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Co-editors Barry J. Cooper, Ian Eggleton & Cheryl Umoh

### 2007 AFAANZ CONFERENCE THE GOLD COAST, QUEENSLAND, AUSTRALIA - 1-3 July

The 2007 AFAANZ Conference is fast approaching. Your detailed conference registration brochure is available for download from the AFAANZ website. We look forward to welcoming you at the Gold Coast, Queensland.



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## Presidents' Message

Welcome to the June newsletter, our first as the two new presidents of AFAANZ. We would like to begin by thanking the two outgoing presidents, Bryan Howieson and Keitha Dunstan. During their two year tenure as presidents, Bryan and Keitha made a significant contribution to the development of AFAANZ. We wish Bryan and Keitha all the best for the future as they enjoy a well earned rest from AFAANZ activities.

## Conference

The planning for the 2007 conference on the Gold Coast is well advanced and registrations are flowing in for what is looking like another very successful AFAANZ conference. The conference co-chairs, David Hay and Jenny Stewart, the conference technical committee, Gail Fowler and Cheryl Umoh have been working very hard to ensure the conference runs smoothly. Once again we have had very strong interest from our members in submitting papers and we are looking forward to a very well attended conference as has been the case in the past. Also the three special interest groups (SIGS) being the Accounting Standards SIG, the Accountability SIG and the Accounting Education SIG are organising pre conference activities. Planning is well advanced for the very popular Doctoral Colloquium, run by Ian Eggleton and Sue Wright. The colloquium is being held at the Holiday Inn, Surfers Paradise from 28-30 June.

## Board Elections

At the AGM in May the results of the board elections were announced. We offer our congratulations to the existing board members David Hay and Sue Wright who were re-elected and welcome on board two new members, Christine Jubb and Robyn Moroney. It was heartening to see the number of members who offered themselves for election, as this is a good sign for the future governance of AFAANZ.

## Research Grants

Once again there has been strong interest in



Barry J. Cooper and Ian Eggleton

applying for the annual AFAANZ competitive research grants, funded by our institutional members, and aimed primarily at assisting developing researchers. The winners will be announced at the conference.

After this year's allocation, we would have funded over the past four years approximately 100 developing researchers to a total value of over \$450,000. The scheme is coordinated by the AFAANZ treasurer, Sue Wright and we thank Sue and her selection team for the considerable time and effort they have put into making the scheme successful.

## Accounting & Finance Journal

Under the editorship of Robert Faff, our journal is going from strength to strength, with a record number of submissions in the past 12 months. In particular, we have achieved a great milestone with the journal with its recent acceptance of the journal into the Thomson Scientific Social Science Citation Index. In particular, we thank our editor Robert Faff and deputy editors Gary Monroe and Ian Zimmer for their great efforts in achieving this milestone in the journal's development.

## Future Challenges

The board will continue to work for the members of AFAANZ to address the challenges that lie ahead. On the Australian scene, the recent budget that claimed to substantially increase support for higher education in fact reduced substantially the funding for business education, including accounting and finance.

Also it has raised HECS charges for accounting programs to record levels and this comes at a time when there is clearly a substantial skills shortage in the profession! Looks like a challenging year ahead for us all.

**Barry J. Cooper**  
President (Australia)

**Ian Eggleton**  
President (New Zealand)

## Platinum Sponsors of AFAANZ for 2007



## Institutional Members of AFAANZ for 2007



## 2007 Annual Conference

Preparations for the technical program are going well. Once again, we received a large number of research papers across a broad range of topics. As usual, the research areas with the greatest number of submissions are financial accounting, finance, auditing, corporate governance,

management accounting and accounting education. We have been able to continue with the new streams added last year in the areas of accounting information systems, critical perspectives and interdisciplinary research as well as the usual sessions in international accounting, environmental and social responsibility accounting, ethics, public-sector and not-for-profit accounting, and accounting history. This year we also have a tax stream. The broad scope of research streams continues to reflect our desire to ensure that AFAANZ reaches out to all accounting and finance academics in our region.

Best Paper certificates will be awarded to the best submission in those streams where there are sufficient papers. The certificates will be distributed during the conference.

We are about to start the task of assigning chairs to sessions and discussants to papers. AFAANZ members and contact authors of conference papers will receive an email notifying you once the final program containing this information is available on the AFAANZ website. The program and papers will then be accessible, and you will be able to download the paper you are discussing from the conference website.

The program includes 61 concurrent sessions, a panel session and 18 forum sessions. Forum sessions are an innovation to allow more researchers the opportunity to make a presentation at the conference, and to get the benefit of a short general discussion among those attending. We recommend that you read the forum papers for the session you plan to attend in advance so that you can participate.

Our Special Interest Groups are also holding their Symposia, Forums, and general meetings.

We thank all of you who have submitted papers and/or agreed to chair sessions and discuss papers. We look forward to seeing at Conrad Jupiters in July.

**Jenny Stewart and David Hay**  
Co-Chairs, Conference Technical Committee

## CPA Australia

### *CPA Program – New Elective Segment*

CPA Australia is developing a new elective CPA Program segment bringing the total number of electives on offer to ten. International Business will be available to all CPA Program candidates from semester 2, 2008. This new segment will provide candidates with an understanding of the concepts, practice and real-world knowledge necessary to conduct business in an international environment taking into consideration the impact of various forces that influence the global business environment.

The segment will draw on extensive case studies and articles and will include topic areas such as how to manage across cultures, how to conduct business internationally and how to deal with accounting and finance issues in an ever expanding global business environment.

## New Zealand Institute of Chartered Accountants

### *The Institute Engages with Academics*

For a dedicated academic nothing beats the satisfaction of meeting with colleagues to discuss “their thing”. Last year, the Institute initiated a series of seminars for accounting academic staff teaching Institute-approved programmes at New Zealand universities and polytechnics. So far the seminars have been held in financial accounting, management accounting, AIS and taxation, and have proved hugely successful. Many academics reported that thanks to the sessions on teaching and research, and meetings with practitioners and Institute staff they found themselves on that serendipitous path that led them to the next idea, research grant or a publication opportunity. Networking was found most valuable: distinguished academics found it rewarding to share their experiences, while budding researchers felt fortunate to meet with them. The value of the seminars proved so great to all involved that the Institute will now hold them annually. Indeed, the enthusiasm for the initiative has taken one of the seminars a step further.

This year, the dynamic management accounting group of academics led by the University of Auckland’s Paul Rouse has stepped into the spotlight by holding the Inaugural International Management Accounting Conference *New Zealand: Small Country - Big Laboratory* (12-13 April 07), incorporating the seminar into this representative event. With the Institute’s sponsorship and organisational assistance, the University attracted distinguished academics and practitioners, including a keynote speaker Professor Rajiv Banker from Temple University, Philadelphia, USA. The conference featured workshops on Critical Research methods and methods of performance measurement such as Data Envelopment Analysis. The sessions covered such topics as healthcare management, the balanced scorecard, management control systems and environmental accounting.

This conference provided a unique opportunity to boost the management accounting discipline and showcase post-graduate students, as well as further the reputation of the University of Auckland and the Institute without involving the huge cost or carbon footprint that such events usually do. The partnership between academe and the profession was one of the themes of this conference. As one of the participants wrote in his feedback, “the message from the practitioners in the conclusion of the

conference was a true feature of management accounting. All agreed that there was more work to be done for us all to achieve what the conference theme suggested: academics need to sell their ideas to practitioners and practitioners need to share their stories with academics. By this sharing, new opportunities can be identified to blend ideas with practice to provide innovative solutions for both practice and academia. A Practitioner Academic Partnership will help New Zealand to become a Big Laboratory in the field of Management Accounting”.

**Ira Beu, Manager (Academic)**

**New Zealand Institute of Chartered Accountants**

## AFAANZ Board of Directors 2007-2008

President (Australia):	<b>Professor Barry J. Cooper</b> Deakin University
President (New Zealand):	<b>Professor Ian Eggleton</b> University of Waikato
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	<b>Dr Robyn Moroney</b> Monash University
	<b>Professor Jenny Stewart</b> Griffith University
Editor:	<b>Professor Robert Faff</b> Monash University
Executive Director:	<b>Ms Cheryl Umoh</b> AFAANZ

## News From Institutions

### Deakin University

*School of Accounting, Finance and Economics*

#### *Staff Appointments*

The school has recently appointed two new professors. Professor Barry J. Cooper, formerly of RMIT has taken up the Chair in Accounting at Geelong Campus; and Professor Paresh Narayan formerly of Griffith University has taken up the Chair in Finance at Burwood Campus.

## RMIT University

### *School of Accounting and Law*

Beverley Jackling, formerly of Deakin University, has joined the School of Accounting and Law as Associate Professor.

Professor Sheila Bellamy, Head of School, has been appointed Pro Vice-Chancellor (Business) for one year. Associate Professor Kevin Adams will be Head of School for the period.

The School is advertising two accounting professorships.

## University of Auckland

### *Department of Accounting and Finance*

#### *Staff Appointments*

Charles Chow, Sue Lane and Angela Liew have joined the Department as senior tutors in accounting. Dr Chris van Staden will join the Department in June as a senior lecturer in financial accounting.

#### *Staff PhDs*

Congratulations to Cameron Truong on being awarded a PhD from the University of Auckland.

#### *Visitors*

During the first semester the Department hosted the visit of Professor Debra Jeter (Vanderbilt University).

## University of Canberra

### *School of Business and Government*

#### *Staff Appointments*

Ian Eddie was appointed as Professor of Accounting and Head, School of Business and Government in October last year.

