School of Accountancy

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

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

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

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

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

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

Professor Fawzi Laswad
Head of School
MATTHEW BERKAHN
Lecturer (1994); BBS (Hons) Massey; LLM (Hons) VUW.

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

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

NIVES BOTICA REDMAYNE
Lecturer (1992); BSc (Econ), MSc (Econ) Zagreb University, Croatia, CA (ICANZ)

Teaching: Paper Co-ordinator 110.773
Lectures 110.313

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

Currently Nives is finalising her PhD studies in the School concerning the effects of competition on audit production, audit fees and audit effort in the New Zealand public sector. In 1999 Nives received a PhD Scholarship from the Institute of Chartered Accountants of New Zealand as an endorsement of her work on her thesis in progress. Nives is currently also involved in promoting and organising the Institute of Chartered Accountants of New Zealand Executive Insight Programme for the Manawatu region for the second year running. This programme provides students in the final year of their university study with an opportunity to spend several days in business organisations so to gain appreciation of the “real world”. Nives has also been Convenor of the Technical and Legislation Sub-committee of the Institute of Chartered Accountants of New Zealand, Manawatu Branch, for several years. In that capacity she prepares the exposure drafts of comments and submissions on professional promulgations and financial reporting standards on behalf of the branch.
SHIRLEY CARR
Senior Lecturer (1981); BBS, MBS, DipBusAdmin Massey, CA. New Zealand Visiting Senior Lecturer at Huddersfield University, UK (1994-1995); University of Missouri, Columbia, USA (January-July 2000)

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

CARROL CHAN
Lecturer (1987); BBS, DipBusAdmin, MBS Massey, CA

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

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

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

Teaching: Paper Co-ordinator 110.311; Lectures 110.303
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The major teaching responsibilities of Frances have been in the financial accounting area, in particular, accounting theory at both the undergraduate and postgraduate levels. She is also involved in a case-based paper, Integrative Accounting. Frances is interested in the professionalisation and sociology of the accounting profession. Current research interests include: professional ethics, accounting education, sustainable development, and corporate governance. Frances is the Harassment Complaint Contact Person, for the Harassment Advisory Committee.
**HARIN DE SILVA**
Lecturer (2003) ACMA (UK)

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

**FIN HAMILTON**
Senior Lecturer (1985); BCom(Hons) Edin, CA Scot, CA, FIIA  

Teaching: Paper Co-ordinator 110.109, 110.215  
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Fin’s current research involves the design and delivery of accounting education at introductory and intermediate levels. He is particularly interested in developing a stronger conceptual basis for the delivery of foundation accounting and the integration and assessment of professional competencies within accounting papers. This requires exploring how accounting students learn and assessing the impact of alternative teaching styles and delivery methods on the development of technical and professional competencies in undergraduate students. Fin is also interested in the impact of ESL students on the standards of accounting education in tertiary institutions in New Zealand.

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

Teaching: Paper Co-ordinator 110.320, 110.714  
Lectures 110.303  
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Current research interests include electronic commerce and its impact on accountancy, the impact of environmental and resource management concerns on accounting, environmental and social performance reporting, and business assistance policy for SME’s. Current teaching commitments are focused on management accounting and social and environmental accounting.

Lindsay is also the School’s contact person for people with disabilities and he has an interest in assisting all students to have easy access to the School’s programmes.
NGAIRE KIRK
Lecturer (1998); BBS (Hons), MBS, Massey; NDBS; NCIM

Teaching: Lectures 110.313, 110.243
          Tutorials 110.100

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

IAN KIRTON
Senior Lecturer (1986); MCom Cant., CA

Teaching: Paper Co-ordinator 110.350 and 110.710

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

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

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Fawzi Laswad joined the School of Accountancy as Professor and Head of School in May 2003. He joined Massey University after ten years at Victoria University of Wellington and six years at Lincoln University. Fawzi’s teaching interests include financial reporting and research methods. He has wide research interests with a focus on financial reporting. Fawzi is involved in many professional activities. He is a member of the Accounting Standards Review Board (ASRB), a Crown entity and the sole standard-setting body in New Zealand. Fawzi is a member of the Academic Committee and Admissions Board of the Institute of Chartered Accountants of New Zealand (ICANZ), a member of the Academic Board of Advanced Business Education Limited (ABEL), and past President (NZ) of the Accounting Finance Association of Australia and New Zealand.
RAYMOND D. MULHOLLAND  
Adjunct Lecturer (1972); MA, LLM Cant, MCA, BCom, LLB Well, LLM Melb.  
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Ray is a very senior member of the academic staff of Business Law. Author of several books and numerous papers, Ray continues to research into all areas of commercial law and in particular the law of contract.

