



September 2017

## CONTENTS

Presidents' Message	1
Women's Mentoring Workshop	2
2017 Doctoral Symposium	4
Editor-in-Chief's Report	5
Accounting EdTech Forum	5
CAANZ	5
CPA Australia	6
SIG News	7
News from Institutions	8
Awards	9
A&F Publisher's Update	11
Call for Papers	12
AFAANZ Pictures	14

### 2018 AFAANZ CONFERENCE Auckland, New Zealand 1 - 3 July

Information on the Call for Papers for the 2018 conference is included in this Newsletter.

We look forward to welcoming you in Auckland next year.



## PLATINUM SPONSORS

**Chartered Accountants  
Australia and New Zealand**

**CPA Australia**

*Support from our platinum  
sponsors is gratefully acknowl-*

## Presidents' Message

Welcome to the September newsletter.



*Millicent Chang and Chris van Staden*

## Conference

We are pleased to announce that the 2017 conference held at the Hilton Adelaide, Australia was successful. Around 360 delegates attended the conference with 200 papers being presented. Photographs from the conference can be viewed [here](#).

Prior to the main conference, the Special Interest Groups held their programs. The AFAANZ Board views the SIGs as strategically important with the SIGs providing a vibrant and enhanced experience to their members.

The Doctoral Symposium featured 30 students and 10 faculty members, one representing the American Accounting Association and another the European Accounting Association. The photographs taken at the Doctoral Symposium can be viewed [here](#).

We would like to take this opportunity to acknowledge and thank the following people who have made the Conference a great success:

- The technical conference committee and co-directors of the committee, Dr Andrew Jackson and Professor Charles Villiers.

- The conference organisers, Jacqui Bates and Taryn Gater from The Conference Manager for their efficient assistance.
- AFAANZ manager, Preeta Philip, Julee McMahon, and Tim Jones who assisted Preeta in ensuring everything ran as smoothly as possible.
- The plenary speakers Professors April Klein, Douglas Foster and Steven Cahan; the two panel session speakers Rob Thomason, Professors James Guthrie, Douglas Foster, Steven Cahan and the chairs Professors Ray Da Silva Rosa and Baljit Sidhu.
- Professors David Smith and Millie Chang for running the Doctoral Symposium and the faculty who participated in the program. Feedback received from the students rated their satisfaction with the program as very high.
- Dr Andrew Jackson for the Rookie Camp initiative. Following its success, there are plans for this program to be expanded.
- Associate Professor Millie Chang for the Women's Mentoring Workshop; supporting women through their challenges via a peer mentoring network.
- Our platinum sponsors and the various other sponsors for their attendance and generous support of the conference.
- All delegates and exhibitors who attended the conference. Thank you for your support.

Plans are underway for the 2018 conference to be held in Auckland, New Zealand. Information on the Call for papers is included in this Newsletter. The website will be available early December 2017 with the deadline for the submission date Sunday, 18 February 2018. We look forward to seeing you in Auckland.

## AFAANZ Board Retirement/Appointments

We would like to take this opportunity to thank our retiring board members, Professor Ray Da Silva Rosa (President - Australia) and Professor David Smith for their services to AFAANZ, and we wish them

the very best. David Smith continues his services to AFAANZ by joining the Editorial Board. Congratulations and a warm welcome to our newly elected board members: Dr David Bond from the University of Technology Sydney and Associate Professor Marvin Wee from The Australian National University. Congratulation to Jac Birt for being elected President-Elect, Australia.

### Awards

We are now accepting applications and nominations for members for the following awards:

- i) Fellows of AFAANZ
- ii) Life Memberships to AFAANZ
- iii) Outstanding Contribution to Accounting and Finance Education Award
- iv) Outstanding Contribution to Accounting and Finance Practice Award.

Detailed information about these awards, past recipients and application form is available at <http://www.afaanz.org/initiatives/awards>. Email your nominations and forms to [info@afaanz.org](mailto:info@afaanz.org) by 15 November, 2017.

### AFAANZ Research Grants

With the continued generous support of our institutional members, we were able to provide \$179,800 to 38 applicants. The list of successful research grant recipients is available on the website at <http://www.afaanz.org/initiatives/awards>

### New Website

Work has begun on the new website and membership database with the project at the initial consulting stage. The aim is to implement an Online Management Solution which includes a content management website front end and seamless membership portal to improve member engagement and streamline administrative processes, thereby maximising member retention and satisfaction. We hope to send you the next Newsletter using the new portal by mid December 2017.



