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Head of School's Report

In 2005, the School had many achievements. The Bachelor of Accountancy and Bachelor of Business Studies (Accounting) were accredited by CPA Australia and the Chartered Institute of Management Accounting (CIMA) in the UK. These accreditations will allow our accounting graduates to join prestigious international professional accounting bodies in addition to the Institute of Chartered Accountants of New Zealand.

The third year of the Bachelor of Accountancy was offered for the first time in 2005. Five new 300 level papers were offered in advanced financial accounting, management accounting, auditing, taxation and information systems. The students' feedback has been very positive. We are pleased with the graduation of the first Bachelor of Accountancy cohort. It is also very pleasing that three out of the nine Massey Scholars in the College of Business from the May 2006 graduation in Palmerston North were graduates of the School.

The School had a successful year in research. Two staff members completed their PhD theses (Drs Ainul Islam and Mahmood Momin). Twenty-three articles were published in international and national refereed journals including Journal of International Accounting Research, Accounting Forum, Journal of Accounting and Public Policy, Accounting, Auditing and Accountability Journal, and Company and Securities Law Journal. Two books authored by staff and five chapters in Books were published. Staff members presented fifty-three papers in international Accounting and Business Law Conferences such as the Conference of the American Accounting Association (San Francisco), Conference of the Accounting and Finance Association of Australia and New Zealand (Melbourne), the Asian Pacific Conference on International Accounting Issues (Wellington), Conference of the European Congress of Work and Organisational Psychology Conference (Istanbul) and the Conference of the Australia and New Zealand Education Law Association (Perth), amongst many others. Several discussion papers were published in the School's Discussion Paper Series. The School of Accountancy's Seminar Series had visiting presenters from various overseas universities presenting their papers, as well as staff members and PhD students. Some presentations were made on all three campuses, Albany, Palmerston North and Wellington.

A significant proportion of students in the School study extramurally and to this end the School has enhanced its online delivery and support where WebCT is becoming an important part of the educational experience of our students. The School is committed to quality education and will use every opportunity to enhance the learning experience of students by improving the use of information technology as a teaching tool.

Professor Fawzi Laswad
Head of School

Staff Profiles 2006

Palmerston North Campus



MATTHEW BERKAHN
BBS (Hons) *Massey*; LLM (Hons) *VUW*; SJD *Deakin*

Matt Berkahn, senior lecturer, teaches a number of papers, mainly in the area of company law. He supervises undergraduate and postgraduate research on company law topics, and is the paper coordinator of the undergraduate Special Topic papers. Recent research has been in the areas of shareholder remedies under the *Companies Act 1993*, the duties of directors and their enforcement, and competition law. His doctoral thesis dealt with the different approaches to company law enforcement in New Zealand, Australia and the United Kingdom. Matt is the Undergraduate Business Law Coordinator.



NIVES BOTICA REDMAYNE
BSc (Econ), MSc (Econ) *Zagreb University, Croatia*, PhD *Massey, CA*

Nives Botica Redmayne, senior lecturer, teaches third year and postgraduate auditing and financial accounting courses. Nives is involved in promoting and organising the New Zealand Institute of Chartered Accountants Executive Insight Programme for the Manawatu region. This programme provides students in the final year of their university study with the opportunity to spend time in business organisations in order to gain appreciation of the working environment. She completed her PhD studies in 2004 at the School. Her PhD thesis is titled: *The Production of Audit Services in the New Zealand Public Sector: An Investigation into the Effects of Political Risk and Corporate Governance on Audit Effort*. For several years she is the Convenor of the Technical and Legislation Sub-committee of the New Zealand Institute of Chartered Accountants, Manawatu Branch. She is a Chartered Accountant of the Institute and currently a member of the Institute's Professional Practice Board.



CARROL CHAN
BBS, DipBusAdmin, MBS *Massey*, CA, CPA *Australia*

Carrol Chan, lecturer, has co-ordinated several papers mainly in the area of taxation, at the undergraduate and postgraduate levels. In addition, other papers that Carrol has been involved with were in the areas of Management Accounting and Financial Accounting in the undergraduate BBS programme. Carrol's research interests are in the practical issues of taxes facing taxpayers and their agents, the use of tax incentives in economic development, accounting education, tax ethics and avoidance. Recently her research has been on the New Zealand tax expectation-performance gap, co-authored with Shirley Carr and, both authors have carried out a further study on Fringe Benefit Tax which has been published.



FRANCES CHUA
BA *Taiwan*, BBS, DipEd, DipSLT, DipBusAdmin, MBS *Massey*, CPA *Australia*

The teaching responsibilities of Frances Chua, lecturer, have been in the financial accounting area, in particular, accounting theory at both the undergraduate and postgraduate levels.

Frances is interested in the professionalisation and sociology of the accounting profession. Current research interests include: accounting history, comprehensive income and the role of accounting in corporate governance.

Frances is a Harassment Complaint Contact Person. She is also the School's Undergraduate Co-ordinator.



BIKRAM CHATTERJEE
BCom(Hons) *Calcutta*, PGDipAcc, MMgt *Massey*.

Bikram Chatterjee, assistant lecturer, has teaching responsibility in the areas of accounting information systems and financial accounting. Bikram's interest encompasses international financing reporting, accounting standards setting process and web-based business reporting. Specifically, his research interests include voluntary disclosures in developing countries, differences in culture and its impact on disclosures and factors influencing disclosures in annual reports.



Joo Bee Chuah
BBS(Accountancy) *Massey*, MSc *Nanyang Technological University S'pore*

Before joining Massey University, Joo Bee, tutor, gained working experience for over 15 years in both the commercial and public sectors in Singapore. She was with PricewaterhouseCoopers (PwC) as a manager prior to moving to New Zealand. In her five years with PwC, she led and contributed to projects within the corporate finance, knowledge management and marketing departments. She was responsible for teaching staff and managing third-party (vendor) and internal information resources of the firm. She also has experience in various capacities in the areas of finance, auditing, business research, and client relationship management (CRM). Joo Bee currently tutors in introductory level of accounting.



LINDSAY HAWKES
BBS, DipBusAdmin, MBS *Massey*, CA

Lindsay Hawkes, lecturer, teaches a range of papers which include paper coordinator of the undergraduate Advanced Management Accounting course, and Management Accounting for the Diploma Professional Accounting. Lindsay is also involved as part of the teaching team for Integrative Accounting.

Lindsay has wide research interests which have focused on social and environmental accounting and management accounting education in recent years. Lindsay is a member of the New Zealand Institute of Chartered Accountants and is a Facilitator in the Institute's Professional Competence Programs.



FAWZI LASWAD
BEcon *Garyounis*, MSc *Wisconsin*, PhD *Sydney*, FCA, CMA, FCPA

Fawzi Laswad is professor of accounting and head of School. He teaches in a number of subjects in financial reporting in the undergraduate and postgraduate programmes. He supervises Masters and PhD theses. Fawzi has wide research interests with a focus on financial reporting. Fawzi is a member of the Accounting Standard Review Board. He is also chair of the Academic Committee and member of the Admission Board of the New Zealand Institute of Chartered Accountants. Further, he chairs the Academic Board of Advanced Business Education Ltd (ABEL).



NGAIRE KIRK
BBS (Hons), MBS, *Massey*, NCBCertMgmt, NCIM, CA

Ngaire Kirk, lecturer, has a background in farming and in the public and private health sectors. Her teaching responsibilities include teaching introductory accounting courses. Currently Ngaire is preparing a proposal for a PhD in Accounting. Her research interests include: the impact of accounting on the public sector (public/private health partnerships); truth and fairness in accounting; the perception and use of accounting terms and concepts; social, environmental and ethical issues in accounting; and accounting education (web-assisted). Ngaire is a designated Health and Safety Officer and First Aid Officer for the School. She is also Co-ordinator of the School of Accountancy Research Seminar Series.



