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Co-edited by:
Ray da Silva Rosa,
Cheryl Umoh and Norman Wong

2016 AFAANZ CONFERENCE GOLD COAST, AUSTRALIA, from 3-5 July

The 2016 AFAANZ Conference registration brochure will be available for download at <http://www.afaanz.org/conferences>.

We look forward to welcoming you in Gold Coast.



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Presidents' Message

Welcome to the first newsletter for 2016!

We would like to take this opportunity to thank all our individual members, institutional members and platinum sponsors Chartered Accountants Australia and New Zealand; and CPA Australia.

Arrangements for our 2016 conference are well advanced. We received 407 papers (just over a hundred more than last year) across a diverse range of topics and disciplines and another exciting program has been put together. We thank Andrew Jackson and Charl de Villiers 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 2016 conference and we thank them for their assistance. Conference registration is open at <http://www.afaanz.org/conferences>. Both the online form and the pdf version of the brochure & form are available at this link. We are looking forward to seeing you all in Gold Coast in early July.

Discounted Conference Registration Fee:

Again this year, AFAANZ is offering a discount on the conference registration fee to our members 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. The fee is \$660 (GST inclusive).

AFAANZ members who are first time attendees at the AFAANZ Conference can



Norman Wong and Ray da Silva Rosa

also register at the discounted rate of \$660 plus GST. 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 Tim Jones at jonest@afaanz.org

2016 AFAANZ Research Grants:

This year again there will be 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 \$10,000.

Again in 2016, successful applications using SIRCA data will be awarded a SIRCA/AFAANZ grant. Such applications must meet two criteria: use SIRCA data and the first named applicant is in an institution that is both a member of AFAANZ and SIRCA.

Applications are encouraged from all areas of accounting and finance research. The due date and time for submissions is 30 April 2016, 12 midnight AWST.

There's a slight change in the application submission process from this year. Applications will need to be submitted online. A link will be emailed to members once this software is ready and available on our website.

2016 Best PhD Dissertation Award:

AFAANZ seeks to advance accounting and finance research by recognising and rewarding outstanding work of early career researchers. AFAANZ currently supports the input of accounting and finance PhDs through the AFAANZ Doctoral Symposium and the AFAANZ Doctoral Education Network. In conjunction with this, a Best PhD Award is being made each year to recognise the student of an outstanding accounting/finance PhD completed during the previous calendar year, and to acknowledge the important role that supervisors play in research training. Those who were conferred with a PhD in 2015 are eligible to apply for this award which will be presented at the conference dinner in 2016.

Submitted dissertations will be judged by an Awards Committee appointed by the AFAANZ Board. The committee will be selected to cover a broad range of research interests as appropriate to the submitted nominations in any given year. This call for nominations was emailed to members in early December 2015. In case you wish to be emailed a copy of this call, you can contact Cheryl Umoh at cherylu@afaanz.org

Authors wishing to be considered for the award should submit materials as per the attached Call for Nominations to Dr Andrew Jackson (a.b.jackson@unsw.edu.au), the Awards Committee Chair, by **31 March** of the year the award will be granted.

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)

Past Editor-in-Chief's Report

A&F/IASB Forum, 11 October 2015, Hong Kong

Accounting & Finance and the International Accounting Standards Board held a Research Forum in Hong Kong on 11 October 2015. The theme of the Forum was "Conse-

quences of IFRS for Capital Markets, Managers, Auditors and Standard-setters". The event was held at the office of Deloitte HK overlooking Victoria Harbour and was attended by over 85 including IASB board members, IASB staff, academics, and practitioners.

The one-day Forum featured a panel session and six academic papers. The panel session focused on the role of financial statements in reporting financial performance and was chaired by Hugh Shields, Executive Technical Director at the IASB. Panellists included Hans Hoogervorst, chair of the IASB, Mary Barth from Stanford University, Gary Biddle from the University of Hong Kong, and Katherine Schipper from Duke University. The panel divided their session into three parts, focusing on intangible assets, cost of capital, and non-GAAP financial performance measures.