Peter Rampling was appointed as Lecturer in Accounting and Monir Mir as Associate Professor in Accounting in 2007.

#### *Departures*

Cecilia Spence retired.

#### *Happenings*

Dr Nguyen The Tho, Director of the State Securities Commission of Vietnam has been awarded an Endeavour Chung Kong Post-Doctoral Scholarship to investigate 'Benchmarking Corporate Governance Practices in Vietnam Against other ASEAN Nations' under the supervision of Professor Ian Eddie. Dr Tho will be resident at the University of Canberra from June to December 2007.

The Accounting Discipline is organising a research symposium on public sector accounting in second semester this year. Dr Cameron Gordon is the symposium coordinator. The symposium will be a half-day event, scheduled to be held on the University campus at Bruce on September 14 and tentatively titled: "Are we getting results: Assessing the performance of the outcomes and outputs framework." Three panels will be held to discuss this public accounting schema: a panel of academic experts, a panel of practitioners, and then a discussion panel focused on theory and practice.

A paper presented by Dr Cameron Gordon, Andrew Read and Mark Hughes on the financial and operational performance of Sydney Airport, pre- and post-privatization, was presented at the Annual Meeting of the Transportation Research Board (a division of the US National Academy of Sciences) in Washington, DC in the US. This paper generated considerable interest and these academics received informal inquiries from representatives of members of a US Congressional Committee to discuss their findings further. Formal consultation has not occurred but might take place at a mutually agreeable time in the future. Currently privatization of existing publicly owned surface roads in the US is a hot political topic, especially after the recent privatizations of the Chicago Skyway and the Indiana Toll Roads in 2006, transactions that, like the Sydney Airport handover, were led by Macquarie Bank.

Professor Milind Sathye was interviewed by the *Daily Telegraph*, Sydney that carried a top story on bank fees and the *Anti-Money Laundering and Counter Terrorism Financing Act 2006* on 21 April 2007. He was also interviewed on 2CC talk radio and the *Canberra Times*. The *Australian Financial Review* also carried a brief news item on this.

## The University of Melbourne

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

#### *Staff Appointments*

Dr Gary Pan has recently resigned his position as Senior Lecturer in the Department of Accounting & Business Information Systems to return to Singapore. We wish him all the best in his future endeavours.

The Department welcomes four new Level A staff – Mr Tristan Webster, Mr Zhengwai Hu, Mr Marc Costabile and Mr Anthony Coralluzzo.

#### *Visitors*

The Department welcomed the following visitors during the first part of the year:

- ▶ A/Prof Carolyn Levine from the Carnegie Mellon University from the 10<sup>th</sup> March till the 6<sup>th</sup> April. A/Prof Levine presented a Melbourne Accounting Research Seminar (MARS) entitled ‘Critical Accounting Policy Disclosures’.
- ▶ A/Prof Shannon Anderson from Rice University on her annual research visit.

The Department looks forward to visits from Professors Steve Sutton and Vicky Arnold from the University of Central Florida, Professor Jean Bedard from Bentley College, A/Prof Naomi Soderstrom from the University of Colorado, Boulder, Professor Peter Easton from the University of Notre Dame, A/Prof Henri Dekker from the Free University of Amsterdam, Dr Michela Cordozzo from the University of Bozen-Bolzano, Professor Ted Mock from the University of Southern California and Professor Jere Francis from the University of Missouri.

#### *Staff Awards*

**Congratulations** go to Mr Brad Potter, Professor Nasser Spear (University of Melbourne), Keryn Chalmers and Jayne Godfrey (Monash University) who were awarded a \$182, 607 grant from the National Water Commission to develop a conceptual framework for Water Accounting.

### University of New South Wales

#### *School of Accounting*

##### *Ken Trotman awarded top international editorship*

Professor Ken Trotman has been selected as the incoming editor for *Auditing: A Journal of Practice and Theory*, effective 1 July 2008. AJPT is published by the American Accounting Association and is acknowledged as clearly the premier auditing journal in the world. It is one of only a handful of accounting journals contained on the Social Sciences Citation Index.

Ken is the first non-North American to hold editorship of AJPT. This honour reflects the high esteem in which Ken is held by the world’s accounting academic community. Ken is a Scientia Professor (a rarely-granted special category of Professorship that recognises outstanding past and ongoing research stature), and was Head of the School of Accounting from 1991 to February 2000.

Congratulations to Professor Ken Trotman on this very significant appointment.

##### *Ernst & Young becomes a research partner and end user of Capital Markets CRC technology developed in collaboration with UNSW School of Accounting*

Capital Markets CRC ([www.cmcrc.com](http://www.cmcrc.com)), an initiative of the Federal Government and the University of New South Wales in collaboration with a number of other University and industry partners, recently established a spin-

off company Accounting & Audit Surveillance Pty Ltd ([www.acas-systems.com](http://www.acas-systems.com)) to develop and deliver leading edge accounting, audit and corporate governance surveillance technology to accountants, regulators/exchanges, company directors and boards, lenders and investors, along with insurers and analysts. The AcAS technology is based in part on the research initiatives and outcomes of a team of faculty members and PhD students based in the School of Accounting at the University of New South Wales, and lead by Professor Stephen Taylor.

Ernst & Young, one of the Big 4 accounting firms ([www.ey.com/global/content.nsf/Australia/Home](http://www.ey.com/global/content.nsf/Australia/Home)), and a leader in the provision of professional accounting, audit and related services in Australia and around the world, has joined AcAS Pty Ltd and the CMCRC as a research partner and end user. This is a significant achievement for the CRC, its spin-off company and the University of NSW to have one of the world’s leading accounting and professional services firms become an end user of the AcAS technology.

### University of Southern Queensland

#### *School of Accounting, Economics and Finance*

##### *Staff Appointments*

*Dr Marie Kavanagh* (DipT, BCom, MFM, PhD)

Marie will join USQ as an Associate Professor of Accounting on 9 July 2007. Marie comes to us from the UQ Business School’s Ipswich campus.

*Dr Jeff Gow* (BAG.Ec. (Hons), MEd., PhD)

On 23<sup>rd</sup> July, we will also welcome Senior Economist, Dr Jeff Gow, from the University of New England. Jeff will take up the role of Associate Professor of Economics.

*Dr Taiji Watanabe* (BA, BSc, GDipLegPrac, JD, PhD)

Dr Watanabe is a Senior Lecturer, teaching post graduate finance courses. He is also a solicitor of the supreme court of Queensland. Taiji Chairs the School’s Professional Development and Regional Engagement Committee.

*Dr Kieran James* (BCom (Hons), MAcc, PhD)

Kieran joined us from Charles Sturt University in February 2007. He is a Senior Lecturer in Accounting and Chairs the School Research and Higher Degrees Committee.

*Dr Geoff Slaughter* (ADipBus, BBus (Hons), PhD)

Formerly from University of Queensland, Geoff currently teaches in the areas of financial and company accounting.

##### *Faculty Restructure*

The Faculty of Business recently underwent a restructure which combined separate departments into a school structure. We are now the School of Accounting Economics and Finance (AEF) and the position of Head of School

is currently being finalised. Professor Julie Cotter is currently acting as Head of School and looks forward to continuing to provide a high level of support to the School.

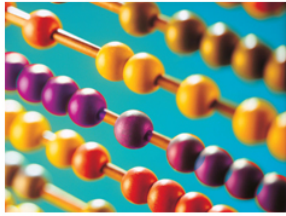
### Research

Research 'clusters' have been formed across the university to take advantage of the synergies created by cross disciplinary research (including the broadening of expertise as well as funding opportunities). The three research clusters that have been formed by the School of Accounting, Economics and Finance are:

*"Corporate Reporting Advisory in Capital Markets"* (CRACM). The scope of this research cluster includes all research pertaining to equity issuers and their relationships with other capital market participants.

*"Environment & Society"* investigates the interface between humans and their environment. This focus includes research around understanding the human-environment relationship, as well as the sociological, political, legal, and economic aspects of the relationship, including the identification, quantification, regulation and evaluation of societal changes toward ameliorating environmental issues.

*"Corporate Governance"* The objective of the corporate governance research cluster is to support, motivate and expand research opportunities in corporate governance by way of collaboration and focusing resources with the goal of producing outcomes which contribute to the advancement of corporate governance knowledge and research



## ACCOUNTING & FINANCE LECTURER OF THE YEAR AWARD

**expect  
more**



*Proudly supported by AFAANZ*

Pearson Education Australia would like to thank AFAANZ members for all Pearson Education Accounting/Finance Lecturer of the Year Award nominations received. Applications have now closed and we look forward to announcing the winner at the AFAANZ Conference in the Gold Coast, Queensland in July 2007.

The award, established in 2001, aims to encourage and recognise innovative teaching practices in Accounting or Finance at university level. Submissions are judged by the Education Directors of CPA Australia and the ICAA, who will look for outstanding contributions to teaching in terms of:

- ▶ Interest and enthusiasm for teaching and for promoting student learning.
- ▶ Ability to organise course material and to present it cogently and imaginatively.
- ▶ Command of subject matter, including the incorporation in teaching of recent developments in the field of study:
  - ▶ Provision of appropriate student assessment, including the provision of worthwhile feedback to students on their learning.
  - ▶ Professional and systematic approach to teaching development.
  - ▶ Participation in professional activities and research relating to teaching.