NI RMALA NATH  
Lecturer (2003); BA, PGDip (AFM), MA (AFM), Dip Edu USP, Fiji  
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Nirmala joined Massey University in 2003, from Waikato University where she worked part-time and pursued doctoral studies in the area of performance auditing and public sector accountability in the Fijian public sector. Prior to this, Nirmala taught at the University of South Pacific in Fiji. Research areas include aspects of both management and financial accounting and public sector efficacy and accountability.

ROBERT OCHOKI NYAMORI  
Lecturer (1998); MMS Waikato; BEd (Hons) KU  
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Robert teaches both management and financial accounting. He is currently undertaking doctoral research examining how the discourse of strategic accounting is deployed in the government of local authorities in New Zealand. He is also interested in small business policy and corporate governance issues.
HECTOR PERERA

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

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JEFF ROBERTSON

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

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

DARRYL SAUNDERS

Assistant Lecturer (2003); LLB, BA Otago

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Darryl graduated from the University of Otago in 2002 with an LLB and a BA in Art History/History. For the last fourteen months Darryl has been working as a research counsel for the Central Regions District Court Judges. Currently Darryl is undertaking an LLM.
FEONA SAYLES
Assistant Lecturer (2003); BBS, GradDipBusStuds Massey, LLB Cant., Barrister and Solicitor of the High Court of New Zealand

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

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

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

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

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Prior to joining the School, Geeta has been a Lecturer at LaTrobe University in Victoria, Australia. She has extensive teaching experience at the tertiary level in Australia, and at secondary level in Kuala Lumpur, Malaysia. She has also some experience in public sector accounting in Singapore. Her teaching areas include financial and corporate accounting. Geeta’s research interests include: accounting and public policy, critical theory and issues in higher education.
LIN MEI TAN
Senior Lecturer (1987); MA Lancaster, DipAcc (Taxation) Massey, FCCA, ACIS UK, CA

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

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

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

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

Teaching: Paper Co-ordinator 110.313; 110.209

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

LIN TOZER
Lecturer (1997); BBS, DipBusAdmin, MBS, Massey, CA

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

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Lin has taught accounting in New Zealand and Australia for the past 12 years. Her teaching areas include financial accounting, accounting theory and auditing. Some of Lin’s research interests are financial accounting, accounting theory, environmental accounting and auditing, and accounting education. Current research interests include the development of professional and academic competencies within the accounting curriculum at the tertiary level in New Zealand. Lin is co-author of Financial Accounting: A Professional Foundation (2000), (published by Thomson Learning, Australia), with Fin Hamilton and Les Armstrong.
LINDSAY TROTMAN
Associate Professor (1980); LLM (Hons) Cant, Barrister and Solicitor of the High Court of New Zealand, Assoc NZLS

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

RUSSELL WATTS
Graduate Assistant (2003); BBS (Accountancy) Massey

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

Prior to becoming a Massey student, Russell developed a career within the insurance industry, as an Insurance Broker who specialised in business and commercial insurance. After this postgraduate year, Russell is keen to work toward gaining Chartered Accountant status from ICANZ and to also gain some real world accountancy experience. Once CA qualified, Russell acknowledges that study towards a Masters degree is a high possibility.
Helen Bishop
Lecturer (1999); BCA, MCA VUW, CA
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Helen is currently teaching in the fields of Accounting Information Systems and Auditing. She also maintains an interest in Financial Accounting and Accounting History. Helen is currently researching the debt/equity distinction and classification of hybrid financial instruments. She is undertaking PhD studies at the School of Accountancy on the topic of the equity distinction and the classification of hybrid financial instruments. Helen is Staff Advisor to the Albany Accounting Students Club.

Steven F. Cahan
Professor (1994); BA (Economics) Vanderbilt, MBA Kansas, PhD Colorado, ACA
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Steven's research interests cover a range of areas. He is currently pursuing projects examining the value relevance of comprehensive income disclosures, executive compensation in public sector entities, disclosures of global firms, industry specialisation within audit markets, earnings management around IPO issues, effects of EVA bonus schemes, and the impact of changes in dividend imputation rules on effective tax rates of New Zealand firms. Steven has published over 25 research articles in journals including The Accounting Review, Journal of Accounting, Auditing and Finance, Financial Management, and Journal of Business Finance and Accounting. He has presented over 35 papers at international accounting conferences. From 1997-1999 Steven was Editor of the Pacific Accounting Review.

