



**MASSEY
UNIVERSITY**

TE KUNENGA KI PŪREHUROA

UNIVERSITY OF NEW ZEALAND

**MASSEY
BUSINESS
SCHOOL**

TE KURA WHAI PAKIHI

SCHOOL OF ACCOUNTANCY

Yearbook 2018-2019



Advancing Enterprise, Inspiring Leadership

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ISSN 1175-2890 (Print)

ISSN 2253-4490 (Online)

Cover photo:

School Academic staff Siata Tavite (left) and Hedy Huang (right). Each a recipient of a Massey Business School Star award for Excellence in Organisational Citizenship - Academic Staff (Siata) and Excellence in Student Support (Hedy).

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 2019)

Head of School's Report

The School of Accountancy had many achievements in 2018. Chartered Accountants Australia and New Zealand (CAANZ) and CPA Australia renewed their accreditation of our BAcc, BBus (Accountancy) and MPAF programmes for the maximum period of another five years, until 2023. Accreditation to professional accounting bodies is important for the School, indicating our long-standing commitment to quality education that meets the highest professional standards. The School's programmes are also accredited by AACSB, ACCA, and CIMA.

After a successful launch in Auckland in 2017, the School of Accountancy continues its collaboration with Auckland Community and Development (ANCAD) and Palmerston North Community Services Council on community accounting initiatives in Auckland and Palmerston North. In collaboration with ANCAD we launched a new initiative for distance students - *Community Accountancy Aotearoa*. Community Accounting offered in Auckland, Palmerston North and New Zealand-wide (distance), these projects give students experience in providing financial advice to not-for-profit (NFP) community organisations under the supervision of chartered accountants. The School participates in and supports the initiative to enable students to gain valuable experience and be good citizens. Thirty-four students participated in Community Accounting Auckland along with 14 NFP clients, 13 students in Palmerston North and four students in Aotearoa (distance). Students were involved in running clinics and training sessions for treasurers of community groups while also providing accounting advice to not-for-profit entities.

We continue to enhance student experience on campus with the continued success of the Accountancy Clubs on both the Auckland and Manawatū campuses. Both clubs organised numerous workshops, seminars and presentations throughout the year, and even a formal ball in October, held in Palmerston North. We appreciate the support of many professional bodies and organisations such as CPA Australia, CAANZ XERO, ACCA, and MYOB.

The School was very proud to receive two Excellence Awards at the Massey Business School Star awards ceremony. Siata Tavite received an award for Excellence in Organisational Citizenship - Academic Staff, and Dr Hedy Huang received an award for Excellence in Student Support (both featured on the front cover). These awards are open to MBS academic staff whose contribution has been exemplary.

School staff continued to engage with the profession and the community. Dr Nives Botica Redmayne has been newly appointed as New Zealand Vice President for Chartered Accountants Australia and New Zealand (CAANZ). Throughout 2018, School staff have also received external and MURF grants for numerous projects including 'Accountability and Performance Management in a District Health Board in New Zealand' and 'Management Commentary - What are the users' information needs in New Zealand?'

The School had many celebrations in 2018, including Dr Victoria Plekhanova's promotion to Lecturer, Dr Hedy Huang's and Dr Warwick Stent's promotions to Senior Lecturer and Senior Lecturer (range 2) respectively, and promotion to Senior Lecturer for both Dr Ernest Gyapong and Dr Yuan Yuan Hu. We commended Dr Trish O'Sullivan and Dr Victoria Plekhanova on receiving their PhDs in May. We also welcomed new staff members throughout the year: Dr Kaleem Zahir-Hassen, Dr Noor Houqe, Dr Victoria Plekhanova, Dr Farshid Navissi, Dr Fawad Ahmad and Mabel D' Costa.

The academic staff of the school had a busy year with research activities. In an article published in Accounting and Finance Australia and New Zealand (AFAANZ) - December 2018, the school was ranked third among the top 10 universities in Australasia (first in New Zealand) in accounting research. Two Auckland academic staff members, Professor Mike Bradbury and Professor Ahsan Habib, were both ranked among the top 10 most prolific researchers (see [page 80](#) for more details).

A total of 42 articles were published in 2018 in international and national refereed journals, such as: International Journal of Auditing, New Zealand Journal of Taxation Law and Policy, Accounting and Finance, and the Journal of the Australasian Law Teachers Association. More than half of these articles were published in A or A* Journals (one A* and 28 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: 'Auditor-provided Tax Non-audit Services and the Implied Cost of Equity Capital', 'Firm Life Cycle and Advisory Directors', 'Implementation of Capital Gains Tax: How should we do this?', and 'Professional Skills Required of Accountants: What do job advertisements tell us?'

The School continues its leadership in using technology for improving the learning experience of students. All School courses continue to use Adobe Connect to deliver virtual classes, Top Hat is used in most face-to-face classes, and in semester two we began trialling proctored online assessment in the MPAF courses. The new educational technology gives students the option to either sit proctored online exam or in the traditional invigilated paper based format. The new technology will continue to be piloted in 2019.

We look back at 2018 as a positive and productive academic year for the School of Accountancy. In 2019, consistent with our Mission, we will strive for continuous improvements to further enhance our reputation as a leader in education, research, and engagement in Accounting and Business Law. The School will continue to focus on moving forward with incorporating technology to enhance student learning and further develop our international partnerships and reputation.



Professor Fawzi Laswad
Head of School

School's Mission Statement

Vision

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

Mission

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)

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

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

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

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

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.

2018 Research Activities

Journals

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Tan, L. M., & Laswad, F. (2018, August 6). Key employability competencies of tax accountants: A content analysis of job advertisements. In *American Accounting Association 2018*. Washington DC, USA.

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Conference Oral Presentation

- Akande, J. O., Kwenda, F., & Ehalaiye, D. (2018, April 5). Competition and Commercial Banks Risk-Taking: Evidence from Sub-Saharan Africa Region. In *9th Financial Markets and Corporate Governance Conference*. Melbourne, Australia.
- Berkahn, M. & Trotman, L. G. S. (2018, July 5). Excluding the Operation of the Statutory Prohibition on Misleading or Deceptive Conduct. In *73rd Annual Australasian Law Teachers Association Conference*. Curtin University, Perth, Australia.
- Berkahn, M. (2018, August 31). Corporate Sustainability: The 'Best Interests of the Company', 'Shareholder Primacy' and 'Strategic' Social Responsibility". In *8th New Zealand Sustainability Accounting Research Symposium (NZ SARS 2018)*. Queenstown, New Zealand.
- Botica Redmayne, N. & Roje, G. (2018, July 4-6). On the Management and Financial Reporting for State Assets - A Comparative Analysis Between Croatia and New Zealand. In *CIGAR Workshop, Zagreb, Croatia*.
- Costa, M. D., Habib, A. & Bhuiyan, M. B. U. (2018, November 8-10). Financial Constraints and Cost Stickiness. In *13th World Congress of Accounting Educators and Researchers 2018, Sydney, Australia*.
- Habib, A., Bhuiyan, M. B. U. & Costa, M. D. (2018, July 1-2). Audit Committee Ownership and Audit Report Lag: Evidence from Australia. In *Accounting and Finance Association of Australia and New Zealand (AFAANZ)*. Auckland, New Zealand.
- O'Sullivan, T. (2018, July 9-10). A Global Online Dispute Resolution Scheme for Consumers Who Shop Online - Closer Than We Think? In *8th International Conference on Restructuring of the Global Economy (ROGE)*. University of Oxford, United Kingdom.
- O'Sullivan, T. (2018, May 18-19). Consumer Law Policy and Consumer Vulnerabilities in Online Shopping. In *Teaching Consumer Law Conference*. University of Houston Law Center, Santa Fe, New Mexico.
- Stent, W. (2018, July 3). Are Financial Reports Useful? The Views of New Zealand Public Versus Private Users. In *Accounting and Finance Association of Australia and New Zealand (AFAANZ)*. Auckland, New Zealand.
- Zahir-ul-Hassan, M.K. & Minnaar, R. (2018, November 15-16). Individualising Accountability - Ain't All Bad. Performance Management in a Government Organization. In *Management Accounting Research Group (MARG) Conference*. Aston Business School, Birmingham United Kingdom.

Conference Abstract

- Kanda, S. and Othman, R. (2018, July 5-6). The Kidnap of Data: What Strategies are Small Businesses in New Zealand Adopting Against Ransomware? *2018 International Symposium on Accounting Information Systems (ISAIS)*. Melbourne, Australia.
- Xiao, L., Nirmala, N., Hu, Y.Y., & Jing, J. (2018, November 19-20). Environmental Accounting and Financial Reporting of Listed Companies: Evidence from New Zealand. In *12th New Zealand Management Accounting Conference* (pp. 39-40). University of Waikato, Hamilton, New Zealand.

Working Paper

- Pavlovich, A. (2018). IBFD Search for the hidden tax treaty model. International Bureau of Fiscal Documentation (IBFD).

Staff Profiles

Auckland Campus

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



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



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).

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Bhuiyan, M. B. U., & Roudaki, J. (2018). Related party transactions and finance company failure: New Zealand evidence. *Pacific Accounting Review*, 30(2), 199-221. doi:[10.1108/PAR-11-2016-0098](https://doi.org/10.1108/PAR-11-2016-0098)

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MICHAEL BRADBURY MCom, PhD Auck., FCA, CMA

Professor



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 an associate editor on the *Australian Journal of Management* and is on the editorial board of eight 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 2012-2018. 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.

Journal Publications 2014-2018

- Bradbury, M. E. (2018). Commentary on the adjustments required for intercompany transactions when equity accounting under IAS 28. *Australian Accounting Review*, 28(1), 140-147. doi:[10.1111/auar.12180](https://doi.org/10.1111/auar.12180)
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MABEL D' COSTA B.B.A., M.Sc. *Leeds*

Assistant Lecturer



Mabel is an Assistant Lecturer at School of Accountancy (Albany campus). Mabel is also a second year Ph.D. student and has over six years of university teaching experience in three different countries. Prior to pursuing her Ph.D., she was working as a Senior Lecturer at the School of Business and Economics, North South University (NSU), Bangladesh where she taught introductory and intermediate accounting courses to undergraduate students. Before joining NSU, she taught in the Faculty of Business and Law, Leeds Beckett University (former Leeds Metropolitan University), U.K. as a Part-Time Lecturer for two academic years. Mabel taught modules including Accounting for Management, Business Data Analysis, Business Context and Introduction to Managerial Finance, for first and second year undergraduate students.

Mabel achieved merit in a Masters of Science in Accounting and Finance from the University of Leeds, U.K., in 2011. In 2008, she was awarded the scholastic award Summa Cum Laude by North South University, Dhaka, Bangladesh, for successful completion of her Bachelor of Business Administration.

Mabel has worked at the National Bank Limited as a Probationary Officer in the Human Resource Department and she completed an internship at the Hong Kong Shanghai Banking Corporation (HSBC).

Journal Publications 2014-2018

Habib, A., Costa, M. D., Huang, H. J., Bhuiyan, M. B. U., & Sun, L. (2018). Determinants and Consequences of Financial Distress: Review of the Empirical Literature. *Accounting and Finance*. doi:[10.1111/acfi.12400](https://doi.org/10.1111/acfi.12400)

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AHSAN HABIB BCom, MCom Dhaka, PhD Hitotsubashi
Professor



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 six 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).

