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

2016 AFAANZ ANNUAL CONFERENCE, GOLD COAST, AUSTRALIA – 3-5 July

A Call for Papers is included in this newsletter. We look forward to welcoming you in Gold Coast next year.



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Presidents' Message

Welcome to the September edition of the AFAANZ newsletter.

Conference

This is our first newsletter together. In this edition, we are pleased to report on our very successful Annual Conference held in Hobart, Australia. Approximately 340 delegates attended. The main programme included 132 concurrent and 54 forum sessions. We also had a panel session and a panel discussion with invited speakers and a chair for each session.

The Special Interest Groups (SIGs) held their fora on 4 and 5 July, just prior to the main conference. They all offered a vibrant program and enhanced the conference experience for many of our members. The board views the SIGs as strategically important, particularly in creating new pathways with the profession, regulators and practitioners.

Our very popular Doctoral Symposium featured 40 students and 10 faculty members. Students were drawn from a wide range of universities across Australia and New Zealand. We also had a student representing the American Accounting Association and another representing the European Accounting Association from the UK.

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 and co-directors of the committee, Professor Chris van Staden and Dr Andrew Jackson. 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 organisers, Jacqui Bates and Taryn Gater from The Conference Manager for their assistance.
- Our Executive Director, Cheryl Umoh, for managing the overall aspects of the



Norman Wong and Ray da Silva Rosa

conference and doctoral symposium and Tim Jones for his assistance. They did a great job in ensuring that everything ran as smoothly as possible.

- Our plenary speakers Professors Robert Faff and Teri Lombardi Yohn; our panel speakers Dr Alan Teixeira and Ms Anne McGeachin (via video link); Mr Angus Thomson; Professor Ann Tarca; Professor Tom Smith and chaired by Dr Jacqueline Birt; our panel discussion speakers Mr Rob Thomason; Mr Jason Dale; and Professor Brendan O'Connell and chaired by Professor Paul de Lange. We received enthusiastic feedback from delegates who attended the plenary and panel sessions.
- Professors Norman Wong and David Smith for their efforts in running the Doctoral Symposium and all the faculty members who participated in the program. We had an opportunity to speak with many of the doctoral students who attended the symposium and they rated their experience with the program as extremely high.
- Our platinum sponsors and various other sponsors for their attendance and generous support of the conference.
- All our delegates who attended this year's conference. Thank you all once again for your support and attendance.

Plans are already underway for the 2016 conference to be held in Gold Coast. 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 Friday, 12 February 2016. We look forward to seeing you in Gold Coast.

Fellow Membership of AFAANZ

AFAANZ is now accepting applications for members to be recognised as Fellows of AFAANZ.

Fellowships represent a high level award granted to AFAANZ members who have made a significant contribution to the association's activities over a sustained period of time. The award of a fellowship is a means for AFAANZ to show its recognition and appreciation for such contributions.

The most important consideration for advancement to Fellow is that the member has given a sustained, significant contribution to AFAANZ.

Detailed information about this award and recipients of this award is available at www.afaanz.org/awards.

AFAANZ Research Grants

With the continued generous support of our institutional members and SIRCA from this year, we were able to provide \$150,000 to 51 applicants.

The recipients of the research grants were announced at the 2015 conference on 6 July in Hobart, Australia. More information including a list of the successful research grant recipients is available on our website at http://afaanz.org/images/stories/pdfs/general_pdf/2015_AFAANZ_Research_Grant_Recipients.pdf

AFAANZ Best PhD Award

AFAANZ seeks to advance accounting and finance research by recognising and rewarding outstanding work of early career researchers. AFAANZ currently supports the input of accounting and finance PhD's through the AFAANZ Doctoral Symposium and the AFAANZ Doctoral Education Network. 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. Submitted dissertations will be judged by an Awards Committee appointed by the AFAANZ Board. The committee will be selected to cover a broad range of research interests as appropriate to the submitted nominations in any given year. A call for this award will be forwarded to Heads of Departments in Australia and New Zealand in early December where more information will be published for this award in an email.

AFAANZ Board Retirements/Appointments

We would like to take this opportunity once again to thank our retiring board members – Paul de Lange (AFAANZ President – Australia) and Mandy Cheng for their services to the association, and we wish them the very best.

Congratulations and a warm welcome to our newly elected board members – Professors Baljit Sidhu from

UNSW Australia and Charl de Villiers from Auckland University of Technology.