**Millicent Chang**  
President (Australia)



**Chris van Staden**  
President (New Zealand)

## AFAANZ Board of Directors 2017-2018

President (Australia):	<b>Associate Professor Millicent Chang</b> The University of Western Australia
President (New Zealand):	<b>Professor Chris van Staden</b> Auckland University of Technology
Treasurer:	<b>Dr Andrew Jackson</b> University of New South Wales
Board of Directors:	<b>Associate Professor Jacqueline Birt</b> The University of Queensland
	<b>Dr David Bond</b> University of Technology Sydney
	<b>Professor Charl de Villiers</b> The University of Auckland
	<b>Associate Professor Caroline Fowler</b> Victoria University of Wellington
	<b>Professor Baljit Sidhu</b> UNSW Australia
	<b>Associate Professor Marvin Wee</b> Australian National University
Editor-in-Chief:	<b>Professor Tom Smith</b> The University of Queensland

## Women's Mentoring Workshop

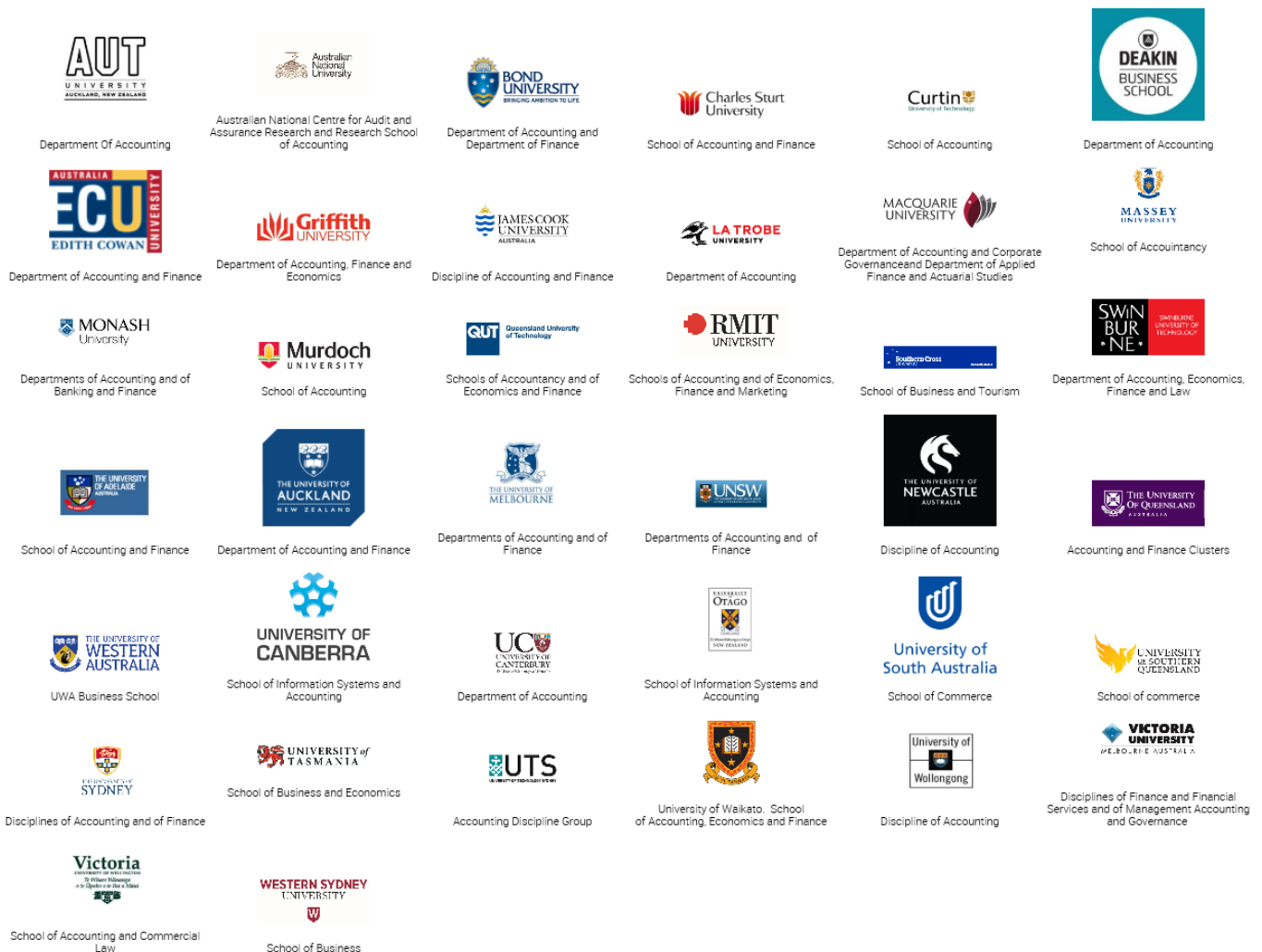
The AFAANZ's second Women's Mentoring workshop was held on Sunday 2<sup>nd</sup> July 2017 at Hilton Adelaide, from 9.30am to 12.30pm. It is part of AFAANZ's Women's Mentoring Initiative to help increase the representation and advancement of females in the fields of Accounting and Finance, in Australia and New Zealand. We were fortunate enough to have a distinguished panel of April Klein, Martina Linnenleucke, Kathy Walsh, Robert Faff and Tom Smith discussing various career and research issues. The sixteen early career researchers who attended then discussed these issues in four breakout groups with Ellie Chapple, Juliana Ng, Naomi Soderstrom and Millicent Chang leading the groups.

