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Co-editors Ray da Silva Rosa,  
Cheryl Umoh and Norman Wong

### 2016 AFAANZ CONFERENCE Gold Coast, Queensland, Australia from 3-5 July

The 2016 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](http://www.afaanz.org/conferences)

We look forward to welcoming you Gold Coast, Australia.



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## Presidents' Message

Welcome to the June newsletter.

### Conference

We are pleased to inform you that planning for the 2016 conference at Jupiters Hotel, Gold Coast, Queensland, Australia, is well underway and registrations are flowing in for what is looking like another very successful AFAANZ conference.

The conference co-chairs, Andrew Jackson and Charl de Villiers; 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 both with and without discussants; interactive research (poster) sessions; plenary; and panel sessions. We have a couple of hot topics which will be covered in our panel session on Sunday, 3 July from 2.30 to 4pm called the Editors' Panel chaired by Andrew Jackson, UNSW Australia; and a panel discussion on the same day from 4.30 to 5.30pm with the Chartered Accountants Australia and New Zealand and CPA Australia, chaired by Ray da Silva Rosa, The University of Western Australia. On Monday, 4 July from 4 to 6pm, we have a panel session entitled "Research Funding from ARC and Marsden Fund" chaired by Baljit Sidhu.

Our special interest groups (SIGs), the Accounting History; Accounting Standards Accounting Education; Behavioural Finance; and Management Accounting groups will be holding their meetings on Saturday, 2 July. On Sunday, 3 July, the Auditing and Assurance; and Qualitative Research in Accounting Network groups will be running their sessions. For more information on the SIG events, please go to our conference page at:

<http://www.afaanz.org/conferences>.



*Norman Wong and Ray da Silva Rosa*

Planning is well advanced for the very popular Doctoral Symposium program, being organised by David Smith and Millie Chang. The symposium will also be held at Jupiters Hotel, Gold Coast, Queensland, from 29 June to 1 July 2016. This year we have 40 students attending the program 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 109 applications - developing researchers (35%) and mid-career researcher (65%). This represents a 20% increase in the number of applications, compared to last year. The applications came from 32 institutional members with The University of Queensland submitting the largest number (11), followed by RMIT University and QUT with nine applications each. Total funds applied for was just over \$900,000. The Committee has begun the process of evaluating the applications and applicants will be notified by 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 \$1,940,000 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.

### AFAANZ Board Appointments

Congratulations and a warm welcome to our newly elected board member – Associate Professor Carolyn Fowler, Victoria University of Wellington. Our congratulations also go out to Dr Andrew Jackson who was reappointed to the Board for a further two years.

### Inaugural Women's Mentoring Workshop

Preparations are underway for the women's mentoring workshop. It will be held on Sunday, 3 July from 9.30am to 12.30pm. There will be 31 mentees from 14 universities in Australia and New Zealand and nine mentors. Mentees are allocated to one of six groups based on research interest, where each group comprises 4-5 mentees and 1-2 mentors. The groups are Financial Accounting/Auditing, Accounting, Accounting 2, Corporate Governance, Finance and Corporate Finance. The workshop will include discussions within mentor groups and a panel session.

### AFAANZ Doctoral Education Network (AFDEN)

#### 1. AFDEN Webpage

For further details of AFDEN, please visit the webpage:

<http://afaanz.org/initiatives/doctoral-programs#AFAANZDOCTORALEUCATIONNETWORK>

#### 2. AFDEN Courses

In the spirit of EIASM's EDEN, AFDEN has been highly active in 2016. In second semester, AFDEN is facilitating the following course offerings from network universities:

- Finance Empirical (UQ – Course Leader: Tom Smith)
- The Research Process (UQ – Course Leader: Robert Faff)
- Behavioural Finance (USyd – Course Leader: Doug Foster)

The schedule of classes for each of these courses will be updated on the AFDEN webpage by 1 July, 2016.

