



# SCHOOL OF ACCOUNTANCY YEARBOOK 2017 - 2018 | MASSEY BUSINESS SCHOOL



**MASSEY BUSINESS SCHOOL**  
ADVANCING ENTERPRISE,  
INSPIRING LEADERSHIP

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Cover photo:

Top: Massey University Accountancy Club – Auckland (MUAC) – 2017 Club Executive

Bottom: Massey University Accountancy Club – Manawatū (MUACC) – 2017 Club Executive

Information in this publication is correct at the time of going to press, but may be subject to change. While all reasonable efforts will be made to ensure listed papers and programmes are offered and regulations are up to date, the University reserves the right to change the content or method of presentation, or to withdraw any course of study, or impose limitations on enrolments should circumstances require this. (February 2018)

# Head of School's Report

Quality impactful research, innovative teaching, enhanced student experience, and positive engagement with the profession and community are top priorities for the School. As I prepare my last report as the Head of School, I am pleased to note that the School had many achievements in 2017.

The School collaborated with Auckland North Community and Development (ANCAD) in developing a new initiative to support Auckland's local charities and other not-for profit organisations with their accounting needs. Similar to Palmerston North Community Accounting (established in 2015), this project involves providing free accounting advice and training to charities by Massey senior accounting students, supervised by Chartered Accountants. Auckland Community Accounting had a great start, with the involvement of over 25 accountancy students and eight Chartered Accountants. Palmerston North Community Accounting continues to be strong presence, with students exceling at providing support to their local community.

In enhancing student experience, the Accountancy Clubs on both the Auckland and Manawatū campuses continued to be very active throughout the year. Both clubs organised numerous workshops, seminars, social nights and presentations in 2017, with the support of many professional bodies and organisations such, as CPA Australia, CA ANZ XERO, ACCA, and MYOB.

The academic staff of the school had a busy year with research activities. A total of 31 articles were published in 2017 in international and national refereed journals, such as: International Journal of Auditing, Accounting and Finance, Accounting & Business Research, Journal of Contemporary Accounting and Economics, Pacific-Basin Finance Journal, and the New Zealand Universities Law Review. More than half of these articles were published in A or A\* Journals (one A\* and 17 A journals), using the ABDC journal rankings. Most of the research in the School is undertaken collaboratively by two or more staff members. These publications cover a wide range of topics and issues, such as: financial determinants of local government debt in New Zealand; insights into accounting choice from the adoption timing of International Financial Reporting Standards; local councils' environmental sustainability reporting; and, the liability of corporate representatives for misleading or deceptive conduct.

In March 2016, a research report entitled 'Information Needs of Users of New Zealand Capital Markets Entity Reports' was released by the External Reporting Board (XRB). The XRB is the statutory body responsible for financial reporting and assurance standards in New Zealand, and the research report was the work of a School of Accountancy team on behalf of this body. The report attracted national and international interest. In 2017, the same research team won a second research grant from the XRB and completed a second report entitled 'Information and Assurance Needs of Users of For-profit Tier 2 Entity Reports', which was released in December 2017.

Throughout 2017, School staff have also received external and MURF grants for numerous projects including the role of corporate governance in auditing; the web-based learning environment and the relationship between student engagement and academic performance in accounting subjects; accounting for New Zealand's charities sector; and, fraud cases in New Zealand.

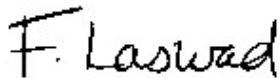
In November, the School hosted the 2017 Auckland Region Accounting (ARA) Conference on the Auckland Campus. This conference featured guest speakers from New Zealand and Australia, including two speakers from the Financial Markets Authority. A number of School of Accountancy staff and PhD students presented their research, topics of which included: who uses financial reports and their information needs; and, the need for a definition of the business model for financial reporting.

The School also had many celebrations in 2017 including Dr Dimu Ehalaiye's promotion to Senior Lecturer and Dr Borhan Bhuiyan's to Senior Lecturer above the bar. We also commended Dr Trish O'Sullivan and Dr Jing Jia on successfully completing their PhDs. The title of Trish's thesis is, 'Online Shopping: Pearls and Pitfalls for New Zealand Consumers – How to Increase Consumer Protection and Build Consumer Confidence', while Jing's is entitled, 'Does Firms' Risk Management Human Capital Reduce the Likelihood of Financial Distress?' The School also celebrated Associate Professor Lin Mei Tan, Dr Frances Chua and Lindsay Hawkes' 30 years of service to the School and Massey, along with Professor Jill Hooks' 20 years of service. We also welcomed two new Palmerston North staff members, Dr Jing Jia and Alison Pavlovich.

The School was very proud to have received two Excellence awards at the Massey Business School awards ceremony. Natalie Snyders, Administrator on the Auckland campus, received the Excellence in Professional Support award and I received the Excellence in Organisational Citizenship – Academic award.

School staff at the Palmerston North campus celebrated a move to new offices in December 2017. We are now resident on the newly refurbished level three of Business Studies West, a more fitting location alongside the other business disciplines within Massey Business School.

As a School that aims to be at the cutting edge for learning, research, innovative teaching and engagement, we are proud of our success in 2017. Under new leadership, we look forward to further years of achievement and continuing to be a centre of excellence where staff want to teach and research, and students seek to learn and develop.

A handwritten signature in black ink that reads "F. Laswad". The signature is written in a cursive, slightly slanted style.

Professor Fawzi Laswad  
Head of School

# School's Mission Statement

## Vision

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Massey University School of Accountancy aims to be recognised as a leader in accounting and business law education and research.

## Mission

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To provide quality accounting and business law education that provides a foundation for career success for our graduates; to conduct and disseminate applied research; and to contribute positively to the accounting profession, the University, and the wider community.

## Values (Guiding Principles)

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To achieve our mission the School will:

- Be student focused:
  - Ensure its student education programmes are relevant and up-to-date.
  - Encourage alternative modes of delivery and learning.
- Be supportive of its staff:
  - Provide staff with opportunities for personal development.
  - Maintain quality and uphold professional standards.
  - Encourage and support staff research.
- Reinforce and promote the University's strategic goals.
- Embrace Equal Employment Opportunities principles.
- Recognise the Treaty of Waitangi.
- Maintain transparent and inclusive (participative) management systems.

## School Goals and Objectives

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The School seeks to be recognised as a quality provider of accounting and business law education and research. It will attain this vision through realising goals and objectives in the following key areas: education, research, and contribution to the profession, the University, and the wider community.

## **Student Education**

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### **Goal**

To provide quality learning that develops and encourages the capabilities, potential and intellectual independence of students, on a life-long basis, through open entry and blended education both on and off campus.

### **Objectives**

- To develop students' communication, analytical, and critical thinking skills.
- To develop students' understanding of ethical standards and ethical dilemmas, and improve their ethical judgement.
- To support continuous improvement through a rigorous programme of evaluation and assessment.
- To reinforce strong commitment to research-led teaching and scholarship.
- To provide all students access to on-line educational opportunities, support tools and pedagogy of a high standard.
- To ensure that accounting and business law programmes are delivered to allow flexible learning and the integration of new technologies into the creation and design of curricula.
- To ensure that all papers, regardless of the campus or mode of delivery, provide students with access to excellent education, supported by effective quality systems and, where relevant, with appropriate national and international accreditation.

## **Research**

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### **Goal**

To advance the reputation and performance of the School as a research unit of international standing.

### **Objectives**

- To give a high priority to the development of comprehensive research capability on all campuses.
- To target publication in quality journals ranked as B or higher.
- To encourage applied research and scholarship in the pursuit of academic excellence and to recognise and reward outstanding achievement.
- To place a high priority on the support and resourcing of researchers, research groups and research activities and to promote emerging researchers through mentoring.
- To promote emerging researchers through mentoring.
- To increase the numbers of students undertaking postgraduate research programmes and the level of scholarship and other support available to them.

## **Contribution to the Profession, the University and the Wider Community**

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### **Goal**

To contribute to the profession, the university and wider community.

### **Objectives**

- To contribute to the development of the profession by actively contributing to and participating in professional activities.
- To contribute to the university by providing quality accounting and business law education.
- To contribute to the wider community by being a source of expertise and advice.

# 2017 Research Activities

## Journals

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Al-Hadi, A., Habib, A., Al-Yahyaee, K., & Eulaiwi, B. (2017). Joint audit, political connections and cost of debt capital. *International Journal of Auditing*, 21(3), 249-270. doi:[10.1111/ijau.12092](https://doi.org/10.1111/ijau.12092)

Ameer, R., & Othman, R. B. (2017). Corporate social responsibility performance communication and portfolio management. *Managerial Finance*, 43(5), 595-613. doi:[10.1108/MF-06-2016-0164](https://doi.org/10.1108/MF-06-2016-0164)

Bradbury, M. E. (2017). Large audit firm premium and audit specialisation in the public sector. *Accounting and Finance*, 57(3), 657-679. doi:[10.1111/acfi.12167](https://doi.org/10.1111/acfi.12167)

Bradbury, M. E., & Mear, K. M. (2017). Interpreting the impact of IFRS adoption. *Australian Accounting Review*, 27(2), 214-219. doi:[10.1111/auar.12174](https://doi.org/10.1111/auar.12174)

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2017). Financial determinants of local government debt in New Zealand. *Pacific Accounting Review*, 29(4), 512-533. doi:[10.1108/PAR-11-2016-0104](https://doi.org/10.1108/PAR-11-2016-0104)

Ehalaiye, D., Tippett, M., & van Zijl, T. (2017). The predictive value of bank fair values. *Pacific-Basin Finance Journal*, 41(February), 111-127. doi:[10.1016/j.pacfin.2016.10.008](https://doi.org/10.1016/j.pacfin.2016.10.008)

Habib, A., & Bhuiyan, M. B. U. (2017). Determinants of monetary penalties for environmental violations. *Business Strategy and the Environment*, 26(6), 754-775. doi:[10.1002/bse.1947](https://doi.org/10.1002/bse.1947)

Habib, A., & Bhuiyan, M. B. U. (2017). Overlapping membership on audit and compensation committees, equity holdings of overlapping members, and audit outcomes. *Accounting Research Journal*, (forthcoming).

Habib, A., & Hasan, M. M. (2017). Business strategy, overvalued equities, and stock price crash risk. *Research in International Business and Finance*, 39, 389-405. doi:[10.1016/j.ribaf.2016.09.011](https://doi.org/10.1016/j.ribaf.2016.09.011)

Habib, A., & Hasan, M. M. (2017). Managerial ability, investment efficiency and stock price crash risk. *Research in International Business and Finance*, 42, 262-274. doi:[10.1016/j.ribaf.2017.07.048](https://doi.org/10.1016/j.ribaf.2017.07.048)

Habib, A., & Hasan, M. M. (2017). Social capital and corporate cash holdings. *International Review of Economics and Finance*, 52, 1-20. doi:[10.1016/j.iref.2017.09.005](https://doi.org/10.1016/j.iref.2017.09.005)

Habib, A., Bhuiyan, M. B. U., & Hasan, M. (2017). Firm life cycle and advisory directors. *Australian Journal of Management*, (forthcoming).

Habib, A., Hasan, M. M., & Al-Hadi, A. (2017). Money laundering and audit fees. *Accounting & Business Research*. doi:[10.1080/00014788.2017.1392842?journalCode=rabr20](https://doi.org/10.1080/00014788.2017.1392842?journalCode=rabr20)

Habib, A., Hasan, M. M., & Jiang, H. (2017). Stock price crash risk: Review of the empirical literature. *Accounting and Finance*. doi:[10.1111/acfi.12278](https://doi.org/10.1111/acfi.12278)

Habib, A., Muhammadi, A. H., & Jiang, H. (2017). Political connections, related party transactions, and auditor choice: Evidence from Indonesia. *Journal of Contemporary Accounting and Economics*, 13(1), 1-19. doi:[10.1016/j.jcae.2017.01.004](https://doi.org/10.1016/j.jcae.2017.01.004)

Hasan, M. M., & Habib, A. (2017). Corporate life cycle, organizational financial resources and corporate social responsibility. *Journal of Contemporary Accounting and Economics*, 13(1), 20-36. doi:[10.1016/j.jcae.2017.01.002](https://doi.org/10.1016/j.jcae.2017.01.002)

Hasan, M., & Habib, A. (2017). Firm life cycle and idiosyncratic volatility. *International Review of Financial Analysis*.

Hasan, M., & Habib, A. (2017). Social capital and idiosyncratic return volatility. *Australian Journal of Management*, (forthcoming).



- Hay, D., Stewart, J., & Botica Redmayne, N. (2017). The role of auditing in corporate governance in Australia and New Zealand: A research synthesis. *Australian Accounting Review*, Vol. 27 (4), pp 457–479.
- Houqe, M. N., Ahmed, K., & van Zijl, T. (2017). Effects of audit quality on earnings management and cost of equity capital: Evidence from India. *International Journal of Auditing*, 21(2), 177-189.
- Houqe, M. N. (2017). IFRS adoption and audit fees – Evidence from New Zealand. *International Journal of Business and Economics*, 16(1), 75-100.
- Khan, S., Bradbury, M. E., & Courtenay, S. (2017). Value relevance of comprehensive income. *Australian Accounting Review*. doi:[10.1111/auar.12181](https://doi.org/10.1111/auar.12181)
- Moses, O., Ehalaiye, D., Maimako, S., & Fasua, K. (2017). Consequences of the treasury single account policy on the wealth of Nigerian commercial banks' shareholders. *Emerging Markets Finance & Trade*. doi:[10.1080/1540496X.2017.1356715](https://doi.org/10.1080/1540496X.2017.1356715)
- Napan, K., Green, J. K., Thomas, J. A., Stent, W. J., Julich, J. J., Lee, D., & Patterson, L. (2017). Collaborative transformations: Cooperative inquiry as a catalyst for change. *Journal of Transformative Education*, 1-22. doi: <http://journals.sagepub.com/doi/10.1177/1541344617736636>
- Othman, R., Laswad, F., & Nath, N. (2017). Local councils' environmental sustainability reporting: Who really counts? *Pacific Accounting Review*, 29(4), 469-489. doi:[10.1108/PAR-11-2016-0108](https://doi.org/10.1108/PAR-11-2016-0108)
- Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. doi:[10.1111/auar.12153](https://doi.org/10.1111/auar.12153)
- Pavlovich, A. J., & Watson, S. (2017). Director and shareholder liability at Pike River Coal. *New Zealand Law Journal*, 122-122.
- Smith, N. M. (2017). Constitutional reform in New Zealand. Nicholas Smith, Massey University, on the Treaty of Waitangi and constitutional reform. *New Zealand Law Journal*, 8(September), 270-4. Retrieved from <http://www.lexisnexis.co.nz/en-nz/home.page>
- Smith, N. M. (2017). Constitutional reform in New Zealand. Nicholas Smith on the Māori electoral option. *New Zealand Law Journal*, 7(August), 252-4. Retrieved from <http://www.lexisnexis.co.nz/en-nz/home.page>
- Stent, W., Bradbury, M. E., & Hooks, J. (2017). Insights into accounting choice from the adoption timing of International Financial Reporting Standards. *Accounting and Finance*. doi:[10.1111/acfi.12145](https://doi.org/10.1111/acfi.12145)
- Tareq, M., Houqe, M. N., Van Zijl, T., Taylor, D. W., & Morley, C. (2017). Discriminatory related party transactions: A new measure. *International Journal of Accounting and Information Management*, 25(4), 395-412.
- Trotman, L. G. S., & Berkahn, M. (2017). Liability of corporate representatives for misleading or deceptive conduct revisited. *New Zealand Universities Law Review*, 27(3), 552-568. Retrieved from <http://global.oup.com/?cc=nz>
- Trotman, L. G. S., & Berkahn, M. (2017). Thirty years on: The pearl anniversary of New Zealand's Fair Trading and Commerce Acts. *Australian Journal of Competition and Consumer Law*, 25(2), 169-176. Retrieved from <http://legal.thomsonreuters.com.au/>
- Zahir-ul-Hassan, M. K., & Smits, W. (2017). Paradox of audit regulation: An exploration of the Dutch regulatory space. *Accountancy Business and the Public Interest*, 16, 24-45.
- Zahir-ul-Hassan, M. K. (2017). Institutional logics and practice variation: Governance change in FM in the Netherlands. *International Journal of Organizational Innovation*, 9(3), 19-39.
- Minnaar, R., Van Veen-Dirks, P., Vosselman, E., & Zahir-ul-Hassan, M. K. (2017). A relational perspective on the contract-control-trust nexus in an interfirm relationship. *Management Accounting Research*, 34, 30-41.
- Yusoff, H. Ismail, A., Othman, R., & Darus, F. (2016). Motives and accountants' role for green accounting-reporting towards minimizing financial leakages. *Malaysian Accounting Review*, 15(2), 35-55.
- Zuraida, Z., Houqe, M. N., & van Zijl, T. (2017). Value relevance of environmental, social and governance disclosure. In S. Boubaker, D. Cummings, & D. Nguyen (Eds.), *Handbook of finance and sustainability* (forthcoming). Edward Elgar.

## Editorials, Comments and Discussions in a Refereed Journal

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Botica Redmayne, N. (2017). Editorial. *Pacific Accounting Review*, 29(4), 466-468.

Sawyer, A., & Tan, L. M. (2017). Editorial. *New Zealand Journal of Taxation Law and Policy*, 23(2), 167-172.

Sawyer, A., & Tan, L.M. (2017). Editorial. *New Zealand Journal of Taxation Law and Policy*, 23 (3), 308-312.

Sawyer, A., & Tan, L.M. (2017). Editorial. *New Zealand Journal of Taxation Law and Policy*, 23 (4), 394- 397.

## Book

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Smith, N. M., & Hubbard, J. (2017). *Business law in New Zealand: An introduction*. Auckland, New Zealand: Edify Ltd. Retrieved from <http://www.edify.co.nz/shop/higher-education/business-law-nz-contents/9780947496432>

## Chapter in a book

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Othman, R., & Ameer, R. (2017). Corporate values and corporate social responsibility communication strategies in a small economy. In K. H. Lee & S. Schaltegger (Eds.), *Accounting for sustainability: Asia Pacific perspectives. Eco-efficiency in industry and science* Vol. 33 (pp. 67-102). Cham: Springer.

Othman R., Nath N., & Laswad, F. (2018). Determinants of voluntary environmental reporting by New Zealand regional councils. In K. H. Lee & S. Schaltegger (Eds.), *Accounting for sustainability: Asia Pacific perspectives. Eco-Efficiency in industry and science* Vol. 33 (pp. 281-302). Cham: Springer.

Othman, R., Nath, N., & Laswad, F. (2017). Environmental reporting and accounting-sustainability hybridisation. In G. Azevedo, J. Oliveira, R. Marques, & A. Ferreira (Eds.), *Handbook of research on Modernization and accountability in public sector management*. doi: [10.4018/978-1-5225-3731-1.ch007](https://doi.org/10.4018/978-1-5225-3731-1.ch007)

Sutton, D. (2017). Introduction. In *Introduction to commercial law in New Zealand* (forthcoming). Wellington, NZ: Thomson Reuters.

Sutton, D. (2017). Interpreting and applying the law to business in New Zealand. In *Introduction to commercial law in New Zealand* (forthcoming). Wellington, NZ: Thomson Reuters.

Sutton, D. (2017). Employment law. In *Introduction to commercial law in New Zealand* (forthcoming). Wellington, NZ: Thomson Reuters.

Tan, L. M. (2017). Fringe benefit tax. In *New Zealand taxation 2017 - Principles, cases and questions* (pp. 815-862). Wellington, NZ: Thomson Reuters. Retrieved from <http://thomsonreuters.co.nz/>

Tan, L. M. (2017). Income from property. In *New Zealand taxation 2017 - Principles, cases and questions* (pp. 147-192). Wellington, NZ: Thomson Reuters. Retrieved from <http://thomsonreuters.co.nz/>

## Commissioned Report

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Laswad, F., Botica Redmayne, N., Stent, W., Cai, L., & Ehalaiye, D. (2017). *Information and assurance needs of users of New Zealand Tier 2 entity reports*. Wellington, New Zealand: External Reporting Board (XRB).

