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Co-editors David Lont, Cheryl Umoh and Sue Wright

2013 AFAANZ CONFERENCE PERTH, AUSTRALIA, from 7-9 July

The 2013 AFAANZ Conference is fast approaching. You can either register online or download the registration brochure and form from our website at www.afaanz.org/conferences. We look forward to welcoming you in Perth, Australia.



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Presidents' Message

Welcome to the June newsletter.

Conference

We are pleased to inform you that planning for the 2013 conference in Perth, Australia is well underway and registrations are flowing in for what is looking like another very successful AFAANZ conference.

The conference co-chairs, Jacqueline Birt and Mandy Cheng; the conference technical committee; Jacqui Bates and her team at The Conference Manager; Cheryl Umoh and Tim Jones have been working very hard to ensure the conference runs smoothly. Once again, we have had 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. The program comprises concurrent sessions, forum sessions and panel sessions. We have a couple of hot topics which will be covered in our panel session on Sunday, 7 July from 2.45 to 4pm entitled "Learning and Teaching Issues: Technology including Social Media and Massive Open Online Courses (MOOCs), and Learning Standards", chaired by Paul de Lange, RMIT University; and our panel discussion on the same day from 4.30 to 5.30pm entitled "Accounting and Finance Research: SMEs, Corporate Governance and Behavioural Finance", chaired by Brad Potter, The University of Melbourne.

Our special interest groups (SIGs) namely the Accounting History SIG, the Accounting Standards SIG and the Accounting Education SIG are having their symposia all day on Saturday, 6 July and the Public Sector and Not-for-Profit Accounting SIG are having their forum on the same day from 1 to 5pm; the Auditing and Assurance SIG, Behavioural Finance SIG and the Qualitative Research in Accounting Network SIG are having their meeting on Sunday, 7 July from 8.30am to 1pm. For more information on the SIG events, please go to our conference page at <http://www.afaanz.org/conferences>.



Sue Wright and David Lont

Planning is well advanced for the very popular Doctoral Symposium, being organised by Robyn Moroney and Norman Wong. The symposium will be held at Crown Perth, Perth, Australia, from 3-5 July 2013. This year we have 38 students attending the program, including students from USA, Europe, New Zealand and Australia.

Research Grants

Once again there has been strong interest from our members in applying for the annual AFAANZ competitive research grants, funded by our institutional members and aimed at assisting developing and mid-career researchers. We received 104 applications. The Committee has begun the process of evaluating the applications and successful recipients will be notified in mid-June. The winners will be announced at the conference in July. Unsuccessful applicants will be provided with feedback to enhance future grant applications for their projects.

After this year's allocation, AFAANZ will have funded research projects in excess of 1.4 million dollars since the research grant scheme was initiated.

This year the scheme is coordinated by Brad Potter, and we thank Brad and his selection committee for the considerable time and effort they put into making the scheme successful.

Fellow Membership of AFAANZ

AFAANZ is now accepting applications for members to be recognised as a Fellow of AFAANZ.

Fellowships represent a high level award granted to AFAANZ members who have made a significant contribution to the organisation's activities over a sustained period of time. The award of a fellowship is a means for AFAANZ to show its recognition and appreciation for such contributions.

The most important consideration for advancement to Fellow is that the member has given a sustained, significant contribution to AFAANZ.

Detailed information about this award is available at www.afaanz.org/awards.

Please enjoy reading the rest of the newsletter to discover information about important news, events and developments that relate to our members.