#### 3. AFDEN Scholarships

To assist with travel costs from interstate locations, a number of AFDEN scholarships are available for eligible students (up to the value of **\$1500 each**). Preference will be given students: (a) doing AFDEN courses for credit; and (b) who have not received prior support from the scholarship program. The scholarship application process requires a 1-page submission, emailed to the AFDEN Director [r.faff@business.uq.edu.au](mailto:r.faff@business.uq.edu.au), addressing the following criteria:

- Name and contact details
- University, program and year of study
- Thesis topic
- Resources provided by home university, eg PhD-related research funding
- Whether the applicant is taking the course for credit
- Short outline of why the applicant will benefit from the scholarship opportunity

Applications for scholarships (to attend 2<sup>nd</sup> Semester 2016 courses) close **12 noon, Friday 15 July, 2016**. Scholarship decisions will be communicated early the following week.

#### 4. EIASM/EDEN sister programs in Europe

As a complement to AFDEN, students are encouraged to consider the rich vein of doctoral training opportunities offered through EIASM's EDEN program. Visit the following websites for more information:

EIASM: <http://www.eiasm.org/r/about-eiasm>

EDEN: <http://www.eiasm.org/r/eden-introduction>

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

**Ray da Silva Rosa**  
*President (Australia)*

**Norman Wong**  
*President (New Zealand)*

**AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2016**



## AFAANZ gratefully acknowledges the support of its Institutional Members for 2016



### AFAANZ Board of Directors 2015-2016

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	<b>Professor Chris van Staden</b> Auckland University of Technology
Editor-in-Chief:	<b>Professor Tom Smith</b> The University of Queensland
Executive Director:	<b>Ms Cheryl Umoh</b> AFAANZ

### Chartered Accountants Australia and New Zealand

#### Academic Leadership Series

Chartered Accountants Australia and New Zealand will launch the latest volume in its *Academic Leadership Series* in September this year.

This year's publication, the [seventh in the series](#), considers 'Relevance and Professional Associations in 2026'. Edited by Elaine Evans, Roger Burritt and James Guthrie, the publication features contributions from academics, policy makers and practitioners and is jointly published with RMIT University.

Contributors to the publication debate and discuss not just the future of professional associations but the professions themselves. Faced with the challenges of globalisation, digital disruption and demographic changes taking place at an unprecedented speed and scale, how do professional associations adapt and change?

In their new book *The Future Of The Professions – How Technology Will Transform the Work of Human Experts*, Richard and Daniel Susskind argue that our current professions are antiquated, opaque and no longer affordable that is, today's professions are no longer relevant.

Or faced with a rapidly changing world do we need professional associations more than ever? These threats to

the professions bring into sharp focus the very reasons for professional associations' existence – to advocate for and support members, protect the public interest and provide expertise based on regulations and ethics.

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.

### 2016–17 Research Funding Scheme

As part of our commitment to leadership in the profession and to society more widely Chartered Accountants Australia and New Zealand's research program funds scholarly investigation of key issues affecting society in general, the business community and the profession in particular.

This year we had more than 45 applicants for research funding, several of which were collaborative projects between Australian and New Zealand research teams. We are currently in the process of finalising the applications and will announce the successful grant recipients at AFAANZ. For more information see:

<http://www.charteredaccountants.com.au/Students/Academics/Research-funding>

### Chartered Accountants Research Monograph Series

Chartered Accountants ANZ's Research Monograph series is targeted at academic impact and engagement, a way of 'bridging the gap' between research and practice.

The latest monograph in the series, about the rise of non-GAAP reporting, by Jeff Coulton (UNSW Business School), Andrea Ribeiro, Yaowen San and Stephen Taylor (UTS Business School), will be launched at the AFAANZ conference.

To see other Research Monographs in the series, go to <http://www.charteredaccountants.com.au/Students/Academics/Research-funding/Final-reports>

### Become a member of Chartered Accountants ANZ

If you are interested in becoming a member or need further information please contact: James Guthrie, Distinguished Professor of Accounting, Macquarie University and Head of Academic Relations Chartered Accountants ANZ:

([james.guthrie@charteredaccountantsanz.com](mailto:james.guthrie@charteredaccountantsanz.com)).

