

School of Accountancy Campus Addresses

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Head of School's Report

The key highlights for the School in 2002 include the continued growth in student numbers in accountancy and business law, the continuing development of the new degree in accounting, and the accreditation of the School by the Institute of Chartered Accountants of New Zealand.

The development of a new three year Bachelor of Accountancy (BAcc) degree has been an important strategic initiative taken by the School during the last two years. The BAcc is offered for the first time in 2003. The new degree will satisfy all the accounting and business components of the academic requirements for admission to the Institute of Chartered Accountants of New Zealand.

In July 2002, The Institute of Chartered Accountants of New Zealand carried out a tertiary review of the accounting programmes offered by the School. We are delighted with the outcome of the review where the Institute has approved the School to deliver Institute-recognised programmes for a five year period, the maximum period the Institute could grant. We are particularly delighted with many commendations the School has received from the Institute that include commendations for the quality of research, extramural material, and staff.

The School's research output continues grow. Of particular note were three business law books, articles in prestigious journals such as, Accounting, Auditing and Accountability Journal, European Accounting Review, Critical Perspectives on Accounting, New Zealand Business Law Quarterly and Australia & New Zealand Journal of Law and Education, to name just a few. In addition, papers were presented at numerous international conferences including, Accounting Association of Australia and New Zealand, Asian-Pacific Conference on International Accounting Issues and the Australasian Law Teachers Association Conference. Overall in 2002, the School achieved twenty publications in refereed journals, four chapters in books, and twelve refereed conference papers published in proceedings. The School continues to run a successful Seminar and Discussion Papers Series as part of its research culture.

Quality teaching and delivery is a priority for the School. The School continues to make greater use of the internet as a tool in enhancing the learning opportunities for internal and extramural students. The School aims to have all its paper offerings web-enhanced by the academic year 2004.

I am delighted that I have joined the School. My goal is to work with staff in positioning the school as the leader in accounting and business law education and research in New Zealand.

Professor Fawzi Laswad
Head of School

Staff Profiles 2003

Palmerston North Campus



MATTHEW BERKAHN

Lecturer (1994); BBS (Hons) *Massey*; LLM (Hons) *VUW*.

Teaching: Paper Co-ordinator 155.203, 155.291, 155.391, 155.392, 155.704; Lectures 155.200, 155.703

Contact Courses: Palmerston North

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Matthew's teaching at Massey has focused on the field of company and securities law. Recent research has been in the areas of shareholder remedies under the Companies Act 1993, directors' duties and their enforcement, and competition law. He is the author of *Butterworths Questions and Answers: Company Law* (1999), and is a co-author of the loose-leaf publications *New Zealand Company Law and Practice* (CCH) and *Australian Corporation Law – Principles and Practice* (Butterworths). He is the School's Undergraduate Business Law Co-ordinator. Matthew completed an LLM degree at Victoria University of Wellington in 1997, and began studying towards a Doctor of Juridical Science degree at Deakin University, Australia in 1998. In 1999 he was the recipient of a College of Business Emerging Researcher Award, and in 2000 he received a Scholarship from the Institute of Chartered Accountants of New Zealand to help fund his SJD studies.



NIVES BOTICA REDMAYNE

Lecturer (1992); BSc (Econ), MSc (Econ) *Zagreb University, Croatia, CA* (ICANZ)

Teaching: Paper Co-ordinator 110.773
Lectures 110.313

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Nives teaches third year and postgraduate auditing and financial accounting courses. She has experience as an auditor for Coopers & Lybrand (now PriceWaterhouseCoopers) and has held various accounting positions in New Zealand and overseas. Nives' main research interests are in the areas of audit services production, areas of economics of auditing and audit risk. Works published are 'The Effect of Agency Costs on the Pricing of Audit Services' (with Steven Cahan), published in the *Accounting Research Journal*, November 1998, and 'Background to Judgement', published in the *Chartered Accountants Journal*, July 1998.

Currently Nives is finalising her PhD studies in the School concerning the effects of competition on audit production, audit fees and audit effort in the New Zealand public sector. In 1999 Nives received a PhD Scholarship from the Institute of Chartered Accountants of New Zealand as an endorsement of her work on her thesis in progress. Nives is currently also involved in promoting and organising the Institute of Chartered Accountants of New Zealand Executive Insight Programme for the Manawatu region for the second year running. This programme provides students in the final year of their university study with an opportunity to spend several days in business organisations so to gain appreciation of the "real world". Nives has also been Convenor of the Technical and Legislation Sub-committee of the Institute of Chartered Accountants of New Zealand, Manawatu Branch, for several years. In that capacity she prepares the exposure drafts of comments and submissions on professional promulgations and financial reporting standards on behalf of the branch.



SHIRLEY CARR

Senior Lecturer (1981); BBS, MBS, DipBusAdmin *Massey*, CA. New Zealand Visiting Senior Lecturer at Huddersfield University, UK (1994-1995); University of Missouri, Columbia, USA (January-July 2000)

Teaching: Paper Co-ordinator 110.243 and 110.743
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Before joining Massey University in 1981, Shirley had a number of years experience as a programmer in Scotland. Shirley's research interests are in the areas of curriculum development and evaluation. She also has research interests in performance evaluation, information systems controls, and ERP systems. She is currently the Undergraduate Studies Co-ordinator for the School and is responsible for the graduate and undergraduate accounting information systems teaching. Shirley is also Staff Co-ordinator for the School's Staff-Student Liaison Committee.



CARROL CHAN

Lecturer (1987); BBS, DipBusAdmin, MBS *Massey*, CA

Teaching: Paper Co-ordinator 110.274 (Joint), 110.780;
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Carrol's areas of research are in the practical issues of taxes on taxpayers and their agents, the use of tax incentives in economic development, accounting education and taxation issues of e-business.

Such concerns have prompted her to study the impact of the New Zealand Goods and Services tax on farmers and their accountants, the Malaysian tax incentives for foreign investors, an exploratory study of the service quality of the New Zealand Inland Revenue Department, the perception of tax fairness, and the study of ethics in tax education. Recently her research has been on the New Zealand tax expectation-performance gap, co-authored with Shirley Carr.



FRANCES CHUA

Lecturer (1987); BA *Taiwan*, BBS, DipEd, DipSLT, DipBusAdmin, MBS *Massey*

Teaching: Paper Co-ordinator 110.311; Lectures 110.303
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The major teaching responsibilities of Frances have been in the financial accounting area, in particular, accounting theory at both the undergraduate and postgraduate levels. She is also involved in a case-based paper, Integrative Accounting. Frances is interested in the professionalisation and sociology of the accounting profession. Current research interests include: professional ethics, accounting education, sustainable development, and corporate governance. Frances is the Harassment Complaint Contact Person, for the Harassment Advisory Committee.



HARIN DE SILVA

Lecturer (2003) ACMA (UK)

Phone: (06) 356 9099 extn 7788

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Harin has experience in the profession with KPMG and in the industry as an accountant. His teaching experience is in Financial Accounting and Management Accounting. He has also been an investigator with the Inland Revenue Department in New Zealand. Harin is currently pursuing a Post Graduate Diploma in Accounting. He is presently the National President of the New Zealand Branch of Chartered Institute of Management Accountants (CIMA, UK).



FIN HAMILTON

Senior Lecturer (1985): BCom(Hons) *Edin, CA Scot, CA, FIIA*

Teaching: Paper Co-ordinator 110.109, 110.215

Contact Courses: Albany and Palmerston North

Phone: (06) 356 9099 extn.2156

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Fin's current research involves the design and delivery of accounting education at introductory and intermediate levels. He is particularly interested in developing a stronger conceptual basis for the delivery of foundation accounting and the integration and assessment of professional competencies within accounting papers. This requires exploring how accounting students learn and assessing the impact of alternative teaching styles and delivery methods on the development of technical and professional competencies in undergraduate students. Fin is also interested in the impact of ESL students on the standards of accounting education in tertiary institutions in New Zealand.



LINDSAY HAWKES

Lecturer (1987); BBS, DipBusAdmin, MBS *Massey, CA*

Teaching: Paper Co-ordinator 110.320, 110.714
Lectures 110.303

Contact Courses: Palmerston North

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Current research interests include electronic commerce and its impact on accountancy, the impact of environmental and resource management concerns on accounting, environmental and social performance reporting, and business assistance policy for SME's. Current teaching commitments are focused on management accounting and social and environmental accounting.

Lindsay is also the School's contact person for people with disabilities and he has an interest in assisting all students to have easy access to the School's programmes.

**NGAIRE KIRK**

Lecturer (1998); BBS (Hons), MBS, *Massey*, NDBS; NCIM

Teaching: Lectures 110.313, 110.243
Tutorials 110.100

Contact Courses: Palmerston North and Christchurch

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Ngaire has a background in farming and in the public and private health sectors. Current research interests include 'truth' and 'fairness' in accounting; the impact of electronic commerce on accounting and assurance services; the perception and use of accounting terms and concepts; social, environmental and ethical issues in accounting; and accounting education (web-assisted). Teaching commitments include financial accounting, principles of accounting and accounting information systems. Currently Ngaire is preparing a proposal for a PhD in Accounting. She is also Co-ordinator of the School of Accountancy Research Seminar Series and is a designated First Aid Officer for the School.

**IAN KIRTON**

Senior Lecturer (1986); MCom *Cant.*, CA

Teaching: Paper Co-ordinator 110.350 and 110.710

Contact Courses: Palmerston North

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Ian's teaching and research interests lie in: the interface between the accounting practitioner and the primary industry client; developing contemporary performance measures in a primary industry context; enhancing the learning experience through the use of case study and technology; decision usefulness and the dynamics of web-based reporting; and using a balanced scorecard framework as a precursor to benchmarking for improvement – a case study in a university setting.

**FAWZI LASWAD**

Professor (2003); BEcon *Garyounis*, MSc *Wisconsin*, PhD *Sydney*, FCA, CMA

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Fawzi Laswad joined the School of Accountancy as Professor and Head of School in May 2003. He joined Massey University after ten years at Victoria University of Wellington and six years at Lincoln University.

Fawzi's teaching interests include financial reporting and research methods. He has wide research interests with a focus on financial reporting. Fawzi is involved in many professional activities. He is a member of the Accounting Standards Review Board (ASRB), a Crown entity and the sole standard-setting body in New Zealand. Fawzi is a member of the Academic Committee and Admissions Board of the Institute of Chartered Accountants of New Zealand (ICANZ), a member of the Academic Board of Advanced Business Education Limited (ABEL), and past President (NZ) of the Accounting Finance Association of Australia and New Zealand.

**RAYMOND D. MULHOLLAND**

Adjunct Lecturer (1972); MA, LLM *Cant*, MCA, BCom, LLB *Well*, LLM *Melb*.

Teaching: Lectures 155.201; Tutorials 155.100

Contact Courses: Palmerston North

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Ray is a very senior member of the academic staff of Business Law. Author of several books and numerous papers, Ray continues to research into all areas of commercial law and in particular the law of contract.

**NIRMALA NATH**

Lecturer (2003); BA, PGDip (AFM), MA (AFM), Dip Edu *USP, Fiji*

Teaching: Tutorials 110.100 and 110.215

Contact Course: Wellington

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Nirmala joined Massey University in 2003, from Waikato University where she worked part-time and pursued doctoral studies in the area of performance auditing and public sector accountability in the Fijian public sector. Prior to this, Nirmala taught at the University of South Pacific in Fiji. Research areas include aspects of both management and financial accounting and public sector efficacy and accountability.

**ROBERT OCHOKI NYAMORI**

Lecturer (1998); MMS *Waikato*; BEd (Hons) *KU*

Teaching: Paper Co-ordinator 110.223

Contact Courses: Palmerston North

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Robert teaches both management and financial accounting. He is currently undertaking doctoral research examining how the discourse of strategic accounting is deployed in the government of local authorities in New Zealand. He is also interested in small business policy and corporate governance issues.