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

Ray da Silva Rosa
President (Australia)

Norman Wong
President (New Zealand)

2015 AFAANZ Doctoral Symposium *Directors' Report*

Introduction

The AFAANZ Doctoral Symposium was held at the **Grand Chancellor Hotel in Hobart** from 3.30pm Wednesday, 1st of July to approximately midnight on Friday, 3rd of July, 2015.

The Symposium is designed for PhD candidates who are approximately 12 months into their doctoral studies and have selected their chosen topic. The main objectives of the Symposium are:

- to enrich the experience of doctoral candidates from a broad cross-section of Australasian universities;
- 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
- 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 Symposium was largely funded by contributions received by AFAANZ from its two major Platinum sponsors, namely, CPA Australia and the Chartered Accountants Australia and New Zealand. The continuing support of these sponsoring bodies is gratefully acknowledged.

Symposium Faculty and Secretariat

The Symposium Co-Directors were Professor Norman Wong from the University of Auckland and Professor David Smith from Monash University. The Symposium Faculty included the two plenary speakers from the Annual Conference, Professor Robert Faff (University of Queensland) and Professor Teri Lombardi Yohn (Indiana University). Other members of the Symposium Faculty were Professor Mike Bradbury (Massey University), Professor Tom Smith (University of Queensland), Professor Robyn Moroney (Monash University), Associate Professor Sue Wright (Macquarie University), Professor Roger Simnett (University of New South Wales), and Associate Professor Paul Andon (University of New South Wales).

The Symposium Secretariat comprised Ms Cheryl Umoh, Executive Director of AFAANZ, and Mr. Tim Jones. As usual the organization of the venue, including accommodation, meals, special events and support of the teaching and learning activities, was of a very high standard.

The Symposium Participants

Forty participants attended the Symposium, drawn from a wide range of universities across Australia and New Zealand. Included in the 40 were Mr Marian Gatzweiler from the University of Edinburgh as the European Accounting Association representative, and Ms Amanda Beck from the University of Alabama as the American Accounting Association's representative. Participants' choice of dissertation topics covered a very broad range; with participants grouped into one of five study areas, namely: Auditing/Environmental and Social Accounting; Finance; Financial Accounting; Management Accounting; and Financial Statement Analysis/Capital Markets/Governance. Participants' research overviews covered a considerable range of jurisdictions and methodologies.

The Symposium Program

The Symposium commenced at 3.30pm on Wednesday with registration, an introduction to the program, informal meetings in the groups with the assigned faculty, and a welcoming reception. On Thursday and Friday, most of the time was allocated to discussions of participants' own research overviews with two plenary sessions interspersed into the program led by Professor Yohn on Thursday morning and Professor Faff on Friday morning. On Friday afternoon Professor Faff chaired a panel session on the topic "Challenges and opportunities of publishing, especially out of a PhD thesis", with the panel being made up of Faculty who are currently, or have been, editors of journals. Specifically, the panel consisted of Professors Bradbury, Simnett, T. Smith, and Yohn. Professor Faff invited the symposium participants to submit in advance of the symposium a research 'pitch' summarizing their research topic. The winning pitch, selected by Professor Faff, was written by Amirul Nasir from Deakin University. Amirul won a \$1000 prize, donated by the University of Queensland Business School, for his efforts.

The program finished with a formal dinner on Friday night attended by representatives from the Platinum sponsors, the Presidents of AFAANZ, Professor Norman Wong and Professor Paul de Lange, the Symposium Resident Faculty and Secretariat members, and the Symposium Participants. Also present were a number of Head of Departments/Schools, who had been attending a Head of Departments/Schools meeting in Hobart. We would like to thank CPA Australia who sponsored the attendance of Heads at the dinner.

Participants' Evaluations of the Doctoral Symposium

Following the final session, Symposium evaluation forms were distributed to the participants. All 40 participants returned a 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 Symposium as 6.40.

Directors' Concluding Comments

This year's Symposium participants are to be congratulated for the dedication and enthusiasm with which they involved themselves in the various Symposium 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 Symposium 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 Resident Faculty for their enthusiastic participation in the Symposium. Finally, we thank the Board of AFAANZ for the honour of being involved in the running of the AFAANZ Doctoral Symposium.