## SIG News

### Auditing and Assurance Special Interest Group (AASIG1) SIG Meeting, Gold Coast, Queensland, Australia, 3 July

The AASIG will be hosting its sixth meeting at the AFAANZ Conference in July 2016 on the Gold Coast. Our meeting will be scheduled for Sunday 3 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 sessions on the following:

- Update on synthesis projects
- Panel on Innovations in Audit Education (Amanda White, UTS; Ferdinand Gul, Deakin University, Sriram Nagarajan, Monash University; chaired by Peter Carey)
- Panel on Current Issues in Auditing (Zowie Murray, CAANZ; Claire Grayston, CPA Australia; chaired by Robyn Moroney)

There will be time for questions and discussion to facilitate the sharing of ideas. We would particularly like to hear your questions for our Current Issues in Auditing Panel – please send suggestions to Robyn Moroney ([robyn.moroney@monash.edu](mailto:robyn.moroney@monash.edu)) by mid-June. We look forward to seeing you on the Gold Coast.

**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: <http://ach.sagepub.com/>. The full Call for Papers for each special issue is available at: [http://ach.sagepub.com/site/includefiles/call\\_for\\_papers.xhtml](http://ach.sagepub.com/site/includefiles/call_for_papers.xhtml).

Note: papers are uploaded onto OnlineFirst once accepted for publication and copy edited.

### **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 below:

Corinne Cortese, University of Wollongong:  
([corinne@uow.edu.au](mailto:corinne@uow.edu.au))

Peter Walton, The Open University:  
([peter.walton@open.ac.uk](mailto:peter.walton@open.ac.uk))

### 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 (Baker3@Adelphi.edu)

### The ninth Accounting History International Conference, Verona, Italy, 6-8 September, 2017

While papers will be accepted across the full range of accounting history topics and methodological and theoretical perspectives, authors are encouraged to address topics relevant to the conference theme: "Accounting and governance in diverse settings". This involves studying accounting and governance in private, public and not-for-profit contexts, including charitable bodies, mutual societies, professional bodies and family businesses.

An Emerging Scholars' Colloquium will be held immediately prior to the conference.

Conference information will be added progressively to the conference website:

<http://www.univr.it/html/ahic/>

### *Accounting Standards Special Interest Group (SIG3)* *2016 Accounting Standards Forum, Gold Coast, 2 July*

We have a wonderful day arranged for those who attend the 22<sup>nd</sup> Accounting Standards Forum at Jupiters on the Gold Coast. 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 new leasing standard. We are delighted that Ann Tarca, a member of the AASB, will facilitate the session and the panel members will be Kimberley Crook and Angus Thomson who will give a standard setters perspective, Warrick Van Zyl who will give a practitioner perspective and Demi Chung who will look at the new standard from a teaching perspective.

Ann Tarca will talk about the AASB Academic Advisory Panel which was established to provide opportunities for academic input to help progress the AASB's research work program in a way that provides benefits to both parties. Those opportunities would involve working with the AASB staff on particular research projects of mutual interest.

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. (phil.hancock@uwa.edu.au). If you would like more details, call Phil on 08 6488 1835.

**Phil Hancock, Chair**

[Phil.Hancock@uwa.edu.au](mailto:Phil.Hancock@uwa.edu.au)

### *Management Accounting (SIG8)*

Since its inception in January 2014, SIG8 has continued to increase in its membership numbers. Thank you to members for paying the \$22 membership renewal your 2016; there is a saving of \$33 in registration fee for the 2016 Forum for members.

The educational and research network advancement aims of SIG8 are progressing well. A special issue associated with the SIG8 initiative will be published in the Accounting Research Journal in 2016; Volume 29 Issue 2. Members will be asked for their suggestions about how to plan activities to continue progress with our SIG8's aims.

