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Co-edited by David Lont, Cheryl Umoh and Sue Wright

Presidents’ Message

Welcome to the first newsletter for 2013!

We would like to take this opportunity to thank all our individual members, institutional members and platinum sponsors for their continued support of AFAANZ. Arrangements for our 2013 conference are well advanced. Approximately 325 papers across a diverse range of topics and disciplines were submitted and another exciting program has been put together. We thank Jacqueline Birt and Mandy Cheng for their significant work in the management of the technical program and also thank the members of the Conference Technical Committee for their time and hard work in reviewing the papers. Our thanks also go to Cheryl Umoh for her ongoing work on improving the online submission process. It has been working extremely well.

We are pleased to advise you that AFAANZ has again not increased the conference registration fee this year despite rising costs. The fee has remained the same since 2006. Our Conference Organiser, Jacqui Bates and her team are all geared up to go for our 2013 conference and we thank them for their assistance. Conference registration has been open since early February. Both the online form and the pdf version of the brochure and form are available at http://www.afaanz.org/conferences. We are looking forward to seeing you all in Perth in early July.

Discounted Conference Registration Fee:
Again this year, AFAANZ is offering a discount on the conference registration fee to student members of AFAANZ who are full time higher degree research students (e.g., Masters by research and PhD) and full time honours students, for the period of their study and the first year after their graduation.

AFAANZ members who are first time attendees at the AFAANZ Conference can also register at the discounted rate. To be eligible, this must be the individual’s first AFAANZ conference attendance. Retired academic staff members who have been members of AFAANZ for 20 years or more and who are no longer in full time employment will also be offered the discounted rate. Please help spread the word!

For enquiries on the discounted conference registration fees for all the above categories, please contact Cheryl Umoh at cherylu@afaanz.org.

AFAANZ conference participation grants:
AFAANZ will be awarding up to 10 AFAANZ conference participation grants of up to $2,000 each to members who have a paper accepted at the annual conference but do not have sufficient institutional financial support to enable them to attend. A call for applications will be circulated to Heads of Departments shortly and applications will be due two weeks after the date of notification of successful paper submissions.

2013 AFAANZ Research Grants:
This year there are two categories of research grants with equivalent total funds available in each category.

The first category of grants focuses on “mentoring of developing researchers”, and must involve at least two applicants, the first being the “developing researcher” and the second being an “established researcher”, who takes on the role of research mentor in the context of the grant proposal. A “developing researcher” is someone who
does not have more than two publications in refereed journals (including accepted for publication). These grants are for a maximum of $7,500.

The second category of grants is for mid-career researchers who have more than two publications in refereed journals and hold an academic appointment below full professor. These grants are for a maximum of $15,000.

Applications are encouraged from all areas of accounting and finance research.

Invitation to Attend the 2013 Accounting and Finance Conference
Members are invited to attend the inaugural Accounting and Finance Conference that is being held in Queenstown, New Zealand from 11-13 April.

The Conference begins with a Welcome Function from 6-7pm on Thursday, 11 April. Papers will be presented on Friday, 12 April and during the morning of Saturday, 13 April. The Conference concludes at 1.15pm on the 13th. There are two conference lunches and a Conference dinner on Friday night that will be held at the Wai Waterfront Restaurant on the shores of beautiful Lake Wakatipu. There is no registration fee for the Conference as the costs are being covered by AFAANZ and our sponsors – Wiley Blackwell, the New Zealand Institute of Chartered Accountants, and the University of Otago – so the main cost of attending would be for airfare and accommodation.

If you would like to attend, please email s.cahan@auckland.ac.nz as soon as possible. As there are only a limited number of spaces available, these will be allocated on a first-come, first-served basis.

If you can attend, for accommodation, you should contact the Conference hotel, the St Moritz, directly. Rooms can be booked on-line at http://www.accorhotels.com/gb/hotel-2074-hotel-st-mortiz-queenstown-mgallery-collection/index.shtml. The St Moritz is located about 8 km from the Queenstown Airport.

A copy of the Conference Program is available at http://wwwafaanz.org/.