For further information regarding this award, please contact:

Shileen Costain  
Marketing Manager  
Pearson Education Australia  
Email: [shileen.costain@pearsoned.com.au](mailto:shileen.costain@pearsoned.com.au)  
Phone: (02) 9454 2216

# 2007 AFAANZ Doctoral Colloquium

28-30 June 2007

Holiday Inn, Surfers Paradise, Queensland, Australia

PhD Participant	Institution	PhD Participant	Institution
ABDALLAH, Abdelnasir	University of Southern Queensland	LAU, James	Macquarie University
ALDAMEN, Husam	Bond University	LI, Yuansha (Annie)	Hong Kong Baptist University
ANG, Hong Nee	The University of Melbourne	LIU, Li (Annie)	The University of Melbourne
BETTMAN, Jenni	Australian National University	LU, Louise	Australian National University
BOWREY, Graham	University of Wollongong	LUIPPOLD, Benjamin	University of Massachusetts
CHEUNG, Ernest	University of Queensland	MAYORGA, Diane	University of New South Wales
CHUANG, Ching-hui(Grace)	University of Sydney	MEDLIN, John	University of South Australia
FENECH, Jean Pierre	Monash University	OSMAN, Hisham	University of Waikato
GENG, Qiang (Frank)	University of Western Sydney	PLASTOW, Kevin	Queensland University of Technology
HAIDER, Syed	Victoria University	RAMPLING, Peter	University of Canberra
HAQUE, Tariq	The University of Melbourne	SATHYE, Suneeta	University of Canberra
HASNAN, Suhaily	Universiti Teknologi MARA	SIN, Samantha	Macquarie University
HUMPHREYS, Peter	University of Western Sydney	SINGH, Ronita	University of Sydney
JACKSON, Andrew	University of New South Wales	STAMATELATOS, Anna	The University of Melbourne
JAYAMAHA, Ariyarathna (Jayamaha)	University of Southern Queensland	STRYDOM, Maria	Monash University
KATSELAS, Dean	University of New Castle	TULIG, Steve	University of Wollongong



# 2007 AFAANZ CONFERENCE

## Welcome...

The Board of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) formally invite you to attend the 2007 Annual Conference at Conrad Jupiters, Gold Coast, Queensland, Australia from 1-3 July.

The AFAANZ Conference continues to provide a variety of outstanding speakers and topics including keynote addresses from Professor Paul Healy, James R. Williston Professor of Business Administration, Unit Head, Accounting and Management, Harvard Business School, and Professor David T. Otley, Professor of Accounting and Management, Lancaster University Management School.

There will also be a panel session with three invited speakers on Enhancing the Employability of Accounting Graduates, particularly international graduates.

The number of excellent papers submitted from Australia and New Zealand, Asia, Europe and the United States of America is indicative of increasing international interest in our conference. Over three days, the conference offers you a brilliant opportunity to network with colleagues from around the globe as well as giving you an update on the latest developments in accounting, finance and business related disciplines.

The AFAANZ conference continues to dedicate itself to a quality program, renowned speakers and interactive social functions. We are looking forward to welcoming you to the 2007 AFAANZ Conference on the Gold Coast.

As usual, the AFAANZ special interest groups will hold their full day symposia on Saturday, 30 June 2007.

**Barry J. Cooper, (Australia)**  
**Ian Eggleton, (New Zealand)**  
**Presidents**

**Cheryl Umoh**  
**Executive Director**

AFAANZ gratefully acknowledges the generous support of CPA Australia, the Institute of Chartered Accountants in Australia, the National Institute of Accountants and the New Zealand Institute of Chartered Accountants.

**AFAANZ Special Interest Group Symposia and Forum**  
**0900-1700**

*Accountability Interest Group (SIG1) Symposium*

*Accounting Standards Interest Group (SIG3) Symposium*

*Accounting Education Group (SIG5) Symposium*

### **Sunday, 1 July 2007**

1300-1700 Registration

1400-1500 HoD Meeting

1500-1530 General Meeting of Members

1530-1730 Plenary Session 1

1800-1900 Welcome Reception

### **Monday, 2 July 2007**

0830-1000 Concurrent Session 1

1000-1030 Morning Tea

1030-1200 Concurrent Session 2

1200-1300 Forum 1

1300-1400 Lunch

1400-1530 Concurrent Session 3

1530-1600 Afternoon Tea

1600-1730 Concurrent Session 4/Panel Session

1800-1900 Happy Hour

### **Tuesday, 3 July 2007**

0830-1000 Plenary Session 2

1000-1030 Morning Tea

1030-1200 Concurrent Session 5

1200-1300 Forum 2

1300-1400 Lunch

1400-1530 Concurrent Session 6

1530-1600 Afternoon Tea

1600-1730 Concurrent Session 7

1930-2000 Pre Dinner Drinks

2000-Late Conference Dinner

## 2007 AFAANZ CONFERENCE PLENARY SPEAKERS



### PLENARY SESSION 1

Sunday, 1 July 2007  
3.30pm-5.30pm

#### **Professor Paul Healy**

James R. Williston Professor of Business Administration  
Harvard Business School

#### ***Equity Research and the Global Settlement***

Recent scandals on Wall Street have highlighted conflicts of interest for sell-side analysts, leading to significant new industry regulation under the 2003 Global Settlement. This regulation has been accompanied by a sharp decline in sell-side research budgets and growth in buy-side research. We explore the performance of different types of financial analysts to understand the potential magnitude of their conflicts of interest and how the regulations are likely to affect the quality and integrity of their research.



### PLENARY SESSION 2

Tuesday, 3 July 2007  
8.30am-10.00am

#### **Professor David T. Otley**

Professor of Accounting and Management  
Lancaster University

#### ***Beyond Performance Measurement***

It is now 20 years since the publication of 'Relevance Lost' which described management accounting as being past its sell-by date. However, since that date there has been a resurgence of 'new' management accounting techniques, although these seem to have had only a short-term and limited impact. In organizations, the role title 'management accountant' seems to be heading for extinction, although there has been an increase in financial analysis and performance measurement activity. This address will examine the trajectory of management accounting research and practice, and attempt to identify how these relate to the management control function still required by organizations. It will suggest that the holistic focus traditionally supplied by financial control systems such as budgetary control is still required but that it will take new forms and require new skills from the management accountant. Research needs to focus more on performance management and evaluation, regardless of who supplies information for these necessary practices.



presents a

## PANEL SESSION

On

### Enhancing the Employability of Accounting Graduates, Particularly International Graduates

Monday, 2 July 2007, 4.00pm-5.30pm

Room: Southport I & II

#### **Speakers:**

**Bob Birrell, Monash University**

**Kim Watty, RMIT University**

**Margaret Casey, Griffith English Language Institute**

**Chair: Paul de Lange, RMIT University**

**Bob Birrell:** Background to the issues/concern and recent changes rules governing permanent residence for former overseas students who have completed courses here.

**Kim Watty:** Assessing students from a NESB background and how stakeholders including academics, students and employers, perceive English language and communication skills as key issues facing accounting educators.

**Margaret Casey:** Initiatives from the universities, practical solutions regarding what can be done to address concerns of poor communication skills in international student cohorts.

# 2007 AFAANZ CONFERENCE TECHNICAL PROGRAM

**HoD Meeting  
Southport III  
Sunday 1 July 2.00 pm - 3.00 pm**

**General Meeting of Members  
Southport III  
Sunday 1 July 3.00 pm - 3.30 pm**

**Plenary Session 1: Equity Research and the Global Settlement - Professor Paul Healy  
Southport I and II  
Sunday 1 July 3.30 pm - 5.30 pm**

**Welcome Reception - Sponsored by the Institute of Chartered Accountants in Australia  
Gold Coast Room & Surfers Paradise I & II  
Sunday 1 July 6.00 pm - 7.00 pm**

