

Presidents' Message

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2018 AFAANZ CONFERENCE
Auckland, New Zealand
1-3 July

The 2018 AFAANZ Conference is fast approaching. You can register online at: <http://afaanzconference.com/>

We look forward to welcoming you to Auckland, New Zealand



This year, we celebrate the 50th anniversary of the publication of the acclaimed paper co-authored by Emeritus Professor Phillip Brown and Professor Ray Ball. At the annual conference this year in Auckland, a number of events are planned to celebrate the contribution of Ball and Brown (1968) to accounting and finance research. The event we would like to highlight is the Breakfast Panel on Monday, 2 July 2017. Richard Sloan of USC Marshall will be the moderator with the panel comprising distinguished accounting and finance academics. In addition, the three excellent plenary speakers, Patricia Dechow from University of Southern California, Martin Messner from University of Innsbruck and David Reeb from the National University of Singapore will add to the rich offerings at the conference. The conference website is now accepting registrations, visit <http://www.afaanzconference.com/>. We look forward to seeing you all there!

We would like to draw your attention to the list of editors of our journal, Accounting and Finance, and their areas of interest and specialisation – see page 6. The board is striving to have representation of all the different research interests of our members among the editors, in order to make the journal representative of the broad range of interests in the AFAANZ community. These editors can also handle a broad range of research methodologies, as indicated. We would like to encourage our members to submit papers on all aspects of accounting and finance research. In particular, please consider submitting papers that has been accepted for, or presented at, our conferences in all the various streams and topics we include in our conference program. If there are research interests and/or methods not represented by our editors, please feel free to let us know about this and we will see what can be done to accommodate this.

There are three vacancies on the AFAANZ Board to fill for the period 2018-2020. The business of AFAANZ is managed and controlled by the Board. If you are interested in playing a crucial role in representing the interests of accounting and finance academics in Australia and New Zealand, and in leading initiatives to further accounting and finance education and research, we welcome your nominations. See page 2 of this newsletter for further details.

Best wishes for the new academic year,

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AFAANZ Board of Directors 2017-2018

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	Professor Charl de Villiers The University of Auckland		Associate Professor Marvin Wee Australian National University

Vacancies on the AFAANZ Board

There are three (3) vacancies on the AFAANZ Board for the 2018-2020 period. One vacancy is reserved for a member from New Zealand due to the composition of the remaining Board of Directors (*as per section 37.1 of the constitution*).

Nominations must be in writing, signed by the nominee, nominator and seconder, all of whom must be current members of AFAANZ and must be received by **5:00pm AEST, Friday, 23 March 2018**, via email.

Email info@afaanz.org for the Nomination form. Please note that where there are more nominations received than the number of vacancies available, AFAANZ will conduct a ballot of members.

Best PhD Award 2018

We invite nominations for the **BEST PHD AWARD** for 2018.

AFAANZ seeks to advance accounting and finance research by recognizing and rewarding outstanding work of early career research. AFAANZ currently supports the input of accounting and finance PhD's through the AFAANZ Doctoral Symposium. In conjunction with this, a Best PhD Award is being awarded each year to recognize 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.

See more information, including rules and submission procedures [HERE](#). Email submissions to Dr Andrew Jackson, the Awards Committee Chair, a.b.jackson@unsw.edu.au by **31 March 2018**.

Research Grants – Call for Applications

Applications for AFAANZ Research Grants are open with two categories of grants offered for: 1) developing researchers; and 2) mid-career researchers.

This year AFAANZ will also award **Research Development Grants** to applications that are deemed to not meet a required standard. These grants will allow applicants to attend a workshop on how to apply for research grants or to enable them to travel to work with experts in Australia and New Zealand in order to help them develop the ideas in their grant applications.

Further information can be found by downloading the **Call for Applications** at <https://PitchMyResearch.com/grants> and this site is also to be used to apply for the Grants.

Applications are due **30 April 2018**.

Special Interest Group (SIG) News

Accounting History Special Interest Group (SIG2)

The Accounting History Special Interest Group (AHSIG – SIG2) is pleased to announce that the **Eleventh Accounting History Symposium** will be held on Saturday, 30 June 2018, immediately preceding the 2018 AFAANZ Annual Conference. The Symposium will take place at the AFAANZ Conference venue, Cordis Auckland, commencing at 9.00 am.