The three topics generated a lively and spirited debate. For example, while panellists agreed that the financial statements may ignore a majority of a firm's market value because of unrecorded intangibles, there was less agreement on what this means for financial reporting. While Gary suggested that by not recording these values, accounting could become irrelevant, Mary and Hans felt the value of internally generated intangibles are too imprecise to record on the balance sheet. Katherine took a different approach and argued that the assumptions underlying the statement that the "traditional financial statements do not properly account for intangible assets which are increasingly the main drivers of wealth creation" are invalid. Further, it was pointed out that investors seem to be doing fine in formulating their own estimates.

On the topic of cost of capital, Gary emphasised the need for financial statements to show what firms are earning after accounting for their cost of capital, while Katherine felt that this is a financial analysis issue, not a financial reporting issue. On the topic of non-GAAP earnings, Hans noted that, even if users make adjustments to GAAP earnings, GAAP earnings are important because they provide a credible benchmark for investors. Still, he thought the IASB may need to address how non-GAAP earnings are presented. Mary suggested that the proliferation of non-GAAP figures could be viewed a signal that the information provided in the financial statements about certain items is deficient and that better presentation or disclosure is needed.

The six papers covered a variety of topics and methodologies. A unique feature of the Forum was that each paper had an academic discussant and a commentator from the IASB. The first paper was a survey of the research on comprehensive income and was presented by Dirk Black from Dartmouth College. The academic discussant was Mike Bradbury from Massey University and the IASB commentator was Sue Lloyd, an IASB board member.

Sue's commentary and the following question and answer period highlighted the different perspectives of the standard-setters and academics at the Forum. Specifically, standard-setters were very interested in normative questions, e.g., should items be recycled from OCI to profit/loss, and if so when? While Dirk explained the difference between positive and normative approaches, it was interesting to see that the two groups viewed the research through very different lenses.

The second paper was a quantitative analysis of non-GAAP earnings disclosures in Australia and was presented by Marvin Wee of the University of Western Australia. The study found that non-GAAP disclosing companies are more likely to have analyst adjustments to earnings for these items and lower analyst forecast error and dispersion in the following year. The academic discussant was Agnes Cheng of Hong Kong Polytechnic University and the IASB commentator was Hugh Shields. In his commentary, Hugh said that the study was relevant to the IASB's disclosure initiative. However, he also stressed that the IASB would be interested in seeing new conceptual thinking rather than more statistical analyses.

The third paper reported the results of an experiment examining the effects of different accounting treatments for the acquisition premium (i.e., goodwill or identifiable intangible assets) on equity valuations by financial analysts in Sweden. The presenter was Niclas Hellman from the Stockholm School of Economics. The academic discussant was Fei Du of the University of Hong Kong and the IASB commentator was Chungwoo Suh, an IASB board member. In his commentary, Chungwoo said while the paper was relevant to the IASB post-implementation review of IFRS 3, he was also interested in the normative implications, e.g., does the IASB need to keep two approaches for treating the acquisition premium and does the IASB need different accounting treatments for business acquisitions as opposed to asset acquisitions?

The fourth paper examined the long-term effects of IFRS adoption on the audit fees of New Zealand firms and was presented by David Lont of the University of Otago. The academic discussant was Simon Fung of Hong Kong Polytechnic University and the IASB commentator was Darrel Scott, an IASB board member. In his commentary, Darrel related the study to his past experience as an auditor and felt the story was "intuitively correct". He gave examples of cost stickiness and differential pricing which supported the authors' empirical results.

The fifth paper focused on whether some Israeli firms paid dividends from unrealised earnings after that country switched to IFRS as the previous Israeli GAAP was more cost based. The authors find that in the post-IFRS period 33% of the firms in their sample pay dividends from unrealized earnings. The paper was

presented by Estery Chen of the Peres Academic Center in Israel. The academic discussant was Shiheng Wang from the Hong Kong University of Science and Technology and the IASB commentator was Kumar Dasgupta, a Technical Director at the IASB. Kumar's commentary focused mainly on academic issues as he commented on causality and the underlying assertions in the paper.

