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Co-editors Barry J. Cooper, Ian Eggleton, Cheryl Umoh & Sue Wright

2009 AFAANZ ANNUAL CONFERENCE, ADELAIDE, AUSTRALIA - 5-7 July

A Call for Papers has been included in this newsletter. We look forward to welcoming you in Adelaide at next year's Conference.



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Support from our platinum sponsors is gratefully acknowledged

Presidents' Message

Welcome to the September edition of the AFAANZ newsletter.

Conference

In this edition, we are proud to report on our very successful Annual Conference held in Sydney, Australia. The conference was co-badged with the IAAER. Approximately 420 delegates attended the conference. The main programme included 167 papers and 47 forum sessions. We had a panel session again this year which included six speakers and a chair.

The Special Interest Groups also held their forums on Saturday prior to the main programme. Our very popular Doctoral Consortium featured 40 students and 11 faculty members. Students were drawn from a wide range of universities across Australia, New Zealand, South Africa and Malaysia. We also had a student representing the American Accounting Association from USA.

We would like to take this opportunity to acknowledge and thank the following people who have made it possible to make this year's event a great success:

- The technical conference committee lead by Professor David Hay and Dr Robyn Moroney. We received a lot of positive feedback that delegates found the technical program and forum sessions to be interesting and of high quality.
- Our conference organiser Gail Fowler from Capital Conferences and her team for their assistance in the arrangements of the conference and facilities. This is the last AFAANZ conference to be organised by Capital Conferences. They have organised our conference for the last ten years. We wish Gail and her team the very best in their future endeavours. We have employed a new conference organisation company called Waldron Smith Management for our 2009 conference and we welcome them to AFAANZ.



Ian Eggleton and Barry J. Cooper

- Our Executive Director, Cheryl Umoh and Tim Jones, Administrative Officer, for managing the administrative aspects of the conference and doctoral consortium. They did a great job in ensuring that everything ran as smoothly as possible and we thank them very much for all their efforts.
- Our plenary speakers Professor Alfred Wagenhofer and Professor Ross Watts; and our panel speakers, Professor Donna Street, Associate Professor Bryan Howieson, Mr Andrew Arkell, Mr Greg Dennis, Mr Alex Malley and Mr Graham Crombie. We also thank our panel chair Professor Keryn Chalmers. We received enthusiastic feedback from delegates who attended the plenary sessions and the panel session.
- Professor Ian Eggleton and Associate Professor Sue Wright for their joint efforts in running the Doctoral Consortium and all the faculty members who participated in the program. We had the opportunity to speak with many of the doctoral students who attended the consortium and they rated their experience with the program extremely highly.
- Our platinum sponsors and various other sponsors for their attendance at, and generous support of the conference.

- ▶ All our delegates who attended this year's conference. Thank you once again for your support and attendance.

Plans are already underway for the 2009 conference to be held in Adelaide. We look forward to seeing you in Adelaide. A call for papers is included in this newsletter and can also be found on our website at www.afaanz.org. The closing date for paper submissions is 16 February 2009.

AFAANZ Research Grants

Due to the continued generous support of our institutional members, this year we were able to provide a total of \$156,121.80 to thirty-two applicants.

The recipients of the research grants were announced at the 2008 conference on 7 and 8 July at Sydney, Australia. More information including a list of the successful research grant recipients is available on our website at http://www.afaanz.org/afaanz_rg_recipients08.htm.

New Membership Category

The Board agreed to introduce a new membership category called "Complimentary Membership to Retired Professors". This membership is extended to officially retired professors who are not in full time employment and who have been members of AFAANZ for at least 20 years or more. It was also agreed by the Board to provide members in this category the discounted conference registration rate that will be offered to full time higher degree research students. Members in this category will have to renew their membership each year.

AFAANZ Conference Grant

AFAANZ is pleased to announce the introduction of a new grant of \$2000 per individual for up to 10 individuals per annum to cover conference expenses such as the registration fee and accommodation. The selection criteria will be emailed to all heads of departments. This will take effect from our 2009 conference.

Please enjoy reading the rest of the newsletter, to discover information about important news, events and developments that relate to our members. Take note of the various calls for papers and their deadlines. All the best!

Barry J. Cooper
President (Australia)

Ian Eggleton
President (New Zealand)

Update on Alternative Pathways to the Chartered Accountants Program

This report provides an update to the summary of discussions and developments regarding the introduction of the Graduate Certificate of Chartered Accounting Foundations, offered by Deakin University, as reported in the March 2008 Newsletter. It expands on a report presented at the recent Heads of Department Meeting at the

AFAANZ 2008 Conference in Sydney in July, based on information provided by ICAA in response to a request from the AFAANZ Board.

Facts:

- ▶ A total of 416 candidates have enrolled in the Graduate Certificate at Deakin University
 - ▶ 81% have an Australian undergraduate degree
 - ▶ 38% have a commerce undergraduate degree
 - ▶ 45% are employed by the "Big 4"
- ▶ 60 of the 416 candidates have obtained the full Graduate Certificate award
 - ▶ 53 of these have enrolled in the Chartered Accountants Program

The addition of two financial accounting units to the Graduate Certificate in Chartered Accounting Foundations has delayed the accreditation of this program. The expanded set of accreditation paperwork was submitted to the Institute in June and is currently under review.

An alternative to the Graduate Certificate is the entrance or "challenge" exam for gaining entry to the Chartered Accountants Program. Any graduate may choose to take the entrance exam.

Facts:

- ▶ A total of 56 candidates have taken the entrance exam
- ▶ 20 or 36% have passed, 14 at the first attempt
- ▶ 19 of the 20 have enrolled in the Chartered Accountants Program
- ▶ The pass results from the first module studied ranges from 2.5% to 24.2% above the national average.

Two concerns regarding the admission of candidates to the Chartered Accountants Program have been expressed by academics: firstly candidates have not undertaken an accredited program, and secondly candidates have not completed the Graduate Certificate. In response, the Institute has reminded us that they recognise accredited prerequisite subjects which non-accounting graduates may have completed at the undergraduate level thus enabling commerce graduates to study only those Graduate Certificate units need to meet the outstanding required core knowledge areas.

Keryn Chalmers & Sue Wright
AFAANZ Directors

AFAANZ thanks all of its members, platinum sponsors and institutional members for their continued support



AFAANZ gratefully acknowledges the support of its Institutional Members for 2008



2008 Conference Report

AFAANZ Conference 'roundup' and planning for 2009

The 2008 AFAANZ Conference in Sydney was very successful, according to the formal and informal feedback that we have received. We would like to express our thanks to everyone involved, especially the hard working technical committee members, their volunteer reviewers and all of the presenters, discussants, chairs and other attendees.