The guest speaker for the symposium will be Professor Catriona Paisey of the University of Glasgow. Catriona is a member of the Institute of Chartered Accountants of Scotland. She trained with KPMG in Aberdeen before commencing her academic career. Catriona's research relates mainly to the development of the accountancy professional. Catriona is joint guest editor, with Associate Professor Elaine Evans, of the forthcoming *Accounting History* special issue on the theme "Histories of Accounting Education". We are delighted to have Catriona as the *Accounting History* Symposium guest speaker for 2018.

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, making presentations and/or providing feedback on the papers and presentations of other participants. The panel will comprise members of the *Accounting History* editorial board.

We are confident that the 2018 Symposium will enjoy the same level of success as the past ten Symposia and we welcome your participation in the eleventh *Accounting History* Symposium. Note that attendance and participation at the Symposium is *not* limited only to AHSIG members.

This year an award of \$100 will be made to the author(s) of the best presentation as judged by the panel.

The due date for working papers, papers in progress, or outlines of research proposals for presentation and discussion at the Symposium is the close of business on **Monday, 7 May 2018**.

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 Giulia Leoni of RMIT University (giulia.leoni@rmit.edu.au)

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

- Giulia Leoni and Maryam Safari, Symposium Convenors

OnlineFirst accounting history articles are published before they appear in a print or online issue of *Accounting History* and are found at the following link: <http://journals.sagepub.com/toc/acha/0/0>

Accounting Standards Special Interest Group (SIG3)

2018 Accounting Standards Forum Auckland, June 30

The 2018 Accounting Standards Forum will be held in Auckland. We expect the format will be similar to past years with staff and members of the various standard setting bodies making presentations on current reporting issues in the morning session. This will include a comprehensive update but with particular focus on hot topics on the agenda. We will also hear from the AASB on the Academic Advisory Panel and the outcomes of the second forum held in November 2017.

The afternoon session will be devoted to presentations by PhD students, established academics and practitioners.

PhD Presentations: Call for Abstracts

We invite students working on PhD (or Master) projects that are likely to have significant relevance to accounting standards to present papers on their research. This is an opportunity for research students to obtain valuable feedback from an audience with a strong interest in financial reporting. If you are working on a topic for a higher research degree that 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.

Academics and Practitioners: Call for Papers

The Forum also provides an opportunity for the academic and practitioner communities 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 and practitioners 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 27**. Applicants will be notified by May 4 in time for conference registration. Full papers for successful applicants will be required by June 23. 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.

So, come along to listen and have a say in what promises to be a lively debate about many current financial reporting issues. Note that attendees who are members of CPA Australia may be able to include attendance at this event in their CPD hours.

Call for Papers: Special Issue of the Accounting Research Journal

The ARJ has issued a call for papers for a special issue focussing on research that would inform accounting standard-setters. You are encouraged to submit a paper for review. More information about the special issue can be found at http://emeraldgroupublishing.com/products/journals/call_for_papers.htm?id=7530.

- *Phil Hancock*, Chair

Finance Special Interest Group (SIG7)

The Finance SIG will be hosting a joint event with **Pacific Basin Finance Journal (PBFJ)** at the AFAANZ Conference in July 2018. Motivated by growing concerns that researchers make “subtle” research design choices that see a mid-term shift in the goal posts, PBFJ proposes a registered research pitch as a part of the solution. In 2017, a number of research teams were asked to submit their proposals and follow this registered pitch approach when conducting their research.

At the SIG event in July 2018, the research teams will present their papers which will be featured in a special issue of the journal planned for late 2018. To commemorate the 50th anniversary of the publication of the paper by Emeritus Professor Philip Brown and Professor Ray Ball, papers in the special issue will feature topics inspired by the publication. We encourage anyone who is keen to learn about this unconventional research process or to listen to the paper presentations to come along to the event. It is also a great way to meet other academics interested in finance or capital markets research. See you in Auckland!

- *Marvin Wee*, Chair

Management Accounting Special Interest Group (SIG8)

The MA SIG Committee encourage all current MA SIG members and our MA colleagues more broadly to consider joining the MA SIG when renewing their AFAANZ membership. We are currently planning the MAG SIG dinner for Auckland (plan to arrive on Saturday, the dinner will be Saturday evening!). We hope to see you all there. Members of the MA SIG can attend the dinner at the reduced member rate.