Sue Wright
President
(Australia)

David Lont
President
(New Zealand)

2013 Conference Technical Committee Update

Greetings! Preparations for this year's technical program are well underway. We received more than 330 submissions this year – which is an increase of approximately 10%. 162 (49%) of these papers have been accepted in concurrent sessions and approximately 45 (14%) have been accepted for forum papers. Interestingly enough, at the Hamilton Island conference in 2000, there were 235 submitted papers and 108 accepted for presentation. Our program has broadened and expanded significantly in the past 13 years! This year's program will include papers in auditing, corporate governance, corporate social responsibility, education, ethics, finance, financial accounting, history, international accounting, interdisciplinary, management accounting, public sector/not-for-profit, and tax. A behavioural finance stream has also been added to the program this year. 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 awards will again be distributed during the conference. We are in the process of assigning chairs to sessions and discussants to papers. We will notify those to whom we have assigned a paper to discuss or a session to chair. AFAANZ members and contact authors of conference papers will receive an email notifying them once the final program containing this information is available on the AFAANZ website. Papers will also be available for you to download.

This year we again invited people to be volunteer reviewers to help out our technical committee members and we also specified that reviewers provide at least ½ page of comments in addition to their review. We are most grateful to everyone who has helped in the review of papers submitted, both our technical committee members and volunteer reviewers. We have received a number of emails of thanks from authors for the detailed feedback they received from the reviewer of their paper.

We thank all of you who have submitted papers, reviewed submitted papers, agreed to chair sessions and discuss papers. We look forward to seeing you in Perth in July.

Jacqueline Birt and Mandy Cheng
Joint Technical Committee Chairs
AFAANZ Conference 2013

AFAANZ Board of Directors 2012-2013

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AFAANZ gratefully acknowledges the support of its Institutional Members for 2013



AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2013



CPA Australia

Education key to moving from Lucky Country to Competitive Country

CPA Australia has released a ground-breaking new work on Australia's international competitiveness. It is the most extensive and rigorous research our country has seen on an issue critical to our future prosperity and draws empirically on the insights of 6,000 business leaders from Australia and overseas.

The book, 'Australia's Competitiveness: From Lucky Country to Competitive Country', was co-authored by Professor Michael Enright, a world leading authority in competitiveness and regional economic development policy, and Asia Specialist and Past Chairman and President of CPA Australia, Professor Richard Petty.

Within only a few years Asia will become the world's largest producer and consumer of goods and services, plus home to the majority of the world's middle class. The Asian Century promises to be a huge opportunity for Australia. But as the centre of economic gravity shifts to our region, Australia's success will be based on choice, not chance. Australia cannot simply rest on its laurels and rely on the 'Lucky Country' mentality any longer.

To take full advantage of all possible economic and cultural opportunities with the rise of Asia, we need to understand how we compare within the region in both economic policy and performance. Otherwise we risk flying blind into the Asian Century.

The book builds our understanding and challenges us to do better. It finds that Australia needs to both grow and redirect its investment in the nation's human capital, as there is a mismatch between education and training and the needs of business. Luck will only get us so far. Australia needs to develop and leverage its knowledge economy

To find out more or order your copy today, visit australiacompetitiveness.com.au. More information will also be available at the CPA Australia booth during the AFAANZ conference.

The Institute of Chartered Accountants in Australia

Institute's Activities at the AFAANZ Conference

Once again in 2013 we are proud to be a platinum sponsor of AFAANZ

We are looking forward to seeing familiar faces and meeting new ones at the conference in Perth. As well as exhibiting at the conference and speaking at some of the sessions, we have a number of other events happening.

Before the conference proper begins, James Guthrie will be hosting meetings with the Institute's Research Panel and Higher Education Advisory Committee. The research panel will deliberate on the current round of ap-

plications for the Institute of Chartered Accountants research grants and these will be announced at the conference. Panel members will also assess the progress of research projects from 2011 and 2012 and look to publish a number of these in the later part of 2013. The Higher Education Advisory Committee will discuss upcoming trends in education and look into how the Institute can better engage with the academic community.

On Sunday afternoon Yasser El-Ansary, General Manager, Leadership and Quality, will speak at the Panel Discussion on Learning and Teaching Issues: Technology including Social Media and MOOCs, and Learning Standards. This topic is a key focus for the Institute in 2013; in particular it is the subject for our latest Thought Leadership publication.