## Conference Paper

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Nath, N., Othman, R. B., & Laswad, F. (2017, July 2). New Zealand public sector health delivery: Selection of topics for performance audits. In *2017 AFAANZ Conference*. Adelaide, Australia.

Ameer, R. & Othman, R. B. (2017, April 20). Key drivers of the financial performance of the demutualized and self-listed stock exchanges in Asia-Pacific. In *2017 Financial Markets & Corporate Governance Conference*. Victoria University of Wellington, Wellington, New Zealand.

## Conference Paper in Published Proceedings

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Berkahn, M. A., & Trotman, L. G. S. (2017, February). Liability of corporate representatives for misleading or deceptive conduct. In *2017 Corporate Law Teachers Association Conference* (pp. 1-11). Gold Coast, Australia.

Berkahn, M. A., & Trotman, L. G. S. (2017, July). The so-called doctrine of erroneous assumption in misleading or deceptive conduct cases. *72<sup>nd</sup> Annual Australasian Law Teachers Association Conference* (pp. 1-11). University of South Australia.

Botica Redmayne, N., Ehalaiye, D., & Laswad, F. (2017, July). Financial determinants of local government debt financing in New Zealand. *The Accounting and Finance Association of Australia and New Zealand Annual Conference*. Adelaide, Australia.

Hu, Y. Y., Zhu, Y., Tucker, J., & Hu, Y. (2017, August). The influence of stakeholders on corporate social responsibility disclosure: Evidence from China. In the *Online proceedings of the American Accounting Association Annual Meeting*. San Diego, United States of America: American Accounting Association. Retrieved from <https://www2.aahq.org/AM/abstract.cfm?submissionID=8061>

## Conference Oral Presentation

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Bhuiyan, M.B.U., Cheema, A., & Man, Y. (2017, December). Risk committee, corporate risk-taking and firm value. *8<sup>th</sup> Annual Auckland Finance Meeting 2017*, Queenstown, New Zealand.

Botica Redmayne, N., & Laswad, F. (2017, January). Financial reporting and the management of heritage assets: Further evidence from New Zealand museums. *Public Services and Charities: Accounting, Accountability and Governance at a Time Change Conference*, Queen's University Belfast, UK.

Botica Redmayne, N., Roje, G., & Vašiček, V. (2017, January). Public sector accrual accounting application: Can Croatia learn from New Zealand experience? *21<sup>st</sup> Eurasia Business and Economic Society (EBES) Conference*, Budapest, Hungary.

Bradbury, M.; Habib, A., & Bhuiyan, M.B.U., (2017, April). IFRS adoption – Evidence from a regulator. *8<sup>th</sup> Conference on Financial Market and Corporate Governance*, Wellington.

Ehalaiye, D., Redmayne, B. N., & Laswad, F. (2017, June). Financial determinants of local government debt in New Zealand. *SAAA/IAAER/AAFA Biennial International Conference*. Central Drakensberg, South Africa.

Ehalaiye, D., Tippett, M., & van Zijl, T. (2017, April). SFAS 157 and the predictive value of bank fair values. *Financial Markets and Corporate Governance Conference 2017*, Wellington, New Zealand.

Hay, D., Stewart, J., & Botica Redmayne, N. (2017). The role of auditing in corporate governance in Australia and New Zealand: A research synthesis. *Financial markets and Corporate Governance Conference 2017*, Wellington, New Zealand.

Hooks, J., & Stent, W. (2017, November). Accounting for New Zealand's charities sector. *Auckland Region Accounting Conference*, Auckland, New Zealand.

Hooks, J., & Tooley, S. (2017). Organizational reporting of volunteers: The extent and motivation of current practices. *29<sup>th</sup> Asian-Pacific Conference on International Accounting Issues*, Kuala Lumpur, Malaysia.

Jiang, H., Hu, Y. Y., Zhang, H., & Zhou, D. (2017, April). Benefits of downward earnings management and political connection: Evidence from government subsidy and market pricing. *2017 Financial Markets & Corporate Governance Conference*, Wellington, New Zealand.

O'Sullivan, P. F. (2017, June). Manufacturer liability for personal injury caused by product failure in New Zealand – Where is the manufacturer responsibility under the no-fault accident compensation system? *Product Safety, Consumer's Health and Liability Law Conference*, Quebec City, Quebec, Canada.

Pavlovich, A. J. (2017). Thin capitalisation: A new model for calculating debt percentage? *Australasian Tax Teachers Association Annual Conference*, Masterton, New Zealand.

Smith, N. M. (2017). Can we find a good general reason to censor discriminatory speech? *Australian Society of Legal Philosophy Annual Conference*, Auckland, New Zealand.

Stent, W., Ehalaiye, D., Lei, C., Laswad, F., & Botica Redmayne, N. (2017, November). Who uses financial reports and what are their information needs? A structured literature review. *Auckland Region Accounting (ARA) Conference*, Auckland, New Zealand.

Sutton, D. (2017, November). Why do we need a definition of the business model for financial reporting? *Auckland Region Accounting (ARA) Conference*, Auckland, New Zealand.

## Conference Abstract

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Tan, L. M., & Laswad, F. (2017). Key employability competencies of tax accountants: A content analysis of job advertisements. In *29th Asian-Pacific Conference on International Accounting Issues 2017*, Malaysia. Retrieved from <http://www.apconference.org/>

Tan, L. M., Laswad, F., & Al Mallak, M. A. (2017). Generic skills in accounting education: Perspectives of Saudi final year students. In *29th Asian-Pacific Conference on International Accounting Issues 2017*, Malaysia.

Tan, L. M., & Laswad, F. (2017). Professional skills required of accountants: What job advertisements tell us? In *American Accounting Association Conference*, San Diego, USA.

Woodward, L., & Tan, L. M. (2017). GST compliance in New Zealand: A comparative study of taxpayers in the primary and trade sector. In *Australasian Tax Teachers' Association Conference 2017*, Masterton, New Zealand.

## Professional Presentations

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Botica Redmayne, N., Roje, G., & Vašiček, V. (2017, January). Project HRZZ Accounting and financial reporting reform as a means for strengthening the development of efficient public sector financial management in Croatia. Round Table for Practitioners – Upravljanje imovinom države i JLP(R)S: nekretnine kao javno dobro- Institucionalno-organizacijski i računovodstveno izvještajni aspekti, Ekonomski fakultet Sveučilište u Zagrebu.

Laswad, F., Stent, W., Botica Redmayne, N., Cai, L., & Ehalaiye, D. (2017, October). Information and assurance needs of the users of Tier 2 – for profit entity financial reports. *A report presented to External Reporting Board (XRB)*, Wellington, New Zealand.

## News and Media

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Tan, L. M. (2017, 6 June). Multimillion-dollar mountain of taxpayer refunds gathering dust. *Stuff.co.nz*. Retrieved from <http://www.stuff.co.nz/business/93249514/multimilliondollar-mountain-of-taxpayer-refunds-gathering-dust>

# Staff Profiles

## Auckland Campus

**MEREANA BARRETT** BMS, MMgt Waik., PhD GCU UK  
Lecturer

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Mereana Barrett is a lecturer in the School of Accountancy at Auckland Campus. Her research interests encompass accounting and accountability, stakeholder engagement, sustainability reporting and the impact of climate change on communities in Australia and New Zealand.

Mereana holds a Bachelor of Management Studies (Accounting), a Masters of Management (Distinction) from Waikato University (New Zealand), and a PhD from the Department of Accounting, Finance and Risk from Glasgow Caledonian University (United Kingdom). Mereana teaches Management Accounting courses.

**BORHAN BHUIYAN** MBA Dhaka, PhD Lincoln, CA  
Senior Lecturer

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Borhan is a Senior Lecturer of Financial Accounting in the School, teaching at both graduate and post-graduate level. Prior to joining Massey University, Borhan taught accounting in Fiji and New Zealand tertiary institutes for several years. He is an Associate Member of CPA Australia and Auckland campus coordinator for Institute of Chartered Accountants Australia and New Zealand. Borhan is an Academic Mentor for Beta Alpha Psi at Massey University.

Borhan completed his PhD from Lincoln University, New Zealand. His research interests include corporate governance, financial reporting quality and auditing. His research has been published in different international accounting journals including Accounting and Business Research, Australian Accounting Review, Research in Accounting Regulation, Managerial Finance, Asian Review of Accounting and Journal of International Accounting Auditing and Taxation, among others. He serves as reviewer in different accounting and corporate governance journals.

Borhan has received much recognition including 'Best Paper Award 2012' by the New Zealand Institute of Chartered Accountants (now Chartered Accountants Australia and New Zealand) and a New Zealand Institute of Chartered Accountants' Travel Grant 2010, among others. He is also a member of the American Accounting Association (AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

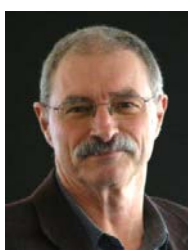
### Journal Publications 2013-2017

Habib, A., Bhuiyan, M. B. U., & Hasan, M. (2017). Firm life cycle and advisory directors. *Australian Journal of Management*, (forthcoming).

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Michael is Professor of Accounting. He obtained his PhD at the University of Auckland. His research and consulting interests are in the area of corporate financial reporting and financial analysis. He has over 60 peer reviewed publications, including articles in *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Public Policy*, *Abacus*, *Accounting and Finance*, *Journal of Corporate Finance*, and over 50 articles in professional journals. He is on an associate editor on the *Australian Journal of Management* and is on the editorial board of seven other journals.

Michael is actively involved in professional accounting activities, including: External Reporting Board (XRB); Academic Advisory Panel of the Australian Accounting Standards Board. He is a founding and current member of Quantitative Accounting Research Network 2012-2017. He is a FCA-Fellow of the New Zealand Institute of Chartered Accountants (now Chartered Accountants Australia and New Zealand) and a Life Member of the AAANZ.

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Ahsan's areas of main research interest include but are not limited to capital market-based accounting research (CMAR), the interface between corporate governance and accounting information, audit quality, and corporate social responsibility. He has supervised five PhDs to completion and is currently supervising five other PhD students. He has published extensively in prestigious journals like *Accounting & Business Research*, *ABACUS*, *Corporate Governance: An International Review*, *Journal of Accounting Literature*, *Business & Society*, *Accounting & Finance*, *International Journal of Auditing*, and *Journal of Contemporary Accounting & Economics*. He is on the Editorial Board of *Pacific Accounting Review*, *Asian Accounting Review* and *Managerial Auditing Journal* and is an ad hoc reviewer for a number of accounting and corporate governance journals.

Ahsan has taught a wide range of accounting courses in the undergraduate, postgraduate, MBA and Master of Professional Accounting (MPA) programmes over the years. At Massey his teaching responsibilities include Intermediate Financial Accounting (110.209) and Integrated accounting (110.303).

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Jill is Professor of Accounting and Academic Co-ordinator for the School of Accountancy, Auckland campus. She has taught a number of financial accounting courses; most recently advanced financial accounting and the financial accounting course in the Master of Professional Accounting and Finance programme.

Jill's research is mainly focused on disclosures in corporate annual reports. She has developed best practice disclosure indices for the NZ electricity industry (both network and generators), environmental reporting, and reporting by Malaysian local authorities. Jill's continuing interest in the NZ electricity industry has resulted in publications related to financial performance, ownership structures, pricing, changes in annual reporting since corporatisation and relationships in the industry. She has also examined reporting by NZ schools, accounting policy choices of NZ entities, reporting of intellectual capital in NZ corporate reports and reporting of environmental issues by NZ companies. Four historical studies have examined the history of standard value accounting in NZ, the role of accounting in an Australasian sugar refinery, the history of women chartered accountants in NZ, and the changing role of accounting in a privatised co-operative. Jill has published in several 'A ranked' academic journals including *Accounting, Auditing & Accountability*, *Accounting & Finance*, *The British Accounting Review*, *Abacus*, *Financial Accountability & Management (FAM)*; and *Accounting Historians* (best paper award).

Jill is a member of the Chartered Accountants Australia and New Zealand (CA) a Fellow Certified Practising Accountant (Australia) (FCPA), a member of the Accounting and Finance Association of Australia and NZ (AFAANZ) and a founding associate of the Social Innovation and Entrepreneurship Centre at Massey University. She was a co-editor of *Pacific Accounting Review* journal in 2011-2014.

#### **Journal Publications 2013-2017**

Stent, W., Bradbury, M. E., & Hooks, J. (2017). Insights into accounting choice from the adoption timing of International Financial Reporting Standards. *Accounting and Finance*. doi:[10.1111/acfi.12145](https://doi.org/10.1111/acfi.12145)

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Noor is an Associate Professor in Accounting. He joined the School in January 2018. He was previously at Victoria University of Wellington, ANU and the University of Dhaka. He is a member of Certified Practicing Accountants (CPA), Australia, and of the Chartered Accountants Australia and New Zealand (CAANZ).

Noor's main areas of research interest include but are not limited to capital markets, accounting policy reforms, financial reporting, sustainability reporting and corporate governance. His research has appeared in prominent journals like *The International Journal of Accounting*, *Pacific-Basin Finance Journal*, *International Journal of Auditing*, *Advances in Accounting*, *Research in Accounting Regulation*, and *Journal of International Accounting Auditing & Taxation*. Noor has supervised two PhDs to completion and is now supervising three other PhD students.

Noor's teaching interests include Financial Accounting, International Accounting and Financial Statement Analysis for both undergraduate and postgraduate levels. Noor is a member of the following organizations: AAA, EAA and AFAANZ.

### Journal Publications 2013-2017

Tareq, M., Houqe, M. N., van Zijl, T. Taylor, D. W., & Morley, C. (2017). Discriminatory related party transactions: A new measure. *International Journal of Accounting and Information Management*, 25(4), 395-412.

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Lecturer

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Hedy specialises in teaching Management Accounting courses at both undergraduate and postgraduate levels. She also serves as a supervisor for Masters students. Hedy completed her doctoral research in the area of accounting professionalisation which looks at the expansion of Western professional accounting bodies into emerging markets, such as China. She also has a wide range of research interests related to China and other emerging markets. Her current research is mainly focused on auditing, corporate governance, professionalisation of accountancy, and the not-for-profit sector. She publishes in high quality peer reviewed journals and reviews research papers for journals.

Outside the academic world, Hedy is always passionate about engaging with students, the community and accounting professionals. She is the Club Mentor for the Massey University Accountancy Club in Auckland Campus which aims at enriching students' learning, social and practical experiences. She also serves as a board member on the Board of Trustees and the Audit and Risk Committee of Airedale Property Trust (a registered charitable trust) based in Auckland.

Hedy teaches 110.229 Management Accounting, 110.303 Integrative Accounting, and 110.703 Management Accounting for Decision Making, at the Auckland Campus.

#### **Journal Publications 2013-2017**

Zhang, L., Zhang, H., & Huang, J. (2016). Managerial promotion and annual report restatement – based on the perspectives of incentive strength and probability. *Journal of Shanxi University of Finance and Economics*, 38(12), 115-124. Retrieved from <http://www.cnki.net/>

Zhang, T., Huang, H. J., & Hooper, K. (2014). Empirical study on the relationship among government holding, asset injection and listed companies performance – Evidence from China securities market. *Corporate Ownership and Control*, 12(1), 169-179.

Huang, H. J., Zhou, N., & Hooper, K. (2013). Verifiability and truth: Corporate social reporting in mining in China. *Corporate Ownership and Control Journal*, 10(3), 14-24.

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

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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 and completed her PhD at the University of Auckland. Trish teaches in the areas of commercial and company law.

Patricia's areas of research include consumer law, intellectual property, employment law and corporate distress. She has been admitted as a Barrister and Solicitor of the High Court of New Zealand.

#### **Journal Publications 2013-2017**

O'Sullivan, P. F. (2016). The definition of 'consumer' - will the real 'consumer' please stand up. *Competition and Consumer Law Journal*, 24(1), 23-47.

O'Sullivan, T. (2016). Developing an online dispute resolution scheme for New Zealand consumers who shop online—are automated negotiation tools the key to improving access to justice? *International Journal of Law and Information Technology*, 24(1), 22-43. doi:[10.1093/ijlit/eav019](https://doi.org/10.1093/ijlit/eav019)

O'Sullivan, T. (2014). Online shopping terms and conditions in practice: Validity of incorporation and unfairness. *Canterbury Law Review*, 20, 1-21.

O'Sullivan, P. F. (2014). Extended warranties. *New Zealand Law Journal*, June, 187-189.

O'Sullivan, T. (2013). Online shopping and consumers — the impact of 'contract on dispatch' terms. *Competition and Consumer Law Journal*, 21, 186-204.

O'Sullivan, P. F. (2013). Online shopping and consumers - is conduct more important than communication in contract formation? *New Zealand Business Law Quarterly*, 9, 95-110.

**VICTORIA PLEKHANOVA** BA/LLB *Tomsk*, LLM *Moscow*, PhD *Auckland*  
Assistant Lecturer

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Victoria joined the School of Accountancy in January 2018, after completing her PhD in Law at the University of Auckland Law School. Victoria was awarded a University of Auckland Doctoral Scholarship to conduct her full-time research on the corporate income tax challenges arising in the digitalised global economy.

Prior to starting her PhD project, Victoria was working for Ernst & Young (CIS) BV in Moscow, as Senior Associate, then Barrister of the Business Tax Litigation and Representation Team. Victoria is a member of the Moscow Bar Association.

Victoria's professional interests include corporate income taxation, international taxation, tax and political philosophy and tax policy, corporate and contract law issues.

**NICHOLAS SMITH** BA, BA Hons, LLB *Natal*, PhD *Auck*.  
Senior Lecturer

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Nicholas, senior lecturer in Business Law, started working at Massey University in 1999. Before that, he lectured in public law and legal theory in the School of Law at the University of the Witwatersrand in Johannesburg. He teaches the Business Law second year core course, and the Law of (Real) Property course. He has also taught in The Law of Business Organisations course at Massey.

Nicholas' research is mostly in human rights theory and focuses on discrimination and equality. He completed his PhD at the University of Auckland in 2007. His PhD research was on the concept of equality in moral, political and legal philosophy. He has published articles on human rights, including some from his doctoral dissertation, and on statutory interpretation. In 2011, his book 'Basic Equality and Discrimination' was published by Ashgate in its Applied Legal Philosophy series.

#### Journal Publications 2013-2017

Smith, N. M. (2017). Constitutional reform in New Zealand  
Nicholas Smith, Massey University, on the Treaty of Waitangi and constitutional reform. *New Zealand Law Journal*, No 8 - September 2017, 270-4. Retrieved from <http://www.lexisnexis.co.nz/en-nz/home.page>

Smith, N. M. (2017). Constitutional reform in New Zealand  
Nicholas Smith on the Māori electoral option. *New Zealand Law Journal*, No 7 - August 2017, 252-4. Retrieved from <http://www.lexisnexis.co.nz/en-nz/home.page>

**WARWICK STENT** BCom(Hons) *HDE Rhodes*, MCom *RAU*, PhD, CA  
Senior Lecturer

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Warwick started work at Massey in 2005 and teaches auditing and advanced auditing, as well as occasional advanced accounting topics to undergraduate students at the Auckland Campus. He also undertakes supervision of post graduate and PhD theses. Before joining Massey, he worked as a manager at Deloitte for six years in New Zealand. He was responsible for managing learning and development nationally within Deloitte's Assurance and Advisory Service Line as well as managing a number of audit clients. 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), South Africa.

Warwick completed his PhD in April 2012. His thesis was titled: "A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand". Other research interests include fraud and security in internet environments, the impact of IFRS, integrated reporting, the superannuation scheme industry, solicitors trusts, audit education and audit related issues. His publications include articles in the *Accounting and Finance*, *Australian Accounting Review* and *Pacific Accounting Review* journals. He is also on the Editorial Board for the *Meditari Accounting Research Journal* which awarded him their '2015 Outstanding Reviewer' award.