MAHMOOD AHMED MOMIN
MPhil *Manchester*, MCom *Dhaka*, PhD *Glasgow* ICMA

Mahmood Momin joined the School in 2005 as a lecturer. He lectures in areas of Introductory Accounting. He had taught accounting in Bangladesh for seven years. Mahmood's principal research interests are in the area of social and environmental accounting, social reporting and accountability. Mahmood has completed his Ph D thesis at Glasgow University, United Kingdom. The prime focus of his PhD is social and environmental reporting by multinational corporations and their subsidiaries in least developed countries (LDC). Mahmood is presently a member of the Institute of Cost and Management Accountants of Bangladesh.



RAYMOND D. MULHOLLAND
BCom, MA *Cant* MCA, LLB *VUW*, LLM *Cant*, LLM *Melbourne*.

Ray is a very senior member of the academic staff of Business Law. Appointed to Massey University Dept of Business Law Lecturer in 1972, he became Senior Lecturer in 1975.

Ray formally retired in 1998. His present duties include lecturing and tutoring in various aspects of business law with adjacent research activities.

Ray's current teaching includes:
155.100 Introduction to Business Law
155.201 Law of Property
155.210 Commercial Law



ROBERT OCHOKI NYAMORI
BEd (Hons) *Kenyatta* , MMS *Waikato*, PhD *Massey*, CPA *Australia*.

Robert Nyamori, senior lecturer, teaches in the area of management accounting, financial accounting and accounting information systems. Robert recently completed his PhD thesis which analyses ways in which local authorities in New Zealand are governed through strategic performance measurement systems. He has previously researched on small business policy, strategic management and corporate governance, interests which he still retains.



NIRMALA NATH
BA, PGDip (AcctFinMgmt), MA (AcctFinMgmt), Dip Ed *USP, Fiji*, CPA *Australia*

Nirmala Nath, lecturer, 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. Nirmala is currently working on her PhD research in the area of Public Sector Performance Auditing.



HECTOR PERERA
BCom(Hons) *SriLanka*, PhD *Sydney*.

Hector Perera is professor of accounting. His teaching involvements are International Accounting at postgraduate level, and Integrative Accounting at undergraduate level. His research interests include international accounting, accounting regulation, non-standard work in accounting, the cultural influence on accounting, and methodological issues in accounting.



JEFF ROBERTSON
BCom(Hons) *UNISA*, DipAdmin and Commerce, DipAcc (Auditing), MBS *Massey*, IMTA *SA*.

Before joining Massey University as a lecturer, Jeff Robertson had a number of years experience in the public sector in South Africa, both in the accounting and auditing areas. Jeff is the paper coordinator for the paper Principles of Auditing, and he teaches this paper to both the Palmerston North internal and extramural students. Jeff's research interest is focused on the development of accounting in particular, ancient, medieval and early Renaissance periods of history. Jeff currently is finishing his PhD studies.



FEONA SAYLES
**BBS, GradDipBusStuds *Massey*, LLB *Cant.*, LLM (Hons) *Cant*
Barrister and Solicitor of the High Court of New Zealand**

Feona Sayles is a lecturer and her teaching commitments are Commercial Law, Law for Accountants and Criminal Law. Feona has previously worked in a research capacity for Massey University. Her research interests include media and sports law.



DARRYL SAUNDERS
**BA, *Otago*, LLB, LLM (Hons) *VUW*
Barrister and Solicitor of the High Court of New Zealand**

Darryl Saunders, assistant lecturer, graduated from the University of Otago in 2002 with an LLB and a BA in Art History/History. He was a tutor for Disability Information Services, Otago University, and commenced lecturing at Massey University in 2003. In 2004, Darryl completed an LLM (Hons) at Victoria. Darryl has worked as a research counsel for the Central Regions District Court Judges and is continuing to research into the areas of health law and community legal services. Currently Darryl is a barrister and a trustee of the Manawatu Community Law Centre.



LIN MEI TAN
MA *Lancaster*, DipAcc (Taxation) *Massey*, FCCA, ACIS *UK*, CA

Lin Mei Tan is a senior lecturer. Since joining the school, Lin Mei has been involved in teaching financial accounting, management accounting and taxation courses. Lin Mei's research interests lie in the tax compliance areas 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 and accounting education. Lin Mei is a member of the New Zealand Institute of Chartered Accountants, a fellow member of the Association of Chartered Certified Accountants (UK) and a member of the Institute of Chartered Secretaries and Administrators (UK).



STUART TOOLEY

MBS (Hons), DipAcc (Taxation) *Massey*, PhD *Macquarie*, CA, CMA, CPA *Australia*.

Stuart Tooley, associate professor, currently lectures in financial reporting and has teaching experience in research methods in accounting, public sector financial management, taxation, tax policy and accounting theory. He has taught at both undergraduate and postgraduate levels and supervises postgraduate research students. Prior to joining Massey, he gained experience in tax audit and policy, horticulture and the banking industry. Stuart has a research interest in public sector governance, financial management and external reporting. He holds a CA membership with the New Zealand Institute of Chartered Accountants and is a CMA of the Institute of Certified Management Accountant, (Australia). Stuart is currently the School of Accountancy Postgraduate Programmes Coordinator.



LINDSAY TROTMAN

LLM (Hons) *Cant*, Barrister and Solicitor of the High Court of New Zealand, NZLS

Lindsay Trotman is an associate professor. His principal teaching responsibilities are in company law. Lindsay's principal research interests are in the area of corporate law and misleading or deceptive conduct. 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. He is the postgraduate business law co-ordinator for the School. He is the honorary solicitor for various charitable organisations in the Manawatu region. Lindsay practised law in Christchurch before taking up an academic career.



LIN TOZER

BBS, DipBusAdmin, MBS, *Massey*, CA

Lin Tozer, lecturer, has taught accounting in New Zealand and Australia for the past 15 years. Her teaching areas include financial accounting, accounting theory and auditing, both internal and external. 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* (2003) and (2004), (published by Thomson Learning, Australia), with Fin Hamilton and Les Armstrong. Lin is also co-author of *Accounting: A user/decision perspective* (3rd Ed) (2005), (published by Pearson Ed, Auckland) with Fin Hamilton and Carolyn Black.



DEBBIE WILSON
BA (Hons), LLB, LLM (Hons), *Cant.*
Barrister & Solicitor of the High Court of New Zealand

Debbie Wilson, assistant lecturer, teaches in the area of Business Law. Debbie has a wide range of research interests, including company and commercial law and intellectual property. She is currently assisting with a book on the Fair Trading Act. Debbie is currently completing a PhD at Monash University in Melbourne, Australia, focussing on intellectual property and human rights law. She was admitted as a Barrister and Solicitor of the High Court of New Zealand in September 2003.

Albany Campus



HELEN BISHOP
BCA, MCA *VUW*, CA

Helen Bishop, lecturer, is currently teaching in introductory accounting and accounting information systems papers. She also maintains an interest in financial accounting and accounting history. Helen is undertaking PhD studies at Victoria University of Wellington on the topic of the equity distinction and the classification of hybrid financial instruments. Helen is Staff Advisor to the Albany Accounting Students Club. She is a member of the New Zealand Institute of Chartered Accountants and the Accounting and Finance Association of Australia & New Zealand.



JILLIAN HOOKS
BBS, MMS (Distinction), DipTchg, PhD *Waikato*, FCPA

Jill Hooks, associate professor, joined Massey in 1997 and has taught a number of financial accounting papers. Most of Jill's research relates to the NZ electricity industry. She is also a researcher with the Massey University Talent Flow Programme. The objective of the programme is to study the flow of highly qualified people to and from New Zealand. Jill is the School's Academic Coordinator for the Albany Campus. She is a member of the AFAANZ and FCPA. She is also on the New Zealand Institute of Chartered Accountants Annual Reporting Awards Committee and the Education Liaison Committee.



CHARL DE VILLIERS
MBA, DCom, CA SA

Charl de Villiers is a senior lecturer. He spent eight years at the University of Pretoria before joining Massey in January 2005. Charl has published widely in refereed research journals. His most recent publications are in the areas of environmental, social and management accounting.