Journal Publications 2014-2018

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- Habib, A., Jiang, H., Bhuiyan, B., & Islam, A. (2014). Litigation risk, financial reporting and auditing: A survey of the literature. *Research in Accounting Regulation*, 26(2), 145-163. doi:[10.1016/j.racreg.2014.09.005](https://doi.org/10.1016/j.racreg.2014.09.005)
- Habib, A., Jiang, H., & Zhou, D. (2014). Audit quality and market pricing of earnings and earnings components in China. *Asian Review of Accounting*, 22(1), 20-34. Retrieved from <http://www.emeraldinsight.com/journals.htm?issn=1321-7348&volume=22&issue=1&articleid=17109748&show=html>

JILLIAN HOOKS BBS, MMS(Dist.), PhD Waik., DipTchg, CA, FCPA (Aust.)
Professor



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 2014-2018

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)

Bhuiyan, M. B. U., & Hooks, J. J. (2016). Operational 'problem' directors and environmental performance. *Sustainability Accounting, Management and Policy Journal*, 7(2), 268-294. doi:[10.1108/SAMPJ-12-2014-0088](https://doi.org/10.1108/SAMPJ-12-2014-0088)

Bradbury, M. E., & Hooks, J. J. (2015). Ownership and performance in a lightly regulated operating environment. *Australian Accounting Review*, 25(1), 100-112. doi:[10.1111/auar.12042](https://doi.org/10.1111/auar.12042)

Hooks, J. J., & Stewart, R. (2015). The changing role of accounting: From consumers to shareholders. *Critical Perspectives on Accounting*, 29, 86-101. doi:[10.1016/j.cpa.2015.03.001](https://doi.org/10.1016/j.cpa.2015.03.001)

Stent, W., Bradbury, M. E., & Hooks, J. (2015). 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)

Hooks, J. J., & Tooley, S. (2015). Electricity pricing in New Zealand and the Australian state of Queensland: Accounting for the impact of sector restructure. *Financial Accountability and Management*, 31(4), 439-462.

Hooks, J. J., & Palakshappa, N. (2014). From monopoly to co-opetition: New Zealand's electricity industry. *New Zealand Journal of Applied Business Research*, 12(2), 17-32. Retrieved from <http://search.informit.com.au/documentSummary;dn=911963328430287;res=IELBUS>

NOOR HOUQE BBA Dhaka, MBA Dhaka, PhD (VUW), CA, CPA (Aust.)
Associate Professor



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 Practising Accountants (CPA), Australia, and of 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 2014-2018

- Houqe, M. N. (2018). A review of the current debate on the determinants and consequences of mandatory IFRS adoption. *International Journal of Accounting and Information Management*. doi:[10.1108/IJAIM-03-2017-0034](https://doi.org/10.1108/IJAIM-03-2017-0034)
- Moses, O., Houqe, M. N., & van Zijl, T. (2018). What is the economic value of the Extractive Industries Transparency Initiative (EITI) information disclosure? *Journal of Contemporary Accounting and Economics*, 14(2): 216-233. doi:[10.1016/j.jcae.2018.05.003](https://doi.org/10.1016/j.jcae.2018.05.003)
- 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.
- 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.
- 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.
- Houqe, M. N., van Zijl, T., Monem, R., & Tareq, M. (2016). Secrecy and the impact of mandatory IFRS adoption on earnings quality in Europe. *Pacific-Basin Finance Journal*, 40(Part B): 476-490.
- Houqe, M. N., van Zijl, T., & Monem, R. (2016). The economic consequences of IFRS adoption: Evidence from New Zealand. *Journal of International Accounting, Auditing and Taxation*, 27: 40-48.
- Houqe, M. N., & Monem, R. (2016). IFRS adoption, extent of disclosure, and perceived corruption: A cross-country study. *The International Journal of Accounting*, 51(3): 363-378.
- Houqe, M. N., & Monem, R. (2016). Reply to discussion of IFRS adoption, extent of disclosure, and perceived corruption: A cross-country study. *The International Journal of Accounting*, 51(3): 382-384.
- Bui, B., & Houqe, M. N. (2015). Corporate Environmental Strategy, Lobby Group Participation and Political reaction to New Zealand Emission trading Bill. *Accounting, Accountability and Performance Journal*, 19(1): 5-32.
- Houqe, M. N., van Zijl, T., Dunstan, K., & Karim, W. (2015). Corporate ethics and auditor choice – International evidence. *Research in Accounting Regulation*, 27(1): 57-65.
- Houqe, M. N., & Rimmel, G. (2014). Book review. Carien van Mourik and Peter Walton (Eds.), "The Routledge Companion to Accounting, Reporting and Regulation", Routledge, *The International Journal of Accounting*, 49(3): 397-401.
- Houqe, M. N., Easton, S., & van Zijl, T. (2014). Does mandatory IFRS adoption improve information quality in low investor protection countries? *Journal of International Accounting Auditing & Taxation*, 23(1): 87-97.

HEDY HUANG BCom Auck., MBus (Hons), PhD AUT, CA
Senior Lecturer



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 110.109 Introductory Financial Accounting, 110.229 Management Accounting, 110.303 Integrative Accounting, and 110.703 Management Accounting for Decision Making, at the Auckland Campus.

Journal Publications 2014-2018

Habib, A., Bhuiyan, M. B. U., Huang, J., & Miah, M. S. (2018). Determinants of audit report lag: A meta-analysis. *International Journal of Auditing*. doi:[10.1111/ijau.12136](https://doi.org/10.1111/ijau.12136)

Habib, A., Costa, M. D., Huang, H. J., Bhuiyan, M. B. U., & Sun, L. (2018). Determinants and consequences of financial distress: Review of the empirical literature. *Accounting and Finance*. doi:[10.1111/acfi.12400](https://doi.org/10.1111/acfi.12400)

Habib, A., Ranasinghe, D., & Huang, H. J. (2018). A literature survey of financial reporting in private firms. *Research in Accounting Regulation*, 30(1), 31-37. doi:[10.1016/j.racreg.2018.03.005](https://doi.org/10.1016/j.racreg.2018.03.005)

Zhang, H., Huang, H. J., & Habib, A. (2018). The Effect of Tournament Incentives on Financial Restatements: Evidence From China. *International Journal of Accounting*, 53(2), 118-135. doi:[10.1016/j.intacc.2018.05.002](https://doi.org/10.1016/j.intacc.2018.05.002)

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.

PATRICIA (TRISH) O'SULLIVAN LLB(Hons) Cant., MComLaw(Hons) Auck.

Barrister and Solicitor of the High Court of New Zealand

Senior Lecturer



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 in 2017. 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 2014-2018

O'Sullivan, T. & Tokeley, K. (2018). Consumer product failure causing personal injury under the no-fault accident compensation scheme in New Zealand - A let-off for manufacturers? *Journal of Consumer Policy*, 41(3), 211.

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.

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



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.

Journal Publications 2014-2018

Plekhanova, V. (2018). Taxation of global digital matchmakers: A tentative step forward? *New Zealand Business Law Quarterly*, 24(1), 69-89.

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



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 2014-2018

Smith, N. M. (2017). Constitutional reform in New Zealand: on the Māori electoral option. *New Zealand Law Journal*, 8: 270-4. Retrieved from <http://www.lexisnexis.co.nz/en-nz/home.page>

Smith, N. M. (2017). Constitutional reform in New Zealand: on the Māori electoral option. *New Zealand Law Journal*, 7: 252-256. Retrieved from <http://www.lexisnexis.co.nz/en-nz/home.page>



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's research to date has focused on new and emerging initiatives in corporate reporting. He 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". Since then, his research activity has included a number of papers, projects and research reports on International Financial Reporting Standards (IFRS). Integrated Reporting (IR) and Performance Reporting (PR) are two more recent corporate reporting initiatives to emerge, and which he has been involved in researching. 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 2014-2018

Ehalaiye, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review* (forthcoming). doi:[10.1111/auar.12254](https://doi.org/10.1111/auar.12254)

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)



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.

Manawatū Campus

FAWAD AHMAD BBA-IT(Hons), MBA, PG Dip Acc., PhD
Lecturer



Dr. Fawad Ahmad has recently completed his PhD in Accounting from Massey University, and joined the School of Accountancy as a Lecturer. His research interests include corporate political economy, political instability and its accounting/auditing outcomes. During his PhD at Massey, he availed competitive research grants. He actively participated and contributed in accounting conferences and symposiums held in Auckland.

Besides teaching at Massey University, Fawad has taught various undergraduate and postgraduate accounting courses at various institutions including the University of Southern Queensland. Prior to joining academia, he worked in the financial and public sectors.

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



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 Executive 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 2014-2018

Berkahn, M. A., & Trotman, L. G. S. (2018). The "Doctrine of Erroneous Assumption" – clearing up the confusion. *Journal of the Australasian Law Teachers Association* (forthcoming).

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>

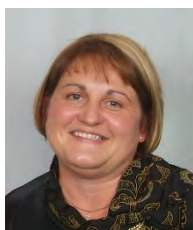
Trotman, L. G. S., & Berkahn, M. (2017). Thirty years on: The pearl anniversary of New Zealand's Fair Trading and Commerce Acts. *Australian Journal of Competition and Consumer Law*, 25(2), 169-176. Retrieved from <http://legal.thomsonreuters.com.au/>

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.



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 2014-2018

Ehalaiye, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review*. doi:[10.1111/auar.12254](https://doi.org/10.1111/auar.12254)

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*, 27(4): 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)

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

Senior Lecturer



Frances teaches the School's undergraduate capstone course "Integrative Accounting," a case-based course aiming to create an appreciation of how accounting operates in practice through an integrated study of accounting sub-disciplines and other related disciplines.

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

Her research interests include ethics, the professional development of accounting, accounting education, and the role of accounting in corporate governance.

Journal Publications 2014-2018

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>

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

Senior Lecturer



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 2014-2018

Akande, J. O., Kwenda, F., & Ehalaiye, D. (2018). Competition and commercial banks risk-taking: Evidence from the Sub-Saharan Africa region. *Applied Economics*, 50(44), 4774-4787. doi:[10.1080/00036846.2018.1466995](https://doi.org/10.1080/00036846.2018.1466995)

Ehalaiye, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review*. doi:[10.1111/auar.12254](https://doi.org/10.1111/auar.12254)

Moses, O., Ehalaiye, D., Maimako, S., & Fasua, K. (2018). Consequences of the Treasury Single Account policy on the wealth of Nigerian commercial banks' shareholders. *Emerging Markets Finance & Trade*, 54(9), 2076-2092. <http://dx.doi.org/10.1080/1540496X.2017.1356715>

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., Tippet, 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 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.

