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Presidents' Message

As the year draws to a close, we thank you for your engagement and contribution, which has enabled AFAANZ to achieve much in 2017. This was done amidst a challenging environment and the appointment of a new manager, Ms Preeta Philip. We look forward to introducing new initiatives to our members in the new year, including a new membership portal and website, which will be rolled out early 2018.

We are pleased to announce that we will continue our strong relationship with the platinum sponsors for a further three years. We would like to acknowledge and thank CAANZ and CPA Australia for their continuing support.

We would like to remind and encourage you to renew your membership for 2018 by visiting the website <https://membership.afaanz.org/>. Please take the opportunity to also sign up for a Special Interest Group (SIG). Details on the SIGs can be found on the website at <http://www.afaanz.org/home/sigs> or by contacting the AFAANZ office on info@afaanz.org.

We would like to congratulate Sam Sherry from University of Technology Sydney and Yi Xiang from the University of Queensland who will represent AFAANZ at the 2018 AAA and EAA Doctoral Colloquiums being held in Texas in the United States and Italy respectively.

We wish you a safe break during the festive season and the very best for the New Year.



Chris van Staden
President (New Zealand)



Millicent Chang
President (Australia)

AFAANZ Board of Directors 2017-2018

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AFAANZ Board of Directors 2017-2018

2017 EdTech Forum

On November 21, 2017, AFAANZ held the EDTECH Forum in Melbourne. This event was sponsored by CPA Australia. Over 80 participants attended the event from Australian and New Zealand universities. Presenters for the day represented industry, the profession and academia. The feedback from the day was extremely positive from both participants and presenters. To view more photos from the Forum, click [HERE](#).

The **2018 AFAANZ Accounting and Finance Educators Forum** will be held on November 20. Calls for applications will be made in August 2018.



Participants at the EdTech Forum



The Quitch Team: Diana Pereira, Grainne Oates and Shannon Nguyen

AFAANZ announces support for 2018 Conferences

AFAANZ offers financial support for conferences held by its Institutional Members. The financial support is designed to assist universities in their activities that are in line with the AFAANZ objective of broader academic participation and shared learning in the Accounting and Finance disciplines in Australian and New Zealand business schools. We are pleased to announce that the below Institutional members have been successful in obtaining financial support for their conferences being held in 2018. Details on the conferences will be on the AFAANZ website as they are made available.

Institution	Conference	2018 Dates
University of Wollongong	Michael Gaffikin Memorial Doctoral Consortium	TBA
Monash University	Workshop on Financial Market Microstructure	26 – 27 April
Auckland University of Technology	Journal of Contemporary Accounting and Economics (JCAE) Conference	29 June
University of Melbourne	International Symposium on Accounting Information Systems (ISAIS) Conference	5 – 6 July
University of Otago	8 th New Zealand Sustainability Accounting Research Symposium	31 August
RMIT University	Governance and Sustainability Conference	17 September

Special Issue of Accounting and Finance: Qualitative Accounting Research

The Accounting & Finance journal is calling for papers for a special issue dedicated to qualitative accounting research. Guest editors are Charl de Villiers, The University of Auckland and John Dumay, Macquarie University.

Deadline for Paper Submission: January 31, 2018

[View full Call for Papers, Aims and Scope](#)

Best PhD Award 2018

AFAANZ seeks to advance accounting and finance research by recognizing and rewarding outstanding work of early career research. AFAANZ currently supports the input of accounting and finance PhD's through the AFAANZ Doctoral Symposium. In conjunction with this, a Best PhD Award is being awarded each year to recognize the student of an outstanding accounting/finance PhD completed during the previous calendar year, and to acknowledge the important role that supervisors play in research training. We now invite nominations for the **BEST PHD AWARD** for 2018.

See more information, including rules and submission procedures [HERE](#).

Email submissions to Dr Andrew Jackson, the Awards Committee Chair, a.b.jackson@unsw.edu.au by **31 March 2018**.

Additional emails and reminders will be sent to Heads of Departments/School in the new year.