Given the positive feedback and success of this second workshop, it will run again next year in Auckland. This workshop at the Conference need not be the only time we provide support to women academics (and other groups). The AFAANZ Board welcomes suggestions for other measures to facilitate equal opportunity. Suggestions and comments can be directed to Millicent Chang ([millicent.chang@uwa.edu.au](mailto:millicent.chang@uwa.edu.au))

## AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2017



## AFAANZ thanks its Institutional Members of 2017



## 2017 Doctoral Symposium

### Directors' Report

The AFAANZ Doctoral Symposium was held at Hilton Adelaide from Wednesday, 28th June to Friday, 30th June 2017. The Symposium is designed for PhD candidates who are a year 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 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 Associate Professor Millicent Chang from UWA and Professor David Smith from UQ. The Symposium Faculty included the three plenary speakers from the Annual Conference, Professor Steven Cahan (UoA), Professor Douglas Foster (Uni of Sydney) and Professor April Klein (New York Uni). The other members of the Symposium Faculty were Associate Professor Kathy Walsh (ANU), Professor Mike Bradbury (Massey Uni), Professor Robert Faff (UQ), Professor Steve Salterio (Queen's Uni), and Associate Professor Mark Wilson (ANU).

The Symposium Secretariat comprised Ms Preeta Philip, AFAANZ Manager, 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**

Thirty one participants attended the Symposium, drawn from a wide range of universities across Australia and New Zealand. Included in the 31 were Ms Chiara Bottausci from HEC Paris as the European Accounting Association's representative, and Mr Satish Sahoo from University of Southern California 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: Management Accounting/Audit/Education, Finance; Financial Accounting; Financial Statement Analysis (two groups). Participants' research overviews

covered a considerable range of jurisdictions and methodologies.

### **The Symposium Program**

The Symposium commenced at 2.00pm 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. The three plenary sessions were interspersed into the program led by Professor Cahan on Wednesday afternoon, followed by Professor Foster on Thursday and Professor Klein on Friday. On Friday afternoon, Professor Faff chaired a Question and Answer panel session with a panel consisting of the plenary speakers. Professor Faff invited the symposium participants to submit in advance of the Symposium a research 'pitch' summarising their research topic. The winning pitches, selected by Professor Faff, were written by Lina Li from University of Auckland and Michael Zhang from University of Wollongong. Lina and Michael won cash prizes, donated by the University of Queensland Business School, for their efforts. The program finished with a formal dinner on Friday night attended by representatives from the platinum sponsors, the AFAANZ Presidents, the Symposium Resident Faculty and Secretariat members, and the Symposium Participants. Also present were a number of Head of Departments/Schools. 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. 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 6.1.

### **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 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.

- *David Smith and Millicent Chang*  
Co-Directors, 2017 AFAANZ Doctoral Symposium





## Congratulations – Roger Simnett

AFAANZ would like to congratulate Professor Roger Simnett, UNSW Business School, on his Officer of the Order Australia award “For

distinguished service to the accountancy profession, to business education, to the development of national and international auditing and assurance standards, to accounting organisations, and to research.”

Roger is on the Editorial Board of Accounting & Finance and we would thank him for his services to AFAANZ.

## Editor-in-Chief’s Report

1. Accounting and Finance (A&F) ran a conference in Beijing China with sponsorship from Central University of Finance and Economics. A special issue of A&F is proposed and selected papers from the conference are currently undergoing peer review. The conference attracted nearly a hundred submissions with authors representing 20 different countries including Australia, New Zealand, China, Vietnam, USA, Canada, Great Britain, France and Germany. Discussion are underway to run the China conference again next year.
2. A&F is preparing to have a special issue on qualitative research in Accounting. View full Call for Papers, aims and scope on the website at <http://www.afaanz.org/publications>
3. A&F’s impact factor continues to improve and is currently at 1.396. This is due to the efforts of an amazing editorial team and diligent and expert reviewers. A&F thanks you.
  - *Professor Tom Smith, Editor-in-Chief, Accounting & Finance Journal*

## Accounting EdTech Forum 2017

AFAANZ is committed to providing value to our members. We are also strongly committed to accounting education.

We are very excited to announce our EDTECH Forum for Accounting Educators to be held on Tuesday, 21 November 2017 at CPA Headquarters, Southbank, Melbourne.

This forum takes place the day after the RMIT Accounting Educators’ Conference in Melbourne. Our forum will be a one-day event for **all accounting educators** to acquire lessons on teaching with technology with experienced and expert educators presenting.

Registration fee per person is \$165 (GST inclusive). Morning and afternoon tea and lunch will be provided. A cocktail hour/networking session will conclude the day.

Registration form and program for the day can be found on the website at <http://afaanz.org/events>.

Please email registrations to [info@afaanz.org](mailto:info@afaanz.org) by September 30, 2017. Places are strictly limited.

For additional information please contact the forum convenor, Jacqueline Birt on [j.birt@business.uq.edu.au](mailto:j.birt@business.uq.edu.au).

## Chartered Accountants Australia New Zealand

### Improving Collaboration and Innovation Between Industry and Business Schools in Australia

The national conversation is increasingly about innovation with little understanding of how this can be achieved, while at universities the focus is very much on impact and engagement.

Chartered Accountants Australia and New Zealand is leading the discussion of how universities and industry can collaborate to create innovative solutions to society’s wicked problems and improve academic engagement and impact.