PATRICIA (TRISH) O'SULLIVAN
LLB(Hons) *Cant.*, MComLaw(Hons) *Auck.*, Barrister and Solicitor of the High Court of New Zealand

After working as a solicitor in commercial litigation for seven years, Trish joined Massey as a Lecturer in 1996. She completed a MComLaw with Honours at the University of Auckland in 1999. Trish teaches in the areas of commercial law and the law of business organisations. Trish's areas of research include consumer law, intellectual property, employment law and corporate distress.



Donna Perreau
BBS (Accountancy) *Massey*

Donna Perreau, tutor, joined Massey University in 2005 after 7 years as a student in the Albany Campus. She teaches Foundation Studies in Accounting as well as tutoring in most papers offered in Albany. Donna is currently completing her PGDipProfACCTG and is commencing her masters in 2006.



NICHOLAS SMITH
BA(Hons), LLB *Natal*

Nicholas Smith, lecturer, started working at Massey University in 1999. Before that, he lectured in the School of Law, University of Witwatersrand in Johannesburg. 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. Nicholas has published articles on human rights and statutory interpretation.



ASHEQ R. RAHMAN

**B.Com, Dhaka, MBA Eastern Illinois, Ph.D. Sydney, ASA
Australia**

In June 2006, Asheq joined the School of Accountancy as a Research Professor. Prior to joining Massey University, he was at Nanyang Technological University, Singapore. He also worked at Massey University's Palmerston North campus from January 1989 to December 1997. His areas of interest in research and teaching include financial accounting, disclosure, and accounting institutions. Asheq teaches at postgraduate and undergraduate levels.



WARWICK STENT

BCom(Hons) Rhodes, HDE Rhodes, MCom RAU, CA

Warwick Stent, lecturer, started work at Massey in 2005 and teaches Auditing and Advanced Auditing to undergraduate students at the Albany Campus. He worked as a manager at Deloitte for six years in New Zealand. He was responsible for managing Learning & Development nationally within Deloitte's Assurance & Advisory Service line and also specialised in management of superannuation sector audits. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), S.A. Warwick is currently working on a proposal for PhD studies at the School of Accountancy on the topic of the impact of IFRS in New Zealand. He was co-author of a text entitled *Auditing Notes for South African Students*, which is now in its fifth edition. Other research interests include fraud and security in internet environments, the implementation of IFRS, the superannuation scheme industry and audit related issues.



CHRIS VAN STADEN

BCom Pretoria., MCom S/Bosch, DCom Pretoria, CA.

Chris, senior lecturer, is the Albany Offering Co-ordinator for 110.100 and the Course Co-ordinator for 110.710 and teaches on 110.309. He also supervises Masters theses. The focus of Chris's research is in the disclosure of financial information, specifically environmental and social disclosures. Currently he is one of a few researchers in the world actively researching the value added statement. He is investigating the link between environmental disclosures and environmental performance and between race-related labour practices and accounting disclosures. He is also investigating disclosures following changes in regulation leading to corporatisation disclosures, and disclosures by charitable organisations. Chris uses both qualitative and quantitative techniques. His research is based on accounting theories like legitimacy, stakeholder, political economy and accountability. His most recent work contributes to the development of legitimacy theory as used in the accounting setting. He has published in refereed journals *Accounting, Organizations and Society*; *Accounting Forum* and *Managerial Finance*, amongst others.



JIRA YAMMEESRI
BBusAdm, MCom, PhD *Wollongong*

Jira Yammeesri, lecturer, joined the School in 2004 after completing her PhD at the University of Wollongong, Australia. She currently teaches Management Accounting.

Jira is interested in corporate governance and the influence of ownership structure on firm performance.

Wellington Campus



JOHN ARCUS
BCA *VUW*, CA.

John Arcus, senior lecturer, had working experience as an auditor with international accounting firms in London, Europe and New York. He had lectured at Wellington Polytechnic and the University of the South Pacific in Financial Accounting and Auditing. Currently, John lectures mainly in Management Accounting and Auditing.



JAMES HESLOP
**Adv. Cert. Tertiary Teaching *Wellington Polytechnic*, BCA
VUW, MBS *Massey*, CA.**

James Heslop is a senior lecturer. James had worked in a variety of private sector organisations in Europe and New Zealand. He is currently teaching in the areas of introductory accounting and accounting information systems. James's research interest is in the reporting by not-for-profit entities and the tourism industry.



PAUL DUNMORE
BSc (Hons) *VUW*, MBA, PhD *McMasters Ontario*, CMA.

Paul Dunmore is a research professor at the School. He teaches papers in research methods, advanced financial accounting, advanced management accounting and advanced accounting information systems.

Paul has broad research interests involving the application of mathematical and statistical techniques to accounting-related problems. He has applied this expertise to study the economics of auditing, the statistics of financial ratios, distress prediction, audit efficiency, distributions of personal incomes, and tax policy. Paul is a member of the Turnaround Management Association and a member of its Academic Advisory Council. He is also a member of the Information Systems Audit and Control Association and of various other learned societies. Paul is a regular presenter at the Institute of Directors.



JEREMY HUBBARD
LLM, LLB *VUW*, Cert.Ed.(Tertiary) *London*.

Jeremy Hubbard, senior lecturer, joined Massey from the Wellington Polytechnic. He lectures in law at the Wellington Campus and the Palmerston North Campus. Jerry is coordinator of 155.100 Introduction to Business Law. Jerry's research interests include constitutional issues especially those involving immigration as well as contract and tort. Although based principally at the Wellington Campus, Jerry teaches two days a week in Palmerston North. He is currently chairperson of the Wellington Branch of Association of Staff in the Tertiary Education (ASTE). Jeremy is the University Proctor for the Wellington Campus.



AINUL ISLAM
BCom (Hons), MCom (Acctg) *Dhaka*, PhD *VUW*, CPA *Australia*.

Before joining Massey University, Ainul Islam, lecturer, had several years of tertiary teaching and research experience. He had 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. Ainul has just completed 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.



JUDITH PINNY
BCA(Hons) *VUW*, CA.

Judith Pinny, senior tutor, teaches in introductory accounting, financial accounting and has an interest in taxation. Before joining Massey, Judith worked as a junior lecturer at Victoria University. She then worked in Chartered Accountancy and for a large NZ corporate specialising in taxation. Judith is a member of the New Zealand Institute of Chartered Accountants (NZICA).

Administration, Research and Technical Staff

Palmerston North Campus



Desirée Barnes
Administrator



Andrew Brown
Computer Support



Judith Edwards
School Administrator



Kathryn Halstead
Secretary to Head of School



Jonathan Higgs
Computer Technician



Sim Loo BBS, MBA *Massey*
Research Assistant

Administration, Research and Technical Staff



Mary Rossiter BA, PGDipBusAdmin *Massey*
Research Support/Secretary
On Parental Leave