Norman Wong and David Smith

Co-directors – 2015 AFAANZ Doctoral Symposium

AFAANZ Board of Directors 2015-2016

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Student Report

On a less than summery afternoon in Hobart, a hoard of shuttle buses and taxis descended upon the Grand Chancellor Hotel for the 2015 AFAANZ Doctoral Symposium. Dhayani, Angel and I were representing Team Monash and were joined by thirty-seven doctoral students from all over Australia and New Zealand and as far as Edinburgh and Alabama. Each student was allocated to a research group based upon the nature of their research topic. Along with the other cool people I was assigned to the Management Accounting group.

Within our group Professor David Smith regaled us with stories of his days as a student attending the AFAANZ symposium and how many of his peers had gone on to have

very successful careers in academia and remained his friends to this day. Our group was also lead by Paul Andon from UNSW Australia. Paul is a really nice guy and the management accounting students warmly received his words of encouragement and advice.

My peers, and I include myself here, were a motley crew with an amazing array of research ideas ranging from Marian's adventures in refugee camps, to Mona's treatise on accounting for the disabled, through to Ruidi's rewards and punishments in Chinese factories. The next generation of leaders of management accounting research certainly have a diverse set of problems to solve. Assuming the other research groups were able to replicate the experience we had, many successful careers have begun and I have met several future collaborators.

The success of the AFAANZ Doctoral Symposium is built upon the faculty who are leading academic researchers in their fields and comprise a friendly set of mentors. If you have not had the good fortune to attend the symposium it will be an invaluable experience for all new PhD students.

Every student received feedback and advice from at least two faculty members and six doctoral students. Supervisors should begin lobbying heads of departments to send your students next year. Hobart was great, but the Gold Coast is likely be even better and warmer weather too.

While our focus was research, the symposium was also a forum for networking and meeting students from other universities. I look forward to crossing paths with many of you in future years. The faculty were a very fun group and helped set the vibe for the week. I learned though that to join this elite group, a flair for poetry is required. You can see from my paltry effort to follow I am not professor material. In tribute to the Tom Smith versus Teri Yohn poetry slam:

Robert Faff's plenary session began to start
and just as he reached his conclusion part,
there was a battle of prose,
and a clear winner arose.
Tom Smith thought it merely populist art.

James Sewell, Monash University

AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2015



AFAANZ gratefully acknowledges the support of its Institutional Members for 2015



Chartered Accountants – Australia and New Zealand

Chartered Accountants Australia and New Zealand is committed to thought leadership in the accounting profession. Our activities in thought leadership span a range of platforms aimed at providing dialogue on topics and issues shaping accounting education, practice and policy.

The latest volume in our *Academic Leadership Series* was launched at the recent AFAANZ conference. 'Future Proofing the Profession: Preparing Business Leaders and Finance Professionals for 2025' considers digital disruption, social issues and the implications for education. Now in its sixth year, volumes of the Series can be found at: <http://www.charteredaccountants.com.au/News-Media/Reports-and-insights/Academic-leadership-series>.

Our **research program** funds academic investigation of key issues affecting society, the business community and the profession. Successful lead recipients in the 2015–16 round of research funding are:

Sherrena Buckby	The impact of big data on auditing, risk management and accountability
Helen Irvine	The financial sustainability of Australian public universities: public policy and management implications
Steve Kaplan	Personal determinants of alarm raising: The roles of well-being and personality in whistle-blowing behaviours
Nonna Martinov-Bennie	Not-for-profit Board Performance: Building a best-practice framework
Riccardo Natoli	Acquiring global employability skills: Implications for the accounting academy in Australia and New Zealand
Acklesh Prasad	Accountants, IT advisory and innovation: Understanding professional competencies and readiness
Kerrie Sadiq	What does a robust and adaptable international tax regime for Australia in a modern global economy look like?
Julie-Anne Tarr	Accountability, compliance and epic fails. An investigation of financial planning regulation in light of serious misconduct in the banking industry

Expressions of interest for the 2016–17 Academic Research Grants program will open in early 2016. See <http://www.charteredaccountants.com.au/Students/Academics/Research-funding>

Some of the work funded in our research program is published in our **Research Monograph Series**.

The first publication in the series is *Teaching–Research Nexus: Myth or Reality?* by Phil Hancock, Neil Marriott and Angus Duff. Is the *raison d'être* of universities to create and disseminate knowledge or to undertake research and teach students? Is it true that to be a good teacher you have to be a good researcher? The research replicates a UK study by Duff and Marriott (2012) and finds that there are challenges facing accounting research and education.