SIG8 members wish to express our appreciation to the team of 35 reviewers who reviewed 19 submissions for the special issue and a panel of experienced researchers for the final decision committee. A total of five (5) papers were accepted (approximately 25% acceptance rate) after three revision rounds.

The decision has been made by the SIG8 office bearers to move the 2016 Forum to Saturday night (2 July), and the event will include an evening meal. The Saturday night SIG8 venue will release both experienced researchers and early career researchers to attend the new Women's Mentoring Program initiative of AFAANZ that is scheduled for 9.30am to 12.30pm on Sunday 3 July.

Ileana Steccolini will be our guest speaker at this year's SIG8 Forum. Ileana is the Associate Professor of Public Budgeting and Performance Measurement at Bocconi University, Milan and a Visiting Professor at Nottingham Business School. Her list of publications include a number of A or A\* journal publications. She also is a member of the editorial board or editorial advisory board for several leading journals. Ileana will dine with us so members have an opportunity to meet and speak with her on Saturday night.

We believe the SIG8 Forum for 2016 will include a fresh perspective for the format and structure of the meeting. We look forward to seeing you there.

**John, Nava, Kirsten, and Gao**  
**July 2015- 2016 SIG8 Office Bearers**

## News from Institutions

### Lincoln University

*Department of Financial and Business Systems*

*Sixth New Zealand Sustainability Accounting Research Symposium 2016*

The Department of Financial and Business Systems, Lincoln University is pleased to announce that they will be hosting the 6<sup>th</sup> New Zealand Sustainability Accounting Research Symposium (NZ SARS 2016). The symposium will be held on the Lincoln campus on **Friday September 9, 2016**.

SARS aims to promote sustainability accounting research within a highly collegial atmosphere. The symposium represents the ideal opportunity for established and early career scholars to workshop their research papers.

Paper submissions are due on **July 22, 2016**. Papers are invited across a broad range of sustainability accounting related topics and methods.

Symposium registration is open now and will be closed on **August 26, 2016**.

The sponsorship from AFAANZ and CPA Australia is gratefully acknowledged.

To submit papers, register for the symposium, or for more information, please contact us via the SARS email: [SARS2016@lincoln.ac.nz](mailto:SARS2016@lincoln.ac.nz)

### Monash University

*Department of Banking and Finance*

The 7th Financial Markets and Corporate Governance Conference was hosted by the Department of Banking and Finance at Monash University at the Intercontinental Melbourne, the Rialto, 30th of March to 1st of April. Convened by Conference Chair Associate Professor Barry Williams, the conference was a resounding success. Partner institutions included LaTrobe University, Queensland University of Technology, RMIT University, Victoria University of Wellington, Pacific-Basin finance Journal, SIRCA and AFAANZ. There were 161 attendees from Australia, New Zealand, Japan, India, Taiwan, Korea, Germany, Indonesia, the United States and China. This included a total of 47 industry and practitioner attendees with the Australian Centre for Financial Studies organising the practitioner sessions. Presentations included thirteen PhD proposals and summaries, sixty-four academic papers and four practitioner sessions (with a total of sixteen practitioner participants). The conference included an editor's panel (Professors Stephen Brown, Kevin Davis, Ghon Rhee and Jonathan Batten) and the conference dinner speech was provided by Mr Peter Kell of ASIC. The keynote speech was delivered by Professor Stephen Brown, who has joined the Department of Banking and Finance at Monash Business School.

Keynote Speaker  
 Professor Stephen Brown



"Management Talent and Hedge Fund Performance"

### The University of Notre Dame Australia

*School of Business*

The IFRS Foundation has today announced the appointment of Matt Tilling as its new Director of Education. He will be responsible for the development of the organisation's educational activities, which are an important part of its efforts to support consistent application of IFRS® Standards and the *IFRS for SMEs*® Standard across the world.