This publication, **The Virtual University: Impact on Australian Accounting and Business Education** edited by Elaine Evans, Roger Burritt and James Guthrie, will be launched during Happy Hour on the Monday evening of the conference. The publication is a collaborative effort with contributions from more than 15 senior academics and education professionals. You will be able to get your free copy during the launch at Happy Hour, from our stand or online after the conference.

Finally, to acknowledge and thank members and educators associated with the Institute who continue to support us and be involved in our various activities we are holding a cocktail party. This will start straight after Happy Hour and promises to be great fun and, as with previous years, will be themed according to our host city.

Please [click here](#) to view the online webcast of our recently held panel on Fraud, Bribery and Corruption. Feel free to pass the link onto your colleagues and friends.

SIG News

Auditing and Assurance Special Interest Group (AASIG1) *SIG Meeting, Perth, 7 July 2013*

The AASIG will be hosting its third meeting at the AFAANZ Conference in July 2013 in Perth. Our meeting will be scheduled for Sunday, 7 July in the morning prior to the commencement of the conference. Registration for the AASIG meeting will be through the AFAANZ Conference registration process.

Our meeting will include the following:

1. Partners from the Big 4 discussing their perspectives on current issues in auditing practice which include:
 - ▶ Auditing mining clients
 - ▶ Partner rotation management
 - ▶ ASIC inspections
 - ▶ The IAASB's current proposals in relation to auditor reporting

There will be ample time for questions and discussion to facilitate the sharing of ideas.

2. Editors' Panel with Robert Knechel, Vicky Arnold, Gary Monroe, David Hay and Nonna Martinov-Bennie
3. Representatives from the professional bodies:
Liz Stamford, Head of Audit Policy for the Institute of Chartered Accountants and Amir Ghandar, Policy adviser, audit and assurance for CPA Australia will be presenting an update from the profession on issues related to audit quality.
4. Update on the completed CPA Australia/AASIG Synthesis Projects on Auditor Independence and Audit Market Structure and Competition

We look forward to seeing you in Perth.

Elizabeth Carson (Chair), Robyn Moroney, Nava Subramaniam, Peter Carey, Noel Harding and Nives Botica Redmayne.

Accounting History Special Interest Group (SIG2)

The 4th *Accounting History* Emerging Scholars' Colloquium

The closing date for submissions of papers for consideration for presentation at the seventh *Accounting History* International Conference (7AHIC) has now passed and the response has been most pleasing. The review process is well under way with the notification of acceptance of papers for inclusion in the conference program anticipated to be completed by Friday, 14 June 2013.

The fourth *Accounting History* International Emerging Scholars' Colloquium (4AHIESC) will be held as part of the 7AHIC being held in Seville, Spain during 25-27 September 2013. The 4AHIESC will be conducted on the first day of the 7AHIC, prior to registration and the opening reception, enabling up to ten emerging scholars in the field of accounting history to present their research proposals.

Academic members of a panel comment on the formal presentations made by each participant and offer constructive advice and encouragement to all presenters.

The following senior faculty members have been confirmed for the 4AHIESC panel:

- ▶ Marcia Annette, York University, Canada
- ▶ Garry Carnegie, RMIT University, Australia
- ▶ Lisa Evans, University of Stirling, UK
- ▶ Fernando Gutiérrez Hidalgo, Universidad Pablo de Olavide, Spain
- ▶ Marta Macías, Universidad Carlos III de Madrid, Spain
- ▶ Christopher Napier, Royal Holloway, University of London, UK

Individuals who wish to express an interest in participating at the 4AHIESC are requested to forward their research proposals, brief biographical details and a CV no later than Friday, 12 July 2013 at the following address: 7ahic@rmit.edu.au

Research proposals of no more than six pages (double spaced) should contain the following information:

1. Project (working) title;
2. Background to the study (or scenario for investigation);
3. Main research objective to be stated in a single, concise sentence;
4. Concise statement of key research question(s);
5. Research methodology;
6. Period selection;
7. Limitations of the study;
8. Expected (original) contribution of the study to the literature;
9. List of no more than 12 key references relating to the proposed study;

Formal invitations to attend the Colloquium will be issued on receipt and review of research proposals.