#### **Journal Publications 2013-2017**

Napan, K., Green, J.K., Thomas, J.A., Stent, W.J., Julich, J.J., Lee, D., and Patterson, L. (2017). Collaborative transformations: Cooperative Inquiry as a catalyst for change. *Journal of Transformative Education*, 1-22. doi:<http://journals.sagepub.com/doi/10.1177/1541344617736636>

Stent, W. J., & Dowler, T. (2015). Early assessments of the gap between integrated reporting and current corporate reporting. *Meditari Accountancy Research*, 23(1), 92-117. doi:[10.1108/MEDAR-02-2014-0026](https://doi.org/10.1108/MEDAR-02-2014-0026)

Stent, W. J., Bradbury, M., & Hooks, J. (2015). Insights into accounting choice from the adoption timing of international accounting reporting standards. *Accounting and Finance*, 1-22. doi:[10.1111/acfi.12145](https://doi.org/10.1111/acfi.12145)

Stent, W., Bradbury, M., & Hooks, J. (2013). What firms' discretionary narrative disclosures reveal about the adoption of international financial reporting standards. *Australian Accounting Review*, 23(3), 252-263. doi:[10.1111/auar.12002](https://doi.org/10.1111/auar.12002)

**SIATA TAVITE** BCom *Auck.*, MBA, PGDip(AcctFinMgmt) *USP*  
Senior Tutor

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Prior to joining Massey University Siata worked as a tutor at the School of Accounting and Finance, University of the South Pacific, Suva, Fiji. She has also worked in the banking sector in New Zealand and the Kingdom of Tonga.

Siata's current teaching responsibilities include the core course 115.112 Accounting and 110.109 Introductory Financial Accounting. She also assists with Pasifika@Massey functions and events.

**JAYANTHA WICKRAMASINGHE** MBA, PhD *Bond*, CPA, CMA, FCA (SL), MACS (Snr), CP  
Lecturer

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Jayantha teaches management accounting, advanced management accounting and accounting information systems courses. Prior to joining Massey University in 2008, he taught accounting and information systems papers in Australia.

Jayantha's research focuses on the enterprise value of management and technology innovations and the measurement of firm intrinsic earning capacity.

# Manawatū Campus

**MATTHEW BERKAHN** BBS(Hons), LL.M(Hons) *Well.*, SJD *Deakin*  
Associate Professor

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Matt is the Undergraduate Business Law Co-ordinator for the School of Accountancy. He is involved in teaching a number of courses, mainly in the area of company law. He supervises research on company and consumer law topics, and is the course coordinator of all research courses in Business Law. He also teaches law as part of the School's MPAF programme and the Massey MBA.

Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis dealt with the different possible approaches to company law enforcement. Recent research has mainly been in the area of consumer law, particularly misleading or deceptive conduct under the Fair Trading Act. Publications also include several chapters in a leading company law treatise.

## Journal Publications 2013-2017

Trotman, L. G. S., & Berkahn, M. (2017). Liability of corporate representatives for misleading or deceptive conduct revisited. *New Zealand Universities Law Review*, 27(3), 552-568. Retrieved from <http://global.oup.com/?cc=nz>

Trotman, L. G. S., & Berkahn, M. (2017). Thirty years on: The pearl anniversary of New Zealand's Fair Trading and Commerce Acts. *Australian Journal of Competition and Consumer Law*, 25(2), 169-176. Retrieved from <http://legal.thomsonreuters.com.au/>

Berkahn, M. A., & Trotman, L. G. S. (2016). Two issues in misleading or deceptive conduct. *New Zealand Universities Law Review*, 27(1), 145-161. Retrieved from <http://www.nzulr.com/>

Berkahn, M. A., & Trotman, L. G. S. (2015). Of headlines, qualifiers and a chorus of discontent. *Australian Journal of Competition and Consumer Law*, 23(2), 139-148. Retrieved from <http://thomsonreuters.com/>

Berkahn, M. A., & Trotman, L. (2014). Unconscionability and Consumer Law Reform in New Zealand. *Competition & Consumer Law Journal*, 21(3), 248-263. Retrieved from <http://www.lexisnexis.com.au/en-au/products/competition-and-consumer-law-journal.page>

Berkahn, M., & Trotman, L. G. S. (2014). Misleading or deceptive conduct after *Red Eagle* - clearing up the confusion. *Otago Law Review*, 13(2), 333-350.

Berkahn, M., & Trotman, L. G. S. (2013). Progress with New Zealand's consumer law reform. *Australian Journal of Competition and Consumer Law*, 21(3), 228-236. Retrieved from <http://sites.thomsonreuters.com.au/journals/2013/09/10/australian-journal-of-competition-and-consumer-law-update-september-2013/>





Nives teaches third year and postgraduate auditing and financial accounting courses. She received her PhD from Massey University in 2005. Her doctoral research was an investigation into the effects of political risk and corporate governance on audit effort in the production of audit services in the NZ public sector. Her main area of research and expertise is assurance, in particular the highly specialised area of economics and production of assurance services and assurance markets. Nives also contributes to the development of professional standards, guidance and policies for practicing auditors and regulators in New Zealand. Her other area of expertise and research is financial reporting and auditing of public benefit entities. Her recent research focuses on the introduction of International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS) in public sector reporting and the effects of these standards on the quality and cost of reporting and auditing.

Nives is the Rest of North Island Region and the Trans-Tasman Councillor for Chartered Accountants Australia and New Zealand and a member of the New Zealand Accounting Standards Board. She is also appointed by the Financial Markets Authority (FMA) as a member of the FMA Audit Regulation Committee. Nives prepares comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatū members of Chartered Accountants Australia and New Zealand. She is also the facilitator of the Achiever Programme at the School sponsored by Chartered Accountants Australia and New Zealand, and a Fellow of the Chartered Accountants Australia and New Zealand (FCA). She is the Honorary Auditor and a board member for a number of Manawatū community groups and societies.

#### **Journal Publications 2013-2017**

Hay, D., Stewart, J., & Botica Redmayne, N. (2017). The role of auditing in corporate governance in Australia and New Zealand: A research synthesis. *Australian Accounting Review*, Vol. 27 (4), pp 457–479.

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2017). Financial determinants of local government debt in New Zealand. *Pacific Accounting Review*, 29(4), 512-533. doi:[10.1108/PAR-11-2016-0104](https://doi.org/10.1108/PAR-11-2016-0104)

Laswad, F., & Botica Redmayne, N. (2015). IPSAS or IFRS as the framework for public sector financial reporting? New Zealand preparers' perspectives. *Australian Accounting Review*, 25(2), 175-184. doi:[10.1111/auar.12052](https://doi.org/10.1111/auar.12052)

Botica Redmayne, N. (2014). Audit quality - what do we know and not know? *The New Zealand Law Journal*, February, 10-12. Retrieved from <http://www.lexisnexis.co.nz/>

Carson, E., Botica Redmayne, N., & Liao, L. (2014). Audit market structure and competition in Australia. *Australian Accounting Review*, 24(4), 298-312. doi:[10.1111/auar.12041](https://doi.org/10.1111/auar.12041)

Bradbury, M. E., & Botica Redmayne, N. (2014). Audit effort and pricing differences among the large audit firms: Evidence from a public sector setting. *International Journal of Auditing*, 18(1), 90-100. doi:[10.1111/ijau.12014](https://doi.org/10.1111/ijau.12014)

Botica Redmayne, N., & Malthus, S. (2013). Checking on charities. *Chartered Accountants Journal*, 92(6), 40-42.

Botica Redmayne, N. (2013). Audit quality - an academic's perspective. *The Journal*, (August), 26-27. Retrieved from <http://www.nzica.com/News/Archive/2013/August/In-the-print-issue.aspx>

Bradbury, M. E., & Botica Redmayne, N. (2013). Audit Effort and Pricing Differences among the Large Audit Firms: Evidence from a Public Sector Setting. *International Journal of Auditing*.

Botica Redmayne, N., & Laswad, F. (2013). An assessment of the impact of IFRS adoption on public sector audit fees and audit effort: Some evidence of the transition costs on changes in reporting regimes. *Australian Accounting Review*, 23(1), 88-99. doi:[10.1111/j.1835-2561.2012.00166.x](https://doi.org/10.1111/j.1835-2561.2012.00166.x)

**FRANCES CHUA** BA *Taiwan*, MBS, PhD, DipEd, DipSLT, CPA (*Aust.*)

Senior Lecturer

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The teaching responsibilities of Frances lie mainly in a case-based third year course called Integrative Accounting, which aims to create an appreciation of how accounting operates in practice through an integrated study of accounting sub-disciplines and other related disciplines.

Frances is the School's Accountancy Undergraduate Co-ordinator. She is also a Harassment Complaint Contact Person for the Harassment Advisory Committee of the University.

Frances is interested in ethics and the professionalisation of the accounting profession. Her current research interests include corporate codes of ethics, accounting education and the role of accounting in corporate governance.

#### **Journal Publications 2013-2017**

Rahman, A., Perera, H., & Chua, F. (2016). Asia Pulp & Paper: a balanced balance sheet? *Emerald Emerging Markets Case Studies*, 6(3), 1-26. <http://dx.doi.org/10.1108/EEMCS-05-2015-0095>

Carr, S., Chua, F., & Perera, H. (2013). University accounting curricula: The perceptions of an alumni group. In A. Sangster & R. M. S. Wilson (Eds.), *Liberalising the accounting curriculum in university education* (pp. 359-376). London: Routledge.

**DIMU EHALAIYE** BSc, MBA *Jos.*, PhD *Well.*, CPA (*Aust.*)

Senior Lecturer

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Dimu is a senior lecturer in the School of Accountancy at the Manawatū campus, Palmerston North. His current research interests focus on financial reporting, public sector accounting, accounting standards setting and accounting practice in developing economies. Dimu currently teaches Intermediate and Advanced Financial Accounting.

#### **Journal Publications 2013-2017**

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2017). Financial determinants of local government debt in New Zealand. *Pacific Accounting Review*, 29(4), 512-533. doi:[10.1108/PAR-11-2016-0104](https://doi.org/10.1108/PAR-11-2016-0104)

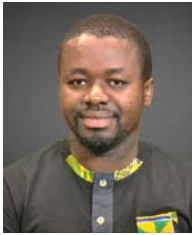
Moses, O., Ehalaiye, D., Maimako, S., & Fasua, K. (2017). Consequences of the treasury single account policy on the wealth of Nigerian commercial banks' shareholders. *Emerging Markets Finance & Trade*, Forthcoming, doi:[10.1080/1540496X.2017.1356715](https://doi.org/10.1080/1540496X.2017.1356715)

Ehalaiye, D., Tippett, M., & van Zijl, T. (2017). The predictive value of bank fair values. *Pacific-Basin Finance Journal*, 41(February), 111-127. doi:[10.1016/j.pacfin.2016.10.008](https://doi.org/10.1016/j.pacfin.2016.10.008)

**ERNEST GYAPONG** BCom *Cape Coast*, MSc *Dundee*, PhD *Griffith*

Lecturer

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Ernest joined the School of Accountancy in October 2016 as a lecturer on the Manawatū campus. Ernest has a BCom degree (University of Cape Coast, Ghana) with a major in accounting, an MSc in International Finance with Distinction (University of Dundee, UK), and a PhD in Accounting (Griffith University, Australia).

At the University of Dundee, Ernest graduated with two awards for being the best MSc International Finance student and an outstanding Masters student. He has continuing research interests in corporate governance and financial reporting. He has been an ad hoc reviewer for *Cogent Business and Management* and the *Journal of Financial Reporting and Accounting*.

Ernest has teaching interests in the broader area of financial and management accounting and has taught these courses in the UK and Australia.

**YUAN YUAN HU** MA *Wolv.*, MAcc *Glas.*, PhD *Cardiff UK*, CPA (*Aust.*)

Lecturer

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Prior to joining Massey, Yuan Yuan taught at the University of Wales and Cardiff University, UK, at the undergraduate and postgraduate levels. Currently, Yuan Yuan teaches financial accounting and management accounting. Yuan Yuan has research interests in corporate social environmental reporting and accountability, corporate governance and Accounting in China. The topic for Yuan Yuan's PhD thesis was 'An Investigation into the Willingness of Chinese Listed Companies to Participate in Corporate Environmental Reporting'.

**Journal Publications 2013-2017**

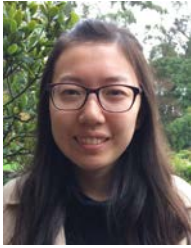
Hu, Y., Zhu, Y., Tucker, J., & Hu, Y. (forthcoming). Ownership Influence and CSR Disclosure in China. *Accounting Research Journal* (B).

Nath, N., Hu, Y. Y., & Budge, C. (2016). Information technology and diffusion in the New Zealand Public Health Sector. *Qualitative Research in Accounting & Management*, 13(2). Retrieved from <http://www.emeraldinsight.com/>

Hu, Y. Y., & Karbhari, Y. (2015). Incentives and disincentives of corporate environmental disclosure: Evidence from listed companies in China and Malaysia. *Thunderbird International Business Review*, 57(2), 143-161. doi:[10.1002/tie.21678](https://doi.org/10.1002/tie.21678)

**JING JIA** BCom, BA(Hons), PhD QUT  
Lecturer

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Jing joined Massey University as a lecturer in 2017. She has a Bachelor of Commerce (Griffith University, Australia) majoring in Accountancy, a Bachelor of Business (Honours) (Queensland University of Technology, Australia) in Accounting, and a PhD in Accounting (Queensland University of Technology, Australia). Her dissertation integrated human capital, risk management and financial distress likelihood using an Australian setting. Jing's main research interest to date is in the area of risk management, corporate governance and auditing.

#### Journal Publications 2013-2017

Jia, J., & Munro, L. (2016). A finer-grained approach to assessing the 'quality' ("quantity" and "richness") of risk management disclosures. *Managerial Auditing Journal*, 31(8/9), 770-803. doi:[10.1108/MAJ-12-2014-1135](https://doi.org/10.1108/MAJ-12-2014-1135)

**FAWZI LASWAD** BEcon *Garyounis*, MSc *Wisc.*, PhD *Syd.*, FCA, CMA, FCPA (*Aust.*)  
Professor and Head of School

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Fawzi 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 undertakes supervision of Masters and PhD theses. Fawzi has wide research interests with a focus on financial reporting. He is involved in many professional activities.

Fawzi served as a member of the Accounting Standards Review Board from 2002 to 2010. He was the Chair of the Academic Committee of Pre-admissions programme (Professional Accounting School). He was also the Chair of the Education Board of Chartered Accountants Australia and New Zealand. He chaired the academic committee of the Chartered Accountants Australia and New Zealand and served as a Director of Advanced Business Education Limited. He also served as President (NZ) of the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

#### Journal Publications 2013-2017

Ehalaiye, D., Botica Redmayne, N., & Laswad, F. (2017). Financial determinants of local government debt in New Zealand. *Pacific Accounting Review*, 29(4), 512-533. doi:[10.1108/PAR-11-2016-0104](https://doi.org/10.1108/PAR-11-2016-0104)

Othman, R., Laswad, F. and Nath, N. (2017) "Local councils' environmental sustainability reporting: who really counts?", *Pacific Accounting Review*, 29(4), 469-489, doi:[10.1108/PAR-11-2016-0108](https://doi.org/10.1108/PAR-11-2016-0108)

Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. doi:[10.1111/auar.12153](https://doi.org/10.1111/auar.12153)

Kabir, H., & Laswad, F. (2015). The impact of improvements in institutional oversight on IFRS accrual quality in Europe. *Australian Accounting Review*, 25(4), 428-444. doi:[10.1111/auar.12084](https://doi.org/10.1111/auar.12084)

Tan, L. M., & Laswad, F. (2015). Performance in Introductory Accounting: do learning styles matter? *Accounting Education: an international journal*, 24(5), 383-402. doi:[10.1080/09639284.2015.1075315](https://doi.org/10.1080/09639284.2015.1075315)

Laswad, F., & Botica Redmayne, N. (2015). IPSAS or IFRS as the framework for public sector financial reporting? New Zealand preparers' perspectives. *Australian Accounting Review*, 25(2), 175-184. doi:[10.1111/auar.12052](https://doi.org/10.1111/auar.12052)

Tan, L. M., & Laswad, F. (2015). Academic performance in introductory accounting: Do learning styles matter? *Accounting Education*, 24(5), 383-402. doi:[10.1080/09639284.2015.1075315](https://doi.org/10.1080/09639284.2015.1075315)

Kabir, M. H., & Laswad, F. (2014). The behaviour of earnings, accruals and impairment losses of failed New Zealand finance companies. *Australian Accounting Review*, 24(3), 262-275. doi:[10.1111/auar.12028](https://doi.org/10.1111/auar.12028)

Botica Redmayne, N., & Laswad, F. (2013). An assessment of the impact of IFRS adoption on public sector audit fees and audit effort: Some evidence of the transition costs on changes in reporting regimes. *Australian Accounting Review*, 23(1), 88-99. doi:[10.1111/j.1835-2561.2012.00166.x](https://doi.org/10.1111/j.1835-2561.2012.00166.x)

**NIRMALA NATH** BA, MA, PGDip, DipEd USP, PhD Waik., CPA (Aust.)

Senior Lecturer

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Nirmala joined the School of Accountancy in 2003 as a lecturer. Her teaching includes courses in management accounting and accounting theory. She primarily researches in the areas of performance management systems, public sector performance audits and accountability, qualitative research methods and hermeneutics.

#### Journal Publications 2013-2017

Othman, R., Laswad, F. and Nath, N. (2017) "Local councils' environmental sustainability reporting: who really counts?", *Pacific Accounting Review*, 29(4),469-489, doi:[10.1108/PAR-11-2016-0108](https://doi.org/10.1108/PAR-11-2016-0108)

Othman, R. B., Nath, N., & Laswad, F. (2017). Sustainability reporting by New Zealand's local government. *Australian Accounting Review*, 27(3), 315-328. doi:[10.1111/auar.12153](https://doi.org/10.1111/auar.12153)

Nath, N., Hu, Y. Y., & Budge, C. (2016). Information technology and diffusion in the New Zealand Public Health Sector. *Qualitative Research in Accounting & Management*, 13(2). Retrieved from <http://www.emeraldinsight.com/>

Jayasinghe, K., Nath, N. D., & Othman, R. (2015). The Public Sector accounting, accountability and auditing in emerging economies: Insights, gaps and some new ways forward. *The Public Sector Accounting, Accountability and Auditing in Emerging Economies*, 15, 1-6. doi:[10.1108/S1479-356320150000015001](https://doi.org/10.1108/S1479-356320150000015001)

Van Peurse, K., Samujh, R. H., & Nath, N. D. (2015). A Programme of future audit professionals: Using action research to nurture student engagement. *Educational Action Research*, 24(4), 598-616. doi:[10.1080/09650792.2015.1091365](https://doi.org/10.1080/09650792.2015.1091365)

Nath, N. D., & Sharma, U. (2014). Performance management systems in the public housing sector: Dissemination to diffusion. *Australian Accounting Review*, 24(1), 2-20. doi:[10.1111/auar.12004](https://doi.org/10.1111/auar.12004)

**RADIAH OTHMAN** BAcc(Hons), MAcc (Dist.) Curtin, CertTchgHEdu, PhD Aston, CPA (Aust.)

Senior Lecturer

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Radiah's current teaching responsibilities include postgraduate and undergraduate courses in Forensic Accounting, Accounting Systems, Auditing and Assurance. Radiah's current research interests focus on public sector sustainability and accountability, fraud and forensic issues. Other research interests include accounting history. She is a mentor for the Manawatū Massey University Accounting Club and was nominated for the Lecturer of the Year Award in 2015.

She has published in international refereed journals which include Journal of Business Ethics, Australian Accounting Review, Pacific Accounting Review, Business Strategy and the Environment, Journal of Accounting in Emerging Economies and International Journal of Disclosure and Governance. One of her papers was a Highly Commended Award Winner at the Literari Network Awards for Excellence 2013 by Emerald. She and her co-authors of a textbook won the 2013 Pearson Best Author Award 2013. She has successfully supervised two PhD, one MBA, two postgraduate Special Topic and Professional Practice and five Masters dissertations. She has examined four PhDs, one MBA and 13 Masters dissertations. She is currently supervising one PhD student.