Journal Publications 2014-2018

Afrifa, G. A., Gyapong, E., & Monem, R. M. (2018). Product differentiation, market dynamics and the value relevance of trade payables: Evidence from UK listed firms. *Journal of Contemporary Accounting and Economics*, 14(3), 235-253. doi:[10.1016/j.jcae.2018.06.001](https://doi.org/10.1016/j.jcae.2018.06.001)

Faghani, M., & Gyapong, E. (2018). Firm characteristics, shareholder sophistication and the incidence of a 'First Strike' under the 'Two Strikes' Rule in Australia. *Australian Accounting Review*. doi:[10.1111/auar.12246](https://doi.org/10.1111/auar.12246)

Gyapong, E., & Afrifa, G. A. (2019). The simultaneous disclosure of shareholder and stakeholder corporate governance practices and their antecedents. *International Journal of Finance and Economics* 24(1), 260-287. doi:[10.1002/ijfe.1661](https://doi.org/10.1002/ijfe.1661)

Zalata, A. M., Ntim, C., Aboud, A., & Gyapong, E. (2018). Female CEOs and core earnings quality: New evidence on the ethics versus risk-aversion puzzle. *Journal of Business Ethics*, 1-20. doi:[10.1007/s10551-018-3918-y](https://doi.org/10.1007/s10551-018-3918-y)

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Gyapong, E. (2015). Towards a "hybrid" African corporate governance model: Evidence from post apartheid South Africa. *Corporate Ownership and Control*, 12(3&4), 419-424.

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

Lecturer



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 2014-2018

Hu, Y. Y., Zhu, Y., Tucker, J., & Hu, Y. (2018). Ownership influence and CSR disclosure in China. *Accounting Research Journal*, 31(1), 8-21. doi:[10.1108/ARJ-01-2017-0011](https://doi.org/10.1108/ARJ-01-2017-0011)

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FAWZI LASWAD BEcon *Garyounis*, MSc *Wisc.*, PhD *Syd.*, FCA, CMA, FCPA (*Aust.*)

Professor and Head of School



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 the 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 2014-2018

Ehalaie, D., Laswad, F., Botica Redmayne, N., Stent, W., & Cai, L. (2018). Are financial reports useful? The views of New Zealand public versus private users. *Australian Accounting Review*. doi:[10.1111/auar.12254](https://doi.org/10.1111/auar.12254)

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- 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)
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NIRMALA NATH BA, MA, PGDip, DipEd USP, PhD Waik., CPA (Aust.)
Senior Lecturer



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, lean accounting, public sector performance audits and accountability, qualitative research methods and hermeneutics.

Journal Publications 2014-2018

- 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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- 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)



Farshid Navissi is a Professor of Financial Accounting at Massey University, Palmerston North. His areas of main research interest include capital market-related research. Farshid's research has been published in journals such as *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Corporate Finance*, *Accounting Horizons*, *Auditing: A Journal of Practice and Theory*, *Journal of Management Accounting Research*, *Journal of Accounting and Public Policy* and *Journal of Financial Research*. Farshid completed his doctoral study in the Department of Accounting and Finance, The University of Auckland, in 1995.

His dissertation investigated earnings management under price control regulations in New Zealand. Prior to his appointment at Massey University, he was a professor in the Department of Accounting at Monash University, Australia, and prior to that he was an associate professor in the Department of Accounting and Finance, The University of Auckland, New Zealand. Farshid has taught undergraduate, honours, masters and PhD courses including research issues in financial accounting, financial statement analysis and business valuation, and quantitative research methods, among others. He has supervised 12 PhD students and in excess of 20 honours and masters theses to successful completion. In his previous appointments, he has served as head of financial accounting and auditing discipline, deputy head of department and the head of department.

Journal Publications 2014-2018

Navissi, F., Khedmati, ME., Lim, V., & Naiker, V. (2018). Business strategy and the cost of equity capital: an evaluation of pure versus hybrid business strategies. *Journal of Management Accounting Research*. doi: <https://doi.org/10.2308/jmar-52171>

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Li, AM., Naidu, D., Navissi, F., & Ranjeeni, K. (2018). Net stock issuance anomaly and cash flow explanation: A research note. *Australian Journal of Management*, 43(2), 286-304.

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

Senior Lecturer



Radiah's current teaching responsibilities include postgraduate and undergraduate courses in Forensic Accounting, Accounting Systems, Auditing and Assurance. 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. She was nominated for the Lecturer of the Year Award in 2015. She is currently a mentor for the Manawatū Massey University Accounting Club and the Academic Liaison for MARA sponsored accounting students for Massey University.

Radiah's current research interests focus on public sector sustainability and accountability, fraud and forensic issues. Other research interests include accounting history. She has published in international refereed journals which include the *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 *Public Sector Accounting* won the 2013 Pearson Best Author Award.

Radiah is an associate member with the Association of Certified Fraud Examiners (ACFE), in the US and NZ chapter and a CPA. She is a core participant for Fraud Risk Management Group of ACFE. She is on the editorial advisory and review board for the Journal of Financial Accounting and Reporting. She serves as a reviewer for the 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. At university level, she has served on the Foundation Committee and currently serves as a member for the Assurance of Learning Committee.

Journal Publications 2014-2018

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)

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Yusoff, H., Othman, R. B., & Yatim, N. (2014). Culture and Accountants' Perceptions of Environmental Reporting Practice. *Business Strategy and the Environment*, 23(7), 433-446. doi:[10.1002/bse.1793](https://doi.org/10.1002/bse.1793)

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



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 2014-2018

Pavlovich, A., & Sutton, D. (2019). Implementation of Capital Gains Tax: How should we do this? *New Zealand Journal of Taxation Law and Policy*, (forthcoming).

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.

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



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



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.

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



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 2014-2018

- Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(1), 6-12.
- Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(2), 113-119.
- Sawyer, A., & Tan, L. M. (2018). Editorial. *New Zealand Journal of Taxation Law and Policy*, 24(3), 215-220.
- Tan, L. M., & Braithwaite, V. (2018). Motivations for tax compliance: The case of small business taxpayers in New Zealand. *Australian Tax Forum: A Journal of Taxation Policy, Law and Reform*, 33(2), 221-247.
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- Sawyer, A., & Tan, L. M. (2017). Editorial. *New Zealand Journal of Taxation Law and Policy*, 23(2), 167-172.
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- Reid, I., & Tan, L. M. (2016). The bright-line test on residential property sales: Another pseudo capital gains tax regime? *New Zealand Journal of Taxation Law and Policy*, 22(2), 157-171.
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- Sawyer, A. J., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(3), 210-215. Retrieved from <http://www.thomsonreuters.co.nz/>

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- Sawyer, A., & Tan, L. M. (2016). Editorial. *New Zealand Journal of Taxation Law and Policy*, 22(1), 4-9.
- Sawyer, A., & Tan, L. M. (2015). Editorial. *New Zealand Journal of Taxation Law and Policy*, 21(4), 364-368.
- Woodward, L., & Tan, L. M. (2015). Small business owners' attitudes toward GST compliance: A preliminary study. *Australian Tax Forum*, 30(3), 517-549.
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- Sawyer, A., & Tan, L. M. (2015). Editorial. *New Zealand Journal of Taxation Law and Policy*, 21(3), 264-269.
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- 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.
- Tan, L. M. (2014). Editorial. *New Zealand Journal of Taxation Law and Policy*, 20(3), 225-230.
- 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.

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



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 2014-2018

- Berkahn, M. A., & Trotman, L. G. S. (2018). The "Doctrine of Erroneous Assumption" – clearing up the confusion. *Journal of the Australasian Law Teachers Association* (forthcoming).
- 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/>

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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., CPA (Aust.)
Senior Lecturer



Kaleem received his PhD from Nijmegen School of Management, Radboud University, Netherlands. He has taught accounting courses 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 2014-2018

Malik, A. A., Zahir-ul-Hassan, M. K., & Alhadhrami, A. Z. (2018). Performance Management of a Government Organization: Abu Dhabi's Experience. *Accounting and Finance Research*, 7(1), 246-261.

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



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



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

Manawatū Campus



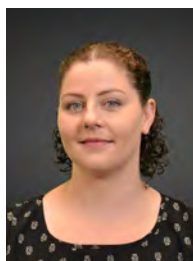
INEZ GOLDSWORTHY
Administrator



MELANIE SINCLAIR
Executive Assistant to HoS



JESSICA WATSON
Administrator



EMMA O'SULLIVAN BAVI
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

OBITUARY



Professor Farshid Navissi

1952 - 2019

PhD Akl., MSc, BSc

It was with sadness that we learnt about the unexpected passing away of Farshid Navissi in January 2019.

Farshid was born Tehran, Iran in the early 50s. He completed his undergraduate Accounting degree in Iran, and later moved to Oklahoma University, USA, to gain his Masters in Accounting and in 1995 he gained his PhD in Auckland, New Zealand.

Before joining Massey University in November 2018, Farshid had a long and successful career as an accounting academic. Commencing at the National University of Iran and then The University of Auckland, before moving to Australia in 2006 to teach at Queensland University of Technology and Monash University in Melbourne.

Farshid taught undergraduate, honours, masters and PhD courses. He was an internationally renowned scholar who published extensively in world's top journals in the disciplines of financial accounting, management accounting, and auditing. Farshid was highly dedicated to training the next generation of accounting academics. He supervised 15 Honours and 11 PhD candidates to completion, many of whom he collaborated with on research projects.

Although Farshid only started at Massey University in November 2018, his friendly, positive attitude and willingness to help had already made an impact on staff he had worked with.

Farshid will be greatly missed by all who worked with him.

Other Staff Research Activities 2018

Associate Editor

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

Board of Advisors

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

Co-editor of Journal

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

Conference Organising Committee Member

- Botica Redmayne, N. Eurasia Business and Economics Society (EBES) Conferences Scientific Committee.
Organiser and Convenor of the PhD Colloquium at the *CIGAR Workshop*, 4-6 July, Zagreb, Croatia.

Discussants/Moderators

- Ehalaiye, D. 2018 Financial Management and Corporate Governance Conference, Melbourne, Australia. "CSR disclosure and financial transparency: Evidence from India".
- Hu, Y Y. Moderator of 30th Asian Pacific Conference on International Issues. 11-14 November, San Francisco, USA.
- Huang, H.J. Session chair at Accounting and Finance Association of Australia and New Zealand (AFAANZ) 2018 Conference.
- Houqe, N. 2018 Financial Markets & Corporate Governance Conference, April, Melbourne, Australia. "Corporate Risk-Taking, Foreign Institutional Ownership, and the Role of Country-Level Corporate Governance"
2018, *8th African Accounting and Finance Association Conference*, Dakar, Senegal. "International Public Sector Accounting Standard (IPSAS) in Nigeria as a Correlate to Transparency and Accountability."
2018, *8th African Accounting and Finance Association Conference*, Dakar, Senegal. "Factors influencing accounting policy preferences in hyperinflationary economies: the case of Zimbabwean Firms."

Trotman, L. 7th International Annual Research Conference on Rule of Law in Context: Indian and Global Perspectives, Symbiosis International University, Pune, 27-29 September 2018; Chair, Track 2, Business, Trade, Commerce, Management and Law.
Panel Discussant on Corporate Governance, Misleading or Deceptive Conduct and Allied Regulations in India and Australia-New Zealand with Mr Hemant Batra, Chairman of Kaden Boriss Global, Symbiosis International University, Noida, 29 August 2018.

Editorial Board and Advisory Board Member

Berkahn, M. Journal of the Australasian Law Teachers Association

Botica Redmayne, N. Journal of Public Budgeting, Accounting & Financial Management

Bradbury, M. Abacus
Accounting & Finance
Australian Accounting Review
Heliyon
Journal of Accounting Education
Journal of Contemporary Accounting and Economics
New Zealand Journal of Taxation Law and Policy
Pacific Accounting Review

Habib, A. Asian Review of Accounting
Managerial Auditing Journal
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

Stent, W. Meditari Accountancy Research Journal

Guest Editor

Botica Redmayne, N. Public Money and Management (PMM) Journal, Special Issue: Public Sector Accounting and Management in 2018-2019.