As part of its strategic plan for 2016 and beyond, the IFRS Foundation will continue to support the consistent application of its Standards by becoming more active in

helping jurisdictions to implement recently issued Standards and by developing a wider range of educational activities.

The new Director of Education will be part of the newly-formed integrated team covering interpretations of Standards, implementation, adoption support and educational activities under the leadership of Henry Rees, Director of Implementation and Adoption Activities.

Mr Tilling was previously based in Perth, Western Australia, where he has, for the last five years, split his time between professional accounting and academia. As a senior manager at BDO he was responsible for the strategic development and delivery of customised professional development programmes and for providing technical accounting support for both internal teams and external clients. At the University of Notre Dame in Australia he was a Senior Lecturer and Head of Accounting programmes. He lectured on technical accounting topics and researched disclosure-related issues.

Prior to working in Perth, Mr Tilling was a lecturer at several universities around Australia and has also worked in Malaysia. He has a Bachelor of Commerce degree in accounting from Flinders University in Adelaide, Australia.

Mr Tilling joins the organisation in May.

## RMIT University

### *School of Accounting*

#### **APIRA Conference 2016**

The School of Accounting RMIT will host the 8<sup>th</sup> Asia-Pacific Interdisciplinary Research in Accounting (APIRA) conference between 13 and 15 July 2016. The APIRA conference is held in association with Accounting, Auditing & Accountability Journal (AAAJ) and has been held every three years since 1995. The conference will be preceded by the APIRA Emerging Scholars' Colloquium, which takes place on Tuesday, 12 July.

The APIRA conference provides an international forum for research on the social, political, and institutional aspects of accounting theory and practice. The plenary presentations will feature: Associate Professor John Dumay (Macquarie University, Australia); Professor Lisa Evans (Stirling University, UK); Professor Cheryl Lehman (Hofstra University, USA); Professor Christopher Napier (Royal Holloway, University of London, UK) and Associate Professor Ileana Steccolini (Bocconi University, Italy). Both the Colloquium and the Conference are being held at the RMIT City Campus, Swanston Street.

For more information visit:

<http://clems.com.au/apira2016/welcome/>

Queries may be sent to: [apira2016@clems.com.au](mailto:apira2016@clems.com.au)

#### **Professorial Appointment**

A warm welcome is extended to Professor Alan Lowe to the School of Accounting, RMIT. Alan joins us from Aston University where he has been the Head of Group (Accounting) since 2008. Alan has an extensive publications record, including articles published in *Accounting, Organizations and Society*, *Managerial Accounting Research*, *European Accounting Review*, *Accounting, Auditing & Accountability Journal*, *Critical Perspectives on Accounting*, *British Accounting Review* and many other leading journals. He has considerable experience as a successful HDR supervisor and has undertaken research which has been supported by grants awarded by the ICAEW. He is presently joint editor of the *British Accounting Review*. Welcome Alan.

#### **RMIT Accounting Educators' Conference 2016**

The School of Accounting extends an invitation to attend the RMIT Accounting Educators' Conference 2016. This conference represents a milestone in the development of the accounting academy that highlights the important role that educators play in shaping the future of the accounting profession. The School of Accounting has a proud record of hosting this annual event for seven consecutive years.

The theme for this year's Conference is "**Accounting Education: What it is, and What it is not**". The plenary address will be delivered by: Mohammad J. Abdolmohammadi (Ali), who is the John E. Rhodes Professor of Accounting at Bentley University in Waltham, Massachusetts, USA. Ali has published over 100 research papers in top tier journals including: *The Accounting Review*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, and *Journal of Business Ethics*.

Arising from the conference is a special issue of *Accounting Education: an international journal* dedicated to publishing high quality papers presented at the conference.