Radiah is an associate member to the Association of Certified Fraud Examiners (ACFE), in the US and NZ chapter and a CPA. She is on the Editorial Advisory and Review Board for the Journal of Financial Accounting and Reporting. She serves as a reviewer for Journal of Business Ethics, Journal of Accounting in Emerging Economies, Journal of Forensic and Investigative Accounting, Voluntas: International Journal of Voluntary

Non-profit Organizations and Corporate Governance - International Business and Society. She is a member of Beta Gamma Sigma (the International Honor Society of Collegiate Schools of Business), and the Emerald Literary Network.

#### Journal Publications 2013-2017

Ameer, R., & Othman, R. B. (2017). Corporate Social Responsibility Performance Communication and Portfolio Management. *Managerial Finance*, 43(5), 595-613. doi: [10.1108/MF-06-2016-0164](https://doi.org/10.1108/MF-06-2016-0164)

Othman, R., Laswad, F. and Nath, N. (2017) "Local councils' environmental sustainability reporting: who really counts?", *Pacific Accounting Review*, 29(4),469-489, doi:[10.1108/PAR-11-2016-0108](https://doi.org/10.1108/PAR-11-2016-0108)

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Yusoff, H. Ismail, A., Othman, R. And Darus, F. (2016), Motives and Accountants' Role for Green Accounting-Reporting Towards Minimizing Financial Leakages, *Malaysian Accounting Review*, 15(2),35-55.

Jayasinghe, K., Nath, N. D., & Othman, R. B. (2015). The Public Sector accounting, accountability and auditing in emerging economies: Insights, gaps and some new ways forward. *The Public Sector Accounting, Accountability and Auditing in Emerging Economies*, 15, 1-6. doi:[10.1108/S1479-356320150000015001](https://doi.org/10.1108/S1479-356320150000015001)

Othman, R. B., & Ameer, R. (2015). Conceptualizing the duties and roles of auditors in Islamic financial institutions: What makes them different?. *Humanomics*, 31(2). doi:[10.1108/H-04-2013-0027](https://doi.org/10.1108/H-04-2013-0027)

Othman, R. B., & Ameer, R. (2014). Small and medium enterprises and sustainability. *The Malaysian Accountants*, Nov-Dec, 20-22.

Othman, R. B., & Ameer, R. (2014). Malaysian accountants and integrated reporting: Reformers in the making. *The Malaysian Accountant*, Sept-Oct, 8-10.

Othman, R. B., & Ali, N. (2014). Internal controls, and supervision mechanisms in a developing country. *Voluntas:International Journal of Voluntary and Nonprofit Organisations*, 25(1), 201-224. doi:[10.1007/s11266-012-9335-4](https://doi.org/10.1007/s11266-012-9335-4)

Othman, R. B., & Ameer, R. (2014). Integrated reporting for public sector entities: The way forward? *The Malaysian Accountant*, July-Aug, 3-6.

Othman, R. B., & Ameer, R. (2014). Institutionalization of risk management framework in Islamic NGOs for suppressing terrorism financing: Exploratory research. *Journal of Money Laundering Control*, 17(1), 96-109.

Othman, R., & Othman, R. (2014). Higher education institutions and social performance: Evidence from public and private universities. *International Journal of Business and Society*, 15(1), 1-18.

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Yusoff, H., Othman, R. B., & Yatim, N. (2013). Accountants and environmental accounting and reporting in Malaysia: An agent for sustainability practice? *Journal of Sustainability Science and Management*, 8(1), 53-67.

**ALISON PAVLOVICH** LLB, BCom, LLM(Hons) *Auck.*, CA  
Barrister and Solicitor of the High Court of New Zealand  
Assistant Lecturer

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Alison Pavlovich joined Massey University as an Assistant Lecturer in July 2017. Alison is a taxation specialist and has undertaken research in a variety of areas of taxation law and corporate law. Alison is currently working on a PhD in the area of international tax law.

Prior to joining academia, Alison has worked as a tax adviser for KPMG and Crowe Horwath. Alison has also spent time working in the corporate world as an international tax adviser for Shell in London, working on cross border transactions within European businesses.

#### **Journal Publications 2013-2017**

Pavlovich, A. J., & Watson, S. (2017). Director and Shareholder Liability at Pike River Coal. *New Zealand Law Journal.*, 122.

Pavlovich, A. and Watson, S. (2015). Director and Shareholder Liability at Pike River Coal. *The Canterbury Law Review*, 21, 1.

Pavlovich, A. (2016). Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? [Part I] *Taxation Today*, 93,16.

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Pavlovich, A. (2015). Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? *NZJTL* 21.3, 317.

**CHRISTELLE ROOS** BCom(Hons), BCom, MCom *NWU*  
Senior Tutor

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Christelle has more than 10 years lecturing experience in contact and extramural mediums. She has lectured in management accounting, financial accounting and taxation. In South Africa she lectured at the University of South Africa, Vista University and the North-West University. In New Zealand she has lectured in management accounting at the Universal College of Learning (UCOL) in Palmerston North. She also worked at Mittal Steel (in South Africa) as an accountant before embarking on a career in tertiary education.

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

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Feona's teaching commitments include a variety of areas ranging from commercial law to sports law. She is also involved in postgraduate and undergraduate supervision of students. Feona's research interests include media, sports and commercial Law. She is currently enrolled in a PhD in the area of criminology. Feona also has a keen interest in developing teaching practice and innovation especially by using latest technology available.

**DAVID SUTTON** BA Otago, BCA(Hons), GradDipArts, MCA, PhD, Well  
Lecturer

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David recently commenced as a lecturer in Accountancy at Massey University's Palmerston North Campus. Prior to this he completed his PhD (2015) and taught for a period at China Agricultural University's International College, Beijing. His teaching focus includes financial accounting and accounting information systems. David's research includes empirical and analytical work, with a focus on financial accounting. His research interests include financial reporting and regulation, with a focus on the development of International Financial Reporting Standards.

#### **Journal Publications 2013-2017**

Sutton, D. B., Cordery, C., & van Zijl, T. (2015). The purpose of financial reporting: The case for coherence in the conceptual framework and standards. *Abacus*, 51(1), 116-141. doi:[10.1111/abac.12042](https://doi.org/10.1111/abac.12042)

**LIN MEI TAN** MA Lanc., DipAcc (Tax), PhD ANU, FCCA Eng., CA  
Associate Professor

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Since joining the School, Lin Mei has been involved in teaching various accounting and taxation courses. She is the School of Accountancy Seminar and PhD Coordinator as well as the support person for Maori students.

Lin Mei's research interests lie in the tax compliance area such as factors affecting tax compliance behaviour of individual taxpayers and small businesses, and the role of trust in tax authorities. She completed her doctorate at the Australian National University, Canberra and her thesis examined the role relationship between the taxpayers and tax practitioners. She is also the co-editor of the *New Zealand Journal of Taxation Law and Policy*, the Chair of the Board of Advisors for the *Taxation Today* Journal, and one of the authors of the book titled, 'New Zealand Taxation' published in 2017. Her research interests include other contemporary tax issues and accounting education.

#### **Journal Publications 2013-2017**

Sawyer, A., & Tan, L. M. (2017). Editorial. *New Zealand Journal of Taxation Law and Policy*, 23(2), 167-172.

Sawyer, A., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(4), 314-318. Retrieved from <http://www.thomsonreuters.co.nz/>

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- Tan, L. M., & Laswad, F. (2015). Academic performance in introductory accounting: Do learning styles matter? *Accounting Education*, 24(5), 383-402. doi:[10.1080/09639284.2015.1075315](https://doi.org/10.1080/09639284.2015.1075315)
- Tan, L. M. (2014). Understanding the tax practitioner-client relationship: Using a role theory framework. *Procedia - Social and Behavioral Sciences*, 164, 242-247. doi:[10.1016/j.sbspro.2014.11.073](https://doi.org/10.1016/j.sbspro.2014.11.073)
- Sawyer, A., & Tan, L. M. (2014). Editorial. *New Zealand Journal of Taxation Law and Policy*, 20(2), 118-123. Retrieved from <http://www.thomsonreuters.co.nz/>
- Tan, L., Braithwaite, V., & Reinhart, M. (2014). Why do small business taxpayers stay with their practitioners? Trust, competence and aggressive advice. *International Small Business Journal*, 34(3), 329-344. doi:[10.1177/0266242614555556](https://doi.org/10.1177/0266242614555556)
- Sawyer, A. J., & Tan, L. (2014). Editorial. *New Zealand Journal of Taxation Law and Policy*, 20(1), 4-8.
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- Sawyer, A., & Tan, L. M. (2014). Editorial. *New Zealand Journal of Taxation Law and Policy*, 20(4), 309-313.
- Tan, L., & Liu, X. (2014). Curbing the consumption of soft drinks in New Zealand -Is tax the solution? *New Zealand Journal of Taxation Law and Policy*, 20(2), 203-222.
- Sawyer, A. J., & Tan, L. M. (2013). Editorial. *New Zealand Journal of Taxation Law and Policy*, 19(4), 274-278.
- Sawyer, A., & Tan, L. M. (2012). Editorial. *New Zealand Journal of Taxation Law and Policy*, 18(1), 4-11.
- Lai, M. L., Muzairi, S. O., & Tan, L. M. (2013). Transfer pricing tax audits in Asia Pacific: The case of MNEs in Malaysia. *Australian Tax Forum*, 28(3), 479-498.
- Sawyer, A., & Tan, L. M. (2013). Editorial. *New Zealand Journal of Taxation Law and Policy*, 19(1), 3-9. Retrieved from <https://www.thomsonreuters.co.nz/catalogue/new-zealand-journal-taxation-law-and-policy/>
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- Sawyer, A., & Tan, L. M. (2013). Editorial. *New Zealand Journal of Taxation Law and Policy*, 19(3), 177-182.

**LINDSAY TROTMAN** LL.M. *Cant.*, Barrister and Solicitor of the High Court of New Zealand  
Associate Professor

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Lindsay's principal teaching responsibilities are in company law and personal property securities 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 and co-authored a book on misleading or deceptive conduct. He is the honorary solicitor for various national and regional charitable organisations.

#### Journal Publications 2013-2017

- Trotman, L. G. S., & Berkahn, M. (2017). Liability of corporate representatives for misleading or deceptive conduct revisited. *New Zealand Universities Law Review*, 27(3), 552-568. Retrieved from <http://global.oup.com/?cc=nz>
- Trotman, L. G. S., & Berkahn, M. (2017). Thirty years on: The pearl anniversary of New Zealand's fair trading and commerce acts. *Australian Journal of Competition and Consumer Law*, 25(2), 169-176. Retrieved from <http://legal.thomsonreuters.com.au/>

Berkahn, M. A., & Trotman, L. G. S. (2016). Two issues in misleading or deceptive conduct. *New Zealand Universities Law Review*, 27(1), 145-161. Retrieved from <http://www.nzulr.com/>

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Berkahn, M. A., & Trotman, L. (2014). Unconscionability and Consumer Law Reform in New Zealand. *Competition & Consumer Law Journal*, 21(3), 248-263. Retrieved from <http://www.lexisnexis.com.au/en-au/products/competition-and-consumer-law-journal.page>

Berkahn, M., & Trotman, L. G. S. (2014). Misleading or deceptive conduct after Red Eagle - clearing up the confusion. *Otago Law Review*, 13(2), 333-350.

Berkahn, M., & Trotman, L. G. (2013). Progress with New Zealand's consumer law reform. *Australian Journal of Competition and Consumer Law*, 21(3), 228-236. Retrieved from <http://sites.thomsonreuters.com.au/journals/2013/09/10/australian-journal-of-competition-and-consumer-law-update-september-2013/>

**MUHAMMAD KALEEM ZAHIR-UL-HASSAN** FCMA Pak., PhD NL.  
Senior Lecturer

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Kaleem received his PhD from Nijmegen School of Management, Radboud University, Netherlands. He has taught accounting courses to students in undergraduate, postgraduate and executive programs in different countries. Prior to joining Massey University, he worked at Zayed University Abu Dhabi, United Arab Emirates and Radboud University Nijmegen, Netherlands. He supervised postgraduate theses in accounting and control at Radboud University Nijmegen. In addition, he had adjunct faculty appointments at Wittenborg University of Applied Sciences Apeldoorn, Netherlands and Lahore School of Economics, Pakistan.

Kaleem's research interests lie in management accounting. The research areas of particular interest include understanding the role of accounting in the governance of inter-organizational relationships and performance management systems. His research is interdisciplinary and he likes doing field studies/case studies to understand how accounting plays as a social and institutional practice. Kaleem's research has been published in prominent accounting journals such Management Accounting Research, and Accounting and Business Research.

#### **Journal Publications 2013-2017**

Zahir-ul-Hassan, M. K. and Smits, W. (2017). Paradox of Audit Regulation: An Exploration of the Dutch Regulatory Space, *Accountancy Business and the Public Interest*, 16, 24-45.

Zahir-ul-Hassan, M. K. (2017). Institutional Logics and Practice Variation: Governance Change in FM in the Netherlands, *International Journal of Organizational Innovation*, 9 (3) 19-39.

Minnaar, R., Van Veen-Dirks, P., Vosselman, E. and Zahir-ul-Hassan, M.K. (2017). A Relational Perspective on the Contract-Control-Trust Nexus in an Interfirm Relationship. *Management Accounting Research*, 34, 30-41.

Zahir-ul-Hassan, M.K., Minnaar, R. and Vosselman, E. (2016). Governance and control as mediating instruments in an inter-firm relationship: towards collaboration or transactions? *Accounting and Business Research*, 46(4), 365-389 .

Zahir-ul-Hassan, M.K and Wit, M.D. (2015). The influences of economic factors on auditor's independence: evidence from the Dutch audit market. *European Journal of Economics, Finance and Administrative Sciences*, 77, 109-125.

## Wellington Campus

**JAMES HESLOP** BCA Well., MBS, AdvCertTTg WP, CA  
Senior Lecturer

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James is course coordinator for the core course 115.112 Accounting and the second year course 110.249 Accounting Information Systems. He also teaches on the Accounting Systems course 110.701 in the Masters of Professional Accounting and Finance (MPAF) programme.

James' research interests include reporting in the not-for-profit sector. Currently his particular interest is in the changing role of technology in the provision of distance education and the retention of students.

**JEREMY HUBBARD** LLB, CertTEd Lon., LLM Well.  
Senior Lecturer

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Jerry is a Senior Lecturer in the School. Jerry teaches business law at the Manawatū campus and via distance learning. Jerry's teaching is principally in the area of introductory business law courses.

Jerry is teaching 115.211 Business Law, 155.301 Employment Law, and has input to 110.380 Estate and Tax Planning.

Jerry's interests include constitutional issues especially those involving contract, tort, intellectual property and employment law and the legal and ethical issues in relation to "Big Data". He is co-author of *Principles of Law for New Zealand Business Students* (5th edition published in 2012) and *The Legal Environment of Business – An outline* (4th edition published in March 2015) with Nicholas Smith.

In addition to his teaching role, he is a university proctor for the Wellington campus.

## Support Staff

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### Manawatū Campus

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**INEZ GOLDSWORTHY**  
Administrator



**MELANIE SINCLAIR**  
Executive Assistant to HoS



**JESSICA WATSON**  
Administrator



**EMMA O'SULLIVAN**  
Strategic Projects Officer



**MARY ROSSITER BA, PGDipBusAdmin**  
Research Support Officer



**LIN SHI MInfSc**  
Computer Technician



**ANDREW BROWN BInfSc**  
Digital Media Consultant

### Auckland Campus



**NATALIE SNYDERS**  
Administrator



**NIKKI BATTEN**  
Programme Support Administrator

### Wellington Campus

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# Other Staff Research Activities 2017

## Associate Editor

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- Bradbury, M. Australian Journal of Management.
- Trotman, L.G.S. Australian Journal of Competition and Consumer Law - Overseas reports editor.

## Board of Advisors

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- Tan, L.M. Taxation Today (Chair).

## Co-editor of Journal

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

## Conference Organising Committee

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- Botica Redmayne, N. Eurasia Business and Economics Society (EBES) Conferences Scientific Committee Member.
- Bradbury, M. Scientific Committee Journal of Accounting, Auditing and Finance Conference.
- Habib, A. 2017 Auckland Region Accounting (ARA) Conference, Auckland Campus, Massey University.
- Huang, H. 2017 Auckland Region Accounting (ARA) Conference, Auckland Campus, Massey University.

## Discussants/Moderators

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- Ehalaiye, D. 2017 Auckland Region Accounting (ARA) Conference. "Comparative advantage, industry specialists and audit fees".
- Habib, A. Discussant & Moderator, Auckland Region Accounting Conference 2017  
Discussant, Auckland Finance Meeting 2017.
- Huang, H. Paper review for Pacific Accounting Review.
- Stent, W. Auckland Region Accounting Conference.
- Sutton, D. 2017 Auckland Region Accounting (ARA) Conference. "The rise and fall of monoline/bond insurers: Icarus of the twenty-first century".

## Editorial Advisory Board Member

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Berkahn, M.	Journal of the Australasian Law Teachers Association
Bradbury, M.	Abacus Accounting & Finance Australian Accounting Review Journal of Accounting Education Journal of Contemporary Accounting and Economics New Zealand Journal of Taxation Law and Policy Pacific Accounting Review
Hooks, J.	Pacific Accounting Review
Laswad, F.	Pacific Accounting Review Accounting Education: An International Journal Journal of Financial Reporting and Accounting PSU Research Review
Othman, R.	Journal of Financial Reporting & Accounting

## Guest Editor

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Botica Redmayne, N. The 2017 special issue of the Pacific Accounting Review on the Public Sector.

## Guest Speaker

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Bradbury, M. Academic Research, Standard Setting and Practice, University of Newcastle, Distinguished International Visiting Academic.

## Masters Examiners

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Botica Redmayne, N.	Examiner on the thesis titled “Quantitative materiality disclosure and the impact on investor decision making and perceptions of audit quality” by Regan Douglas, thesis for Master of Commerce in Accounting and Information Systems, University of Canterbury.  Examiner of “An investigation of the auditor’s role in auditing ‘other information’ in the annual reports: Evidence from senior audit professionals” by Judy Gee, thesis for Master of Commerce in Accounting and Information Systems, University of Canterbury.
Hooks, J.	Examiner of “A pilot study on corporate disclosure and cost of equity capital” by Sun Li.  Examiner of “Consequences of the new audit report on auditors and investors: NZ evidence”, by Mazen Almulla.
Othman, R.	Examiner of “The impact of IFRS 8 Operating Segments on New Zealand banks’ financial” by Randip Kakkar Singh, Massey University.

## Member of Editorial Board

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- Habib, A. Asian Review of Accounting; Managerial Auditing Journal; Pacific Accounting Review.
- Stent, W. Meditari Accountancy Research Journal.

## Participants in Other Educational and Research Activities

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- Bradbury, M. Faculty member, AFAANZ Doctoral Consortium.  
Faculty member, Victoria University of Wellington, Doctoral Consortium.
- Othman, R. Reviewed a book chapter titled “Cost behaviour of environmental protection and social contribution activities: Korean Evidence” for Sustainability Accounting in Asia Pacific Region’ published by Griffith Business School, Griffith University, Australia.
- Reviewed three articles for Journal of Accounting in Emerging Economies and VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations.  
Organising CA ANZ sponsorship for Best Essay competition for 110.369 students.
- Stent, W. Cross-disciplinary Co-operative Inquiry Education Research Project.