Awards
On behalf of the board and membership, we would like to congratulate Professor David Hay and Associate Professor Bryan Howieson on receiving fellowship status of AFAANZ in 2013.

Call for Nominations to the AFAANZ Board
A few board members will be retiring this year from the AFAANZ Board. A call for nominations to the Board will be emailed on Monday, 11 March. We urge you to nominate worthy members.

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)

AFAANZ Board of Directors 2012-2013

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2013 Conference Report
We've had an excellent response to our call for papers for the AFAANZ conference to be held in Perth in July 2013. We received approximately 325 paper submissions (an increase from last year!)

Following on from previous years, we will have research forum sessions (papers without discussant) in addition to our concurrent sessions. These sessions have worked well in previous years and provide authors with an opportunity to present and discuss their work with fellow researchers.

Our technical committee members do a wonderful job ensuring that authors receive timely notification regarding their submitted paper.

This year, once again we will be using a large number of volunteer reviewers to assist our technical committee members with the review process. We are grateful to a large number of people, from a range of universities, who have offered their services with this important task.

We would like take this opportunity to thank our hard
working technical committee members and our voluntary reviewers for the 2013 AFAANZ conference in Perth.

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

2013 AAA Doctoral Consortium

Congratulations to Thomas Scott, University of Technology, Sydney, who will represent AFAANZ at the 2013 AAA Doctoral Consortium. We look forward to reading about Thomas’ experience in the September issue of the newsletter.

2013 EAA Doctoral Consortium

Congratulations to Lyn Daff, Avondale College, who will represent AFAANZ at the 2013 EAA Doctoral Colloquium. We look forward to reading about Lyn’s experience in the September issue of the newsletter.

AFAANZ gratefully acknowledges the support of its Institutional Members for 2013
Stay up-to-date with the Institute

Always keep up to date with what is happening at the Institute and find out how we can help. Sign up to our Educators eNewsletter, you don’t need to be a member, just email your details to newsletterfeedback@charteredaccountants.com.au. Here’s a sneak peek of what we covered in our February eNewsletter.

Research Grants
Expressions of interest for research grants are now open. The Institute is calling for submissions for its 2013-14 Academic Research Grants Program. Find out about the new process, key topic areas and crucial dates.

Thought Leadership Forum
Educators tackle the impacts of a virtual university at the 4th Annual Thought Leadership Forum in Adelaide. Catch up on what was discussed and when you can get the new Thought Leadership book.

Australian Economics and Business Curriculum
We give an update on the Australian Economics and Business Curriculum. Did you know that for the first time economics and business will be taught in Years 5 and 6 across Australia?

Teaching resources for you
With publications from Charter online to our Business Briefing Series discover the range of resources the Institute has to offer that could help you in your teaching.

Our new student club OneNetwork
Find out about our new student club OneNetwork and how it can help university students pursue their business career path.

We’re always happy to hear from you, so if you have any ideas on topics we could cover, please send them through. And don’t forget to sign up: newsletterfeedback@charteredaccountants.com.au.

CPA Australia
Global top 50 for CPA Australia
CPA Australia CEO Alex Malley has been named among the world’s top 50 most influential people in the accounting profession.

This prestigious recognition reflects the global significance of CPA Australia, an organisation that proactively leads and influences the direction of meaningful reform both in the education and accounting professions in Australia and overseas.

It also reinforces that CPA Australia is a leading global accountancy designation.

Malley was one of only two Australians named in the top 50 leaders. The other Australian was KPMG International chairman Michael Andrew. Prominent CPA vice chairman of the International Accounting Standards Board Ian MacKintosh CPA also featured on the list alongside global powerbrokers such as former US Treasury Secretary, Timothy Geithner; former chairman of the US Securities and Exchange Commission, Mary Schapiro; Global Reporting Initiative CEO, Ernst Ligtèringen; Chinese Finance Minister, Xie Xuren, and the global leaders of the Big Four firms.

The list was compiled by a global judging panel for the International Accounting Bulletin and its sister publication UK-based, The Accountant. The judging panel searched for leaders across global professional bodies, standard setters, regulators, politicians and companies.