Following from February’s successful Thought Leadership Forum in partnership with RMIT in Melbourne, and the publication of the latest volume in the *Academic Leadership Series*, CA ANZ Head of Academic Relations, Professor James Guthrie, has embarked on a roadshow to meet with academics around Australia and New Zealand to further the conversation. Forthcoming roadshows are:

- Brisbane – 5 October
- Perth – 19 October
- Hamilton – 24 November
- Auckland – 28 November

If you would like to attend a roadshow please contact [james.guthrie@charteredaccountantsanz.com](mailto:james.guthrie@charteredaccountantsanz.com)

### Academic Membership

CA ANZ encourages academics to support our vision to empower our members to become leaders and shapers of finance and business in Australia, New Zealand and around the world. Learning has always been at the heart of this philosophy, and academics are our key partners in education.

We support academics with a special pathway to membership, in which accounting academics may be eligible to become members and join a network of like-minded, highly regarded ambitious professionals. Membership enables academics to stay up to date with the latest information on the profession and practice.

Academics are able to enjoy a 50% discount on their annual membership fee, which means it is only \$300. To be admitted to CA membership as an accounting academic, you need a qualification in accounting or a related subject that is recognised as the equivalent to a doctorate or masters level qualification in Australia or New Zealand. You also need to be currently employed at lecturer level or above, and have been for at least five years, by one or more recognised universities or other higher education providers in Australia, New Zealand or equivalent.

Further information is available here: <https://www.charteredaccountantsanz.com/become-a-member/memberships/membership-for-academics>

Or contact James Guthrie  
([james.guthrie@charteredaccountantsanz.com](mailto:james.guthrie@charteredaccountantsanz.com))

### Upcoming Events

CA ANZ has partnered with Sydney University for the upcoming Frontiers event, "Indigenous Business, Education and Research Forum", to be held on 13 December 2017. The Frontiers Forum, brings together interested stakeholders including educators, researchers and professionals to discuss openly the strategies and challenges for fostering Indigenous education.

Planning is in hand for the 2018 CAANZ Thought Leadership Forum, "Indigenous Business in Australia and New Zealand", being held at RMIT in Melbourne on 19 February 2018.

- *Professor James Guthrie, Head of Academic Relations, CAANZ*

## CPA Australia

### Taxation a core competency for accreditation

CPA Australia now requires Taxation as a requirement for accreditation purposes. This provides a solid foundation for the study of an enriched Advanced Taxation to be offered as an elective subject in the CPA Program from Semester 2 2018. Advanced Taxation will meet the Australian Taxation Law requirement of the Tax Practitioners Board for registration as a Registered Taxation Agent.

### The good, the bad and the ugly of skilled migration

The good news is that Accountants has been retained on the Australian Medium to Long Term Strategic Skills List (formerly known as the Skilled Occupation List) for another year. CPA Australia and CA ANZ made a joint submission for retention and reform and encouraged allied interests to do the same. The bad news was that this outcome was not communicated until late. The ugly is that there is now an intent to review the List on a six-monthly basis. CPA Australia recently had an opportunity to share its views on this policy change in person with the Assistant Minister for Immigration. We will argue this view and others when engaging in the [current consultations on visa simplification](#).

Across the Tasman, New Zealand Immigration is in the process of reviewing its Essential Skills in Demand Lists. CPA Australia and CA ANZ made a joint submission that evidenced current shortages and expectations that this situation will be exacerbated in the context of increasing demand for accountants and flatlining domestic supply. We are yet to learn whether our submission was successful in arguing for the inclusion of accountants on the Lists.

### International student employability

Australia is home to more than half a million international students. As accounting attracts more international students than any other narrow field of education, many of these will be enrolled in your programs. These students are a valuable and largely untapped resource for Australian employers. International students and graduates can enhance workplace diversity and expand international networks. Employers, however, may be blind to these benefits and/or perceive the hurdles of engaging international students to be great. The International Education Association of Australia has released an '[International Students: A Guide for Australian Employers](#)' (and companion guides for students and institutions) to highlight the benefits and address perceptions. CPA Australia was proud to host the launch of this guide at its Sydney office in July. Executive General Manager Education, Rob Thomason, was part of a panel discussion on international student employability. This follows a similar launch at our Adelaide office last year, and is ahead of upcoming launches planned for in Brisbane and Melbourne.

- *Meagan Courtney, Brand Experience Manager, CPA Australia*

## Special Interest Groups News

### Auditing and Assurance Special Interest Group (AASIG)

The AASIG had a great seventh meeting at the AFAANZ Conference on Sunday 2 July in Adelaide with over 45 registered to attend the meeting.

The AASIG Meeting commenced with a presentation by Elizabeth Carson on Research Engagement and Impact Assessment in Australia and New Zealand, followed by Professor Karla Johnstone, President of the Auditing Section of the American Accounting Association on The Wisconsin Idea and why does research impact matter. The new Chair and CEO of the Australian Auditing and Assurance Standards Board, Roger Simnett, outlined the new strategy for the board including a focus on evidence based standard setting and how academics can participate in this. This was followed by a panel on Current Issues in Auditing chaired by Robyn Moroney (Rosemary King, CA ANZ; Ram Subramaniam, CPA Australia; Adele Fraser and Marcus Lojczyk from PWC). The support of the professional bodies as well as Paul Coram was very much appreciated. The recognition of Roger Simnett as an Officer in the Order of Australia and Robyn Moroney for making an outstanding contribution as a reviewer at Auditing: A Journal of Practice and Theory were also acknowledged.

