Accounting & Finance Association of Australia and New Zealand

Volume 22 No. 2 Winter 2015

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2015 Conference

Co-editors Paul de Lange, Cheryl Umoh and Norman Wong

2015 AFAANZ CONFERENCE HOBART, AUSTRALIA from 5-7 July

The 2015 AFAANZ Conference is fast approaching. You can either register online or download the registration brochure and form from our website at <u>www.afaanz.org/conferences</u>. We look forward to welcoming you in Hobart, Australia.



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Support from our platinum sponsors is gratefully acknowledged

Presidents' Message

Welcome to the June newsletter.

Conference

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We are pleased to inform you that planning for the 2015 conference in Hobart, Australia is well underway and registrations are flowing in for what is looking like another very successful AFAANZ conference.

The conference co-chairs, Chris van Staden and Andrew Jackson; the conference technical committee; Jacqui Bates and her team at The Conference Manager; Cheryl Umoh, our Executive Director 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 with discussants; current sessions without discussants; plenary; and panel sessions. We have a couple of hot topics which will be covered in our panel session on Sunday, 5 July from 2.45 to 4pm entitled "Research Issues - Emerging Topics, Data Integrity and Ethics" chaired by Jacqueline Birt, The University of Queensland; and a panel discussion on the same day from 4.30 to 5.30pm entitled "Preparing Business Leaders and Accountants for 2025 Future Finance Leadership", chaired by Paul de Lange, Curtin University of Technology.

Our special interest groups (SIGs), the Accounting History; Accounting Standards and Accounting Education groups will be holding their full day symposia on Saturday, 4 July; on Sunday, 5 July, the Auditing and Assurance group will be running the latter part of their meeting jointly with the Public Sector and Notfor-profit group; also on the same day, the Management Accounting group; Behavioural Finance group; and the Research in Accounting Qualitative Network group will be running their sessions. For more information on the SIG events, please go to our conference page at http://www.afaanz.org/conferences.



Paul de Lange and Norman Wong

Planning is well advanced for the very popular Doctoral Symposium program, being organised by Norman Wong and David Smith. The symposium will be held at the Grand Chancellor Hotel, Hobart, Australia from 1-3 July 2015. This year we have 40 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 88 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 to the tune of \$1,765,000 since the research grant scheme was initiated in 2003.

This year the scheme is again coordinated by Millie Chang, and we thank Millie and her 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 Fellows of AFAANZ.

June 2015

Fellowships represent a high level award granted to AFAANZ members who have made a significant contribution to the association'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 <u>www.afaanz.org/awards</u>.

AFAANZ Board Appointments

Congratulations and a warm welcome to our newly elected board members – Professor Charl de Villiers, Auckland University of Technology and Professor Baljit Sidhu, UNSW Australia.

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

Paul de Lange President (Australia) Norman Wong President (New Zealand)

AFAANZ gratefully acknowledges the support of its Institutional Members for 2015



AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2015





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	The University of Queensland
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Chartered Accountants Australia and New Zealand

Chartered Accountants Australia and New Zealand is looking forward to launching the latest publication in the *Academic Leadership Series* at the AFAANZ conference in Hobart.

This year's publication, the <u>sixth in the series</u>, considers the challenging topic 'Future Proofing the Profession – Preparing Business Leaders and Finance Professionals for 2025'. Edited by Elaine Evans, Roger Burritt and James Guthrie, the publication is a collaborative effort with contributions from academics, policy makers and practitioners and jointly published with RMIT University.

Contributors to the publication engage in a fascinating debate about what work will be like in the future. Articles explore the global drivers of the changing world of work, with a particular focus on the inevitable digital disruption we face. It looks at the socio-cultural challenges likely to ensue from changes to the labour market and the ways in which education will prepare future and current workers for both the obstacles and opportunities that lie ahead.

Just as the industrial revolution changed the world forever in the 18th and 19th centuries, we are now facing a period of significant transformation, likely to be characterised by both amazing new possibilities and seismic shifts in the way our national economies function.