When: 21 November 2016 – Save the Date

For more information:

<http://clems.com.au/accountingeducatorsconference/welcome/>

Queries may be sent to:

[accountingconferences@clems.com.au](mailto:accountingconferences@clems.com.au)

## The University of Melbourne

### *Department of Accounting*

#### **Accounting Hall of Fame**

Nominations for the 2017 Australian Accounting Hall of Fame opened on 1 May 2016 and close on 14 October 2016. Nomination forms and further information regarding the nomination and selection process is available at the following link:

<http://fbe.unimelb.edu.au/accounting/caip/aahof>

## University of Southern Queensland

### *School of Commerce*

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#### Staff Appointments

Dr Syed Shams BBusAdm Dhaka, MBA Dhaka, PhD Monash has been appointed Lecturer (Accounting and Finance) and is located at our Springfield campus.

#### Research and Grants

Research project teams 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 Accounting, Economics and Finance disciplines have each formed a research project team.

The accounting research team has three main clusters; Financial Accounting, Auditing and Reporting, Management Accounting and Accounting Education. "Corporate Governance", "Sustainability", and "Corporate Social Responsibility" are included in relation to these topics to the scope of each research cluster. The accounting research team will collaborate with other discipline areas for accounting research issues that will align resources with the goal of producing outcomes which contribute to the advancement of knowledge and research.

The scope of the finance research team includes all research pertaining to research on the impact of global financial crisis, asset pricing, corporate governance, market microstructure and corporate finance, which is anticipated will include a collaboration with the accounting research team related to accounting research issues. Professor Chandrasekhar Krishnamurti has recently led a research team that won a large research grant from the think tank *Global Risk Institute in Financial Services*, Toronto, Canada for executing a project entitled "Optimal and Actual Asset Allocation Decisions in Protracted Low Interest Rate Periods".

#### Visitors

Professor Lee Parker will visit the Toowoomba and Springfield campuses of USQ for five days from 6 June. Professor Parker's visit is supported by both the AFAANZ funded visiting research professor program and USQ's Eminent Visiting Scholar Scheme. The members of the School of Commerce wish to thank both Professor Parker for his valuable time and AAFANZ for its funding of eminent scholar program.

## UNSW Australia

### *School of Accounting, UNSW Business School*

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We are excited that Chuan Yu (PhD candidate, UNSW) and Conor Clune (PhD candidate, Amsterdam Business

School) will be joining us as Lecturers from July 2016. Welcome Chuan and Conor!

Also, congratulations go to:

- Clinton Free for his appointment as Academic Director, AGSM;
- Gary Monroe for his appointment as Editor of *Auditing: a Journal of Practice and Theory*
- Roger Simnett for his new appointment to the Integrated Reporting <IR> Framework Panel; and
- Ken Trotman for his appointment as Editor for *Accounting, Organizations and Society*.

In June we are co-hosting two important events with standard setting bodies:

#### 1. Audit quality Roundtable:

On 10 June 2016, The Australian Auditing and Assurance Standards Board (AUASB) and UNSW Australia are co-hosting a Roundtable titled 'Beyond Audit Quality - Striving Towards A Common Goal' for regulators, standard-setters, representatives from the auditing profession and professional bodies as well as senior auditing researchers to discuss processes by which key groups can best work together and progress a research agenda which aims to improve audit quality, broadly defined, in Australia. This is aimed at setting the agenda for research to inform evidential based regulation and standard-setting; highlight quality research already being conducted; and determine how best we can work together to progress the public interest.

#### 2. AASB Research Workshop:

The UNSW School of Accounting are hosting a workshop by representatives from the Australian Accounting Standards Board (AASB) on 3 June 2016 between 10:00 am and noon. The workshop is designed for the AASB to inform academics of their research agenda and to hear about current research projects at the UNSW and several other Schools invited to the workshop (Macquarie University, University of Sydney, and University of Technology, Sydney).

Finally, we would like to invite everyone to come to our two premium international conferences next year – yes, both ISAR (International Symposium on Audit Research) and GMARS (Global Management Accounting Research Symposium) are back in Sydney in 2017!! Please keep your eyes open for upcoming submission announcements!