Heather Toy
Senior Secretary

Wellington Campus



Jessica Weakley
Secretary/Administrator



Nikki Batten
Secretary/Administrator

Albany Campus

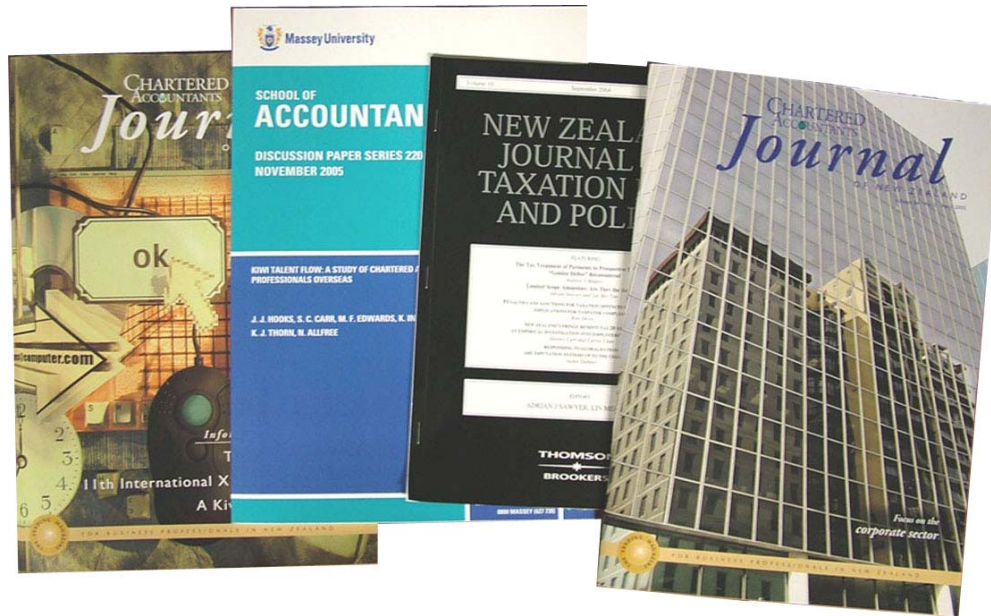


Glenyss Jones
Secretary/Administrator



Hayley Noom
Administration/Teaching Support

Research Activities



Palmerston North

MATTHEW BERKAHN

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NIVES BOTICA REDMAYNE

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CARROL CHAN

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BIKRAM CHATTERJEE

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- Chatterjee, B. & Mir, M.Z. (2005). The role of mandatory cost audit in enhancing trust- A case of India. *In the Proceedings of the Critical Perspectives on Accounting Conference*, New York, USA, 28-30 April.
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FRANCES CHUA

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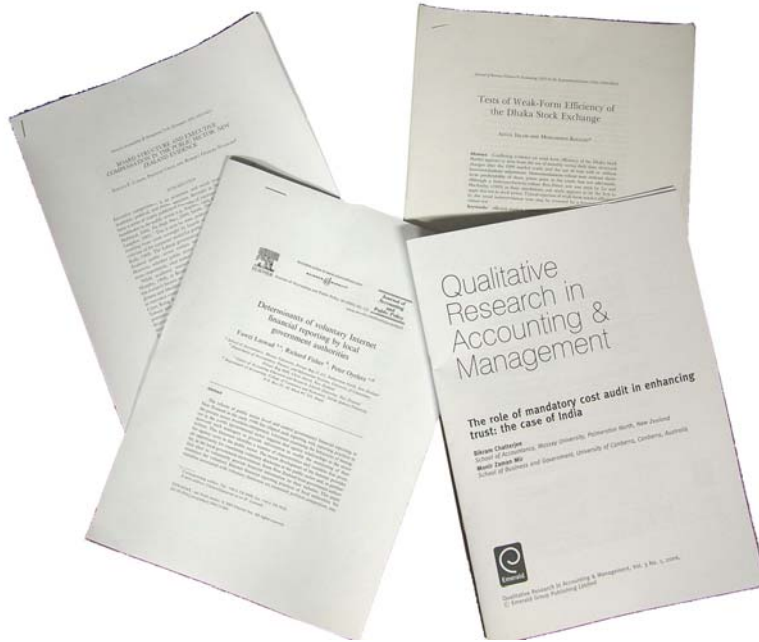
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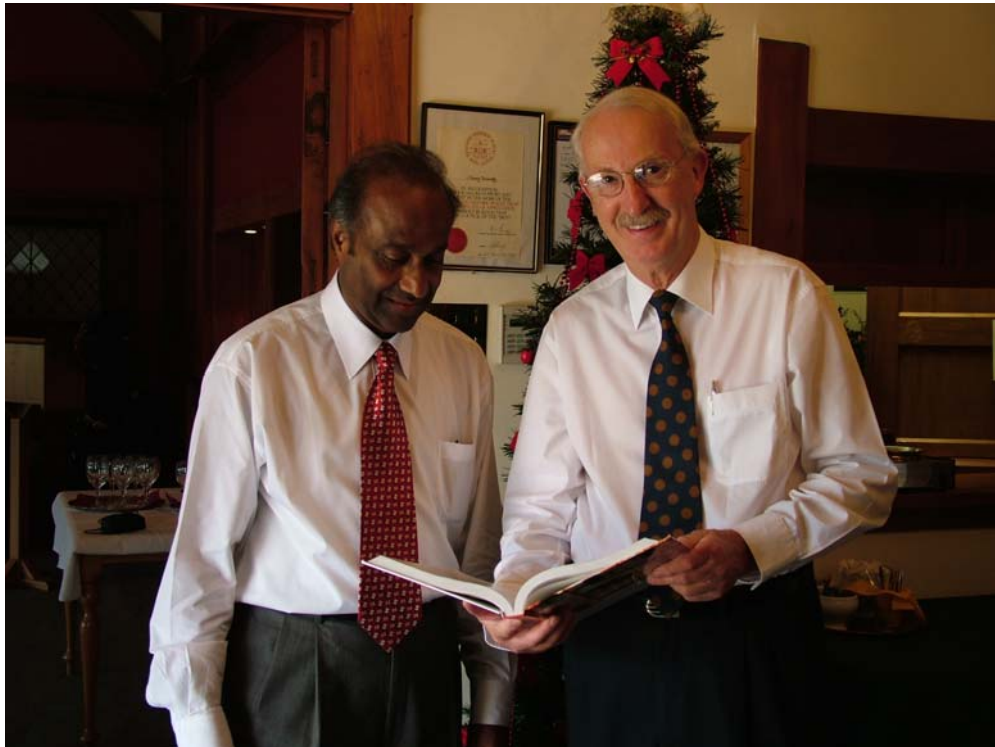
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Editorial Boards and Referees

Co-editor of Journal

Tan, L.M. New Zealand Journal of Taxation Law and Policy

Members of Editorial Boards

Laswad, F. Pacific Accounting Review
Guest editor Pacific Accounting Review

Perera, M.H.B. Journal of International Accounting Research (Associate Editor)
Pacific Accounting Review
International Journal of Accounting, Auditing and
Performance Evaluation
Review of Accounting and Finance
Qualitative Research in Accounting and Management

Rahman, A. Abacus
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Van Staden, C.J. Meditari Accounting Research

Reviewers Referees for Journals

Chatterjee, B. Review of Applied Economics

Dunmore, P. International Journal of Auditing

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Session Chair: the Asian-Pacific Conference on International Accounting Issues, Wellington.
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Session chair: Conference of the Accounting and finance Assoc of Australia and New Zealand (AFAANZ) Melbourne.
Convening Committee: Auckland Region Accounting Conference, Auckland.
- Momin, M. Reviewer: Annual Conference of Business and Government, Melbourne
- Rahman, A. Referee: American Accounting Association Annual Conferences
International Accounting Section Conferences, American Accounting Association
International Symposium on Auditing Research
- Van Staden, C. Discussant: Conference of the Accounting and finance Assoc of Australia and New Zealand (AFAANZ) Melbourne.
Discussant: Auckland Region Accounting Conference, Auckland.

Research Support for Academic Staff

The School of Accounting views research as an important academic activity and provides generous support for staff research.

Funding

The School of Accountancy provides generous support to staff for the following:

- a) funding for conferences
- b) funding for scholarship, research and professional development courses
- c) funding in relation to further postgraduate studies
- d) funding for special individual research projects
- e) funding for journal and media subscriptions

Discussion Paper Series

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.

Seminar Series

The School's Seminar Series provides a valuable forum for local, international and in house researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law 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.

Accounting and Business Law Resource Rooms

These two Resource Rooms within the School house selected publications, some local and some international, annual reports of public companies where staff, extramural and postgraduate students can assess throughout the whole year to help them with their research.

Accounting and Business Law Links Established

A special site is established in the School's Intranet to house links to accounting and business law databases and websites, locally and internationally. Staff can use these links as a quick way of searching for information for their research.

Research Assistance

A full time Research Assistant is available to assist academic staff of the three campuses and post graduate students in their search for information, statistical data, references and publications both manually and electronically. She helps with research administration as well as looking after the Resource Rooms above.