Jillian Hooks
Senior Lecturer (1997); PhD, BBS, MMS (Distinction), DipTchg
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Jill has spent most of her teaching career in the tertiary sector. She is a member of the Institute of Chartered Accountants' Education Liaison Committee and Annual Reporting Awards Committee. She has published in a number of refereed journals including: Accounting, Auditing and Accountability Journal, Accounting History, and Pacific Accounting Review. Jill teaches financial accounting and her research interests include corporate annual reporting and accounting history. She is a member of the School of Accountancy Quality Committee and Staff Selection Committee.
DARIEN KERKIN
Contract Lecturer (1984); BA, DipTchg, TTC, MBS (Hons) Massey, CA
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Lectures 110.713
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Darien has lectured accounting at tertiary level (Auckland University, Auckland Institute of Technology and Massey University) for twenty years. This has included financial and management accounting and public sector accounting. Darien’s research interests are in educating accountants, environmental accounting, and public sector accounting.

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

CLIFF MANCER
Contract Lecturer (1985); DipBusAdmin, MBS Massey, CA
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A former editor of the annual Staples Tax Guide for eight years, Cliff’s primary research interest is in current taxation issues as they affect the tax practitioner and small businesses. Of special interest are compliance difficulties. As a diversion, his academic research centres upon benefits in imposing taxes other than income taxes. Income taxes are often viewed as a variable, avoidable cost in deriving income and it is in the interests of governments imposing income taxes to consider other methods of raising revenue. The research investigates other tax imposition bases, with particular interest in those that make improvements to the social and economic circumstances of the community. Before joining Massey in 1985, Cliff worked in local government and the trustee industry.
PATRICIA (TRISH) O’SULLIVAN
Lecturer (1996); LLB(Hons) Cant., MComLaw(Hons) Auck., Barrister and Solicitor of the High Court of New Zealand

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

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

Teaching: Paper Co-ordinator 155.100 (Albany)
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Nicholas started working at Massey University in 1999. Before that, he lectured in the School of Law, University of Witwatersrand in Johannesburg. He has published articles on human rights and statutory interpretation. Nicholas is currently enrolled in a PhD at the University of Auckland. His PhD research is on the concept of equality in moral, political and legal philosophy.

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

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

His main teaching area is financial accounting at the undergraduate and the graduate level. He has previously taught financial accounting at various universities in South Africa and has also visited universities in the United States on several occasions.
John Arcus
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John has working experience as an auditor with international accounting firms in London, Europe and New York. He has lectured at Wellington Polytechnic and the University of the South Pacific in Financial Accounting and Auditing. Currently, John is working on a Masters degree with an interest in business simulation in teaching.

Gordon Churchill
Lecturer (1999); LLB (Hons), LLM (with Distinction) VUW; Adv. Cert. Tertiary Teaching Massey, Barrister and Solicitor of the High Court of New Zealand.
Teaching: Paper Co-ordinator 155.006 and 155.007
Offering Co-ordinator (Wellington) 155.203, 155.210
Lectures 155.006, 155.007, 155.203, 155.210
Tutorials 155.007 and 155.100
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Gordon practised as a solicitor in Wellington for over 20 years before becoming a lecturer in law. In 2000 he was consultant to the 1st edition of Conveyancing Law Handbook published by CCH New Zealand Ltd (now in its 2nd edition) and he is the author of Introductory Topics in Business Law and Practice in New Zealand published in 2002 by Dunmore Press. He has written short articles for the New Zealand Law Journal and for the Law Society publication Law Talk. He has also presented papers to successive annual national meetings of law lecturers who teach legal executive papers on feedback from legal executive students. In 2002 he also adapted a chapter of an Australian company law text book as part of a New Zealand edition Commercial Applications of Company Law in New Zealand by Walker, Reid and others, published by CCH New Zealand Ltd.