The sixth paper examined asset impairments by Australian firms and whether these were impacted by the more prescriptive IAS 36 (AASB 136 in Australia). The presenter was David Bond of the University of Technology, Sydney. The academic discussant was Zili Zhuang of the Chinese University of Hong Kong and the IASB commentator was Gary Kabureck, an IASB member. In his commentary, Gary said the study was timely as the IASB is considering whether the impairment tests in IAS 36 need to be improved. Interestingly, in the study, the authors found that only 11.4% of firms in their sample that had a book value in excess of market value (an indicator of impairment) actually recorded an impairment.

For those who are interested, all six papers and the complete comments of the academic discussants will be published in *Accounting & Finance* in 2016 and will be available through the journal's website in Early View by the end of 2015.

Overall, the Research Forum was a success and is one step in building a dialogue between academics and standard-setters. For academics, that is important as we often talk about our research having an impact on practice. The Research Forum provided the academic attendees a rare opportunity to discuss research and interact directly with board members and staff of the IASB. The IASB intends to hold a Research Forum each year in conjunction with a different journal. According to Anne McGeachin, Technical Principal and head of Academic Relations at the IASB, the 2016 Research Forum will be held in Waterloo, Canada in conjunction with *Contemporary Accounting Research*.

Steven Cahan

Past Editor, *Accounting & Finance*

2016 Conference Report

As in prior years, we had great responses to our call for papers for the 2016 AFAANZ conference. We received 407 paper submissions, an increase of over 33% from last year. The submissions come from 30 different countries and over 240 institutions, covering all the major streams of accounting and finance research.

We are making minor changes to the concurrent sessions. This year there will be four different types of concurrent sessions. We will be featuring more heavily the best papers submitted, with selected papers being allocated 45

minutes (with discussant). We will continue with discussant sessions being allocated 30 minutes each. We will also feature non-discussant sessions, with papers being allocated either 20 or 15 minutes each. This year authors could again opt out of discussant sessions if they do not want to take on the discussant role; this should help with the scheduling of discussants. Continuing from last year (and based on positive feedback) we are continuing the Early Career Research sessions where early career researchers present their work and receive constructive feedback.

We are delighted to announce that we will be featuring Research Interactive Sessions on both the Monday and Tuesday. The most engaging paper displayed in the Research Interactive Session will receive an AU\$1,000 award to be presented at the Conference dinner. There will be a prize of \$5,000 for the best paper that uses SIRCA data and also best paper certificates in each stream which will be announced at the second plenary session on Tuesday, 5 July between 10.30am and 12 noon.

Our two plenary speakers will be Professor Mike Shields from Michigan State University, and Professor Timothy Fogarty from Case Western Reserve University. On the Sunday we will be holding two panel sessions – one is an Editors Panel, featuring Tom Smith (*Accounting & Finance*), Gary Carnegie (*Accounting History*), Ghon Rhee (*Pacific Basin Finance Journal*), James Guthrie (*Accounting, Auditing & Accountability Journal*), Baljit Sidhu (*Australian Journal of Management*), and Stewart Jones (*ABACUS*). The other Sunday panel session is currently being organised with more details to be announced once it has been finalised.

We will be running an extra panel session on the Monday afternoon focussing on research grants. We are very excited to announce that the chairs of the Australian Research Council and the Marsden Fund (New Zealand) will be among the panellists.

We would like to thank our technical committee members and voluntary reviewers for their invaluable service for the 2016 AFAANZ Gold Coast Conference. It is our aim to release decisions in early April with the full program finalised shortly thereafter.