The 2012 Power 50 list acknowledged, “Malley, who is also a member of the International Integrated Reporting Council, has continued to advocate sustainability and integrated reporting throughout 2012. He is also a business commentator in broadcast media and hosts the television show, The Bottom Line”.

The Bottom Line is a airing across Australia on Channel 9. It showcases the views and experiences of some of the best-known and most influential leaders in business, politics and the community.

Watch The Bottom Line, Saturdays at midday on Channel 9.

SIG News
Auditing and Assurance Special Interest Group (SIG1)
SIG Meeting, Perth, 7 July
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. 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.

3. 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 Accounting History Special Interest Group (AHSIG – SIG2) is pleased to announce that the sixth Accounting History Symposium will be conducted on Saturday, 6 July 2013, immediately preceding the 2013 AFAANZ Annual Conference. The Symposium will take place at the AFAANZ Conference venue in Perth, between 9.00am and 4.30pm (approx.).

This year’s Symposium will feature two guest speakers (Associate Professor Brad Potter from the University of Melbourne and Professor Rachel Baskerville from Victoria University of Wellington), together with presentations of research working papers, proposals, and papers in progress concerning studies of accounting’s past.

We are confident that the 2013 Symposium will enjoy the same level of success as the past five Symposia and we welcome your participation in the sixth Accounting History Symposium. Note that attendance and participation at the Symposium is not limited only to AHSIG members.

The call for research proposals/working papers for the Symposium appears below and any enquiries can be directed to Carolyn Fowler, Victoria University of Wellington (email: Carolyn.Fowler@vuw.ac.nz).

Call for Papers/Research Proposals
In addition to the presentation of proposals, papers in progress and working papers by participants, a panel of scholars will be in attendance, making presentations and/or providing feedback on the papers and presentations of other participants. The panel comprises Garry Carnegie of RMIT University and Brian West of the University of Ballarat, editors of Accounting History, Margaret Lightbody of the University of South Australia and Carolyn Fowler of Victoria University of Wellington.

Working papers, papers in progress, or outlines of research proposals for presentation and discussion at the Symposium are due to be submitted no later than the close of business on Monday, 6 May 2013.

Individuals who are interested in making a presentation about a planned project are kindly requested to submit a brief research proposal (say, of no more than three pages, single spaced) of their chosen research topic, and which contains 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.

Submission of research proposals, papers in progress and working papers, and any questions concerning the Symposium, should be directed to Carolyn Fowler, Victoria University of Wellington (email: Carolyn.Fowler@vuw.ac.nz).

Looking forward to welcoming you to the sixth Accounting History Symposium

Carolyn Fowler
AHSIG Convenor

Accounting Standards Special Interest Group (SIG3)
2013 Accounting Standards Forum – 6 July, Perth

The Accounting Standards Forum in 2013 will be held at the same venue as the AFAANZ conference and registration will be through the AFAANZ registration process. The format will be similar to last year with members of the various standard setting bodies providing reports to participants in the morning session.

We will once again be fortunate to have the support of Kevin Stevenson Chair of the AASB and Kevin Simpkins, chair of the XRB in New Zealand. Staff from the standard setters in Australia and New Zealand will provide the usual update on various projects. PhD students will present their research in the afternoon so come along to listen and have a say in what promises to be a lively debate about many current financial reporting issues. Note also that attendees who are members of CPA Australia may
be able to include attendance at this event in CPD hours.

Call for Papers

We invite interested academics, practitioners and others to submit papers on any topic related to financial reporting/accounting. Full papers or abstracts of 300 words maximum will be considered for acceptance. These should be sent to janice.loftus@adelaide.edu.au no later than April 23. Applicants will be notified by April 30 in time for conference registration. Full papers for successful applicants will be required by June 30. Papers that are to be presented in a concurrent session or forum of the AFAANZ conference are not eligible for presentation at the Accounting Standards Special Interest Group Symposium.

PhD Presentations: Call for Submission of Abstracts

For the afternoon session we invite students working on 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

Qualitative Research in Accounting Network Special Interest Group (QualRAN) SIG4
SIG Meeting - 7 July, Perth

Happy New Year, to my fellow qualitative researchers in accounting, as well as the rest of the AFAANZ faithful. I hope you all had a good Christmas and New Year break, and have been re-energised for a productive year of research and writing. The purpose of this newsletter is to update you on what is happening for this year’s QualRAN SIG meeting prior to the Perth AFAANZ conference. At last year’s SIG meeting we examined the research process, so this year we will go one step further and look at the writing process.