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

An annual event in our calendar is the **Accounting Frontiers Forum**, held in December. This year's Forum will focus on 'Re-engineering Accounting Education in Australia and New Zealand', considering the interface between the academy, students and the profession in determining future directions in accounting education. We will discuss possible strategies, issues and changing skill sets for accounting graduates, accounting academics and higher education providers, encouraging an exchange of views about current and future accounting curriculum design. The event takes place in Sydney on Thursday 17 December 2015. For further information contact James Guthrie at:

james.guthrie@charteredaccountantsanz.com

SIG News

Auditing and Assurance Special Interest Group(AASIG1)

The AASIG had a great fifth meeting at the AFAANZ Conference on Sunday 5 July in Hobart with over 45 registered to attend the meeting, part of which was held jointly with the Public Sector/Not for Profit SIG.

The AASIG Meeting commenced with a panel on publishing and research ethics organised by Noel Harding (UNSW Australia) with an eminent panel of experienced researchers - Gary Monroe, UNSW Australia; Nonna Martinov-Bennie, Macquarie University; Barry Cooper, Deakin University. This was followed by a most interesting panel session held with the Public Sector/Not for Profit SIG on Current Issues in Public Sector/Not for Profits, chaired by Robyn Moroney (Monash University). We were delighted to have Mike Blake, Auditor General Tasmania; Ram Subramaniam, CPA Australia; Anthony Denman, CFO Anglicare Tasmania; Alison Flakemore, Partner Crowe Horwath; and David Gilchrist, Curtin University join us in sharing their expertise and experience in this session. We thank the Public Sector/Not for Profit SIG for their assistance in putting together such a terrific panel.

We announced the completion of a second round of research synthesis projects conducted with funding from CPA Australia and called for members to participate in a third round. We thank CPA Australia for their support of this initiative and we note the very positive feedback on the prior two rounds of synthesis projects.

It was great to see so many audit researchers from institutions across Australia, New Zealand and further afield. The quality of the panels was excellent and the discussion lively and we look forward to continuing this in future years. We plan to meet at the usual time (Sunday morning) on the Gold Coast in 2016 so keep an eye out for future announcements of the schedule or contact one of the leadership team with your suggestions for speakers or panels.

We thank the AFAANZ Board for their support of the AASIG and Cheryl Umoh for all her assistance in helping our meeting run smoothly.

Elizabeth Carson (Chair), Robyn Moroney, Peter Carey, Noel Harding and Nives Botica-Redmayne

Accounting History Special Interest Group (SIG2) ***The 8th Accounting History Symposium***

The eighth *Accounting History* Symposium was successfully held on Saturday 4 July 2015 in Hobart. Fourteen people attended and a number of working papers and research proposals were presented and discussed. The papers and proposals addressed diverse topics such as: the occupational roles and social networks of colonial Nelson accountants; engagement with the third space; accounting and the counter-culture of the sixties; governments, public sector auditors and jurisdictional disputes; accountability: the past, the present and the future; and corporate social accountability in an Italian textile manufacturer. The keynote speaker for the symposium was Associate Professor Geoffrey Burrows of the Faculty of Economics and Business at the University of Melbourne. Associate Professor Burrows discussed his research activities and outputs, including his work on the history of the accounting department at the University of Melbourne, and also provided insight into his style of historical research. Our thanks are extended to Associate Professor Burrows for his insightful and stimulating presentation. The ninth *Accounting History* Symposium will be held on the Gold Coast on 2 July 2016.

Recently, the Accounting History Special Interest Group (AHSIG), the Federation Business School of Federation University Australia, CPA Australia and Chartered Accountants, Australia and New Zealand, sponsored the eighth *Accounting History* International Conference - "Accounting's history in diverse industries and other settings". This conference was held in Ballarat, Australia from 19 to 21 August, 2015. Conference delegates came from 17 countries comprising Australia, Brazil, Canada, China, England, France, Germany, Italy, Japan, New Zealand, Portugal, Scotland, South Africa, Spain, Sweden, the USA and Wales. Highlights of the conference were the Emerging Scholars' Colloquium and the plenary addresses by Rachel Baskerville and Alessandro Lai. An international panel session on "Accounting historians engaging scholars inside and outside accounting: Issues, opportunities and obstacles", chaired by Delfina Gomes was held comprising Rachel Baskerville, Nieves Carrera, Alessandro Lai and Lee Parker

as panellists. Appreciation is also extended to Deirdre Collier for her informative presentation on the history of the American Accounting Association over the last twenty five years. Gratitude is extended to all delegates for making the 8AHC such a successful event. The ninth *Accounting History* International Conference is being held in Verona, Italy during 6-8 September 2017. The theme of this conference is "Accounting and governance in diverse settings".

