an abstract.

- Submission email address is: robert.faff@buseco.monash.edu.au
- The submission fee (for authors who are non-AAANZ members), together with a copy of the submission letter sent to me, should be posted directly to Effie Margiolis:

Effie Margiolis
Executive Officer
AAANZ
GPO Box 2820 AA
Melbourne Vic 3001

I look forward to receiving your emailed journal (re-)submissions and referees' reports in the future.

Robert Faff

SIG News

The Accountability Interest Group

The Accountability Interest Group is once again holding its 'Accountability Symposium' on the Saturday before the AAANZ annual conference. Planned sessions include public sector, social, environmental and corporate accountability issues. The conference is being

run by Mr John Neilson (deputy chair of the AIG) and he can be contacted for further details on:

neilsonj.cbs.curtin.edu.au

The website for the Accountability Interest Group is:

<http://www.law.flinders.edu.au/aig>

Accounting History Group

The website for the Accounting History Group is now:

<http://www2.deakin.edu.au/acc-fin/journal/journal.htm>

Accounting Standards Group

ACCOUNTING STANDARDS FORUM

The tenth Accounting Standards Forum will be held on Saturday, July 6 in Perth. As in previous years we are pleased to have the support of the standard-setters for the forum. Keith Alfredson, Chairman of the Australian Accounting Standards Board and the Urgent Issues Group will participate in the Forum. We also hope to have either Tony van Zijl or Mike Bradbury from the New Zealand Financial Standards Review Board bring us up to date with the work program in New Zealand.

2 0 0 2 C o n f e r e n c e U p d a t e

The Technical Program for this year's conference will be the largest ever. In addition to the traditional concurrent sessions, the program has been expanded to incorporate a full stream of papers and special presentations on accounting education. The conference will also feature the popular poster sessions. Together with the plenary speakers, we believe this year's conference will have something for everyone.

We received over 220 submitted papers including almost 50 from outside of Australia and New Zealand. Also, for the first time, a notable number of papers were submitted from industry.

The submission of papers and reviewing process was handled entirely through electronic means, which had the effect of speeding up the process. Authors were notified on 22 March of the fate of their submission, just 5 weeks after final submissions were received. In order to achieve such a quick turnaround, I owe a debt of gratitude to all the reviewers and especially the team that coordinated the reviews which included Jac Birt, Roger Burritt, Vincent Chong, Ian Eggleton, Ray da Silva Rosa, Shirley Gregor, Chong Man Lau, Di McGrath, Gary Monroe - many thanks.

The draft conference program is contained elsewhere in this newsletter. Any changes to the program will be posted on the AAANZ website.

Full papers can be downloaded from the website prior to the conference. Papers will be available in pdf format. If a paper is unavailable then it is because the author(s) did not wish to make it available. The conference website will be taken down a month or two after the conference is held. We would appreciate your feedback on this service, as it is a trial.

Looking forward to seeing you in Perth.

Tim Brailsford
Chair, 2002 AAANZ Technical Committee

The two major topics at the Forum are very current and deal with Asset Impairment and Auditor Independence. The issues involved with impairment of assets will be discussed in the morning session. The comment period on ED 104 "Impairment of Assets" ends on June 30 in Australia. Keith Alfredson will be one of the speakers and we are hoping to have a member of the Group of 100 in Australia to speak on the topic from the viewpoint of a large corporate.

The issues of auditor independence and the provision of both audit and non-audit services to the same client will be discussed in the afternoon session. The speakers are likely to be Geoff Brayshaw, National President of ICAA, Bill Edge, Chairman of the Australian Audit and Assurance Standards Board and a representative from the Australian Securities and Investments Commission.

Registration for the Forum will commence at 8.30 and the day will end at 4 pm. Hope to see you at the tenth Accounting Standards Forum.

Phil Hancock Treasurer

The website for the Accounting Standards Group is now:

<http://www.scoop.au.nu/asig>

Accounting Education Group

The website for the Accounting Education Group is now:

<http://www.business.murdoch.edu.au/aaanz/index.html>

News from Institutions

University of New South Wales *(School of Accounting)*

Staff Appointments

Nicole Ang - Lecturer
Maria Balatbat - Lecturer
Asher Curtis - Associate Lecturer
Jeff Everett - Lecturer
Hadrian Djajadikerta - Lecturer
Gerry Gallery - Senior Lecturer
Claudia Gormly - Associate Lecturer
Robert Lee - Associate Lecturer
Habib Mahama - Lecturer

Promotions

Paul Andon - Lecturer
Michael Briers - Associate Professor
Neil Fargher - Associate Professor
Wendy Green - Senior Lecturer
Helen Kang - Lecturer

Retirements

Associate Professor Malcolm Miller recently retired from the School.