Andrew Jackson and Charl de Villiers

Technical Committee Co-Chairs

AFAANZ Conference 2016

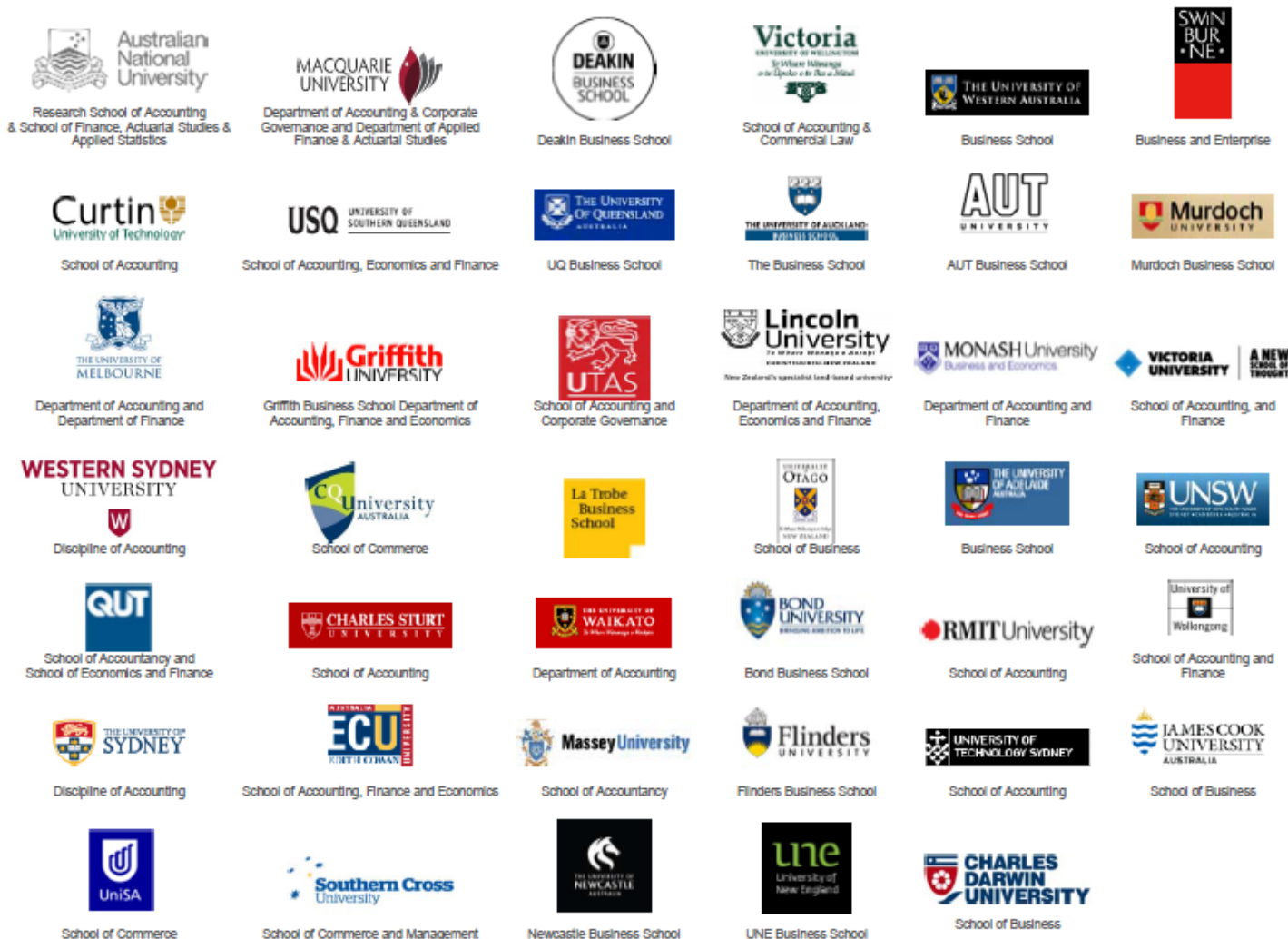
AFAANZ Board of Directors 2015-2016

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AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2016



AFAANZ gratefully acknowledges the support of its Institutional Members for 2016



Chartered Accountants Australia and New Zealand *Just Announced the 2016-17 Research Funding Scheme Now Open*

Creating the future is a challenging objective. It's one that should be approached with imagination, commitment, and passion. At Chartered Accountants Australia and New Zealand we are committed to leadership in the profession and to society more widely. Our focus on thought leadership is about the sustainability of the profession, and about so much more. It's about how we see our region in the future.

To support our work in imagining this future our research program funds academic investigation of key issues affecting society in general, the business community and the profession in particular.