These changes impact society in a way not often contemplated. That manufacturing and blue collar jobs will be significantly impacted is widely accepted, but automation and advances in computer software will also displace white collar jobs, including those in the business, financial and accounting worlds. Social adjustment to this polarisation of work is occurring globally and is met with mixed reception in different parts of the world.

It seems likely that in the future, value in organisations will rely less on fixed (tangible) assets and more on humans' ability to think creatively. Success in this 'brave new world' will be determined by the ability to move beyond traditional capabilities and embrace new forms of knowledge. This has serious implications for education and questions are raised as to what kind of graduates our universities deliver. Critical thinkers, problem solvers, communicators are what is needed.

This publication provides analysis and context to an issue that needs to be discussed with more depth. At Chartered Accountants Australia and New Zealand we are committed to contributing to what should be a global conversation about how to meet these future challenges.

CPA Australia

A Common Trans-Tasman Approach to Professional Accreditation

A common approach to professional accreditation in Australia has served higher education providers and the two major professional accounting bodies well. It has proved effective in reducing the red tape, facilitating consistencies, and realising efficiencies.

Following this year's merger of ICAA and NZICA to form Chartered Accountants Australia and New Zealand (Chartered Accountants ANZ), it and CPA Australia now accredit many of the same accounting tertiary programs in New Zealand, creating the opportunity to extend our common process trans-Tasman.

Both bodies are pleased to advise that as from 1 July 2015 revised joint guidelines will become effective and facilitate such an approach.

The revised guidelines will reflect changes to the International Education Standards which, amongst other things, prescribe the technical competencies and professional skills that aspiring professional accountants are required to demonstrate by the end of their initial professional development. Key considerations that have had a bearing on accreditation are:

- *Terminology:* The guidelines will now refer to competence areas to align with the language of the standards.
- *Consolidation:* There are fewer competence areas than knowledge areas or topics in predecessor guidelines. There is no standalone accounting theory requirement

 the learning outcomes are incorporated into other competence areas; one business law competency; and flexibility to offer IT as a standalone unit or integrate it across the curriculum.
- *Higher order learning outcomes:* The learning outcomes associated with IT are at a higher level and demand that learning occurs in context.

Higher education providers can feel confident that any accounting programs that have been accredited under predecessor guidelines will continue to be accredited. That said, the key advantage of the changes is that they facilitate greater flexibility and creativity in the design of new programs or refinements to existing programs.

The new guidelines will be available in an easily accessible digital format on the websites of both professional bodies, including downloadable, interactive submission templates.

Further details on the changes will be shared with your Heads of School and available at the 2015 AFAANZ conference in Hobart. Please direct any immediate queries to either <u>accreditation@cpaaustralia.com.au</u> or <u>accreditation@charteredaccountantsanz.com</u>.

SIG News

Auditing and Assurance Special Interest Group (AASIG1) SIG Meeting, Hobart, Tasmania, Australia, 5 July 2015

The AASIG will be hosting its fifth meeting at the AFAANZ Conference in July 2015 in Hobart. Our meeting will be scheduled for Sunday 5 July in the morning prior to the commencement of the conference. Registration for the AASIG meeting will be through the AFAANZ Conference registration process. We are pleased to be holding part of our meeting jointly with Public Sector/NFP SIG.

Our meeting will include sessions on the following:

- Update on synthesis projects: professional skepticism and going-concern
- Panel on Publishing and Research Ethics (Gary Monroe, UNSW; Nonna Martinov-Bennie, Macquarie University; and Barry Cooper, Deakin University; chaired by Noel Harding)

 Panel on Audit and Other Current Issues in Public Sector/Not For Profit (Joint with Public Sector/NFP SIG) (David Gilchrist, Curtin University; Ram Subramaniam, CPA Australia; Alison Flakemore, Crowe Horwath; Ric de Santi, Deputy Auditor General- Tasmania; Anthony Denham, CFO Anglicare; chaired by Robyn Moroney)

There will be time for questions and discussion to facilitate the sharing of ideas. We look forward to seeing you in Hobart.

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

Accounting History Special Interest Group (SIG2) Upcoming Special Issues of Accounting History

Accounting History has a number of upcoming special issues covering a diverse range of themes which are outlined below. Potential contributors are encouraged to explore histories relating to each theme using diverse theoretical and methodological perspectives. Histories from previously under-researched countries and contexts are particularly welcome.