Further details about the 7AHIC are available at the following site: www.7ahic-seville2013.com

Accounting Standards Special Interest Group (SIG3)

2013 Accounting Standards Forum, Perth, 6 July

We have a wonderful day arranged for those who attend the 19th Accounting Standards Forum in Perth. The programme will commence as usual with reports from the standard setters in Australia and New Zealand. These reports are always of interest as they provide an insider view on current and potential future issues from standard setters. I would once again like to thank the standard setters in New Zealand and Australia for their continuing support of the forum.

We are delighted both Kevin Stevenson, Chair of the AASB and Kevin Simpkins the Chair of the External Reporting Board (XRB) in New Zealand will be joining us although Kevin Stevenson won't be making a formal presentation as he will have literally stepped off the plane to be at the forum but Kevin Simpkins will present on a topic still to be decided. Robert Keys Technical Director at the AASB and Patricia McBride, Director of Accounting Standards, for the XRB will also join us and they will provide the update on activities in Australia and New Zealand. These sessions will be followed by a panel session looking at the reform agenda in the Not-For-Profit sector including establishing the Australian Charities and Not-for-profits Commission (ACNC) and introducing a new statutory definition of a charity. The session will be facilitated by Dr Lydia Kilcullen who has been involved

in the AASB project on Disclosures by Private Sector Not-For-Profit Entities Project. The session will include representatives from the professional accounting bodies and we also hope to have a representative from ASIC. The morning session will conclude with a paper presented by Janice Loftus on *Integrated reporting: Substance or symbolism?*

In the afternoon sessions we will have three PhD presentations on:

- ▶ *Agenda formation in accounting standard setting;*
- ▶ *The new era of 'Joint Arrangement': Impacting accounting methodologies and valuations in minerals and petroleum sector; and*
- ▶ *The impact of legal origins and harmonization on IFRS reporting on Japanese subsidiaries in Australia: Isomorphism or decoupling?*

Other formalities include the Editor's report on the SIG's journal, *Financial Reporting, Regulation and Governance (FRRaG)*. The AGM of the group will be held at the conclusion of the Forum. As usual, the AGM will be followed by refreshments.

Phil Hancock

Chair

Phil.Hancock@uwa.edu.au

News from Institutions

RMIT University

School of Accounting

Call for Papers

The RMIT School of Accounting hosted the RMIT Accounting for Sustainability Conference, 2013 on Monday, 3 June in the Green Brain, Storey Hall at RMIT University. The RMIT Accounting for Sustainability Conference, 2013 was sponsored by the Institute of Chartered Accountants in Australia and supported by AFAANZ. As part of the conference program, Professor Kate Auty, Commissioner for Environmental Sustainability Victoria presented a plenary address on "*Carbon Counting*". Meg Fricke, Senior Manager, Climate Change & Sustainability Services, Ernst & Young and Rebecca Dabbs, Manager, Climate Change & Sustainability Services, Ernst & Young also presented a keynote address on "*Trends in Sustainability Reporting*". For more information about the conference program (including copies of abstracts and papers) please refer to <http://www.rmit.edu.au/accounting/sustainability>

The RMIT School of Accounting will also be hosting the RMIT Accounting Educators' Conference, 2013 on Monday, 19 November 2013. The RMIT Accounting Educators' Conference, 2013 is sponsored by CPA Australia and supported by AFAANZ.

Pearson Accounting/Finance Educator of the Year Award Recognising Educator Excellence



Pearson would like to thank AFAANZ members for the Pearson Accounting/Finance Educator of the Year Award nominations received. Applications have now closed and we hope to announce a winner at the AFAANZ Conference in Perth, Australia, on Tuesday, 9 July 2013.