Trotman, L.G.S. 7th International Annual Research Conference on Rule of Law in Context: Indian and Global Perspectives, Symbiosis International University, 27-29 September 2018; Speaker in Track – 2 – Business, Trade, Commerce, Management and Law.
Symbiosis Law School, Pune, India, miscellaneous guest speaking engagements July-December 2018.
Institute of Law, Nirma University, Ahmedabad, India, guest speaker to company law and consumer protection classes, 23-26 October 2018.
Symbiosis Law School, Noida, India, guest speaker to company law classes, 23-24 and 27-28 August 2018.

Masters Examiner

Hooks, J.	Examiner of "Lease Accounting: The Effects of NZ IFRS 16" by M. Sharma.
Hu, Y Y.	Examiner of "Environmental Accounting and Financial Reporting of Listed Companies: Evidence from New Zealand".
Huang, H.J.	Examiner of "Cost Stickiness in Family Businesses: Evidence From US Private Firm" by T.H Nguyen, Massey University. Examiner of "Problem Directors and Tax Avoidance" by T. Lan, Massey University
Nath, N.	Examiner of "Asset Data Management in the New Zealand District Health Boards (DHBs)" by S.L. Chan, Massey University Examiner of "Environmental Accounting and Financial Reporting of Listed Companies: Evidence from New Zealand" by L. Xiao, Massey University Examiner of "Can Real-Time Visual Dashboards on the Production Shop Floor Contribute to the Improvement of Delivery in Full, On Time (DIFOT) Performance? A Longitudinal Case Study on a NZ Manufacturer" by A. Kariyawasam, Massey University. Examiner of "The Impact of Equity Incentives on the Research and Development Level of Enterprises – The Case of Huawai Ltd" by S. Li.

Participants in Other Educational and Research Activities

Bradbury, M.	Faculty member, AFAANZ Doctoral Consortium.
Ehalaiye, D.	Research seminar presentation on "IFRS 3, Value Relevance of Acquired Intangible Assets and Institutional Quality" at the School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand.
Othman, R.	Organised CA ANZ sponsorship for Best Essay competition for 110.369 students. Reviewed "Transparency in Latin American and Carribean Supreme Auditing Institutions" for Organizational Auditing and Assurance in the Digital Age, IGI Global. Reviewed "Are privately owned firms more socially responsible? A comparison between privately and publicly held US Companies", for the Social Responsibility Journal. Reviewed "Gender Diversity and Firms Sustainable Practices: Evidence from Emerging Market", for the Sustainability Accounting, Management and Policy Journal. Reviewed "A comprehensive measurement for sustainability reporting quality: Principles based approach" for Pacific Accounting Review. Reviewed "GRI reporting, sustainability performance and financial stability: A study of the Russian oil and gas industry" for Journal of Cleaner Production. Reviewed "The Main Audit Related Determinants of ARL in an Emerging Economy: The Case of Egypt" for Journal of Accounting in Emerging Economies. Reviewed "Whistleblowers' Role in Mitigating Fraud of Malaysian Higher Education Institutions" for Management and Accounting Review. Reviewed "The Main Audit Related Determinants of ARL in an Emerging Economy: The Case of Egypt" for the Journal of Accounting in Emerging Economies. Reviewed "GRI reporting, sustainability performance and financial stability: a study of the Russian oil and gas industry" for the Journal of Cleaner Production.

Reviewed “Do Environment, Social and Governance Performance Impact Credit Ratings: A Study from India” for the Asian Review of Accounting.

Reviewed book proposal “Exploring the Philosophical Underpinnings of Corporate Environmental Reporting” for Routledge.

Stent, W. Cross-disciplinary Co-operative Inquiry Education Research Project.

Trotman, L.G.S. 7th International Annual Research Conference on Rule of Law in Context: Indian and Global Perspectives, Symbiosis International University, 27-29 September 2018; Panel Judge of research papers presented to Track 2, Business, Trade, Commerce, Management and Law.

PhD Examiners

Bradbury, M. PhD thesis titled “Identification of Relevant Predictors of Loan Default Using the Elastic Net Model” by J. Yi, University of Adelaide, Australia.

Chua, F. PhD Thesis titled “Generic Skills in Accounting Education in Saudi Arabia” by M. Al Mallak, Massey University, Palmerston North.

Hooks, J. PhD Thesis titled “The purpose and value of integrated reporting to key stakeholders: promulgator and adopter perspectives” by C. Bridges, University of Auckland, New Zealand.

Houqe, N. PhD Thesis titled “Business Strategy and the Cost of Equity: The Mediating Effect of Financial Reporting Quality” by T.O Kwakye, La Trobe University, Australia.

PhD Thesis titled “The Impact of Corporate Political Connections and Political Instability on Audit Fees and Earnings Quality in Pakistan” by F. Ahmad, Massey University.

Hu, Y. Y. PhD thesis titled “Accounting Standards Complexity, Audit Fees and Financial Analyst Forecasts in Australia”, by M. Shahin Miah, Massey University.

Laswad, F. PhD Thesis titled “Effectiveness of the Extractive Industries Transparency Initiative” by O. Moses, Victoria University of Wellington.

PhD Thesis titled “The Influence of Islam on Auditors’ Professional Judgments in Pakistan” by N. Adeel, Macquarie University, Sydney, Australia.

PhD Thesis titled “The Language Effect: Non-Native Language Impacts on the Interpretation of Uncertainty Expressions and Accounting Judgment” by Y. Zhang, Wollongong University, New South Wales, Australia.

PhD Thesis titled “The Effect of IFRS, Financial Market Regulation and Notional Economic Culture on Investors’ Herding Practice” by M.L. Danrimi, University of Malaya, Malaysia.

Navissi, F. PhD Thesis titled “The Impact of Corporate Political Connections and Political Instability on Audit Fees and Earnings Quality in Pakistan” by F. Ahmad, Massey University.

PhD Thesis titled “Business Strategy, Earnings Quality and Cost of Equity” by T. Ossei Kwakye, LaTrobe University, Melbourne, Australia.

Tan, LM. PhD Thesis titled “Accounting for Trust: The Determinants of Trust in the Australian Public Accountant – Small and Medium Sized Enterprise Client Relationship” at Charles Sturt University, Australia.

Reviewers/Referees

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 Journal of Public Budgeting Meditary Accountancy Research Pacific Accounting Review Public Money and Management (PMM)
Bradbury, M.	Accounting & Finance Australian Accounting Review Heliyon International Journal of Auditing Journal of Accounting Auditing and Finance Journal of Accounting and Education Journal of International Financial Management and Accounting New Zealand Journal of Taxation Law and Policy Pacific Basin Finance Journal
Ehalaiye, D.	International Journal of Public Administration International Journal of Finance and Economics Managerial Finance Journal
Habib, A.	Accounting & Business Research Journal of Banking & Finance Australian Journal of Management International Journal of Accounting International Journal of Auditing Journal of Accounting, Auditing, and Finance Corporate Governance: An International Review
Hooks, J.	Accounting, Auditing & Accountability Journal 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 Accounting Research Journal Social Responsibility Journal
Huang, H. J.	Paper review for Pacific Accounting Review Managerial Auditing Journal Emerging Markets Finance and Trade

Hoque, N.	<p>African Accounting and Finance Association Accounting & Finance Association of Australia and New Zealand European Accounting Association European Accounting Review Accounting & Finance Accounting Research Journal Abacus International Journal of Accounting and Information Management Pacific-Basin Finance Journal Research Grant Reviewer: Al Harbi, A. (2018). The Impact of IFRS Adoption on the Usefulness of Accounting Numbers in Saudi Emerging Capital Market. Department of Accounting & MIS, King Fahd University of Petroleum & Minerals.</p>
Laswad, F.	<p>ABACUS Accounting Education British Accounting Review Accounting Research Journal Journal of Financial Reporting and Accounting</p>
Nath, N.	<p>Managerial Auditing Journal (Reviewer) Pacific Accounting Review (Reviewer) Journal of Accounting in Emerging Economies Meditari Accountancy Research Qualitative Research in Accounting & Management (QRAM)</p>
O’Sullivan, T.	<p>International Journal of Law and Information Technology</p>
Othman, R.	<p>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</p>
Plekhanova, V.	<p>External assessor of the 30-point dissertation (Auckland University, Law School) Pacific Accounting Review</p>
Tan, LM.	<p>e-Journal of Tax Research AFAANZ conference 2018 SSBRN conference</p>
Trotman, L.G.S.	<p>7th International Annual Research Conference on Rule of Law in Context: Indian and Global Perspectives, Symbiosis International University, 27-29 September 2018; Reviewer of abstracts submitted to Track 2 – Business, Trade, Commerce, Management and Law</p>
Stent, W.	<p>Pacific Accounting Review Australian Accounting Review Heliyon</p>

Supervision

- Botica Redmayne, N. Supervisor of Jacqueline d’Ath - “Public Service Reform - The current state and consequences of restructuring in the public services”.
Co-supervision of Thanida Uthayapong – “Auditor Rotation and Audit Quality”.
Co-supervision of Angus Stuart Ogilvie - “The Death of Compliance: Where to now? The future of the accountancy profession”.
- 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”.
- 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”.
Co-supervision of Xuan Sun - “Essays on international auditing”.
- Huang, H. Co-supervision of Li Sun - “Three essays on the consequence of tournament incentives”.
- Hooks, J. Supervision of Siata Tavite, PhD Thesis.
- Houqe, N. Supervision of Danwei, Xu - “Secrecy, International Financial Reporting Standards and Audit Fees”.
Supervision of Shuwei, Yu - “IFRS adoption and Financial Reporting Comparability”.
Supervision of Yaxin, Li - “Board political connections and interest waiver”.
Co-supervision of Lin Zhang - “Determinations of corporate cash holdings – A literature survey”.
Supervision of Huilan, Zhang - “A review of contemporary corporate tax avoidance literature”.
Co-Supervision of Yinka Moses – “Effectiveness of the extractive industries transparency initiative”. Victoria University of Wellington, Wellington, New Zealand.
Co-Supervision of Solomon Opore – “Two essays on IFRS adoption effects”. Victoria University of Wellington, Wellington, New Zealand.
Co-Supervision of Fatematuz Tamanna Ahamed – “Financial constraint, ownership concentration, and firm value”. Victoria University of Wellington, Wellington, New Zealand.
- Laswad, F. Co-supervision of Muhammed Al Mallak - “Generic skills in accounting education in Saudi Arabia”.
- Nath, N. Supervision of Shu Lai Chan - “Asset data management in the New Zealand District Health Boards (DHBs)”.