## **CONCURRENT SESSION 1 Monday 2 July 8.30 am - 10.00 am**

Broadbeach II	Coolangatta I	Coolangatta II	Coolangatta III	Coolangatta IV
<b>ACCOUNTING HISTORY Accounting History I</b> Moderator: Michael Scorgie	<b>INTERNATIONAL ACCOUNTING International Accounting I</b> Moderator: John Goodwin	<b>INTERDISCIPLINARY RESEARCH Interdisciplinary Research</b> Moderator: Stewart Lawrence	<b>FINANCE Anomalies</b> Moderator: Shumi Akhtar	<b>CORPORATE GOVERNANCE Disclosure &amp; Compliance Issues</b> Moderator: Peter Baxter
No Logos: Beyond the meaning of the True and Fair View O hOgartaigh, C., Hamilton, G. <i>Keith Hooper</i>	AN INVESTIGATION OF ACCRUALS QUALITY AROUND THE WORLD Tang, Q., He, S., He, T., Jiang, Y. <i>Helen Kang</i>	Foucault and the object and the subject of accounting budgets Alagiah, R. <i>Natasja Steenkamp</i>	"End-of- years effects in Australia: Magnitude and Explanations" Bird, R., Yeung, D. <i>Jason Hall</i>	A Review of Corporate Governance with an SME Perspective Barnes, L. <i>Anna Loyeung</i>
The Re-emergence of Accounting Profession in ASEAN: The Case of Cambodia Chen, B., Yapa, P., Jacobs, K. <i>Freda Hui</i>	An Investigation of Compliance with International Accounting Standards by Listed Companies in the Gulf Co-Operation Council Member States Brown, P., Al-Shammari, B., Tarca, A. <i>Dulacha Barako</i>	Silencing the 'Noise' of Corporate Responsibility: James Hardie, asbestos and strategic bankruptcy Moerman, L., van der Laan, S. <i>Jane Baxter</i>	The Robustness of Daily Momentum Smith, G., Durand, R. <i>Stephen Gray</i>	Goodwill Impairment - An Assessment of Disclosure Quality and Compliance Levels by Large Listed Australian Firms Carlin, T., Finch, N., Ford, G. <i>Louise Lu</i>
	Embracing International Financial Reporting Standards (IFRSs) and SME IFRSs: Implications for Emerging Economies Chand, P., White, M. <i>Manuel A. Tiggos</i>	Australia's Continuous Disclosure Regime – Business as Usual or a Cause for Sour Grapes? Carlin, T., Dileria, C. <i>Stewart Lawrence</i>	The Two-Year Effect (U.S. Stock Market Return Predictability) Bornholt, G., Bornholt, G. <i>Shumi Akhtar</i>	What Drives TBL Reporting: Good Governance or Threat to Legitimacy? Kent, P., Monem, R. <i>James Lau</i>
Southport I	Southport II	Southport III	Surfers Paradise III	
<b>FINANCIAL ACCOUNTING Capital Markets</b> Moderator: David Emanuel	<b>FINANCIAL ACCOUNTING Management Issues</b> Moderator: Maria Balatbat	<b>AUDITING Other Auditing Issues</b> Moderator: Barry Cooper	<b>EDUCATION Graduate Skills and Attributes</b> Moderator: Anne Abraham	
The Effect of Free Cash Flow Agency Problem on the Value Relevance of Earnings and Book Value Rahman, A., Mohd-Saleh, N. <i>Andrew Jackson</i>	A Comparison of the Compensation Structures of Australian CEOs and Other Senior Managers Rankin, M. <i>Julie Cotter</i>	An Exploratory study on Internal Audit independence in Australia Christopher, J., Leung, P., Sarens, G. <i>David Bond</i>	Ensuring Ethics is Integrated into Accounting Management and Practice: A Review of IFAC's Accounting Education Programs Exposure Draft "Approaches to Developing and Maintaining Professional Values, Ethics and Attitudes" Howieson, B., Thompson, I. <i>Ann Johns</i>	
The Impact of the Sarbanes-Oxley Act on Information Quality in Capital Markets Begley, J., Cheng, Q., Gao, Y. <i>Allan Hodgson</i>	Do Small Companies Require More Stringent Audit Committee Rules? Evidence From Australia Alsadoun, N., Navissi, F., Qian, W. <i>Chew Ng</i>	Internal Audit Outsourcing Practice and Rationales: Jiang, L., Van Peursem, K. <i>Nava Subramaniam</i>	Graduate Attributes and Skills: Are we as accounting academics delivering the goods? Kavanagh, M., Drennan, L. <i>Trevor Tonkin</i>	
The economic consequences of Corporate Internet Reporting : the Cost of Capital Van kerckhoven, T., Gabriëls, X. <i>Jodie Neilson</i>	The Determinants of Corporate Investments: Does Managerial Entrenchment Matter? Du, C. <i>Victor Borg</i>	Assurance of Sustainability Reports: Impact on report users' perceptions of reliability Hodge, K., Subramaniam, N., Stewart, J. <i>Roger Simnett</i>	Influences on the potential supply of and demand for accounting graduates: a focus on the international enrolments Jackling, B., Keneley, M. <i>Kim Watty</i>	

**Morning Tea**  
**Gold Coast Room & Surfers Paradise I & II**  
**Monday 2 July 10.00 am - 10.30 am**

**CONCURRENT SESSION 2**  
**Monday 2 July 10.30 am - 12.00 pm**

Broadbeach II	Coolangatta I	Coolangatta II	Coolangatta III	Coolangatta IV
CRITICAL PERSPECTIVES Critical Perspectives	PUBLIC SECTOR AND NOT-FOR-PROFIT Public sector and not-for-profit - organizations	MANAGEMENT ACCOUNTING Management Accounting - International Studies	FINANCE Disclosure and Price Discovery	CORPORATE GOVERNANCE Corporate Governance: Board Composition and Committees
Moderator: Ratnam Alagiah A review of intellectual capital disclosure from the sell-side analyst perspective Abhayawansa, S., Abeysekera, I. <i>Kerry Jacobs</i> The \$200 Million/Year Price Tag for Superannuation Fund Governance: A Case Study of Fund Member Loss Taylor, S. <i>Cary Dileria</i> The Changing Face of the US SEC's Enforcement Investigations (AAERs) into Financial Statement Fraud in the Post-Enron Environment Lane, R., O'Connell, B. <i>Ratnam Alagiah</i>	Moderator: Jayne Bisman Financial returns from new public management: A New Zealand perspective Luke, B. <i>Louise Kloot</i> New Organizational Forms in the Australian Public Sector: the Specifier /Provider Model Hoque, Z., Moll, J. <i>Janet Lee</i> Bundling and transformation of management control innovations: a case study of the integration of total quality management and the balanced scorecard Modell, S. <i>Graeme Rose</i>	Moderator: Vincent Chong Control within the Cultural Context of Blat: a study of Management Control Systems, Strategy, Innovation and Performance within Russian Business Organizations Chenhall, R., Pekka Kallunku, J., Silvola, H. <i>Joanna Masangkay</i> Shifting organisational boundaries: a study of four Danish firms Maguire, W., Mikkola, J., Mouritsen, J. <i>Vincent Chong</i> The Balanced Scorecard Approach to Predicting New Venture Survival Chen, Y., Jermias, J. <i>Lanita Winata</i>	Moderator: Jason Hall An empirical analysis of the NZX's price query system Marsden, A., Poskitt, R., Wang, C. <i>Warwick Anderson</i> Information Disclosure via ASX Queries Chang, M., Lai, L., Wee, M. <i>Karen Benson</i> Investor Communications around Adverse Earnings Shocks Carvalho, J., HY Izan, I., Watson, I. <i>Balasingham Balachandran</i>	Moderator: Lisa Barnes Exploring the Role of the Board of Directors in Corporate Strategic Choice: Australian Evidence Chen, I., Dyball, M., Wright, S. <i>Michaela Rankin</i> Improving Investors' Confidence in Corporate Financial Reporting: Are Australia's Reforms Likely to Work? Wong, S., Jubb, C., Chalmers, K. <i>Zoltan Matolcsy</i> The Existence and Nature of Risk Management Committees in Australian Companies Zhang, J., Subramaniam, N., McManus, L. <i>Greg Shaller</i>
Southport I	Southport II	Southport III	Surfers Paradise III	
FINANCIAL ACCOUNTING Disclosure	FINANCIAL ACCOUNTING Earnings Quality	AUDITING Audit Pricing I	EDUCATION Student Perceptions	
Moderator: Chan Du Companies' Responses to Pension Funding in a Changing Economic Environment Barnsley, C., Gallery, G., Gallery, N. <i>Wei Qian</i> Corporate Communication of Financial Risk Taylor, G., Tower, G., Neilson, J. <i>Alan Ramsay</i> The Effect of Presentation Format on Decision Quality in a Digital Reporting Environment K. Ghani, E., Laswad, F., Tooley, S. <i>Yunxia Zhou</i>	Moderator: Joy Begley Earnings Quality and Shareholders' Class Action Lawsuits Naiker, V., Navissi, F., Chalmers, K. <i>Thu Phuong Truong</i> The Distribution of Scaled Earnings and the Examination of Transition Probabilities between Consecutive Levels of Profit Christodoulou, D., McLeay, S. <i>Hanghang Tu</i> The Existence of, and Earnings Quality Explanations for, the Private Company Discount De Franco, G., Gavius, I., Jin, J., Richardson, G. <i>David Lont</i>	Moderator: Gary Monroe Agency Problems and Audit Fees: Further Tests of the Free Cash Flow Hypothesis Griffin, P., Lont, D., Sun, Y. <i>Michael De Martinis</i> Audit and Non-Audit Service Fees in Australia 2000-2005 Hutchinson, M., Koh, J., Walker, J., Green, P. <i>Deborah Alexander</i> The Extent of Voluntary Disclosures, Political Connections, Board Characteristics and Audit Fee Pricing: Some Evidence from Malaysia Bliss, M., Balachandran, J., Majid, A. <i>Ming Wu</i>	Moderator: Lyn Daff Accounting Students' Perceptions of a Learning Management System: An International Comparison Suwady, T., Basioudis, I., de Lange, P., Wells, P. <i>Marie Kavanagh</i> Students' ways of thinking within introductory accounting: an investigation into understandings of profit, cash and depreciation Lucas, U., Mladenovic, R. <i>Chrisann Palm</i> The impact of cultural factors on students' learning style preferences on implementation of the International Education Standards (IES) Sugahara, S., Boland, G. <i>Paul Wells</i>	