## Welcome...

The Board of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) formally invite you to attend the 2016 AFAANZ Conference at Jupiters Hotel, Gold Coast, Queensland, Australia from 3-5 July.

The AFAANZ conference continues to provide a variety of outstanding speakers and topics including keynote addresses from Professor Mike Shields, Michigan State University, USA; and Professor Tim Fogarty, Case Western Reserve University, USA.

There will also be an Editors' panel session and a panel discussion with the Chartered Accountants Australia and New Zealand and CPA Australia on Sunday, 3 July. We have another panel session on Monday, 4 July entitled "Research Funding with ARC and Marsden Fund".

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 2016 AFAANZ Conference in Gold Coast.

Our special interest groups (SIGs), the Accounting History; Accounting Standards Accounting Education; Behavioural Finance; and Management Accounting groups will be holding their meetings on Saturday, 2 July. On Sunday, 3 July, the Auditing and Assurance; and Qualitative Research in Accounting Network groups will be running their sessions. For more information on the SIG events, please go to our conference page at: <http://www.afaanz.org/conferences>.

The SIGs provide valuable professional development and excellent networking opportunities with leading members of the profession.

**Ray da Silva Rosa (Australia)**  
**Norman Wong (New Zealand)**  
**Presidents**

**Andrew Jackson & Charl de Villiers**  
**Co-chairs**  
**2016 AFAANZ Conference Technical Committee**

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

## 2016 AFAANZ CONFERENCE PLENARY SPEAKERS



### PLENARY SESSION 1

Monday, 4 July 2016  
11am-12.30pm

#### **Mike Shields**

Professor at Michigan State University, USA

What do We Know about Management Accounting  
from Published Research?

My keynote address provides a summary of the established knowledge we have about management accounting from published research and offers suggestions for how we can learn more about management accounting from published research.



### PLENARY SESSION 2

Tuesday, 5 July 2016  
11.40am-1.10pm

#### **Timothy Fogarty**

Professor at Case Western Reserve University, USA

Accounting Education as a Field of  
Intellectual Enquiry

As an applied field, accounting education draws upon economic, psychological and sociological worldviews. This talk traces these lines of influence. Economics has the deepest penetration although psychology has selected areas of dominance and sociology has strong potential. This address also explores the state of the accounting education literature. When compared against the void all that existed not long ago, this area has done quite well. When compared against its potential, the area has not succeeded. To some extent, this conclusion reflects systemic theoretical inadequacy. However, a larger share of blame should be apportioned to the social organization of the sub-discipline. Work that transcends the individual level of analysis has larger promise to the future of the area.



Presents an

**Editors Panel Session**

on

**Sunday, 3 July 2016, 2.30-4.00pm**

**At: Southport I & II**

**Moderator: Andrew Jackson  
UNSW Australia**

**Speakers:**

**Tom Smith  
*Accounting & Finance***

**Gary Carnegie  
*Accounting History***

**James Guthrie  
*Accounting, Auditing & Accountability Journal***

**Ghon Rhee  
*Pacific Basin Finance Journal***

**Stewart Jones  
*ABACUS***

**Baljit Sidhu  
*Australian Journal of Management***



Presents a

**PANEL DISCUSSION**

on

**Sunday, 3 July 2016, 4.30-5.30pm**

**At: Southport I & II**

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

**Speakers:**

**Mr Rob Thomason  
CPA Australia**

**Dr Michael Fraser  
Chartered Accountants Australia and New Zealand**



Presents a

PANEL SESSION

on

**RESEARCH FUNDING WITH ARC AND MARSDEN FUND**

**Monday, 4 July 2016, 4-6pm**

**At: Southport I & II**

**Moderator: Professor Baljit Sidhu  
UNSW Australia**

**Speakers:**

**Professor Aiden Byrne  
Australian Research Council**

**Professor Juliet Gerrard  
Marsden Fund Council – The Royal Society of New Zealand**

**Professor Philip Gray  
Monash University**