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) in Auckland in 2018 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.

Subsequent to our meeting, Peter Carey announced his intention to retire from the AASIG organising committee and we thank him for his efforts in supporting the AASIG from its inception. We welcome Paul Coram (University of Adelaide), Tom Scott (Auckland University of Technology) and Shan Zhou (University of Sydney) who have been nominated to join the organising committee of the AASIG. We thank the AFAANZ Board for their support of the AASIG and Preeta Philip for all her assistance in helping our meeting run smoothly.

- Elizabeth Carson (Chair), Robyn Moroney, Christine Contessotto and Nives Botica-Redmayne

### Accounting History Special Interest Group (AHSIG) Symposium - update

The tenth *Accounting History* Symposium (10AHS) was successfully held on Saturday, 1 July 2017 at the Hilton

Adelaide, immediately before the AFAANZ Annual Conference. In all, ten working papers and research proposals were presented by both early career researchers and others. A total of 19 delegates participated in the Symposium and much discussion around the presentations occurred during the day. A diverse range of topics, geographical locations, time periods and theoretical perspectives were covered. The annual symposium provides the opportunity for the presenters to obtain feedback from the lead commentators and the audience to further develop their ideas, research proposals and working papers. The keynote speaker for the symposium was Maria Dyball of The University of Sydney. Maria's interesting presentation was entitled "Rethinking the nature of the accounting profession: A review of historical research in the last 20 years".

The eleventh *Accounting History* Symposium (11AHS) will be held in Auckland on Saturday, 30 June 2018. We look forward to seeing members and non-members of the AHSIG there. A call for working papers and research proposals will be issued in due course.

### **Conference – update**

The ninth *Accounting History* International Conference (9AHIC) on the theme "Accounting and governance in diverse settings" will be held in Verona, Italy, during 6-8 September, 2017. In excess of 105 papers were submitted for double blind peer review. The Conference program features 86 papers to be presented during the parallel sessions. To date, 145 participants are registered to attend which all bodes well for a successful conference. In addition, 14 research proposals are on the program of the *Accounting History* International Emerging Scholars' Colloquium (AHIESC) to be presented in Verona before the Conference commences.

Looking ahead, the tenth *Accounting History* International Conference (10AHIC) on the theme "Accounting and Work in Historical Perspective" is scheduled to be held in Paris, France, during 3-5 September, 2019 and is being jointly hosted by Conservatoire National des Arts et Métiers (CNAM) and Paris Dauphine University. A formal announcement of the conference will be issued soon. An AHIESC is also scheduled to be held in Paris on 3 September 2019.

### **Call for papers - reminder**

A reminder that the submission date for papers for the special issue of *Accounting History* on the theme "Histories of Accounting in Educational Institutions" being guest edited by Laura Maran and Brian West is 6 April 2018. Potential contributors are encouraged to contact the guest editors to discuss possible or planned submissions via email: [laura.maran@rmit.edu.au](mailto:laura.maran@rmit.edu.au) and [b.west@federation.edu.au](mailto:b.west@federation.edu.au)

- Giulia Leoni, AHSIG Convenor

## Qualitative Research in Accounting Network (QualRAN SIG)

A special thanks to all members who attended our meeting at the AFAANZ conference in Adelaide. Extra thanks goes to Prof Alan Lowe who gave a talk on "Interpretivism and Unknowability". A link to his presentation is [https://prezi.com/oqi-wzifzjag/afaanz-sig-july-02-2017/?utm\\_campaign=share&utm\\_medium=copy](https://prezi.com/oqi-wzifzjag/afaanz-sig-july-02-2017/?utm_campaign=share&utm_medium=copy). John Dumay was returned as convener of the QualRAN SIG, with William Maguire and Gillian Vestry returning as Organising Committee members. Further assistance this year comes from Sue Ciccotosto, Lisa Nguyen and Gary Oliver.

## **Special issue of A&F**

As announced at the meeting we are pleased that the QualRAN committee has secured a special issue on Qualitative Accounting research, to be published in Accounting & Finance. The two guest Editors for the special issue will be Professor Charl de Villiers (The University of Auckland) and Associate Professor John Dumay (Macquarie University). The aims of this special issue are to:

1. Encourage excellence in qualitative research;
2. Support qualitative researchers, including those who are AFAANZ members, especially the Qualitative Research in Accounting Network members; and
3. Reaffirm that Accounting & Finance is ready and committed to assessing and publishing qualitative research.

The guest editors of the special issue encourage submissions from diverse perspectives and encourage authors to develop research papers that represent cutting edge state-of-the-art qualitative accounting research of an empirical nature, or introduce new theories, methodologies and research methods that can be applied in qualitative accounting research.

Authors should ensure that their papers comply with the journal's guidelines and submit their papers on the journal's online system (<https://mc.manuscriptcentral.com/acfi>) before the paper deadline. During online submission, authors should choose "Qualitative Accounting SI" as the issue the paper is being submitted for.