The Best Paper Awards were presented in the concurrent sessions and announced in the second plenary session. Congratulations to the winners, who were:

Area	Authors	Title
Auditing	Amanda White and Noel Harding	Identifying Auditor Stopping Rules in Decision Making Under Uncertainty
Corporate Governance	Beatriz Garcia Osma and Encarna Guil-lamón Saorín	Corporate Govern-ance and Impression Management in An-nual Press Releases
Education	Hwee Ping Koh, Glennnda Scully and David Woodliff	The Impact of Time Deadline Pressure and Significance of Assessment on Ac-counting Students' Propensity to Commit Plagiarism: an Experimental Approach
Finance	Shane Magee	The Effect of Foreign Currency Hedging on the Probability of Financial Distress
Financial Accounting	Vincent Chen and Samuel Tiras	'Other Information' as an Explanatory Factor for the Mar-ket Reactions to Firms' Meeting or Beating Analyst Forecasts
AIS, Ethics, History, CSR/ Environmental, Interdisciplinary, Qualitative and Tax	Dean Hanlon and Sean Pinder	Capital Gains Tax, Supply-driven Trading and Owner-ship Structure: Direct Evidence of the Lock-in Effect
International	Per Tronnes and Richard Morris	The Determinants of Voluntary Strategy Disclosure: An In-ternational Com-parison
Management Accounting	Aldonio Ferreira and Carly Moulang	Does the Involvement of Management Accountants in Strategic Manage-ment Processes Enhance Organisa-tions' Strategic Effectiveness? An Empirical Analysis
Public Sector Not-for-profit	Demi Chung	Public Private Partnerships in Transport Infrastructure: Past, Present and Beyond

The next conference will be in Adelaide, 5-7 July 2009. The closing date for submissions will be 16 February 2009 through our website: www.afaanz.org

Papers will be accepted in the following streams: AIS, auditing, corporate governance, critical perspectives, CSR/environmental, education, ethics, finance, financial accounting, history, interdisciplinary, international, management accounting, public sector and tax.

We will continue to use the online system for paper submissions. It worked well this year and we intend to further develop and improve it in time for submissions for next year's conference.

The forums also worked well again this year and provided an opportunity for all authors to discuss and share their work. We will continue to use forums in our next conference.

We are aiming for continuous improvement in the conference program. We do appreciate the feedback from those people who completed questionnaires at the conference, but we are still interested in hearing more comments. Please email Cheryl Umoh (cherylu@afaanz.org) at AFAANZ with your suggestions for our conference. Please include "AFAANZ Conference Feedback" in the subject line of your email to aid processing of your feedback.

The technical committee chairs for the 2009 conference will be AFAANZ directors Robyn Moroney (Monash University) and Paul De Lange (RMIT University).

Thanks again to everyone for your support and helpful ideas.

David Hay and Robyn Moroney
Co-Chairs, 2008 Conference Technical Committee

2008 AFAANZ Doctoral Consortium

Directors' Report

Introduction

The AFAANZ Doctoral Consortium was held at the Crowne Plaza Coogee Beach Hotel, in Sydney, Australia from 2pm Wednesday, 2 July to approximately midnight on Friday, 4 July, 2008.

The Consortium was designed for PhD candidates who were between 12-18 months into their doctoral studies, had selected their chosen topic and written a related research proposal. The main objectives of the Consortium were threefold. Firstly, to enrich the experience of doctoral candidates from a broad cross-section of Australasian universities; secondly, to provide opportunities for participants to present their work in progress in a constructive forum and to receive feedback from other participants and senior accounting and finance academics; and thirdly, to enable each participant to meet and to interact with

recognized researchers in accounting and finance, and with doctoral candidates from other tertiary institutions.

Sponsors

The Doctoral Consortium was largely funded by contributions received by AFAANZ from its four major sponsors, namely, the New Zealand Institute of Chartered Accountants, CPA Australia, The Institute of Chartered Accountants in Australia and the National Institute of Accountants. The continuing support of these sponsoring bodies is gratefully acknowledged.

Consortium Faculty and Secretariat

The Consortium Co-Directors were Professor Ian Eggleton from the Management School at Waikato University (specializing in management and public sector accounting) and Associate Professor Sue Wright from Macquarie University (specializing in financial accounting and capital markets). The other Consortium Faculty included the two plenary speakers from the Annual Conference, Professor Alfred Wagenhofer from the University of Graz (specializing in management and analytical accounting) and Professor Ross Watts from MIT (specializing in financial accounting and capital markets research); Associate Professor James Lau from the University of Western Australia (specializing in management accounting); Associate Professor Bryan Howieson (specializing in financial reporting, ethics and education); Professor Robert Faff from Monash University (specializing in finance); Associate Professor LiAnne Woo from Bond University (specializing in finance); Associate Professor Greg Shailer from the Australian National University (specializing in auditing and corporate governance); Associate Professor Elaine Evans from Macquarie University (specializing in accounting history and education); and Professor Stephen Taylor from the University of Technology-Sydney (specializing in financial reporting and corporate governance).

The Consortium Secretariat comprised Ms Cheryl Umoh, Executive Director of AFAANZ, and Mr Timothy Jones. As usual the organization of the venue, including accommodation and sustenance, special events and support of the teaching and learning activities were of a high standard.

The Consortium Participants

Forty Doctoral Participants attended the Consortium, eight more than last year's Colloquium. These were drawn from a wide range of universities across Australia, New Zealand, South Africa and Malaysia. Also attending was Stephanie Grimm from the University of Minnesota—the American Accounting Association's doctoral representative. Participants' choice of dissertation topics covered a very broad range; with eight participants in each of the five study groups, namely: Accounting education, the profession and new public management; Finance

and corporate finance; Financial accounting; Financial reporting; and Management accounting. Participants' research proposals covered a wide range of topics, with the increase in qualitative research methods noted last year, sustained this year. Surprisingly, relative to past years, few auditing research proposals were received.

The Consortium Program

The Consortium commenced at 2pm on Wednesday, 2 July with registration, an introduction to the program (including discussion of issues encountered by participants relating to thesis supervision) and a welcoming reception. The program design followed the 2006 Consortium design, with most time allocated to discussions of participants' own research proposals, but with the reintroduction of two plenary sessions, facilitated by the two Conference Keynote Speakers.

On both Thursday and Friday participants spent their time in one of five small, discipline based, groups each comprising eight participants, plus two or three faculty members. Each participant was allocated approximately 1 hour to present and discuss their research with faculty members and their peers. Within each discipline group, each participant also prepared a formal critique of another participant's research proposal (prior to the Consortium) for the purpose of ensuring each participant received a formal critique of their work-in-progress, plus feedback from the other participants in their discipline group and their group's faculty members.

The final session of the Consortium constituted a plenary discussion session concerning "How to get Your Research Published" led by a Panel of Journal Editors comprising Professors Ross Watts, Alfred Wagenhofer and special guest, Graeme Dean. The program finished with cocktails and a formal dinner on Friday night attended by representatives from the four sponsoring organisations, the Australian President-Elect of AFAANZ (Professor Keryn Chalmers from Monash University), the Consortium Resident Faculty and Secretariat members, and the Consortium Participants.

Participants' Evaluations of the Doctoral Consortium

Following the Editors' Panel session, Consortium evaluation forms were distributed to the participants. Thirty-four of the forty participants returned the completed survey form. An analysis of these revealed that on a scale of 1 to 7 (very poor to excellent) participants rated their overall satisfaction with the Consortium as 6.24. Approachability of faculty (6.47) and quality of feedback from faculty (6.26) were both rated highly. (The quality of students' comments on others' proposals was rated at 5.29.) The overall design and management of the Consortium were both rated as 6.15. Participants rated the overall educational value of the Consortium as 6.06 and the opportunity to network with faculty and other participants

as 6.26. Quality of the venue (across three items) averaged 5.7, unchanged from last year. Finally, one hundred percent of participants responding said they would recommend other doctoral students to attend the Consortium. Further information is provided in Table 1. Clearly participants again rated the Consortium very highly. In general, participants' mean ratings were similar to those for the Doctoral Colloquium held in 2007.