The AFAANZ Board would like to wish its members a happy and safe festive season



Special Interest Group (SIG) News

Accounting History Special Interest Group

Looking ahead: Eleventh Accounting History Symposium in Auckland – New Zealand

The Accounting History Special Interest Group (AHSIG – SIG2) is pleased to announce that the eleventh *Accounting History* Symposium will be held on Saturday, 30 June 2018, in Auckland – New Zealand, immediately preceding the 2018 AFAANZ Annual Conference. The Symposium will take place at the AFAANZ Conference venue in Auckland. We look forward to seeing AHSIG members and welcoming non-members to this event.

Research proposals, papers in progress and working papers concerning studies of accounting's past are welcome to be submitted. On the day, a panel of scholars will be in attendance, making presentations and/or providing feedback on the research and presentations of symposium participants. A call for working papers and research proposals will be communicated in March 2018, as well as details of the panel members. The final date for submission of papers and research proposals to the eleventh *Accounting History* Symposium is expected to be the beginning of May 2018.

We are confident that the 2018 Symposium will enjoy the same level of success as the past ten symposia.

Call for papers: Histories of Accounting in Educational Institutions

This is a special Issue of *Accounting History*, guest edited by Laura Maran and Brian West. The deadline for paper submissions is 6 April 2018. For further information, potential contributors can contact the guest editors via email: laura.maran@rmit.edu.au and b.west@federation.edu.au.

Upcoming Conferences: Tenth Accounting History International Conference

The tenth *Accounting History* International Conference (10AHIC) on the theme "Accounting and Work in Historical Perspective" is scheduled to be held in Paris, France, during 3-5 September, 2019 and is being jointly hosted by Conservatoire National des Arts et Métiers (CNAM) and Paris Dauphine University. The formal announcement can be viewed at <http://journals.sagepub.com/doi/full/10.1177/1032373217733751>.

- Giulia Leoni, AHSIG Convenor

Management Accounting Special Interest Group

The Management Accounting Special Interest Group (MA SIG) Committee encourage all current MA SIG members and our MA colleagues more broadly to consider joining the MA SIG when renewing their AFAANZ membership. The MA SIG Committee are currently working on a range of initiatives agreed by members at the 2017 AGM, including engaging MA doctoral students with the SIG at the upcoming AFAANZ conference, and convening panels to determine a range of discipline-specific awards that cover research impact, publications, and doctoral research. We're also in the midst of planning another lively MA SIG dinner on the Saturday preceding the start of the AFAANZ annual conference in Auckland. Members of the MA SIG can attend the dinner at the reduced member rate.

The 4th Annual CIMA Management Accounting Lecture will be delivered by Professor Alex Brügger, Maastricht University, at UNSW, Sydney on Friday 9th February. For further information, or to register, please contact either Jacky Pfennig (jacky.pfennig@aicpa-cima.com) or Nicole Hartas (nicole.hartas@aicpa-cima.com).

The 2018 CIMA Research Training Workshop for doctoral students and early career researchers will be hosted by UNSW Sydney, from Wednesday 7th to Friday 9th February. This year's workshop will be facilitated by Professor Alex Brügger, Maastricht University, and Professor Anne Lillis, The University of Melbourne. The workshop will focus on empirical research that uses field data to motivate and address a broad range of management accounting questions. For further information, please contact Jennifer Grafton (j.grafton@unimelb.edu.au).

The committee welcome any feedback from members or the MA community on the SIG's activities. Please contact Jennifer Grafton at j.grafton@unimelb.edu.au in the first instance.

- Best regards, David Brown, Mandy Cheng, Jennifer Grafton and Nicole Sutton

CPA Australia

CPA Australia AFAANZ Sponsorship

CPA Australia is pleased to continue its longstanding support of AFAANZ. We have recently renewed our Platinum Sponsorship for 3 years through to the end of 2020.

Global Research Perspectives Program 2017

CPA Australia's 2017 Global Research Perspectives Program (GRPP) has concluded with the award of 9 grants out of 35 projects short-listed after round 1—a success rate of 25.7%.