Daniella Juric
AHSIG Convenor

Accounting Standards Special Interest Group (SIG3) ***2015 Accounting Standards Forum***

The 21st Accounting Standards Forum was held in Hobart on July 4, 2015. The forum was very worthwhile for the 25 members who attended. The forum started with reports on the work of the standard setting boards in Australia and New Zealand. Angus Thomson reported on the AASB and Kimberley Crook on the NZ standard setters.

We ran a new session on teaching financial accounting in higher education. Questions were discussed such as do we teach the current version of a standard or the proposed new standard even where it has a long transition period. Members shared strategies they have tried with their teaching and it was a productive session.

This was followed by a panel session on the Reporting Entity concept. The session was facilitated by Ann Tarca and we heard from Brad Potter on the research he and two colleagues had completed which is now published in ABACUS. The other members of the panel were Kimberley Crook, Chair, New Zealand Accounting Standards Board, Kris Peach, the chair of the AASB and Kevin Stevenson the former chair of the AASB and now an adjunct Professor at the University of Melbourne and partner at Stevenson McGregor. This session provoked a lot of discussion and was a very worthwhile session.

In the afternoon session we had four presentations. The first was by Phuc Nguyen, an honours student, at UNSW and the topic was *The financial reporting implications of IPSAS 32-evidence from the UK*. The second paper was on *The Incremental Usefulness of Direct Operating Cash Flow Disclosures in a Voluntary Setting* by Chuan Yu a PhD student at UNSW. The third paper was presented by Amber Johnson a PhD student at Griffith University on *The 'Snapshot' Page in Annual Reports: Non-IFRS Earnings Disclosures by ASX50 Companies*. Ann Tarca presented the final paper on the topic *Factors Affecting Preparers' and Auditors' Judgments about Materiality and Conciseness in Integrated Reporting*.

We extend a huge vote of thanks to all our speakers for giving their time and ensuring the success of the Accounting Standards Forum and we look forward to your participation in the Gold Coast next year.

The AGM of the SIG was then conducted, including the endorsement of the report from the treasurer.

The current office bearers were re-elected and they are:

Phil Hancock - Chair
Tony van Zijl - Deputy Chair
Bryan Howieson
Janice Loftus
Tracy Artiach
Demi Chung

Phil Hancock
Chair

News from Institutions

Lincoln University

Department of Financial and Business Systems

9th NZ Management Accounting Conference (NZMAC 2015)

The Department of Financial and Business Systems, Lincoln University is pleased to announce that they will be hosting the 9th NZ Management Accounting Conference (NZMAC 2015). The conference will be held on the Lincoln campus on **Thursday November 19 and Friday November 20, 2015**. The conference theme is "Bridging the gaps: Teaching, research and practice" and an exciting programme is planned! This theme intends to address the dialogue surrounding the relevance of management accounting and education, their relationship with the profession, and the appropriateness of creating a closer nexus between these functions. Guided by this theme, NZMAC 2015 aims to bring together management accounting educators, researchers and practitioners to share their perspectives, challenges and experiences, to encourage a critical discussion of these perceived gaps and foster greater collaboration.

Paper submissions are due on **September 21, 2015**. Papers are invited across a range of management accounting issues, including:

- Bridging the gaps: teaching, research and practice
- Management accounting education and pedagogy
- Performance measurement and management
- Costing systems
- Management accounting research methodology
- Strategic management accounting
- Contemporary issues in management accounting

For more information and to register online please view the conference website:

<http://blogs.lincoln.ac.nz/conference/nzmac2015/> or email nzmac2015@lincoln.ac.nz

UNSW Australia

School of Accounting

After 30 years at UNSW, Associate Professor Peter Roebuck, Head of School from 2010-2015, has formally retired on August 25th. We would like to express our sincere thanks to Pete, who has made such significant contributions to the School, to UNSW and to the accounting discipline. We are also very glad to announce that Pete has accepted our offer to become the School's first Honorary Associate Professor. So hopefully, Pete will stick around UNSW for a little while longer!!

We also wish to announce that our new Head of School is Mandy Cheng. Further, we are excited to have Kevin Li join us as a lecturer. Welcome to the School, Kevin!