2008 AFAANZ Doctoral Consortium Participants' Feedback

1=very poor 2=poor 3=mediocre 4=acceptable
5=good 6=very good 7=excellent

How would you rate the Consortium in terms of:	Mean
Teaching and Learning Quality	
1. Clarity of instructions prior to the Consortium	6.15
2. Responsiveness to email enquiries	6.32
3. Design of the program	6.15
4. Management of the Program	6.15
5. Approachability of the faculty	6.47
6. Quality of comments from the faculty	6.26
7. Quality of comments from other students	5.29
8. Usefulness of feedback on your research proposal	5.62
9. General educational value of the Consortium	6.06
10. Networking with faculty and students	6.26
Mean score (excluding Q7)	6.16
Quality of Venue	
11. Quality of accommodation	6.50
12. Quality of teaching/learning facilities	4.94
13. Quality of food/beverages	5.65
Mean score	5.74
14. Overall satisfaction with the Consortium	6.24

Many participants also provided written answers to two open-ended questions included in the evaluation survey form. These have been summarized below:

Q.1. What did you like best about the 2008 Consortium?

- The organisation, management and collegial atmosphere of the Consortium
- Interaction with other peers, knowledge shared and the approachability of the faculty
- Constructive feedback and challenging comments on participants' research proposals
- Motivating impact of working with faculty and other participants
- Focus on presentation skills helps develop confidence for students
- High level of commitment and enthusiasm for research by faculty and students

- ▶ Use of study groups appealed greatly to students—enjoyable and a chance to make new friends
- ▶ Exposure to new research questions and research methods

Q.2. How could the 2010 Consortium be improved?

- ▶ More free time to socialize, walk and relax (the modal suggestion)
- ▶ Allocation of more time for general research issues instead of discussion on individual papers (this year the inclusion of two plenary sessions seemed to partially meet this need, but several participants still asked for more plenary sessions).
- ▶ Provision of PowerPoint equipment in study groups rather than overhead projectors
- ▶ No twin sharing of bedrooms (this year students could upgrade their room if they wished at their own cost).
- ▶ More research training—practical skills particularly.
- ▶ Inclusion of a qualitative researcher on the faculty (this was the case last year, but research methodologies varied widely across and within groups this year).
- ▶ Inclusion of some group sessions based on methodology rather than disciplinary focus.
- ▶ Availability of tape recording equipment in study groups.

Many participants praised the quality of the Consortium; however, as listed above, some room for improvement remains. Following suggestions from past years' participants, this year's Consortium included two plenary sessions (facilitated by the Conference Keynote Speakers), allowed students to upgrade their shared accommodation to single room status and allowed a little more time for socialising. Most importantly, the Consortium was moved forward one day to prevent a clash with the Special Interest Group Day, which precedes the Annual Conference. Unfortunately, the cost of including Power-point facilities in each break-out room again proved prohibitive (about \$300 per student!) We will continue to monitor this situation. Finally, as occurred last year, 100% of participants stated that they would recommend the Consortium to other doctoral students.

Directors' Concluding Comments

This year's Consortium attracted a good number of participants from a broad cross-section of institutions. In general the quality of participants' research proposals was excellent and participants are to be congratulated for the dedication and enthusiasm with which they involved themselves in the various Consortium activities.

Participants' written comments to the evaluation survey indicate that the overall objectives of the Program were met, with participants again valuing highly the opportunities provided by the Consortium to gain timely feedback

on their research proposals and to network with other participants and faculty.

We would like to end this report by acknowledging the support of the institutions' Heads of Departments/Schools and the Faculty for their enthusiastic participation in the Consortium. Finally, we thank the Board of AFAANZ for the honour of once again being involved in the running of the AFAANZ Doctoral Consortium. The satisfaction to be had from interacting with the Consortium Participants, the Resident Faculty and the Secretariat far outweighs the time and effort involved in the Consortium's planning and conduct.

Ian Eggleton & Sue Wright

Co-directors – 2008 AFAANZ Doctoral Consortium

Student's Report

I can sum up my perspective on the 2008 AFAANZ Doctoral Consortium in one word – superb! Here are some thoughts on why I found it such a worthwhile event – thoughts that I am sure most of my fellow participants share.

As Rob Sims, another of the consortium participants commented, the consortium effectively began a week or two before we got to Coogee Beach, Sydney. We all received a barrage of emails from Cheryl Umoh, Ian Eggleton and Sue Wright, which set the tone for what followed – a very well organised and highly productive event which was going to require a fair amount of preparation and hard work from us!

The program started on Wednesday 2 July at 2.00pm, which allowed for a comfortable journey to the venue on Wednesday morning – I was lucky enough to be able to enjoy a quick run along the cliff tops between Coogee and Bondi Beach before we began. Ian Eggleton and Sue Wright got everyone off to a good start with a warm, friendly welcome and plenty of Ian's trademark humorous "chirps". Our first session on "Managing your thesis and getting published" gave us all some helpful "big picture" ideas and a chance to get to know each other before splitting up into smaller groups.

The next two days were a blur of activity. We split into five groups with eight participants and two faculty members to each group – I was in the "Reporting Group". Each of us had the opportunity to present for 10 minutes, receive prepared comments from a fellow participant for 10 minutes and then hear general discussion on our topic, led by our faculty for another 25 minutes or so. Our faculty gave us exceptionally constructive and high quality feedback and I felt particularly privileged to have been included in Ross Watts' group, having spent many months reading up on Positive Accounting Theory and related papers! I was really impressed by the level of

commitment this eminent academic displayed in his dealings with us – he was friendly, helpful, appeared genuinely interested and gave many thoughtful and patient explanations of perspectives and insights we had not yet considered. During the two days we also had keynote speeches by Alfred Wagenhofer and Ross Watts, which provided some deep and rather perturbing insights regarding fair value accounting.

We concluded the consortium with a very enjoyable and sociable dinner on the evening of Friday 4 July. The dinner was a nice opportunity to thank the sponsors for their contribution to this excellent event and to have a last chat to the many new friends and hopefully, future research colleagues that we had met at the consortium.

Warwick Stent
Massey University

2008 AAA Doctoral Consortium Report

It was a great honour to be nominated as the AFAANZ representative to attend the 2008 American Accounting Association (AAA)/Deloitte/J. Michel Cook Doctoral Consortium. The consortium was held at Lake Tahoe, California. It aims to provide intellectual stimulation among doctoral students from American universities and scholarly dialogue between emerging researchers and senior academics. There were 14 high profile faculty members and 79 doctoral students participating in the program, including myself and another 3 international doctoral students representing the European Accounting Association, the Hong Kong Academics Accounting Association and the Korean Accounting Association.

The four-day program started with a welcome dinner, followed by a welcome speech from Professor Gary Previts. A panel meeting was also held on the first night for senior academics to advise on organising and managing an academic career. The next three days of the program were intensive and provided students with the opportunity to have a better understanding of diverse research areas and learn about some gaps in the existing accounting literature. The presentations started with Professor Terry Shevlin discussing the role of tax in accounting academe. Carolyn Callahan shed some light on the features of good empirical research, the integration of accounting, economics and finance literatures, and the integration of research approaches and research methods. Some major phenomena in Capital Market Research were highlighted in Teri Yohn's presentation. Some other research areas discussed were accounting education (by Sue Ravenscroft) and accounting history (by Steve Walker). The faculty also shared their experience on publication and teaching matters in two other panel meetings.