Grants were awarded for the following projects:

- Impact of prior learning in Accounting: A comparative study of performance in Australian universities
- Tax Design and administration in a post BEPS era: A study of key reform measures in 16 Countries
- Enhancing auditors' professional skepticism in evaluating fair value estimates
- Perceptions of the contributions of Ball and Brown 1968
- Regulating Transparency and Disclosures on Modern Slavery in Global Supply Chains
- Data Analytics in Audit Practice: Implications for Standard Setters and Regulators
- Assuring the Integrated Report: The value of key audit matters and combined assurance
- Incorporating Indigenous Perspectives in Accounting Curriculum: A Survey of National and International Best Practice
- An investigation into financial literacy needs for effective governance in Indonesian village governments

Skilled Migration

CPA Australia continues to engage with government on skilled migration policy. In September oversight of reviews of the new Skilled Occupation Lists was transferred to the Commonwealth Department of Employment (DoE) which immediately launched a consultation on a proposed new review methodology. CPA Australia and Chartered Accountants Australia New Zealand made a joint submission which recommended that the approach to skilled migration occupation lists

- be weighted towards human capital considerations, particularly in respect of the professions
- be whole of government and take into account the implications of any changes on international education
- takes into account the implications of any changes for Australia's engagement in the global economy.

Following the methodology consultation, the DoE commenced its first review of the Skilled Occupation Lists on November 17. Accounting occupations on the Medium and Long Term Strategic Skills List (MLTSSL) have been given a 'green light' by the department and will remain on the list for at least the first 6 months of 2018. CPA Australia will continue to engage with government to advocate for a new approach to skilled migration and will closely monitor the situation with the Skilled Occupation Lists.

- Jasonne Grabher, Head Education Policy, CPA Australia



2017 Doctoral Consortium Reports

AAA Doctoral Consortium



International Student Representatives at the Consortium. Mark Wallis is third from the left.

It was great honour and privilege to be selected as the AFAANZ representative at the American Accounting Association's Doctoral Consortium held on June 14-18 this year. The doctoral consortium was held at Deloitte University in Westlake, Texas, where I believe it will continue to be held in future years. The AAA doctoral consortium is attended by one student from most US accounting PhD programs, as well as a small number of international student representatives. Fifteen distinguished accounting researchers from US universities attended as group leaders and speakers. The doctoral consortium consisted of three main activities mixed together over the three full days of the consortium: presentations and panel discussions by the faculty; small group sessions where each student presented a paper for feedback; and spare time in which to socialise and utilise the Deloitte University facilities. I enjoyed all three aspects of the consortium.

The faculty presentations and panel sessions provided an invaluable opportunity to hear some of the best and brightest in accounting research discuss a full range of topics related to the career of an accounting academic. Some faculty spoke about the story behind particular papers they have published, including the trials and tribulations along the route to publication (including Lil Mills, Patricia Dechow, Mary Ellen Carter and Paul Madsen). Others provided their perspective as experts on their research area (e.g. Mark DeFond on auditing, Phillip Stocken on analytical research, and Ole Kristian Hope on China-based research). There were also panel sessions on teaching, service and starting an academic career. Finally, Mark DeFond gave an excellent talk on his experience as senior editor of the *The Accounting Review*. As the reader might easily imagine, these prominent and very experienced researchers gave out of wealth of valuable advice. I will carry their advice with me as I begin my own academic career next year.

I also thoroughly enjoyed the group breakout sessions. Similar to the AFAANZ Doctoral Consortium, the students are divided into small groups based on their research interests. One faculty member is allocated to the group to facilitate discussion. In my case, I was in a group focused on corporate governance research, which was chaired by Mary Ellen Carter from Boston College. The other students' papers were of high-quality, all of the students gave constructive feedback, and we bonded together well as a group. It was a very positive experience. I personally received very useful comments on my research from Mary Ellen and the students in my group, which I have used in revising my paper.

Finally, it was great to meet so many terrific students from a diverse range of universities across the US and internationally. I found everyone relaxed and eager to get know new people and to learn about their research interests. Overall, the AAA Doctoral Consortium was a rare and valuable experience for me. I would like to sincerely thank AFAANZ for giving me this wonderful opportunity. I also wish to thank my supervisors and the University of Melbourne for their support and encouragement.

- *Mark Wallis, The University of Melbourne*

EAA Doctoral Consortium

The 33rd EAA Doctoral Colloquium took place from 6 to 9 May, 2017 at Parador de El Saler in Valencia, Spain. Parador de El Saler is located about 30 minutes from Valencia airport and overlooks the Balearic Sea. The Colloquium was attended by 36 doctoral students and 12 faculty members.