HECTOR PERERA

Professor of Accounting (1986); BCom(Hons) *Ceylon*; PhD *Sydney*. Visiting Fellow, The University of Glasgow and The University of New South Wales; Visiting Professor, The University of Wollongong, Turku School of Economics and Business Administration, Finland, Northern Territory University, Australia

Teaching: Paper Co-ordinator 110.303, 110.718

Contact Courses: Albany and Palmerston North

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A recipient of the Leverhulme Commonwealth/USA Postdoctoral Fellowship and the Coopers & Lybrand Peter Barr Fellowship, Hector is currently an Associate editor of *The Journal of International Accounting Research*, and is on the Editorial Boards of *Pacific Accounting Review*, *International Journal of Accounting, Auditing and Performance Evaluation* and *Review of Accounting and Finance*. He chairs the International Relations Committee of the American Accounting Association's International Accounting Section for 2002-2003. He has published extensively in international journals including *Accounting and Business Research*, *Abacus*, *Journal of International Financial Management and Accounting*, *Journal of Accounting Literature*, *International Journal of Accounting*, *British Accounting Review*, *Accounting, Auditing and Accountability Journal*, *Advances in International Accounting*, and *Accounting Education (U.K.)*. His current areas of research interest include accounting regulation, global standard-setting in accounting, non-standard work in accounting, the cultural influence on accounting, and methodological issues in accounting.



JEFF ROBERTSON

Lecturer (1987); BCom(Hons), *UNISA*, DipAdmin and Commerce, DipAcc (Auditing), MBS *Massey*

Teaching: Paper Co-ordinator 110.274, 110.770

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Before joining Massey University in 1987, Jeff had a number of years' experience in the public sector in South Africa, both in the accounting and auditing areas. His primary role at Massey is teaching auditing, and his current responsibility is to co-ordinate both the undergraduate and postgraduate auditing papers. Jeff's research interest is focused around the effects of technology on the practice and development of accounting and auditing. Other research interests include 17th and 18th century Dutch East India Company accounting and accounting history in general.



DARRYL SAUNDERS

Assistant Lecturer (2003); LLB, BA *Otago*

Teaching: Lectures 155.210; 155.200
Tutorials 155.100

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Darryl graduated from the University of Otago in 2002 with an LLB and a BA in Art History/History. For the last fourteen months Darryl has been working as a research counsel for the Central Regions District Court Judges. Currently Darryl is undertaking an LLM.



FEONA SAYLES

Assistant Lecturer (2003); BBS, GradDipBusStuds *Massey*, LLB *Cant.*,
Barrister and Solicitor of the High Court of New Zealand

Teaching: Lectures 155.210; 155.200

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Feona has previously worked in a research capacity for Massey University. Feona's initial teaching commitments are on 155.210 Commercial Law internal and extramural and 155.200 Law for Accountants internal and extramural. She is currently studying towards an LLM at the University of Canterbury, and expects to complete her LLM later this year in intellectual property, media and criminal law.



LINDA SIMPSON

Lecturer (2003); BBS, MBS (Hons), GradDipArts (Economics) *Massey*, CA

Teaching: Lectures 110.100

Phone: (06) 356 9099 extn.2183

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Linda has recently recommenced her academic career with the School of Accountancy, and is intending to enrol into a PhD programme within the next year. Her research interests include social and environmental reporting, accounting and business education, and management accounting issues. Currently Linda is Course Coordinator for 110.100 Introductory Accounting.



GEETA SINGH

Lecturer (2000); MBus (Acc), *RMIT, Melb*, GradDipAcc&Fin, *Vic, Melb*,
GradDipBusAdmin *Ballarat*, Assoc. MA, CMA *Aust.*

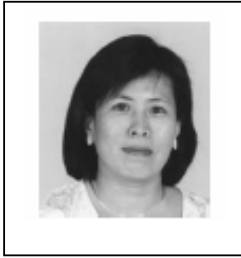
Teaching: Paper Co-ordinator 110.723
Lectures 110.100

Contact Courses: Palmerston North, Albany, and Christchurch

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Prior to joining the School, Geeta has been a Lecturer at LaTrobe University in Victoria, Australia. She has extensive teaching experience at the tertiary level in Australia, and at secondary level in Kuala Lumpur, Malaysia. She has also some experience in public sector accounting in Singapore. Her teaching areas include financial and corporate accounting. Geeta's research interests include: accounting and public policy, critical theory and issues in higher education.

**LIN MEI TAN**

Senior Lecturer (1987); MA *Lancaster*, DipAcc (Taxation) *Massey*, FCCA, ACIS *UK, CA*

Teaching: Paper Co-ordinator 110.200
Lectures 110.200; Tutorials 110.100

Contact Courses: Palmerston North

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Since joining the School, Lin Mei has been involved in teaching the financial accounting, management accounting and taxation courses. Her research interests lie in the tax compliance area such as tax compliance costs, the relationship between tax practitioners and taxpayers, and taxpayers' perceptions of fairness. Her other research interests include ethics, the teaching of ethics, and tax education.

She is currently the School's Postgraduate Co-ordinator, the Co-ordinator for the Postgraduate Diploma in Professional Accounting and the 110.799 Research Report Co-ordinator. She is also the support person for Maori students in the School.

**STUART TOOLEY**

Associate Professor (1990); PhD *Macquarie*, MBS (Hons), DipAcc (Taxation) *Massey, CA*, CMA

Teaching: Paper Co-ordinator 110.313; 110.209

Contact Courses: Palmerston North

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Stuart's research interests lie in accounting and accountability within the New Zealand public sector and, specifically, financial management within New Zealand schools. This research interest formed the basis of his PhD, which he completed through the Graduate School of Management, Macquarie University, Sydney. Prior to joining the School, Stuart has gained work experience in a variety of industries including, banking, horticulture and taxation. He currently acts as the School's liaison with the Institute of Chartered Accountants of New Zealand.

**LIN TOZER**

Lecturer (1997); BBS, DipBusAdmin, MBS, *Massey, CA*

Teaching: Paper Coordinator 110.001
Lectures-Workshops 110.109; 110.215;

Contact Courses: Palmerston North

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Lin has taught accounting in New Zealand and Australia for the past 12 years. Her teaching areas include financial accounting, accounting theory and auditing. Some of Lin's research interests are financial accounting, accounting theory, environmental accounting and auditing, and accounting education. Current research interests include the development of professional and academic competencies within the accounting curriculum at the tertiary level in New Zealand. Lin is co-author of *Financial Accounting: A Professional Foundation* (2000), (published by Thomson Learning, Australia), with Fin Hamilton and Les Armstrong.



LINDSAY TROTMAN

Associate Professor (1980); LLM (Hons) *Cant*, Barrister and Solicitor of the High Court of New Zealand, Assoc NZLS

Teaching: Paper Co-ordinator 155.200, 155.203, 155.703, 155.704

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Lindsay practised law in Christchurch before taking up an academic career. His principal research interests are in the area of corporate law and misleading or deceptive conduct. His principal teaching responsibilities are in company law. He has contributed to a number of company law publications in New Zealand and Australia and authored a book on misrepresentation and the Fair Trading Act. Lindsay is currently writing a book on misleading or deceptive conduct.



RUSSELL WATTS

Graduate Assistant (2003); BBS (Accountancy) *Massey*

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Russell completed his Bachelors Degree in Accountancy at Massey last year. This year he has returned to complete his Postgraduate Diploma in Professional Accounting and during the first semester Russell also studied to complete his Graduate Diploma of Business Studies in Management. Graduate Assistant duties saw Russell assist in first and second year accountancy papers.

Prior to becoming a Massey student, Russell developed a career within the insurance industry, as an Insurance Broker who specialised in business and commercial insurance. After this postgraduate year, Russell is keen to work toward gaining Chartered Accountant status from ICANZ and to also gain some real world accountancy experience. Once CA qualified, Russell acknowledges that study towards a Masters degree is a high possibility.

Albany Campus



HELEN BISHOP

Lecturer (1999); BCA, MCA *VUW*, CA

Teaching: Paper Co-ordinator 110.243, 110.274

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Helen is currently teaching in the fields of Accounting Information Systems and Auditing. She also maintains an interest in Financial Accounting and Accounting History. Helen is currently researching the debt/equity distinction and classification of hybrid financial instruments.

She is undertaking PhD studies at the School of Accountancy on the topic of the equity distinction and the classification of hybrid financial instruments. Helen is Staff Advisor to the Albany Accounting Students Club.



STEVEN F. CAHAN

Professor (1994); BA (Economics) *Vanderbilt*, MBA *Kansas*, PhD *Colorado*, ACA

Teaching: Paper Co-ordinator 110.717

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Steven's research interests cover a range of areas. He is currently pursuing projects examining the value relevance of comprehensive income disclosures, executive compensation in public sector entities, disclosures of global firms, industry specialisation within audit markets, earnings management around IPO issues, effects of EVA bonus schemes, and the impact of changes in dividend imputation rules on effective tax rates of New Zealand firms. Steven has published over 25 research articles in journals including *The Accounting Review*, *Journal of Accounting, Auditing and Finance*, *Financial Management*, and *Journal of Business Finance and Accounting*. He has presented over 35 papers at international accounting conferences. From 1997-1999 Steven was Editor of the *Pacific Accounting Review*.



JILLIAN HOOKS

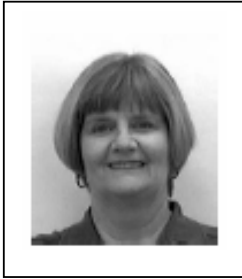
Senior Lecturer (1997); PhD, BBS, MMS (Distinction), DipTchg

Teaching: Lectures 110.215 and 110.313

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Jill has spent most of her teaching career in the tertiary sector. She is a member of the Institute of Chartered Accountants' Education Liaison Committee and Annual Reporting Awards Committee. She has published in a number of refereed journals including: *Accounting, Auditing and Accountability Journal*, *Accounting History*, and *Pacific Accounting Review*. Jill teaches financial accounting and her research interests include corporate annual reporting and accounting history. She is a member of the School of Accountancy Quality Committee and Staff Selection Committee.



DARIEN KERKIN

Contract Lecturer (1984); BA, DipTchg, TTC, MBS (Hons) *Massey, CA*

Teaching: Paper Co-ordinator 110.313, 110.303
Lectures 110.713

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Darien has lectured accounting at tertiary level (Auckland University, Auckland Institute of Technology and Massey University) for twenty years. This has included financial and management accounting and public sector accounting. Darien's research interests are in educating accountants, environmental accounting, and public sector accounting.



JINGYU LI

Lecturer (1999); MAcc (Accountancy) *SMSU, USA*

Teaching: Paper Co-ordinator 110.100, 110.700 (Albany)

Contact Courses: Albany

Phone: (09) 443-9799 extn.9538

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Jingyu graduated from Southwest Missouri State University (SMSU) with Master of Accountancy. She also worked as a Graduate Assistant at SMSU, and an Accountant at Guardian Trust. Jingyu joined Massey University in 1999, and mainly teaches Financial Accounting and Accountancy for Business Administrators. Her research interests include corporate taxes, dividend policy, and Real Estate Investment Trusts (REITs). She has published in the Accounting Research Network, Financial Economic Network, Journal of Economics and Finance, and Advances in Working Capital Management. Her papers have been presented at various international professional meetings. Currently, Jingyu is undertaking PhD studies at the School of Accountancy, Massey University.



CLIFF MANCER

Contract Lecturer (1985); DipBusAdmin, MBS *Massey, CA*

Teaching: Lectures 110.274, 110.380, 110.783

Contact Courses: Albany and Palmerston North

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A former editor of the annual Staples Tax Guide for eight years, Cliff's primary research interest is in current taxation issues as they affect the tax practitioner and small businesses. Of special interest are compliance difficulties. As a diversion, his academic research centres upon benefits in imposing taxes other than income taxes. Income taxes are often viewed as a variable, avoidable cost in deriving income and it is in the interests of governments imposing income taxes to consider other methods of raising revenue. The research investigates other tax imposition bases, with particular interest in those that make improvements to the social and economic circumstances of the community. Before joining Massey in 1985, Cliff worked in local government and the trustee industry.