Expressions of interest for the 2016–17 Academic Research Grants program are now open. Applications that are a collaboration between Australian and New Zealand researchers will be considered favourably. Research applications must address one or more of the key topic

areas identified by Chartered Accountants Australia and New Zealand. Key topic areas for 2016-17 are:

- Projects on the IASB/AASB agendas
- Non-GAAP accounting
- Non-financial information production and reporting
- Taxation – modernising tax administration, including digital transformation, multinational tax issues
- ASIC and regulators in regard to audit firms and audit clients
- Assurance and cloud computing
- Relevance of professional associations

All applications must demonstrate how the research outcomes will impact the accounting profession, members and be in the public interest by being: reliable, relevant and rigorous. Expected impacts will be thought leadership, public policy and public interest.

For more information and how to apply, 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.

We are pleased to announce the latest in the series:

ePortfolios in Business Education: A National Study of ePortfolio Implementation 2013 to 2015 by Kim Watty, Jade McKay, Leanne Ngo, Dale Holt, Nicholas McGuigan, Shona Leitch, Marie Kavanagh.

Exploring the transformative potential of ePortfolios in business education, this study shares the experience of, and lessons learned from, the implementation of ePortfolios at three higher education institutions. The recommendations and principles proposed provide benchmarks for best practice and practical guidance for embedding ePortfolios into business curricula.

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@mq.edu.au).

CPA Australia

Global Research Perspectives Program (GRPP) Outcomes

The GRPP is CPA Australia's annual research grants program, which encourages and supports bold and innovative research that is relevant to our membership, the profession and the global business community. We are proud to showcase the products of research supported on our website. [Here](#) you will find the reports and other materials of completed research that spans a diversity of topics from Indigenous accountants through to digital technologies.

Funding under the GRPP is hotly contended. Last year CPA Australia received 79 applications for support. Of those 18 were invited to submit a more detailed application. Eight providers have been advised of their success, subject to successful contract negotiations.

Given the competitiveness of the process, a few handy tips for future applicants are to:

- put your best foot forward and submit quality bids that have been reviewed internally;
- familiarise yourself with CPA Australia's [potential focus areas communicated on our website](#);
- consider partnerships with business and/or overseas researchers;

where appropriate, involve researchers from other disciplines; and identify avenues for your research to be disseminated and have impact.

Short form applications for the next round are due by 31 July 2016. For further information visit the [CPA Australia website](#) or email research.grants@cpaaustralia.com.au.

CPA Australia - Deakin University Collaboration for Indigenous Success Recognised

The joint efforts of Deakin University's and CPA Australia's collaboration for Indigenous success were recently recognised when we were awarded the B/HERT Excellence in Accounting Teaching Collaboration Award. The Award recognises our collaborative efforts to raise awareness and introduce strategies for attracting and retaining a greater number of Indigenous peoples to the accounting profession, with the ultimate aim of building capacity for Indigenous success.

The origins of our collaboration date back to 2011 when Deakin Business School, supported by CPA Australia, held a roundtable to discuss opportunities and strategies to support Indigenous Australian students undertaking accounting and commerce studies. The Roundtable was the precursor for Indigenous Accountants Australia (IAA), which commenced in 2012. In 2014 CPA Australia awarded a research grant to Deakin to investigate the role of educators, employers and the accounting profession in providing opportunities for Indigenous Australians to enter the field of accounting.

More recently, in September last year, Deakin Business School's inaugural Indigenous Accounting and Business conference was held. CPA Australia was proud to be a platinum sponsor alongside Chartered Accountants ANZ. The professional accounting bodies and IAA were active participants in this hugely successful event which brought together over 100 participants including Indigenous accountants, students, employers, educators, the government, the profession, other First Nations accounting organisations and many others.

For more information on IAA visit www.indigenousaccountants.com.au. To share your ideas and opportunities for collaboration for Indigenous success email info@indigenousaccountants.com.au

AASB Research Centre Presentation

To promote high-quality research relevant to domestic and international standard-setting, the AASB will be presenting its research work program in Canberra, Adelaide, Queensland, Sydney and Perth, between April to June 2016.

For further information, please contact the AASB Research Director, Angus Thomson (athomson@asb.gov.au) or

Research Fellow, Eric Lee (elee@aasb.gov.au).