The breakout sessions on the last day provided me with an opportunity to talk about my thesis work. I received valuable feedback from the consortium faculty and the fellow students, which was of great help to my thesis development. The program was nicely finished with the traditional Lake Tahoe Cruise, followed by a reception. Faculty and students all danced and partied until late in the night.

I would like to thank AFAANZ for nominating me to attend the 2008 AAA Doctoral Consortium and for the financial support. This experience is not just memorable but also beneficial to the development of my academic career. The feedback received and the friendships formed also become an immensely valuable resource for my future research projects.

Grace Chuang
The University of Sydney

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CPA Australia

Professional Accreditation Guidelines for Higher Education Programs January 2008

CPA Australia would like to clarify the 'core curriculum in accounting and business areas' as outlined at page 8 in the Professional Accreditation Guidelines for Higher Education Programs, released in January 2008.

The accreditation guidelines are on CPA Australia's website. The direct link is

www.cpaaustralia.com.au/academics

Taxation and Auditing and Assurance

CPA Australia will accept accreditation submissions for programs that do not include the core knowledge areas of taxation and/or auditing and assurance. However, students must still have the opportunity to study accredited courses in these areas through your institution.

Students can be advised that these core knowledge areas may be completed as part of their CPA Program studies.

Taxation and Corporate Law

CPA Australia no longer expects Australian Taxation and Australian Corporations Law to be included in all accredited programs. Accreditation submissions may include courses that cover other national taxation and corporate law frameworks, as a substitution for, or in addition to Australian focused courses.

To be accredited by The Institute of Chartered Accountants in Australia, programs must include subjects covering Australian Taxation, Australian Corporations Law and Auditing.

Institute of Chartered Accountants in Australia

The Institute calls for Business Faculty interest in the CA Plus Initiative

The Institute of Chartered Accounting in Australia is updating the information provided to members (including graduates of the CA Program) on postgraduate study options. Promoted as CA Plus it will provide members with continuing study opportunities.

Recent member research shows that 1 out of every 2 members surveyed expressed an interest in pursuing further postgraduate study following the attainment of their CA qualification.

To respond to this clear member need, the Institute is seeking to identify Graduate Diploma or Masters courses currently offered by Australian Universities that align to the specific career pathways which members expressed an interest in pursuing. The following areas were the top four pathways:

- ▶ MBA
- ▶ Corporate Finance
- ▶ Government Finance
- ▶ Financial Planning

As part of this process, the Institute is keen to investigate the exemptions which members may gain for relevant modules studied as part of the CA Program (a fully accredited Graduate Diploma). The CA Program modules are: Taxation, Financial Analysis and Reporting, Man-

agement Accounting and Analysis, Audit and Assurance and Ethics and Business Application.

Once the articulation pathway and exemptions are agreed with each faculty, the Institute commits to actively promoting available courses on our website, in Charter magazine and via the fortnightly member e-bulletin communications.

We foresee mutually beneficial outcomes in providing targeted career progression information to our members and assisting universities in the promotion of their post graduate courses to a relevant and interested audience.

For further information contact:

Tracy Gower, Manager Policy and Business Projects,
tracy.gower@charteredaccountants.com.au or phone
08 8113 5513.

SIG News

Accounting History Interest Group (SIG2)

Call for Research Proposals

The first *Accounting History* International Emerging Scholars' Colloquium

16-17 July 2009

Certosa di Pontignano, Pontignano
Siena, Italy

The event is organised in co-operation with the Department of Business and Social Studies, University of Siena, and supported by the SIDREA (The Italian Association of Accounting and Business Administration Professors), the SISR (The Italian Society of Accounting History) and the *Contabilità e Cultura Aziendale* Journal

This international forum is designed for emerging scholars of all ages and career stages, including doctoral degree students, new faculty and other emerging accounting researchers who have an interest in accounting's past and present and who seek directions and guidance in embarking upon and undertaking specific historical accounting research projects.

The inaugural forum will be held at the Certosa di Pontignano of the University of Siena which is located in Pontignano in Tuscany and is only a short distance from Siena. The forum will be led by Garry Carnegie and Brian West of the University of Ballarat, Australia who are the joint editors of *Accounting History*, the journal of the Accounting History Special Interest Group of the Accounting and Finance Association of Australia and New Zealand.

Other senior faculty members participating in the colloquium are also members of the *Accounting History* editorial team and will include Angelo Riccaboni, University of Siena, Italy; Nola Buhr, University of Saskatchewan,

Canada; Christopher Napier, Royal Holloway, University of London, UK and Lúcia Lima Rodrigues, University of Minho, Portugal.

Research proposals and brief bibliographical details should be forwarded to Garry Carnegie by 31 March 2009: g.carnegie@ballarat.edu.au

Further information is available at the 1AHIESC website: <http://www.disas.unisi.it/ahiesc/index.php>

Inquiries may be directed to the Colloquium Convenor, Elena Giovannoni, University of Siena, at the following e-mail address: giovannoni@dii.unisi.it

Garry Carnegie
Joint Editor, *Accounting History*

Accounting Standard Interest Group (SIG3)

The Fourteenth Accounting Standards Forum was held in Sydney on July 4, 2008. The forum was very successful although the numbers were down to 14 plus 9 speakers.

The forum started with reports from members of the standard setting boards in Australia and New Zealand. Robert Keys of the AASB outlined current AASB activities and Joanna Yeoh from the ICANZ reported that they are dealing with similar issues as the AASB.

In the session after morning tea a panel of five speakers Justin Lachal (ANZ Bank), John Shanahan (Robertson Shanahan), Martin Hall (Lonergan Edwards and Associates), Tom Raylic (National Institute of Accountants) and Megan Holt (Ernst & Young) presented views on the sub-prime lending crisis and the ramifications for financial reporting. The session was extremely interesting with many issues raised and discussed. The role of financial reporting and the use of fair values and the financial analysts in the sub-prime issue were discussed. Is it inevitable that these asset bubbles will occur every so often followed by a major correction on stock markets? Those who attended the forum have since commented that this was one of the most valuable sessions we have had at our forums and believed the information from the session will very useful for their teaching.

In the first session after lunch we had the *FRRaG* editor's report presented by Janice Loftus. Thanks once again to Janice for her efforts in editing the online journal. It was agreed that there should only be one issue a year. Information on the journal can be found at:

<http://www.cbs.curtin.edu/business/research/journals/financial-reporting/-regulation-and-governance>

The next session was on differential reporting and Ahmad Hamidi gave an update on the AASB position on this topic. There was some very valuable sharing of information about this important issue.

The final session was a paper on *Do corporate governance arrangements affect earnings management* presented by Dr Jinghui Liu from the University of Adelaide.

The forum concluded with networking and refreshments. I extend a huge vote of thanks to all our speakers for giving their time and ensuring the success of the Accounting Standards Forum. I would particularly like to acknowledge Joanna and Justin who travelled from New Zealand and Melbourne respectively to participate in the forum.

We look forward to your participation in Adelaide next year.

Finally at the general meeting of the interest group the current office bearers were re-elected and they are:

Phil Hancock-Chair
Tony van Zijl- Deputy chair
Bryan Howieson-Secretary

The meeting also noted the current bank balance for the SIG and endorsed the report of the editors of the journal namely Greg Tower, Curtin University, Janice Loftus, University of Sydney and Phil Hancock, University of WA.