FORUM SESSION 1 Monday 2 July 12.00 pm - 1.00 pm				
Broadbeach II	Coolangatta I	Coolangatta II	Coolangatta IV	Southport I
Forum: Other Topics Moderator: Chew Ng	FINANCE Forum: Finance I - Market Related Studies Moderator: Sue Wright	MANAGEMENT ACCOUNTING Forum: Management Accounting I Moderator: Jane Baxter	PUBLIC SECTOR AND NOT-FOR-PROFIT Forum: Public Sector and Not-for-Profit Moderator: Louise Kloot	FINANCIAL ACCOUNTING Forum: Financial Accounting Moderator: Bryan Howieson
The internationality of Abacus: A longitudinal study 1965-2004  Bessell, M., Burritt, R., Carter, A., Round, D.	Impact of Market Timing on Capital Structure of Australian Firms  Islam, S., Heaney, R.	Does risk-taking flexibility matter for relative performance evaluation? Evidence from the technology sector Fung, M.	Public Sector Financial Reporting Issues: Perspectives from Users and Preparers  Kober, R., Lee, J., Ng, J.	The relevance of direct and indirect cash flows presentations in forecasting future cash flows: An Australian perspective Farshadfar, S.
The Impact of Change upon the Accounting Profession: Welcome Challenges or Worrisome Chores?  Muntean, D., Plummer, K.	Implications of Heterogeneity in Firm-Level Data Generating Processes for Cross Section Regression Analysis of Fundamentals in Capital Market Research Willett, R., Falta, M.	Information technology, strategic alliance and firm performance: An empirical study  Winata, L., Mia, L.	Window Dressing for Legitimacy? A Selected Review of Annual Reports of New Zealand Tertiary Education Institutions Narayan, A.	Transition to New Zealand Equivalents of International Financial Reporting Standards  Hart, C., Rainsbury, E.
Balancing work and lifestyle: an exploratory study of Chartered Accountants in Australia  Leung, P., Richardson, P.	The IMPact of H-Share Derivatives on the Underlying Equity Market  Wang, S., Li, W., Cheng, L.	CVP structure management amidst global competition: A case study of Japanese machine tool industry Kishita, T.		How Prepared Were Australian Firms for International Financial Reporting Standards?  Goodwin, J., Cooper, B., Johl, S.
	Whether the weather: A comprehensive assessment of climate effects in the Australian stock market Worthington, A.	The Hotel Management Contract Stakeholder Network: A Discussion Turner, M., Guilding, C.		
Southport II	Surfers Paradise III			
AUDITING Forum: Auditing I - Audit Quality and Fee Studies Moderator: David Hay	EDUCATION Forum: Education Moderator: Beverley Jackling			
Reduction of Non-audit Fees and Earnings Management Lai, K.	Assessing Students Unfamiliar with Assessment Practices in Australian Universities Watty, K., Jackson, M., Yu, L.			
An Analysis of Audit Fee Premiums of the Merged Audit Firm Rahmat, M., Iskandar, T., Omar, M.	Podcasting: Does It enhance flexible delivery?  Plummer, K., Baines, W., Davis, N.			
Audit concentration, auditor choice and management ownership in underdeveloped securities markets: The case of Bangladesh Karim, W., vanZijl, T.	Student Engagement in a First-Year Accounting Subject  Bond, D.			
Attributes Affecting Auditor Appointment in Compulsory Audit Tendering: Survey Evidence Boon, K., McKinnon, J., Ross, P.	Innovations in teaching undergraduate finance at Australian Universities: Three examples Jacobsen, B., Martin, T., Shimeld, S., Kofoed, J.			
Lunch Gold Coast Room & Surfers Paradise I & II Monday 2 July 1.00 pm - 2.00 pm				

<b>CONCURRENT SESSION 3</b> <b>Monday 2 July 2.00 pm - 3.30 pm</b>				
Broadbeach II	Coolangatta I	Coolangatta II	Coolangatta III	Coolangatta IV
<b>ACCOUNTING HISTORY</b> Accounting History II Moderator: Brian West Founder's influence on early financial statements: Case study of the Hong Kong and Shanghai Banking Corporation Hui, F. <i>Brian West</i> Management Styles of Women: Lessons from European History Hooper, K., Turner, L., Godfrey, A. <i>Ciaran O hOgartaigh</i> The geography and ideology of accounting: a case study of accounting in a sugar refinery in Australasia, 1900-1920 Hooks, J., Stewart, R. <i>Elaine Evans</i>	<b>CORPORATE SOCIAL RESPONSIBILITY</b> Social Responsibility Moderator: Anne Abraham Financial Performance and Corporate Social Responsibility Artiach, T., Nelson, D., Walker, J. <i>Anne Abraham</i> Moral liabilities: James Hardie and the social contract Hamilton, F., Tozer, L. <i>Prem Yapa</i> Motivations for organisations within developing countries to report social responsibility information: A case study from Bangladesh Islam, M., Deegan, C. <i>David Gadenne</i>	<b>MANAGEMENT ACCOUNTING</b> Decision Facilitating Issues Moderator: Michele Leong Legitimacy and attribution: the effect of perceived biases on capital investment evaluation judgements Cheng, M., Mahama, H. <i>Kim Langfield-Smith</i> The effects of information, social influence pressures and personality on managers' project evaluation decisions Chong, V., Syarifuddin, I. <i>John Sands</i> The role of accounting in managerial work Hall, M. <i>William Maguire</i>	<b>FINANCE</b> Capital Structure Moderator: Gary Smith Capital structure choice: the influence of confidence in France Oliver, B., Mefteh, S. <i>Silvia Islam</i> The Determinants of Debt Ratio for Japanese Multinational and Domestic Corporations Akhtar, S., Akhtar, S., Oliver, B. <i>Sian Owen</i> The Impact of Financial Flexibility and Macroeconomic Conditions on Capital Structure before and after Tax Integration: Evidence from the Electronic Industries of Taiwan Yeh, H., Roca, E. <i>Gary Smith</i>	<b>CORPORATE GOVERNANCE</b> Corporate Governance: Compensation Moderator: Graham Bowrey An Investigation of the Relationships between Directors' Remuneration, Corporate Governance Factors and Corporate Performance Windsor, C., Cybinski, P., MUSA, I. <i>Peter Baxter</i> Economic Determinants of Group versus Individual Compensation Schemes for Senior Executives Brown, P., Matolcsy, Z., Wells, P. <i>David Emanuel</i> The Determinants of the Relationship between Top Executive Stock-Based Compensation and Performance Measures: A Study of Taiwan Hung, Y., Wang, T. <i>Jing Chi</i>
Southport I	Southport II	Southport III	Surfers Paradise III	
<b>FINANCIAL ACCOUNTING</b> Analysts & Investors Moderator: Allan Hodgson An Analysis of the Reasons for Asymmetries Surrounding Earnings Benchmarks Bradbury, M., Bennett, B. <i>Chan Du</i> Do Supplementary Sales Forecasts Increase the Credibility of Financial Analysts' Sales Forecasts? Keung, E. <i>Grantley Taylor</i>	<b>PUBLIC SECTOR AND NOT-FOR-PROFIT</b> Not-for-profit and public sector Moderator: Zahirul Hoque An analysis of the source of public accounts committee inquiries: The Australian Experience Jacobs, K., Jones, K., Smith, D. <i>Janet Mack</i> Defining a Not For Profit Entity in Australia - An Empirical Analysis Kilcullen, L., Hancock, P., Izan, H. <i>Jayne Bisman</i> Performance measurement and accountability in Australian fire services Kloot, L. <i>Rowena Sinclair</i>	<b>AUDITING</b> Regulatory Impacts Moderator: Michael De Martinis Auditors' going concern modified opinions post 2001: Increased Conservatism or Improved Accuracy. Carey, P., Kortum, S., Moroney, R. <i>Colleen Hayes</i> Mandatory audit partner rotation: changes in rotation practices with the implementation of professional standard F1 in relation to auditor size and audit office location. Ryken, K., Radich, R., Fargher, N. <i>David Hay</i> The Impact of Sarbanes Oxley on Australian Listed Firms Mohd Salman, F., Carson, E. <i>Ben Luippold</i>	<b>FINANCE</b> Financial Econometrics and Modelling Moderator: Millicent Chang An Alternative Event Study Methodology for detecting Dividend Signals in the Context of Joint Dividend and Earnings Announcements Anderson, W. <i>Marilyn Clark-Murphy</i> Market Timing under Multiple Economic Regimes Pearl, J., Guido, R., Walsh, K. <i>Sue Wright</i> Modeling of Time-Series Merger Activity with a State-Space and Markov Switching Approach da Silva Rosa, R., Duong, L., Izan, H.	

**Afternoon Tea**  
**Gold Coast Room & Surfers Paradise I & II**  
**Monday 2 July 3.30 pm - 4.00 pm**

<b>CONCURRENT SESSION 4</b> <b>Monday 2 July 4.00 pm - 5.30 pm</b>				
Coolangatta I	Coolangatta II	Coolangatta III	Coolangatta IV	Southport I and II
<b>FINANCIAL ACCOUNTING</b> Industry effects  Moderator: Paul Mather Are Australian Mining Stocks Undervalued? Brown, P., Chen, Y., Ferguson, A. <i>Peter Wells</i> Coming Clean - The Impact of Disclosures by Biotechnology Firms on the Capital Markets Balatbat, M., Feigin, B. <i>Mark Wilson</i> U308: Assessing the cost of the Three Mines Policy Ferguson, A., Lam, P. <i>Victoria Clout</i>	<b>FINANCE</b> Information Trading and Market Efficiency  Moderator: Barry Oliver Private Information Trading in Emerging Markets: Evidence from GCC Security Markets Spear, N., Al-Aqeel, M. <i>Iain Watson</i> The information content of Insider trading on future firm performance- Evidence from New Zealand 1994-2005 McHardy, J., Hodgson, A. <i>Millicent Chang</i>	<b>FINANCE</b> Banking  Moderator: Andrew Worthington Global Intergration of the Banking Industry: Evidence from A Renowned International Financial Centre Based on A Markov Regime Switching Approach Mavanna, M., Roca, E., Wong, V. <i>Hsien-Hung Yeh</i> Motives, Money and Microfinance - Are We Measuring the Right Subsidy Variable Langton, J. <i>Andrew Worthington</i>	<b>TAX</b> Tax  Moderator: Larelle Chapple Earnings Management in Response to the Corporate Tax Law Changes: Evidence from Australia Tu, H., Balachandran, B., Hanlon, D. <i>Grant Richardson</i> The Impact of Tax Reform on Corporate Capital Investment: Evidence from Australian Panel Data Richardson, G., Lanis, R. <i>Dean Hanlon</i>	Panel Session: Enhancing the Employability of Accounting Graduates, Particularly International Graduates - Professor Bob Birrell, Mrs Margaret Casey, Associate Professor Kim Watty. Chair: Associate Professor Paul de Lange
<b>Happy Hour</b> <b>Gold Coast Room &amp; Surfers Paradise I &amp; II</b> <b>Monday 2 July 6.00 pm - 7.00 pm</b>				