PATRICIA (TRISH) O'SULLIVAN

Lecturer (1996); LLB(Hons) *Cant.*, MComLaw(Hons) *Auck.*, Barrister and Solicitor of the High Court of New Zealand

Teaching: Paper Co-ordinator 155.200, 155.301 (Albany)

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After working as a Solicitor in commercial litigation for seven years, Trish joined Massey as a Lecturer in 1996. She currently teaches (on a half-time basis) in the areas of commercial and employment law. She completed a MComLaw at the University of Auckland in 1999. Trish's areas of research include consumer law, intellectual property, employment law and corporate distress.



NICHOLAS SMITH

Lecturer (1999); BA, BA(Hons), LLB

Teaching: Paper Co-ordinator 155.100 (Albany)
Lectures 155.100, 155.200

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Nicholas started working at Massey University in 1999. Before that, he lectured in the School of Law, University of Witwatersrand in Johannesburg. He has published articles on human rights and statutory interpretation. Nicholas is currently enrolled in a PhD at the University of Auckland. His PhD research is on the concept of equality in moral, political and legal philosophy.



CHRIS VAN STADEN

Senior Lecturer (1999); BCom *Pret.*, MCom *S/Bosch*, DCom *Pret.*, CA (SA), CA (NZ)

Teaching: Paper Co-ordinator 110.713
Albany Co-ordinator 110.100

Contact Courses: Palmerston North and Albany

Phone: (09) 414-0800 extn.9489

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Chris is researching in the area of social and environmental accounting in general and the value added statement in particular. He has recently published research on aspects of the usefulness of the value added statement and on aspects of the predictive and explanatory power of value added information, and is currently investigating motivational aspects for making voluntary disclosures. His other research interests are in the area of disclosures in the financial statements of enterprises. He regularly presents the results of his research at international conferences. He serves on the editorial board of the research journal *Meditari – Accountancy Research*, and has contributed to books on accounting standards and consolidations.

His main teaching area is financial accounting at the undergraduate and the graduate level. He has previously taught financial accounting at various universities in South Africa and has also visited universities in the United States on several occasions.

Wellington Campus



JOHN ARCUS

Lecturer (1999); BCA *VUW*, CA

Teaching: Paper Co-ordinator 110.104
Lectures 110.109, 110.223, 110.274, 125.100

Phone: (04) 801-2794 extn.6887

Email: j.d.arcus@massey.ac.nz

John has working experience as an auditor with international accounting firms in London, Europe and New York. He has lectured at Wellington Polytechnic and the University of the South Pacific in Financial

Accounting and Auditing. Currently, John is working on a Masters degree with an interest in business simulation in teaching.



GORDON CHURCHILL

Lecturer (1999); LLB (Hons), LLM (with Distinction) *VUW*; Adv. Cert. Tertiary Teaching *Massey*; Barrister and Solicitor of the High Court of New Zealand.

Teaching: Paper Co-ordinator 155.006 and 155.007
Offering Co-ordinator (Wellington) 155.203, 155.210
Lectures 155.006, 155.007, 155.203, 155.210
Tutorials 155.007 and 155.100

Contact Courses: Wellington

Phone: (04) 801 2794 extn. 6365

Email: g.k.churchill@massey.ac.nz

Gordon practised as a solicitor in Wellington for over 20 years before becoming a lecturer in law. In 2000 he was consultant to the 1st edition of *Conveyancing Law Handbook* published by CCH New Zealand Ltd (now in its 2nd edition) and he is the author of *Introductory Topics in Business Law and Practice in New Zealand* published in 2002 by Dunmore Press. He has written short articles for the New Zealand Law Journal and for the Law Society publication *Law Talk*. He has also presented papers to successive annual national meetings of law lecturers who teach legal executive papers on feedback from legal executive students. In 2002 he also adapted a chapter of an Australian company law text book as part of a New Zealand edition *Commercial Applications of Company Law in New Zealand* by Walker, Reid and others, published by CCH New Zealand Ltd.



ALAN FROST

Senior Lecturer (1999); BCA *VUW*, CA

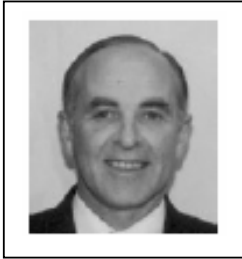
Teaching: Paper Co-ordinator 110.105
Tutorials 110.100, 110.274, 125.100

Phone: (04) 801-2794 extn.6355

Email: a.l.frost@massey.ac.nz

Alan's current research interests include the knowledge economy and small business management. Recently he has presented papers in these areas to several conferences.

Alan teaches a variety of subjects, including accounting and taxation. As well as tutoring part-time for Victoria University (Wellington) and Wellington Polytechnic for many years, he spent 20 years in the financial sector, both in London and New Zealand. Additionally Alan ran his own financial consultancy practice for 15 years and engaged in fundraising for a large New Zealand charity.



JAMES HESLOP

Senior Lecturer (1999); BCA *VUW*, MBS *Massey*, Adv. Cert. Tertiary Teaching *Wellington Polytechnic*, CA

Teaching: Paper Co-ordinator 110.002
Lectures 110.100, 110.215, 110.243

Phone: (04) 801-2794 extn.6880

Email: j.d.heslop@massey.ac.nz

After qualifying as an Associate Chartered Accountant, James worked in a variety of private sector organisations in New Zealand and Europe, before joining Wellington Polytechnic in 1988. He has taught mainly on the accounting papers, but has also taught Computer Concepts and Principles of Tourism.

James completed a Masters degree through Massey in the early 1990s and an Advanced Certificate in Tertiary Teaching through Wellington Polytechnic. His current research interest is in the area of reporting by not-for-profit entities. He is also involved in research in the tourism industry, specifically heritage transport and the cruise sector.



JEREMY HUBBARD

Senior Lecturer (1999); LLM *VUW*, LLB, Cert.Ed. (Tertiary), *London*

Teaching: Paper Co-ordinator 155.100, 155.001, 155.008
155.222

Phone: (04) 801-2794 extn.6358 (Wellington Campus)
(06) 356-9099 extn.2155 (Palmerston North Campus)

Email: j.j.hubbard@massey.ac.nz

Jeremy lectures in law at the Wellington Campus and the Palmerston North Campus. He joined the Wellington Polytechnic in 1973. Jeremy's research interests include contract, tort and constitutional law. He is co-author of *Principles of Law for New Zealand Business Students*. He is a member and deputy chairperson of the Massey University Human Ethics Committee at the Wellington Campus.



AINUL ISLAM

Lecturer (2003); BCom (Hons), MCom (Accounting)

Teaching: Lectures 110.104, 110.303, 110.313

Phone: (04) 801-2794 extn.6879

Email: a.islam@massey.ac.nz

Before joining Massey University, Ainul had several years of teaching and research experience. He worked as a full-time lecturer and as an Assistant Professor in the Department of Accounting at the University of Dhaka. During that time Ainul was involved in teaching a number of courses, curriculum development and other academic activity initiated by the department. At Victoria University of Wellington, he was involved in teaching a number of courses as a tutor. Currently, Ainul is pursuing his PhD at Victoria University of Wellington. His areas of research interest are financial reporting, auditor independence, MAS involvement of auditors, audit services market and market efficiency of developing and underdeveloped countries.

**CORDELIA THOMAS**

Senior Lecturer (1999); LLB *Otago*, LLM (Hons) *VUW*, Barrister and Solicitor

Teaching: Paper Co-ordinator 155.002, 155.004,
155.201, 155.205, 155.215, 155.216, 155.222,
155.301 and 155.306
Lectures 214.216

Phone: (04) 801-2794 extn.6738

Email: c.m.thomas@massey.ac.nz

Cordelia lectures in law at the Wellington Campus in the areas of Legal Executives, Environmental Health Law, and Employment Law. She has published widely in the areas of Health Law, Employment Law, Family Law and Human Rights. Cordelia is the National Course Director of Legal Executive Training on behalf of the New Zealand Law Society. She is co-author of *Principles of Law for New Zealand Business* and the *CCH Conveyancing Handbook*. She is an author of *The Laws of New Zealand* and is the author of the 5th edition of *Forsyth's Trusts, Wills and Executors*. Cordelia is presently engaged in a PhD in law relating to the legal and bioethical issues involved in the use of human body materials for transplantation and research.

**SALLY VARNHAM**

Senior Lecturer (1999); LLB, LLM (Hons) *VUW*, AdvCertTTg *Wellington Polytechnic*, Barrister and Solicitor of the High Court of New Zealand

Teaching: Paper Co-ordinator 155.003, 155.004, 155.314
Wellington Contact 155.100
Lectures 155.007

Phone: (04) 801-2794 extn.6357

Email: s.e.varnham@massey.ac.nz

Sally has been teaching legal studies for non-law programmes since 1988. Prior to that she practised law in Wellington and London. She also lived in Singapore for three years. She currently teaches Property Law, Litigation, Introduction to Commercial Law, and Introduction to Business Law. Her primary research interest is education and law and is currently completing her PhD thesis in this area. Sally is a member of the Australia, New Zealand and United States education and law associations. She has presented papers at conferences and published in journals in New Zealand, Australia, USA and the UK. She is co-author of *Principles of Law for New Zealand Business 2nd Edition*, *Principles of Law for New Zealand Business Students Study Guide*, and the *CCH Conveyancing Handbook (2nd Edition)* published 2003. Sally is the University Proctor for the Wellington Campus.

**SUSAN WILD**

Lecturer (2002); BA (Hons) *UW*, CertAdultTchg, CA

Teaching: Paper Co-ordinator 110.003, 110.007
Lectures 110.109
Tutorials 125.100

Phone: (04) 801-2794 extn.6412

Email: s.m.wild@massey.ac.nz

Susan has been teaching accountancy subjects at Massey University Wellington campus since joining the staff in December 2002. Prior to that her background was in professional and academic accounting in New Zealand, Australia and the U.K. Her primary research interests are in the areas of the historical development of New Zealand's national identity in an Australasian context, and in the role of the practice and profession of accountancy in relation to issues of sustainable development.

Obituary

Mohan Lal
26 July 1932 – 24 July 2002



I met Mohan on the Tuesday after Queen's Birthday weekend in June 1992. I remember the day – it was a fine day bursting with sunshine. And in that way it was a fitting day to meet Mohan.

Asheq had picked me up at the Central Motel where we were staying and had driven me to the campus. When I met Mohan, the thing I noticed – and one of the things I will always remember about him – was his smile and his sunny disposition.

Mohan first joined Massey in 1972 as a Lecturer when the accounting section was still part of the college of agriculture and when the BBS was in its infant days. He later moved to the University of Otago where he was promoted to Associate Professor and where he served as Head of Department. In 1992 Mohan returned to Massey as a Professor and Head of the Department of Accountancy, and four years later he moved to the Albany campus as section leader for the accounting area. Indeed it is because of Mohan's leadership that the Albany section has grown and flourished.

Mohan touched many lives. His funeral was attended by over 150 people. One of the speakers was a student from Mohan's very first class at Massey in 1972. After some initial awkwardness between the class and Mohan, the student recalled how Mohan broke the ice with some jokes, and after that the student and his mates decided that Mohan was going to be "alright". Over the years Mohan and a small group of students from that very first class have stayed in contact. I wonder how many of us have stayed in touch with students from our very first class (I haven't).

The other thing I remember about Mohan is that he loved being an academic. While he had not been actively teaching for a while, up to the time of his surgery, he would come in at least once a week for some 'shop talk' and to say hello. He, too always maintained his interest in accounting and the accounting profession. One of the last things I did with him was to attend Stephen Zeff's talk on Enron, in late May.

But, I think what I remember most about Mohan as an academic was his appreciation for research. Unlike many of his generation who were trained before research became a requirement, Mohan had a genuine interest in research. In fact, it was during his tenure as HOD at Massey that the then Department of Accountancy had what was arguably the strongest research Department in New Zealand (at one point the Department had 10 PhDs).