Phil Hancock
Chair

Qualitative Research in Accounting Network (SIG4)

First meeting of qualitative research SIG

The first meeting of the new AFAANZ SIG QualRAN - Qualitative Researchers in Accounting Network - was held prior to the commencement of the AFAANZ conference in Sydney on Sunday 6th July 2008. The officers elected were Chair: Paul Collier (Monash); Vice-Chair Deryl Northcott (Auckland University of Technology) and Secretary Ralph Kober (Monash).

Discussions were led by Kerry Jacobs on research training and research supervision and James Guthrie on publishing qualitative research. It was agreed that QualRAN would adopt a facilitative model, making members aware of various workshops and courses, conferences, journal special issues, grants, overseas visitors, etc. of interest to qualitative researchers, rather than duplicate those offerings. A membership list, along with an indication of members' research interests, will be circulated to all members to facilitate collaborative research and mentoring. The SIG would also carry out a short survey of its members to determine their research interests, the qualitative research training needs of members and their PhD students, and what is currently being taught at their universities.

The next SIG meeting will be at the AFAANZ conference in Adelaide. The SIG will meet for a half day, Sunday 5th July 2009 morning, prior to the conference commence-

ment, which will allow members to attend other SIG meetings held on the Saturday. The meeting will combine research methods presentations with discussant-led presentations of members' papers (following the APIRA model).

If you have not already joined the SIG and would like to do so, please send your details to the Secretary Ralph Kober at Ralph.kober@buseco.monash.edu.au

News From Institutions

RMIT University

School of Accounting and Law

Dr Robert Inglis, from the School of Accounting & Law at RMIT University successfully completed his PhD titled "Management Accounting and Market Orientation: A Product-level Case-study Analysis". Congratulations to Rob.

New Appointments

Associate Professor Beverley Jackling has been appointed as Chair of the Accounting Education Faculty of the National Institute of Accountants (NIA).

Queensland University of Technology

School of Accountancy

Staff Appointments

We are pleased to welcome Roushi Lowe as an Associate Lecturer in the School. Roushi will be teaching in the Business Law area.

Call for Papers/Special Issue - Accounting Research Journal

In 2009 the Accounting Research Journal will publish a special issue on '**Governance issues in Accounting**'. Joint editors will be Associate Professor Marion Hutchinson and Dr Gavin Nicholson. Deadline for submissions is 30 November 2008. All submissions for this special issue should be sent electronically to m.hutchinson@qut.edu.au.

Further details about the special issue are contained at the Emerald website <http://www.emeraldinsight.com>.

The University of Melbourne

Department of Accounting and Business Info Systems

Staff Appointments and Departures

The Department of Accounting & Business Information Systems welcomes the following new staff to the Department:

Professor Greg Clinch – Professor of Accounting
Mr Poh Sun Seow - Lecturer
Mr Gang (Henry) Wu - Lecturer

It is with great regret that we say goodbye to the following staff:

Associate Professor Axel Schulz
Mr Michael Lee

The University of Sydney

Discipline of Accounting

Staff Appointments

The Discipline would like to welcome Eric Clubb who has joined the team as a Lecturer, having previously worked at the University of Newcastle and Australian Catholic University.

Staff Departures

We have recently farewelled Dr Indra Abeysekera and Trish Strong who left us to pursue their careers at The University of Wollongong and The University of NSW respectively. We would like to acknowledge their contribution over the years and wish them well in their new roles.

Staff Awards

Congratulations to Linda English on being awarded her PhD for the thesis titled: "Public Private Partnerships: Modernisation in the Australian Public Sector"

Congratulations to Demi Chung for her successful AFAANZ 2008/2009 research grant for the project entitled "Identifying Risk Perception of Various Stakeholder Groups to a Public Private Partnership Tollroad Contract".

We are also pleased to congratulate the following staff: Demi Chung, Matthew Egan and Ronita Singh who all secured research funding from the APIRA 2007 Emerging Scholars' Research Fund.

Congratulations also go to Matthew Egan and Demi Chung who received awards for best papers at July 2008 AFAANZ Conference.

A number of staff, namely James Guthrie, Nonna Martinov-Bennie and Vijaya Murthy received 2008 Emerald Literati Network awards for their respective published papers. Congratulations on these awards.

Events:

Pacioli Society

On 5 August a dinner meeting was hosted by Deloitte. David Schneider, Head of Research and Risk Management, UniSuper and Charles Littrell, Executive General Manager of Policy Research and Statistics, APRA discussed "The Pitfalls of Hedge Funds".

Proposed future dinner dates are 16 October and 27 November.

RJ Chambers

Professor Ken Peasnell, University of Lancaster will deliver the annual RJ Chambers lecture on 18 September. The lecture titled "Accounting Research and the Accounting Standard-setting Process: Has academic research made any difference?" will review academic research regarding financial reporting practices over recent decades. After several developmental years the RJ Chambers Collection (see Economics & Business website: <http://chambers.econ.usyd.edu>) is operational and fully functional.

Abacus

There will be an *Abacus Forum* on the Valuation of Intangibles, taking place at The University of Sydney in November 2008.

Keynote speakers will include Professor Baruch Lev (Stern School of Business, NYU), Professor Andrew Stark (Manchester Business School) and Dr Martin Bloom (Director, Deloitte, Sydney Office).

Visitors

Since the commencement of 2008 we have been fortunate to have welcomed many visitors to the Discipline including Prof. Carol Adams (La Trobe University), Prof. Riccardo Silvi (University of Bologna, Italy) and Prof. Geoffrey Whittington (Judge Business School Cambridge).

Further visitors planned for this year include: Prof. Ken Peasnell (University of Lancaster), Prof. Stuart McLeay (University of Wales), Prof. Michael Bradbury (Massey University, NZ), Prof. John Holland (Glasgow University, Scotland), Assoc Prof. Mati Skoog (Stockholm University), Prof. Richard Laughlin (Kings College London) and Prof. Jane Broadbent (Roehampton University).

University of Otago

Department of Accountancy and Law

Ralph Adler, at Otago, announced that he will be guest editing a forum on the topic "Government-initiated research assessment exercises and stakeholder outcomes" for the *Australian Accounting Review* (AAR). The likely publication date of this forum is late 2009. Critical essays and empirical work are invited. Submissions may consider (but are not limited to) the following topics: evaluation of these programs' advantages/disadvantages, the nuances of measuring research quality, issues of academic freedom, effects on teaching, insights into the next evolution/revolution. Interested authors should submit extended abstracts (about 1,000 words) by 30 September

2008. Based on the results of a double blind review using at least two reviewers, a subset of the abstracts will be progressed further. Authors of the chosen abstracts will be invited to submit a full paper. Full papers will be due by 31 March 2009 and will be subject to a double blind review by at least two reviewers. At this point, an editorial decision about a paper's acceptance (full or provisional) or rejection will be made. Papers not selected for inclusion in the Forum may be forwarded to the editor of the AAR for consideration and inclusion in a future, regular issue of the AAR. A fuller description of the call for papers can be found at <http://www.business.otago.ac.nz/acty/AARCall%20for%20papers.doc>.

Pacific Accounting Review - Call for papers "Issues in Financial Accounting and Reporting: A Pacific Rim"

Dr David Lont and Associate Professor Norman Wong will guest edit a special issue for the Pacific Accounting Review on "Issues in Financial Accounting and Reporting: A Pacific Rim".