Date	Location	Time	Contact
29/4/2016	ANU, Canberra	11am	Dr Colleen Hayes: colleen.hayes@anu.edu.au
6/5/2016	University of Adelaide, Adelaide	11am	Patrick Ye: patrick.ye@adelaide.edu.au
27/5/2016	University of Queensland, Brisbane	11.30am	Dr Jac Birt: j.birt@business.uq.edu.au
3/6/2016	UNSW, Sydney	Contact Helen for details	Dr Helen Kang: helen.kang@unsw.edu.au
8/6/2016	Curtin University, Perth	11am	Professor David Gilchrist: david.gilchrist@curtin.edu.au

SIG News

Auditing and Assurance Special Interest Group (SIG1) *SIG Meeting, 2 July, Gold Coast*

The AASIG will be hosting its third 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.

We are currently planning our speakers for our meeting and will advise members of the detailed schedule when it is finalised. Similar to previous years, we plan to have some great speakers from academia and the profession as well as time for questions and discussion to facilitate sharing of information and ideas.

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) *Call for Papers and Research Proposals*

The *Accounting History* Special Interest Group (AHSIG – SIG2) is pleased to announce that the ninth *Accounting History* Symposium will be held on Saturday, 2 July 2016, immediately preceding the 2016 AFAANZ Annual Conference. The Symposium will take place at the AFAANZ Conference venue on the Gold Coast, between 9.00am and 4.00pm (approx.).

The guest speaker for the symposium will be Doctor Laura Maran of RMIT University. Laura has extensive experience as a researcher with vast publications in the area of accounting history and management accounting in the public sector. She is a member of the editorial board of *Accounting History*. Her recent work is informed by Foucault's concept of governmentality and identifies the systematic ties between political discourses, forms of rationality and technologies used by government during the first period that Napoleon governed Ferrera in Northern

Italy (1796 to 1799). We pleased to have Doctor Laura Maran as the *Accounting History* Symposium guest speaker for 2016.

In addition to the presentations of research working papers, proposals, and papers in progress concerning studies of accounting's past, a panel of scholars will be in attendance, to provide feedback on the papers and presentations of other participants.

We are confident that the 2016 Symposium will be as worthwhile as the past eight Symposia and we welcome your participation at the ninth *Accounting History* Symposium. Note that attendance and participation at the Symposium is *not* limited only to AHSIG members.

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, 9 May 2016** (email: daniella.juric@rmit.edu.au)

Individuals who are interested in making a presentation about a planned project are kindly requested to submit a brief research proposal (of no more than three pages, single spaced) of their chosen research topic, 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 Daniella Juric, RMIT University (email: daniella.juric@rmit.edu.au)

Looking forward to welcoming you to the ninth *Accounting History* Symposium.

Daniella Juric and Giulia Leoni

Symposium Convenors

Follow us on Twitter @acchistory_sig

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

The Accounting Standards Forum in 2016 will be held on the Gold Coast. We expect the format will be similar to last year with members of the various standard setting bodies providing reports to participants in the morning session. Staff from the standard setters in Australia and New Zealand will provide the usual update on various

projects and we will include a number of hot topics on the agenda. We will also hear from the AASB on the new Academic Advisory Panel and their interest in having a closer co-operation on research projects with our SIG. There will also be an update from the XRB. 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

The Forum also provides 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. 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 29. Applicants will be notified by May 9 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 Forum.

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. If you are a student working on a higher research 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

Management Accounting Special Interest Group (SIG8) 2016 Management Accounting Forum – 2 July, Gold Coast

SIG8 is continuing to increase in its membership numbers.

The major activity for the first half of 2016 is the organising of the 2016 Forum on the Gold Coast.

We are pleased to announce that Ileana Steccolini has accepted our invitation as a guest speaker at this year's SIG 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.

The office bearers have decided to move the 2016 Forum to Saturday night (2 July) and will include an evening meal. This decision has been made because a new AFAANZ initiative will be organised for Sunday morning from this year. The move to Saturday night will allow SIG members to attend both the 2016 Forum as well as the new AFAANZ initiative networking session organised for Sunday morning.