## **Important dates:**

Paper submission deadline: 31 January 2018  
 First round feedback: 31 March 2018 (estimated)  
 Final copy to the publishers: 30 November 2018  
 Publication of the special issue: Early 2019  
 View full call for papers on the website at <http://afaanz.org/publications>

## **Communicating through Facebook**

I want to encourage everyone interested in Qualitative Research to join our Facebook group. It is a great way for all to keep in touch over and above announcements from AFAANZ. I am limiting the group to bone fide academics and researchers so we can make sure that the members and posts are relevant. To join go to the link <https://www.facebook.com/groups/607055752803742/> or search for "Qualitative Research in Accounting Network – AFAANZ" on Facebook.

- John Dumay, QualRAN SIG Convener

## **News from Institutions**

### Australian Accounting Standards Board (AASB)

The AASB is pleased to invite you to attend the [AASB Forum with special guest IASB Chair Hans Hoogervorst](#) to be held in Melbourne on Tuesday 10 October, 3-5 pm.

This forum presents a unique opportunity to hear Hans speak to the 'big picture' as well as the IASB's plans for global financial reporting.

Following Hans' keynote will be a panel discussion on the topic *What's next in financial reporting?* Moderated by AASB Chair Kris Peach, Hans will be joined by panelists including:

- Tanya Branwhite – Head of Australian Macro Research at Future Fund Management Agency
- Regina Fikkers – Deputy Chair, AASB; Partner, PricewaterhouseCoopers
- Charles Macek – Chairman, Earthwatch Australia and of Vivid Technology; member, International Corporate Governance Network
- Andrew Porter – Chief Financial Officer, Australian Foundation Investment Company.

[Click here for further details and to register.](#)

- Susie Brown, Communications Manager, Australian Accounting Standards Board

### British Accounting & Finance Association (BAFA)

The British Accounting and Finance Association is pleased to announce the 2018 Annual Conference being held in London, 9 – 11 April 2018. For further information visit the website at:

<http://www.bafa.ac.uk/events/upcoming-events/annual-conference-doctoral-masterclasses-2018.html>

- Professor Lisa Jack, President of BAFA



**University of Melbourne**  
*Department of Accounting*

The Department of Accounting at University of Melbourne welcomed six new colleagues in July 2017. Professor Gary Biddle (previously University of Hong Kong), Professor Ian Gow (previously Harvard Business School); Professor Vic Naiker (previously Monash University), Associate Professor Rencheng (previously University of Queensland), Andrew Lewinsky and Bhaskar Venkataraman. Andrew and Bhaskar have industry backgrounds and are joining us as teaching specialists.

The Department of Accounting has established a new research centre to address both longstanding and emerging issues of corporate governance. **The Melbourne Centre for Corporate Governance and Regulation (MCCGR)** builds upon the existing research strengths of Faculty, providing a platform for collaboration on issues of corporate governance with academics and industry, both local and abroad. A primary objective of the Centre is to provide insights on practical issues in a way that can inform industry practitioners, with our topics of investigation informed by close links with industry leaders, including our industry advisors. The Centre also seeks to break new ground, investing in the curation of high-quality data sets and data analytics to provide insights on the key governance issues of concern to practitioners. The Directors of the Centre are Professors [Margaret Abernethy](#) and [Ian Gow](#). The Centre can be contacted at: [corp-gov@unimelb.edu.au](mailto:corp-gov@unimelb.edu.au)

- Professor Matt Pimmuck, Head, Department of Accounting, Faculty of Business and Economics

**Awards**

AFAANZ is pleased to announce the recipients of the following awards, presented at the 2017 AFAANZ Conference in Adelaide, Australia:

**2016 Philip Brown Award**

Awarded by SIRCA, the 2016 Philip Brown Award went to Zheyao Pan and Jianlei Han, University of Queensland for their paper "*On the relation between liquidity and the futures-cash basis: Evidence from a natural experiment*"

**2016 Peter Brownell Manuscript Award**

The 2016 Peter Brownell Manuscript Award for the best paper in *Accounting & Finance* was presented to **Dean Katselas**, Australian National University, **Baljit K. Sidhu**, University of New South Wales and **Chuan Yu**, University of New South Wales for their paper entitled: "*Merging time-series Australian data across databases: challenges and solutions*".



2016 Peter Brownell Manuscript Award  
Baljit Sidhu and Chuan Yu accepting their award from Rose Williams, Senior Journal Publishing Manager, Wiley and Kathy Walsh, AFAANZ Editorial Board

**2017 AFAANZ Best Paper Awards**

We congratulate the winners of the Best Paper Awards.