The New Zealand Institute of Chartered Accountants is sponsoring a NZ\$3500 prize for the best paper in the special issue.

Extended abstracts (expression of interest) are welcome by November 30, 2008. Final Submission: May 30, 2009 with publication expected in 2010.

Further details on the call for papers can be found at <http://info.emeraldinsight.com/products/journals/journals.htm?PHPSESSID=r351t9i51skm4h6sd8nk88tip1&id=par>

2009 AAA Doctoral Consortium

Call for Nominations

1. Policy

The AFAANZ Board may nominate a PhD student from Australia or New Zealand who has met the eligibility criteria stated below to attend as the AFAANZ representative at the AAA Doctoral Consortium in the USA. This Consortium is targeted at US accounting PhD candidates who have completed the course work component of their doctoral programs and are about to commence their dissertation.

The consortium is held in June and the selected applicant will be required to pay a registration fee of US\$550.00.

Applicants must be current members of AFAANZ and have attended either a past AFAANZ Consortium or Colloquium.

2. Procedures

Any student enrolled in an Accounting PhD Program and who, by the time of attending the Consortium would have made substantial progress towards completion of

the dissertation is eligible to nominate as the AFAANZ Representative. It is expected that the nominee would have completed all necessary course work for the PhD and would have a reasonably well-developed dissertation proposal.

Nominations in writing must reach the AFAANZ Secretariat no later than Friday, 31 October 2008. Applicants must submit an application package containing the following:

1. Curriculum vitae, including names of three academic referees, one of which is the applicant's supervisor;
2. Undergraduate results (including honours) and results relating to any coursework undertaken as a part of the doctoral program;
3. A detailed report on applicant's progress with the PhD;
4. A personal statement expressing how the Consortium will benefit the applicant; and
5. Certification from the Head of School/Department confirming that the department is willing to pay the Consortium registration fee of US\$550.00, if the applicant is successful.

The AFAANZ Board shall consider evidence of an applicant's eligibility having regard to demonstrated excellence in research. In considering an applicant's research, the Board shall take note of the:

- ▶ Quality of the nominated representative (based on undergraduate and postgraduate results);
- ▶ Quality of the work being completed in the PhD;
- ▶ Significance of this work; and
- ▶ Record of research activities undertaken by the applicant.

The board's decision on the AFAANZ nominated representative to the American Accounting Association will be announced in December.

Each representative must provide a detailed report to the AFAANZ following the Consortium.

2009 AFAANZ Outstanding Contribution to Accounting and Finance Research Literature Award Call for Nominations

Sponsored by



Past Recipients

Inaugural Award, 1996: Professor Philip Brown, University of Western Australia and Professor Ray Chambers, University of Sydney.

1998: Professor Ken Trotman, University of New South Wales

2000: Professor Ron Weber, University of Queensland

2002: Professor Ian Zimmer, University of Queensland

Aim

The aim of this award is to recognise outstanding research undertaken by members of AFAANZ. An award will be made every three years, provided nomination(s) are of a sufficiently high merit and meet the selection criteria.

Eligibility

Only current (financial or life) members of AFAANZ are eligible for nomination. Normally, nominees will have made contributions to AFAANZ over a sustained number of years. The basis for assessing a nominated member's contribution is their published works. There is no limit on the number of times members can receive such an award, but they cannot be re-nominated in the next call for nominations (i.e. there must be a six-year gap before being re-nominated for this award).

Criteria

The primary criterion for judging a nomination will be the contribution to knowledge in the relevant discipline by way of theory, practice or instruction made by the nominee. In making this judgment, the selection committee will consider the:

- ▶ Originality of the work;
- ▶ Interest generated by the work;
- ▶ Quality of the work; and
- ▶ Clarity of exposition.

Applications

Nominations must be made by two current members of AFAANZ and must contain the signed consent of the nominee. Applications should address the criteria for the award and where appropriate, include examples of contributions and supporting documentation. It is envisaged that the text addressing the criteria be no more than 10 single-sided A4 pages excluding supporting documentation. Applications must also include the current vitae of the nominee.

Selection Committee

The selection committee will consist of: the Current Chair of the Research Portfolio of the AFAANZ Board; one representative each from CPA Australia, the Institute of Chartered Accountants in Australia, the National Institute of Accountants; and the New Zealand Institute of Chartered Accountants; and six representative members of AFAANZ nominated by the Board.

Award

Where a nominee is selected by the committee, the award will be presented at the Annual Conference.

Nomination Deadline

All nominations are to be emailed to Ms Cheryl Umoh, Executive Director, AFAANZ at cherylu@afaanz.org by **15 December 2008**.

Awards

AFAANZ is pleased to announce the recipients of the following awards, presented at the 2008 AFAANZ Conference in Sydney, Australia:

Life Membership Award

AFAANZ was pleased to present Dr Bob Gibson with a Life Membership Award. Dr Gibson has made a significant contribution to the Association's history and has greatly influenced the discipline of accounting and finance in the education sector and the profession.

On behalf of AFAANZ, we congratulate Dr Gibson on his award.

2007 Peter Brownell Manuscript Award

The 2007 Peter Brownell Manuscript Award was awarded to Xin Chang, The University of Melbourne; Tek Jun Tan, The University of Melbourne; George Wong, Monash University; and Hongfeng Zhang, The University of Melbourne for their paper entitled "Effects of financial constraints on corporate policies in Australia" Vol. 46, No. 1, March 2007.

The runners-up for the 2007 Peter Brownell Manuscript Award are Ping-Sheng Koh, Hong Kong University of Science and Technology; Stacie Kelley Laplante, University of Georgia; and Yen H. Tong, Nanyang Technological University for their paper entitled "Accountability and Value Enhancement Roles of Corporate Governance" Volume 47, No. 2, June 2007.

2008 AFAANZ Best Paper Awards

We congratulate the winners of the Best Paper Awards. Please refer to page 3 of this Newsletter for a list of best paper recipients.

2008 Pearson Education Accounting/Finance Lecturer of the Year Award

The 2008 Pearson Education Accounting/Finance Lecturer of the Year Award was awarded to Dr Anne Abraham, University of Wollongong. Anne was presented with a prize of \$3000 and a plaque.

This year the "Highly Commended" Pearson Education Accounting/Finance Lecturer of the Year Award went to Vikash Bora Ramiah from RMIT University.

2008-2009 AFAANZ Research Grants

AFAANZ would like to congratulate the recipients of the 2008-2009 Research Grants. The grants are designed to encourage and support AFAANZ members by providing funding for small-scale one-year research projects. Thirty two grants were awarded totaling \$156,121.80.