Mohan maintained his interest and involvement in research up to the end. He would often come and talk to me about possible research topics, and our paper "Do Managers Perform Better Under EVA Bonus Schemes?" will be published later this year in the *European Accounting Review*. It will be a fitting tribute to Mohan.

Steven Cahan (with assistance from Jill Hooks)

Administration, Research and Technical Staff

Palmerston North Campus



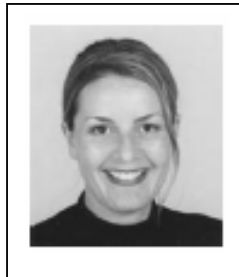
Judith Edwards
School Administrator
(1983)



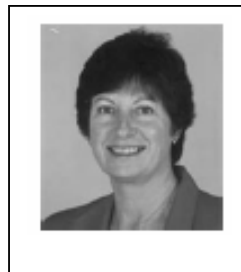
Kathryn Halstead
Secretary to Head of School
(2001)



Sim Loo BBS, MBA *Massey*
Research Assistant
(1990)



Mary Rossiter BA, PGDipBusAdmin *Massey*
Secretary
(1995)



Heather Toy
Senior Secretary
(1994)



Danielle Whakarau
Academic Assistant
(2003)

Administration, Research and Technical Staff (contd)



Joshua Newnham BInfSc *Massey*
Computer Support
(2003)

Wellington Campus



Joan Moore
Academic Administration Assistant
(1999)



Sophie Zeng
Administrator
(2003)

Albany Campus



Glenyss Jones
Secretary/Administrator
(2003)



Annelie Osborne BA *Stellenbosch, S.A.*
Administration/Teaching Support
(2003)

The Inaugural Auckland Region Accounting (ARA) Conference

**was held on 6 December 2002
at Massey University, Albany Campus**

The Auckland Region Accounting Conference was sponsored by the five Auckland area tertiary institutions – Auckland University of Technology, Manukau Institute of Technology, Massey University, University of Auckland, and UNITEC Institute of Technology. The aim of the conference was to foster and promote accounting research in the Auckland region. Specific objectives of the conference were to:

- Provide a local forum for presenting papers and receiving feedback
- Provide an opportunity for staff at the different institutions to meet and interact
- Increase awareness of the type of research being carried out at the various institutions and possibly lead to more collaborative research
- Introduce postgraduate students and junior level staff to a conference environment

However, submissions and participation from individuals outside the Auckland area were encouraged. Future conferences will be rotated around the five institutions on a yearly basis.

The ARA Conference Steering Committee members were:

Professor Deryl Northcott, Auckland University of Technology

Dick McDonald, Manukau Institute of Technology

Professor Steven Cahan, Massey University

Professor Jilnaught Wong, University of Auckland

Bruce Bennett, UNITEC Institute of Technology

Research Activities

Refereed Journal Paper

- Allan, B. (2002). Rights for suppliers of inventory under the Personal Property Securities Act 1999. *New Zealand Business Law Quarterly*, 8(3), 266-289.
- Berkahn, M. (2002). Directors' duties to "the Company" and to creditors. *Company and Securities Law Bulletin*, 4, 31-37.
- Carr, S., & Kirton, I. (2002). No room for complacency in accounting education. *Chartered Accountants Journal of New Zealand*, 81(2), 74-76.
- Emery, M., Hooks, J., & Stewart, R. (2002). Born at the wrong time?: An oral history of women professional accountants in New Zealand. *Accounting History*, 7(2), 7-34.
- Fowler, M., Tan, L. M., & Hawkes, L. C. (2002). Management accounting education: Is there a gap between teaching and practice? *Chartered Accountants Journal*, 81(10), 58-62.
- Guthrie, J. P., Spell, C. S., & Nyamori, R. O. (2002). Correlates and consequences of high involvement work practices: The role of competitive strategy. *International Journal of Human Resource Management*, 13(1), 183-197.
- Hooks, J., & Coy, D. (2002). Electricity sector reporting. *Chartered Accountants Journal*, 81(9), 35-40.
- Hooks, J., Coy, D., & Davey, H. (2002). The information gap in annual reports. *Accounting, Auditing & Accountability Journal*, 15(4), 501-522.
- Hooks, J., Davey, H., & Coy, D. (2002). Researching in the middle ground. *SA Journal of Accounting Research*, 16(1), 41-57.
- Kirk, N. E., & van Staden, C. J. (2001). The use of grounded theory in accounting research. *Meditari Accountancy Research*, 9, 175-197.
- Rahman, A., Perera, H., & Ganesh, S. (2002). Accounting practice harmony, accounting regulation and firm characteristics. *Abacus*, 38(1), 46-77.
- Riceman, S. S., Cahan, S. F., & Lal, M. (2002). Do managers perform better under EVA bonus schemes? *European Accounting Review*, 11(3), 537-572.
- Singh, G. (2002). Educational consumers or educational partners: A critical theory analysis. *Critical Perspectives on Accounting*, 13, 681-700.
- Thomas, C. M. (2002). The retention of body parts: Do the best of intentions excuse ethical breaches? *Butterworths Family Law Journal*, 4(2), 33-42.
- Varnham, S. (2002). Copping out or copying?, do cheats prosper?: An exploration of the legal issues relating to students' challenging academic decisions. *Australia & New Zealand Journal of Law & Education*, 7(1), 21-37.
- Yusuf, A., & Nyamori, R. O. (2002). Uncertainty, planning sophistication and performance in small New Zealand firms. *Journal of Entrepreneurship*, 11(1), 1-19.

Book Authored by Staff Member

- Allan, B. C. (2002). *Guidebook to New Zealand personal property securities law*. Auckland, NZ: CCH New Zealand.
- Carr, S. (2002). *An accounting practice set using QuickBooks Pro V7.5*. Auckland, NZ: Pearson Education New Zealand.
- Churchill, G. (2002). *Introductory topics in business law and practice in New Zealand*. Palmerston North, NZ: Dunmore Press.
- Thomas, C. M. (2002). *Patents and inventions: Vol. 1* (The Laws of New Zealand). Wellington, NZ: Butterworths.

Chapter in a Book

- Berkahn, M. A., & Trotman, L. G. S. (2002). Company law enforcement: Theory and practice. In Borrowdale, Rowe, & Taylor (Eds.), *Company law writings: A New Zealand collection* (pp. 215-244). Christchurch, NZ: University of Canterbury, Centre for Commercial and Corporate Law.
- Churchill, G.K. (2002). Corporate liability. In G. Walker, T. Reid, P. Hanrahan, I. Ramsay, and G. Stapledon (Eds.), *Commercial applications of company law in New Zealand* (pp. 417-437). Auckland, NZ: CCH.
- Frost, A. L., & Varnham, S. (2002). Julia Robb: Bon Appetit Clothing. In A. F. Cameron, & C. Massey (Eds.), *Entrepreneurs at work: Successful New Zealand business ventures* (pp. 81-87). Auckland, NZ: Prentice Hall.
- Trotman, L. G. S., & Berkahn, M. A. (2002). Registration of auditors and liquidators. In *Australian corporation law: Principles and practice: Vol. 1* (pp. 92,011-92,559). Sydney, NSW: Butterworths.
- Trotman, L. G. S., & Berkahn, M. A. (2002). Registration of auditors and liquidators. In *Australian corporation law: Principles and practice: Vol. 1* [On-line]. LexisNexis Butterworths. Available: <http://www.butterworthsonline.com>.

Refereed Paper in Conference with Proceedings

- Carr, S., & Chan, C. (2002). The New Zealand tax audit expectation-performance gap. In *Proceedings of the 5th International Conference on Tax Administration: Current issues and future developments* (pp. Paper 20). April 4-5, 2002, Sydney, NSW. Sydney, NSW: University of New South Wales, Australian Taxation Studies Program.
- Carr, S., & Chan, C (2002). The tax compliance conundrum: Aligning taxpayer attitude with tax collection approach. In *14th Asian Pacific Conference on International Accounting Issues; APC Proceedings [CD-Rom]*, November 23-26, Los Angeles, CA: APC.
- Kirton, I. (2002). Recalibrating our sights: Ascribing meaning to financial information. In *Hawaii International Conference on Business: Conference proceedings* [CD-ROM], June 18-22, Honolulu, HI. Honolulu, HI: Hawaii International Conference on Business.

- Perera, H., Chua, F., & Carr, S. (2002). Customer focus as a determinant in designing accounting programmes: An empirical investigation into employers' perceptions. In *14th Asian Pacific Conference on International Accounting Issues: APC Proceedings* [CD-ROM], November 23-26, Los Angeles, CA. Los Angeles, CA: APC.
- Tan, L. M., Fowler, M., & Hawkes, L. C. (2002). Management accounting curriculum: Striking a balance between educators' and practitioners' views. In *14th Asian Pacific Conference on International Accounting Issues: APC Proceedings* [CD-ROM], November 23-26, Los Angeles, CA. Los Angeles, CA: APC.
- Thomas, C. M. (2002). The intolerable dilemma: Refusal of consent for the medical treatment of children. In *Re Visioning Citizenship for the 21st Century Conference: Conference proceedings* (pp. 235-243). February 22-23, 2000, University of Waikato, Hamilton, NZ. Hamilton, NZ: University of Waikato School of Law, Centre for New Zealand Jurisprudence.
- Thomas, C. M. (2002). The new Darwinism: Survival of the richest. In *Hawaii International Conference on Business: Conference proceedings* [CD-ROM], June 18-22, Honolulu, HI. Honolulu, HI: Hawaii International Conference on Business.
- Thomas, C. M. (2002). The tyranny of the possible. In *Australasian Law Teachers Association Conference: Proceedings* [CD-ROM], July 1-4, 2001, Port Vila, Vanuatu. Sydney, NSW: Australasian Law Teachers Association.
- Tooley, S. (2002). Accounting change in the New Zealand compulsory school sector: A contextual application of theories of societal and organizational development. In *14th Asian Pacific Conference on International Accounting Issues: APC Proceedings* [CD-ROM], November 23-26, Los Angeles, CA. Los Angeles, CA: APC.
- Tooley, S., & Guthrie, J. (2002). The accounting in school-based financial management: The observed practices of four NZ schools. In *14th Asian Pacific Conference on International Accounting Issues: APC Proceedings* [CD-ROM], November 23-26, Los Angeles, CA. Los Angeles, CA: APC.
- Van Staden, C. J. (2002). Revisiting the value added statement: Social responsibility or social manipulation? In *2002 Critical Perspectives on Accounting Conference* [Online], April 25-27, City University of New York, New York, NY. New York, NY: City University of New York. Available: <http://aux.zicklin.baruch.cuny.edu/critical/html2/8109staden.html>.
- Varnham, S. (2002). Guarantees for degrees?: The impact of the Consumers Guarantees Act on the provision of tertiary education in New Zealand. In *Australasian Law Teachers Association Conference: Proceedings* [CD-ROM], July 1-4, 2001, Port Vila, Vanuatu. Sydney, NSW: Australasian Law Teachers Association.
- Varnham, S. (2002). Mainstreaming or mindumping?: Daniels v The Attorney-General: Equality of access to education for children with special needs in New Zealand. In *Proceedings of the 11th Annual Conference of the Australia and New Zealand Education Law Association* (pp. 239-253). October 2-4, Brisbane, QLD. Brisbane, QLD: ANZELA.

Non-refereed Journal Paper

- Churchill, G. (2002). Legal Executive Certificate: Better recognition wanted. *LawTalk*, 592, 7-8.
- Mulholland, R. (2002, November). Estoppel by convention. *New Zealand Law Journal*, 395-397.

Varnham, S. (2002, November). Do cheats prosper? *New Zealand Law Journal*, 416-419, 424.

Book Review

Chua, F. (2002). [Review of the book *Ethical theory and business*]. *Pacific Accounting Review*, 14(1), 67-70.