Area	Authors	Title
Auditing	Simon DeKeyser, Ann Gaeremynck, Robert Knechel and Marleen Willekens	Competitive Rivalry in Audit Markets
Accounting Education	Asit Bhattacharyya and Suzanne Ryan	Accounting Student or Asian Earner? Exploring Learning Outcome of Post-Graduate Asian Accounting Students in Australia
Accounting History	Vincent Bicudo de Castro and Dessalegn Mihret	Accounting Professionalization in Brazil: Resistance, Co-Optation and Alliances in the Introduction of an

		Accreditation Examination (1999-2010)
Corporate Governance	Nader Elsayed and Hany Elbardan	Does Pay Influence Performance More or Does Performance Influence Pay More
Corporate Social Responsibility	Anna Young-Ferris and Yan-Yun Chen	Materiality as a Patchwork: The Users' Perspective of Integrated Reporting
Critical Perspectives	The Impact of Digital Innovation on Professional Public Accounting Practice: The Australian Experience	Mayada Hansnata and Colleen Hayes
Finance	Yanhao Chang, Karen Benson and Robert Faff	Asymmetric Modelling of the Adjustment Speed of Cash Holdings
Financial Accounting	Ping-Sheng Koh, David Reeb and Wanli Zhao	Is Missing R&D Material?
International Accounting	Greg Clinch, Ann Tarca and Marvin Wee	Presentation and Disclosure of IFRS Earnings, Adjusted Earnings and Subtotals: Relevance to Market Participants and Implications for Standard Setters
Management Accounting	Jane Baxter, Martin Carlsoon-Wall, Wai Fong Chua and Kalle Kraus	Accounting, Financial Managing and Attachments in Affective Nets: The Case of a Swedish Football Club
Public Sector/Not For Profit	Ruth Rentschler, Nava Subramaniam and Brian Martin	A Longitudinal Study of Aboriginal Images in Annual Reports: Evidence from the Australia Council for the Arts
Taxation	Andrew Ferguson and Sam Sherry	Research and Development Tax Incentives in the Mining Industry

## 2017 Best PhD Awards

AFAANZ awards each year a Best PhD Award 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. In selecting the award recipient, the (i) importance of the accounting/finance issue; (ii) quality of execution of the study; (iii) contribution of the research; (iv) quality of writing; and (v) potential for the conclusions to have practical implications for accounting/finance practitioners, organizations and regulators are given main consideration.

For the 2017 award, 16 nominations were made. In the view of the AFAANZ Best PhD Award Committee, the standard of the nominations was of very high quality and the future of the academy in bright. The Committee determined that there were two PhDs that were both worthy of the award, and were unable to be separated. As such the **2017 AFAANZ Best PhD Award** was given to: **Andrew Caminschi**, University of Western Australia for his thesis *"Too Precious To Fix? The London Precious Metals Fixing and Their Interactions With Spot and Futures Markets"*, supervised by Professor Richard Heany; and **Susan O'Leary**, Monash University for her thesis *"Grassroots Accountability Promises in Rights-Based Approaches to Development: The Role of Transformative Monitoring and Evaluation in NGOs"*, supervised by Professors Kim Langfield-Smith and David Smith.

The committee also awarded a highly commended certificate to: **Bryan Howieson**, University of Western Australia for his thesis entitled *"Agenda Formation in Accounting Standard-Setting"* supervised by Emeritus Professor Philip Brown.

## 2017 Research Interactive Session

The Research Interactive Session enables authors to showcase their research to the wide conference delegates. The structure enables presenters the opportunity to discuss their research with conference delegates and gain feedback on their work in an unstructured environment. The joint winners of the best research interactive (poster) session were:

**Arnaldo Purba and Alfred Tran**, Australian National University for *"Base Erosion & Profit Shifting (BEPS) in Indonesia"* and

**Muhammed Nadeem**, Auckland University of Technology for *"Intellectual Capital: If you can measure it, you can manage it"*

# ACCOUNTING & FINANCE



## **Accounting & Finance: Publisher's Update**

### **2016 Impact Factor**

- The A&F 2-year 2016 Impact Factor is an impressive **1.396**! Congratulations to Tom Smith, the team of Editors and the Editorial Board, and of course the authors and reviewers for this outstanding result.
- The most highly cited article in the Impact Factor window was Karen Benson's article 'Fifty Years of Finance Research in the Asia Pacific Basin'. Congratulations Professor Benson!

### **Optimising your paper for search engine discoverability**

Approximately 62% of *Accounting & Finance's* downloads come from search engines. While Wiley Online Library is designed to support papers appearing high in search engine results, it's also important for authors to consider search engine optimization strategies while preparing their papers. For more information on maximizing discoverability of your paper, [click here](#).

#### **5 tips for increasing an article's discoverability**

1. Create a search engine friendly title
2. Optimize your abstract
3. Use key words throughout your article
4. Be consistent
5. Build links

### **Content sharing**

Wiley have launched a new Peer-to-peer content sharing called functionality called Wiley Content Sharing. Content Sharing works by allowing people who have full-text access to articles via Wiley Online Library to share articles with others through a special sharing link on the article page. Recipients will view an online PDF version of the article, provided by ReadCube. If the sharing link is shared with an individual in an institution buying content from us they will see an unrestricted view of the ePDF and we will include the full-text view in the institution's usage reports. If the sharing link is accessed by an individual who does NOT have access to the content, they will see a restricted full text view of the article. They will not be able to print or download it.

### **Keeping up to date with scholarly publishing**

For regular updates on the scholarly publishing industry, advice for authors, reviewers, editorial teams and associations, sign up for regular alerts from [Wiley Exchanges](#).

### **Article Spotlight**

In 'The role of political uncertainty in Australian financial markets', Lee A. Smales describes findings that increasing uncertainty in Australian federal election polling induces high levels of uncertainty in Australian financial markets. Industry-level analysis suggests that the base materials sector is more significantly affected. Read the full article in *Accounting & Finance*.