- Supervision of Songlu Li - "The impact of equity incentives on the research and development level of enterprises – The case of Huawei Ltd".
- Supervision of Li Xiao - "Environmental accounting and financial reporting of listed companies: Evidence from New Zealand".
- Othman, R. Co-supervision of Yang Xue - "Water-related reporting and disclosure: A comparison of Australian and New Zealand companies".
Co-supervision of Thanida Uthayapong - "Auditor rotation and audit quality".
- Plekhanova, V. Supervision of Beiwen Cen - "Arguments for and against taxation of capital gains in New Zealand".
- Tan, LM. Co-supervision of Muhammed Al Mallak - "Generic skills in accounting education in Saudi Arabia".
- Stent, W. Co-supervision of Muhammad Shahin Miah – "Accounting complexity, audit quality and financial forecasting in Australia".
- Zahir-ul-Hassan, M.K. Supervision of Xuejian Lai - "A review of accounting literature on sustainability".
Supervision of Renne Gariando - "Accounting and accountability: An accounting research literature review".

Visiting Professor to a University

- Trotman, L.G.S. Symbiosis Law School, Symbiosis International University, Pune, India, June-December 2018.
Institute of Law, Nirma University, Ahmedabad, India, 20-28 October 2018.
Symbiosis Law School, Symbiosis International University, Noida, India, 21 August-3 September 2018.

Discussion Paper Series

The Discussion Paper Series of the School of Accountancy is intended to provide staff and postgraduate students of the School with a means of communicating new and developing ideas in order to facilitate academic debate. 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.

Normally discussion papers may be freely quoted or reproduced provided proper reference to the author and source is given. When a discussion paper is issued on a restricted basis, notice of an embargo on quotation/reproduction will appear on this page.

The Discussion Paper Series started in 1981. Abstracts of all discussion papers, as well as full papers, are available as pdf documents. Please contact Emma O'Sullivan (e.o'sullivan@massey.ac.nz) if you have any queries or would like to receive a copy of a paper.

School PhD 1986-2018

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.

Fawad Ahmad (2018)

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

Mohammed Al Mallak (2018)

Generic skills in accounting education in Saudi Arabia.

Oyuntsend Chagnaadorj (2018)

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

Abstract of PhD research completed in 2018

Fawad Ahmad

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

Prior literature suggests corporations form ties with politicians to obtain political favour (political rents) (Hillman, 2005; Hillman, Withers, & Collins, 2009; Pfeffer & Salancik, 1978; Shliefer & Vishny, 1994). Politicians also depend on corporations to secure campaign contributions and create jobs for their allies (political costs) (Shaffer, 1995). Whether the political costs are higher or lower than the rents is an empirical question. Mr. Ahmad attempted to examine this empirical question by segregating politically connected firms into two groups, companies connected to civilians (politicians) and military connected companies in Pakistan. This segregation is based on the visible difference in the resource allocation and decision making abilities of the two power sources in Pakistan.

The political history of Pakistan is interesting in the sense that the military (a non-democratic force) remained dominant in the political affairs of the country since its inception in 1947 (Siddiq, 2007; Staniland, 2008). Military intervention in politics not only affected the political institutions but has also affected the business environment. Using its political muscles, the military in Pakistan has gained financial independence by establishing large profit making ventures in nearly all sectors of the economy. The businesses linked to the military are preferentially treated by authorities in Pakistan (Siddiq, 2007). Regardless of weak political institutions, there is a significant number of civil connected companies. The economy wide cost of rents extracted by such firms is about 0.3 to 1.9 percent of the GDP every year (Khwaja & Mian, 2005). Political intolerance and fragile political institutions (Weinbaum, 1996) are expected to increase the cost of political rents for civil connected companies. The results indicated that civil connected companies pay higher audit fees and report poor earnings quality suggesting higher political costs. Whereas, military connected companies pay lower audit fees and report better earnings quality implying higher political rents.

Recent studies in accounting and finance suggest a link between political instability and firm-level financing outcomes. Political instability increases equity trading costs (Eleswarapu & Venkataraman, 2006), results in high corporate risk-taking behaviour, and increases likelihood of policy reversals and government expropriation (Boubakri, Mansi, & Saffar, 2013). Consequently, policy uncertainty increases the probability of default and the cost of external financing (Gilchrist, Sim, & Zakrajšek, 2014). In summary, political instability increases overall business risk. Higher business risk is expected to affect financial reporting and auditing practices. The results indicate that political instability has a significant positive association with audit fees and a significant negative association with earnings quality.

His study contributes to the existing literature by adopting a complementary approach to focus on a single country and identify multiple sources of political connection. Furthermore, he places this in a dynamic context by examining the impact of political stability on audit fees and earnings quality.

Mohammed Al Mallak

Generic skills in accounting education in Saudi Arabia

This study examines the development of generic skills in the Saudi Arabian accounting education. The lack of generic skills among accounting graduates is an issue of ongoing concern as the gaps between the needs of employers and the skills of graduates hinders the economic development in Saudi Arabia. This concern over the development of generic skills in accounting education in Saudi Arabia provided the motivation for this study.

Based on International Education Standards (IES) 3 and 4, this study examined five categories of generic skills: intellectual, personal, organizational and business management, interpersonal and communication, and ethics. Further, using Bui and Porter's (2010) theoretical framework, the study assessed within-group

constraints gap of three stakeholder groups (final year students, accounting graduates and educators), and the factors hindering the development of generic skills (i.e. constraining factors). The within-group expectation-performance gap of employers and between-group comparisons of the expectation gap and performance gap (educators vs. employers) were also explored. Finally, this study compared the expectation gap and performance gap between groups (students, graduates, employers, educators). Interviews and survey questionnaires were used to collect the data for the perceptions of the four stakeholder groups in Saudi Arabia.

The results show that all stakeholders considered all generic skills as important for accounting graduates to be successful in employment with ethical skills being rated as most important. In addition, they perceived that graduates should acquire a reasonably high level of competence in all five skills categories. The stakeholder groups believed the level of competence that have been acquired by graduates is lower than the level of competence that should be acquired suggesting that there were constraints gap and expectation-performance gap. This finding indicates that accounting education in Saudi Arabia is not producing graduates with the competencies needed in the workplaces. A number of constraints were found to have hindered the development of generic skills in accounting education and they were mostly institutional related (e.g., content oriented curriculum; large class sizes and insufficient time), and student related (e.g., students' own motivation and lack of ability).

This study contributes to the literature on generic skills in non-western nations, where not much of the current literature is focused on. The results provided evidence of skills gaps, highlighted areas of concern in the Saudi graduates' skill development in accounting education and had implications for the human capital of the nation. Some suggestions for improving graduates' skills development were provided.

Oyuntsend Chagnaadorj

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

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.

Abstracts of PhD research in progress

Mabel D Costa

Financial constraints and cost stickiness

The first essay investigates the association between financial constraints and cost stickiness. Using a large U.S. sample from 1976 to 2016, we find that financially-constrained firms exhibit cost anti-stickiness, i.e., costs increase proportionately less when sales increase; but decrease proportionately more when sales decrease. We document that such anti-stickiness support both “good” and “bad” anti-stickiness argument depending on the managerial motivation, namely: earnings management incentives, agency problem and the value-creating potential of SG&A costs. We also investigate whether the association between financial constraints and cost behaviour varies across the economic cycle. We find that cost anti-stickiness is observed during both economic expansion and economic contraction periods, although the effect is more pronounced during contraction. As resources drive the cost of a business, and financial constraints affect resource availability, studying the cost behaviour of constrained firms makes a valuable contribution to the existing cost stickiness literature.

Sunil Lakhani

The strategic logic of creating business value through intangibles

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

What should New Zealand’s international income tax settings be?

This PhD study asks what New Zealand’s international income tax settings should be. International income tax settings refer to how New Zealand taxes residents and non-resident on their inbound and outbound investment. This research argues that current policy focusses on economic wellbeing and this is driven, at least in part, by lobbying and promotion of large business interests. The research shows that economic wellbeing is no longer the primary objective in light of the *Living Standards Framework*, developed by the Treasury. This framework requires all government policy to work toward *intergenerational wellbeing* and this requires a change in focus for tax policy development. The research suggests changes to international income tax settings that will align with the goal of intergenerational wellbeing.

This research investigates the decision usefulness of changes in fair value (hereafter, CFV) of investment property reported under IAS 40 and IFRS 13 to capital providers (i.e., equity investors and debtholders), using Australian Real Estate Industry data. The motivation for this study stems from the ongoing debate on the beneficial effects of fair value reporting and their associated reliability trade-off (Barth, 2018; Power, 2010). My research further investigates the effect of CFV of investment property on the monitoring cost proxied by audit fees in order to picture the pros and cons of the subjectivity involved in the fair value accounting-model. The alert issued by the International Auditing and Assurance Standards Board (IAASB) to discuss challenges in auditing fair value accounting estimates, and inconsistent evidence on the effect of the fair value application on audit fees motivate us to study the association between fair value application and monitoring cost. The decision usefulness of CFV study and the effect of fair value reporting on audit fee are organized into three different research essays (i) value relevance of CFV and measurement-related fair value disclosure to equity investors (ii) the decision usefulness of CFV and cost of debt, and (iii) fair value exposure, CFV, and audit fees.

Essay One investigates the value-relevance of changes in fair values of investment property recorded under IAS 40 and IFRS 13. Using hand-collected data from the Australian Real Estate Industry, I find that changes in fair values of investment property are value-relevant for equity investors. I further find that the use of unobservable inputs in an active market (Level 3 inputs) does not diminish the fair value information content. I document that properties valued exclusively by directors have a significantly reduced value-relevance for their value changes, whereas property valuations made collectively by both directors and independent valuers have superior value relevance, possibly owing to the combination of inside knowledge and externally imposed monitoring. Collectively, the findings suggest that, in the real estate industry, where unobservable inputs are commonly used to determine fair values of properties, the fair values determined subjectively are perceived to be sufficiently informative and relevant. My findings have important implications for accounting standard-setters in considering whether an external valuation should be required and whether the extensive measurement-related fair value disclosure requirements are useful.

Essay Two examines the decision usefulness of CFV of investment property reported under IAS 40 and IFRS 13 to debtholders. Using hand-collected data, the findings suggest that CFV of investment property lowers the cost of debt, implying that the fair value information is decision-useful to debtholders. The effect is more pronounced when the CFV is recognized as a gain. The results further suggest that unobservable inputs used for fair value measurement in an active market (Level 3 inputs) do not necessarily damage fair value information content. I also document that using the stand-alone director valuation in fair value estimates for investment properties diminish the information content of such fair value changes, even though director valuation is insightful in terms of asset-specific knowledge. In addition, I report that an extensive fair value measurement-related disclosure do not enhance the information content of fair value changes. Collectively, the findings suggest that in the real estate industry, where unobservable inputs are predominantly used to measure fair values of properties, debtholders view fair values sufficiently faithful and decision-useful.

Essay Three investigates the relationship between audit fees and both fair value exposure and changes in fair value of investment properties. I report a negative (positive) association between audit fees and fair value exposure (CFV of investment properties). The findings indicate the use of unobservable inputs in fair value estimates for investment properties (Level 3 inputs) does not affect audit fees. I further find that audit fees are higher for firms having fair values of investment properties estimated by external and mixed valuers, compared to firms having fair values estimated by directors alone. This study enriches the audit fee literature by documenting auditors' pricing decisions in an area that involves significant estimation and valuation risks.