During the Colloquium, we were divided into 4 broad research area groups — Financial Accounting, Management Accounting, Financial Analysis, and Social and Organisation Accounting. Each group consisted of 9 students along with 3 faculty members. I was in the Financial Accounting Research group together with faculty members Prof. Beatriz Garcia Osma (Universidad Carlos III de Madrid), Prof. Joachim Gassen (Humboldt University Berlin) and Prof. Wayne Landsman (University of North Carolina). Discussions of the papers were split across the three days with each student given 75 minutes to present. The interactive nature of the presentation provided many opportunities for feedback and fruitful discussions.

The presentations each day was capped off with plenary sessions with a panel of four faculty members. Topics include Research Contribution and Originality, Early Career Development, and Editors, Reviewers and Getting Published. Each plenary session had a deeply interesting presentation by the faculty members with students having the chance to ask questions and seek advice concerning each of the topics. The plenary sessions were really useful, for example, Prof. William Rees (University of Edinburgh) shared the Researcher Development Framework to identify the characteristics of excellent researchers and encouraged an action plan to improve ourselves as researchers, while Prof. Keith Robson (HEC Paris) provided insights into academic publication with his experience as the Editor-in-Chief of Accounting, Organizations and Society.

The EAA Doctoral Colloquium had been a fantastic learning opportunity, not only from receiving feedback regarding my thesis but also the opportunity to interact with doctoral candidates and esteemed researchers from various universities provided invaluable insights into issues relating to managing the PhD dissertation, future careers in academia and the development of personal and professional networks. Participating in the EAA Doctoral Colloquium has truly been one of the highlights of my candidature.

It has been a privilege for me to attend the EAA Doctoral Colloquium and this would not have been possible without the support of AFAANZ and I would like to thank the Board for giving me this opportunity to represent AFAANZ. I would also like to thank Monash Business School and my supervisors for all their support and guidance.

- *Iliyas Yusoff, Monash University*



Group photo at the EAA Doctoral Consortium

Accounting & Finance Publisher's Update

Introducing the *Accounting & Finance* Apple app!

Discover an entirely new browsing and reading experience with the *Accounting & Finance* apple app, including:

- **Convenient access** to articles anytime, anywhere
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How to get full access to content

1. Launch the app on your phone or tablet
2. Select 'I already have access'
3. Select 'Through my society affiliation'
4. Login with the username and password that you use to login to the AFAANZ website
5. Your access will last for 90 days and then you will need to log back in

From the Editor-in-Chief

AFAANZ and Central University of Finance and Economics in China co-organised the 2017 China Accounting and Finance Conference in Beijing during June 17-18, 2017. Seventy-seven papers were presented at the conference. Among them, fourteen papers were invited to submit to a special issue on the "New Developments in Chinese Capital Markets" at *Accounting and Finance*.

The papers in this special issue will address the recent developments and future challenges in the Chinese capital markets which improve our understanding of the current process of rapid reform in the Chinese financial system and capital markets

There will be a further special on China for next year. Details coming soon.



AFDEN PhD Scholarships

AFAANZ recognise that a critical impediment to the success of the program is the “tyranny of distance” and, particularly, the related issue of nontrivial travel costs. Accordingly, to help overcome this obstacle we have established the “AFDEN PhD Scholar” designation – which, critically, attracts a Travel award.

The details of these awards are as follows:

- Each scholarship is up to the value of \$1500.
- The scholarships aim to facilitate the attendance of highly qualified and deeply motivated PhD students whose domicile is some significant distance from the location of the course.
- Scholarship decisions are made by a sub-committee of the AFDEN program, chaired by the AFDEN Director.
- Awardees will be reimbursed legitimate travel expenditures to attend authorised AFDEN PhD Coursework offerings (by receipt): (a) discount return economy airfares; (b) reasonable hotel costs; (c) reasonable ground transport costs to/from airports.
- The scholarship application process requires a 1-page submission, emailed to the AFDEN Director r.faff@business.uq.edu.au, covering the following items:
 1. Name and contact details
 2. University, program and year of study
 3. Thesis topic
 4. Resources provided by home university eg PhD-related research funding
 5. Whether the applicant is taking the course for credit at their home university
 6. Short outline of why the applicant will benefit from the scholarship opportunity

We are pleased to advise that the following “named” AFAANZ PhD Program Travel Scholarships are available:

- **Frank Finn AFDEN Scholarships**
Up to three scholarships will be awarded per annum to students enrolled in either of the finance foundation courses: Finance Theory or Finance Empirical.
- **Philip Brown AFDEN Scholarships**
Up to three scholarships will be awarded per annum to students enrolled in any eligible course.
- **Ray Ball AFDEN Travel Scholarships**
Up to three scholarships will be awarded per annum to students enrolled in any eligible course.
- **Bob Officer AFDEN Travel Scholarships**
Up to three scholarships will be awarded per annum to students enrolled in any eligible course.
- **Tim Brailsford AFDEN Scholarships**
Up to three scholarships will be awarded per annum to students enrolled in either of the finance foundation courses: Finance Theory or Finance Empirical.
- **Izan PhD AFDEN Scholarships**
Up to three scholarships will be awarded per annum to students enrolled in either of the finance foundation courses: Finance Theory or Finance Empirical.

The following scholarships were awarded in 2017:

	Scholar	Award	AFDEN Course
First Semester	Zhihui Zhang	Frank Finn scholarship	Finance Theory
Second Semester	Zhihui Zhang	Tim Brailsford scholarship	Finance Empirical
	Tom Marty	Bob Officer scholarship	Finance Empirical

News from Institutions

Australian Accounting Standards Board (AASB)

Professor Christine Helliar appointed as AASB Research Director

We are pleased to announce Professor Christine Helliar will be the new AASB Research Director. Christine will work 50% at The University of South Australia Business School, where she is a Professor at the School of Commerce, and 50% at the AASB. Having an academic professor in this role recognises the vital contribution research plays in the development of high-quality accounting standards. The role will facilitate greater collaboration between the AASB, academia and business.

Professor Helliar is well-qualified to drive research relevant to standard setting, having held the role of director of research at The Institute of Chartered Accountants of Scotland (2003-2009) before taking up the position of Chair of the Trustees of the British Accounting and Finance Association (2009-2016). In addition, Professor Helliar brings extensive industry experience to the role with a broad background in accounting, finance and capital markets gained in roles with EY, Morgan Stanley, Hong Kong Bank and Citigroup. Professor Helliar started as Research Director on Tuesday 21 November 2017.

Monash University

Staff changes

The Department of Banking and Finance has been actively recruiting new staff. Our new starters so far are:

Ying Dou, Lecturer commenced 29 June 2017 (previous university - UNSW)

Emma Zhang, Lecturer commenced 29 June 2017 (previous university - UNSW)

Eden Zhang, Lecturer commenced 30 June 2017 (previous university - Erasmus University)

Jin Yu, Associate Professor commenced 3 July 9 (previous university - Shanghai University of Finance and Economics)

Paul Docherty, Senior Lecturer commenced 3 July 2017 (previous university - University of Newcastle)

Joshua Shemesh, Senior Lecturer commenced 1 August 2017 (previous university - University of Melbourne)

Wayne Huf has joined us as the director of the StarLab commencing December 1, 2017.

Top-tier publications

- Bali, T.G., **Brown, S.J.**, and Tang, Y.: "Is economic uncertainty priced in the cross-section of stock returns?", *Journal of Financial Economics* 126, 2017, 471-489. (A**)
- Brogaard, J., Li, D., and **Xia, Y.**: "Stock liquidity and default risk", *Journal of Financial Economics* 124, 2017, 486-502. (A**)
- **Docherty, P.**, and Hurst, G.: "Investor myopia and the momentum premium across international equity markets", *Journal of Financial and Quantitative Analysis*, 2017 (forthcoming). (A**)
- **Gharghori, P.**, Maberly, E.D., and Nguyen, A.: "Informed trading around stock split announcements: Evidence from the option market", *Journal of Financial and Quantitative Analysis* 52, 2017, 705-735. (A**)
- Jones, C. and **Shemesh, J.**: "Option mispricing around nontrading periods", *The Journal of Finance* (forthcoming). (A**)