To kick off the morning, we will have an academic writing workshop presented by Assoc. Professor Helen Sword from the University of Auckland. I have known Helen for about four years now, and I credit her for inspiring me to become a better writer. Helen’s 2007 mini-book The Writer’s Diet is a must read for those of us wishing to create shorter, more effective, academic prose. Helen’s next book Stylish Academic Writing is published by Harvard University Press, highlighting her international impact on the academic writing process.

After the workshop, we will have the opportunity for coffee and networking followed by a short presentation by Prof. Steven Cahan, editor of Accounting & Finance, about the future direction of the journal. Following Steven’s presentation we will convene a Q&A discussion panel on the topic of academic writing and publishing. I will moderate and participate on the panel alongside Helen, Steven, Assoc. Prof. Charl de Villiers (editor Meditari Accountancy Research), and Prof. Deryl Northcott (editor Qualitative Research in Accounting and Management). We will wrap up the Q&A session at about noon, after which we have a short AGM and then wrap up the meeting.

The proposed schedule is as follows:

8:30-9:00 Coffee & Networking
9:00-9:10 Welcome
9:10-10:40 Helen Sword: Academic Writing Workshop
10:40-11:00 Coffee & Networking
11:00-11:30 Steven Cahan: Accounting & Finance Journal Vision for the Future
11:30-12:00 Academic Writing and Publishing Q&A Panel Discussion
12:00-12:20 AGM
12:20-12:30 Closing

Hope to see you there.

John Dumay
Chair

News From Institutions

Australian National University
Research School of Accounting and Business Info Sys

Juliana Ng has been appointed the new Director of the Research School of Accounting and Business Information Systems.

Greg Shailer has been appointed the new Director of the Australian National Centre for Audit & Assurance Research.

Professor Allan Barton has been posthumously awarded Member (AM) in the General Division of the Order of Australia. Professor Barton, who died in 2012 after a long battle with cancer, was Professor of Accounting and Public Finance at ANU from 1975 until 1998. During this time he held a number of significant administrative roles, including Dean of the Faculty of Economics and Commerce between 1979 and 1983; Pro-Vice Chancellor, Finance and Development, 1992-95; and Treasurer, 1984-91. He was instrumental in establishing the Bachelor of Commerce
degree, a central part of the College’s undergraduate offerings and in developing the accounting discipline at ANU. This is a reflection of his wider significance within Australia, and within accounting worldwide. He is a key figure in the development of the field as an academic discipline, and has exerted considerable influence through his teaching, research and public engagement, but perhaps mostly through his published work. His seminal 1975 textbook, The Anatomy of Accounting, was widely used in Australia, Britain and New Zealand. His 1974 paper, Expectations and Achievements in Income Theory, published in the Accounting Review magazine, became compulsory reading in the study of accounting theory. He continued to publish work of a very high calibre right up until his death, and remained a highly active member of the College community as Emeritus Professor after his official retirement in 1998.

The award is fitting recognition of Professor Barton’s “significant service to accounting and economics as an author, researcher, educator and mentor.”

**Flinders University**

**ACSEAR Hall of Fame – Awarded to Professor Carol Tilt**

On 4 December 2012, at the Australasian Conference on Social and Environmental Accounting (SEA) held at the University of Wollongong, Professor Carol Tilt from Flinders University was inducted into the ‘Hall of Fame’ for SEA researchers. The conference, sponsored in 2012 by an AFAANZ grant, is held annually and in 2011 introduced the Hall of Fame award for services to accounting generally and social and environmental accounting in particular. The award was presented by Professor James Guthrie who gave an outline of Professor Tilt’s career:

Carol is a professor of accounting and is currently the Dean at Flinders University Business School, having worked at Flinders since 1993. She is an FCPA and a long standing member of AFAANZ, and an influential Australian figure in social and environmental accounting. She has always been an active member in the community, encouraging emerging scholars and PhD students to research in the area, and before becoming an academic she was an active member of Greenpeace. She has always been an avid nature and animal lover so working in the social and environmental accounting field has allowed her to include her passions in her work life.