Technical Assistance

The School employs a full time technician to give staff software, computing and technical support. Other than commonly used software, specialised software are also available to staff to help with their research.

Research Seminar Series

The research seminars are for staff members of the School and visitors to present their current research and in this way share their ideas with, and receive feedback from the academic community as well as the wider public, including professionals. The Seminar Series provides a valuable forum for researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law. 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 members of the Institute of Chartered Accountants of New Zealand, attendance at the Seminar Series qualifies as Structured Continuing Professional Development (CPD).

Papers are available at the venue or from the website in PDF format or from Heather Toy (Palmerston North), Glenyss Jones (Auckland), and Nikki Batten (Wellington).

Seminars are usually held on Wednesday from 12pm to 2pm. Subject to availability of a suitable time slot, the School will contribute towards travel costs and accommodation (where appropriate) for visiting speakers from outside Palmerston North or Auckland.

Attendance

Those with an interest in the accounting and business law disciplines including:

- Massey University staff
- Staff of other educational institutions
- Those employed in the commercial or public sector
- Accounting practitioners

Benefits

- Exposure to different research ideas, methodologies, and data sources
- Broaden your research horizons
- Update your knowledge in the field of accounting research
- Interchange of ideas in an informal environment
- Enhance your links with academicians, practitioners or those in the commercial and public sectors
- For Institute members, your attendance at each seminar is recognised as one hour of structured CPD



Staff members at a seminar

Contact Us

Interested persons who wish to present a paper in the series, could contact the appropriate seminar convenor.

Research Seminar Series Convenors

Auckland

Chris van Staden
School of Accountancy
Massey University
Private Bag 102 904
North Shore Mail Centre
New Zealand
c.van-staden@massey.ac.nz

Palmerston North

Ngaire Kirk
School of Accountancy
Massey University
Private Bag 11 222
Palmerston North
New Zealand
n.e.kirk@massey.ac.nz

Wellington

Professor Paul Dunmore
School of Accountancy
Massey University
Private Bag 756
Wellington
New Zealand
p.v.dunmore@massey.ac.nz



Ngaire Kirk, Convenor, speaking at a seminar.

2005 Research Seminar Series for Palmerston North Campus

Date	Presenter	Topic
2 nd March	Erlane Ghani	PhD Proposal Digital Reporting and Users of Financial Reports: Judgement, Decision Quality and Information Needs
18 th March	Professor Jean Shaoul University of Manchester U.K.	Accounting for public money after privatisation: an information deficit.
23 rd March	Joanne Locke University of Waikato Hamilton NZ	Biography of ERP: Fabrication of 'Best Practices' in a Virtual Object.
30 th March	Jira Yammeesri	Ownership structure and firm performance in the case of Thailand.
15 th April	Dr Lorna Eller Visiting Lecturer to Victoria University of Wellington from Open University U.K.	Accounting and Managements Interrelationships in Local Government in New Zealand and Scotland at the End of the Twentieth Century.
20 th April	Dr Robert Langton University of Adelaide, Australia	Civil liability of auditors in Australia.
11 th May	Erlane Ghani	Digital Reporting and Users of Financial Reports: Judgement, Decision Quality and Information Needs.
8 th June	Prof Morley Lemon Prof Emeritus University of Waterloo Canada	The Role of Internal Control in Corporate Governance: The Importance of Using Accurate Information to Assess Financial, Social and Environmental Performance.
13 th July	Lin Mei Tan and Fawzi Laswad	Choice of Accounting as a Major: An analysis using a theory of Planned Behaviour.
27 th July	Bikram Chatterjee and Monir Zaman Mir	Resource Commitment and Distribution Patterns of Annual Financial Reports of Government Departments in New Zealand and Australia – A Comparative Study.
3 rd August	Dr Deryl Northcott and Necia France AUT Auckland	New Zealand Health Sector Performance Management: Dissemination to Diffusion.
17 th August	Thu Phuong Truong PhD student Victoria University of Wellington NZ	The impact of New Zealand's statutory-backed continuous disclosure regime on corporate disclosure behaviour.

Date	Presenter	Topic
7 th September	Dr Dulacha G Barako Central Bank of Kenya Nairobi	Factors driving different aspects of voluntary disclosures in annual reports: the Kenyan experience.
28 th September	Associate Professor Martin Putterill University of Auckland, New Zealand	Local Government Amalgamation Policy: A Highway Maintenance Evaluation.
12 th October	Bikram Chaterjee	The Environment of Environmental Reporting.
2 nd December	Professor Paul Dunmore	Trust, but Verify: Towards a Theory of Trust in Accounting.

2005 Research Seminar Series for Albany Campus

Date	Presenter	Topic
30 th March	Jira Yammeesri	Ownership structure and firm performance in the case of Thailand after the crisis.
18 th May	Bosire Nyamori	Using Taxation to Control Corruption in Kenya.
1 st June	Professor Morley Lemon, University of Waterloo, Canada	The Role of Internal Control in Corporate Governance: The Importance of Using Accurate Information to Assess Financial, Social and Environmental Performance.
27 th July	Chris van Staden and Jill Hooks	Environmental commitment: a comprehensive comparison of corporate reporting and responsiveness.
24 th August	Professor Paul Dunmore	Alternatives to the cross-sectional use of financial ratios.
8 th September	Dr Dulacha G Barako, Central Bank of Kenya Nairobi	Factors driving different aspects of voluntary disclosures in annual reports: the Kenyan experience.
26 th October	Trish O'Sullivan	A Wife's Guarantee in respect of her Husband's Borrowing – what's it worth?
16 th November	Professor Steven Cahan University of Auckland N.Z.	The Investment Opportunity Set and Industry Specialization by Auditors.

2005 Research Seminar Series for Wellington Campus

Date	Presenter	Topic
9 th February	Paul Dunmore	Service Performance Reporting by Universities.
9 th March	Sally Varnham	Citizenship in Schools: The Gap between theory and Practice.
13 th April	Ainul Islam	Auditor Independence and NAS: A comparative Analysis of Selected Current Regulatory Frameworks.
20 th April	Cordelia Thomas	Ethics Committees – Are they democratic?
1 st June	Sue Wild	Lost in Translation? A small Nation Perspective of the Cultural Impacts of Harmonization with International Financial Reporting Standards.
7 th June	Prof Morley Lemon, University of Waterloo, Canada	The Role of Internal Control in Corporate Governance: The Importance of Using Accurate Information to Assess Financial, Social and Environmental Performance.
8 th June	Susan Corbett Victoria University of Wellington N.Z.	A Culture of Indifference? Intellectual Property Issues for the New Zealand Community.
10 th August	Rachel Morley Victoria University of Wellington, New Zealand	Expecting the unexpected: a mosaic of outcomes from a qualitative research project on accounting partnership organisations.
31 st August	Thu Phuonh Truong Victoria University of Wellington, New Zealand	The impact of New Zealand's statutory-backed continuous disclosure regime on corporate disclosure behaviour.
14 th September	Jill Hooks and Chris van Staden	Greenwash or Accountability: the correlation between environmental responsiveness and environmental reporting in New Zealand.
5 October	Carolyn Cordery Victoria University of Wellington, New Zealand	Annual General Meetings: accountable governance mechanisms?
12 th October	Carolyn Fowler Victoria University of Wellington, New Zealand	Financing, Accounting and Accountability in Colonial New Zealand The Nelson School Society (1842-1852).
26 th October	Nives Botica-Redmanyne	An examination of the effects of political risk and corporate governance risk on audit asserts and audit pricing.
2 nd November	Paul Dunmore	Trust, but verify: Towards a Theory in Accounting.
7 th December	James Heslop	Proactive or Prudent? The accounting profession and environmental reporting.