For any queries, please contact the Guest Editor(s) in each instance, to discuss proposed topics and approaches. Papers written in English and in accordance with *Accounting History* style guidelines should be submitted electronically in Word format by the due date for each special issue as per the submission instructions on the journal website: <u>http://ach.sagepub.com/</u>. The full Call for Papers for each special issue is available at <u>http://ach.sagepub.com/site/includefiles/call for papers.x</u> <u>html</u>. Note: papers are uploaded onto OnlineFirst once accepted for publication and copy edited.

Histories of Accounting Education

This special edition of *Accounting History* seeks to address the paucity of papers that help us to understand past influences on accounting education as well as the impacts of accounting education within the profession, economy and society.

Deadline for submissions: 30 November 2015. The special issue is scheduled to be published during 2017.

Guest Editors: Elaine Evans, Macquarie University <u>elaine.evans@mq.edu.au</u> Catriona Paisey, University of Glasgow <u>catriona.paisey@glasgow.ac.uk</u>

Histories of Accounting Standard-Setting

This special edition of *Accounting History* seeks to help us understand more the evolution of standard-setting in different cultural contexts, and the different nature of the process. Deadline for submissions: 15 August 2016. The special issue is scheduled to be published in late 2017/early 2018. Kindly send all correspondence to both of the Guest Editors:

Guest Editors: Corinne Cortese, University of Wollongong <u>corinne@uow.edu.au</u> Peter Walton, The Open University (<u>peter.walton@open.ac.uk</u>

Accounting History and the Enlightenment

This special issue of Accounting History is intended to encompass a wide range of historical periods and methodologies, ranging from research that might trace the evolution of Enlightenment philosophy as an emancipatory project which arose in the 18th century and the resultant effects on political revolutions in France, the United States, Latin America, and in other countries, along with the apparent intertwining between Enlightenment thought and the ideas of the Industrial Revolution and the rise of capitalism. Papers might also address the contra movements against Enlightenment philosophy which developed during the 20th century, resulting in totalitarian dictatorships, two world wars and multiple regional conflicts. Finally, papers might address the more recent treatment of the Enlightenment as an object of skepticism among post-modern critics.

Deadline for submissions: 31 October 2016. The special issue is scheduled to be published in late 2017/early 2018.

Guest Editor: C. Richard Baker, Adelphi University <u>Baker3@Adelphi.edu</u>

Accounting Standards Special Interest Group (SIG3) 2015 Accounting Standards Forum, Hobart, Australia, 5 July

We have a wonderful day arranged for those who attend the 21st Accounting Standards Forum in Hobart. 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 very fortunate in having Angus Thomson Technical, Director AASB, and Kimberley Crook, the Chair of the NZASB, joining us at the Forum and they will provide updates on activities in Australia and New Zealand. These sessions will be followed by a panel session on the reporting entity concept. We are delighted that Ann Tarca, a member of the AASB, will facilitate the session and the panel members will be Kimberley Crook, Angus Thomson, Kevin Stevenson, former Chair of the AASB, and Brad Potter one of the three authors of the Abacus paper, "Application of the Reporting Entity Concept in Australia".

The panel session will be followed by our first roundtable session on teaching financial accounting in higher education which should be a valuable session especially for early career academics teaching financial accounting.

The AGM of the group will be held at the conclusion of the Forum. As usual, the AGM will be followed by refreshments.

PhD PRESENTATIONS: CALL FOR SUBMISSION OF ABSTRACTS

For the afternoon session we invite students working on Honours, Masters or PhD projects that are likely to have significant relevance to accounting standards present papers on their research. This is an opportunity for academics to get valuable feedback from an audience with a strong interest in financial reporting. It is also an opportunity for the academic community to show the standard setters that some academic research currently in progress in Australia and New Zealand may be very relevant to them as standard setters.

If you are a student working on a higher degree and the topic of your research is likely to have significant relevance to accounting standards and you would like to nominate for the afternoon session you should e-mail an abstract of no more than 300 words to Phil Hancock at <u>phil.hancock@uwa.edu.au</u>. If you would like more details, call Phil on 08 6488 1835.