Appointment to the IAASB

Australian Professor of Accounting to hold first ever academic appointment on International Auditing and Assurance Standards Board.

The International Federation of Accountants (IFAC)* has recently named the members appointed to the International Auditing and Assurance Standards Board (IAASB). IAASB is responsible for establishing International Standards on Auditing for the world's accountants. One of the members appointed to the Board, in fact holding the first ever academic appointment, is Professor Roger Simnett from the School of Accounting at The University of New South Wales. The other members of the Board are drawn from many different constituencies around the world and include practising accountants, and representatives of the business community and the public (governmental) sector. "The technical range and experience of these members and their knowledge of the marketplace's needs and concerns will help to ensure that the IAASB functions efficiently and operates with the public interest in mind," states Aki Fujinuma, IFAC president.

Professor Simnett has a background in standard setting, including his time spent on the Australian Auditing and Assurance Standards Board from 1995-1999, the body responsible for standard setting for auditing in Australia. He was also a founding member of the Joint Assurance Services Task Force of Australia. This was an initiative of the accounting bodies in Australia to try to identify the future for the auditing profession in Australia.

Nominated for the position by the American Accounting Association, Professor Simnett sees the position as

an endorsement of the quality of academic research in auditing at The University of New South Wales. "A primary role of the academic is defined as providing a link between research and the standard setting process, and to contribute to a scientific, systematic approach to the standard setting process. At UNSW, we have without doubt one of the best groups of auditing researchers in the world, including Scientia Professor Ken Trotman, Associate Professor Neil Fargher, and six to eight younger and very capable staff members. This means that I have a deal of expertise at my fingertips and it provides a lot of energy and enthusiasm around the place."

The School of Accounting at UNSW is also very well recognised and heavily connected into the broader international research community. For example, it is one of the co-sponsors of the leading international conference on audit and assurance services, the International Symposium on Audit Research. The other co-sponsors are University of Southern California (North America), Maastricht University, (Europe), and Nanyang Technological University (Asia). "This provides me with a network of contacts, and keeps me up-to-date with academic developments in these four regions."

Professor Simnett will be one of the three independent (non-practising auditors) members on a Board of eighteen. "As one of only three independent members on the Board, it is also important that the board reflect on and consider the concerns of the wider community which I will be representing."

Professor Simnett realises the challenging times that are ahead of the IAASB. "The recent corporate collapses in Australia and overseas, especially that of Enron Corporation in the United States, have reinforced just how vital our financial accounting and auditing systems are for the economic well-being of the world. They have also revealed how fragile public confidence in the accounting and auditing professions are, and how important it is to rebuild this public confidence". He believes that the process of restoring public confidence in the profession needs to be addressed on a number of fronts. "It is true that the IAASB will

need to address the concerns being raised about the potential conflict of interests between the accounting firms and their clients. However, it is also important that we continually review and develop the auditing standards so that we provide the best possible base for independent expert audits. I am also very pleased to see that IFAC will embark on a project to address world-wide problems, issues and best practice in the areas of financial and business reporting, and corporate governance, and I anticipate that the IAASB will have significant input into this project.”

IFAC is the worldwide organization for the accountancy profession. Its mission is to develop and enhance the profession to enable it to provide services of consistently high quality in the public interest. Its current membership consists of 156 member bodies in 114 countries, representing more than 2.4 million accountants in public practice, education, government, industry and commerce.

International Symposium on Auditing Research

In the year 2002, the eighth annual **International Symposium on Audit Research (ISAR)** will be held in Sydney. It will be co-hosted by the School of Accounting and the Centre for Accounting and Assurance Research (CAAR) of the University of New South Wales and will be held on July 1 and 2, at the Crown Plaza Hotel, Coogee Beach, Sydney. ISAR is a joint initiative of four leading international universities, the University of Southern California, University Maastricht, Nanyang Technological University, and the University of New South Wales.

ISAR 2002 Program

The program for ISAR 2002 will cover many of the most important issues facing the auditing profession in the new century. The program has been designed to appeal to both audit practitioners and researchers.

Featured at ISAR 2002 will be panel discussions on “New Audit Methodologies: Recent Developments in International Standards Setting” headed by Kay Tatum of the University of Miami, who is the current chair of

The American Accounting Association’s Auditing Standards Committee, and panel reviewing the recent developments on moderate assurance. The program contains 18 technical papers with a strong emphasis on the recent developments in the area of audit independence, and will involve many of the current leading international researchers.