Postgraduate Research Completed 2005

Student's name	Project title	Supervisor/Advisor
Accountancy		
Steve Jones	The impact that mathematical competency has on students learning within management accounting: A pilot study	Fin Hamilton Lin Tozer
Jane H Lu	Effects of family tax credits and female labour participation: Perception of New Zealand woman with young children.	Lin Mei Tan
Michael Fermor	The required skills, attributes and knowledge of accounting technician	Shirley Carr Frances Chua

Abstracts of PhD Theses Completed

Ainul Islam

The Impact of NAS: Evidence from Value Relevance of Earnings in Bangladesh

The thesis examines the impact on investor confidence in Bangladesh of a company receiving non-audit services (NAS) from the company's auditor. The thesis reviews the regulatory structure and other relevant features of the institutional environment in Bangladesh and examines the quantitative impact by consideration of the association between market returns and earnings. As Bangladesh is an emerging economy with weak regulation and governance, the thesis makes a significant contribution to the literature on auditor independence. The thesis finds that the impact is negative but that choice of a big-firm auditor can alleviate the impact.

Mahmood Ahmed Momin

Corporate Social Responsibility and Reporting by Multinationals in Bangladesh – Multiple Case Evidences from Subsidiaries of UK Multinationals

Despite the large number of studies of corporate social reporting (CSR) practices relatively a few of these studies have concentrated on the issues in least developed country (LDC). Although there are many plausible explanations for the emphasis in the literature it is still far from clear in a LDC what responsibility is assumed by corporations and to whom they are accountable? Most importantly, what patterns of CSR obtain in developing countries and why, in particular, whether MNCs adopt different disclosure strategies in different countries and why? It is not clear that the usual theoretical explanations - drawing from, e.g. stakeholder theory or cultural differences - are sufficiently developed to give a deep understanding of the reasons for - and the importance of CSR in developing country. It is also far from clear from present explanations of accountability literature whether accountability is channelled from the developed country to a developing country as a western fashion through multinationals and their subsidiaries social reporting practices. This study attempts to remedy this by examining CSR in a comparative context: comparing UK and Bangladesh CSR and then enquiring in more detail (a) the difference in practices within MNCs reporting in the UK and Bangladesh and (b) the explanations and reasons for the differences via case studies. This study employs both quantitative and qualitative methods. Content analysis is made to quantify Corporate Social Responsibility Reporting issues provided in annual reports of the companies. Hundred annual reports for largest UK companies for each of the year 1999 and 2000, and 50 annual reports of largest Bangladeshi companies each for the same years are considered for the content analysis. On the other hand, 59 interviews are conducted to gather qualitative data.

Abstracts of Some PhD Research in Progress

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.

Erlane K. Ghani

Internet Technology and Issues Relating to Users of Financial Reports

Development in information and communication technology has led many organizations in many countries to consider the impact of the Internet on the delivery and dissemination of financial information (Beattie and Pratt, 2003). Corporate reports are increasingly moving from traditional printed annual report toward the worldwide electronic medium of the Internet (Bury, 1999; Nordberg, 1999; Romain, 2000). The traditional paper-based reporting paradigm will continue to breakdown and moving towards Internet reporting, changing as companies bring new technologies to the process and as information users find new ways to gather and analyze corporate information (O'Kelly, 2000; Debreceeny *et al*, 2003; Barac, 2003).

To date, most empirical studies of the Internet financial reporting have documented the web practices of companies. Research examine on users' perspective, however, is sparse. In light of this, this research will look into the internet technology and issues relating to users of financial reports. The relevance of this study is that in order for companies to enhance company's value, the companies need to have a clear understanding of where their value truly resides and modes by which to measure value creation so that information could be conveyed to the users.

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.

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 f.6,459840 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).

Fairuz Salleh

Political influence, corporate governance and financial reporting quality: Evidence from government-linked and non government-linked companies in Malaysia.

Recent well-known corporate misdeeds suggest that financial reporting quality has been questioned and is under scrutiny (Penman, 2003) and that poor corporate governance structure has been identified as one of the contributing factors to this (Claessens and Fan, 2002). In addition, political influence has also been related to the issuance of low quality financial reports (Ball et.al., 2003; Luez and Oberholzer-Gee, 2003a) and weak corporate governance (ADB, 1998).

Based on contingency and agency theories, the proposed study will attempt to investigate the relationship between political influence, corporate governance and financial reporting quality. Data from 1999 to 2003 of Malaysian government-linked and non-government linked companies will be used. It is hypothesized that political influence causes lower financial reporting quality; political influence causes weaker corporate governance; weak corporate governance causes low financial reporting quality; and corporate governance mediates the effects of political influence on financial reporting quality. Seemingly unrelated regression analysis will be employed to test the hypotheses. In addition, a qualitative approach (interviews) will be used to complete the triangulation design of the proposed research.

The findings are expected to empirically support previous studies on the effects of political influence on corporate governance and financial reporting quality. The proposed study will also provide insights and additional guidance for regulators and policy makers in improving the design of corporate governance features and financial reporting frameworks.

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.

Lin Mei Tan

The Role of Tax Practitioners in Tax Compliance: Expectations, Identities and Behaviours

A consistent implication of prior studies on tax practitioners, conducted primarily in the United States, is that they can exert a significant influence over taxpayers in the tax compliance process. With a substantial percentage of business taxpayers using the services of tax practitioners, the type of advice provided by the practitioner is a crucial part of the system of voluntary compliance. The research focuses on the role of tax practitioners in tax compliance in New Zealand. Given the interactive nature of this type of service encounter, an examination of the role of both parties (i.e. the tax practitioner and the client) involved in the dyadic exchange, is necessary for gaining a better understanding of the role they play in tax compliance. Based on a role dynamics framework, their expectations, identities and behaviours will be examined.

Debbie Wilson

The Legality of Reproductive and Therapeutic Cloning of Human Beings

Following the announcement of the successful cloning of an animal from an adult cell, the issue of whether it should be illegal to clone human beings has become the subject of much debate. The United Nations has, over the past three years, been engaged in debates as to the nature and extent of such a ban, without arriving at a generally accepted position.

It is suggested that the debates, both at UN and State level, have overlooked the fact that any such ban on cloning might itself be illegal. The paper argues that in addition to positive and negative eugenics, both of which are illegal practices, there is a third form, passive eugenics, the scope of which can be ascertained by reference to other passive laws, in particular omissions in the law of torts. A law banning human cloning would fall into the category of passive eugenics, and as such, may be deemed of no effect. Any attempt to ban or regulate cloning must strongly consider eugenic and human rights laws.

Academic Programmes and Awards

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Summer School. Most of the School's programmes of study and papers fit into these standard semester periods although the School's Summer study programmes have become increasingly popular. Several Accountancy papers and Business Law papers were offered in the Summer of 2005.

Summer School Programme 2005-2006

- 110.001 Foundation Studies in Accounting
- 110.100 Introductory Accounting
- 110.109 Introductory Financial Accounting
- 110.792 Special Topic
- 155.100 Introduction to Business Law
- 155.210 Commercial Law
- 155.216 Land Law for Real Estate Agents
- 155.291 Special Topic in Business Law
- 155.313 Commercial Transactions Contrary to Conscience
- 155.391 Special Topic in Business Law
- 155.700 Fundamentals of Law
- 155.702 Special Topic Business Law
- 155.704 Corporate Governance
- 155.705 Special Topic Business Law
- 155.707 Special Topic Business Law
- 155.798 Research Report

The papers offered in the programme are subject to changes each year.

Internal and Extramural Studies

Some papers in the School are offered internally and extramurally. Some others are offered internally or extramurally. Extramural programmes offer opportunities for long distance study at the comfort of a student's own environment. Extramural programmes may include contact/block courses. Contact courses are a chance for students to receive face-to-face tuition from the Paper Co-ordinator and to interact with others taking the same paper. Contact courses may be held at the Albany, Palmerston North and Wellington Campuses of Massey University, as well as at a Christchurch venue. Some papers are offered in block mode. This means students are required to attend one or more periods of intensive study usually either in the Palmerston North or Albany Campus.