Feona Sayles

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

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

Extensive literature has criticised on the inefficiency of monitoring mechanism based on monetary compensation and the associated decrease in the informativeness of financial information. Thus, it is important to consider a more dynamic view on the design and use of the managerial incentives. Accordingly, tournament incentives which reward managers based on relative performance rather than absolute levels of output is considered more relevant for monitoring managerial behaviour. Tournament incentives has been a widely investigated topic in the management literature, although it has only recently received increasing attention in the Accounting and Finance 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 empirical evidence provides mixed findings and most of the studies are conducted in the U.S. context. In my dissertation, I will explore the consequences of tournament incentives on the capital markets and other un-explored areas in emerging markets such as China.

Xuan (Sean) Sun

Workforce environment and audit fees: International evidence

Using a dataset from 27 countries for the period 2002 to 2017, the first essay examines the effects of firms' workforce environment on audit fees. In addition, this papers attempts to understand the role of national labor market flexibility regarding its relation with workforce environment and audit fees. I find robust evidence that the audit fees are significantly lower for firms with better workforce environment than firms whose employees work in a poor environment. Furthermore, this effect is stronger for firms in countries with more flexible labor markets. Moreover, the mediation test results indicate that this negative relation is mediated through firm performance and/or corporate cash holdings. This study improves our understanding of the benefits and importance of treating employee well in an international phenomenon.

Auditor rotation is one of the requirements that regulators in many countries impose on auditors to enhance audit quality. It is expected that the incoming auditor would enhance auditor independence as well as offer fresh insights to a client, which may lead to the improvement of audit quality evidenced by greater financial reporting quality. However, the appointment of a new audit partner can also lead to the loss of client-specific knowledge through audit partner rotation, which may impair audit quality. Such conflicting results have contributed to ongoing discussions about the benefits of auditor rotation in a number of countries. Currently, most studies of the impact of audit partner rotation on audit quality have centred on companies in developed countries, and very few such studies have been conducted in developing countries. This study aims to fill the gap in this area by examining the impact of mandatory audit partner rotation (MAPR) on audit quality in a developing country, Thailand, which has some unique characteristics. That is, unlike other countries in the Southeast Asia region, Thailand has never been colonised and this aspect has influenced its legal and accounting practices.

This study investigates 286 listed companies on the Stock Exchange of Thailand from 2006 to 2017. In the observed period, three compulsory audit partner rotations were examined. Further, to determine whether audit firm size (BIG4) is an influencing factor on audit quality, both Big 4 audit firms' and non-Big 4 audit firms' audit partner rotations are investigated. The performance-matched discretionary accruals are used as a proxies for audit quality.

Preliminary results suggest that MAPR and BIG4 as separate variables do not have influence on the listed companies' audit quality in Thailand in the observed period. However, the interaction of MAPR and BIG4 plays a key role on audit quality improvements for listed companies that had three mandatory audit partner rotations. Further, there is strong evidence in this study of the relationship between audit quality and the interaction of MAPR and listed companies' size for companies with one and three rotations under MAPR regime. Results of this study contribute to the understanding of the effects of auditor rotation on audit quality, particularly in developing countries.

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](#).

Research Seminar Series Convenors:

Auckland

Trish O'Sullivan



p.f.osullivan@massey.ac.nz

Manawatū




Assoc Prof Lin Mei Tan

l.m.tan@massey.ac.nz

Research Seminar Timetable for Auckland Campus 2018

Date	Presenter	Title	Abstract
1 Feb 11am - 12pm QB 4	Sophia Li Sun Mabel D'Costa	Three Essays on the Consequences of Tournament Incentive - The Impact of Tournament Incentive on Stock Price Crash Risk: Evidence from China Three Essays on Determinants and Consequences of Sticky Cost Behaviour - Financial Constraints and Cost Stickiness	
25 Jul 10am - 11am MBS 2.21	Post Grad student, Xiao L	Social, Environmental, Sustainability Accounting Issues	
05 Sep 11.30am-12.30pm MBS2.21, SGP3.64 (Manawatū Campus)	Fawad Ahmad	Political Connections, Political Instability, and Audit Fees: Evidence from Pakistan	
06 Sep 12.30pm - 1.30pm MBS 2.21, BSW3.12 (Manawatū Campus)	Associate Professor Vikram Desai Nova Southeastern University	How do Auditors Issue Going Concern Opinions? A Dynamic model using Belief Functions; Evidence from 2004 to 2015	
24 Oct 12pm - 1pm QB8	Sunil Lakhani	Business valuations through the lens of financial and non-financial indicators	

Research Seminar Timetable for Manawatū Campus 2018

Date	Presenter	Title	Abstract
1 Feb 12pm - 1pm SGP 1.03	Dorota Dobija, Giuseppe Grossi and Wojciech Strzelczyk	Impact of shifting logics on performance measurement practices in hybrid universities	
14 Feb 12pm - 1pm BSW 3.12	Dr David Sutton	Borrowing short to lend long: Fraudulent or not? Elements missing from the current debate	
23 Feb 12pm - 1pm BSW 3.12	Dr Victoria Plekhanova	Principles for the division of gains from cross-border business activities conducted in the integrated and digitalised global economy	

Research Funding, Awards and Nominations 2018

Awards and Nominations

Brown, A.	Nominee: MBS STAR Award - Excellence in Professional Support.
Huang, H.	Winner: MBS STAR Award - Excellence in Student Support.
O'Sullivan, E.	Nominee: MBS STAR Award - Excellence in Professional Support.
Plekhanova, V.	Nominee: The Vice Chancellor's Best Doctoral Thesis 2017 Award (2018).
Shi, L.	Nominee: MBS STAR Award - Excellence in Professional Support.
Tavite, S.	Winner: MBS STAR Award - Excellence in Organisational Citizenship – Academic.

Research Grants

Bhuiyan, B.	Massey University Research Fund Grant for research project titled 'Cost Stickiness in the family firm' (\$9,000).
Botica Redmayne, N.	Massey University Research Fund Grant for research project titled 'Do companies with mandatory audit partner rotation and good corporate governance have better audit quality?' (\$2,500). Massey University Research Fund Grant for research project titled 'Exploring the issues and practice of Public Private Partnerships (PPPs) management and financial reporting in New Zealand and in the international context' (\$6,154).
Ehalaiye, D.	Massey University Research Fund Grant for research project titled 'Management Commentary - What are the users' information needs in New Zealand?' (\$6,239). Massey University Research Fund Grant for research project titled 'Does accounting information contribute to better understanding of public assets management? The case of New Zealand local government infrastructural assets' (\$1,000).
Huang, H.J.	Massey University Research Fund Grant for research project titled 'Does Engagement Audit Partner influence stock price crash risk? Evidence from Australia' (\$5000). Massey University Research Fund Grant for research projects titled 'Audit Partner Specialization and Future Stock Price Crash Risk: Evidence from China' and 'Audit Report Lag and Future Stock Price Crash Risk: Evidence from China' (\$1000).
Zahir-ul-Hassan, M.K.	Massey University Research Fund Grant for research project titled 'Accountability and Performance Management in a District Health Board in New Zealand' (\$6,050).

School of Accountancy Prizes

*Congratulations to all the students winning prizes in the 2018 academic year
and thank-you to the sponsors for their support.*

Manawatū Campus

Sponsor	Prize Name	Recipient
ACCA	ACCA Prize in Accounting	Kelly Sullivan
Bennetts	Bennetts University Book Centre Prize for 110.229 Management Accounting	Scott Berntsen
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance	Lisa Shaw Kelly Sullivan
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatū campus	Kristie Price Ashley Hewitt
Cooper Rapley Lawyers	Cooper Rapley Lawyers 155.210 Commercial Law	Fangping He
Estate and Taxation Planning Council	Estate and Taxation Planning Council Prize for 110.380	Stephen Redwood
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Auditing – 110.379	Kelly Sullivan
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting	Joanna Scott
Wolters Kluwer	Wolters Kluwer Prize in the Law of Business Organisations	Kelly Dustow

Auckland Campus

Sponsor	Prize Name	Recipient
BDO Auckland	BDO Auckland Award for Top Student in Advanced Financial Accounting – Albany Campus	Vivian Andriani
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Albany campus	Callum Mason
Thivella Teh		
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Fourth Year Accountancy Prize	Huilan Zhang
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.804 Advanced Financial Accounting and Reporting	Yining Chen
Chartered Accountants Australia and New Zealand	Chartered Accountants Australia and New Zealand Prize for 110.805 Advanced Strategic Management Accounting	Yining Chen
CPA Australia	CPA Australia Top First Year Accountancy Prize	Mia Davis
CPA Australia	CPA Australia Prize in Accounting Information Systems	Callum Mason
CPA Australia	CPA Australia prize for most outstanding 3rd year student majoring in Accountancy	Jenny Lomas Aurelia Poultney
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part A	Peilin Li
CPA Australia	CPA Australia Prize for Master of Professional Accountancy and Finance – Part B	Zhiwen Wang
Deloitte (Auckland)	Deloitte (Auckland) Prize for most outstanding student in Professional Accountancy (Audit and Taxation)	Jinsheng Wang
Estate and Taxation Planning Council	Estate and Taxation Planning Council Prize for 110.380	Mark Patton
School of Accountancy	School of Accountancy Distinguished Prize in Advanced Taxation – 110.389	Aurelia Poultney
Thomson Reuters	Thomson Reuters Prize in Taxation (Internal Mode)	Jade Manolas
Thomson Reuters	Thomson Reuters Prize in Taxation (Distance Mode)	Edwina Fairley
Tony Drakeford Memorial Trust	Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate	Aurelia Poultney
Wolters Kluwer	Wolters Kluwer Prize in Advanced Taxation	Aurelia Poultney

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 2018

Chair:

Keith Wedlock Partner, Glendinnings Chartered Accountants – Palmerston North

Members:

Dr Nives Botica Redmayne	Staff member, Manawatū campus
Jason Driscoll	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
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 2018

Guest Speaker	Organisation	Paper
Yi Ping Ge	Gilligan Sheppard (Public Accountants)	110.309 Advanced Financial Accounting
Charlotte Johansen	Deloitte	110.209 Intermediate Financial Accounting
Charlotte Johansen	Deloitte	110.309 Advanced Financial Accounting
Allan Rodrigues	The Business Binnacle Ltd	110.329 Advanced Management Accounting
Paul Matthews	MYOB	110.229 Management Accounting

Professor for a Day - Semester Two 2018

Guest Speaker	Organisation	Paper
Professor Craig Elliffe	University of Auckland, Law School	110.289 Taxation
Vicki Ammundsen	Vicki Ammundsen Trust Law	110.389 Advanced Taxation
Mark Hucklesby	Grant Thornton	110.303 Integrative Accounting
Shailan Patel	MYOB	110.303 Integrative Accounting
Kevin Brown	PwC	110.379 Advanced Auditing
Dr Peter Loerscher	Peter Loerscher International Tax Limited	110.289 Taxation
Mohammed Al Mallak	PhD candidate, School of Accountancy	110.303 Integrative Accounting
Alexandra McNair	Financial Markets Authority	155.203 Law of Business Organisations
Jason Stinchcombe	RSM Hayes Audit	110.379 Advanced Auditing

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.

2018 Auckland Accountancy Club Executive Members:

President	Jade Manolas
Vice President – Undergraduate	Allie Yali Cao
Vice President – Postgraduate	Eric Zheng Huang
Secretary	Mandy Danyu Qu
Assistant Secretary	Fiona Lu Jiang
Assistant Secretary	Yuming Wang
Assistant Vice President	Irene Mingyuan Wang
Assistant Vice President	Alan Feng
Assistant Vice President	Ben Weihao Sun
Mentor:	Hedy Huang



Members of the 2018 Massey University Accountancy Club (MUAC) Auckland, with club mentor Hedy Huang.