Comment [RH1]: Page: 1
Editors' names are not entered for
book reviews

Other Research/Technical Publications

Carr, S. & Mathews, M.R. (2002). *Accounting curriculum change: Is it a rational academic exercise?* (Working Paper Series No. 4/02. Bathurst, Australia: Charles Sturt University Faculty of Commerce.

Firkin, P., McLaren, E., Spoonley, P., de Bruin, A., Dupuis, A., Perera, H., Cremer, R., & Overton, J. (2002). *Non-standard work: Alternative working arrangements amongst knowledge workers* (Research Report Series No. 2002/1). Auckland, NZ: Massey University, Labour Market Dynamics Research Programme.

Hall, J. A. (2002, June). *An exploratory investigation into the corporate social disclosure of selected New Zealand companies* (Discussion Paper Series No. 211). Palmerston North, NZ: Massey University, School of Accountancy.

Thomas, C. M. (2002, May). *Should the law allow sentiment to triumph over science?: The retention of body parts* (Discussion Paper Series No. 210). Palmerston North, NZ: Massey University, School of Accountancy.

Thomas, C. M. (2002, September). *Claims for wrongful pregnancy and child rearing expenses* (Discussion Paper Series No. 213). Palmerston North, NZ: Massey University, School of Accountancy.

Van Staden, C. J., Kirk, N. E., & Hawkes, L. C. (2002, September). *Web assisted teaching: An undergraduate experience* (Discussion Paper Series No. 212). Palmerston North, NZ: Massey University, School of Accountancy.

Refereed Conference Presentations

Botica-Redmayne, N. (2002). An investigation into the effects of client characteristics on audit effort in the New Zealand public sector. *Auckland Region Accounting Conference*, December 6, Massey University, Albany, NZ.

Bradbury, M. E., & Hooks, J. (2002). Financial statement disclosures and increasing competition in the electric utility industry. *Auckland Region Accounting Conference*, December 6, Massey University, Albany, NZ.

Cahan, S. F., Perera, H., & Rahman, A. R. (2002). Global diversification and voluntary corporate disclosure. *Accounting Association of Australia & New Zealand 2002 Annual Conference*, July 9, Perth, WA.

- Carr, S., & Mathews, M. R. (2002). Accounting curriculum change: Is it a rational, academic exercise? , *Accounting Association of Australia & New Zealand 2002 Annual Conference*, July 9, Perth, WA.
- Carr, S., & Mathews, M. R. (2002). Accounting curriculum change: Is it a rational, academic exercise?, *9th World Congress of Accounting Educators*, November 14, Hong Kong.
- Churchill, G. (2002). Legal executives: The June 2002 questionnaire. *New Zealand Law Society Legal Executives Lecturers' Conference*, August 30, Wellington, NZ.
- Hall, J. A., Hooks, J., & van Staden, C. J. (2002). The impact of FRS15 on decision usefulness. *Auckland Region Accounting Conference*, December 6, Massey University, Albany, NZ.
- Hawkes, L. C., & Tozer, L. (2002). Intangible fixed assets: What about resource consents?, *16th Australian & New Zealand Academy of Management Conference*, December 5, La Trobe University, Beechworth, VIC.
- Hoek, J., Gendall, P., & Trotman, L. G. S. (2002). The missing link?: Robust measures of materiality and fair trading law. June 11-14, *2002 Macromarketing Conference*, Sydney, NSW.
- Mathews, P., Mathews, R., Tozer, L., & Walker, R. (2002). Management responsibilities in the New Zealand retirement village/rest home industry [Poster]. *16th Australian & New Zealand Academy of Management Conference*, December 6, La Trobe University, Beechworth, VIC.
- Perera, H., Chua, F., & Carr, S. (2002). Customer focus as a determinant in designing accounting programmes: An empirical investigation into employers' perceptions. October 27-29, *Asian Academic Accounting Association 3rd Annual Conference*, Nagoya, Japan.
- Tan, L. M., Fowler, M., & Hawkes, L. C. (2002). Management accounting education: A comparison of educators' and practitioners' perceptions. *9th World Congress of Accounting Educators*, November 15, Hong Kong.
- Tan, L. M., & Veal, J. (2002). The effect of procedural justice and outcomes on tax practitioners' evaluations of the IRD debt collection process. January 17-19, *Australasian Tax Teachers' Association 14th Annual Conference*, Auckland, NZ.
- Thomas, C. M. (2002). Property Relationships Act 1976 and property law: A vital update. *New Zealand Law Society Legal Executives Lecturers' Conference*, August 30, Wellington, NZ.
- Tooley, S., & Guthrie, J. (2002). Re-shaping disclosures in New Zealand school annual reports. *European Critical Accounting Studies Conference*, July 18, University of Leicester, Leicester, UK.
- Varnham, S. (2002). Mainstreaming or maindumping?: *Daniels v The Attorney General*. Equality of access to education for children with special needs in New Zealand. *Australia & New Zealand Education Law Association 11th Annual Conference*, October 3, Brisbane, QLD.

Extension Activities

- Bradbury, M. E., & Hooks, J. (2002). (Seminar). Financial statement disclosures and the deregulation of increasing competition in the electric utility industry. *Department of Accounting and Finance, University of Auckland*, April 5, University of Auckland, Auckland, NZ.

- Carr, S., & Mathews, M. R. (2002). (Seminar). Accounting curriculum change: Is it a rational, academic exercise? *Charles Sturt University Seminar Series*, December 5, Bathurst, NSW.
- Hooks, J. (2002). (Seminar). The information gap in annual reports. *School of Accountancy Research Seminar Series, Massey University*, August 7, Massey University, Albany, NZ.
- Kirton, I. (2002). (Seminar). Recalibrating our sights: Ascribing meaning to financial information. *Massey University*, June 12, Massey University, Palmerston North, NZ.
- Smith, N. M. (2002). (Seminar). Equality as a moral, political and legal concept. *University of Auckland Law School*, October 16, University of Auckland, Auckland, NZ.
- Smith, N. M. (2002). (Seminar). Equality as a moral, political and legal concept. *School of Accountancy, Massey University*, November 26, Massey University, Albany, NZ.
- Van Staden, C.J. (2002). (Seminar). The prevalence of the matching requirement in frameworks and standards supporting the balance sheet approach to financial reporting. *School of Accountancy, Massey University*, June 12, Massey University, Albany, NZ.
- Varnham, S. (2002). (Seminar). Privacy issues in New Zealand schools. *Law Faculty, University of New South Wales*, October 8, University of New South Wales, Sydney, NSW.
- Varnham, S. (2002). (Seminar). Copping and copying - do cheats prosper?: An exploration of the legal issues relating to decisions of academic judgment and discipline. *School of Accountancy Research Seminar Series, Massey University*, October 30, Massey University, Palmerston North, NZ.

Professional Practice in Arts and Design

- Singh, G. (Poet). (2002). Education Ltd [Poem]. *Critical Perspectives on Accounting*, 13, 16.

Editorial Boards and Referees

Members of Editorial Boards

Perera, M.H.B.	Journal of International Accounting Research (Associate Editor) Pacific Accounting Review Review of Accounting and Finance Qualitative Research in Accounting and Management
Van Staden, C.J.	Meditari Accounting Research

Reviewers for Journals

Cahan, S.F.	Pacific Accounting Review Accounting Research Journal Contemporary Accounting Research
Chua, F.	Pacific Accounting Review Accounting Education: An International Journal
Hooks, J.J.	Accounting, Auditing and Accountability Journal Pacific Accounting Review
Perera, M.H.B.	Pacific Accounting Review Accounting Education: An International Journal The Journal of International Accounting Research Research in Accounting in Emerging Economies Accounting, Auditing and Accountability Journal Review of Accounting and Finance Accounting Forum
Smith, N.	South African Journal on Human Rights
Tan, L.M.	New Zealand Journal of Taxation Law and Policy Journal of Australian Taxation
Tooley, S.	Accounting, Auditing and Accountability Journal
Van Staden, C.J.	South African Journal of Accounting Research Meditari Accounting Research

Reviewers for Conferences

Perera, M.H.B.	American Accounting Association Annual Conference, San Antonio, August 2002
	The Ninth World Congress of Accounting Historians, Melbourne, July/August 2002
	Asian-Pacific Conference on International Accounting Issues, Los Angeles, November 2002

Members of Conference Advisory/Steering Committee

- Cahan, S. Inaugural Auckland Regional Accounting Conference
- Perera, M.H.B. Conference Advisory Committee Member, Asia Pacific Conference
on International Accounting Issues, Los Angeles, November 2002
- Conference Advisory Committee Member, Asian Academic
Accounting Association Conference, Nagoya, September 2002

Chairperson Conference Session

- Carr, S.A. Chairperson, Accounting Education Session, 9th World Congress of
Accounting Educators, Hong Kong, 16 November 2002.
- Tan, L.M. Chairperson, Accounting Education Session, 9th World Congress of
Accounting Educators, Hong Kong, 16 November 2002.

Discussion Paper Series

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The Discussion Paper Series of the School of Accountancy is intended to provide staff and postgraduate students of the School with a means of communicating new and developing ideas in order to facilitate academic debate. Discussion papers should not necessarily be taken as completed works or final expressions of opinions.

All discussion papers are subject to review prior to publication by members of the editorial panel. Views expressed are those of the authors, and not necessarily shared by the School of Accountancy.

In 2002 four discussion papers were published. Topics of these discussion papers were varied and in specific areas of accounting and business law. For details of these titles see the *Other Publications – Research Activities* section of this Year Book.

Our latest Discussion Papers in the series are now available on the worldwide web at:

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Seminar Series

The School's Seminar Series provides a valuable forum for researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting. By providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants. In addition, for the Institute of Chartered Accountants of New Zealand (ICANZ) members' attendance at the Seminar Series qualifies as Continuing Professional Development (CPD). The Palmerston North Co-ordinator for the Seminar Series in 2002/3 is Ngaire Kirk, and the Albany Co-ordinator is Jennifer Li.

Palmerston North Campus Seminars

Date		Presenter	Topic
March	27	Professor Waymond Rogers <i>Graduate School of Management University of Southern California USA</i>	The effects of knowledge-based information on investors' decision making.
April	17	Professor Tim Douplik <i>Chair International Accounting Section AAA Darla Moore School of Business University of South Carolina USA</i>	The impact of culture on the interpretation of in-context verbal probability expression.
June	12	Ian Kirton <i>School of Accountancy Massey University, Palmerston North, New Zealand</i>	Recalibrating our sights: Ascribing meaning to financial information.
June	28	Dr Asheq Razaur Rahman <i>Nanyang Business School Nanyang Technological University, Singapore</i>	Incomplete financial contracting, disclosure, corporate governance and firm value with evidence from a moderate market for corporate control environment.
August	9	Dr Andrew Higson <i>The Business School Loughborough University, England (Visiting Fellow, Faculty of Commerce & Admin, Victoria University of Wellington, Wellington, New Zealand)</i>	Continuous reporting and auditing: Conceptual considerations.
August	14	Dr Siva Vilayutham <i>College of Business Management University of Sharjah, United Arab Emirates</i>	Confession and the Protestant reformation: The foundation of modern accountability.
October	30	Sally Varnham <i>School of Accounting Massey University, Wellington, New Zealand</i>	Coping and copying – do cheats prosper? An explanation of the legal issues relating to decisions of academic judgement and discipline.
December	11	Professor Karen van Peurseem <i>Department of Accounting University of Waikato, Hamilton, New Zealand</i>	Computerised learning for auditing students: Making it work.