Resources and Support for Students

Other than the ability to access the huge network of resources and support offered by Massey University, students can contact the following support persons in the School:

General

- Postgraduate Administration Support Person: Desiree Barnes
- Postgraduate Research Support Person: Sim Loo
- Disability Persons Support Person: Lindsay Hawkes
- Maori Students Support Person: Lin Mei Tan
- Student Harassment Support Person: Frances Chua
- Health and Safety Support Person: Ngaire Kirk

Academic

- Undergraduate Accountancy Studies Coordinator: Frances Chua
- Undergraduate Business Law Studies Coordinator: Matthew Berkahn
- Postgraduate Accountancy Studies Coordinator: Stuart Tooley
- Postgraduate Business Law Studies Coordinator: Lindsay Trotman

Programmes Offered in 2006

The School offers undergraduate and postgraduate programmes as follows: -

New Zealand Diploma in Business (NZDipBus)
Legal Executive Certificate (CertLE)
Graduate Diploma in Business Studies (GradDipBusStuds) with Endorsement
e.g., Accounting or Business Law, Tax Consultancy
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)
Diploma of Accountancy (DipAcc)
Postgraduate Diploma in Professional Accountancy (PGDipProfAcc)
Master of Business Studies in Accountancy (MBS)
Master of Management (MMgt)
Master of Philosophy (MPhil)
Doctor of Philosophy (PhD)

Some Undergraduate Programmes of the School

Bachelor of Accountancy (BAcc)

The Bachelor of Accountancy (BAcc) is a highly specialised degree, identifying the student as having expertise in Accountancy. It is the degree for students who know they wish to specialise as Accountants and seek NZICA membership

Accountancy Major in the Bachelor of Business Studies (BBS)

The BBS Accountancy major is very flexible and gives students the opportunity to have a concentration in a particular area of accountancy. The student can also combine the Accountancy major with one offered by another Department to complete the BBS with a double major. Career options will be many and varied depending on the combination of papers the student chooses to take.

Graduate Diploma in Business Studies (GradDipBusStuds)

The Graduate Diploma in Business Studies is designed for students who wish to develop new or additional professional skills to open up and enhance vocational possibilities. It may be completed in one year of full-time study or over a period of time as part-time study.

New Zealand Diploma in Business (NZDB)

This is offered at the Wellington Campus only.

Undergraduate Papers Offered in 2006

Accountancy

- 110.001 Foundation Studies in Accounting
- 110.002 Accounting Principles
- 110.003 Accounting Practices
- 110.100 Introductory Accounting
- 110.104 Management Accounting
- 110.105 Taxation
- 110.109 Introductory Financial Accounting
- 110.209 Intermediate Financial Accounting
- 110.223 Management Accounting
- 110.229 Management Accounting
- 110.230 Introductory Financial and Management Accounting
- 110.243 Accounting Information Systems
- 110.249 Accounting Information Systems
- 110.279 Auditing
- 110.289 Taxation
- 110.293 Special Topic
- 110.294 Special Topic
- 110.297 Special Topic
- 110.309 Advanced Financial Accounting
- 110.311 Accounting Theory
- 110.329 Advanced Management Accounting
- 110.349 Advanced Accounting Information Systems
- 110.359 Primary Industry Accounting
- 110.379 Advanced Auditing
- 110.380 Estate and Tax Planning
- 110.389 Advanced Taxation
- 110.391 Special Topic
- 110.393 Special Topic
- 110.396 Special Topic

Business Law

- 155.007 Introduction to Commercial Law
- 155.008 Legal Principles
- 155.100 Introduction to Business Law
- 155.102 Company and Partnership Law
- 155.201 Law of Property
- 155.203 Law of Business Organisations
- 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: Not offered in 2005
- 155.291 Special Topic in Business Law
- 155.300 International Business Law
- 155.303 Law of Government and Public Bodies
- 155.312 Competition and Marketing Law: Not offered in 2005.
- 155.313 Commercial Transactions Contrary to Conscience
- 155.314 Legal Issues in Compulsory Education in New Zealand: Not offered in 2005.
- 155.391 Special Topic in Business Law
- 155.392 Special Topic in Business Law

Postgraduate Programmes

The courses of study offered by the School of Accountancy at the graduate level are aimed at preparing a more independent and inquiring mind. Through their course work, students are encouraged to conduct systematic inquiry into specific issues and discover new information or relationships and/or expand or verify existing knowledge for some identified purpose.

The School of Accountancy offers graduate programmes at Postgraduate Diploma, Masters and Doctoral levels, leading to:

- Doctor of Philosophy (PhD)
- Master of Philosophy (MPhil)
- Master of Business Studies (MBS)
- Master of Management (MMgt)
- Postgraduate Diploma of Accountancy (PGDipAcc)
- Bachelor of Business Studies with Honours BBS(Hons); and
- Postgraduate Diploma in Professional Accounting (PGDipProfAcc) [No new enrolments in PGDipProfAcc programme will be permitted after the double semester enrolment period 2006]

Postgraduate Scholarships for 2005

Please visit the following websites to view information on the Scholarships:

- <http://awards.massey.ac.nz/index1.htm>
- <http://www.nzvcc.ac.nz>

Contacts

For enquires relating to postgraduate programmes in Accountancy:

School of Accountancy Postgraduate Programmes Coordinator (Accountancy)

Dr Stuart Tooley

Telephone: (06) 356 9099 / 2173

Email: s.tooley@massey.ac.nz

For enquires relating to postgraduate programmes in Business Law:

School of Accountancy Postgraduate Programmed Coordinator (Law)
Associate Professor Lindsay Trotman
Telephone: (06) 356 9099 / 2222
Email: l.g.s.trotman@massey.ac.nz

**For general enquires regarding postgraduate study within the College of Business,
please contact the Postgraduate Programmes Administrator:**

Mrs Desiree Barnes
Telephone: (06) 356 9099 / 2196
Email: d.l.barnes@massey.ac.nz

Postgraduate Papers Offered in 2006

Accountancy

110.700 Accountancy for Business Administrators
110.710 Contemporary Issues in Financial Accounting
110.711 Advanced Accounting Theory
110.713 Financial Accounting for Diploma in Professional Accounting
110.717 Research Methods in Accounting
110.743 Advanced Accounting Information Systems
110.770 Contemporary Issues in Auditing
110.773 Auditing
110.780 Contemporary Issues in Taxation
110.783 Taxation
110.790 Special Topic
110.792 Special Topic
110.795 Special Topic
110.796 Research Report MBS
110.798 Research Report
110.799 Research Report
110.800 Mphil – Accounting
110.899 MBS Thesis – Accountancy
110.900 PhD in Accounting

Business Law

155.700 Fundamentals of Law
155.702 Special Topic Business Law
155.703 Corporate Governance for PGDipProfAcc
155.704 Corporate Governance
155.705 Special Topic Business Law
155.706 Advanced Healthcare Law
155.707 Special Topic Business Law
155.751 Advanced Employment Law
155.795 Research Report MBS
155.798 Research Report
155.799 Research Report
155.800 MPhil in Business Law
155.897 Thesis (Year 1)
155.898 Thesis (Year 2)
155.899 Thesis in Business Law
155.900 PhD – Business Law

Executive Insight 2006

The School of Accountancy is excited to be involved for the fifth consecutive time, with the Manawatu Branch of the New Zealand Institute of Chartered Accountants (the Institute), in partnership with ASB Bank Ltd, in the Executive Insight 2006 Programme.

Executive Insight is a programme where third and fourth-year accounting students are given the opportunity to observe, and to a limited extent, participate in the executive management of a business over a three-day period. This year the Executive Insight Programme is to be run in the week 21-25 August 2006. The objective of the programme is to enable students to gain insight into executive roles and the commercial decision-making process. It is also an excellent opportunity to broaden student views of potential career paths and to compare the "real world" with what has so far only been learned from textbooks.

The programme has been run successfully by other Branches of the Institute and other Tertiary Institutions. Examples of activities which students from other similar programmes have had first-hand experience of include attendance at Board meetings, meetings with CEOs, CFOs and section managers, involvement in finance and audit committee meetings, reviewing progress in overseas markets, accompanying senior managers on customer site visits and visiting their host organisation's branches.