TO FIND OUT MORE INFORMATION AND HOW TO REGISTER:

Please visit the website,
<http://accounting.web.unsw.edu.au/conference/isar2002/>
or contact Ms Bibi Moore at
isarconference@unsw.edu.au

The cost of attending the conference is \$330.

University of Wollongong (Dept of Accounting & Finance)

14th Annual Doctoral Consortium

The University of Wollongong, Department of Accounting and Finance, is to host the 14th Annual Doctoral Consortium on Friday, 19 July, at the University.

The day is designed to introduce research to those interested in more qualitatively and historical oriented research. All are welcome to attend.

Staff and School changes

Due to restructuring in the Faculty, from 2 July, the Department becomes the School of Accounting and Finance, with Professor Bob Williams as the new Head.

Professor Michael Gaffkin becomes Associate Dean (Research) for the Faculty.

Victoria University of Wellington (School of Accounting and Commercial Law)

Carolyn Fowler, Lecturer in Accounting received her ICANZ PhD research scholarship 2002 at a Fellowship Awards dinner on 18 April in Wellington.

At the same dinner, Karen Erenstrom was made a fellow of the Institute of Chartered Accountants. (Karen received a PhD from VUW/SACL a few years ago.)

The Board of the International Federation of Accountants (IFAC) has appointed Professor Ian Ball as the organisation’s new Chief Executive. He will be responsible for providing strategic and management direction of IFAC, an organisation that represents over 150 accountancy bodies in 114 countries and is the voice of the international accountancy profession. He will be based in New York. Dr Ball has most recently been professor of Accounting and Public Policy at Victoria University. He is also a fellow of the Institute of Chartered Accountants and principal of Public Sector Performance (NZ), which he founded in 1995.

Professor Tony van Zijl has been appointed Chair of the Financial Reporting Standards Board of the Institute of Chartered Accountants of New Zealand. Tony is on sabbatical leave from SACL for 2002 and is spending part of his leave as a Visiting Professor at the Institute to lead the Institute’s work as a national standard setter partner with the International Accounting Standards Board on convergence of financial reporting standards world wide.

Professor Stephen Zeff of Rice University, Texas, USA will be visiting the Centre of Accounting, Governance and Taxation Research situated within the School of Accounting and Commercial Law mid-May 2002. He is by many accounts the world’s leading accounting historian and is a well known commentator on accounting and accounting standard setting. He is author or editor of more than 20 books and has written more than 90 articles. He serves on the editorial board of over 20 research journals in ten countries and is book review editor of *The International Journal of Accounting*. He is past president of the American Accounting Association and also active in several European organisations. Professor Zeff is the only non-British member of the academic panel of the Accounting Standards Board of the United Kingdom, and, since 1981, has been the only non-European on the executive committee of the European Accounting Association. He will be presenting seminars in major cities throughout New Zealand.

CPA Australia

CPA Practical Experience Mentor Program

CPA Australia has recently launched the CPA Practical Experience Mentor Program that forms a vital addition to the CPA Program. All new enrollees to the CPA Program within Australia who wish to advance to full CPA status must now demonstrate three years of mentored practical experience.

Appropriate practical experience is work in accounting and/or finance and/or business advice that could not be undertaken without the benefit of an appropriate undergraduate degree.

The program was developed to assist Associate members (generally young, new graduates) to achieve CPA certification as quickly and efficiently as possible while ensuring the development of competencies across a minimum of two technical areas.

Competency standards describe the skills and knowledge that need to be applied in the workplace to achieve a professional outcome.

The competency standards for the accounting profession are designed around a set of professional functions identified by Professor Bill Birkett in a ground-breaking work titled "Competency Based Standards for Professional Accountants in Australia and New Zealand". This work was a major project of CPA Australia, The

Institute of Chartered Accountants in Australia and the Institute of Chartered Accountants of New Zealand. AAANZ and the Australian Vice Chancellors Committee were also on the Competency Standards Steering Committee, which had oversight of the project.

The eight core functions are:

- auditing
- external reporting
- financial planning
- information technology
- insolvency and reconstruction
- management accounting
- taxation
- treasury

The Mentor Program is founded on a relationship where an experienced professional accountant (the mentor) assists a less experienced person (the mentoree) to develop professionally. Within the CPA Mentor Program, mentorees can either nominate their own mentor or ask for assistance in seeking a suitable mentor. Mentors help confirm the mentoree's direction, deal with career issues, assist him or her to progress (gain exposure to competencies) in a more focused manner and encourage the mentoree to take a proactive role in their own professional development.