## PhD Examiners

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- Bradbury, M. PhD thesis from Victoria University of Wellington.
- Botica Redmayne, N. PhD thesis titled “Determinants of carbon financial accounting and carbon disclosure practices: An exploratory study on firms affected under emission trading schemes” by Varsha Nirmal Kashyap - in fulfilment of the requirements for the degree of Doctor of Philosophy in Accountancy, Massey University.
- PhD thesis titled “Three essays on political connections, financial reporting and auditing – Evidence from Indonesian listed companies” by Abdul Haris Muhammadi - in fulfilment of the requirements for the degree of Doctor of Philosophy in Accountancy, Massey University.
- Ehalaiye, D. PhD thesis titled “An investigation of the challenges in international financial reporting standards adoption: Evidence from Nigerian companies” - in fulfilment of the requirements for the degree of Doctor of Philosophy in Accountancy, Lincoln University, New Zealand.
- PhD thesis titled “Information relevance of deferred tax” - in fulfilment of the requirements for the degree of Doctor of Philosophy in Accountancy, School of Accountancy, Massey University, New Zealand.
- Hu, Y Y. PhD thesis titled “Accounting standards complexity, audit fees and financial analyst forecasts in Australia”, by Muhammad Shahin Miah.
- Laswad, F. PhD Thesis at the University of Waikato.

## Reviewers/Referees

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Berkahn, M.	New Zealand Law Review
Botica Redmayne, N.	Australian Accounting Review International Journal of Accounting and Finance International Journal of Auditing International Journal of Public Policy International Journal of Public Sector Management Meditari Accountancy Research Pacific Accounting Review
Bradbury, M.	Accounting & Finance Australian Accounting Review Journal of Accounting Auditing and Finance Journal of Accounting and Education Pacific Accounting Review
Ehalaiye, D.	International Journal of Accounting and Information Management
Habib, A.	Accounting & Business Research Journal of Banking & Finance Australian Journal of Management
Hooks, J.	Accounting and Business Research Accounting History Accounting, Auditing & Accountability Journal Business Strategy and the Environment Pacific Accounting Review Sustainability Accounting, Management and Policy Journal
Hu, Y. Y.	Asian Review of Accounting Journal of Business and Economics International Journal of Business and Management
Laswad, F.	ABACUS Accounting Education: An international Journal British Accounting Review International Journal of Auditing Pacific Accounting Review
Nath, N.	Managerial Auditing Journal (Reviewer) Pacific Accounting Review (Reviewer) Journal of Accounting in Emerging Economies
O'Sullivan, T.	International Journal of Law and Information Technology
Othman, R.	Journal of Business Ethics Journal of Accounting in Emerging Economies Journal of Financial Reporting & Accounting Voluntas: International Journal of Voluntary Non-profit Organizations and Corporate Governance
Tan, LM.	e-Journal of Tax Research Journal of Australasian Tax Teachers Association
Stent, W.	Meditari Accountancy Research Journal
Sutton, D.	Reviewer for AFAANZ conference



## Supervision

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- Bhuiyan, B. Co-supervision of Oyuntsend Chagnaadori – “Income statement classification by International Financial Reporting Standards (IFRS): The prediction of earnings and component shifting”.  
Co-supervision of Mabel D Costa – “Financial constraints and cost stickiness”.  
Co-supervision of Pinprapa Sangchan – “Fair values and audit fees: Evidence from Australian real estate industry”.
- Bradbury, M. Co-supervision of Fawad Ahmad – “Disclosure quality, audit fee and market performance of firms connected with power sources”.  
Co-supervision of Oyuntsend Chagnaadori – “Income statement classification by International Financial Reporting Standards (IFRS): The prediction of earnings and component shifting”.  
Co-supervision of Sunil Lakhani – “The strategic logic of creating business value through intangibles”.
- Botica Redmayne, N. Co-supervision of Thanida Uthayapong – “Auditor rotation and audit quality”.
- Habib, A. Co-supervision of Fawad Ahmad – “Disclosure quality, audit fee and market performance of firms connected with power sources”.  
Co-supervision of Mabel D Costa – “Financial constraints and cost stickiness”.  
Co-supervision of Sun Li – “Three essays on the consequence of tournament incentives”.  
Co-supervision of Pinprapa Sangchan – “Fair values and audit fees: Evidence from Australian real estate industry”.  
Co-supervision of Sunil Lakhani – “The strategic logic of creating business value through intangibles”.  
Ivy Wang Xiaodi – “The effect of PBE IPSAS on the length of financial reports of NZ Tier 1 registered charities”.
- Hook, J Co-supervision of Ivy Wang Xiaodi – “The effect of PBE IPSAS on the length of financial reports of NZ Tier 1 registered charities”.  
Kim Mear – “Information relevance of deferred tax”.
- Huang, H. Co-supervision of Sun Li – “Three essays on the consequence of tournament incentives”.
- Laswad, F. Co-supervision of Muhammed Al Mallak – “Generic skills in accounting education in Saudi Arabia”.
- Othman, R. Sydney Kanda – “The kidnap of data: What strategies are small businesses in NZ adopting against ransomware?”  
Zhang Xinyu – “Occupational fraud in New Zealand”.  
Haoying Li – “Intellectual capital (IC) disclosure in NZ annual reports”.  
Co-supervision of Thanida Uthayapong – “Auditor rotation and audit quality”.
- Stent, W. Co-supervision of Muhammad Shahin Miah – “Accounting complexity, audit quality and financial forecasting in Australia”.
- Tan, L.M. Co-supervision of Muhammed Al Mallak – “Generic skills in accounting education in Saudi Arabia”.

## Visiting Professor to a University

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- Bradbury, M. University of Newcastle

# Discussion Paper Series

**Editor: Professor Jill Hooks**

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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 opinion.

All discussion papers are quality-assured, being formally peer-reviewed prior to publication. Views expressed are those of the authors, and are not necessarily shared by the School of Accountancy.

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The Discussion Paper Series started in 1981. Abstracts of all discussion papers, as well as full papers, are available as pdf documents on our School's webpage:

[http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/research/discussion-papers/discussion-papers\\_home.cfm](http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/research/discussion-papers/discussion-papers_home.cfm)

# School PhD 1986-2017

**Dr Lois Graff (1989)**

Computerised financial planning for school districts.

**Dr Brenda Porter (1990)**

The audit expectation performance gap and the role of auditors in society.

**Dr Gregory Tower (1991)**

Accounting regulation as an instrument of public accountability: A case study of New Zealand.

**Dr Jack Dowds (1995)**

The contemporaneous movement between cashflows and accruals-based accounting numbers: The New Zealand evidence.

**Dr Sivakumar Velayutham (1996)**

Crisis in accounting: The emerging ideology, practice and structures within the profession.

**Dr Joanne Locke (1996)**

Fragmentation in accounting: An analysis of international accounting as a catalyst for integration.

**Dr Michael Adams (1997)**

Determinants of voluntary disclosure by New Zealand life insurance companies.

**Dr Mahmud Hossain (1998)**

The investment opportunity set and corporate ownership, directorship, auditing and disclosure. Policies: Some New Zealand evidence.

**Dr Unvar Mutalib (2002)**

The effect of religion on earnings management and capital structure: Evidence from Muslim and Non-Muslim managed firms in Malaysia.

**Dr Nives Botica Redmayne (2004)**

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.

**Dr Christopher Durden (2004)**

The interface between management accounting and organisational strategy: From strategic control to strategic navigation.

**Dr Robert Nyamori (2005)**

Governing the local: A case study of the use of markets and strategic measurement systems in a local authority in New Zealand.

**Dr Erlane Ghani (2008)**

Digital presentation formats and users' of financial reports: Decision quality, perceptions and cognitive information processing in the context of recognition versus disclosure.

**Dr Mohd Md Salleh (2009)**

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

**Dr Norida Basnan (2010)**

An investigation into the performance reporting practices and accountability of Malaysian local authorities.

**Dr Uma Ananthanarayanan (2012)**

Audit committee independence and expertise, institutional ownership, and executive compensation as determinants of audit fees in the post-SOX era.

**Dr Warwick Stent (2012)**

A study of early and late adopters of International Financial Reporting Standards in New Zealand.

**Dr Rahayu Abdul Rahman (2012)**

Religious ethical values and earnings quality: Some evidence From Malaysia.

**Dr Shahwali Khan (2012)**

Volatility, value relevance and predictive power of comprehensive income.

**Dr Lei Cai (2013)**

The mispricing of real earnings management in the post-Sarbanes-Oxley era.

**Dr Adnan Ahmad (2013)**

Investor protection, firm fundamentals information and stock price synchronicity.

**Dr Frances Chua (2016)**

Discourse analysis of corporate codes of ethics.

**Dr Varsha Kashyap (2016)**

Firms' financial accounting and assurance practices under Australian Carbon Tax and New Zealand's Emission Trading Scheme: An exploratory study.

**Dr Abdul Haris Muhammadi (2016)**

Related party transactions, political connections and financial reporting quality in Indonesia.

**Kim Mear (2017)**

Analysis of the usefulness of deferred tax pre and post IFRS.

**Muhammad Shahin Miah (2017)**

Accounting complexity, audit quality and financial analyst forecasting in Australia.

# Abstract of PhD research completed in 2017

**Trish O’Sullivan**

**Online Shopping: Pearls and Pitfalls for New Zealand Consumers - How to Increase Consumer Protection and Build Consumer Confidence**

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Increased consumer confidence is expected to lead to increased levels of retail online shopping which will have flow-on economic benefits. Current online shopping trends demonstrate the importance of the online retail sector to New Zealand’s economy. This thesis analyses the effectiveness of current consumer protection law for online consumers and recommends changes to better protect the interests of consumers who shop online. Increased consumer protection will improve consumer confidence in online shopping. The issues dealt with examine: contract formation; the use of “contract on dispatch” terms; the incorporation of terms and conditions; unfair terms regulation; and the enforcement of consumer rights in online shopping transactions. These issues relate to creating and defining the legal relationship between the online consumer and the trader and the mechanisms for obtaining consumer redress. The thesis focuses on online shopping transactions relating to the purchase of goods, rather than services.

The thesis has been completed by publication. The five published articles are included as chapters. The thesis begins with an outline of the policy behind consumer law and an analysis of the current inconsistencies and complexities in the definition of the term “consumer”. The thesis makes recommendations which are consistent with current consumer law policy. It promotes interpretations and new regulation which advance the interests of consumers who shop online.

**Muhammad Shahin Miah**

**Accounting complexity, audit quality and financial analyst forecasting in Australia**

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The main objective of this study is to investigate the impact of accounting complexity arising from International Financial Reporting Standards (IFRS) on Audit risks (by proxy of Audit price) and analysis of forecasting properties in Australia. Extant literature on IFRS however raises some questions as to whether it’s objective and desired outcomes are being achieved. This study takes a different approach from the extant literature by refining the measurement of accounting complexity in order to offer deeper insights regarding complex standards and how these are affecting auditors and analysts. I select six standards identified in the literature as complex standards and then use the year-end adjustment taken from AGAAP-AIFRS reconciliation statements of all Australian listed companies as a measure the IFRS complexity. I use this measure to examine the relationship between complex standards and audit risk as proxied by audit fees. This study therefore has the potential to offer deeper insights regarding complex standards and how these are affecting auditors and analysts. Finally, this study investigates how the relationship between accounting complexity and financial analyst forecasting properties are moderated by auditor quality. This study use auditor industry specialisation following the measurement of (Krishnan, Chan, & Qian, 2013) as proxy for audit quality. Australia is chosen for this study because the Australian Accounting Standards Board (AASB) did not allow early adoption of IFRS. Australia has been a leader in the adoption of IFRS and actively participate in the process to have IFRS accepted as a set of accounting standards that could be globally accepted (Lucy, 2005).

**Kim Mear**

**Analysis of the usefulness of deferred tax pre and post IFRS**

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Deferred tax has been described as pointless in the sense that deferred taxes measure something that has no practical application or purpose and that many professional directors do not regard this accounting entry as a real liability in the economic sense (NBR August 2010). This thesis examines whether deferred tax: (1) provides incremental information about future tax payments and (2) is value relevant. I use the Cheung, Cheung, Krishnan and Min (1997) one year ahead model to assess the predictive value of deferred tax and the Wong, Wong and Naiker (2011) model to assess its value relevance. Both the pre and post International Financial Reporting Standards ('IFRS') settings are examined. Pre IFRS the firms are free to choose between the comprehensive and partial basis for calculating deferred tax using the income statement method. Post IFRS firms are required to use the balance sheet method.

## **Abstracts of PhD research in progress**

**Fawad Ahmad**

**Disclosure quality, audit fee and market performance of firms connected with power sources**

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Organisations often form ties with sources of power to attain an indirect authority to influence others outside the organisation (Hillman, 2005). Prior literature has identified political institutions as the main sources of power, therefore, companies connected to politicians. My thesis is based on the argument that political institutions are not the only source of power. For example, Bhava and Kingstone (2010) identify the Pakistan Army as another source of power. Siddiqi (2007) argues that Pakistan military controls 7% of the national GDP, controls one third of heavy manufacturing, and controls 6-7% of private sector assets. Similarly, Khwaja and Mian (2005) argue that regardless of their 42% higher default rate, politically connected firms in Pakistan are preferentially treated by banks in terms of access to credit. My thesis aims to examine the relative differences in disclosure quality, audit fee, directors' remuneration, and market performance of firms connected to the two (the political and the army) parallel power sources.

**Mohammed Al Mallek**

**Generic skills in accounting education in Saudi Arabia**

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With the development in economic environment and technologies as well as an increase in business challenges, employers have increasingly emphasised the need for accounting graduates to acquire generic skills at tertiary education. However, an overview of the literature on generic skills suggest that generic skills developed within accounting education courses do not match market requirements. Generic skills are certainly of importance to accounting graduates as they help them to stand out among other job seekers and advance their careers.

The aim of this study is to investigate the important generic skills that students need, the level of competence they should have and the level of competence that they have acquired during their academic study. The constraints factors that may limit the development of generic skills in accounting education is also examined. The generic skills framework is drawn from IES 3 and IES 4, as well as from Bui and Porter's expectation performance gap structure. Data is collected via questionnaire survey and interviews.

This study would contribute to bridging the gap between education at university and the workplace in the development of generic skills of Saudi accounting graduates.

**Oyuntsend Chagnaadorj**

**Income statement classification by International Financial Reporting Standards (IFRS): The prediction of earnings and component shifting**

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Considerable attention has been directed towards the impact of International Financial Reporting Standards (IFRS) by the business community and regulators. IFRS 5 Non-current Assets Held for Sale and Discontinued Operations requires the separate reporting of discontinued operations in the statement of comprehensive income. This is based on the (untested) assertion that cash flows from discontinued operations are different from continuing flows. Thus, there is a need to provide empirical evidence to support the assumption.

This thesis examines the usefulness of separate reporting of discontinued operations in two important attributes: predictive ability and classification shifting. Motivated by the concerns that discontinued operations are not useful to predict future profitability and are used to manipulate core earnings, this thesis investigates these two aspects for Australian listed companies that have adopted IFRS since 2005.

Existing literature documents evidence that discontinued operations should be ignored to predict future profitability (Fairfield, Sweeney, & Yohn, 1996) and managers engage in classification shifting using discontinued operations (Barua, Lin, & Sbaraglia, 2010) under the United States' Generally Accepted Accounting Practices (US GAAP). As discontinued operations are defined and measured differently under US GAAP and IFRS, this thesis investigates the usefulness of separate reporting of discontinued operations under IFRS by examining predictive ability and classification shifting of discontinued operations.

The findings show discontinued operations, particularly losses from discontinued operations, are useful to predict a company's future profitability. Furthermore, results show losses from discontinued operations are opportunistically used to manipulate core earnings, to avoid reporting losses and earnings decreases under IFRS, when firms report discontinued operations frequently, and the amount of losses is high.

These results could be used for IASB in deciding whether to report discontinued operations separately in statements of comprehensive income.

**Mabel D Costa**

**Financial constraints and cost stickiness**

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The first essay investigates the association between financial constraints and resource adjustments that is captured by selling, general and administrative (SG&A) cost behaviour. The study uses archival data of US listed companies over the span of forty years from 1976 to 2016. It is hypothesized that financial constraint results in anti-sticky cost behaviour implying costs increase less when sales increase; however, costs decrease more when sales decrease and evidence has been found in support of this hypothesis. In addition, the anti-sticky behaviour of SG&A costs due to financial constraint is exhibited during both economic expansion and contraction; however, no significant result was found that the magnitude of anti-sticky behaviour during contractionary period is higher than expansionary period.

**Sunil Lakhani**

**The strategic logic of creating business value through intangibles**

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The starting point for most discussions regarding valuation begins with Earnings Before Interest Taxes Depreciation and Amortisation (EBITDA). Utilising financial statements and EBITDA as a measure of earnings helps to analyse and compare profitability between companies and industries because it eliminates the effect of certain accounting and financing decisions. However, it is also imperative to note the importance of several non-financial indicators of a firm's value. Acquirers who are motivated by strategic interests and synergies would prefer to offer a premium for firms that have financial as well as several non-financial drivers that lead to value creation. It is therefore vital to understand the value created by these combined factors for a firm's long-run performance. The study focusses on market-based performance measures for value creation to more closely reflect the true economic financial position and valuation of the firms. The suitable linkages to financial and non-financial drivers could depict the market perceptions in understanding the gaps between the book and market values and would emphasise the incremental value-relevance of these measures for these firms.

**Alison Pavlovich**

**New Zealand's Double Tax Treaty Network: Does it align with modern international tax policy theory?**

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This PhD study considers whether New Zealand's double tax treaty network is based upon a foundation of coherent international tax policy in a modern context. The study requires analysis of New Zealand's international tax policy in light of international theoretical frameworks of tax design. The study looks more closely at the impact of the tax treaties, a product of negotiation between New Zealand and the other contracting states, and their impact on maintaining a coherent policy of international taxation.

**Pinprapa Sangchan**

**Fair values and audit fees: Evidence from Australian real estate industry**

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This paper investigates the association of audit fees with fair value exposures to investment properties reported under IAS40 and IFRS 13. The motivation for this study stems from the limited evidence available on the effects on audit fees of fair value reporting for illiquid assets. Using hand-collected data on fair values of investment properties from the Australian real estate industry, I find a negative association between audit fees and the proportion of fair values of investment property to total assets, but audit fees are correlated to the proportion of changes in fair values of such property to total assets positively. Results also show that auditors perceive Level 3 inputs as riskier than Level 2 inputs, and adjust audit fees accordingly. Further, we find that audit fees are higher for firms that have the fair values of investment properties estimated by external valuers, compared to firms that have fair values estimated by management. This study enriches the audit fee literature by documenting auditors' pricing decisions in an area that has significant estimation and valuation risks.

**Feona Sayles**

**Patching up the differences: An exploration of gang identity in Whanganui**

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The District Council (Prohibition of Gang Insignia) Act 2009 ('Gang Insignia Act 2009') came into force in 2009 and prohibited the 'display' of 'gang insignia' within 'specified areas' of the Whanganui District. The purported aim of the legislation was to reduce intimidation of the public and confrontations between gangs. There was no requirement for intent on the part of the wearer of the insignia. This made the Whanganui gang insignia ban unique in terms of criminal law as it maintained that harm was inflicted due to group identity rather than specific conduct. This raises the question of how an identity can be constructed so that it is considered capable of causing criminal harm. To address this question, this research looked at the ways in which the media contributed to the construction of gang identity during the period of 2004 to 2013. This was achieved through 1; a content analysis of reports from 3 print newspapers and two online newspapers, 2; a content analysis of reader interactions with the reports, and 3; A textual analysis of 2 print newspapers. Whilst this research focuses on the construction of gang identity, the techniques used by the media can be applicable to other group identities.



**Li Sun**

**Three essays on the consequence of tournament incentives.**

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Given increased inefficiency monitoring mechanism based on monetary compensation and the associated decrease in the informativeness of financial information, it is – more than ever – important to adopt a dynamic view of the managerial pay for performance link. Accordingly, tournament incentives which reward managers based on relative performance rather than absolute levels of output is more useful for monitoring behaviour. Whereas tournament incentives has been a widely investigated topic in the management literature, it has only recently received increased attention in the finance and accounting literature. So far, prior studies have mainly focused on how tournament incentives as a corporate governance mechanism, affects firm performance as well as its financial reporting quality and innovation policies, however, the results on it is confused and remains lack adequate exploration to-date. In my dissertation I shed light on how tournament incentives affects the functioning of corporate governance, which in turn impact on firm development.