2016 AAA Doctoral Consortium 2016 EAA Doctoral Colloquium Calls for Nominations

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. The AAA Doctoral 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 (or their university) will be required to pay a registration fee of US\$550.00.

The AFAANZ Board may also 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 EAA Doctoral Colloquium in Europe. The EAA Doctoral Colloquium provides an opportunity for European doctoral students in accounting to discuss their research and work in progress with a distinguished international faculty. The colloquium is held in May.

Applicants must be current members of AFAANZ and have attended either a past AFAANZ Consortium or Colloquium. AFAANZ pays a fixed amount to both participants to cover their airfare.

Procedures

Any student enrolled in an Accounting PhD Program and who, by the time of attending the Consortium or Colloquium 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 Office no later than 30 September 2015. Applicants must email their application containing the following:

1. Curriculum vitae, including names of three academic referees, one of which is the applicant's supervisor (one page);
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 (three pages);
4. A personal statement expressing how the Consortium will benefit the applicant (one page); and

5. In the case of the AAA Doctoral Consortium, 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 will 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 decisions on the AFAANZ nominated representatives to the AAA and the EAA will be announced in December. Each representative must provide a detailed report to AFAANZ following the Consortium/Colloquium.

2016 AFAANZ Outstanding Contribution to Accounting and Finance Education Award

Call for Nominations

Sponsored by



Past Recipient

2013: Joint Award - Associate Professor Mark Freeman, the University of Sydney and Professor Philip Hancock, The University of Western Australia
2000: Professor Ron Weber, University of Queensland

Aim

The aim of this award is to recognise outstanding contributions to accounting and finance education by members of AFAANZ. This award may be made to more than one recipient 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. Nominees should demonstrate outstanding contributions over a sustained number of years. An individual recipient may receive this award once.

Criteria

An outstanding contribution to accounting and finance education may be demonstrated in several ways. The primary criterion for judging nominations will be the extent to which nominees can demonstrate sustained involvement in scholarly activities which have influenced and enhanced teaching and learning. More specifically, these activities may include:

- The receipt of international or national teaching awards;
- An ability to attract national and international competitive funding to support research related to teaching and learning;
- An ability to publish research relating to teaching and learning in international peer-reviewed research journals;
- Demonstrating leadership in education through high-level involvement in activities which have a broader influence on the profession.

In establishing the contribution to accounting and finance education made by the nominee, the following are examples of additional criterion which may also be considered:

- The receipt of University-wide teaching awards;
- Demonstrating advanced skills in developing, managing and coordinating programs and subjects;
- Interest in, and commitment to, innovation in education through the development and use of a range of technologies directed at enhancing the educational experience of students;
- Ability to arouse students' curiosity and to stimulate their independent learning and critical thought through the use of varied teaching approaches which may include problem-based learning;
- Commitment to teaching which is informed by relevant developments in teaching and learning research and practice;
- Participation and contribution to professional activities related to teaching and learning.

Nominations

Nominations must be made by two current members of AFAANZ and must contain the signed consent of the nominee. Nominations should address the criteria for the award and where appropriate, include examples of contributions and supporting documentation. This may include specific examples of teaching awards received, educational innovations developed as well as both student and peer assessments of teaching. It is envisaged that the text addressing the criteria be no more than 5 single-sided A4 pages excluding supporting documentation. Nominations must also include the current vitae of the nominee.

Nominating committee

Nominations for this award will be reviewed in the first instance by a nominating committee. The nominating committee will comprise the current and immediate past presidents of AFAANZ and the Chair of the Education Portfolio of the AFAANZ Board. The nominating committee will determine the nominations to be forwarded to the advisory panel for consideration. The decision to forward the nominations to the advisory panel will be made based on a majority vote by the members of the nominating committee.

The Advisory Panel

The nominations will be reviewed by an advisory panel appointed by the AFAANZ Board. The panel comprises the current Chair of the Education Portfolio of the AFAANZ Board; one Australian and one New Zealand representative from the Platinum sponsors of AFAANZ; and past award recipients. The advisory panel will recommend to the AFAANZ Board as to whether the award should be made in respect of any nomination received. In order for the panel to recommend to the AFAANZ board that the award be made, a 75% majority vote of advisory panel members is required.

Whether the award is made in any year remains the responsibility of the AFAANZ Board. For the award to be made, a 75% majority vote of the AFAANZ Board is required.