**Plenary Session 2: Beyond Performance Measurement - Professor David Otley**  
**Southport I and II**  
**Tuesday 3 July 8.30 am - 10.00 am**

**Morning Tea**  
**Gold Coast Room & Surfers Paradise I & II**  
**Tuesday 3 July 10.00 am - 10.30 am**

**CONCURRENT SESSION 5**  
**Tuesday 3 July 10.30 am - 12.00 pm**

Broadbeach II	Coolangatta I	Coolangatta II	Coolangatta III	Coolangatta IV
<b>ACCOUNTING INFORMATION SYSTEMS</b> Accounting Information Systems Moderator: Peter Green Degree of ERPS adoption and its influence on perceived decision use and usefulness : survey-based evidence  Gabriëls, X., Jorissen, A. <a href="#">Shirley Gregor</a> Development of a Board IT Governance (ITG) Review Model  Buckby, S., Best, P. <a href="#">Carlin Dowling</a> The compensatory and complementary influence of auditor, audit team and firm level factors on how audit support systems are used Dowling, C. <a href="#">Angela Liew</a>	<b>INTERNATIONAL ACCOUNTING</b> International Accounting II Moderator: Ann Tarca Corporate Communication of the HIV/AIDS Crisis in Africa  Barako, D., Tower, G., Brown, A., Izan, I., Hancock, P. <a href="#">Wen Qu</a> Corporate Transparency Differences in the Asian Region: The Feasibility of Global Standardization in Practice? Morris, R., Gray, S. <a href="#">Ann Tarca</a> Debt or Equity? Shareholder Wealth Effects Associated with Accounting Deliberations  Borg, V., Chalmers, K., Navissi, F. <a href="#">Parmod Chand</a>	<b>MANAGEMENT ACCOUNTING</b> Management Accounting - Corporate Governance Issues Moderator: William Maguire Corporate Governance and ERM in a High Risk Industry: The Emerging Role of Management Accounting  Ratnatunga, J., Alam, M. <a href="#">David Bedford</a> Managerial and public accountability in Malaysian local government: evidence of the effects of levers of control, empowerment and situational constraints Taylor, D., Othman, R. <a href="#">Yee Shih Phua</a> Risk Management Training, Ethical Environment, Internal Audit Activity and Internal Control Procedural Quality: A Structural Equation Model Rae, K., Subramaniam, N., Sands, J. <a href="#">Sandra Wallace</a>	<b>FINANCE</b> International Finance Moderator: Iain Watson Asean5 Equity Market Links  Md Nor, Z., Heaney, R. <a href="#">Phong Ngo</a> Price Discovery, Cross-listings and Exchange Rates across the Tasman  Frijns, B., Gilbert, A., Tourani-Rad, A. <a href="#">Omar Al Farooque</a>	<b>FINANCE</b> Superannuation and Funds Management Moderator: Eduardo Roca Drivers of individuals' superannuation investment choices: Preliminary evidence on return chasing and demographics Clark-Murphy, M., Gerrans, P., Speelman, C. <a href="#">Lien Duong</a> Returns, tax and volatility: Superannuation choice with a complete information set  Dunn, P., Francis, S., Hall, J. <a href="#">Philip Gharghori</a> Socially responsible investment funds: An investigation of performance persistence and fund flows. Benson, K., Humphrey, J. <a href="#">Eduardo Roca</a>
Southport I	Southport II	Southport III	Surfers Paradise III	
<b>FINANCIAL ACCOUNTING</b> Accruals Moderator: Nasser Spear The Accrual Anomaly: Australian Evidence  Clinch, G., Fuller, D., Govendir, B., Wells, P. <a href="#">Paul Healy</a> The implications of accounting distortions, growth and losses for accruals and profitability: Australian evidence. Wu, H., Fargher, N. <a href="#">Anne Wyatt</a> The persistence and pricing of earnings, accruals and free cash flows in Australia  Anderson, K., Woodhouse, K., Ramsay, A., Faff, R. <a href="#">Reza Monem</a>	<b>AUDITING</b> Audit Pricing II Moderator: Stephen Taylor Economic Consequences of Audit Failure: Evidence from Hong Kong Audit Pricing and Market Reaction Gul, F., Lai, K. <a href="#">Andrew Ferguson</a> Pick a Model, Any Model: Assessing the Robustness of the Self-Selection Model Lennox, C., Francis, J. <a href="#">Elizabeth Carson</a> The effects of mandated IFRS adoption on the cost of the audit function  De George, E., Ferguson, C., Spear, N. <a href="#">Clive Lennox</a>	<b>AUDITING</b> Experimental Studies Moderator: Wendy Green Industry versus Task-Based Experience and Auditor Performance  Moroney, R., Carey, P. <a href="#">Steven Kachelmeier</a> The connotative meaning of independence in the context of audit: demand and supply side interpretations Wines, G. <a href="#">Carolyn Windsor</a> Third-party Perceptions of an Acceptable Level of Independence Risk  Hayes, C., Monroe, G., Mock, T. <a href="#">Jenny Stewart</a>	<b>EDUCATION</b> Approaches to Learning Moderator: Keith Duncan An investigation into the use of a blended model of learning  Muldoon, N., Pawsey, N., Palm, C. <a href="#">Chang-Yuan Loh</a> Approaches to learning: a cross-cultural study Donald, J., Jackling, B. <a href="#">Jacqueline Birt</a> The Value of Prerequisites: A Link between Understanding and Progression Baard, V., Watts, T. <a href="#">Rosina Mladenovic</a>	

**FORUM SESSION 2**  
**Tuesday 3 July 12.00 pm - 1.00 pm**

Broadbeach II	Coolangatta II	Coolangatta III	Southport I	Coolangatta IV
<b>PUBLIC SECTOR AND NOT-FOR-PROFIT</b> Forum: Public Sector and Not-for-Profit	<b>MANAGEMENT ACCOUNTING</b> Forum: Management Accounting II	<b>FINANCE</b> Forum: Finance II - Value, Earnings & Risk	<b>FINANCIAL ACCOUNTING</b> Forum: National Studies in Finance and Financial Accounting	<b>CORPORATE GOVERNANCE</b> Forum: Corporate Governance & Audit
Moderator: Brian West	Moderator: David Smith	Moderator: Marilyn Clark-Murphy	Moderator: David Lont	Moderator: Keitha Dunstan
Common ground across the divide: financial management policies of schools in contrasting public education systems Baines, W.	Management control systems design and use, contingency fit, and performance: An empirical study Ferreira, A., Otley, D.	Can Value-at-Risk be Made More Valuable? Resampling Techniques for Risk Uncertainty Lan, Y., Hu, Z., Johnson, J.	Information asymmetry resolution in the Australian Mining Industry Czernkowski, R., Ferguson, A.	The Non-Executive Director of Australian Statutory Authorities Bowrey, G., Cortese, C.
Challenging the performance movement challenge: Some evidence from state- Rose, G.	Does "style of use" of performance measurement systems impact on individual creativity? An empirical analysis Moulang, C.	Behavioural Factors in client risk profiling by financial planners McCrae, M.	The legitimising power of regulation for Australian banks: an institutional approach Deo, H., Irvine, H., Abraham, A.	Profiling non-executive directors in Australia Cortese, C., Bowrey, G.
Performance Reporting by Malaysian Government Departments Mucciarone, M., Neilson, J.	Measures that Matter: A Review of Performance Measuremt in Small Service Businesses Baard, V., Watts, T.	IPO Underpricing in China: New Evidence from the Primary and Secondary Markets Chang, X., Chen, C., Chi, J., Young, M.	Corporate Transparency and the Cost of Equity Capital in an Emerging Market :A Social Network Perspective Fang, S., Chen, Y., Huang, C.	Auditor perceptions of the new Australian auditing and assurance standards: A phenomenographic study Mui, G.
				Factors Associated with the Choice of a Quality Auditor when Audit Tendering is Compulsory Boon, K., McKinnon, J., Ross, P.
Southport II	Southport III	Surfers Paradise III		
<b>FINANCIAL ACCOUNTING</b> Forum: Financial Accounting	<b>AUDITING</b> Forum : Auditing II - Independence, Governance and Accountability	<b>FINANCE</b> Forum: Finance III - Performance and Shareholder Wealth		
Moderator: Peter Wells	Moderator: Elizabeth Carson	Moderator: Barry Williams		
Intellectual capital disclosure: Literature review of supply-side and demand-side Abhayawansa, S.	How Wrong is the Agency Theory as Basis for Corporate Governance? Tipgos, M.	Managerial Share Ownership and Firm Performance: Evidence from Australia Khan, A., Balachandran, B., Mather, P.		
Value Relevance of Accounting Information in China Chalmers, K., Navissi, F., Qu, W., Wu, X.	Firm Characteristics and the Voluntary Formation of Audit Committees by Non-Top 500 Firms Listed on the ASX Chen, L., Kilgore, A., Radich, R.	New Evidence on the Impact of the Cash Rights Issue of Options on Shareholders Wealth Balasingham, B., Kanapathippillai, S., Bhavna, C.		
The Communication of Risk to Stakeholders in Annual Reports of Large General Insurers Gordon, I.	Auditor Independence and the Implications for Litigation Involving Companies Richardson, K., Tennent, B.			
'Sector Bending' and Conceptual Challenges in the Financial Reporting of Early Childhood Education Centres Cordery, C., Narraway, G.	An Exploratory Study of Environmental Auditing in Local Authorities and Public Accountability of Auditor General: the Case of Sri Lanka Ethugalage, A., Yapa, P.			