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/>

2018 Manawatū Accountancy Club Executive Members:

President	Alex Watson
Treasurer	Kayla Burrows
Vice President	Lucy Burt
Secretary	Karine Sherman
Executive member	Sarah Gabites
Executive member	Jessica Rich
Executive member	Jayden Joe
Executive member	James Freeman
Executive member	Antonia Wassilief
Executive member	Andrew Dale
Executive member	Danielle Humphries

Mentors: Yuan Yuan Hu
Radiah Othman



*Members of the 2018 Massey University Accountancy Club (MUACC) Manawatū,
with club mentors Yuan Yuan Hu and Radiah Othman.*

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.

Community Accounting Palmerston North is coordinated by Emma Ochei, Palmerston North Community Services Council (PNCSC), and Community Accounting Auckland and newly piloted Aotearoa NZ are coordinated by Geoff Andrews , Auckland North Community and Development (ANCAD).

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

Palmerston North 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

2018 Palmerston North Community Accounting Members:

Co-ordinator:

Emma Ochei

Supervisor:

Anna Mckay

Students:

Noza Djalolova

Andrew Dale

Gursewak Virk

Jessica Rich

Jayden Joe

Kayla Burrows

Emma Taylor

Fizza Ahmer

Weijing Yang

Ataira Dibert

Parewa Poka

Nor Adilah Razik

Lucy Burt



Members of the Palmerston North Community Accounting 2018.

2018 Auckland Community Accounting Members:

Co-ordinator:
Geoff Andrews

**Chartered Accountants:
(supervisors)**

Gendi Dwight
Keanu Zhang
Simon Manawaiti
Jenny Zhang
Cynthia Forbes
Glen Liu
Sarah Griffiths
Allan MacLachlan

Auckland Students:

Jinyan Xu Jane
Ran Chen Shirley
Yang Li
Luyan Lin Sophia
Pinprapa Sangchan (Pick)
Yifan Zhang
Alois Tu Yue
Yousif Almulla
Kyrene Santa Maria
Chun Chen Candice

Hanna Ho Hanna
Zhang Gong
Jiajing Yang
Nancy Chen
Elaine Yong
Haorui Ma Harry
Obidulla Uddin
Alex Gu
Ivy- Chenchen Guo
Iana Iunkerova
Jiajia Zhao
Darshna Singh
Kristopher Sonderer
Grace Alba
Zheng Huang Eric
Luyao Yang
Jackie Yao
Yuwen Zheng
Ji Hyun Byun
Alan Feng
Jade Manolas
Reuben Eiberg
Chi Zhang Tiffany
Yuanfei Wang Alex

NFP Clients:

Bark NZ
Bayview Community Centre
Beneficiaries Advocacy and
Information Services
Deaf Wellbeing Society
Incorporated
Doulan Chinese Dance Group
Helensville/Waimauku Family
Budgeting Service
Ignite
Marist Alternative Education
Limited
North Shore Mens Shed
North Shore Table Tennis
Association
South Auckland Income
Planning Service
StepsForward Incorporated



Members of the Auckland Community Accounting.

2018 Community Accounting Aotearoa NZ Members: (Distance - piloted in 2018)

Co-ordinator:
Geoff Andrews

**Chartered Accountants:
(supervisors)**
See Auckland

Auckland Students:
Matt Thompson
Vivien Moore
Shelley Hannam Williams
Katie Hannam Williams

NFP Client:
Motu Trails Charitable Trust

School Highlights 2018

JANUARY

School staff on the Manawatū campus welcomed new staff and celebrated the beginning of the new academic year.



The School on the Auckland campus welcomed new staff, Associate Professor Noor Houge and Dr Victoria Plekhanova.



The School welcomed Dr Kaleem Zahir-ul-Hassan who joined us as a senior lecturer in accountancy on the Manawatū campus.

FEBRUARY

Auckland Community Accounting team started the year off with a meeting with their supervising Chartered Accountant.



School staff on both the Auckland and Palmerston North campuses participated in teaching and learning workshops (*photos: top – Auckland staff, bottom – Palmerston North staff*).



The School welcomed MARA (Majlis Amanah Rakyat, a Malaysian government agency) sponsored students who joined the BAcc programme on the Manawatū campus for semester one.



MU Accountancy Club on the Manawatū campus had a hub on Clubs Day.



A School research team completed a research report for the External Reporting Board (XRB) that examined the information and assurance needs of users of Tier 2 for-profit entity financial reports in New Zealand. [Link to the summary: http://www.xrb.govt.nz/dmsdocument/2666](http://www.xrb.govt.nz/dmsdocument/2666)



MARCH

The School welcomed the MARA sponsored students who joined the BAcc programme on the Auckland campus, semester one.



Audit New Zealand Recruitment presented to Accountancy student on the Manawatū Campus, about graduate opportunities.



CPA Australia Ambassadors visited the Auckland campus.



APRIL

Auckland Community Accounting were invited to the Accounting and Finance EXPO held at the Massey Albany Campus. Over 30 students expressed interest in registering for the programme and becoming involved in the second semester. A big thanks to three current students on the programme, Jane, Alan and Obi, for volunteering to give a student perspective on the programme.



Past Accounting and Finance graduate, Trevor Johnson, featured in a Stuff.co.nz news article "[Farmers hear of the power of the beef cow](#)". Johnson said, "A degree in accounting and finance at Massey University added to his knowledge repertoire and gave him confidence and experience in accountancy and law which had helped in the management of the enlarged Paparata Farms."

Source:

https://www.stuff.co.nz/business/farming/beef/102223485/farmers-hear-of-the-power-of-the-beef-cow?fbclid=IwAR0QS_Tzzua7KX6xIKXeJPBhhoryojYrtloHMmdteL-QZwKOqaN7TvN_tj0



The School released the results of its graduate employment survey. A total of 50% (101) of the April/May graduates responded to the survey, of those 86% were employed or continuing with further education. A copy of the report can be found here: <https://www.facebook.com/accountancy.massey/photos/pcb.1870528656304681/1870524959638384/?type=3&theater>



Accountancy student and Black Stick's team member, Hayden Phillips featured in a NZ Herald news article "[Levin player part of silver winning team](#)".

Source: https://www.nzherald.co.nz/wanganui-chronicle/horowhenua-chronicle/news/article.cfm?c_id=1503788&objectid=12040690&fbclid=IwAR0RdTdBnc_aZLYNajYNo83NP9H56Gbe3H_pneHhQea89LYqHMvulNbmJA4

The Executive of the Accountancy Club on the Auckland campus and their stand at the CPA Profession function.



MAY

Congratulations to Kaitlyn Jackson, the first recipient of the Ted Delahunty Accountancy Scholarship, received at the Palmerston North MBS Academic awards ceremony.



Photo: Jason Driscole, Kaitlyn Jackson and Robert Anderson.

Auckland Community Accounting (ACA) volunteers with client Bayview Community Centre.

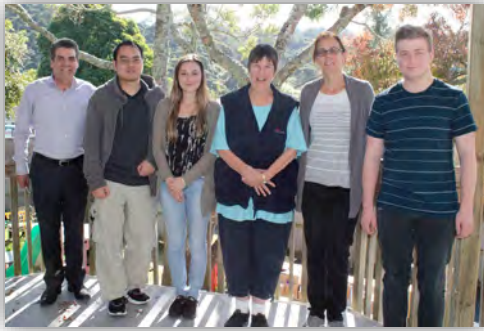


Photo left: Geoff Andrews (ACA Project Manager), Student Alan Feng, Student Jade Manolas, Bayview Treasurer Elaine Harden, Bayview Manager Rachael Pates, and Student Team Leader Reuben Eiberg.

The Manawatū Community Accounting Club held a successful Trivia night.



Congratulations to Stacey Wyatt, Sam Howat, Hema Bansal, and Ashley Hewitt, who visited the campus on their graduation day.



School staff on the Auckland campus farewell Dr Jayantha Wickramasinghe, who left the School to take up the role of Director of the Master of Management with the Massey Business School.

Photo from top: Natalie Snyders, Jayantha Wickramasinghe, Victoria Plehanova, Nicholas Smith. Bottom: Warwick Stent and Jill Hooks.



On May 30, School of Accountancy staff at the Palmerston North campus celebrated Prof Fawzi Laswad's 15 years of service as Head of School.



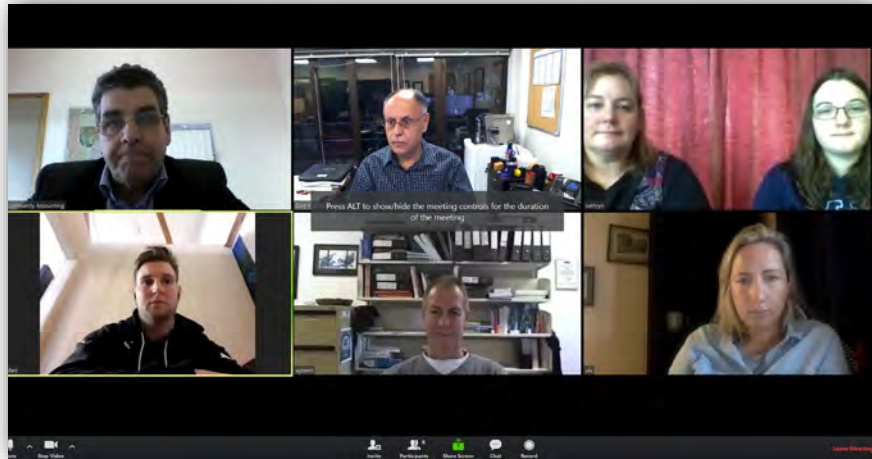
Congratulations to Dr Trish O'Sullivan and Dr Victoria Plekhanova on receiving their PhDs at the recent Auckland University graduation ceremonies. Trish's thesis addressed 'Online Shopping: Pearls and Pitfalls for New Zealand Consumers – How to Increase Consumer Protection and Build Consumer Confidence', while Victoria's thesis investigated 'Global Matchmakers: Tax Challenges and Responses in the Digital Economy'.

Photos: Left: Dr Trish O'Sullivan, Right: Dr Victoria Plekhanova.



JUNE

The School of Accountancy in collaboration with Auckland Community and Development (ANCAD), the School has launched a new initiative for distance students: Community Accountancy Aotearoa.



A meeting of volunteer distance students, School staff, and the coordinator of Community Accounting.

Congratulations to Dr Yuan Yuan Hu and Dr Ernest Gyapong on publishing research articles in A-ranked journals.

Ernest (right) published two articles, an article in Journal of Business Ethics titled 'Female CEOs and Core Earnings Quality: New Evidence on the Ethics versus Risk-aversion Puzzle' and an article in Journal of Contemporary Accounting And Economics titled, 'Product Differentiation, Market Dynamics and the Value Relevance of Trade Payables: Evidence from UK Listed Firms.'



Yuan Yuan (left) published an article in the International Journal of Accounting titled 'Benefits of Downward Earnings Management and Political Connection: Evidence from Government Subsidy and Market Pricing'.



Staff on the Manawatū campus farewell their colleague, Dr Jing Jia.