Nomination deadline

Nominees will be finalised by way of written submissions from proposers addressing the selection criteria.

Nominations for the 2016 award are to be received by the AFAANZ office by **15 December 2015**.

Please email all nominations to Ms Cheryl Umoh, Executive Director at cherylu@afaanz.org.

Award

The award will be presented at the 2016 Annual Conference.

Awards

AFAANZ is pleased to announce the recipients of the following awards, presented at the 2015 AFAANZ Conference in Hobart, Australia:

2015 Outstanding Contribution to Accounting and Finance Research Literature Award

AFAANZ was pleased to present Professor Roger Simnett with the 2015 Outstanding Contribution to Accounting and Finance Research Literature Award.

2014 Peter Brownell Manuscript Award

The 2014 Peter Brownell Manuscript Award for the best paper in *Accounting and Finance* was presented to Philip Gray, Monash University for his article entitled: "Stock Weighting and Nontrading Bias in Estimated Portfolio Returns".

The runner-up award went to Robyn Moroney and Christine Contessotto from Monash University; for their article entitled: "The Association between Audit Committee Effectiveness and Audit Risk".

2015 AFAANZ Best Paper Awards

WE CONGRATULATE THE WINNERS OF THE BEST PAPERS



WHERE SUFFICIENT PAPERS WERE SUBMITTED IN A STREAM

STREAM	NAMES	PAPER TITLE
AUDITING Sponsored by: 	Robyn Moroney, Carlin Dowling and W. Robert Knechel	The effect of audit regulation on staffing decisions
ACCOUNTING EDUCATION	Nadana Abayadeera and Jayasinghe Hewa Dulige	Teaching effectiveness of Non-native and Native English Speaking Teachers in Business Disciplines: Student Perceptions
FINANCE/BEHAVIOURAL FINANCE	Paul Geertsema, Helen Lu and David Lont	Is there a honeymoon for new CEOs?
FINANCIAL ACCOUNTING	Stephen Brown, Xiaoli Tian and Jennifer Tucker	The spillover effect of SEC comment letters on qualitative corporate disclosure: Evidence from the risk factor disclosure
CORPORATE SOCIAL RESPONSIBILITY	Conor Clune and Brendan O'Dwyer	Stakeholders seeking corporate accountability: The emergence, development and maintenance of capitals in the field of corporate social responsibility
MANAGEMENT ACCOUNTING	Susan O'Leary and David Smith	The role of heteroglossic dialogue in performance evaluation: A case of a non-government organization
INTERNATIONAL ACCOUNTING	Susan Newberry and Ronita Ram	Understanding complexities in international accounting standard setting: Agenda entry and the case of IFRS for SMEs
PUBLIC SECTOR AND NOT-FOR-PROFIT ACCOUNTING	Demi Chung	Risks, Challenges and Value for Money of Public-Private Partnerships: The Handback of the M4 in Australia
CORPORATE GOVERNANCE	Angela Andersen and Aaron Gilbert	Help or Hindrance? Boardroom Network Connectivity and Firm Performance
ETHICS/TAX/INTERDISCIPLINARY RESEARCH/ACCOUNTING INFORMATION SYSTEMS/CRITICAL PERSPECTIVES	Neil Parry and Beverley Jackling	'People like us': Exploring the cultural fit of migrant accountants in seeking employment in Australia and the use of generic skills in education to increase employability
SIRCA Sponsored by: 	Dale Fu, Elizabeth Carson and Roger Simnett	Behind the Transparency Report: Examining the Influence of the Partner Remuneration Schemes on Audit Quality

2015 AFAANZ Conference Sponsors

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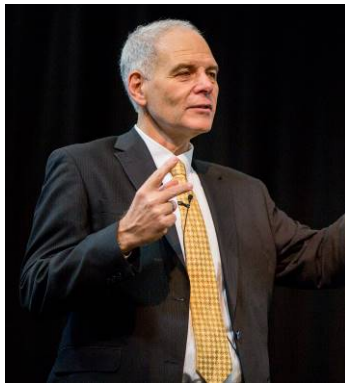
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2015 AFAANZ Doctoral Symposium



*Plenary Speaker
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The University of Queensland, Australia*



*Plenary Speaker
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PANEL SESSION SPEAKERS AND CHAIR



*L-R: Ann Tarca, The University of Western Australia; Angus Thompson, Australian Accounting Standards Board (AASB);
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Dr Alan Teixeira and Ms Anne McGeachin (via video link)*