Finally if any academic staff member would like to present a paper that is of interest to the Forum and that is not being presented at the AFAANZ Conference, please email Phil Hancock with details of the paper and you will receive a decision within 48 hours.

Phil Hancock, *Chair*

Phil.Hancock@uwa.edu.au

Qualitative Research in Accounting Network (SIG4)

This year the QualRAN SIG is continuing the theme of producing quality qualitative accounting research. This year's presenter will be the QualRAN Chair, Assoc. Professor John Dumay (Macquarie University) who will run a workshop entitled "Qualitative Accounting Research, Writing and Publishing Strategy". John has presented variations of the workshop several times in Australia and Europe. Attendees typically cover a wide range experience from Ph.D students, to early career researchers, and experienced accounting academics.

John's main expertise is on the topic of Intellectual Capital and he is considered one of today's pre-eminent scholars in this field and is the Australasian Editor of the Journal of Intellectual Capital. He is also on the Editorial Board of the Accounting Auditing and Accountability Journal and five other accounting journals. Since 2007, John is a prolific author having published or had accepted more than 45 peer-reviewed articles and book chapters, many in leading journals such as *Accounting Auditing and Accountability Journal, The British Accounting Review, Journal of Intellectual Capital, Public Management Review, Financial Accountability and Management, Journal of Accounting and Organizational Change, Qualitative Research in Accounting and Management* and *The Journal of Business Ethics.* His work has considerable academic impact, as his articles have achieved over 1,000 citations according to Google Scholarⁱ.

Along with publishing qualitative accounting research, John has also been investigating the craft of academic research and writing. He has written and co-authored several qualitative research methodology articles and articles about publishing in academic accounting journals. Thus, John is well placed to share his insights into the academic publishing game. Topics covered in the workshop include:

- The "Publish or perish" challenge
- Developing a personal strategy
- The publication process
- Developing a research and writing pipeline
- Research and writing for impact
- Developing personal research profiles
- Co-authorship strategies
- Testing ideas before you write
- Writing skills development
- Time management
- Reducing word counts and improving readability
- Dispensing with some academic writing myths
- The academic article writing framework
- The impact of technology and the future...

The program looks like this:

Date: Sunday 5 July, 2015

09:00 – 09:10 - Welcome

- 09:10 10:40 Qualitative Accounting Research, Writing and Publishing Strategy – Part 1.
- 10:40 11:00 Coffee & Networking
- 11:00 12:00 Qualitative Accounting Research, Writing and Publishing Strategy – Part 2.
- 12:00 12:20 AGM
- 12:20 12:30 Closing

If you, one of your colleagues or students want to attend and have not yet renewed your AFANZ or QualRAN SIG membership, you can still do this through the AFAANZ website @ <u>http://membership.afaanz.org</u>.

ⁱSee <u>https://scholar.google.com.au/citations?user=zKFxl</u> <u>e4AAAAJ&hl=en</u>.

Your QualRAN Committee John Dumay, Gillian Vestry and William Maguire

News from Institutions

Monash University

Department of Accounting

We would like to announce four recent appointments to the Department. Dr Anthony Ng joins us from City University, Hong Kong as Senior Lecturer, Dr Karen Lai from Hong Kong Polytechnic and Dr Sunyoung Kim from the Chinese University of Hong Kong as Lecturers. We have also appointed Dr Edwin Lim as a Lecturer and would like to congratulate Edwin and Mukesh Garg on the recent completion of their PhDs with Monash University.

Monforma 2015

The fifth edition of the Monforma Conference was held in Melbourne in February. With a focus on Management Accounting, the Conference attracted academics from Australian and overseas universities and featured two prominent colleagues as plenary speakers, Professor Jan Mouritsen (Copenhagen Business School, Denmark) and Professor Theresa Libby (University of Waterloo, Canada).

Submissions to Monforma vastly outnumbered the number of time slots in the program, resulting in a selection of papers for presentation of excellent quality. In keeping with its character, the various sessions were very lively, with presenters receiving many constructive comments, suggestions and reflections. The Monforma conference also created outstanding networking opportunities for all participants. The event, which was supported by CIMA, was a huge success.