Albany Campus Seminars

Date		Presenter	Topic
February	27	Professor Steven Cahan <i>School of Accountancy Massey University, Albany, New Zealand</i>	The impact of debt on market reactions to the revaluations of non-current assets.
March	27	Assoc. Prof. Farshid Navissi <i>University of Auckland, Auckland, New Zealand</i>	Pharmaceutical industry: Political exposure and aggressive earnings management.
May	1	Unvar Muthalib <i>International Islamic University, Malaysia</i>	Earnings management practices between Muslim and non-Muslim managers in Malaysia.
June	12	Dr Chris van Staden <i>School of Accountancy Massey University, Albany, New Zealand</i>	The prevalence of the matching requirement in frameworks and standards supporting the balance sheet approach to financial reporting.
August	7	Dr Jill Hooks <i>School of Accountancy Massey University, Albany, New Zealand</i>	The information gap in the annual reports of the New Zealand electricity companies.
September	18	Dr Lynn Eagle <i>Department of Commerce Massey University, Albany, New Zealand</i>	Building brands or bolstering egos? A comparative review of the impact and measurement of advertising on brand equity.
September	27	Nick Smith <i>School of Accountancy Massey University, Albany, New Zealand</i>	Equality as an ethical, political and legal concept.

Postgraduate Research Completed 2002

Student's name	Project title	Supervisor/Advisor
Accountancy		
Fang Liu	Accounting Systems and Accounting Education in China: Historical Perspective and Current Developments	Ian Kirton Geeta Singh
Business Law		
Zhiqiang Su	The Definition of 'Insider' in Sec 3 of the Securities Markets Act 1988: A Review	Lindsay Trotman Matthew Berkahn
Marie Callander	Close Corporations in New Zealand, Australia, South Africa and the United Kingdom	Lindsay Trotman Matthew Berkahn
Dennis Shum	Parallel Importation – The New Zealand Position	Barry Allan Matthew Berkahn
Matt Redstone	A Comparison of the Incorporated Societies Act 1908 and the Companies Act 1993 in Light of Contemporary Examples of New Zealand Organisations	Feona Sayles Matthew Berkahn

PhD Theses Completed

Candidate's Name	Research Topic	Supervisor
Unvar Muthalib	Islamic Index in Kuala Lumpur Stock Exchange	Prof. Steven Cahan Prof. Jack Dowds <i>Massey University, Palmerston North, New Zealand</i>
Stuart Tooley (Macquarie University)	Financial Management in New Zealand Schools	Prof. James Guthrie <i>Macquarie University, Sydney, Australia</i> Assoc. Prof. Wayne Edwards <i>Massey University, Palmerston North, New Zealand</i>
Jingyu Li	Dividend Clienteles, Financial Leverage Clienteles, and the Determinants of Dividend Policy under the New Zealand Full Imputation Tax Regime	Prof. Larry Rose Prof. Steven Cahan <i>Massey University, Albany, New Zealand</i>

Abstracts of PhD Theses Completed

Unvar Muthalib

Islamic Index in Kuala Lumpur Stock Exchange

Unvar examines the effect of religion on the earnings management practices and capital structure of Malaysian firms. While prior studies have identified economic factors affecting earnings management and capital structure decisions, those studies have ignored cultural factors like religion. Mr Muthalib adds to this research by investigating the role of religion in management decision-making. Specifically, he contrasts the behaviour of Muslim and non-Muslim managers in Malaysia. He finds that, on balance, religion does not affect the earnings management or capital structure decisions of Malaysian firms.

Jingyu Li

Dividend Clienteles, Financial Leverage Clienteles, and the Determinants of Dividend Policy under the New Zealand Full Imputation Tax Regime

Under the New Zealand imputation tax regime, and in contrast to the classical tax regime, investors are to large extent indifferent between receiving their income in the form of cash dividends or capital gains. This study capitalizes on the unique features of the imputation tax regime with regard to tax neutrality, the minimum effect of discreteness, the homogeneity of investors relative to a classical tax regime, and the introduction of FITC, to examine the tax-induced dividend, financial leverage, and the joint clienteles. Furthermore, the study examines institutional and foreign investor's clienteles as an alternative explanation to the ex-dividend day share price behaviour. It also develops a cross-sectional model to explain the determinants of dividend policy.

The results indicate that share prices drop by less than the amount of dividend on the ex-dividend day. The implication of this finding is that the behaviour of share prices on the ex-dividend day is not due to tax differential between dividend and capital gains.

The distribution of dividend yields and leverage ratios is not found to exhibit a bimodal behaviour. Their correlation with the implied marginal tax rate is negative and is not significant, negating the dividend and financial leverage clientele hypotheses. In addition, companies with high dividends-low leverage, and vice versa, have approximately the same implied marginal tax rate as those firms with a high dividend yield-high leverage and firms with low dividend yield-low leverage. This suggests that there is nothing unique about the clienteles of firms with either high dividends-high leverage or low dividends-low leverage, and does not support the joint clientele hypothesis.

The relationship between the percentage of financial institutional holdings and the degree of foreign ownership and dividend yield is not significant and does not exhibit any bimodal behaviour. This finding does not support the hypothesis that firms with high dividend yield attract more institutions (relative to retail), and more foreign (relative to domestic) investors.

To the extent that institutional (relative to retail), and foreign (relative to domestic) investors represents heterogeneous groups, the results suggest that investors heterogeneity does not affect the drop off ratio or influence the results of this study. The results are consistent with the argument that marginal investors in aggregate determine market prices by their collective activity and thus the implied marginal tax rate.

The results of the cross-sectional analysis indicate that dividend policy is determined by a firm's growth opportunities, profitability, firm's size, riskness of operating income, and firm's growth rate. These are the same fundamental factors that determine dividend policy under the classical tax regime. This suggests that regardless whether the market is small, such as the New Zealand capital market, or large, such as the USA capital market, corporate dividend policies are determined by basic fundamental factors and tax has a minor role to play. Given that the percentage of financial institution and firm size is negatively related with dividend yield, the positive and significant correlation between firm's size and the percentage of institutional holdings suggest that institutions tend to invest in large companies seeking for liquidity and willing to accept lower dividend yields in exchange for this liquidity premium.

Stuart Tooley

Financial Management in New Zealand Schools

The public sector in New Zealand in the past few decades has undergone major fiscal, structural, management and financial management transformation. One area of transformation has been the New Zealand compulsory school sector. This transition began in the late 1980s.

Overall, the rhetoric the 'managerialist' reform movement engaged in was focused on improved organisational efficiency and effectiveness, and greater public responsiveness and accountability. The official rhetoric has privileged the role of accounting, which has moved from a sub-ordinate service role to a dominating, agenda-setting role.

Informed by a critical theory model of societal development and organisational structure, the study examines the role of accounting technologies within the education transformational process and, in particular, its role as a societal steering mechanism and organisational design archetype. Preliminary findings suggest that accounting technologies play a significant role in determining what is known of a school and what is expected of it. Through a need to regulate the behaviour within schools and by schools within the 'new' education environment, the use of accounting has been extended and enhanced.

PhD Theses in Progress

Candidate's Name	Research Topic	Supervisor
Matthew Berkahn	Regulatory and Enabling Approaches to Corporate Law Enforcement	Prof. Jean du Plessis <i>School of Law, Deakin University, Geelong, Victoria, Australia</i>
Helen Bishop	The Debt/Equity Distinction and the Classification of Hybrid Financial Instruments	Prof. Steven Cahan <i>Massey University, Albany, New Zealand</i> Prof. Michael Bradbury <i>Unitec, Auckland, New Zealand</i>
Nives Botica Redmayne	Investigation into the Effects of Competition on Audit Fees in the New Zealand Public Sector	Prof. Steven Cahan <i>Massey University, Albany, New Zealand</i> Prof. M. Bradbury <i>Unitec, Auckland, New Zealand</i>
Chris Durden	Management Accounting and Strategic Control	Prof. Hector Perera Prof. Nan Kinross <i>Massey University, Palmerston North, New Zealand</i> Prof. Lars Hassel <i>Abo Akademi University, Finland</i>
Nirmala Nath	Performance Auditing and Public Sector Accountability: A Fijian Case Study	Assoc. Prof. Karen Peurseem Prof. Alan Lowe <i>Department of Accounting, University of Waikato, Hamilton, New Zealand</i>
Robert Nyamori	Strategy and Accounting in New Zealand Organisations	Prof. Hector Perera <i>Massey University, Palmerston North, New Zealand</i> Assoc. Prof. Stewart Lawrence <i>University of Waikato, Hamilton, New Zealand</i>
Jeff Robertson	The Accounting of the VOC (Dutch East-India Company) During the First 10 Years Accounting (1602-1612)	Professor Warwick Funnell <i>Woolongong University, NSW Australia</i>
Nick Smith	Equality as a Moral, Political and Legal Concept	Prof. Jim Evans <i>University of Auckland, Auckland, New Zealand</i>
Cordelia Thomas	Bioethical and Legal Interest in Human Body Parts	Bill Aitkin (Reader in Law) Dr David Collins <i>Victoria University of Wellington, Wellington, New Zealand</i>
Sally Varnham	School Safety and Students' Rights: Inaction, Reaction, Proaction	Dr Owen Jessop <i>University of New South Wales Sydney, Australia</i>

Abstracts of Some PhD Research in Progress

Matthew Berkahn

Regulatory and Enabling Approaches to Corporate Law Enforcement

Enforcement of corporate rights and duties may follow either a “regulatory” or “enabling” model. If a regulatory approach is taken, enforcement action will generally be undertaken by regulatory agencies such as the Australian Securities and Investments Commission or, in New Zealand, the Registrar of Companies and the Securities Commission. If an enabling approach is chosen, enforcement action will more often be by private parties such as company shareholders, directors or creditors.

When New Zealand’s company law was reformed in 1993, a primarily private enforcement regime was adopted, consisting of a list of statutory directors’ duties and an enhanced collection of shareholder remedies, based in part upon North American models and including a statutory derivative action. Public enforcement was largely confined to administrative matters and the enforcement of the disclosure requirements of New Zealand’s securities law. While the previous enforcement was similarly reliant on private action, the law on directors’ duties was less accessible, and shareholder action was hindered by the majority rule principle and the rule in *Foss v Harbottle*.

This approach is in contrast with that used in Australia and, to a lesser extent the United Kingdom, where public agencies have the primary enforcement role despite recent moves towards greater involvement by private enforcers.

A survey of enforcement litigation in New Zealand since 1986 indicates that this object of the 1993 reform package seems to have been achieved, and may well have been achieved even without the reform. Private enforcement has, in fact, been much more prevalent than public enforcement since well before the enactment of the new legislation. Most enforcement action both before and after the reform was commenced by shareholders and shareholder/directors, and most involved closely held companies. Public enforcement was largely undertaken in areas such as securities law, where the wider public interest was affected. Similar surveys of Australian and United Kingdom enforcement litigation reveal a much greater reliance on public bodies to enforce corporate rights and duties.

Helen Bishop

The Debt Equity Distinction and Classification of Hybrid Financial Instruments

The objective is to improve understanding of the classifications adopted for the reporting of hybrid financial instruments in the Statement of Financial Performance in an environment where choice is not constrained by accounting regulations. To do this the research seeks to explain the influences on manager’s motivations to choose one classification in preference to another and to assess the effect of different classifications on the perceptions of a major group of users, shareholders. The information will be relevant to accounting regulators and will extend the body of accounting knowledge in two areas that have been of interest to accounting academics and the accounting profession. The first of these areas investigates one aspect of the forces that shape accounting practice by identifying determinants that influence accounting choices. The other investigates whether items of accounting information are relevant to investors. The research will also complement the finance literature on capital structure choice and the use of hybrid financial instruments.

Nives Botica Redmayne

An Investigation into Effects of Agency Cost on Audit Effort in the New Zealand Public Sector

The economics of auditing have been a source of research interest for over two decades. Numerous researchers have developed and examined various audit fee and audit quality models. Most of those studies have examined private sector audit fees, but more recently a number of replications of private sector studies in the public sector have contributed toward the development of public sector audit fees and audit quality models. Palmrose (1989) and O'Keefe, Simunic and Stein (1994), investigated the effect of client characteristics on audit services production and audit effort, as part of their contribution to examination of audit quality. Their studies used variables to capture client size, complexity and risk (based on Simunic's 1980 audit fee model) to explain audit effort but have not explicitly included agency cost factors into their analysis.