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, the ICAA and the

NZICA, 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:

Scott Charles

Email: scott.charles@pearson.com.au

Phone: (03) 9811 2964

Website: www.pearson.com.au



Proudly supported by AFAANZ

2013 AFAANZ Doctoral Symposium

3-5 July 2013
Crown Perth, Perth, Australia

PhD Participant	Institution	PhD Participant	Institution
Prerana Agrawal	The University of Western Australia	Linh Nguyen	Queensland University of Technology
S M Miraj Ahmmod	Swinburne University of Technology	Ratna Nurhayati	Curtin University of Technology
Lisa Baudot	ESSEC Business School, Paris	Odhiambo Odera	University of Southern Queensland
Dirk Black	Duke University	Dinuja Perera	Macquarie University
Ka Wai Choi	Macquarie University	Ashna Prasad	University of New South Wales
Thi Thanh Vien Chu	Queensland University of Technology	Gabriel Pundrich	University of Technology, Sydney
Alexey Feigin	University of Technology, Sydney	Adrian Raftery	University of Technology, Sydney
Tanya Fiedler	University of New South Wales	Nazila Razi	La Trobe University
Matthew Grosse	University of Technology, Sydney	Rushdi Razzaque	La Trobe University
Mostafa Monzur Hasan	Curtin University of Technology	Mark Runnalls	Macquarie University
Jennifer Hua	Monash University	Rubeena Tashfeen	Victoria University of Wellington
Songnan (Morris) Huang	Australian National University	Yeut Hong Tham	Curtin University of Technology
Ryan Kerr	Victoria University of Wellington	Alex Wang	Australian National University
Mehdi Khedmati	Monash University	Xuejun Wang	Auckland University of Technology
Roc Lv	The University of Melbourne	Peter Warwick	Griffith University
Will Mackay	The University of Adelaide	Jessica Yi	The University of Adelaide
John Mead	Massey University	Sammy Ziaoyan Ying	Macquarie University
Jingwen Mu	The University of Auckland	Tian Yuan	Griffith University
Puspalila Muniandy	Deakin University	Shan Zhou	University of New South Wales

Welcome...

The Board of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) formally invite you to attend the 2013 AFAANZ Conference at Crown Perth, Perth, Australia from 7-9 July.

The AFAANZ conference continues to provide a variety of outstanding speakers and topics including keynote addresses from Professor Margaret Abernethy, Department of Accounting, Faculty of Business and Economics, The University of Melbourne, Australia; and Professor Vicky Arnold, University of Central Florida, USA.

There will also be a panel session on "Learning and Teaching Issues: Technology including Social Media and Massive Open Online Courses (MOOCs), and Learning Standards" and a panel discussion "Accounting and Finance Research: SMEs, Corporate Governance and Behavioural Finance".

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 2013 AFAANZ Conference in Perth.

Our special interest groups (SIGs) namely the Accounting History SIG, the Accounting Standards SIG and the Accounting Education SIG are having their symposia all day on Saturday, 6 July and the Public Sector and Not-for-Profit Accounting SIG are having their forum on the same day from 1 to 5pm; the Auditing and Assurance SIG, Behavioural Finance SIG and the Qualitative Research in Accounting Network SIG are having their symposia on Sunday, 7 July from 8.30am to 1pm.

Sue Wright (Australia)
David Lont (New Zealand)
Presidents

Cheryl Umoh
Executive Director

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

Preliminary Program

Saturday, 6 July 2013 - 0830-1700

- 0830-1630 *Accounting History (SIG2) Symposium*
- 0830-1700 *Accounting Standards (SIG3) Forum*
- 0830-1700 *Accounting Education (SIG5) Symposium*
- 1300-1700 *Public Sector & NFP Accounting (SIG6) Meeting*