PANEL DISCUSSION SPEAKERS AND CHAIR



*L-R – Brendan O’Connell, RMIT University; Rob Thomason, CPA Australia;
Paul de Lange (Chair), Curtin University; and
Jason Dale, Chartered Accountants Australia and New Zealand*



Norman Wong, AFAANZ President (NZ) presented Paul de Lange, AFAANZ President (Aust) with an award for his service as AFAANZ President (Aust) from 2013-2015



*2014 Peter Brownell Manuscript Runner-up Award awarded to Robyn Moroney and Christine Contessotto
L-R Robyn Moroney, Monash University; Rose Williams, Wiley, Tom Smith, Editor-in-Chief A & F*



*Philip Brown Award Sponsored by SIRCA for the Best Published Paper in 2014:
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Philip Brown presenting the Award to Andrew Ainsworth, The University of Sydney*

CONFERENCE DELEGATES ATTENDING VARIOUS SESSIONS/FUNCTIONS









2016 AFAANZ Conference

3-5 July

Gold Coast, Australia

Preliminary Program at a Glance

The conference starts on Sunday afternoon, followed by two days of plenary and concurrent sessions. The conference dinner/dance concludes the conference and is not to be missed! The pre-conference sessions are a chance for our eight special interest groups to shine and they always produce an exciting programme.

Pre Conference

Wednesday, 29 June to Friday, 1 July

AFAANZ Doctoral Symposium

Saturday, 2 July

0830-1730 Special Interest Group (SIG) meetings

Sunday, 3 July

0900 – 1300 Special Interest Group (SIG) meetings

1300 – 1700 Registration

1330 – 1430 HoD Meeting

1430 – 1445 President's Message

1445 – 1600 Panel Session

1600 – 1630 Afternoon Tea

1630 – 1730 Panel Discussion

1730 – 1800 First Time AFAANZ Conference
Attendees Meeting

1800 – 1900 Welcome Reception

Monday, 4 July

0830 – 1000 Concurrent Session 1

1000 – 1030 Morning Tea

1030 – 1200 Plenary Session 1

1200 – 1300 Concurrent Session 2

1300 – 1400 Lunch

1400 – 1530 Concurrent Session 3

1530 – 1600 Afternoon Tea

1600 – 1730 Concurrent Session 4

1800 – 1900 Happy Hour

Tuesday, 5 July

0830 – 1000 Concurrent Session 5

1000 – 1030 Morning Tea

1030 – 1200 Plenary Session 2

1200 – 1300 Concurrent Session 6

1300 – 1400 Lunch

1400 – 1530 Concurrent Session 7

1530 – 1600 Afternoon Tea

1600 – 1730 Concurrent Session 8

1930 – 2000 Pre Dinner Drinks

2000 – 2345 Conference Dinner/Dance and
Awards Ceremony



2016 AFAANZ Conference

3-5 July

Gold Coast, Australia

Call for Papers

This is the first call for papers for the 2016 AFAANZ Conference to be held in Gold Coast, Australia.

Papers are invited in the broad areas of accounting, finance, auditing, corporate governance, accounting information systems, accounting education, ethics, corporate social responsibility, behavioural finance, tax and related topics.

Papers should conform to the style and format of Accounting and Finance, the journal of AFAANZ. All papers will be subject to blind peer review so please ensure that there are no author details mentioned in your paper.

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).

There will also be two sessions with short paper presentations without discussants. There will be a chair and a general discussion at these sessions. These sessions are intended to benefit newer researchers.

All papers will be subject to blind peer 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

Further details regarding the submission of papers will be made available on the AFAANZ website at <http://www.afaanz.org/conferences>.

Submission Date

Papers must be submitted by Friday, 12 February 2016. Late submissions will **NOT** be accepted under any circumstances so please allow adequate time to complete the online submission process.

Notification

Email notification of the outcome of submissions will be sent to the submitting author by mid-April 2016.

Enquiries

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

Dr Andrew Jackson and Professor Charl de Villiers at chair@afaanz.org

2016 AFAANZ Doctoral Symposium

29 June-1 July 2016
Gold Coast, Australia

The 2015 Doctoral Symposium will be held immediately preceding the AFAANZ Conference in Gold Coast, Australia. This program is designed to benefit doctoral students who have completed 6-18 months of doctoral work. The Symposium 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 Symposium 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. Academic enquiries should be forwarded to Professors Norman Wong and David Smith.

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