This PhD study examines the empirical relationship between client characteristics, particularly agency cost factors, which drive the demand for audit services, and the quantity of labour used by public sector auditors in audit service production for public sector corporate entities. This study extends and complements Palmrose (1989) and O'Keefe, Simunic and Stein (1994) and combines the research on effect of agency cost on audit service production. In that way, this study also contributes to the public sector auditing literature.

Chris Durden

Management Accounting and Strategic Control

The aim of the research is to examine the relationship between management accounting and strategic control, with a view to explaining how management accounting systems could be more actively used to help make strategic decisions. Closer integration of management accounting and strategic control would provide a meaningful basis for comprehensively measuring and managing organisational performance, in conjunction with the accomplishment of longer-term strategic goals, rather than focusing predominately on (short-term) financial results. The study has a significant exploratory thrust because there is no pre-existing theory suggesting how the two areas could or do interact. Hence, the overall direction of the research is theory building, which focuses on combining existing theoretical constructs in the relevant areas, rather than testing existing theory. The study will provide valuable insights into management accounting system design and the management of organisational performance.

Nirmala Nath

Performance Auditing and Public Sector Accountability: A Fijian Case Study

Public sector auditing has expanded from providing an independent and professional assurance on the usage of resources by the government to a wide range of management issues including performance auditing (Burrowes and Persson, 2000; Parker, 1990). A historical analysis of the Anglo-American literature on development and emergence of public sector performance auditing indicates that there were various factors, which led to the development of performance auditing. Some of these factors are: public sector auditing profession, the changes in the legislature and statutes, calls for greater government accountability in the use of public sector resources by social and other lobby groups and, in some instances, the government itself. Literature on performance auditing has established that it is widely accepted that performance-auditing focuses on economy, efficiency and effectiveness but a clearly defined meaning of these concepts is not easily discernible. Nonetheless, advocates of performance auditing promote the view that performance auditing would improve public sector accountability by focusing on the way the public sector resources are managed.

In the Fijian context, the Fijian Audit Office implemented public sector performance auditing and then it was withdrawn. The aim of this research project is to understand the practice and the processes by which performance auditing was undertaken and then withdrawn in Fiji by the Fiji Audit Office. The research project is also aims to establish a theoretical meaning of economy, efficiency and effectiveness.

The research will be grounded in Laughlin's (1995) Middle Range Theory in which a skeletal framework for both methodology and theory are fleshed out in the context of an empirical research.

Robert Nyamori

The Nature and Extent to which the Discourse and Practices of Strategic Management Accounting have Permeated New Zealand Organisations

Organisational turbulence associated with new information and manufacturing technology, consumer tastes, political values and fierce competition has manifested itself in a serious questioning of the efficacy of prevailing management practices. Traditional accounting practice has been criticized for being inadequate in helping organizations manage change and get ahead of their competition. One recurring suggestion from academics and practitioners is that accountants should position themselves strategically within organizations where they would be involved with strategy formulation, implementation and evaluation. To do so, accountants are being urged to adopt a range of techniques. The suggested role and techniques for accountants are encapsulated under the terms accounting for strategic positioning, strategic management accounting or strategic cost management.

Although the proposals for a strategic accounting have generated significant research interest, it is evident that there is a disproportionate concern with what such an accounting should be and less with whether and how it is being utilised in organisations and society. The literature also suggests that there is a lack of attention to the wider social, economic and political forces that could explain the push for an accounting for strategic positioning. While some efforts have gone into understanding how accounting changes, issues such as why the proposed accounting technologies have been adopted in some organisations and not others or why adoption of these techniques has been more successful in some but not others, remain unresolved. Emphasis on what accounting techniques ought to be adopted has clouded efforts into how accounting is intertwined with the larger organisational processes in which it operates.

The research is motivated by the need to start conceptualising why and how strategic management accounting may have come to be used in organisations as part of their "common-sense operations". The study aims to examine how accounting is reflective of and constitutive of organisations and society.

Jeff Robertson

Accounting in the Dutch East-India Company During the First 10 Years Accounting (1602-1612)

Seventeenth century Netherlands business was organised along capitalistic principles, with an emphasis on public participation, market forces and optimisation of profits. Prime amongst these business organisations was the Vereenigde Oost-Indische Compagnie (United East-India Company or VOC), which commenced operations on the 23rd of April, 1602. The VOC's capital, obtained by public subscription, amounted to £6,459,840 and, by the standards of the day, it was a very large and highly risky commercial venture. Its organisation allows to be described as the first public company in history.

The accounting historian's interest in the VOC lies in its size, its geographic scope of control and its pioneering role as a public company with global interests. It can be assumed that the company's organisation was influenced by contemporary accounting methods and, in turn, that it had an influence on the development of accountancy in general. The aim of the research is to discover and analyse these influences in the light of the context in which the VOC was established and operated during its first accounting period (1602-1612).

Nicholas Smith

Equality as a Moral, Political and Legal Concept

The study is a conceptual one looking at the way the term "equality" is used and whether it is a useful term. Nicholas suggests that it is and defends the idea that all social policies must meet the threshold of equality in a basic sense that the interests of all concerned persons must be taken into account. It is a belief in this fundamental equality that explains our abhorrence of racism and sexism. Equality is not just the "formal" empty concept that "likes should be treated alike" which might be thought to need to be saved by a "substantive" equality which achieves real equality. What is morally important is that all should be treated as equals; with equal concern and respect. This basic equality has a place among other social ideals and its relationship with these is considered together with its implications.

Cordelia Thomas

Bioethical and Legal interests in Human Body Parts

The rapid development of biotechnology has led to a search for an adequate decision making framework. In developing such a framework it is necessary to conceptualise the nature of the interest that individuals have in their own bodies. In this context attempts have been made to apply the concepts of property interests to the human body. Alternatively, the principle of autonomy may form a basis for structuring decision making and weighing conflicting principles. Autonomy allows a competent adult to make decisions about his or her own health care. The concept is that of an individual separated from others by a wall of rights. This concept may be of assistance as a basis for determining competing rights but this determination must then be mediated with reference to other principles. The purpose of this research is to consider selected bioethical issues relating to human bodies and their component parts in an attempt to formulate a principled approach to issues of consent and control over the human body.

Sally Varnham

School Safety and Students' Rights: Inaction, Reaction, Pro-action

This thesis examines the balance between the responsibility of a New Zealand state school to maintain a safe learning environment, and the rights of individual students. In comparison with the United States, the United Kingdom and Australia, it focuses on bullying, sexual harassment and abuse, violence and drug use, as factors which specifically threaten school safety. First, it considers the potential for liability of a school for inaction in failing to maintain that safety when these factors exist and a student suffers harm as a result. Secondly, it considers the reaction or responses of schools to eliminate these factors and the impact of these actions upon the rights of students. Finally it discusses proposals for the implementation of proactive, rather than reactive, measures towards addressing the safety of the school environment.

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Bachelor of Business Studies BBS (Accountancy)
Bachelor of Business Studies and Bachelor of Science (BBS/BSc)
Bachelor of Business Studies (without the Accountancy endorsement)
Bachelor of Business Studies (BBS) (Hons)
Bachelor of Accountancy (BAcc)
Postgraduate Diploma of Accountancy (PGDipAcc)
Postgraduate Diploma of Business Administration (PGDipBusAdmin)
Postgraduate Diploma in Professional Accountancy (PGDipProfAcc)
Master of Business Studies in Accountancy (MBS)
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Master of Philosophy (MPhil)
Doctor of Philosophy (PhD)

Undergraduate Papers Offered in 2003

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110.001 Foundation Studies in Accounting
110.002 Accounting Principles
110.003 Accounting Practices (for NZDipBus)

110.100 Introductory Accounting
110.104 Management Accounting
110.105 Taxation
110.106 Business Financial Reports
110.107 Financial Accounting (NZDipBus)
110.109 Introductory Financial Accounting

110.200 Accounting for Managers
110.215 Financial Accounting 1
110.223 Management Accounting
110.243 Accounting Information Systems
110.274 Principles of Auditing & Tax
110.293 Special Topic
110.294 Special Topic

110.303 Integrative Accounting
110.311 Accounting Theory
110.313 Financial Accounting 2

110.320 Management Accounting Services
110.350 Primary Industry Accounting
110.380 Estate and Tax Planning

Business Law

155.001 Introduction to the Legal System
155.002 Law Office Practice
155.003 Property Law & Office
155.004 Estates Law & Practice
155.005 Litigation Law & Practice
155.006 Business Law & Practice
155.007 Introduction to Commercial Law
155.008 Legal Principles

155.100 Introduction to Business Law
155.102 Company and Partnership Law

155.200 Law for Accountants
155.201 Law of Property
155.203 Law of Business Organisations
155.205 Communication Law
155.210 Commercial Law
155.215 Criminal Law
155.216 Land Law for Real Estate Agents
155.222 Immigration Law and Practice in New Zealand
155.291 Special Topic in Business Law

155.300 International Business Law
155.301 Employment Law
155.303 Law of Government & Public Bodies
155.312 Competition & Marketing Law
155.313 Commercial Transactions Contrary to Conscience
155.391 Special Topic in Business Law
155.392 Special Topic in Business Law

Postgraduate Papers Offered in 2003

Accountancy

110.700 Accounting for Business Administrators
110.710 Contemporary Issues in Financial Accounting
110.713 Financial Accounting (DipProfAcc)
110.714 Social and Environmental Accounting
110.717 Research Methods in Accounting
110.718 International Accounting
110.723 Management Accounting (DipProfAcc)
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110.770 Contemporary Issues in Auditing
110.773 Auditing (DipProfAcc)
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110.792 Special Topic
110.795 Special Topic
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155.700 Fundamentals of Law
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155.702 Special Topic in Business Law
155.703 Corporate Governance for DipProfAcc
155.704 Corporate Governance
155.707 Special Topic in Business Law
155.712 Advanced Competition and Marketing Law
155.795 Research Report MBS
155.798 Research Report
155.799 Research Report
155.800 MPhil – Business Law
155.897 Thesis (Year 1)
155.898 Thesis (Year 2)
155.899 Thesis – Business Law
155.900 PhD – Business Law

Editorship of Non-Commercial Books (Course Material)

Palmerston North Campus

Berkahn, M.

155.200 *Law for Accountants* Extramural Study Guide (Company and Partnership Law Component). pp. 341. 2003. (with L. Trotman)
155.203 *Law of Business Organisations* Extramural Study Guides One, Two and Three. pp. 580. 2003. (with L. Trotman)
155.703 *Corporate Governance for DPA* Extramural Study Guides, Law and Practice of Meetings and Corporate Governance. Pp. 375. 2003.
155.704 *Corporate Governance* Extramural Study Guides, Law and Practice of Meetings and Corporate Governance. pp. 375. 2003.

Botica Redmayne, N.

110.773 *Auditing* Study Guide and Course Readings. pp. 900. 2003.

Cahan, S.

110.717 *Research Methods in Accounting* Study Guide. pp. 186. 2003.

Carr, S.

- 110.243 *Accounting Information Systems* Internal and Extramural Study Guide, Course Handbook and Assignments Booklet. pp. 545. 2003.
- 110.743 *Accounting Information Systems*, Extramural Study Guide and Book of Selected Readings, pp. 500+. 2003.

Chan, C.

- 110.274 *Principles of Auditing and Tax* Internal and Extramural Study Guide and Readings. pp. 354. 2003.
- 110.780 *Contemporary Issues in Taxation* Extramural Study Guide and Readings. pp. 361. 2003.

Chua, F.

- 110.311 *Accounting Theory* Extramural Study Guide and Readings. pp. 483. 2003.
- 110.303 *Integrative Accounting* Internal and Extramural Study Guide (Semester 1). pp. 750. 2003. (with H. Perera and L. Hawkes).
- 110.303 *Integrative Accounting* Internal and Extramural Study Guide (Semester 2). pp. 849. 2003. (with H. Perera and L. Hawkes).

Hawkes, L.