**Thanida Uthayapong**

**Auditor rotation and audit quality**

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Auditor rotation is one of the requirements that regulators in many countries impose on auditors to enhance audit quality. Literature suggests that a long and close relationship between the auditor and the client deteriorates auditor independence and this may impair the audit quality. With audit partner rotation, it is expected that the new incoming auditor will enhance auditor independence as well as offer fresh insights to a client, which may lead to a greater audit quality evidenced by greater financial reporting quality. However, the loss of a client-specific knowledge through audit partner rotation may impair audit quality when a new auditor is appointed. These conflicting results of auditor rotation lead to enduring discussion about the benefits of auditor rotation in a number of countries. Most studies on auditor rotation have been carried out in developed countries. This study aims to contribute to the gap in research on the effects of auditor rotation in a developing country, Thailand. Thailand has unique characteristics. Unlike other countries in Southeast Asia region, Thailand has never been colonised and this aspect has influenced its legal and accounting practices. Archival data on 451 listed companies on the Stock Exchange of Thailand from 2006 to 2017 is used to evaluate the audit quality after mandatory audit partner rotation. Following previous studies, the performance-matched modified Jones model is used to measure discretionary accruals as a proxy for financial reporting quality and audit quality in this setting. In the observed period, three compulsory audit partner rotations occurred leading to the study of the effects of those rotations on the changes of the audit quality. It is hypothesised that results of this study will provide evidence of the improvement in audit quality as a consequence of mandatory audit partner rotation.

# Research Seminar Series

The School of Accountancy Research 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. In this way, they can share their ideas with, and receive feedback from, the academic community as well as the wider public, including professionals. 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). Working Papers presented are available on the School's website - [Research Seminar Series](#).

Seminars are usually held on Wednesday from 12pm to 1pm. Subject to availability of a suitable time slot, the School will contribute towards travel costs and accommodation (where appropriate) for visiting speakers from outside Auckland and Manawatū. If you wish to present a paper in the series, please contact the appropriate seminar convenor.

## Research Seminar Series Convenors:

### Auckland

Trish O'Sullivan



[p.f.osullivan@massey.ac.nz](mailto:p.f.osullivan@massey.ac.nz)

### Manawatū



Assoc Prof Lin Mei Tan

[l.m.tan@massey.ac.nz](mailto:l.m.tan@massey.ac.nz)

## Research Seminar Timetable for Auckland Campus 2017

Date	Presenter	Title	Abstract
10 Jul, 12pm - 1pm MBS2.21	Fawzi Laswad, Warwick Stent, Dimu Ehalaiye, Charlie Cai, and Nives Botica Redmayne	Information and assurance needs of the users of Tier 2 for-profit Entity Financial Reports – An XRB project	
9 Aug, 12pm - 1pm QB1	A/P Chris Akroyd	Craft Brewing Project	
6 Sep, 12pm - 1pm MBS2.21	Thanida Uthayapong	Auditor rotation and audit quality	
25 Oct, 10.30-11.30am MBS 2.21	Lyn Lavery	Introduction to NVivo (Qualitative research software)	

## Research Seminar Timetable for Manawatū Campus 2017

Date	Presenter	Title	Abstract
10 Jul, 12pm - 1pm SST2.43	Fawzi Laswad, Warwick Stent, Dimu Ehalaiye, Charlie Cai, and Nives Botica Redmayne	Information and assurance needs of the users of Tier 2 for-profit Entity Financial Reports – An XRB project	
6 Sep, 12pm - 1pm SST2.43	Thanida Uthayapong	Auditor rotation and audit quality	
25 Oct, 10.30-11.30am SST 1.08	Lyn Lavery	Introduction to NVivo (Qualitative research software)	

## Research Seminar Timetable for Wellington Campus 2017

Date	Presenter	Title	Abstract
25 Oct, 10.30-11.30am 5D08	Lyn Lavery	Introduction to NVivo (Qualitative research software)	

# Research Funding, Awards and Nominations 2017

## Awards and Nominations

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Habib, A.	Nominated for Lecturer of the Year (LOTY) by the Auckland Students Association.
Laswad, F.	Massey Business School Star Award - Excellence in Organisational Citizenship, Academic.
O'Sullivan, T.	Publication award (\$2,000) from University of Auckland Business School, 3 February 2017.
Snyders, N.	Massey Business School Star Award - Excellence in Professional Support.

## Research Grants

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Massey University Research Fund (MURF) for project "White collar criminals in New Zealand: Twenty-eight years profiling of fraudsters". The research grant is for the sum of \$4,000.	Berkahn, M. Laswad, F. Othman, R.
Research project titled: "Role of corporate governance in auditing" – in collaboration with – this research synthesis project is funded by CPA Australia. The research grant is for the sum of \$7,500.	Botica Redmayne, N. Hay, D. ( <i>Auckland University</i> ) Stewart, J. ( <i>Griffith University</i> )
Research project titled: "Accounting and financial reporting reform as a means for strengthening the development of efficient public sector financial management in Croatia" funded by the Croatian Science Foundation and supported by EU. The project commenced in August 2014 and will be carried out over 48 months (2014-2018). The research grant is for the sum of \$105,000.	Botica Redmayne, N. Vasicek, V. ( <i>University of Zagreb, Croatia</i> )
Research project titled: "Information and assurance Needs of For-Profit Tier 2 Entity Report Users", research funded by New Zealand External Reporting Board (XRB). The research grant is for the sum of \$66,000.	Botica Redmayne, N. Cai, L. Ehalaiye, D. Laswad, F. Stent, W.
MURF grant to conduct research on "Loan Loss Provisioning Practices of New Zealand Banks". The research grant is for the sum of \$5,184.	Ehalaiye, D.

MURF grant to complete a research paper titled: "Competition and Commercial Banks Risk-Taking: Evidence from Sub-Saharan Africa Region". The research grant is for the sum of \$1,000.	Ehalaiye, D.
MURF grant for research project "Accounting for New Zealand's charities sector". The research grant is for the sum of \$3,582.	Hooks, J.
MURF grant for a project entitled "Web-based learning environment: Relationship between student engagement and academic performance in accounting subjects". The research grant is for the sum of \$2,997.	Hu, YY.
Summer Student Scholarship for research entitled "Fraud cases in NZ: 18th to 21st century Longitudinal analysis". The research grant is for the sum of \$5,000.	Laswad, F. Othman, R. Ameer, R ( <i>IPU New Zealand</i> ) Mat Roni, M.S.M ( <i>Edith Cowan University</i> )
Accounting and Finance Association of Australia and New Zealand, entitled: "A two-stage analysis of financial statements' misstatements using Benford and Beneish's models". The research grant is for the sum of \$4,500 AUD.	Othman, R. Laswad, F. Ameer, R.
Fundamental Research Grant Scheme (Malaysian Government) entitled "Strategizing environment, social and governance (ESG) for effective sustainable value creation". The research grant is for the sum of RM62,000 (equivalent to NZ\$20,666).	Othman, R. <i>With Malaysian researchers:</i> Yusoff, H. Jasni, N.B. Hussin, N.B. Mohamed Zain, M.B.

# School of Accountancy Prizes

*Congratulations to all the students winning prizes in the 2017 prize-giving ceremonies.  
Thank-you to the sponsors for your support.*

## Manawatū Campus

Sponsor	Prize Name	Recipient
ACCA	ACCA Prize in Accounting	Peter Kendrick
Bennetts	Bennetts University Book Centre Prize for 110.229 Management Accounting	Kristie Price
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Distance	Lisa Shaw
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Manawatū campus	Kristie Price Fangping He
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatū campus	Grace Maddox
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Manawatū campus)	Carlene Gau
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 300 level Prize in Management Accounting (Manawatū/Albany campus)	Grace Maddox
Cooper Rapley Lawyers	Cooper Rapley Lawyers 155.210 Commercial Law	Kristie Price
CPA Australia	CPA Australia prize for most outstanding 3rd year student majoring in Accountancy	Grace Maddox
Thomson Reuters	Thomson Reuters Prize in Taxation (Internal Mode)	Kristie Price
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate	Grace Maddox
Wolters Kluwer	Wolters Kluwer Prize in Advanced Taxation	Daniel Boyd

## Wellington Campus

Sponsor	Prize Name	Recipient
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Distance	Rebecca Down
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	Helen Preston
Estate and Taxation Planning Council	Estate and Taxation Planning Council Prize for 110.380	Christopher Martin
Thomson Reuters	Thomson Reuters Prize in Taxation (Distance Mode)	Rebecca Down
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting	Peter Neale

## Auckland Campus

Sponsor	Prize Name	Recipient
BDO Auckland	BDO Auckland Award for Top Student in Advanced Financial Accounting – Albany Campus	Louise Mara
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Albany campus	Vivian Andriani Ingela Eiberg
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Albany campus	Louise Mara Bridget Karton
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	Dominique Mead
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatū campus	Jacobus Theron
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Fourth Year Accountancy Prize	Vasvi Sharma
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.702 Financial Accounting and Reporting	Lu Liu
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.703 Management Accounting and Decision Making	Xiaoqian Lin
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.804 Advanced Financial Accounting and Reporting	Lu Liu
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.805 Advanced Strategic Management Accounting	Yue Yuan
Chartered Institute of Management Accountants	Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Albany campus)	Anna Howard
CPA Australia	CPA Australia Top First Year Accountancy Prize	Alice Kim
CPA Australia	CPA Australia Prize in Accounting Information Systems	Vivian Andriani
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part A	Lu Liu
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part B	Yue Yuan
Deloitte (Auckland)	Deloitte (Auckland) Prize for Most Outstanding Student in Professional Accountancy (Audit and Taxation)	Jie Lu
Estate and Taxation Planning Council	Estate and Taxation Planning Council Prize for 110.380	Joshua King
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Auditing – 110.379	Alice Hall
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Taxation – 110.389	Bridget Karton
Wolters Kluwer	Wolters Kluwer Prize in the Law of Business Organisations	Zak Denison

# School of Accountancy Board of External Advisors

The School of Accountancy established a Board of External Advisors in 2014. The purpose of the Board is to act as an independent advisory body to the School, providing strategic advice to support the School in the fulfilment of its mission. The Board meet twice a year, and objectives include providing advice to the School regarding: the mission, goals and strategy setting of the School; strengthening the relationships between the School, its faculty and students and New Zealand accounting community; and the development of the qualifications and research portfolios of the School.

## Members of the School of Accountancy Advisory Board 2017

### Chair:

Keith Wedlock Partner, Glendinnings Chartered Accountants – Palmerston North

### Members:

Dr Nives Botica Redmayne	Staff member, Manawatū campus
Jason Driscole	Director, Morrison Creed Advisory Limited – Palmerston North
Craig Fisher	Chairman and Audit Partner of RSM NZ – Auckland
Roy Glass	OAG Director - Auditing Policy – Wellington
Gillian Hawkesby	Senior Manager, Chartered Accountants Australia and New Zealand
Professor Jill Hooks	Staff member, Auckland campus
Professor Fawzi Laswad	Head of the School of Accountancy
Richard Smyth	Deputy CFO, Sky City Entertainment Group) – Auckland
Dr Warwick Stent	Staff member and Convenor, Auckland campus
Ann Tod	Partner at KPMG – Auckland
Siobhan Warren	Graduate Experience Manager at Xero – Wellington
Professor Ted Zorn	Pro Vice Chancellor and Dean of Massey Business School

# Professor for a Day

The Professor for the Day Programme provides opportunities for business professionals to engage with students and staff in second and third year classes.

The programme aims to:

- Create a collaborative learning experience for students in an informal environment;
- Give the students an opportunity to learn how their education applies to the real world; and
- Encourage business professionals to share their views on business, leadership and critical success factors in the practical world.

## Professor for a Day - Semester One 2017

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Guest Speaker	Organisation	Paper
Craig Purdy	Stuarts Chartered Accountants	110.309 Advanced Financial Accounting
Razia Rahman	MyRepublic (Fibre broadband Internet Service Provider)	110.229 Management Accounting
Billie Stanley	BDO	110.209 Intermediate Financial Accounting
Tuhi Isaachsen	KPMG	110.329 Advanced Management Accounting
Julie Kim	KPMG	110.329 Advanced Management Accounting

## Professor for a Day - Semester Two 2017

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Guest Speaker	Organisation	Paper
Mark Hucklesby	Grant Thornton NZ National Technical Director	110.303 Integrative Accounting
Ann Tod	KPMG	110.279 Auditing
Laura Youdan	KPMG	110.279 Auditing
Ann Tod	KPMG	110.379 Advanced Auditing
Laura Youdan	KPMG	110.379 Advanced Auditing
Brendon Wright	Trade Me	155.203 Law of Business Organisations
Brendon Wright	Trade Me	110.379 Advanced Auditing
Kevin Brown	PwC	110.379 Advanced Auditing
Anu Nayar	Deloitte	110.249 Accounting Information Systems
Shailan Patel	MYOB	110.303 Integrative Accounting
Marion Leydon	MYOB	110.303 Integrative Accounting
Catherine Butterworth	The Commerce Commission	155.110 Retail Law



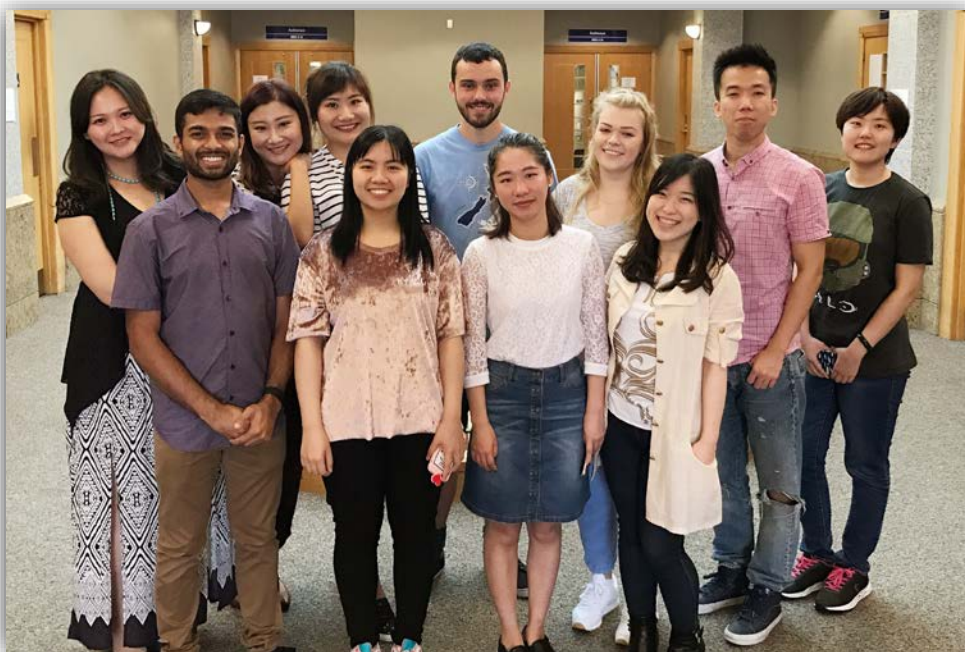
# Massey University Accountancy Clubs

To improve students' experience on campus, the School established Accountancy Clubs on the Auckland and Manawatū campuses in 2015. The two clubs have a mission to enrich the experience of student life by developing social, academic and practical experiences, with the support from professional bodies, for students to improve their industry knowledge and employment prospects.

## **2017 Auckland Accountancy Club Executive Members:**

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President	Varoon Nair
Vice President	Monica Jane Djulaini
Vice President	Evan Honghao Bu
Assistant Vice President	Gloria Gong Zhang
Secretary	Allie Yali Cao
Assistant Secretary	Ben Weihao Sun
Mentor:	Hedy Huang



Members of the Massey University Accountancy Club (MUAC) Albany, with club mentor Hedy Huang (left).

For more information and details of events and activities being held, follow them on Facebook:

MU Accountancy Club – Auckland

<https://www.facebook.com/massey.accountancy.club/>

## 2017 Manawatū Accountancy Club Executive Members:

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President	Lucy Burt
Vice President	Hema Bansal
Vice President	Holly Aliprantis
Communications	Sam Howat
Treasurer	Stacey Wyatt
Secretary	Teresa Murrell
Social Media	James Freeman
Events Manager	Ashley Hewitt
General	Jayden Joe
General	Enisa Guranda
Mentors:	Yuan Yuan Hu Radiah Othman



Members of the Massey University Accountancy Club (MUACC) Manawatū, with club mentors Yuan Yuan Hu and Radiah Othman, and Head of School, Professor Fawzi Laswad.

For more information and details of events and activities being held, follow them on Facebook:

MU Accountancy Club – Manawatū

<https://www.facebook.com/muac.Manawatū/>

# Community Accounting

Community Accounting involves volunteer second year, third year, Masters and PhD Massey University Accountancy students in providing free accounting and financial management advice and training for small to medium not-for-profit community organisations under the supervision of Chartered Accountants. Massey University School of Accountancy participates and supports the initiative to enable students to gain valuable practical experience including the development of professional skills and attitudes, and to be good citizens supporting their communities.

In Auckland, Community Accounting is coordinated by Auckland North Community and Development (ANCAD) and Palmerston North is coordinated by Palmerston North Community Services Council (PNCSC).

## 2017 Auckland Community Accounting Members:

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<b>Co-ordinator:</b> Geoff Andrews	<b>Students:</b> Yousif Almulla Vivian Andriani Chun Chen Lanxin Chen Ran Chen Reuben Eiberg Alan Feng Yujin Gu Hanna Ho Yang Li Luyan Lin Haorui Ma	Jade Manolas Shannon Smits Yirong Song Kyrene Sta Maria Thivella Teh Md Uddin Xian Xiao Jinyan Xu Jiajing Yang Qinghua Yang Zuokun Yuan Gong Zhang
<b>Chartered Accountants:</b> Gendi Burwell Sarah Curtis Cynthia Forbes Glen Liu Allan MacLachlan Simon Manawaiti Mehru Naqvi Jenny Zhang Keanu Zhang		

## 2017 Palmerston North Community Accounting Members:

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<b>Co-ordinator:</b> Michelle MacManus	<b>Students:</b> Hema Bansal Lucy Burt Tayla Corbett Jenna Hackland (S1) Briar Hansen (S1) Helen He Samuel Howatt	Jayden Joe (S2) Shyamali Malka (S2 – UCOL student) Jessica Rich Henry Westenra (S1) Amy Young
<b>Chartered Accountants:</b> Ian Brooke Anna McKay Amber Renall		

For more information about the community groups or for details about upcoming events go to:

Palmerston North Community Accounting <http://bit.ly/community-accounting>  
<https://www.facebook.com/pncommunityaccounting/>

Auckland Community Accounting <https://ancad.org.nz/auckland-community-accounting-project>  
[https://www.facebook.com/pg/Auckland-Community-Accounting-1943435035917123/about/?ref=page\\_internal](https://www.facebook.com/pg/Auckland-Community-Accounting-1943435035917123/about/?ref=page_internal)

# School Highlights 2017

## JANUARY

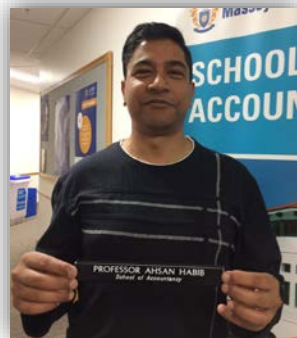


The School welcomed Senior Lecturer, Dr David Sutton, who is based on the Palmerston North campus.

## FEBRUARY

Professor Michael Bradbury was appointed as a member of the External Reporting Board (XRB) for a five-year term.

<http://www.scoop.co.nz>. (2017). *External Reporting Board appointments announced* [Media Statement]. Retrieved from <http://www.scoop.co.nz/stories/PA1702/S00376/external-reporting-board-appointments-announced.htm>



School staff on the Albany campus celebrated the recent promotion of Professor Ahsan Habib.

The School conducted teaching and learning workshops for staff on the Auckland (left) and Manawatu (right) campuses facilitated by the Teaching and Learning Centre (Jane Terrell and Dave Snell).