Plans for the next conference, to be held in late 2016, are already under way.

University of Otago

Department of Accountancy and Finance

We are pleased to announce the recent appointment of several emerging scholars, Dr Mansi Mansi, Dr Mariela Carvajal-Gallardo, Ahmad Raza and Dinithi Ranasinghe.

Mansi joined us after completing her post doc in our Business School. She publishes in the area of sustainability. Mariela recently completed her PhD from the University of Auckland. Her co-authored paper entitled "Earnings Benchmark Hierarchy" was recently accepted in Accounting and Finance. Ahmad is finalising his Massey PhD in international finance. He also has an "A" publication and several papers under review. Dinithi is completing her PhD at La Trobe. She examines corporate governance and financial reporting issues. Dinithi recently presented a paper from her PhD at the BAFA conference.

We are also pleased to announce Dr Rakesh Pandey promotion to senior lecturer. Congratulation also goes to Dr Helen Roberts for winning the Ministry of Business, Innovation and Employment best paper award at 2015 New Zealand Finance Colloquium. Their paper entitled 'The Determinants of CEO Board Membership'.

The Centre for Organisational Performance Measurement and Management, led by Professor Ralph Adler, ran a successful symposium exploring "Executive and Employee Salary Differentials and their Effect on Organisational Performance". The Centre brings together practitioners and researchers for the ultimate purpose of promoting innovative and best practice. Visitors to the department during the semester included Alan Sangster (Griffiths), Paul Griffin, (UC Davis), Elaine Harris (Roehampton), Steven Cahan (Auckland), Ken Warren (New Zealand Treasury), Bart Frijns (AUT), David Plumlee and Marlene Plumlee (both Utah).

Professor David Lont became HoD after Professor Colin Campbell-Hunt retired in October 2014.



Welcome...

The Board of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) formally invite you to attend the 2015 AFAANZ Conference at Hotel Grand Chancellor, Hobart, Australia from 5-7 July.

The AFAANZ conference continues to provide a variety of outstanding speakers and topics including keynote addresses from Professor Robert Faff, The University of Queensland, Australia; and Professor Teri Lombardi Yohn, Indiana University, USA.

There will also be a panel session on "Research Issues – Emerging Topics, Data Integrity and Ethics; and a panel discussion on "Preparing Business Leaders and Accountants for 2025 Future Finance Leadership".

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 2015 AFAANZ Conference in Hobart.

Our special interest groups (SIGs), the Accounting History; Accounting Standards and Accounting Education groups will be holding their full day symposia on Saturday, 4 July. On Sunday, 5 July, the Auditing and Assurance group will be running the latter part of their meeting jointly with the Public Sector and Not-for-profit group; also on the same day, the Management Accounting group; Behavioural Finance group; and the Qualitative Research in Accounting Network group will be running their sessions. The SIGs provide valuable professional development and excellent networking opportunities with leading members of the profession.

Paul de Lange (Australia) Norman Wong (New Zealand) Presidents

Cheryl Umoh Executive Director

> AFAANZ gratefully acknowledges the generous support of CPA Australia and The Institute of Chartered Accountants in Australia

Preliminary Program

Saturday, 4 July 2015 - 0830-1700
0830-1700 Accounting History (SIG2) Symposium
0830-1700 Accounting Standards (SIG3) Forum
0830-1730 Accounting Education (SIG5) Symposium
1300-1700 Public Sector & NFP Accounting (SIG6) Meeting
Sunday, 5 July 2015
0900-1230 Auditing & Assurance (SIG1) Meeting
1200-1430 Behavioural Finance (SIG7) Meeting
0830-1230 Qualitative Research in Accounting Network (SIG4)
0900-1230 Management Accounting (SIG8) Inaugural Meeting
1000-1700 Registration
1330-1430 Heads of Departments Meeting
1430-1445 AFAANZ President's Address by Paul de Lange
1445-1600 Panel Session
1600-1630 Afternoon Tea/Coffee
1630-1730 Panel Discussion
1800-1900 Welcome Reception
Monday, 6 July 2015
0830-1000 Concurrent Session with Discussants 1
1000-1030 Morning Tea
1030-1200 Plenary Session 1
1200-1300 Concurrent Session without Discussants 1
1300-1400 Lunch
1400-1530 Concurrent Session with Discussants 2
1530-1600 Afternoon Tea
1600-1730 Concurrent Session with Discussants 3
1800-1900 Happy Hour
Tuesday, 7 July 2015
0830-1000 Concurrent Session with Discussants 4
1000-1030 Morning Tea
1030-1200 Plenary Session 2
1200-1300 Concurrent Session without Discussants 2
1300-1400 Lunch
1400-1530 Concurrent Session with Discussants 5
1530-1600 Afternoon Tea
1600-1730 Concurrent Session with Discussants 6
1930-2000 Pre Dinner Drinks
2000-1145 Conference Dinner (Theme: Masquerade)