- 110.303 *Integrative Accounting* Internal and Extramural Study Guide. pp. 750. 2003. (with H. Perera and F. Chua).
- 110.320 *Management Accounting Services* Extramural Study Guide. pp. 225. 2003.
- 110.714 *Social and Environmental Accounting* Extramural Study Guide. pp. 127. 2003.

Kirton, I.

- 110.350 *Primary Industry Accounting* Study Guide and Readings. pp. 687. 2003.
- 110.710 *Contemporary Issues in Financial Accounting* Study Guide and Readings. pp. 494. 2003 (with C. van Staden).

Mancer, C.

- 110.380 *Estate and Tax Planning* Study Guide. pp. 138. 2003.
- 110.783 *Taxation* Study Guide. pp. 235. 2002.

Perera, H.

- 110.303 *Integrative Accounting* Internal and Extramural Study Guide and Course Readings. pp. 750. 2003. (with F. Chua and L. Hawkes).
- 110.718 *International Accounting* Study Guide and Course Readings. pp. 1000. 2003.

Singh, G.

110.100 *Introductory Accounting* Internal and Extramural Study Guide. pp. 500. 2003.
(with F. Hamilton).

Tan, L.M.

110.200 *Accounting for Managers* Extramural Study Guide. pp. 271. 2003.

Tooley, S.

110.313 *Financial Accounting II* Study Guide. pp. 200. 2003.

Tozer, L.

110.001 *Foundation Studies in Accounting* Study Guide and Administration Guide. pp. 65.
2003.

Wellington Campus

Churchill, G.K.

155.006 *Business Law and Practice* Course Material comprising of Course Notes, Formative
Assessment Exercises, Precedents and Forms, pp. 280. 2003.

Heslop, J.

110.002 *Principles of Accounting* Workbook. pp. 213. 2003. (with R. Baxter).

Hubbard, J.

155.100 *Introduction to Business Law* Study Guide. 2003.

155.222 *Immigration Law and Practice in New Zealand* Study Guide. 2003. (with C.
Thomas).

155.303 *Law of Government and Public Bodies* Study Guide. 2003.

Thomas, C.

152.301 *Employment Law* Study Guide. 2003.

155.002 *Law Office Practice Workbook*. pp. 160. *Trust Accounting Handbook*. pp. 72.
2003.

155.004 *Estates Law and Practice Appendices*. pp. 217. 2003.

155.200 *Law of Property* Study Guide. 2003.

155.222 *Immigration Law and Practice* Study Guide. 2003.

155.215 *Criminal Law* Study Guide. 2003.

155.216 *Land Law for Real Estate Agents* Notes and Study Guide. 2003.

155.306 *Health Care Law* Study Guide. 2003.

Varnham, S.

155.007 *Introduction to Commercial Law* Workbook for Law 100 Introduction to Legal System. pp. 69. Workbook for Law 101 – Contract. pp. 61. 2003.

155.003 *Property Law and Practice* Workbook. pp. 88. Appendices to Workbook. pp. 86. 2003.

155.005 *Litigation Law and Practice* Workbook. pp. 152. Appendices to Workbook. pp. 75. 2003.

Staff Special Awards and Mention

- **Jill Hooks** received the College of Business Research Award in the category of Emerging Researcher.
- **Geeta Singh** was awarded a Citation of Excellence. She has been recognised by Emerald Management Review's (formerly ANBAR) Independent Review Board as the author of one of the top fifty management articles of 2002 for the paper "Educational Consumers or Educational Partners: A Critical Theory Analysis", *Critical Perspectives on Accounting*, Vol.13 (5/6), 2002.
- A paper authored by **Lin Mei Tan, Lindsay Hawkes** and **Michael Fowler** was awarded the Vernon Zimmerman award at the 14th Asian Pacific Conference on International Accounting Issues, held in Los Angeles, 22-25 November 2002. The authors received a US\$500 prize for the paper titled: "Management Accounting Curriculum: Striking a Balance Between Educators' and Practitioners' Views".
- **Lin Mei Tan** was awarded \$1400 from the College of Business International Research Development Grant to present a paper on Management Accounting Education (co-authored with **Michael Fowler** and **Lindsay Hawkes**) at the 9th IAAER World Congress of Accounting Educators in Hong Kong, 15 November 2002.
- **Lin Mei Tan** (co-authored with **John Veal**) was awarded \$1280 from the College of Business Cross College Board Research Fund for their project, "Tax Education in New Zealand".
- **Cordelia Thomas** received a Massey University Research Fund Award.

Students' Awards

Institute of Chartered Accountants of New Zealand Manawatu Branch Prize in Financial Accounting – 110.100 Introductory Accounting:

Honey, Brian G

Institute of Chartered Accountants of New Zealand Prize for First Year Accountancy in 110.100 Introductory Accounting, Manawatu Branch:

Tham, Leck C

Institute of Chartered Accountants of New Zealand Prize for Second Year Accountancy – 110.215 Financial Accounting 1:

Bell, Gareth R

Institute of Chartered Accountants of New Zealand Prize for Third Year Accountancy – Top three students in 110.313 Financial Accounting I and 110.303 Integrative Accounting:

1. Bates, Carl M
2. Fouhy, James T
3. Tunnicliffe, Timothy

Bennetts University Book Centre Prize for 110.223 Management Accounting

Corley, Peter D

Deloitte Touche Tohmatsu Prize – 110.243 Accounting Information Systems

Maessen, Nancy E

Primary Industry Accounting Prize 110.350

Butler, Stephen

Price Waterhouse Coopers Prize in Auditing (Albany) 110.273

Woolley, David

Price Waterhouse Coopers Prize in Taxation (Albany) 110.283

Xin Lin

Price Waterhouse Coopers Prize in Integrative Accounting (Albany) 110.303

Berkahn, Tracey-Anne

Deloitte Touche Tohmatsu Prize in Accounting (Albany) 110.313

Rowley, Briar K

Chartered Institute of Management Accountants Prize in Management Accounting (Albany)

Cowan, Andrew J

CCH Prize – 155.203 Law of Business Organisations

Tulloch, Janine L

Fitzherbert Rowe Prize – 155.210 Commercial Law

Nielsen, Lesley

Deloitte Touche Tohmatsu Scholarship in Accounting (Albany)

Ralph, Lesley

Massey Scholarships

Massey Scholarships are awarded to leading students as they complete their first Bachelor's degree at Massey University. The Scholarships are awarded college by college, in proportion to the number of students graduating from each college every year. The award of the scholarship is, in itself, testimony to the high academic calibre of the recipients. But for those Massey Scholars who undertake postgraduate study within one year of graduation, the Massey Scholarship also carries with it an emolument, payable for one year of full-time study.

The following students from the School of Accountancy have been selected to receive Massey Scholarships:

Fiona Elkington (nee McCrum)

Rawiri Stephen Tinirau

Professional and Community Relations

Bishop, H. Member, Institute of Chartered Accountants of New Zealand; Accounting Association of Australia and New Zealand.

Botica Redmayne, N. Massey University Representative on the Manawatu Branch Committee of the Institute of Chartered Accountants of New Zealand, Convenor of Technical and Legislation Sub-Committee, Member, Accounting and Finance Association of Australia and New Zealand (previously known as the Accounting Association of Australia and New Zealand), Member of American Accounting Association and Member of Alliance Francaise Manawatu.

Cahan, S.F. Moderator, Professional Accounting School, Institute of Chartered Accountants of New Zealand. Member, Academic Committee, Institute of Chartered Accountants of New Zealand. Member, PhD Scholarship Committee, Institute of Chartered Accountants of New Zealand.

Chan, C. Volunteer, Arohau Hospice, Palmerston North. President, Massey University Buddhist Association.

Churchill, G.K. Associate Member of Wellington District Law Society.

Frost, A. Member, Local Executive Committee NZCCS – Working with People with Disabilities, Wellington.

Hawkes, L. Professional Competence Exam 1 (PCE1) Ethics Workshop Facilitator. Professional Accounting School (PAS) Workshop Facilitator. Honorary Auditor of various community groups. Section Leader, Hokowhitu Keas.

Heslop, J. Secretary, Brooklyn Residents Association. Honorary Auditor, various community groups.

Hooks, J. Member, Institute of Chartered Accountants of New Zealand Education Liaison Committee and Annual Reporting Awards Committee. Co-ordinator, Save the Children Fund. Member, AFAANZ.

Kerkin, D. Treasurer for Home Care North Shore and Breast Cancer Network of New Zealand. Member of the Institute of Chartered Accountants of New Zealand (Albany) Corporate Sector Committee; Chair of the Company Accountants' Special Interest Group (ICANZ).

Kirton, I. NZQA Monitor, Eastern Institute of Technology Bachelor of Business Studies and Bachelor of Computing Studies Degree Programmes. ICANZ Working Group Ed-90.

Kirk, N. Honorary Auditor of several charitable clubs.

Lal, M. Business Mentor, North Shore Enterprise Board, Albany. Business Mentor, Business in Community Trust. Chairman, Hibiscus Coast Government Superannuants Association, Orewa, North Albany. Deputy Chairman, Government Superannuants Association, Auckland Branch.

Laswad, F. Member, Accounting Standards Review Board (ASRB); Academic Committee and Admissions Board of the Institute of Chartered Accountants of New Zealand (ICANZ); Academic Board of Advanced Business Education Limited (ABEL). Past President (NZ), Accounting Finance Association of Australia and New Zealand.

Li, J. Member, Financial Management Association. Member, AFAANZ.

Nyamori, R.O. Treasurer, Ethnic Council of Manawatu. CIMA Accreditation.

Perera, M.H.B. PhD Thesis Examiner – Massey University; Murdoch University, Australia; University of Newcastle, Australia; Abo Academi University, Finland; Northern Territory Masters Thesis Examiner – The University of the South Pacific, Fiji. Moderator, Advanced Financial Accounting, Nelson Marlborough Institute of Technology.

Tan, L.M. Treasurer, Junior Development Committee, Manawatu Badminton Association, Palmerston North.

Thomas, C. Member, New Zealand Law Society Legal Executives Committee. National Moderator, New Zealand Diploma in Business Employment Relations. Associate Member, Wellington District Law Society.

Tooley, S. School of Accountancy Liaison person with Institute of Chartered Accountants of New Zealand.

Tozer, L. Parent-Help, Prep Programme Aokautere School, in conjunction with Enterprise New Zealand Trust.

Trotman, L. Honorary Solicitor, Amputees Federation of New Zealand Incorporated. Honorary Solicitor, Amputee Society of Manawatu and Central Districts. Chairperson, Manawatu College Educational Trust Incorporated. Trustee, Foxton Flax Stripper Museum Trust Incorporated. Liaison with New Zealand Association for Migration and Investment. Honorary Solicitor Manawatu Gymnastics Incorporated. Treasurer, Palmerston North Surf Lifeguard Service Incorporated.

Van Staden S. Member, Institute of Chartered Accountants of New Zealand; Institute of Chartered Accountants of South Africa; Accounting and Finance Association of Australia and New Zealand.

Wild, S. Member of the Institute of Chartered Accountants of New Zealand.

University Services

Berkahn, M.A. Member, College of Business Scholarships Committee.

Cahan, S.F. Member, DBA Admission Committee, College of Business.

Carr, S.A. Chairperson, Examination Committee, College of Business.

Chua, F. Harassment Contact Person, Harassment Advisory Committee.

Kerkin, D. Chair of Albany Training and Development Advisory Committee; College of Business Research Grants Committee; Selection committees for Albany for the Dennis Ferrier Award, and Maori Scholarship Awards.

Kirton, I. Secretary, Delahunty Primary Industry Accounting Research Trust.

Perera, M.H.B. Chairperson, College of Business Undergraduate Studies Committee; Member, College of Business Board.

Thomas, C. Member, Wellington Campus Health & Safety Committee.

Trotman, L.G.S. Member, Appointments and Overseas Duties Committee; College of Business Ambassador Programme.

Varnham, S. University Proctor, Wellington Campus.

General Information

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