# MARCH

The MUACC had a stall on Campus Clubs Day for new members to sign up.



MUACC President, Lucy Burt (left), having her first meeting with club mentors Dr Radiah Othman (centre) and Dr Yuan Yuan Hu (right).



On the Auckland campus, the School of Accountancy hosted Associate Professor Huiting Guo from the School of Economics and Management, Chang'An University, China. During Huiting's one year visit (14 March 2016 to 14 March 2017) she was actively involved in various faculty activities including attending and presenting research seminars, attending and observing classroom teaching, engaging with doctoral students, and research collaboration. We enjoyed having Huiting with us and through her visit, we have further enhanced the longstanding relationship between Massey Business School and Chang'An University.



The Massey University Accountancy Club – Manawatū organised a successful Quiz Night on 29<sup>th</sup> March, with the support from CPA Australia.



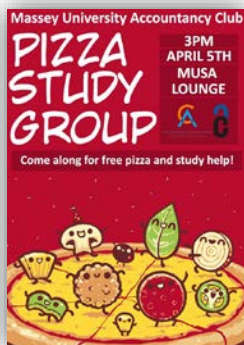
Massey Business School (MBS) held its first development day of the 2017. The future leaders from each campus participated in a first workshop focusing on developing their leadership abilities. The day was highly successful with great engagement between the students and presenters. We have an excellent group of students this year supported by Andrew Barney and Kate Blackwood (School of Management); Siata Tavite (School of Accountancy); Sam Richardson (School of Economics and Finance); and Luk Swiatek and Elizabeth Gray (School of Communication, Journalism and Marketing).



2017 Future Leaders cohort at Albany campus

## APRIL

Massey University Accountancy Club – Manawatū enjoying their Pizza Study group.



School staff on the Manawatū campus farewelled Dr Deborah Russell (left).

School staff on the Manawatū campus farewelled lecturer Ngaire Kirk who retired at the end of April after 19 years with the School. Happy retirement, Ngaire (right).



The School of Accountancy adopted Top Hat as a classroom engagement tool to be used in all classes. Top Hat is a cloud based classroom response system. It allows students to participate in class exercises and discussions, and lecturers to take attendance through the convenience of students' personal devices, such as mobile phones, tablets and laptops. Accountancy lecturer Dr Hedy Huang uses Top Hat to engage with her students. She says, "Top Hat is a great tool for having an interactive learning experience in my large classes where all students are able to participate in discussions and respond to various types of questions. It allows me to assess how well my students have learned and gives my students immediate feedback on their academic performance."

Dr Hedy Huang and Professor Jill Hooks join the Auckland graduation celebration (left). Congratulations to the School's newest Doctor, Dr Varsha Kashyap (right).



# MAY

The Accountancy Club on the Albany campus organised a successful Professional Bodies' Panel Discussion with CAANZ, ACCA and CPA Australia representatives.

Guest speakers and panel members included:

- Matt Strickett, Assurance and Advisory Analyst - Deloitte
- Sabina Buza, Audit Oversight Adviser - FMA
- Hattie Chu, HQ Accounting



The Accountancy Club on the Manawatū campus organised a successful Xero 101 training workshop for students on campus.

Massey University Accountancy Club

# XERO

101 Workshop

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**Where?**  
May 3rd | 4-5:30pm | AHC 1.04

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**Register**  
[www.xero101workshop.eventbrite.com.au](http://www.xero101workshop.eventbrite.com.au)

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**Contact us!**  
[muacc0untancyclubpn@gmail.com](mailto:muacc0untancyclubpn@gmail.com)  
[www.facebook.com/muac.manawatu](http://www.facebook.com/muac.manawatu)

Beginners Training Overview






Palmerston North school staff joining the Palmerston North graduation celebration.



From left: Dr Dimu Ehalaiye, Ngaire Kirk, Dr Matthew Berkahn, Dr Radiah Othman, Christelle Roos, Professor Fawzi Laswad, and Dr Frances Chua

Congratulations to all recipients at the MBS Academic Excellence Awards held in Auckland on the 4th May and in Palmerston North on the 8<sup>th</sup> May.

**A message from the  
Pro Vice-Chancellor and Dean  
MASSEY BUSINESS SCHOOL**



I am delighted to welcome you to tonight's *Massey Business School Academic Excellence Awards*, and extend congratulations to all our award recipients on your achievements for the 2016 academic year.


We are proud to gather to share your success. The prize winners and Dean's List achievers – and some of you are both – are the top performing students at the Massey Business School.

In addition, this year we are delighted to expand our awards celebration by recognising students who are recipients of the 2016 Promising Student Assistance Bursaries. These are made possible by gifts – mostly from our staff – to the Massey Business School Development Fund.

Wherever your journey takes you, you and your fellow award winners tonight are the future of New Zealand business and we will watch your progress with interest and pride.

You may just be starting your career, but you already have a valuable network built from your time at Massey University. I hope you stay in touch with each other and with us by joining our alumni community.

Enjoy the celebrations tonight.



Professor Theodore E. (Ted) Zorn

### DEAN'S LIST HISTORY

Introduced in 2008 for the 2007 academic year, Massey Business School Dean's List celebrates academic success at undergraduate level.

To qualify, students will have achieved outstanding results and are likely to be in the top 5% of their class. This means a grade average of A- or better for the equivalent of a full year's course load.

All Massey Business School undergraduate degrees, conjoint degrees, honours degrees, graduate diplomas and certificates are included. Dean's Scholars are those who have completed their degrees, with an average grade of A or better.

Both internal and distance students have qualified, reflecting the special nature of Massey University students. Distance students include those studying throughout New Zealand and across the world. Students must have passed at least 120 credits over a maximum of two consecutive academic years. Credits may only count once for a Dean's List Award.



*Above: Academic recipients - Auckland*



*Above: Academic recipients – Manawatu*



*Congratulations to Dean's Scholars: Jenna Mildenhall, Grace Maddox and Tracey Richardson*

The school celebrated 30 years of service with Lin Mei Tan, Frances Chua and Lindsay Hawkes.



Left: Accountancy Department – 1990



Frances Chua, Lindsay Hawkes, Lin Mei Tan

The MU Accountancy Club Albany organised a successful MYOB workshop. A huge thanks to the MYOB team in New Zealand for organising this with the Accountancy Club.



The Accountancy Club - Manawatū campus - Pizza & Chill - Good fun and yummy pizza.



## JUNE


The School celebrated 20 years of service with Professor Jill Hooks.



Lucy Burt (left) and Jenna Hackland (right), 3rd year Accountancy students, and the Advisory Team at Palmerston North Community Accounting (PNCA), made a presentation this afternoon to the Massey Business School's Advisory Board. Lucy and Jenna provided an overview of PNCA, the client they worked with this semester, the skills they have developed from being involved, and answered questions from Board members.

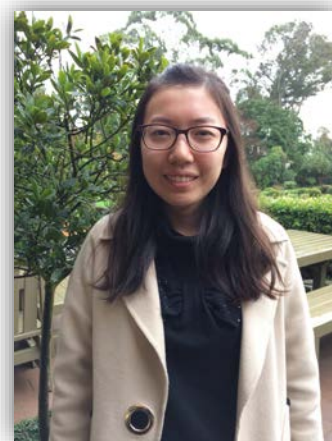


### PNCA

- PNCA is a free service for community groups in Palmerston North
- 2<sup>nd</sup> and 3<sup>rd</sup> year student volunteers supervised by Chartered Accountants
  - Provides an excellent opportunity to experience not-for-profit accounting as it is only briefly touched on in our classes
- Coordinated by Michelle MacManus, Palmerston North Community Services Council, 
- Supported financially by Palmerston North City Council, and collaborates with Massey University (SoA) and Department of Internal Affairs.
- Third year of operation – started in 2015
- 12 students have volunteered in 2017.
- In semester 1, 2017, PNCA is organised in four teams: clinics, training, special projects, and advisory.

## JULY

The School welcomes Accountancy lecturer, Jing Jia to the Manawatū campus.



Congratulations to our MU Accountancy Club – Manawatū quiz team who placed fifth at the Young Accountants’ Group Quiz!



MU Accountancy Club – Manawatū at their Club Day stand on the Palmerston North Campus.



The School welcomed Alison Pavlovich who will be teaching taxation on the Manawatū campus and by distance learning.



The Accountancy Club on the Manawatū campus held a local employer networking event. Thanks to CA ANZ, The Factory, and local firms for supporting the event.



## AUGUST

The Accountancy Club – Manawatū organised an Excel tutorial to assist students in developing a valuable employment competency.



## SEPTEMBER

Congratulations to Alice Hall for winning the 110.369 best forensic essay. The students were asked to analyse a case involving Stephen James Borlase (a former Auckland Council employee) and Murray John Noone (a roading contractor), who were charged and found guilty of corruption and bribery under the Crimes Act 1961. This case marked the end of New Zealand's almost spotless reputation for having an uncorrupt public sector. Using the case, the students were asked to apply what they have learnt about the fraud triangle, explain the importance of the fraud triangle in a fraud investigation, and suggest fraud prevention measures to victim organisations. Thanks to Chartered Accountants Australia and New Zealand for your sponsorship and to Senior Forensic Analyst, Peter Scholtens, for judging the competition.



Congratulations to Dr Nives Botica Redmayne, who was appointed as a board member to the New Zealand Accounting Standards Board (NZASB) from September 2017 for a three-year term.

The Accountancy Club on the Albany campus organised a visit by a group of business students to the MYOB office in Mt Eden during the mid-semester break. Shailan Patel, MYOB's National Account Manager – Education & Retail, took them into the four-season themed offices and explained MYOB's company culture as "collaborate, passion, simplify, results, and innovate".



Congratulations to Dr Nives Botica Redmayne, who was elected in September 2017 for her second term from 1/1/2018-31/12/2020 as the CAANZ Regional Councillor for the CAANZ Rest of North Island Region (RONI region).

The School celebrated with Dr Borhan Bhuiyan (left) on his promotion to Senior Lecturer (range 2), and with Dr Dimu Ehalaiye (right) on his promotion to Senior Lecturer.



Auckland Community Accounting (ACA) was launched on the Auckland campus with 28 student volunteers. ACA is coordinated by Auckland North Community and Development and supported by Massey's School of Accountancy, Foundation North, Department of Internal Affairs, Charities Services, RSM, and Chartered Accountants Australia and New Zealand.

**Auckland Community Accounting**  
A free service for clubs, societies and other not-for-profits

**auckland north community and development**  
Te Runanga Ratonga Hapori o Te Raki-Pae-Whenua

**Auckland Community Accounting** is a free service which offers support, advice or assistance on financial matters.

**Who is this service for?**  
Community groups, including sporting, cultural and social service agencies within the region, are able to access this service free of charge.

- ◇ Struggling with your charities finances?
- ◇ Need help understanding the treasurer's role?
- ◇ Having difficulty completing your annual return and performance report?
- ◇ Need help understanding the financial responsibilities of a Governance Board or Committee?
- ◇ Unsure what financial and non-financial resources are available to assist your charity?
- ◇ Experiencing difficulty working with your accounting software?

**How does it work?**

- ◇ Auckland Community Accounting provides regular free and accessible clinics, where treasurers and other board members of small to medium community groups can bring queries to trained accounting students under the supervision of a Chartered Accountant.
- ◇ This provides accounting students with practical experience and encourages increased involvement in the local community sector.





# OCTOBER

The Accountancy Club on the Manawatū campus held a successful MYOB training workshop.



Auckland Community Accounting got some exposure during October:

Auckland Community Accounting gets green light. (October, 2017). *Massey University*. Retrieved from [http://www.massey.ac.nz/massey/about-massey/news/article.cfm?mnarticle\\_uid=0197B C52-9B63-4C2D-9DFD-0094D1E0C25B](http://www.massey.ac.nz/massey/about-massey/news/article.cfm?mnarticle_uid=0197B C52-9B63-4C2D-9DFD-0094D1E0C25B)

Auckland community groups needing financial help get a hand from accounting students. (October, 2017). *North Shore Times*. Retrieved from <https://www.stuff.co.nz/auckland/local-news/north-shore-times/97595717/auckland-community-groups-needing-financial-help-get-a-hand-from-accounting-students>



*Massey students, staff and Auckland Community Accounting partners gathered on the Albany campus to celebrate the launch of the initiative. Pictured in the front row from the left are Dr Warwick Stent, Wayne Turiki from RSM, and Project Manager, Geoff Andrews. ANCAD Chief Executive Yvonne Powley is in the centre of the second row and Professor Fawzi Laswad is to her right with student volunteers.*

The Accountancy Club on the Manawatū campus celebrated the end of the academic year and farewelled the 2017 Club Executive.



*Photo: The MU Accountancy Club Manawatū with club mentors Yuan Yuan Hu and Radiah Othman, and Head of School Professor Fawzi Laswad.*

The School celebrated with Dr Jing Jia, Lecturer in Accountancy, on the completion of her PhD at the Queensland University of Technology. Jing's PhD thesis was titled "Does Firms' Risk Management Human Capital Reduce the Likelihood of Financial Distress?"



# NOVEMBER

Big thank-you to CA ANZ's sponsorship, and thanks to Nancy (COSCO Ltd) and Elijah (Audit NZ) for sharing their invaluable insights about the industry and work experience in New Zealand with Mandarin-speaking international students at the School of Accountancy.



The Accountancy Club on the Auckland campus celebrated the end of the academic year and farewelled the 2017 Club Executive.



School staff on the Manawatū campus farewelled Lindsay Hawkes. Lindsay joined the School in February 1987 and made a significant contribution to the School for more than 30 years. We wish Lindsay the best.



Our Accountancy students on the Auckland campus underwent professional training with Auckland Community Accounting in preparation for their new role, providing advice and training for not-for-profit community organisations in Auckland.



★ **Congratulations to the New MBS STARs in the School!** ★

Excellence in Organisational Citizenship - Academic: Professor Fawzi Laswad (Acct – PN)  
Excellence in Professional Support: (Joint) Natalie Snyders (Acct - ALB) & Claudia Silva (CJM – WG)



The School celebrated with Trish O'Sullivan, Senior Business Law Lecturer on the Auckland campus, on the completion of her doctoral thesis entitled "Online Shopping: Pearls and Pitfalls for New Zealand Consumers – How to Increase Consumer Protection and Build Consumer Confidence", which was completed at the University of Auckland.

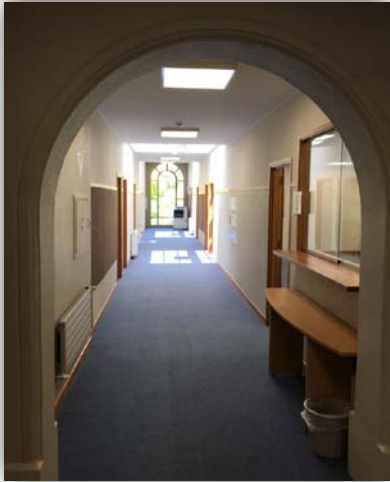


# DECEMBER

School staff on the Auckland campus celebrated the end of the academic year.



The School on the Manawātū campus moved from the Social Sciences Tower to new offices on Level 3 of the Business Studies West building.



School staff on the Manawatū campus celebrated the end of the academic year.



The School farewelled Patrick Flannery. Patrick taught tax on the Auckland campus from 2013 to 2017.

The School released two updated versions of the BAcc/BBus (Acc) brochure. Inspiring graduates and profiles!



# University Service, Community Engagements and Professional Associations

## Services to Massey University

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### **Barrett, M.**

Member, Massey Business School Assurance of Learning Committee, Member, Massey Business School Academic Programmes Committee.

### **Berkahn, M.A.**

Member, Massey Business School Assurance of Learning Committee, Member, Massey Business School Academic Programmes Committee.

### **Bhuiyan, B.**

Coordinator – Auckland Campus, Institute of Chartered Accountants Australia and New Zealand; Academic Mentor, Beta Alpha Psi.

### **Botica Redmayne, N.**

Chartered Accountants Australia and New Zealand Achiever Programme Massey Liaison, Massey School of Accountancy Advisory Board member, Massey School of Accountancy Member of Recruitment Panel, Massey University Rich Media Project Board member (Massey Business School representative); Massey University PhD Exams Convenor; Massey Business School representative on the University's Scholarships Committee; Massey Business School Future Leaders Programme mentor, Mentor for the Massey Young Women in Leadership Programme; Member of the Qualification Review Panel for the Postgraduate Certificate in Business, Postgraduate Diploma in Business Administration, Master of Business Studies and Master of Management offered by the College Business; Member of the Massey Principles for Responsible Management Education (PRME) Committee; AIESEC New Zealand - Massey University, Board of Advisors (AIESEC is an international organization for university students' exchange).

### **Chua, F.C.**

Harassment Contact Person, Harassment Advisory Committee Member, Massey Business School Examination Committee.

### **Ehalaiye, D.**

Academic Staff Representative - College of Business Board, Massey University.

### **Hooks, J.**

Member of Massey Academic Board; Associate of NZ Social Innovation and Entrepreneurship Research Centre; Member of Space Management Group (Auckland); Member of School of Accountancy Staff Appointments Committee; Member of School of Accountancy Advisory Board; Academic Co-ordinator School of Accountancy.

### **Habib, A.**

MBS Research Committee.

**Heslop, J.**

MBS BBus Core Committee.

**Hu Y.Y.**

Mentor, MU Accounting Club Palmerston North.

**Huang, H.**

Mentor, MU Accounting Club Auckland.

**Hubbard, J.**

MBS BBus Core Committee (115.211), University Proctor Wellington Campus.

**Laswad, F.**

Member of MBS Board, MBS Executive Committee.

**Nath, N.**

Elected Staff Representative on Massey Business School Board; Member of Staff Engagement Committee; Massey Business School.

**O'Sullivan, T.**

Organiser, School of Accountancy Auckland Seminar Programme.

**Othman, R.**

Foundation Education Programme Committee; Assurance of Learning Committee; PhD Confirmation Committee, Mentor, MU Accounting Club Palmerston North.

**Sayles, F.J.**

Member of Massey Business School Teaching and Learning Committee.

**Smith, N.**

Member, Massey Business School Board.

**Stent, W.**

School Representative/Presenter (Auckland) at Massey Open Day, Massey Business School Information Evening, and visiting school groups; Member, Massey Business School Outreach Committee; Member, Massey Business School Teaching & Learning Committee; Massey Business School Rankings Taskforce; Convenor and member of the School of Accountancy Advisory Board; Auckland Community Accounting liaison person.

**Sutton, D.**

Presenter at the Palmerston North Open Day, Ignite (Palmerston North) Working Committee.

**Tan, L.M.**

PhD coordinator, Seminar Coordinator.

**Tavite, S.**

Member, HATCH Working Group in conjunction with the Pacific Business Trust; Ignite (Auckland) Working Committee; Facilitator, Aganu'u Workshop Auckland; Presenter, Pasifika Orientation Auckland; Auckland Campus Leader, Massey Business School Future Leaders Programme; Auckland Representative, Pasifika Staff Network Executive Committee.

**Trotman, L.G.S.**

Member, MBS Leave and Ancillary Appointments Committee; MBS Accreditation Steering Group; Human Ethics Committee, Southern B: MBS research, teaching, study and professional and organisational duties overseas panel.



## Community Engagements and Professional Associations

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### **Berkahn, M.**

Member, Australasian Law Teachers' Association (ALTA) Executive, Member, Corporate Law Teachers' Association (CLTA).

### **Bhuiyan, B.**

Coordinator – Auckland Campus, Institute of Chartered Accountants Australia and New Zealand Academic Mentor, Beta Alpha Psi.

### **Botica Redmayne, N.**

Member of Technical and Legislation Sub-Committee CA ANZ Manawatū; Trustee of the Manawatū Education Trust and Board; Councillor on the Regional Council of Chartered Accountants Australia and New Zealand (CAANZ) and the Trans- Tasman Council of the CAANZ ; Appointed by the New Zealand Financial Markets Authority (FMA) to the Auditor Regulation Advisory Group (ARAG) and delegated, under the Crown Entities Act 2004, to carry out audit quality reviews of New Zealand licenced auditors engagements/audits on FMA's behalf; Appointed member of the New Zealand Accounting Standards Board, Honorary Auditor and Treasurer of a number of Manawatū community groups and societies.