2015 AFAANZ Conference

2015 AFAANZ CONFERENCE PLENARY SPEAKERS



PLENARY SESSION 1

Monday, 6 July 2015 10.30am-12.00pm

Robert Faff Professor at UQ Business School The University of Queensland, Australia

The Process of Research

Traditionally, the "process of research" is a "life skill" that accounting and finance academics assimilate somewhat haphazardly and imperfectly, in a piecemeal fashion over many years during their academic career. Even in more recent times, while particular key elements of the process are covered formally or informally in PhD coursework, doctoral students have a highly varied experience in this regard. In this talk, I outline the full spectrum of the research process with a mindset of quantitative empirical work in mainstream contemporary finance and accounting. My core focus is thinking about long-term strategies for a successful academic career. Key elements of the research process include: generating and pitching new research ideas; understanding research design trade-offs; data management in the C20th; ethical clearance; identifying "value-adds" to research topics; the art of research writing; the art of research presentations; the art of giving and receiving constructive research feedback; understanding the journal refereeing process and the quality rating of journals; developing strategies for sustainable publishing success. Since this agenda is huge, to illustrate, I briefly signpost several such elements in the context of a unit being offered into the new AFAANZ PhD Coursework Program ["The Research Process"]. As part of my plenary talk, I will also give a brief update on the "pitching research" workshop program partially sponsored by AFAANZ in 2014-2015.



PLENARY SESSION 2

Tuesday, 7 July 2015 10.30am-12.00pm

Teri Lombardi Yohn Professor at Kelley School of Business Indiana University, USA

Research on the use of financial statement information for forecasting profitability: Implications for market efficiency and standard setting

I will discuss and provide examples of research that examines the use of financial statement information for forecasting profitability. I will highlight the value of this research for improving the market's efficiency with respect to incorporating financial statement information into stock prices and for identifying potential arbitrage opportunities in the stock market. I will also highlight the usefulness of this research for informing standard setters and regulators on financial statement disaggregation and presentation issues. I will provide examples of how this research can benefit and impact not only the academic literature but also teaching and practice.

2015 AFAANZ Conference



Presents a

PANEL SESSION

on

RESEARCH ISSUES – EMERGING TOPICS, DATA INTEGRITY AND ETHICS

Sunday, 5 July 2015, 2.45-4.00pm

At: The Federation Ballroom

Moderator: Dr Jacqueline Birt The University of Queensland

Speakers:

Ms Kristy Robinson & Dr Alan Teixeira (via video link) International Accounting Standards Board (IASB)

Mr Angus Thomson The Australian Accounting Standards Board (AASB)

> Professor Ann Tarca The University of Western Australia

Professor Tom Smith The University of Queensland



Presents a

PANEL DISCUSSION

on

PREPARING BUSINESS LEADERS AND ACCOUNTANTS FOR 2025 FUTURE FINANCE LEADERSHIP

Sunday, 5 July 2015, 4.30-5.30pm

At: The Federation Ballroom

Moderator: Professor Paul de Lange Curtin University of Technology

Speakers:

Mega Trends Shaping the Profession Mr Rob Thomason Executive General Manger, Education, CPA Australia

The Class of 2025 Mr Jason Dale Head of Education, Chartered Accountants Australia and New Zealand

Shaping the Future of Accounting in Business Education in Australia Professor Brendan O'Connell RMIT University