Nives Botica Redmayne

Insight Programme Coordinator

Massey University Representative, Manawatu Branch of the New Zealand Institute of Chartered Accountants.

The School is now involved with the programme run by the Wellington Branch of the Institute, sponsored by Deloitte.

Paul Dunmore

Insight Programme Representative

Wellington Branch of New Zealand Institute of Chartered Accountants.

The Auckland Branch of the Institute selected two Massey University students from the Albany campus to take part in the Executive Insight programme 2005. Craig Getz spent the day at Fonterra and Timothy Kerr went to Genesis Energy. Both students spoke highly of the experience and the helpfulness of the people they spent time with. Certificates were given to each student at a dinner held to thank the participating organisations.

Jill Hooks

Insight Programme Representative

Auckland Branch of the New Zealand Institute of Chartered Accountants

Students' Awards



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

Cody Williams

New Zealand Institute of Chartered Accountants Manawatu Branch Prize in Financial Accounting in 110.109 Introductory Financial Accounting:

Reon Symon

Extramural

New Zealand Institute of Chartered Accountants Prize for Second Year Accountancy in 110.209 Financial Accounting:

Marie Stewart

Internal (Albany)

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

- | | | |
|----|--------------|-----------------------------|
| 1. | Leck Tham | Internal (Palmerston North) |
| 2. | Clive Cooper | Internal (Wellington) |
| 3. | Emily Argyle | Internal (Palmerston North) |

Bennetts University Book Centre Prize for 110.223/229 Management Accounting:

Peter Kendrick

Internal (Palmerston North)

Deloitte Touche Tohmatsu Prize in 110.243/249 Accounting Information Systems:

Claire Healing

Extramural

Primary Industry Accounting Prize in 110.359:

Janette Holdaway

Extramural

CCH Prize for 110.389 Advanced Taxation:

Deane Atuatika

Price Waterhouse Coopers Prize in Auditing (Albany) 110.279:

Natalie Chrystall

Price Waterhouse Coopers Prize in Taxation (Albany) 110.289:

Natalie Chrystall

Price Waterhouse Coopers Prize in Integrative Accounting (Albany) 110.303:

Craig Getz

Deloitte Touche Tohmatsu Prize in Accounting (Albany) 110.313:

Marie Stewart

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

Natalie Chrystall

Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Turitea/Wellington Campus):

Peter Kendrick

Chartered Institute of Management Accountants 300 level Prize in Management Accounting (Turitea/Wellington Campus):

Leck Tham)
Clive Cooper) 1st Equal

R Wijeyesekera Memorial Prize in Management Accounting:

Leck Tham Internal (Palmerston North)

PJC Farron Prize for 110.349 Advanced Accounting Information:

Angela Bennett Internal (Palmerston North)

KPMG Prize for 110.379 Advanced Auditing:

Anna Adlam

CCH Prize in 155.203 Law of Business Organisations:

Natalie Chrystall

Fitzherbert Rowe Prize in 155.210 Commercial Law:

Anna Cahill
Executive Insight Program

NZICA Manawatu Branch Award

David Tooman

Telecom Award

Clive Cooper

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 were selected to receive a Massey Scholarship:

Angela Elizabeth Bennett

Leck Chuan Tham

Jane Maria Bernadette Wenman

Professional and Community Relations

Berkahn, M.
Member, Australasian Law Teachers Association.

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

Botica Redmayne, N.
Massey University Representative on the Manawatu Branch Committee, Convenor Of Technical and Legislation Sub-Committee, Board member of New Zealand Inst of Chartered Accountants (NZICA) Professional Practices Board :
Member, Accounting and Finance Association of Australia and New Zealand (previously known as the Accounting Association of Australia and New Zealand); Member of the American Accounting Association and the European Accounting Association.
Honorary auditor of number of Manawatu Community Groups and Societies.

Chan, C.
Volunteer, Arohanui Hospice, Palmerston North.

Chua, F.
Member of CPA Australia.

Dunmore, P.V.
Certified Management Accountant; Member, Information Systems Audit and Control Association; Member, Turnaround Management Association Academic Advisory Board; Member, Accounting and Finance Association of Australia and New Zealand; Member, British Accounting Association; Member, American Accounting Association; Presenter for Institute of Directors in New Zealand.
Presentation to high school careers advisers 2 June.
Conducted training sessions for directors on behalf of the Institute of Directors.
Conducted all-day training session for managers of the Ministry of Cultural Affairs and Heritage.
Ongoing Member of committee for Executive Insight programme, Wellington branch of NZICA.

Hawkes, L.
Member, New Zealand Institute of Chartered Accountants. Professional Competence Exam 1(PCE1) Ethics Workshop Facilitator. Professional Accounting School (PAS) Workshop Facilitator. Honorary Auditor and Reviewer of various community groups.

Heslop, J.
Member, New Zealand Institute of Chartered Accountants (Special Interest Group Not-for-Profit). Honorary Reviewer of two churches and several community groups.

Hooks, J.
Member, New Zealand Institute of Chartered Accountants Education Liaison Committee and Accounting and Finance Association of Australia and New Zealand (AFAANZ); Fellow Certified Practising Accountant (FCPA).

Hubbard, J.
Chair, ASTE Wellington Branch.

Kirk, N.
Honorary Auditor of several charitable clubs. Member, Accounting Association of Australia and New Zealand; Asian Academic Accounting Association; British Accounting Association; and the European Accounting Association. Provisional Member, Institute of Chartered Accountants of New Zealand. Member of the College of Chartered Accountants (CA) of the NZ Inst of Chartered Accountants (NZICA).

Laswad, F.

Member, Accounting Standards Review Board (ASRB); Chair of Academic Committee and Member of Admissions Board of the Institute of Chartered Accountants of New Zealand (ICANZ); Chair of Academic Board of Advanced Business Education Limited (ABEL); Director of ABEL.

Completed supervision and examination of 2 PhD theses at Lincoln University.

Appointed as Chair of the Academic Board of ABEL (Advanced Business Education Limited), an ICANZ's subsidiary responsible for the professional competency programme.

Nyamori, R.O.

Member of Executive Committee, Ethnic Council of Manawatu. CIMA Accreditation.

Member of the Local Distribution Committee of the Community Grants Scheme (COGS) Palmerston North, NZ

Member of the Executive Committee, Community Grants Scheme (COGs).

Elected Treasurer, Kelvin Grove Community Committee

Perera, H.

Appointed External Moderator for paper 90.711 Advanced Accounting, International Pacific College

Saunders, D.

Meetings Facilitator between Palmerston North District Court staff, Manawatu District Law Society, Manawatu Community Law Centre in relation to legal services initiative. Trust Board member Manawatu Community Law Centre, Provided 'pro bono' legal representation to Community Law Centre clients.

Participant National Hui for New Zealand Community Law Centres in Christchurch (Sept).

Admission to the Bar as a Barrister and Solicitor of the High Court of NZ, Palmerston North.

Tooley, S.

Member, Institute of Chartered Accountants of New Zealand. Member, Institute of Certified Management Accountants (Australia).

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. Honorary Solicitor, Palmerston North Surf Life Saving Club Incorporated.

Van Staden S.

Member, New Zealand Institute of Chartered Accountants.

University Services

Bishop, H.

Elected as Staff representative on College of Business Board

Staff liaison for student Accounting Club, Frontier.

Berkahn, M.A.

Member, College of Business Scholarships Committee.

Chua, F.

Harassment Contact Person, Harassment Advisory Committee.

Dunmore, P.V.

Elected Member of Academic Board.

Saunders, D.

Appointed to Undergraduate Studies Committee Massey University.

Trotman, L.G.S.

Member, Leave and Ancillary Appointments Committee; CoB Ambassador Prog.

Contact Persons and Student Advisors

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Group photo of staff, family and friends at Kapiti Island

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