### **Bradbury, M.**

External Reporting Board (XRB); Academic Advisory Panel, Australian Accounting Standards Board; Fellow of the Chartered Accountants of Australia and New Zealand; Advisory Board Quantitative Accounting Research Network (QARN); Accounting and Finance Association of Australia and New Zealand (AFAANZ) Life Member and Council of Professors.

### **Heslop, J.**

Board member – Orpheus Choir of Wellington and the Drug Health and Development Project Trust; Honorary Reviewer for Wellington Gay Welfare Group (WGWG) and the Howard League for Penal Reform; Wellington Branch Treasurer St Barnabas Anglican Church, Rosensathe, Wellington.

### **Huang, H.**

Member of the Trust Board of Airedale Property Trust, and also on the Audit & Risk Committee of the Lifewise Trust, Methodist Mission Northern and Airedale Property Trust.

### **Hooks, J.**

Member, Chartered Accountants Australia and New Zealand; Convening Committee Member, Auckland Region Accounting Conference; Fellow of CPA (Australia); member of AFAANZ.

### **Laswad, F.**

Chair of the Academic Committee for the Pre-Admission Programme of Chartered Accountants Australia and New Zealand; Writer for the Professional Accounting School and Chair of the Education Board of Chartered Accountants Australia and New Zealand.

### **Nath, N.**

Honorary Auditor for New Zealand Mathematical Society.

### **Othman, R.**

Beta Gamma Sigma the International Honor Society for Collegiate Schools of Business; Emerald Literary Network; CPA (Australia); Association of Certified Fraud Examiner (ACFE); Manawatū Malaysian Society.

### **Pavlovich, A.J.**

Member of Hawke's Bay Local Leadership Team, CA ANZ, Trustee of Hawke's Bay Community Law Centre.

### **Smith, N.**

Member of Auckland Regional Committee and Treasurer (Auckland) of New Zealand Society for Legal and Social Philosophy, member of the Prize Committee.

**Stent, W.**

Member, Chartered Accountants Australia and New Zealand; CPA Auckland Campus Liaison Person. Honorary Auditor for the New Zealand Federation of Graduate Women (North Shore). Committee Member, Sustainable Paremoremo Group (Not for Profit Trust).

**Tavite, S.**

Treasurer, Masilamea International; Tongan Community Representative, Finance Committee, St Bernadette's Parish Mt Wellington; ACCA Auckland Campus Liaison Person; Board Member, Fakatouato Community Trust.

**Trotman, L.G.S.**

Honorary Solicitor, Amputees' Federation of New Zealand Incorporated; Honorary Solicitor, Amputee Society of Manawatu Incorporated; Trustee, Manawatu College Educational Trust Incorporated; Honorary Solicitor, Palmerston North Surf Life Saving Club Incorporated.

# Academic Programmes and Accreditations

## AACSB Accreditation

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The Association to Advance Collegiate Schools of Business (AACSB) is a professional association for college and university management education institutions and is the premier accrediting agency for bachelor's, master's, and doctoral degree programs in business administration and accounting. Of around 10,000 business schools in the world, not many are accredited by AACSB International. The accreditation represents the highest standard of achievement for business schools worldwide.

### School of Accountancy

In 2016, the School of Accountancy was rewarded the AACSB accreditation for the undergraduate, master's, and doctoral degree programmes. The School is one of only three institutions in New Zealand and Australia awarded this prestigious accreditation. Only ten other institutions outside the USA have achieved this distinction. The School now enters the continuous improvement process where the next on-site review will occur in 2019-20.

### The Continuing Benefits of AACSB Accreditation for the School

- Enhanced national and international recognition and strategic advantage;
- Further access to, and facilitation of, international benchmarking and networking;
- Enhanced outcomes and innovation in teaching and learning, research and scholarship;
- Assurance of quality to prospective students, employers and other stakeholders; and
- Maintenance of our rigorous programme of strategic development and continuous improvement.

### Massey Business School

Massey Business School achieved the international accreditation in 2015 for its business degrees; Bachelor of Business (BBus), Bachelor of Accountancy (BAcc), Bachelor of Applied Economics (BAppEcon), Master of Business Administration (MBA), Master of Business Studies (MBS), Master of Finance (MFin) Master of Management (MMgmt), Doctor of Business Administration (DBA) and its Doctor of Philosophy (PhD) programme in business.

## School of Accountancy Accreditations

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The School of Accountancy has accreditation from the following professional bodies for the Bachelor of Accountancy (BAcc) and Bachelor of Business BBus (Acct):

- AACSB Accounting Accreditation
- Association of Chartered Certified Accountants (ACCA)
- Chartered Accountants Australia and New Zealand (CA ANZ) (formerly NZICA)
- Chartered Institute of Management Accountants (CIMA)
- Certified Practising Accountants (CPA) Australia

The Master of Professional Accounting and Finance (MPAF) is accredited by:

- ACCA (UK)
- CA ANZ
- CPA Australia

# Academic Programmes

## Semesters and Summer School

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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 courses fit into these standard semester periods. Some research courses cover a double semester period. The School's Summer study programmes have become increasingly popular.

## Internal and Distance Learning Studies

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Some courses in the School are offered internally and some in Distance Learning mode. Distance Learning programmes offer opportunities for long distance study at the comfort of a student's own environment. Distance Learning programmes may include block courses. However, these courses are being phased out as the School makes use of Digital Learning and Teaching through the Internet more frequently.

## Undergraduate Programmes

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### **Bachelor of Accountancy (BAcc)**

The Bachelor of Accountancy (BAcc) is a highly specialised degree, identifying you as having expertise in accountancy. It is the degree for students who know they wish to specialise as Accountants and seek Chartered Accountants Australia and New Zealand or CPA Australia membership.

### **Accountancy Major in the Bachelor of Business (BBus Acc)**

The BBus Accountancy major is very flexible and gives you the opportunity to have a concentration in a particular area of accountancy. You can also combine the Accountancy major with one offered by another department to complete the BBus with a double major. Career options will be many and varied depending on the combination of courses you choose to take.

### **Bachelor of Business Law minor**

In 2015, the Business Law minor became part of the BBus programme. The goal of the minor as part of the BBus is to give students, in addition to skill sets in their major and those of the BBus as a whole, an enhanced knowledge of areas of Business Law. The objective is that, while not being able to supplant the role of the qualified lawyer, the graduate with the Business Law minor would be equipped to identify those situations where it is necessary to seek qualified legal assistance, and recognise when a proposed course of action or inaction could give rise to legal liabilities and to alert decision makers accordingly.

The courses that can be put towards the minor are listed here:

<http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/study/business-law/minor-in-business-law.cfm>

## Graduate Diploma in Business Studies (GradDipBusStuds)

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

## Postgraduate Programmes

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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 and Masters levels, leading to:

- Doctor of Philosophy (PhD)
- Master of Philosophy (MPhil)
- Master of Business Studies (MBS)
- Master of Business Studies (Accountancy)
- Master of Management (MMgt)
- Master of Management (Accountancy)
- Master of Professional Accountancy and Finance (MPAF)
- Postgraduate Diploma in Business Administration (PGDipBusAdmin)
- Postgraduate Diploma of Accountancy (PGDipAcc)
- Bachelor of Business with Honours (BBus[Hons])
- Bachelor of Business with Honours (Accountancy)

## The Master of Professional Accountancy and Finance (MPAF)

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The MPAF is the only professional Master's degree in New Zealand where the two popular disciplines, accountancy and finance, have been combined. Established in 2013, it is open to graduates with a Bachelor's degree in any discipline and is available by block mode on the Auckland campus or by distance learning.

For more information about the MPAF, contact: [mpaf@massey.ac.nz](mailto:mpaf@massey.ac.nz) or visit the Facebook page: [www.facebook.com/MPAF.Massey](http://www.facebook.com/MPAF.Massey).

## Postgraduate Scholarships

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The following websites have information on scholarships:

- Massey University [http://www.massey.ac.nz/massey/admission/scholarships-bursaries-awards/scholarship-bursary-award\\_home.cfm](http://www.massey.ac.nz/massey/admission/scholarships-bursaries-awards/scholarship-bursary-award_home.cfm)
- Universities NZ <http://www.nzvcc.ac.nz>
- CAANZ <https://www.youunlimitedanz.com/resources/scholarships-and-competitions>
- MBIE <http://www.mbie.govt.nz/about/our-work/scholarships/?searchterm=scholarships%2A>

The email address for more information regarding scholarships and available research funds is: [contact@massey.ac.nz](mailto:contact@massey.ac.nz).

## Course Listing for Accountancy

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Course Code	Name
115.112	Accounting for Business
110.109	Introductory Financial Accounting
110.209	Intermediate Financial Accounting
110.229	Management Accounting
110.230	Introductory Financial and Management Accounting
110.249	Accounting Information Systems
110.279	Auditing
110.289	Taxation
110.303	Integrative Accounting
110.309	Advanced Financial Accounting
110.329	Advanced Management Accounting
110.369	Forensic Accounting
110.379	Advanced Auditing
110.380	Estate and Tax Planning
110.389	Advanced Taxation
110.701	Accounting Systems
110.702	Financial Accounting and Reporting
110.703	Management Accounting and Decision Making
110.710	Contemporary Issues in Financial Accounting
110.711	Advanced Accounting Theory
110.717	Research Methods in Accounting
110.792	Special Topic
110.796	Research Report
110.799	Research Report
110.804	Advanced Financial Accounting and Reporting
110.805	Advanced Strategic Management Accounting
110.806	Auditing and Assurance
110.807	Tax
110.895	Professional Practice
110.897	Thesis (Year 1)
110.898	Thesis (Year 2)
110.899	MBS Thesis - Accountancy
110.900	PhD in Accounting

## Course Listing for Business Law

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Course Code	Name
115.211	Business Law
153.202	Law and Mediation
155.110	Retail Law
155.201	Law of Property
155.202	Essentials of Law
155.203	Law of Business Organisations
155.210	Commercial Law
155.301	Employment Law
155.315	Sport Law
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.705	Special Topic Business Law
155.771	Law of Business
155.798	Research Report
155.799	Research Report
155.801	MPhil Thesis Part 1
155.802	MPhil Thesis Part 2

More information on academic programmes offered by the School is available in the School's current Undergraduate and Postgraduate brochures or on the School of Accountancy's website:

[http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/study/study\\_home.cfm](http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/study/study_home.cfm)

# Contact Persons, Student Advisors and Support

For enquiries about studying Accountancy and Business Law, [contact Massey University](#) by email, fax, phone, live chat or online form.

For other enquiries please email [accountancy@massey.ac.nz](mailto:accountancy@massey.ac.nz).

For specific staff members, see our [staff list](#).

## For academic information about the School please contact:

### Undergraduate Accountancy Student Advisor

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Frances Chua - Senior Lecturer  
BSW 3.14  
Manawatū

Telephone: + 64 (06) 356 9099 / 83933  
Email: [f.c.chua@massey.ac.nz](mailto:f.c.chua@massey.ac.nz)

### Postgraduate Accountancy Studies Coordinator

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Jayantha Wickramasinghe - Lecturer  
MBS1.05A  
Auckland

Telephone: + 64 (09) 414 0800 / 43289  
Email: [j.wickramasinghe@massey.ac.nz](mailto:j.wickramasinghe@massey.ac.nz)

### Accountancy PhD Studies Coordinator

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Lin Mei Tan - Associate Professor  
BSW 3.13  
Manawatū

Telephone: + 64 (06) 356 9099 / 83943  
Email: [l.m.tan@massey.ac.nz](mailto:l.m.tan@massey.ac.nz)

### Undergraduate Business Law Student Advisor

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Matthew Berkahn - Associate Professor  
BSW 3.18  
Manawatū

Telephone: + 64 (06) 356 9099 / 83944  
Email: [m.a.berkahn@massey.ac.nz](mailto:m.a.berkahn@massey.ac.nz)

### Postgraduate Business Law Student Advisor

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Lindsay Trotman - Associate Professor  
BSW 3.17  
Manawatū

Telephone: + 64 (06) 356 9099 / 83940  
Email: [l.g.s.trotman@massey.ac.nz](mailto:l.g.s.trotman@massey.ac.nz)



## Support for Accounting and Postgraduate Research

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Emma O'Sullivan - Strategic Projects Officer  
BSW 3.04  
Manawatū

Telephone: + 64 (06) 356 9099 / 83067  
Email: e.o'sullivan@massey.ac.nz

## For special support information please contact:

### Support for Students with Disabilities

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#### [Disability Services at Massey University](#)

##### **Auckland**

Private Bag 102-904  
North Shore Mail Centre  
Auckland

Gerard Chow  
Tel: (09) 414-0800 Ext 43203  
Email: [disalb@massey.ac.nz](mailto:disalb@massey.ac.nz)

##### **Manawatū and Distance**

Private Bag 11-222  
Palmerston North  
NEW ZEALAND

Philip Godfrey  
Tel: (06) 356-9099 Ext 83215  
Email: [disinfo@massey.ac.nz](mailto:disinfo@massey.ac.nz)

##### **Wellington**

Private Box 756  
Wellington  
NEW ZEALAND

Penny Hay  
Tel: (04) 801-5799 Ext 63346  
Email: [diswgtn@massey.ac.nz](mailto:diswgtn@massey.ac.nz)

### Harassment Contact Person

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Frances Chua - Senior Lecturer  
BSW 3.14  
Manawatū

Telephone: + 64 (06) 356 9099 / 83933  
Email: f.c.chua@massey.ac.nz

### Health and Safety Contact Person

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Jessica Watson - Administrator  
BSW 3.04  
Manawatū

Telephone: + 64 (06) 356 9099 / 83938  
Email: j.l.watson@massey.ac.nz

# Staff Directory

## Academic Staff

Name	Position	Campus	Extn	Email
Barrett, Mereana	Lecturer	AKL	43298	m.barrett@massey.ac.nz
Berkahn, Matthew	Associate Professor	MAN	83944	m.a.berkahn@massey.ac.nz
Bhuiyan, Borhan	Senior Lecturer	AKL	43290	m.b.u.bhuiyan@massey.ac.nz
Botica Redmayne, Nives	Senior Lecturer	MAN	83948	n.redmayne@massey.ac.nz
Bradbury, Michael	Research Professor	AKL	43291	m.e.bradbury@massey.ac.nz
Chua, Frances	Senior Lecturer	MAN	83933	f.c.chua@massey.ac.nz
Ehalaiye, Dimu	Senior Lecturer	MAN	86020	o.ehalaiye@massey.ac.nz
Gyapong, Ernest	Lecturer	MAN	86397	e.gyapong@massey.ac.nz
Habib, Ahsan	Professor	AKL	43299	a.habib@massey.ac.nz
Heslop, James	Senior Lecturer	WLGN	62602	j.d.heslop@massey.ac.nz
Hooks, Jill	Professor	AKL	43288	j.j.hooks@massey.ac.nz
Houqe, Noor	Associate Professor	AKL	43297	N.Houqe@massey.ac.nz
Hu, Yuan Yuan	Lecturer	MAN	83950	y.hu@massey.ac.nz
Huang, Hedy	Lecturer	AKL	43285	h.j.huang@massey.ac.nz
Hubbard, Jerry	Senior Lecturer	WLGN	62579	j.j.hubbard@massey.ac.nz
Jia, Jing	Lecturer	MAN	83951	j.jia@massey.ac.nz
Laswad, Fawzi	Prof, Head of School	MAN	83064	f.laswad@massey.ac.nz
Nath, Nirmala	Senior Lecturer	MAN	83946	n.nath@massey.ac.nz
O'Sullivan, Trish	Senior Lecturer	AKL	43294	p.f.osullivan@massey.ac.nz
Othman, Radiah	Senior Lecturer	MAN	83926	r.othman@massey.ac.nz
Pavlovich, Alison	Assistant Lecturer	MAN	83939	a.Pavlovich@massey.ac.nz
Plekhanova, Victoria	Assistant Lecturer	AKL	43280	v.plekhanova@massey.ac.nz
Roos, Christelle	Senior Tutor	MAN	83930	c.roos@massey.ac.nz
Sayles, Feona	Lecturer	MAN	83934	f.j.sayles@massey.ac.nz
Smith, Nicholas	Senior Lecturer	AKL	43293	n.m.smith@massey.ac.nz
Stent, Warwick	Senior Lecturer	AKL	43296	w.j.stent@massey.ac.nz
Sutton, David	Lecturer	MAN	83935	d.sutton@massey.ac.nz
Tan, Lin Mei	Assoc Professor	MAN	83943	l.m.tan@massey.ac.nz
Tavite, Siata	Senior Tutor	AKL	43295	s.f.tavite@massey.ac.nz
Trotman, Lindsay	Assoc Professor	MAN	83940	l.g.s.trotman@massey.ac.nz
Wickramasinghe, Jayantha	Lecturer	AKL	43289	j.wickramasinghe@massey.ac.nz
Zahir-ul-Hassan, Kaleem	Senior Lecturer	MAN	86095	m.zahir-ul-hassan@massey.ac.nz

## Administrative Staff

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Name	Position	Campus	Ext.	Email
Batten, Nikki	Programme Support Administrator	WLGN	63147	n.j.batten@massey.ac.nz
Brown, Andrew	Digital Media Consultant	MAN	83929	brown@massey.ac.nz
Goldsworthy, Inez	Administrator	MAN	83936	i.l.goldsworthy@massey.ac.nz
Rossiter, Mary	Research Support Officer/Administrator	MAN	83945	m.c.rossiter@massey.ac.nz
O'Sullivan, Emma	Strategic Projects Officer	MAN	83067	e.o'sullivan@massey.ac.nz
Shi, Lin	Computer Technician	MAN	83942	l.shi@massey.ac.nz
Sinclair, Melanie	Executive Assistant to HoS	MAN	83063	m.j.sinclair@massey.ac.nz
Snyders, Natalie	Administrator	AKL	43292	n.e.snyders@massey.ac.nz
Watson, Jessica	Administrator	MAN	83938	j.l.watson@massey.ac.nz

# Campus Details

## School Website

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<http://accountancy.massey.ac.nz/>

## School Facebook Pages:

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Accountancy at Massey University	<a href="https://www.facebook.com/accountancy.massey/">https://www.facebook.com/accountancy.massey/</a>
Masters of Professional Accountancy and Finance	<a href="https://www.facebook.com/MPAF.Massey/">https://www.facebook.com/MPAF.Massey/</a>
MU Accountancy Club – Auckland	<a href="https://www.facebook.com/massey.accountancy.club/">https://www.facebook.com/massey.accountancy.club/</a>
MU Accountancy Club – Manawatū	<a href="https://www.facebook.com/muac.Manawatū/">https://www.facebook.com/muac.Manawatū/</a>
Palmerston North Community Accounting	<a href="https://www.facebook.com/pncommunityaccounting/">https://www.facebook.com/pncommunityaccounting/</a>
Auckland Community Accounting	<a href="https://www.facebook.com/Auckland-Community-Accounting-1943435035917123/">https://www.facebook.com/Auckland-Community-Accounting-1943435035917123/</a>

## Campus Addresses

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### Auckland Campus

**Postal Address:**

School of Accountancy  
Massey Business School  
Massey University  
Private Bag 102904  
North Shore Mail Centre  
Auckland, New Zealand

**Physical Address**

East Precinct  
Albany Expressway (SH17)  
Albany, Auckland

**Telephone**

+ 64 (09) 414 0800

### Manawatū Campus

**Postal Address:**

School of Accountancy  
Massey Business School  
Massey University  
Private Bag 11222  
Palmerston North, New Zealand

**Physical Address**

Tennant Drive  
State Highway 57  
Palmerston North

**Telephone**

+ 64 (06) 356 9099

### Wellington Campus

**Postal Address:**

School of Accountancy  
Massey Business School  
Massey University  
Private Box 756  
Wellington, New Zealand

**Physical Address**

63 Wallace Street  
Wellington

**Telephone**

+ 64 (04) 801 5799