Carol published the seminal Accounting, Auditing and Accountability Journal (AAAJ) paper on lobby groups in 1994 which has over 320 citations on Google Scholar and is the 8th most cited article in AAAJ. She has over 30 refereed publications in high quality journals, including three in AAAJ, and has many other publications, working papers, and conference presentations. She is currently supervising five PhD students, is the recipient of a Vice Chancel-

lor’s Award for Excellence in Teaching, and is on 7 Editorial Boards, including AAAJ, and reviews for over 15 journals. Carol’s main strength is her mentoring skills, as she has helped many Early Career Researchers and PhD students over the years, especially at A-CSEAR conferences, by reading and reviewing their work, or simply by providing the encouragement needed to submit the paper or to keep at it!

**RMIT University**

**School of Accounting**

**Call for Papers - The RMIT Accounting for Sustainability Conference, 2013**

The 3rd Annual RMIT Accounting for Sustainability Conference, 2013 sponsored by the Institute of Chartered Accountants in Australia and supported by AFAANZ will be held on Monday, 3 June at Storey Hall (Building 16), Melbourne.

Papers are invited in the broad area of accounting and sustainability. Potential topics of interest include but are not limited to: The role and relevance of the accounting profession in addressing sustainability issues:

- Development of theoretical frameworks to explain motivations for, and reactions to, sustainability reporting
- Corporate accountability for sustainable development
- The role of accounting educators to inspire socially responsible values
- Corporate governance mechanisms designed to improve social and environmental performance
- Integrated reporting
- Social audit
- Regulatory and taxation options for addressing climate change
- Stakeholder demands and reactions to sustainability-related information
- The role of NGOs in addressing sustainable development
- Recognition and measurement of social and environmental externalities
- Accounting for the assets and liabilities associated with emission trading schemes
- Water accounting

As all papers will be subject to a double blind peer review, please ensure that no author details are mentioned in your paper. Research proposals can be submitted for presentation but will not be reviewed.

Papers should be typed in 11 point Arial font, single-spaced with Harvard style referencing and should be a maximum of 7,500 words with an abstract of no more than 150 words.

Papers should be submitted to AccountingConferences@rmit.edu.au by 9am on Monday, 8 April 2013.
The Co-ordinator of the Technical Committee, Professor Dennis Taylor, School of Accounting, RMIT University, may grant a submission extension.

**Swinburne University of Technology**
**Accounting Economics Finance and Law**

We are very pleased to welcome Professor Christine Jubb to Swinburne as Professor of Accounting and Director of the Centre for Enterprise Performance after an extensive search. Christine is a Board member of AFAANZ and comes to us from ANU.

Barry Graham has retired from Swinburne after a long and dedicated career in Finance spanning Australian, Asian and US universities. Barry was able to integrate theory and practice in finance to totally engage his students. Barry was the Program Coordinator of the Master of International Accounting (MIntA - in Vietnam) and Program Coordinator of the Master of Finance and Banking at Swinburne’s Hawthorn campus.

**The University of Melbourne**
**Australian Accounting Hall of Fame**
**2013 Call for Nominations**

We are pleased to announce that the fourth nomination cycle is open and you are encouraged to consider nominating colleagues on whom you believe this award should be bestowed.

Information on criteria and the nomination form: fbe.unimelb.edu.au/accounting/caip/aahof/nomination
Please note that the nomination cycle concludes at 5pm on 26th April, 2013.

The highlight of the Australian Accounting Hall of Fame year is the Annual Dinner and Awards Ceremony where the 2013 recipients will be celebrated and inducted into the Hall of Fame. Please join us as we celebrate their contributions to accounting in Australia as your participation ensures those selected are honoured in a very tangible way.