JULY



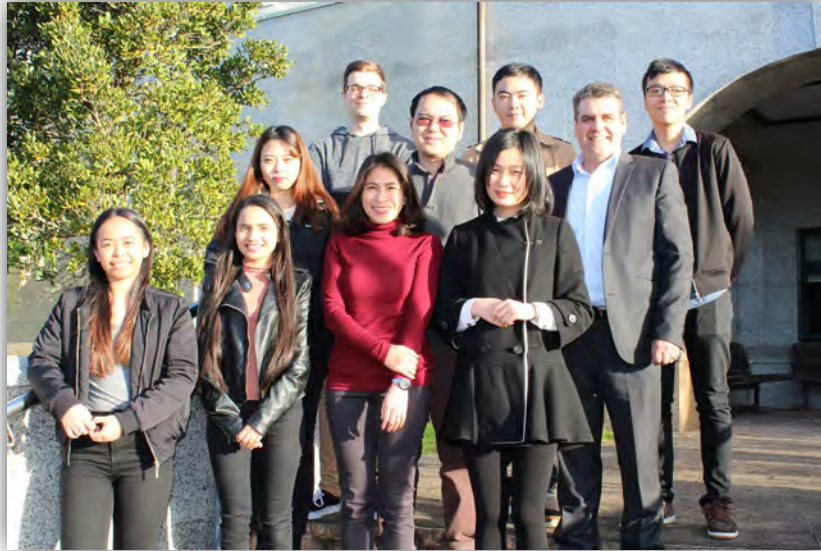
The School welcomed the new Malaysian students joining the BAcc programme on the Manawatū campus (above) and Auckland campus (below).



The school congratulated Dr Victoria Plekhanova on her appointment as a lecturer in taxation in the School on the Auckland campus.



Auckland Community Accounting (ACA) conducted an induction and training session for new student volunteers. Below: ACA Co-ordinator Geoff Andrews with new student volunteers.



Bachelor of Accountancy student, Vanessa Ouwehand, featured in NZ Herald article "[Sensational NZ open champs for Te Awamutu swimmer](https://www.nzherald.co.nz/hamilton-news/te-awamutu-courier/news/article.cfm?c_id=1504325&objectid=12094208&fbclid=IwAR3dJzvexEvoz6Wi4zgq1ISq6kiPB2BZpsuXsSDHMXN3BbyJ2GtsUk8es)" July 2018.

Source: https://www.nzherald.co.nz/hamilton-news/te-awamutu-courier/news/article.cfm?c_id=1504325&objectid=12094208&fbclid=IwAR3dJzvexEvoz6Wi4zgq1ISq6kiPB2BZpsuXsSDHMXN3BbyJ2GtsUk8es



AUGUST

The School of Accountancy Open Day hub staffed by professional staff, Inez, Jess and Emma, along with help from academic staff throughout the day.



Palmerston North Community Accounting was back in semester two. Twelve student volunteers organised in three teams were involved in a training session.



Congratulations to Dr David Sutton and Alison Pavlovich on their publications in the A ranked journal, New Zealand Journal of Taxation Law and Policy. The articles are titled, 'Implementation of capital gains tax in New Zealand – How should we do this?' and 'Capital Gains Tax: A Poor Source of Revenue?'



SEPTEMBER



Congratulations Ingela Eiberg, the winner of the best 110.369 Forensic Accounting essay. Thanks to Chartered Accountants Australia and New Zealand (CA ANZ) for continuing to sponsor the Essay Contest in Forensic Accounting. This year's competition is about 'Financial Abuse of Older People in New Zealand.' The essay is part of the assessment of 110.369 Forensic Accounting. The best three essays are eligible to enter the contest judged by a Senior Forensic Analyst.

OCTOBER



Congratulations to Muhammad, Chloe and Heesook, who received commendations for classroom engagement in 110.289 Taxation, on the Auckland campus.

The Accountancy programmes BAcc, BBus (Accountancy), and MPAF have been re-accredited by the Chartered Accountants Australia and New Zealand (CA ANZ) and CPA Australia for a further period of five years, until the end of 2023.



Massey University Accountancy Club held a successful Business Ball in early October.

The Accountancy Club on the Manawatu campus welcomed the 2019 Club Executive. Alex Watson (left), 2018 President, handed over the Club Shield to the 2019 Club President, Kayla Burrows (right).



Below: MUAC 2018 Executive.



NOVEMBER



Congratulations to the New MBS STARS in the School!



Congratulations to Dr Hedy Huang (right) and Siata Tavite (left) on receiving Massey Business School Star Awards.

Siata Tavite winner of *Excellence in Organisational Citizenship - Academic staff*

Hedy Huang winner of *Excellence in Student Support* (shared award).

Congratulations to Dr Hedy Huang (left) and Dr Warwick Stent (right) on their promotions to Senior Lecturer and Senior Lecturer (range 2), respectively.



Auckland Community Accounting celebrated a successful year. Thirty-four internal students on the Auckland campus and four distance students, working in teams supervised by eight Chartered Accountants, provided advice and training to 12 community organisations.





The School of Accountancy welcomed Professor Farshid Navissi who joined the School on the Manawatū campus.

With sadness, we also said goodbye to Farshid, who passed away in January 2019.

School staff with our doctoral graduates, Dr Oyuntsend Chagnaadorj (*sixth from left*) Dr Fawad Ahmad (*fifth from right*), Dr Mohammed Al Mallak (*fourth from right*).



Accountancy Senior Tutor Siata Tavite was awarded the 'Manuka Honey Award' by the Albany Students' Association.

Judges' comments: Siata's teaching has rare and special properties. She is able to collect the best from the students, optimising their performance - transforming them into able and capable students. Her unique and natural approach has huge life and academic benefits for those under her care. This woman is as sweet as.

DECEMBER

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



Congratulations to Dr Ernest Gyapong (left) and Dr Yuan Yuan Hu (right) on their promotions to Senior Lecturers.



Wellington based School staff celebrating the end of the academic year.



Senior accounting lecturer Dr Nives Botica Redmayne has recently been appointed as Chartered Accountants Australia and New Zealand (CAANZ) New Zealand's Vice President.

The School welcomed two new staff, Dr Fawad Ahmad on the Manawatū campus (*left*) and Mabel D' Costa on the Auckland campus (*right*).



School staff on the Manawatū campus celebrating the end of a successful year.



The school was ranked third among the top 10 universities (1st in New Zealand) in research in Accounting and Finance Australia and New Zealand (AFANZ). Professors Michael E. Bradbury and Ahsan Habib also ranked top 10 prolific researchers.

<https://onlinelibrary.wiley.com/doi/epdf/10.1111/acfi.12424>



Table 3
Most represented universities (top 10)

Panel A – Number of publications

University	Co-author adjusted	Number of articles
University of Sydney	16.35	31
University of Queensland	15.71	31
Massey University	13.67	29
Auckland University of Technology	13.17	25
RMIT University	13.13	29
University of New South Wales	13.03	33
Macquarie University	12.83	34
University of Auckland	10.75	25
University of Technology Sydney	10.10	25
Curtin University	9.33	17

University Service, Community Engagements and Professional Associations

Services to Massey University

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.

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

Botica Redmayne, N.

CAANZ Achiever Programme Massey Liaison, Massey School of Accountancy Advisory Board member, 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, School of Accountancy - Workload 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 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, School of Accountancy - Workload Committee.

Huang, H. J.

Mentor, MU Accounting Club Auckland.

Hubbard, J.

MBS BBus Core Committee, 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.

Hooks, J.

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

Houqe, N.

Postgraduate Accountancy Studies Coordinator.

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

Roos, C.

School of Accountancy - Workload Committee.

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 Business School Boot Camp, and to visiting school groups; Member, Massey Business School Outreach Committee; Member, Massey Business School Teaching & Learning Committee; Convenor and member of the School of Accountancy Advisory Board; Auckland Community Accounting liaison person.

Tan, L.M.

PhD coordinator, Seminar Coordinator.

Tavite, S.

Ignite (Auckland) Working Committee; School Representative/Presenter, Pasifika Orientation Auckland, PolyFest and visiting school groups; Auckland Campus Leader, Massey Business School Future Leaders Programme; Auckland Representative, Pasifika Staff Network Executive Committee.

Trotman, L.G.S.

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

Zahir-ul-Hassan, M.K.

Member Teaching & Learning Committee, Massey Business School.

Community Engagements and Professional Associations

Berkahn, M.

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

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. J.

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.

Houqe, N.

Volunteer Al Amin Islamic Development 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; 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; Proprietor's Representative, Board of Trustees, St Mary's Catholic School (Ellerslie).

Trotman, L.G.S.

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

Academic Programmes and Accreditations

AACSB Accreditation

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

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

- 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

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

Some courses in the School are offered internally and some in Distance Learning mode. Distance Learning programmes offer opportunities for long distance study in the comfort of a student's own environment.

Undergraduate Programmes

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.

Bachelor of Business (BBus Acc), Accountancy major

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 School 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, 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.

Graduate Diploma in Business Studies (GradDipBusStuds)

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

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 Business Studies (MBS)
- Master of Business Studies (Accountancy)
- Master of Professional Accountancy and Finance (MPAF)
- Postgraduate Diploma of Accountancy (PGDipAcc)

The Master of Professional Accountancy and Finance (MPAF)

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, Manawatu campus (commencing Semester 2, 2019) or by distance learning.

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

Postgraduate Scholarships

The following websites have information on scholarships:

- Massey University 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>

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

Course Listing for Accountancy

Course Code	Name
115.112	Accounting for Business
110.109	Introductory Financial Accounting
110.209	Intermediate Financial Accounting
110.229	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

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
155.700	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

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.

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

For academic information about the School please contact:

Undergraduate Accountancy Student Advisor

Frances Chua - Senior Lecturer

BSW 3.14
Manawatū

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

Postgraduate Accountancy Studies Coordinator

Noor Houqe - Associate Professor

MBS1.09A
Auckland

Telephone: + 64 (09) 414 0800 / 43289
Email: n.houqe@massey.ac.nz

Accountancy PhD Studies Coordinator

Lin Mei Tan - Associate Professor

BSW 3.13
Manawatū

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

Undergraduate Business Law Student Advisor

Matthew Berkahn - Associate Professor

BSW 3.18
Manawatū

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

Postgraduate Business Law Student Advisor

Lindsay Trotman - Associate Professor

BSW 3.17
Manawatū

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

For special support information please contact:

Support for Students with Disabilities

[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

Manawatū and Distance

Private Bag 11-222
Palmerston North
NEW ZEALAND

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

Wellington

Private Box 756
Wellington
NEW ZEALAND

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

Harassment Contact Person

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

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
Ahmad, Fawad	Lecturer	MAN	83941	F.Ahmad1@massey.ac.nz
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
Costa, Mabel D	Assistant Lecturer	AKL	43283	m.costa1@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	Senior Lecturer	AKL	43285	h.j.huang@massey.ac.nz
Hubbard, Jerry	Senior Lecturer	WLGN	62579	j.j.hubbard@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
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
Zahir-ul-Hassan, Kaleem	Senior Lecturer	MAN	86095	m.zahir-ul-hassan@massey.ac.nz

Administrative Staff

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

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

School Facebook Pages:

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

Campus Addresses

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

Tennent 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



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