BOND UNIVERSITY - School of Business

Ms Janice Hollindale with Professor Pamela Kent

Project Title: *Voluntary Disclosure of Greenhouse Gas Emissions in Annual Reports before the Introduction of the National Greenhouse Gas and Energy Reporting Act (2007)*

Professor Pamela Kent

Project Title: *A Transactions Cost Analysis of the Decision to Outsource Internal Audit Services to Consultants*

Dr James Routledge with Dr David Morrison

Project Title: *Corporate governance and the resolution of financial distress in voluntary administration*

DEAKIN UNIVERSITY - School of Accounting, Economics and Finance

Mr Chris Ratcliffe with Associate Professor Monica Keneley

Project Title: *Consolidation within the Australian Real Estate Investment Trust Sector: An Evaluation of the Impact on Unitholder Returns*

Ms Tracey McDowall with Dr Beverley Jackling

Project Title: *How attractive is accounting as a career choice for secondary school students?*

Dr Chee Jin Yap with Professor Gerard Gannon

Project Title: *The Emergence of Chinese Yuen Bloc in the Asia Pacific Region*

GRIFFITH UNIVERSITY - Department of Accounting, Finance and Economics

Dr Benjamin Liu with Professor Chew Ng

Project Title: *Investigation of Mortgage Fees and Fee Structures of Australian Leaders*

Dr Lisa McManus with Professor Chris Guilding

Project Title: *An Examination of Customer Accounting in the Australian Hotel Industry*

LA TROBE UNIVERSITY - Department of Accounting

Dr Jahangir Ali with Professor Kamran Ahmed

Project Title: *An Empirical Study of the Determinants of Cash Flows Forecasts of Australian Listed Firms*

MACQUARIE UNIVERSITY - Department of Accounting and Finance

Dr Vicki Baard with Dr Ted Watts

Project Title: *Increasing Productive Limits in the Airline Industry: Integrating a Logistics Capacity Model a Customer-value Capacity Model to Make Visible the Structural Limits of Capacity*

Associate Professor Sue Wright and Dr Kym Boon

Project Title: *The impact of compulsory audit tendering on financial reporting quality in NSW local councils*

MASSEY UNIVERSITY - Department of Accountancy
Mr Warwick Stent with Professor Michael Bradbury
and Associate Professor Jill Hooks

Project Title: *The impact of International Financial Reporting Standards (IFRS): A study of Early Adopters in New Zealand*

MONASH UNIVERSITY – Dept of Accounting & Finance
Ms Christine Contessotto with Dr Robyn Moroney

Project Title: *Measures of Audit Committee Effectiveness Utilized by External Auditors*

Dr Binh Do with Professor Robert Faff

Project Title: *Is Equity Pairs Trading Profitable?*

Dr Philip Gharghori with Associate Professor Madhu Veeraraghavan

Project Title: *An investigation into asset pricing anomalies in the Australian equities market*

QUEENSLAND UNIVERSITY OF TECHNOLOGY – School of Accountancy

Dr Jodie Nelson with Professor Gerry Gallery

Project Title: *Expectations Management around the Awarding and Exercise of Executive Stock Options in the Australian Mining Sector*

QUEENSLAND UNIVERSITY OF TECHNOLOGY - School of Economics and Finance

Mr John Nowland and En-Te Chen with Professor Stephen Gray

Project Title: *"Owner Identity, Agency Costs and Firm Performance"*

RMIT UNIVERSITY - School of Accounting and Law
Dr Premasiri Yapa

Project Title: *Strategy and Structure: the Professionalism Process of National Institute of Accountants (NIA) Australia in the last two decades*

RMIT UNIVERSITY - School of Bus Info Technology
Dr Nattavud Pimpa with Dr Carlene Boucher

Project Title: *A Study of Online Education Engagement of Culturally and Learning Diverse Students Undertaking Accounting, Finance and Management Undergraduate Degrees*

SWINBURNE UNIVERSITY OF TECHNOLOGY – Faculty of Business and Enterprise

Mr Subhash Abhayawansa with Associate Professor Irene Tempone and Dr Soma Pillay

Project Title: *Evidence based research to support curriculum development for Higher Education and TAFE in Accounting and Finance*

Dr Evangeline Elijido-Ten with Professor Louise Kloot

Project Title: *Exploring the Role of SMEs as a Training Ground For Accountants*

THE UNIVERSITY OF AUCKLAND - Dept of Acctg & Fin
Dr Chris Akroyd with Associate Professor Ralph Kober

Project Title: *The Implementation of Management Control Systems in High Growth Firms: A Case Study*

Ms Deborah Alexander with Dr Charl de Villiers

Project Title: *Do powerful stakeholders drive voluntary disclosure? The disclosure priorities of Australian and South African mining companies investigated.*

THE UNIVERSITY OF NEW SOUTH WALES - School of Accounting

Dr Jeff Coulton with Associate Professor Andrew Ferguson

Project Title: *Is there a dividend 'run-up effect' for Australian Equities?*

Mr Peter Lam with Associate Professor Andrew Ferguson

Project Title: *U308: Assessing the Wealth Impact of the Three Mines Policy*

Ms Diane Mayorga and Ms Mandy Cheng with Dr Wendy Green

Project Title: *Evaluating the Impact of Audit Partner Rotation on Auditor-Client Negotiation*

THE UNIVERSITY OF QUEENSLAND - Business School

Dr Darren Lee and Jacquelyn Humphrey with Dr Karen Benson

Project Title: *Socially Responsible Investment Funds: The Impact of Screening on Performance*

Mr Michael O'Brien with Professor Philip Gray and Dr Irene Tutticci

Project Title: *The Australian Accruals Anomaly: Existence and Risk-Based Explanations*

THE UNIVERSITY OF SYDNEY - School of Business

Ms Demi Chung with Professor David Hensher and Dr John Rose

Project Title: *Identifying Risk Perception of Various Stakeholder Groups to a Public Private Partnership Tollroad Contract*

THE UNIVERSITY OF WESTERN AUSTRALIA – Accounting and Finance

Mr Szekee Koh with Dr Robert Durand

Project Title: *Saints versus Sinners. Does Morality Matter?*

UNIVERSITY OF SOUTH AUSTRALIA - Centre for Accounting, Governance and Sustainability

Dr Wei Qian with Professor Roger Burritt

Project Title: *Does Lease-based Product Life Extension Strategy Create Environmental and Customer Values?*

UNIVERSITY OF WESTERN SYDNEY - School of Acctg
Dr Qingliang Tang

Project Title: *Investor Protection, International Financial Reporting Standards, and Financial Reporting Quality: A Global Investigation.*

2008 AFAANZ/IAAER Conference Sponsors

The AFAANZ Board of Directors and the 2008 Organising Committee gratefully acknowledge the sponsorship generously provided to the Annual Conference by:



The Institute of
Chartered Accountants
in Australia



We are grateful to our sponsors for sponsoring the following events:

Internet Cafe:  The Institute of
Chartered Accountants
in Australia

Welcome Reception: 

Happy Hour:  The Institute of
Chartered Accountants
in Australia



Best Papers:

Corporate Governance



*Finance
International
Management Accounting*



Financial Accounting



Exhibition:



The Institute of
Chartered Accountants
in Australia

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Conference Evaluation Form Prize:



afaanz 2008 Conference in pictures



AFAANZ Board 2008/2009

L-R: Professor Robert Faff, Editor - A & F Journal; Ms Cheryl Umoh, AFAANZ Executive Director; Dr Robyn Moroney; Professor Jenny Stewart (Retired); Professor Ian Eggleton, AFAANZ President (New Zealand); Professor Keryn Chalmers; Professor David Hay; Associate Professor Sue Wright; and Dr David Lont.