Almost 30 Management Accounting doctoral students and early career researchers from across Australia and New Zealand participated in the 2018 CIMA Research Training Workshop at UNSW, Sydney 7th – 9th February. The workshop was facilitated by Professor Alex Brügger, Maastricht University, and Professor Anne Lillis, The University of Melbourne, and focused on empirical research that uses field data to motivate and address a broad range of management accounting questions. The workshop was very well-received and it was great to see so many management accounting researchers together!

Upcoming management accounting conferences: GMARS June 21-22 Copenhagen, Denmark (see www.gmars.org) and MONFORMA 22-23 November Melbourne, Australia (see www.monash.edu/business/monforma).

The committee welcome any feedback from members or the MA community on the SIG's activities. Please contact Jennifer Grafton at j.grafton@unimelb.edu.au in the first instance.

- Best regards, David Brown, Mandy Cheng, Jennifer Grafton and Nicole Sutton

You are invited!

To the AFAANZ 58th Annual Conference at the Cordis Auckland
Auckland, New Zealand
1 – 3 July 2018

Early bird registrations close 18 May 2018 so book your place now!
<http://afaanzconference.com/>



Accounting & Finance Journal

A list of all Editors, their institution, their General Field, and their Speciality is given below.

Name	Institution	General Field	Speciality
Tom Smith	Macquarie University	Accounting and Finance	Editor-in-Chief
Jacqueline Birt	University of Western Australia	Accounting	Education
Charlie Cai	University of Liverpool	Accounting and Finance	
Mandy Cheng	University of New South Wales	Accounting	Behavioural Managerial Accounting
Charl de Villiers	University of Auckland	Accounting	Management Accounting Sustainability Accounting Integrated Reporting
John Dumay	Macquarie University	Accounting	Intellectual capital Non-financial accounting and reporting Innovation
Neil Fargher	Australian National University	Accounting	Auditing
David Gallagher	University of Wollongong	Finance	Funds Management
Mamiza Haq	University of Queensland	Finance	Banking
Andrew Jackson	University of New South Wales	Accounting	Capital markets Financial Statements Analysis
Simone Kelly	Bond University	Accounting and Finance	Real Options
Martina Linnenluecke	Macquarie University	Accounting and Finance	Environmental
Gary Monroe	University of New South Wales	Accounting	Auditing Business ethics Banking Fund Management Financial Reporting
Barbara Ostdiek	Rice University	Finance	Asset Pricing
Shams Patham	University of Queensland	Finance	Banking
Jing Shi	RMIT	Finance	Corporate
Baljit Sidhu	University of New South Wales	Accounting	Corporate Reporting
David Smith	University of Queensland	Accounting	Managerial Accounting
Gary Tian	Macquarie University	Finance	Corporate
Kathleen Walsh	University of Technology Sydney	Finance	Capital Markets
Geoff Warren	Australian National University	Finance	Capital Markets Funds Management
Marvin Wee	Australian National University	Accounting and Finance	Capital Markets Market Microstructure
Mark Wilson	Australian National University	Accounting	Capital Markets Business History

The Editors would like to point out that all research methodologies are welcome at *Accounting and Finance* including Qualitative, Survey, Systematic Literature Reviews and Experimental research. *Accounting & Finance* has specialist Editors in all of these methodologies:

Qualitative Charl de Villiers, John Dumay, Martina Linnenluecke and David Smith	Systematic Literature Reviews Charl de Villiers, John Dumay and Martina Linnenluecke.
Survey Jac Birt, Martina Linnenluecke and Gary Monroe.	Experiments Mandy Cheng, Martina Linnenluecke and Gary Monroe.

CPA Australia

Accreditation Update

CPA Australia now accredits 752 programs delivered by 232 providers in 22 countries following a very busy 2017 for the Accreditation team. In 2017 we received and processed 86 accreditation submissions, 50 of which were for reaccreditation.

Also in 2017, CPA Australia conducted 35 site visits including 15 in Australia, 4 in Indonesia, 6 in Malaysia, 1 in Vietnam, 2 in Taiwan, and 7 in China.

Our primary purpose in the professional accreditation of higher education accounting programs is to assure the quality of educational programs and their providers, and to promote improvements in accounting education.

Australasian Tax Teachers' Association Conference

CPA Australia provided sponsorship of the 30th Australasian Tax Teachers' Association Conference hosted by the Monash University Department of Business Law and Taxation in Melbourne 17-19 February. We were particularly pleased to provide funding to support the award for best Tax Teaching Paper by a doctoral student at the conference.