**Lunch**  
**Gold Coast Room & Surfers Paradise I & II**  
**Tuesday 3 July 1.00 pm - 2.00 pm**

<p style="text-align: center;"><b>CONCURRENT SESSION 6</b>  <b>Tuesday 3 July 2.00 pm - 3.30 pm</b></p>				
Broadbeach II	Coolangatta I	Southport II	Coolangatta II	Coolangatta III
<p><b>CORPORATE SOCIAL RESPONSIBILITY</b> Sustainability and social responsibility Moderator: <a href="#">Craig Deegan</a></p> <p>Socially Responsible Investment: Assessing labour standards and social, environmental and ethical consideration disclosure within the SRI industry <a href="#">Banasik, E.</a>, <a href="#">Kloot, L.</a></p> <p><a href="#">Jill Hooks</a> The Business of Doing Good: An Australasian Perspective on Corporate Philanthropy <a href="#">Chesters, C.</a> <a href="#">Karen Van Peurse</a> The Role of Accounting in Product Life-Cycle Analysis</p> <p><a href="#">Loftus, J.</a>, <a href="#">Purcell, J.</a> <a href="#">Craig Deegan</a></p>	<p><b>PUBLIC SECTOR AND NOT-FOR-PROFIT</b> Public sector and not-for-profit - financial reporting Moderator: <a href="#">Graeme Rose</a></p> <p>Accounting's chaotic margins: financial reporting of the library collections of Australia's public universities <a href="#">West, B.</a>, <a href="#">Carnegie, G.</a></p> <p><a href="#">Dennis Taylor</a> Intellectual Capital Reporting by the New Zealand Local Government Sector <a href="#">Samkin, G.</a>, <a href="#">Schneider, A.</a> <a href="#">Gwyn Narraway</a> Why do Queensland Urban Water Entities Resist the Adoption of User Pays Pricing?</p> <p><a href="#">Hunt, C.</a>, <a href="#">Dunstan, K.</a> <a href="#">John Neilson</a></p>	<p><b>FINANCIAL ACCOUNTING</b> Financial Accounting Moderator: <a href="#">Alan Ramsay</a></p> <p>An Accounting Approach to Estimating the Return on Intangible Investments <a href="#">Hunter, L.</a>, <a href="#">Webster, E.</a>, <a href="#">Wyatt, A.</a></p> <p><a href="#">Trevor Wilkins</a> Has earnings quality declined over time? Australian evidence <a href="#">Monem, R.</a>, <a href="#">Farshadfar, S.</a> <a href="#">Joy Begley</a> Has the adoption of the Australian International Financial Reporting Standards been value relevant? <a href="#">Becis, T.</a>, <a href="#">Ng, C.</a>, <a href="#">Roca, E.</a> <a href="#">Michael Bradbury</a></p>	<p><b>MANAGEMENT ACCOUNTING</b> Budgeting Moderator: <a href="#">Carly Moulang</a></p> <p>Budget participation and budget emphasis in low uncertainty conditions – considering alternative reasons to budget <a href="#">Sivabalan, P.</a>, <a href="#">Booth, P.</a>, <a href="#">Malmi, T.</a></p> <p><a href="#">Nicole Ang</a> Budget Use in Small Healthcare Businesses in Australia <a href="#">King, R.</a>, <a href="#">Wallace, S.</a>, <a href="#">Clarkson, P.</a> <a href="#">Axel Schulz</a> Competitive strategy, product life cycle and the use of broad scope MAS information: Evidence from Thailand <a href="#">Bangchokdee, S.</a>, <a href="#">Mia, L.</a>, <a href="#">Winata, L.</a> <a href="#">Yasheng Chen</a></p>	<p><b>FINANCE</b> Finance and Corporate Governance Moderator: <a href="#">Balasingham Balachandran</a></p> <p>The Effect of Ownership Concentration on Firm Value and Corporate Governance in Bangladesh Listed Firms <a href="#">Farooque, O.</a>, <a href="#">van Zijl, .</a>, <a href="#">Dunstan, K.</a>, <a href="#">Karim, W.</a> <a href="#">Warwick Anderson</a> The issue with corporate governance: Does it matter for firms issuing shares? <a href="#">Brown, P.</a>, <a href="#">Chin, N.</a>, <a href="#">Owen, S.</a> <a href="#">Alireza Tourani-Rad</a> The trade-off between bank fees and net interest margins</p> <p><a href="#">Williams, B.</a>, <a href="#">Rajaguru, G.</a> <a href="#">Jonathan Langton</a></p>
Coolangatta IV	Southport I	Southport III	Surfers Paradise III	
<p><b>CORPORATE GOVERNANCE</b> Corporate Governance: Earnings Quality Moderator: <a href="#">Greg Shailer</a></p> <p>ASIC actions: Canaries for poor corporate governance?</p> <p><a href="#">da Silva Rosa, R.</a>, <a href="#">Filippetto, J.</a>, <a href="#">Tarca, A.</a> <a href="#">Brendan O'Connell</a> Earnings management in Australia under new ASX corporate governance guidelines <a href="#">He, L.</a>, <a href="#">Wright, S.</a>, <a href="#">Evans, E.</a>, <a href="#">Crowe, S.</a> <a href="#">Yushun Hung</a> Governance, Ownership Structures and Earnings Informativeness: Evidence from Chinese Companies <a href="#">Ji, X.</a>, <a href="#">Ahmed, K.</a>, <a href="#">Lu, W.</a> <a href="#">Jun Yao</a></p>	<p><b>FINANCIAL ACCOUNTING</b> Earnings Management I Moderator: <a href="#">Richard Morris</a></p> <p>Earnings Management Following CEO Changes: The Effect of Contemporaneous Chairperson and CFO Changes <a href="#">Wilson, M.</a>, <a href="#">Wang, J.</a> <a href="#">Edmund Ching Tung Keung</a> Earnings Management Incentives to Classify Income and Expense Items as "Abnormal" <a href="#">Cameron, R.</a>, <a href="#">Gallery, N.</a> <a href="#">Elizabeth Rainsbury</a> Identifying Earnings Management: A Financial Statement Analysis (Red Flag) Approach <a href="#">Taylor, S.</a>, <a href="#">Bayley, L.</a> <a href="#">Julie Walker</a></p>	<p><b>AUDITING</b> Audit Quality Moderator: <a href="#">Christine Jubb</a></p> <p>Auditor tenure and perceived credibility of financial reporting <a href="#">Azizkhani, M.</a>, <a href="#">Monroe, G.</a>, <a href="#">Shailer, G.</a> <a href="#">Renee Radich</a> Exploring Audit Planning Responsiveness to Client Risk Assessments <a href="#">De Martinis, M.</a>, <a href="#">Fukukawa, H.</a>, <a href="#">Mock, T.</a> <a href="#">Robyn Moroney</a></p>	<p><b>EDUCATION</b> Teaching Tools &amp; Strategies Moderator: <a href="#">Marie Kavanagh</a></p> <p>A study on the effect of a web-based teaching module and gender on accounting students' ethical judgements <a href="#">Subramaniam, N.</a>, <a href="#">McManus, L.</a>, <a href="#">James, W.</a> <a href="#">Philip Ross</a> The Effectiveness of Classroom Study Groups in Introductory Finance tutorials. <a href="#">van Mourik, G.</a>, <a href="#">Onsman, A.</a>, <a href="#">Watson, J.</a> <a href="#">Sherrena Buckby</a> The learning journal as critical reflective assessment tool in accounting education <a href="#">Bisman, J.</a> <a href="#">Paul de Lange</a></p>	
<p style="text-align: center;"><b>Afternoon tea</b>  <b>Gold Coast Room &amp; Surfers Paradise I &amp; II</b>  <b>Tuesday 3 July 3.30 pm - 4.00 pm</b></p>				