Date: Wednesday 24th July
Time: 7pm pre-dinner drinks; seated at 7.30pm
Location: University House®The Woodward University of Melbourne Law Building Level 10, 185 Pelham Street Carlton (view map)
Format: Semi-formal, three course dinner
Dress: Business/after five
Cost: $100 per person
Register: fbe.unimelb.edu.au/accounting/caip/aahof/registration

Further information about the Hall can be obtained from Dr. Phill Cobbin, Director and Chair of the Selection Committee on (03) 83444039 or pecobbin@unimelb.edu.au
Pearson Accounting/Finance Educator of the Year Award
Recognising Educator Excellence

Pearson is pleased to announce that the Pearson Accounting/Finance Educator of the Year Award will be offered again in 2013. The aim of the award, which was created in 2001, is to encourage and recognise innovative teaching practices in Accounting or Finance at a university level.

Nominations will be accepted from tutors, lecturers and senior lecturers, whose primary activity is teaching in undergraduate or postgraduate accounting or finance courses. The Pearson Accounting/Finance Lecturer of the Year Award is judged by the Education Directors of CPA Australia, the ICAA and the NZICA.

The Award consists of $3,000 and a plaque, to be presented at the AFAANZ Conference in July 2013.

Selection Criteria
The award recipient must be a current member of AFAANZ and will have:
- Professional and systematic approach to teaching development.
- Participation in professional activities and research relating to teaching.
- 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.

Applications
To apply for the Pearson Accounting/Finance Lecturer of the Year Award, simply visit the Pearson Australia awards page where you can download the Rules, Criteria and Nomination Form (PDF), and complete it using the Rules of Entry as a guideline. Nominations must be submitted by post or courier and need to include the Nomination Form, with all details completed. They should be received no later than 5:00pm Tuesday, 7 May 2013.

Enquiries
Email: scott.charles@pearson.com.au
Phone: (03) 9811 2964

Conditions
Applicants must be current members of AFAANZ
- No correspondence will be entered into.
- Previous winners are not eligible to apply.
- The judges' decision is final and they reserve the right not to make an award if the criteria are not met.
- Entrants must be currently employed within an Australian or New Zealand university.
- Accounting or Finance teaching being evaluated must have taken place within an Australian or New Zealand university during 2012/13.
- Winner and entrants may be requested to be available for publicity purposes.
Background and Purpose

The AFAANZ Research Fund (ARF) Annual Grants Program is designed to encourage and support AFAANZ members by providing funding for research projects. The grants are competitive, and are primarily intended to support small-scale projects of up to one year’s duration or to assist in seed funding for larger scale projects. Applicants must demonstrate their ability to conduct the research proposed and show how the project will benefit the research profile of the individuals and the discipline. The pool of funds comes directly from fees paid by institutional members. As such, access to the ARF is limited to staff based at an Institutional Member.

Eligibility

The first named applicant must be a full-time employee at one of the Institutional Members of AFAANZ. If the first named applicant is not a current member of AFAANZ, then an application fee applies. Please contact AFAANZ at cherylu@afaanz.org for more details. All applicants must hold academic positions (at least 50% appointments).

Successful applicants in 2012 are eligible to apply again in 2013, but priority will be given to applicants who did not receive funding in 2012. Applicants must indicate clearly if they have applied (or intend to apply) for another grant for the same project in 2013.

Research Priority for 2013

Whilst remaining academic in nature, the 2013 round will focus on quality projects that address or respond to contemporary and future challenges to, and/or have implications for, accounting and finance practice, policy and/or the professions.

This year there are two categories of research grants with equivalent total funds available in each category.

The first category of grants focuses on “mentoring of developing researchers”, and must involve at least two applicants, the first being the “developing researcher” and the second being an “established researcher”, who takes on the role of research mentor in the context of the grant proposal. A “developing researcher” is someone who does not have more than two publications in refereed journals (including accepted for publication). These grants are for a maximum of $7,500.

The second category of grants is for mid-career researchers who have more than two publications in refereed journals and hold an academic appointment below full professor. These grants are for a maximum of $15,000.

Applications are encouraged from all areas of accounting and finance research.

Funding

AFAANZ research grants do not attract GST.

Funding can be provided for time and resource support including teaching relief where permitted by the relevant university policy.

Conference attendance will not be funded.

AFAANZ research grants specifically disallow infrastructure levies charged by universities.