*Professor Ian Eggleton AFAANZ President (New Zealand)
& Professor Barry J. Cooper AFAANZ President (Australia)*



*Cheryl Umoh
Executive Director, AFAANZ*



*Gail Fowler
Director, Capital Conferences*



*Dr Robyn Moroney
Co-chairs – 2008 AFAANZ Conference Technical Committee*



Professor David Hay



*Professor Ian Eggleton
Co-directors - 2008 AFAANZ Doctoral Consortium*



*Associate Professor Sue Wright
Co-directors - 2008 AFAANZ Doctoral Consortium*



Plenary Speaker
Professor Alfred Wagenhofer
University of Graz, Austria



Plenary Speaker
Professor Ross Watts
Massachusetts Institute of Technology, USA



Panel Speaker
Mr Greg Dennis, President
National Institute of Accountants



Panel Speaker
Mr Alex Malley, President
CPA Australia



Panel Speaker
Mr Graham Meyer, CEO
Institute of Chartered Accountants
in Australia



Panel Speaker
Mr Graham Crombie, President
New Zealand Institute of
Chartered Accountants



Panel Speaker
Professor Donna Street, President
IAAER



Panel Speaker
Associate Professor Bryan Howieson
Adelaide University (Past President, AFAANZ)



Panel Chair
Professor Keryn Chalmers
Monash University (AFAANZ President Elect-Aus)



Professor Ian Eggleton AFAANZ President (NZ); Professor Alfred Wagenhofer, University of Graz, Austria; Mr Graham Meyer, CEO, Institute of Chartered Accountants in Australia; Mr Greg Dennis, President, National Institute of Accountants; Professor Keryn Chalmers, AFAANZ President-Elect (AUS); Professor Donna Street, President, IAAER; Mr Graham Crombie, President, New Zealand Institute of Chartered Accountants; and Mr Alex Malley, President, CPA Australia.



Mr Lloyd Driscoll, National Institute of Accountants (NIA); Professor Ian Eggleton, President, AFAANZ (Aus); and Mr Greg Dennis, President, (NIA) (NIA – Sponsor of the Welcome Reception)



Mr Terry McLaughlin, CEO, New Zealand Institute of Chartered Accountants (NZICA); and Mr Graham Meyer, CEO, Institute of the Chartered Accountants in Australia (ICAA & NZICA – Co-sponsors of the Happy Hour)



*Peter Brownell Manuscript Award
Mr Nick Melchior, Wiley Blackwell (sponsor of the award); Professor Ian Eggleton, AFAANZ President (NZ); and Professor Robert Faff, Editor - A & F Journal*



*2008 Pearson Education Australia (PEA) Lecturer of the Year Award
Karen Hutchings of PEA presenting the award to Dr Anne Abraham, Wollongong University*



Life Membership Award
Presented to Dr Bob Gibson

CONFERENCE ATTENDEES HAVING A GREAT TIME !





2009 AFAANZ Conference

5-7 July
Adelaide, Australia

Critical Dates

Submission date for conference papers to be considered by the Technical Committee: Monday, 16 February 2009.

Notification to authors of outcome of papers: mid-April 2009.

Pre Conference:	
Wednesday, 1 July–Friday, 3 July 2009	
AFAANZ Doctoral Colloquium	
Saturday 4 July	
Special Interest Group Symposium and Forum 0900-1700	
Sunday, 5 July 2009	
0830-1700	Registration
1400-1500	HoD Meeting
1530-1730	Plenary Session 1
1800-1900	Welcome Reception
Monday, 6 July 2009	
0830-1000	Concurrent Session 1
1000-1030	Morning Tea
1030-1200	Concurrent Session 2
1200-1300	Forum 1
1300-1400	Lunch
1400-1530	Concurrent Session 3
1530-1600	Afternoon Tea
1600-1730	Concurrent Session 4/Panel Session
1800-1900	Happy Hour
Tuesday, 7 July 2009	
0830-1000	Plenary Session 2
1000-1030	Morning Tea
1030-1200	Concurrent Session 5
1200-1300	Forum 2
1300-1400	Lunch
1400-1530	Concurrent Session 6
1530-1600	Afternoon Tea
1600-1730	Concurrent Session 7
1930-2000	Pre Dinner Drinks
2000-Late	Conference Dinner

Disclaimer: Every effort has been made to present, as accurately as possible, all the information contained in the program. AFAANZ, the Technical Committee, Waldron Smith Management, its Agents or Servants or the Sponsors will not be held responsible for changes in the structure or content of the technical program and any general or specific information published relative to the program. AFAANZ reserves the right to change any or all of the technical program. AFAANZ ©2003. All rights reserved.



2009 AFAANZ Conference

5-7 July
Adelaide, Australia

Call for Papers

This is the first call for papers for the 2009 AFAANZ Conference to be held in Adelaide, Australia.

Papers are invited in the broad areas of accounting, accounting history, accounting information systems, auditing, corporate governance, corporate social responsibility, critical perspectives, accounting education, ethics, financial accounting, finance, interdisciplinary research, international accounting, management accounting, public sector and not-for-profit, qualitative research, tax and related topics.

We would like to encourage young researchers and those who are not members of AFAANZ to consider submitting a paper so that they can experience the benefits of attending the conference. AFAANZ is devoted to a very broad sphere of accounting and finance research and we welcome innovative research approaches as well as those that are well established.

The advantages of presenting a paper include feedback from the audience, and usually from a discussant. Certificates will be presented for best papers in each major stream. Advantages of attending the conference include the opportunity to network with colleagues including many leading researchers in the accounting and finance disciplines as well as developing research ideas from the plenary speakers and the many other papers presented.

There will be concurrent sessions (as in previous conferences) and a forum. The forum will consist of short presentations with no discussants. There will be a chair and a general discussion at the forum session. The forum is intended to benefit newer researchers.

All papers will be subject to blind review so please ensure that there are no author details mentioned in your paper.

AFAANZ encourages new and developing researchers to attend the conference. This year again we will extend a discount to first time AFAANZ conference attendees and full time higher degree research students.

Guidelines for Submission

All papers are to be submitted online only via http://www.afaanz.org/afaanz_conf.htm. Papers submitted in hard copy form will not be accepted. Your submission should contain the following in one document:

- A one page abstract of up to 300 words (including at least 3 keywords)
- The main body of the paper
- Papers should conform to the style and format of *Accounting and Finance*, the journal of AFAANZ, and be no more than 30 A4 pages in length. Pages in excess of 30 will be discarded.

Each presenting author may only submit one paper. You may be the co-author of more than one paper, but each paper must be presented by an author who is not presenting any other paper, and who has paid the conference registration fee.

Submission Date

Papers must be submitted by Monday, 16 February 2009. Late submissions will NOT be accepted.

Notification

Email notification of the outcome of submissions will be sent to the submitting author by mid April 2009.

Enquiries

Any enquiries regarding the submission process for papers may be directed to:

Dr Robyn Moroney or Associate Professor Paul de Lange at chair@afaanz.org

2009 AFAANZ Doctoral Consortium

1-3 July 2009

Adelaide, Australia

The 2009 Doctoral Consortium will be held immediately preceding the AFAANZ Conference in Adelaide, South Australia. This program is designed to benefit doctoral students who have completed 12-18 months of doctoral work. The consortium provides each student with the opportunity to present a thesis proposal, setting out their research questions, research design and proposed methods of data collection and analysis. At most, students may have collected some preliminary data or conducted a pilot investigation. The format of the consortium also allows students ample time to interact with the faculty and other students on an informal basis.

Heads of Departments will be asked to provide names of PhD candidates whom they may wish to nominate as doctoral participants. Nominations will be formally called for in mid January with a closing date of mid March. Nominees must be members of AFAANZ.

For administrative enquiries please contact the AFAANZ Office. Any academic enquiries should be

forwarded to Professor Ian Eggleton and Associate Professor Sue Wright.

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