The award went to Arnaldo Purba of the Australian National University for his paper "*Sharing the Burden - Tax Reforms Shifting Winners and Losers*". Congratulations Arnaldo!

Australian Skilled Migration Policy

On 16 January the Department of Home Affairs announced changes to the lists of eligible skilled occupations for Australia's skilled visa programs. The changes came into effect on 17 January 2018. As expected, accounting occupations remain on the Medium and Long Term Strategic Skills List (MLTSSL). New caveats have been added to Management Accountant and Tax Accountant occupation categories, however. Excluded from skilled occupation consideration positions that are:

- clerical, book keeper and accounting clerk positions;
- in businesses that have an annual turnover of <\$1M;
- in businesses that have fewer than five employees.

CPA Australia will continue to engage with government to advocate for a new approach to skilled migration and will closely monitor the situation with the Skilled Occupation Lists (SOL). The next review of the SOL will take place in mid-2018 following the Department of Employment's new 6-monthly review cycle

Emerging Academics Forum 2018

CPA Australia was delighted to sponsor and host the second Emerging Academics Forum at our headquarters in Melbourne 14-16 February. Twenty-six academics from 17 Australian and New Zealand universities and two high school teachers from Victoria collaborated closely over the 3 days and shared their own innovative accounting and finance teaching practices. Peer learning sessions in areas such as digital transformations, student-led learning, work integrated learning and new approaches to assessment were complimented by a range of panel presentations and speakers who discussed topics including non-technical employability skills, blockchain solutions and their impact on preparing students for the workforce, harnessing technology for student centric learning and the outcomes of a recently completed CPA Australia Global Research Perspectives Program grant on Chinese and Indian employers' understandings of returning international graduate accountant employability.

CPA Australia's aim in sponsoring the Forum is to provide both time and space for early career accounting and finance educators who are passionate about high quality, innovative teaching to come together to network, engage in professional development activities and return to their institutions with ideas and practices that they can share with colleagues. We hope to expand the Emerging Academics Forum network by linking participants with like-minded colleagues such as those who take part in the AFAANZ Accounting Education Special Interest Group.

Indigenous Accountants Australia

CPA Australia and Chartered Accountants Australia New Zealand have renewed their commitment to promoting accounting as a professional career path for Indigenous Australian via an extension of the Co-Operation Agreement to Q4 2019.

Key aims of the initiative include:

- attracting more Indigenous Australians into the profession by working with Indigenous communities, students, graduates, universities and employers;
- educating the wider Indigenous community about career pathways associated with accounting; and
- working with Government and other third-Party funders as appropriate to advance education and employment outcomes.

New Zealand Skilled Migration Policy

Changes to Immigration New Zealand's Essential Skills in Demand Lists are effective from 19 February 2018. Accountant (General) has been added to the Immediate Skill Shortage List (ISSL) for the Auckland/Upper North Island, Wellington and Canterbury/Upper South Island regions. The required standard for work visa applicants with an offer of employment in this category is

- qualification at NZQF Level 7 or higher, with,
- a letter from Chartered Accountants Australia and New Zealand or CPA Australia certifying that the degree and any further learning meet the benchmark requirements towards CAANZ professional status in New Zealand or CPA Australia membership AND
- a minimum of three years' relevant post-qualification work experience

The revised requirements for each occupation can be found on the [Skill Shortage List Checker](#) together with the full lists.

- Jasonne Grabher, Head Education Policy, CPA Australia



AFAANZ is trending on social media!

Join up to get the latest news on the AFAANZ conference, A&F early view articles and so much more!

- LinkedIn: <https://www.linkedin.com/company/afaanz>
- Facebook: <https://www.facebook.com/AFAANZ/>
- Twitter: https://twitter.com/AF_AFAANZ

Call for Papers

13th IAAER World Congress of Accounting Educators and Researchers

Sydney, Australia, November 8 – 10, 2018

Hosted by the University of Sydney Business School

IAAER's Mission

The mission of the IAAER is to promote excellence in accounting education and research on a worldwide basis and to maximize the contribution of accounting academics to the development and maintenance of high quality, globally recognized standards of accounting practice

The Congress

Supporting this mission, IAAER organizes a World Congress every four year. The Congress comprises plenary presentations, symposia, concurrent paper sessions and forum sessions and is a gathering of accounting researchers and practitioners worldwide