Funds will be available for twelve months after the award of the grant from 1 July 2013 to 30 June 2014 and must be fully expended within that period.

One application only per developing researcher will be eligible (although the mentor may be associated with more than one grant).

Accountability

A final report on the use of the funds and the outcomes of the project will be required within 60 days of completion of the project or 30 November 2014 at the latest. The format for this report is included later in this call for applications. Future grants to the applicant(s) will be conditional on the timely receipt of this report.

Any working papers or published papers resulting
from the research grant must acknowledge AFAANZ’s funding.

Selection Process

A panel of assessors (normally comprising the AFAANZ Treasurer, the AFAANZ Board member(s) holding the Research Portfolio, and at least two academics of senior standing appointed by the Board) will rank all eligible applications. They will then make allocations of funds based on merit, to the limit of the annual funding pool (which may vary from year to year).

The criteria upon which the grants will be examined include:

- The quality of the research and the likely research outcomes, including its potential impact for practice or policy
- The extent to which the research project will enhance the applicants’ and discipline research profile
- The extent to which the project is expected to result in publishable output
- The quality and clarity of the research application, including a research plan and a proposed budget.

The application must include written support from the Dean/Head of the relevant university organisational unit. Applications will not be accepted without this letter of support. A maximum of four grants will be made to each institutional member in this round. Partly funded applications and applications that are unfunded due to the institutional limit will be given feedback from the selection committee.

To assist those seeking to apply this year, exemplar applications from previous years which were funded will be available via the AFAANZ website.

Application Process

Complete applications comprise three components:

1. The Research Proposal (see “Content and Format of Research Proposals”, below);
2. A Dean/Head supporting letter (signed electronically), including confirmation that teaching relief is permitted under university policy (if applicable); and
3. Applications from developing researchers should also include a supporting statement (signed electronically) from the established researcher of not more than two (2) pages. This statement should highlight key features of the developing researcher applicant’s research history and her/his ability to successfully undertake the research. The statement should also indicate willingness and demonstrate an ability to mentor the project.

Complete applications, including supporting statements, must be submitted electronically, by the due date in a ‘pdf’ file, via email to jonest@afaanz.org with the subject: “AFAANZ Research Grant Application 2013-2014”. If you do not receive a return email acknowledging receipt of your application within 2-3 days, please contact the AFAANZ office via email at jonest@afaanz.org or phone on +61-3-9349 5074.

Critical Dates

- Closing Date: midnight AEST, 23 April 2013
- Applicants Notified: 14 June 2013

Enquiries

Enquiries should be directed to Brad Potter by email at bnpotter@unimelb.edu.au
Content and Format of Research Grant Applications

All applications must be typed, on A4 paper using a minimum of 11-point font and minimum 2cm margins, and include the following details:

Title Page
The proposal is to have a title page, which should contain the following headings:

AFAANZ RESEARCH FUND – GRANT APPLICATION 2013-2014

(1) Project Title
(2) The name(s) of the researchers*, their AFAANZ membership numbers (if applicable), and their employer-institution
(3) Funds requested and the category of grant involved
(4) Project Summary (100 words)
   (*identifying the developing researcher)

Project Details
The main body of the proposal is not to exceed four (4) typed pages in length. It should contain the following headings:

TITLE OF RESEARCH PROPOSAL

(5) Aims and Intended Outcomes
(6) An explanation of the project in a manner that would be accessible to practitioners
(7) Background and Research Question(s)
(8) Research Methods
(9) Research Plan
(10) Budget and Budget Justification*
   (*Each budget item must be justified and other sources of income are to be indicated.)

Reporting Format for Grant Outcomes (due 30 Nov 2014)

- (1) Name, Position, Contact Details for each applicant
- (2) Project Title
- (3) Updated Project Summary (500 words) including any variations between the project undertaken and the original application
- (4) Funds Granted
- (5) Detailed Report on Expenditure of Funds against Budget Items, with variations explained
- (6) Outcomes, for example, working papers, presentations and publications (give full details, including abstracts)
- (7) Future Intentions for This Project (give full details)
  - Conference submissions
  - Journal submissions
  - Grant applications
  - Projects
- (8) Summary of Outcomes and Benefits