Sunday, 7 July 2013

- 0830-1230 *Auditing & Assurance (SIG1) Meeting*
- 0830-1230 *Behavioural Finance (SIG7) Inaugural Meeting*
- 0830-1230 *Qualitative Research in Accounting Network (SIG4)*
- 1000-1700 Registration
- 1330-1430 Heads of Departments Meeting
- 1430-1445 AFAANZ President's Address by Sue Wright
- 1445-1600 Panel Session
- 1600-1630 Afternoon Tea/Coffee
- 1630-1730 Panel Discussion
- 1800-1900 Welcome Reception

Monday, 8 July 2013

- 0830-1000 Concurrent Session 1
- 1000-1030 Morning Tea
- 1030-1200 Plenary Session 1
- 1200-1300 Forum 1
- 1300-1400 Lunch
- 1400-1530 Concurrent Session 2
- 1530-1600 Afternoon Tea
- 1600-1730 Concurrent Session 3
- 1800-1900 Happy Hour

Tuesday, 9 July 2013

- 0830-1000 Concurrent Session 4
- 1000-1030 Morning Tea
- 1030-1200 Plenary Session 2
- 1200-1300 Forum 2
- 1300-1400 Lunch
- 1400-1530 Concurrent Session 5
- 1530-1600 Afternoon Tea
- 1600-1730 Concurrent Session 6
- 1930-2000 Pre Dinner Drinks
- 2000-1145 Conference Dinner

2013 AFAANZ CONFERENCE PLENARY SPEAKERS



PLENARY SESSION 1

Monday, 7 July 2013
10.30am-12.00 noon

Margaret Abernethy

Sir Douglas Copland Chair of Commerce
Department of Accounting
Faculty of Business and Economics
The University of Melbourne, Australia

Behavioural Determinants of Accounting Choices

For several decades researchers have examined the traditional economic or agency rationalizations of accounting choices and the consequences of those choices. More recent research identifies that these choices are determined by behavioural factors relating to individual characteristics of CFO/CEOs or some of the social and cultural factors that influence behaviour of individuals within the firm. This plenary will explore how understanding alternative explanations of accounting choices has the potential to increase our understanding of accounting in practice.



PLENARY SESSION 2

Tuesday, 8 July 2013
10.30am-12.00 noon

Vicky Arnold

Ernst and Young Professor of Accounting
University of Central Florida, USA

The Changing Technological Environment: Reconsidering What We Think We Know and Do Not Know about Judgment and Decision Making in Accounting

In an era where the pace of change continues to escalate, behavioral research provides an ongoing avenue for explaining the likely effects of emergent changes on judgment and decision making by providers, users, and assurers of accounting information, and providing *ex ante* enlightenment for policy makers. This plenary will identify contemporary changes affecting the accounting environment, discuss the potential impact on judgment and decision making, and explore how behavioral research methods can be utilized to examine these changes. Specifically, this discussion will focus on technological changes in financial reporting, external auditing, and managerial environments, with an eye towards the potential for these changes to radically alter the future of accounting and accounting research.



Presents a

PANEL SESSION

on

Learning and Teaching Issues: Technology including Social Media and Massive Open Online Courses (MOOCs), and Learning Standards

Sunday, 7 July 2013, 2.45-4.00pm

At: Astral 3

**Moderator: Paul de Lange
RMIT University**

Speakers:

**Mr Yasser El-Ansary
The Institute of Chartered Accountants in Australia**

**Professor Ray da Silva Rosa
The University of Western Australia**

**Associate Professor Mark Freeman
The University of Sydney**

**Professor Phil Hancock
The University of Western Australia**



Presents a

PANEL DISCUSSION

on

**Accounting and Finance Research: SMEs,
Corporate Governance and Behavioural Finance**

Sunday, 7 July 2013, 4.30-5.30pm

At: Astral 3

**Moderator: Brad Potter
The University of Melbourne**

Speakers:

**Professor Steven Cahan
The University of Auckland**

**Mr Tyrone Carlin
CPA Australia**

**Mr Graham Crombie
New Zealand Institute of Chartered Accountants**

**Professor Terry Walter
University of Technology, Sydney**