**CONCURRENT SESSION 7**  
**Tuesday 3 July 4.00 pm - 5.30 pm**

Broadbeach II	Coolangatta I	Coolangatta II	Coolangatta III	Coolangatta IV
<b>QUALITATIVE RESEARCH</b> Qualitative studies Moderator: Sandra van der Laan The importance of coding pictures when applying content analysis methodology in ICR research Steenkamp, N. <a href="#">Sue Taylor</a> The Use of Verbal Protocol Analysis in Testing and Developing Narrative Data Instruments Hayes, C., Monroe, G., Mock, T. <a href="#">Sandra van der Laan</a> New public sector management: a field study of emergence of new organizational reality Sharma, U., Lawrence, S. <a href="#">Sven Modell</a>	<b>PUBLIC SECTOR AND NOT-FOR-PROFIT</b> Public sector and not-for-profit - performance Moderator: Linda English Performance audit of Australian public private partnerships: legitimizing government policies or providing independent oversight? English, L. <a href="#">Graham Bowrey</a> Performance Reporting in an Australian Government Context: A Comparative Study Neilson, J., Mucciarone, M. <a href="#">Linda English</a> Financial reporting by New Zealand Charities: Finding a way forward Sinclair, R., Hooper, K. <a href="#">Tk Thiagarajah</a>	<b>MANAGEMENT ACCOUNTING</b> Control System Design Moderator: Axel Schulz Measuring and Motivating Quantity, Creativity, or Both Kachelmeier, S., Reichert, B., Williamson, M. <a href="#">Matthew Hall</a> Negotiated Budgets: The impacts of information, accountability and managerial attitudes on budgetary slack and performance Chong, V., Leong, M., Woodliff, D. <a href="#">Ted Watts</a> The Effect of Compensation Systems Design on Individual's Investment in Learning Schulz, A., Tan, J. <a href="#">Lisa McManus</a>	<b>FINANCE</b> Risk and Returns Moderator: Kathleen Walsh Are the Fama-French Factors Proxying News Related to GDP Growth? The Australian Evidence Gharghori, P., Nguyen, A., Faff, R. <a href="#">Graham Bornholt</a> Bias, stability and predictive ability in the measurement of systematic risk Gray, S., Hall, J., Klease, D. <a href="#">Kathleen Walsh</a> Political Economy and Dividend Policies around the World Choy, H., Gul, F., Yao, J. <a href="#">Barry Williams</a>	<b>CORPORATE GOVERNANCE</b> Performance, Earnings Management and Fraud Moderator: Philip Brown Why Do Poor Performing Firms Pay Cash Dividends: Evidence from Mainland China and Hong Kong? Cheng, L., Fung, H., Leung, T. <a href="#">Alastair Marsden</a> Corporate governance and misappropriation Chapple, L., Ferguson, C., Kang, D. <a href="#">Lisa Barnes</a> The role of non-executive directors in corporate governance: an evaluation Siladi, B., Kloot, L. <a href="#">Nigel Finch</a>
Southport I	Southport II	Southport III	Surfers Paradise III	
<b>FINANCIAL ACCOUNTING</b> Management Issues Moderator: Dennis Taylor CEO Stock Options, Future Earnings Performance, and Corporate Governance Quality of Compensation Committees Sun, J., Cahan, S., Emanuel, D. <a href="#">Janice Loftus</a> The association between directors' independence, reputation and management earnings forecasts Chan, H., Faff, R., Mather, P., Ramsay, A. <a href="#">Peter Lam</a>	<b>FINANCIAL ACCOUNTING</b> Standards Moderator: Gordon Richardson Are Components of Reconciliations to International Financial Reporting Standards useful to Investors? Goodwin, J., Ahmed, K., Heaney, R. <a href="#">Erlane K. Ghani</a> Directors' expertise, corporate governance and financial reporting disclosures on transition to International Financial Reporting Standards Hamilton, J., Thomas, L. <a href="#">Bryan Howieson</a> Evidence of Australian Firms' Delayed Responses to Lease Accounting Regulation Gallery, G. <a href="#">Maria Balatbat</a>	<b>AUDITING</b> Non-Audit Services Moderator: Andrew Ferguson Bank loan loss provision and capital management Zhou, Y. <a href="#">Wares Karim</a> Recurring and non-recurring non-audit services provided by auditors. Alexander, D., Hay, D. <a href="#">Gary Monroe</a>	<b>ETHICS</b> Ethical Behaviour Moderator: Brendan O'Connell A Reconciliation of the Relationship Between Ethical Development and Ethical Behaviour: Is Sex Important? Loh, C., Edwards, P., Baxter, J. <a href="#">Collette Chesters</a> Why do Good Accountants do Bad Things? Conversations with Inmate Accountants Dellaortas, S. <a href="#">Donata Muntean</a>	

**Pre-dinner drinks**  
**Pavilion Gallery**  
**Tuesday 3 July 7.30 pm - 8.00 pm**

**Dinner**  
**Pavilion Marquee**  
**Tuesday 3 July 8.00 pm - 11.55 pm**

# PROGRAM AT A GLANCE

	Room	Broadbeach II	Coolangatta I	Coolangatta II	Coolangatta III	Coolangatta IV	Southport I	Southport II	Southport III	Surfers Paradise III
Saturday 30 June (SIG Sessions)										
	09:00-17:00		SIG1 Accountability Forum	SIG3 Accounting Standards Forum	SIG5 Accounting Education Forum					
	17:00-18:00				SIG5 Accounting Education AGM					
Day 1 Sunday 1 July										
	13:00-18:00	Registration at the entrance to The Gallery								
	14:00-15:00	HoD Meeting (Room: Southport III)								
	15:00-15:30	General Meeting of Members (Southport III)								
	15:30-17:30	Plenary Session 1 Professor Paul Healy. Equity Research and the Global Settlement (Southport I and II)								
	18:00-19:00	Welcome Reception (Gold Coast Room & Surfers Paradise I & II) Sponsored by the Institute of Chartered Accounts in Australia								
Day 2 Monday 2 July										
	08:00-17:00	Registration at the entrance to The Gallery								
	08:30-10:00	Accounting History: Accounting History I	International Accounting: International Accounting I	Interdisciplinary Research	Finance: Anomalies	Corporate Governance: Disclosure & Compliance Issues	Financial Accounting: Capital Markets	Financial Accounting: Management Issues	Auditing: Other Auditing Issues	Education: Graduate Skills & Attributes
	10:00-10:30	Morning Tea (Gold Coast Room & Surfers Paradise I & II)								
	10:30-12:00	Critical Perspectives: Critical Perspectives	Public Sector & Not-for-Profit: Organizations	Management Accounting: International Studies	Finance: Disclosure & Price Discovery	Corporate Governance: Board Composition & Committees	Financial Accounting: Disclosure	Financial Accounting: Earnings Quality	Auditing: Audit Pricing I	Education: Student Perceptions
	12:00-13:00	Forum: Other Topics	Forum: Finance I – Market Related Studies	Forum: Management Accounting I	Forum: Public Sector & Not-for- Profit	Forum: Financial Accounting	Forum: Auditing I – Audit Quality & Fee Studies	Forum: Education		
	13:00-14:00	Lunch (Gold Coast Room & Surfers Paradise I & II)								
	14:00-15:30	Accounting History: Accounting History II	Corporate Social Responsibility: Social Responsibility	Management Accounting: Decision Facilitating Issues	Finance: Capital Structure	Corporate Governance: Compensation	Financial Accounting: Analysts & Investors	Public Sector & Not-for-Profit: Not-for-Profit & Public Sector	Auditing: Regulatory Impacts	Finance: Financial Econometrics & Modelling

	Room	Broadbeach II	Coolangatta I	Coolangatta II	Coolangatta III	Coolangatta IV	Southport I	Southport II	Southport III	Surfers Paradise III
	15:30-16:00	<b>Afternoon Tea</b> <b>(Gold Coast Room &amp; Surfers Paradise I &amp; II)</b>								
	16:00-17:30	Financial Accounting: Industry Effects	Finance: Information Trading and Market Efficiency	Finance: Banking	Tax		Panel Session Enhancing the Employability of Accounting Graduates, Particularly International Graduates			
	17:30-18:00			SIG2 Accounting History AGM						
	18:00-19:00	<b>Happy Hour</b> <b>(Gold Coast Room &amp; Surfers Paradise I &amp; II)</b>								

**Day 3 Tuesday 3 July**

08:00-16:00	Registration at the entrance to The Gallery									
08.30-10:00	<b>Plenary Session 2</b> <b>Professor David Otley, Beyond Performance Measurement</b> <b>(Room: Southport I and II)</b>									
10:00-10:30	<b>Morning Tea</b> <b>(Gold Coast Room &amp; Surfers Paradise I &amp; II)</b>									
10:30-12:00	Accounting Information Systems: Accounting Information Systems	International Accounting: International Accounting II	Management Accounting: Corporate Governance Issues	Finance: International Finance	Finance: Superannuation & Funds Management	Financial Accounting: Accruals	Auditing: Audit Pricing II	Auditing: Experimental Studies	Education: Approaches to Learning	
12:00-13:00	Forum: Public Sector & Not-for-Profit	Forum: Management Accounting II	Forum: Finance II – Value, Earnings & Risk	Forum: Financial Accounting: National Studies in Finance & Financial Accounting	Forum: Corporate Governance & Audit	Forum: Financial Accounting	Forum: Auditing II Independence, Governance & Accountability	Forum: Finance III - Performance & Shareholder Wealth		
13:00-14:00	<b>Lunch</b> <b>(Gold Coast Room &amp; Surfers Paradise I &amp; II)</b>									
14:00-15:30	Corporate Social Responsibility: Sustainability & Social Responsibility	Public Sector & Not-for-Profit: Financial Reporting	Financial Accounting: Financial Accounting	Management Accounting: Budgeting	Finance: Finance & Corporate Governance	Corporate Governance: Earnings Quality	Financial Accounting: Earnings Management I	Auditing: Audit Quality	Education: Teaching Tools & Strategies	
15:30-16:00	<b>Afternoon Tea</b> <b>(Gold Coast Room &amp; Surfers Paradise I &amp; II)</b>									
16:00-17:30	Qualitative Research: Qualitative Studies	Public Sector & Not-for-Profit: Performance	Management Accounting: Control System Design	Finance: Risk & Returns	Corporate Governance: Performance, Earnings Management & Fraud	Financial Accounting: Management Issues	Financial Accounting: Standards	Auditing: Non-audit Services	Ethics: Ethical Behaviour	
19:30-20:00	<b>Pre-dinner Drinks</b> <b>(Pavilion Gallery)</b>									
20:00-23:55	<b>Conference Dinner</b> <b>(Pavilion Marquee)</b>									