John Sands
Chair

News from Institutions

Auckland University of Technology

Department of Accounting

New Appointments

Agnes Masoe

Agnes Masoe gained a Bachelor of Business in Accounting and Management from Auckland University of Technology in 2008, attained her Master of Business in 2011, and recently completed her PhD on accountability of NGOs in Samoa. Her research looks into finding out sources of income for Non-Governmental Organisations (NGOs) in Samoa and the significant amount of money they are allocated. She examines how NGOs use their allocated income and more importantly, how it is accounted and what form the accountability takes.

Prior to taking up the position of lecturer, she was a Graduate Assistant in Accounting since 2009.

Cherrie Yang

Cherrie Yang is an Accounting and Information Management graduate from the University of Auckland, and began her academic career at Auckland University of Technology. She has completed a Master's degree in 2010 and submitted her PhD thesis in 2015. Her PhD examines New Zealand charities' performance measurement and reporting practices, and the extent to which the practices address the information needs of key stakeholders. This research topic was motivated by Cherrie's previous work experience in the New Zealand charity sector. It is very relevant for charities that are currently grappling with the new reporting requirement that includes performance information.

Gokhan Sungun

Gokhan Sungun has an undergraduate degree in Business Administration from Bogazici University, Turkey, and a master degree and a PhD in finance and accounting from Marmara University, Turkey. He started his professional career with Price Waterhouse in 1991. He then worked at

Roche Pharmaceuticals in Turkey, Australia, and in Switzerland for many years in internal audit and financial management roles. He held CFO and CAE roles in multinational companies such as Exel (DHL) and Electroworld. While pursuing his professional career, he also lectured in auditing and accounting at various universities in Turkey. Before joining AUT, he worked as Senior Internal Auditor for TVNZ. He gained his CPA qualification in Turkey and he holds international certifications such as CIA, CRMA and CCSA issued by the Institute of Internal Auditors.

Syrus Islam

Syrus recently completed his PhD at the University of Otago. His thesis examines how to design customized strategy maps and how to validate early-stage performance measurement models. A paper from his PhD is under review at a renowned international journal. He is the recipient of prestigious Leading Light PhD Scholarship from the Chartered Accountants Australia and New Zealand in 2014. He has also won the runner-up title in the Three Minutes Thesis (3MT) competition at the Business School Division at the University of Otago in 2014. He is a full member of ACCA (UK).

University of Technology, Sydney

Accounting Discipline Group, UTS Business School

The Accounting Discipline Group (UTS Business School) hosted the 19th Australian Summer Accounting Conference (February 4th and 5th) and Emerging Accounting Researcher Consortium (February 1st and 2nd). The keynote speaker at the Conference and leader at the Symposium was Professor Katherine Schipper (Fuqua School of Business, Duke University). Over 100 delegates attended the conference and more than 80 attendees attended the Consortium. Attendees at the events greatly benefitted from the insights of Professor Schipper. We would like to thank the attendees, presenters and discussants for their support of both events and look forward to hosting these events again in early 2017.

In staff news, we wish to congratulate the following staff members on their recent promotions: Jon Tyler and Yaowen Shan (Senior Lecturer to Associate Professor); Paul Brown and David Bedford (Lecturer to Senior Lecturer). We also welcome the following staff members: Hannah Pham, Samir Ghannam and Nelson Ma as Associate Lecturers.



Join us in celebration as we announce the three 2016 Hall of Fame Inductees who together have had a significant impact on the development of thought and practice in accounting, both within Australia and internationally during the last century.

7th AHoF Annual Dinner and Awards Ceremony

The Directors of the Centre for Accounting and Industry Partnerships invite you to the Australian Accounting Hall of Fame awards night

Date:

Wednesday 16 March 2016

Venue:

**The Woodward
University of Melbourne
Level 10, 185 Pelham St
Carlton Victoria**

Time:

**6:00pm reception
7:00pm dinner**

Cost:

\$130 per head
three course alternating set menu
wine, beer, soft drinks, tea & coffee

Dress:

Business attire

To Register:

go.unimelb.edu.au/m9q

More Information:

go.unimelb.edu.au/di8n