All Mentors involved in the program must meet certain criteria to be eligible to participate:

- be a CPA or FCPA, or full voting member of selected

professional bodies

- have five years' work experience in a relevant field as a CPA or equivalent
- be a member in good standing of their respective professional body
- commit to being available at least one hour every two months to meet with the mentoree
- have previous experience in supervision, managing or mentoring

Mentor relationships are established formally and must be documented appropriately; mentors must sign off on mentoree's achievements, and documentation needs to be submitted to CPA Australia upon applying to advance to full CPA status. The role of mentor is to act as advisor, sounding board and provider of information, sharing knowledge and experiences with the mentoree.

Mentors do not get involved with the daily job tasks of their mentoree or act as a tutor for the CPA Program.

The Mentor Program consists of a comprehensive course manual along with a Folio containing various forms. The program manual sets out the details of the CPA Practical Experience Mentor Program; once completed, the forms in the folio will provide documentary evidence of progress through and completion of various aspects of the program, and that the Associate has met the practical experience requirements to advance to CPA.



University of New South Wales

Eighth Biennial Management Accounting Research Conference

Initial Announcement and Call for Papers

The Eighth Biennial Management Accounting Research Conference will be held on Friday, 21 and Saturday, 22 February, 2003 at the Swiss Grand Hotel at Bondi Beach, Sydney, Australia.

This Conference provides a forum for researchers in management accounting to hear speakers present the latest research in the field, to debate the merits of this research, and to discuss future directions for research. As in previous years, we are inviting two international speakers of note to make presentations at the Conference. Further details will be made available when arrangements have been finalised.

In addition to the two invited papers, we are planning for approximately ten presentations. We are seeking empirical papers on all aspects of contemporary management accounting, and welcome a variety of research approaches, including behavioural experiments, survey work, case studies and historical analysis.

All papers will be reviewed and should follow the "Instructions to Authors" for the journal, *Accounting, Organizations and Society*. The title page should include full contact details, including the author(s)' name, affiliation, mailing address, phone number, fax number and e-mail address. Please indicate the "corresponding author" if more than one author.

Submission should be electronically as a Word document to the Conference Convenor, Peter Luckett at

p.luckett@unsw.edu.au. The due date for submission is: **1 November 2002**.

Further details of the Conference will be posted on the School of Accounting website, **www.ace.unsw.edu.au**, in due course.



Accounting Association of Australia & New Zealand

**ANNOUNCING
THE
2003 CONFERENCE**

**presented by the
Accounting Association of Australia and New Zealand Ltd**

6 – 8 July 2003

Brisbane, Australia

Further details including a call for papers will be made available in the September 2002 issue of the AAANZ Newsletter and website on www.aaanz.org which will also include detailed instructions to authors and confirmation of key dates.

ATTENTION HEADS OF DEPARTMENT AND DOCTORAL STUDENTS

AAANZ DOCTORAL COLLOQUIUM

3 – 5 July 2003

Brisbane, Australia

The fourth AAANZ Doctoral Colloquium will be held in 2003. 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 to the Colloquium is by nomination only.

Further details will be made available in the September 2002 issue of the AAANZ Newsletter and by mail to HoDs inviting them to nominate PhD Fellows for the Colloquium.

The objectives of the Colloquium are:

1. To enable doctoral students in accounting and finance to present work-in-progress in constructive forum.
2. To offer guidance on dissertation management.
3. To consider issues related to academic careers.

**ACCOUNTING ASSOCIATION OF AUSTRALIA AND NEW ZEALAND
APPLICATION FOR MEMBERSHIP – 2002**

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 **AU\$93.50*** to: AAANZ Secretariat, Membership, GPO Box 2820 AA, Melbourne, Victoria 3001, Australia; Ph/Fax: 61 3 9642 0227; Email: effiem@clyde.its.unimelb.edu.au

**TAX INVOICE
ABN: 67 091 255 908**

Please print clearly

Membership #†:

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

Surname: First Name:

Subscription Fee:AU\$85.00 plus AU\$8.50 GST =AU\$93.50*

Special Interest Group Fees:

- | | | |
|-----------------------------------|-------------------------------------|----------|
| 1. Accountability Interest Group | (\$5.00 plus \$0.50 GST = \$5.50) | \$ |
| 2. Accounting History Group | (\$50.00 plus \$5.00 GST = \$55.00) | \$ |
| 3. Accounting Standards Group | (\$5.00 plus \$0.50 GST = \$5.50) | \$ |
| 4. International Accounting Group | (\$10.00 plus \$1.00 GST = \$11.00) | \$ |
| 5. Accounting Education Group | (\$10.00 plus \$1.00 GST = \$11.00) | \$ |

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Degrees & M/ships:

Signature: Date: (...../...../.....)

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

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

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