Other A-publications*

- **Brown, S.**, Sotes-Paladino, J., Wang, J., and Yao, Y.: "Starting on the wrong foot: seasonality in mutual fund performance", *Journal of Banking and Finance* 82, 2017, 133-150. (A*)
- **Fenech, J.P.**, Smyth, R., Silvapulle, P., and Zhang, X.: "Nonparametric panel data model for crude oil and stock prices in net oil importing countries", *Energy Economics*, 2017 (forthcoming). (A*)
- Li, D., Chen, Z., **An, Z.**, and Murong, M.: "Do financial analysts play a role in shaping the rival response of target firms? International evidence", *Journal of Corporate Finance* 45, 2017, 841-860. (A*)
- Prof. Christine Brown, Head, Department of Banking and Finance, Monash University

University of Melbourne

Australian Accounting Hall of Fame

The 2018 Australian Accounting Hall of Fame Dinner and Awards Ceremony will be held on Wednesday 14 March 2018. Registration will open early 2018. See website for more details <http://fbe.unimelb.edu.au/accounting/caip/aahof>

- Abbey Treloar, Engagement Coordinator, Dept of Accounting, University of Melbourne

University of South Australia

Contact Professor Christine Helliard

Professor Christine Helliard, recently appointed Research Director at the Australian Accounting Standards Board (AASB), would like to hear from any AFAANZ member regarding their current and future research projects as research plays a vital role in the development of high-quality accounting standards. Please contact her regarding any accounting, reporting and/or disclosure projects including non-financial disclosure. In particular, research around entities in the public sector and not-for-profit sector as well as SMEs that might be Tier 2 or Tier 3 level reporting entities would be welcome.

Hall of Fame Award for Sumit Lodhia

Associate Professor Sumit Lodhia was presented the annual Australasian - Centre for Social and Environmental Accounting (A-CSEAR) Hall of Fame Award for 2017. The award was presented at the A-CSEAR 2017 Conference in Fiji, 7-9 December. The award is given to researchers who show leadership and a sustained contribution to research on social and environmental accounting.



Associate Prof Sumit Lodhia accepting his award.



Prof Carol Tilt (Chair, A-CSEAR Committee, Associate Prof Lodhia, and Dr Nacenieli Rika, Chair, Fiji Conference Organizing Committee)

- Lin Crase, Head of School of Commerce, University of South Australia



2018 AFAANZ Conference
1-3 July
Auckland, New Zealand

Call for Papers

This is the call for papers for the 2018 AFAANZ Conference to be held in Auckland, New Zealand.

Papers are invited in the broad areas of accounting, finance, auditing, corporate governance, accounting information systems, accounting education, ethics, corporate social responsibility, tax and related fields. Papers should conform to the style and format of Accounting and Finance, the AFAANZ journal. All papers will be subject to blind peer review so please ensure that there are no author details mentioned in your paper.

During this year's conference, we will mark the 50th anniversary of the publication of the acclaimed paper co-authored by Emeritus Professor Philip Brown and Professor Ray Ball in the Journal of Accounting Research in 1968. A number of events will be conducted during the conference to celebrate the contribution of this paper to accounting and finance research. We invite authors to nominate their papers for the Ball and Brown (1968) track, which will showcase research that have benefitted from this seminal paper.

We would like to encourage early career researchers and those who are not members of AFAANZ to consider submitting a paper so that they can experience the benefits of attending the conference. AFAANZ is devoted to a very broad spectrum of accounting and finance research and we welcome innovative research approaches as well as those that are well established. Advantages of attending the conference include the opportunity to network with colleagues including many leading researchers in the accounting and finance disciplines, as well as developing research ideas from the plenary speakers and the many other papers presented. AFAANZ encourages new and developing researchers to attend the conference. This year again, we will extend a discount to first time AFAANZ conference attendees and full time higher degree research students.

The three plenary speakers at the conference will be:

- Patricia Dechow, University of California Berkeley
- Martin Messner, University of Innsbruck
- David Reeb, National University of Singapore

Guidelines for Submission

Papers can be submitted at <https://www.openconf.org/AFAANZ2018/openconf.php>.

Submission Date

Papers must be submitted **by Sunday, 18 February 2018, 5pm** Australian Eastern Daylight Standard Time. Late submissions will **NOT** be accepted under any circumstances so please allow adequate time to complete the online submission process.

Notification

Email notification of the outcome of submissions is expected to be sent to the submitting author by mid-April 2018.

Enquiries

Any enquiries regarding the submission process for papers may be directed to:
Marvin Wee and Charl de Villiers at chair@afaanz.org

AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2017



AFAANZ thanks its 2017 Institutional Members