- Rose Williams, Senior Journal Publishing Manager, Wiley

## Call for Papers

### Canadian Academic Accounting Association Accounting Perspectives Special Issues 2018

#### **Building a New Audit Profession**

As more businesses choose to conduct their operations in real-time and technology threatens to commodify professional knowledge, what will the future of auditing look like? What innovations are needed to build tomorrow's audit? What are the consequences for accounting education?

Submission deadline: October 31, 2017

#### **Budgeting for the Unknown**

As changing business, economic, and societal needs create the need for new budgeting practices, how can an organization efficiently and effectively plan today for a constantly evolving tomorrow? How can we better bridge the disconnect between budgeting research and practice? What are the consequences for organizations in various industries?

Submission deadline: December 31, 2017

#### **View full Calls for Papers**

<https://www.caaa.ca/journals-and-research/accounting-perspectives-ap/accounting-perspectives-volume-17/>

#### **New Aims and Scope**

<https://www.caaa.ca/journals-and-research/accounting-perspectives-ap/editorial-policies/>

### Global Accounting and Organizational Change Conference (GAOC)

The GAOC conference will be held at the La Trobe University City Campus, 360 Collins Street, Melbourne from **26 to 28 November 2017**.

Deadline for Paper Submission: September 8, 2017

[Visit the website](#)

### RMIT Accounting Educators Conference

The RMIT Accounting Educators' Conference 2017, is scheduled for Monday 20 November.

The conference, now in its 8th year, is well attended with over 100 delegates and also supported in 2017 with Special Issue in British Accounting Review.

Deadline for Paper Submission: September 11, 2017

[Visit the Website](#)

### Special Issue of Accounting and Finance: Qualitative Accounting Research

AFAANZ encourages all qualitative researchers to submit a paper for a special issue dedicated to qualitative accounting research.

Deadline for Paper Submission: January 31, 2018

[View full Call for Papers, Aims and Scope](#)

**2018 AFAANZ Conference**  
**1-3 July**  
**Auckland, New Zealand**

**Call for Papers**

This is the call for papers for the 2018 AFAANZ Conference to be held in Auckland, New Zealand.

Papers are invited in the broad areas of accounting, finance, auditing, corporate governance, accounting information systems, accounting education, ethics, corporate social responsibility, tax and related fields. Papers should conform to the style and format of Accounting and Finance, the AFAANZ journal. 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 early career 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 spectrum of accounting and finance research and we welcome innovative research approaches as well as those that are well established. 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. 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.

The three plenary speakers at the conference will be:

- Patricia Dechow, University of California Berkeley
- Martin Messner, University of Innsbruck
- David Reeb, National University of Singapore

During this year's conference, we will mark the 50<sup>th</sup> anniversary of the publication of the acclaimed paper co-authored by Emeritus Professor Philip Brown and Professor Ray Ball in the Journal of Accounting Research in 1968. A number of special events will be conducted during the conference to celebrate the contribution of the paper to accounting and finance research. Details about the events will be made available on the AFAANZ website.

***Guidelines for Submission***

Further details regarding the submission of papers will be made available on the AFAANZ website at <http://www.afaanz.org/conferences>. Papers can be submitted by accessing a link that will be made available on this same website by the start of December 2017.

***Submission Date***

Papers must be submitted by Sunday, 18 February 2018, 5pm Australian Eastern Daylight Standard Time. 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 is expected to be sent to the submitting author by mid-April 2018.

***Enquiries***

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

Marvin Wee and Charle Villiers at [chair@afaanz.org](mailto:chair@afaanz.org)



AFAANZ 2016-2017 Board



Row One – L-R: Carolyn Fowler, Millicent Chang (2017-2018 President Australia), Baljit K. Sidhu, Jac Birt  
Row Two – L-R: David Smith, Chris van Staden (President New Zealand), Ray da Silva Rosa (2016-2017 President Australia), Charl de Villiers



Andrew Jackson; Tom Smith (Editor-in-Chief); and Preeta Philip (Manager, AFAANZ)

## AFAANZ 2017 Conference in pictures

Below are selected pictures taken at the 2017 AFAANZ conference held in Adelaide, Australia.

[Please CLICK HERE for more photographs.](#)

The photographs taken at the Doctoral Symposium held prior to the Conference can be found [HERE](#).



*Plenary speakers: Doug Foster, The University of Sydney; April Klein, New York University; and Steven Cahan, University of Auckland*



*Panel Discussions Speakers and Chair: Ray da Silva Rosa (Chair), The University of Western Australia; Rob Thomason, CPA Australia; and James Guthrie, Chartered Accountants Australia and New Zealand*



*Panel Discussions Speakers and Chair: Baljit K. Sidhu (Chair), The University of New South Wales; Stephen Taylor, University of Technology, Sydney; and Steven Cahan, University of Auckland*

**The Hollywood themed dinner was enjoyed by all!**



*Hollywood Shades & Furs*





*Namaste from Bollywood.*



*Rock n Roll! Mark Jones and Michael Bradbury show us how it's done!!!*



*Proof the AFAANZ conference dinner is the place to be!*