Submission

Submission are welcome on all topics in accounting, particularly in the following areas:

- Financial accounting
- International accounting
- Financial and non-financial reporting
- Financial analysis
- Auditing
- Internal auditing and control systems
- Management accounting and control
- Performance measurement
- Risk management
- Corporate governance
- Public sector and nonprofit accounting
- Social and environmental accounting
- Tax accounting
- Accounting history
- Accounting education
- Accounting information systems

Papers may apply any suitable methodological approach, including analytical modeling, descriptive and hypothesis-testing empirical-archival analyses, surveys, interview-based studies, grounded theory case studies, field and lab experiments, historical and other

Submission deadline: April 1, 2018

All papers should be submitted via the online submission system of the Congress at www.iaaer.org. Only full papers will be considered. Submitted papers are subject to blind review by two referees.

Accepted papers are eligible for the JIFMA Best Paper Award. JIFMA also offers a fast-track review of papers accepted for presentation at the World Congress.

More Information

The University of Sydney together with IAAER will host the next World Congress of Accounting Educators and Researchers in Sydney. For any questions related to the Congress please contact world.congress@iaaer.org.

To view the **CALL FOR PAPERS** document, please click [HERE](#).

Journal of Contemporary Accounting and Economics (JCAE)

Mid-Year Symposium, Friday, 29th June 2018

Auckland University of Technology

The 2018 JCAE Mid-Year Symposium is jointly organised by the University of Technology Sydney, Auckland University of Technology and Deakin University. The 2018 Mid-Year Symposium will be held at the Auckland University of Technology, AUT City Campus. The symposium provides a platform for accounting, economics and corporate governance academics especially from Australia, New Zealand and Asia to present cutting-edge research findings. Papers accepted will be considered for publication in JCAE, subject to editorial approval.

Keynote Speaker: Professor Vic Naiker

Vic Naiker is a Professor of Accounting at University of Melbourne and has previously served as Professor and Coordinator of the Higher Degree Research and Honours programmes in Accounting at Monash University. His research interests include audit committees, corporate governance, auditor industry specialisation, auditor remuneration, and accounting information and capital markets. Vic's papers appear in leading international journals such as *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Management, Auditing: A Journal of Practice and Theory*, *European Accounting Review*, *Journal of Management Accounting Research*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy*, *Accounting Horizons*, and *Journal of Financial Research*. He has served as an Editor at *Auditing: Journal of Practice & Theory* since 2013 and is on the editorial boards at other journals, both in Australia and internationally.

Paper Submissions

Manuscripts should be submitted in PDF format to Katt.Robertson@uts.edu.au (1 x blind copy & 1 x with author details). Manuscripts previously published or currently under review by other publications must not be submitted. All submissions are subject to a blind review process.

Submissions must be received no later than April 16, 2018. Authors can expect to be notified of the review outcome by May 18, 2018.

About the Journal of Contemporary Accounting and Economics (JCAE)

The Journal is dedicated to publishing high quality manuscripts that rigorously apply economics and legal theory to accounting/auditing with an emphasis on empirical research. The citation rate for the journal has seen a steady increase in the last few years. The journal publishes papers in the following major areas as related to accounting and auditing issues: financial contracts, corporate governance, capital markets, financial institutions and economics of organizations.

Special Issues of the Sustainability Accounting Management and Policy Journal

Aims and Scope

The *Sustainability Accounting, Management and Policy Journal* brings together research from a range of disciplinary approaches to improving social and environmental sustainability and the social and environmental consequences of climate change and other issues.

View below links for various Call for Papers

- Call for Papers – [Towards a Better Understanding of Sustainability Accounting, Management and Policy Research and Practice in North America](#) (due Oct 1, 2018)
- Call for Papers – [Sustainability Accounting, Management and Policy in Emerging & Developing Economics](#) (due 28 Feb, 2019)
- Call for Papers – [Sustainability Accounting, Management and Policy in China](#) (due Sept 30, 2018)
- Call for Papers – [The Nexus Between Integrated Thinking, Integrated Reporting and Governance](#) (due March 31, 2018)
- Call for Papers – [Contesting Organisational Controversies: Critical Case Studies in Communication and Accountability](#) (due 30 April, 2018)
- Call for Papers – [The Future of Carbon Accounting, Management and Policy](#) (due March 31, 2018)

AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2018



AFAANZ thanks its 2018 Institutional Members

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