Alan Frost
Senior Lecturer (1999); BCA VUW, CA
Teaching: Paper Co-ordinator 110.105
Tutorials 110.100, 110.274, 125.100
Phone: (04) 801-2794 extn.6355
Email: a.l.frost@massey.ac.nz

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

Alan teaches a variety of subjects, including accounting and taxation. As well as tutoring part-time for Victoria University (Wellington) and Wellington Polytechnic for many years, he spent 20 years in the financial sector, both in London and New Zealand. Additionally Alan ran his own financial consultancy practice for 15 years and engaged in fundraising for a large New Zealand charity.
JAMES HESLOP
Senior Lecturer (1999); BCA VUW, MBS Massey, Adv. Cert. Tertiary
Teaching Wellington Polytechnic, CA

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

Phone:  (04) 801-2794 extn.6880

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

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

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

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

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

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

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

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

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

Teaching:  Lectures 110.104, 110.303, 110.313

Phone:  (04) 801-2794 extn.6879

Email:  a.islam@massey.ac.nz

Before joining Massey University, Ainul had several years of teaching and
research experience. He worked as a full-time lecturer and as an
Assistant Professor in the Department of Accounting at the University of
Dhaka. During that time Ainul was involved in teaching a number of
courses, curriculum development and other academic activity initiated by the department. At Victoria
University of Wellington, he was involved in teaching a number of courses as a tutor. Currently, Ainul is
pursuing his PhD at Victoria University of Wellington. His areas of research interest are financial
reporting, auditor independence, MAS involvement of auditors, audit services market and market
efficiency of developing and underdeveloped countries.
CORDELIA THOMAS  
Senior Lecturer (1999); LLB Otago, LLM (Hons) VUW, Barrister and Solicitor

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

Phone: (04) 801-2794 extn.6738

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

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

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

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

Phone: (04) 801-2794 extn.6357

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

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

SUSAN WILD  
Lecturer (2002); BA (Hons) UW, CertAdultTchg, CA

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

Phone: (04) 801-2794 extn.6412

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

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

Mohan Lal
26 July 1932 – 24 July 2002

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

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

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

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

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

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

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

Steven Cahan (with assistance from Jill Hooks)
Administration, Research and Technical Staff

Palmerston North Campus

**Judith Edwards**
School Administrator
(1983)

**Kathryn Halstead**
Secretary to Head of School
(2001)

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

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

**Heather Toy**
Senior Secretary
(1994)

**Danielle Whakarau**
Academic Assistant
(2003)
Administration, Research and Technical Staff (contd)

Joshua Newnham  BInfSc Massey
Computer Support
(2003)

Wellington Campus

Joan Moore
Academic Administration Assistant
(1999)

Sophie Zeng
Administrator
(2003)

Albany Campus

Glenyss Jones
Secretary/Administrator
(2003)

Annelie Osborne  BA Stellenbosch, S.A.
Administration/Teaching Support
(2003)
The Auckland Region Accounting Conference (ARA) was held on 6 December 2002 at Massey University, Albany Campus.

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

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

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

The ARA Conference Steering Committee members were:

- Professor Deryl Northcott, Auckland University of Technology
- Dick McDonald, Manukau Institute of Technology
- Professor Steven Cahan, Massey University
- Professor Jinaught Wong, University of Auckland
- Bruce Bennett, UNITEC Institute of Technology
Research Activities

Refereed Journal Paper


**Chapter in a Book**


**Refereed Paper in Conference with Proceedings**


**Non-refereed Journal Paper**


**Book Review**


**Other Research/Technical Publications**


**Refereed Conference Presentations**


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


**Extension Activities**

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

Hooks, J. (2002). (Seminar). The information gap in annual reports. School of Accountancy Research Seminar Series, Massey University, August 7, Massey University, Albany, NZ.

Kirton, I. (2002). (Seminar). Recalibrating our sights: Ascribing meaning to financial information. Massey University, June 12, Massey University, Palmerston North, NZ.

Smith, N. M. (2002). (Seminar). Equality as a moral, political and legal concept. University of Auckland Law School, October 16, University of Auckland, Auckland, NZ.

Smith, N. M. (2002). (Seminar). Equality as a moral, political and legal concept. School of Accountancy, Massey University, November 26, Massey University, Albany, NZ.

Van Staden, C.J. (2002). (Seminar). The prevalence of the matching requirement in frameworks and standards supporting the balance sheet approach to financial reporting. School of Accountancy, Massey University, June 12, Massey University, Albany, NZ.

Varnham, S. (2002). (Seminar). Privacy issues in New Zealand schools. Law Faculty, University of New South Wales, October 8, University of New South Wales, Sydney, NSW.

Varnham, S. (2002). (Seminar). Copping and copying - do cheats prosper?: An exploration of the legal issues relating to decisions of academic judgment and discipline. School of Accountancy Research Seminar Series, Massey University, October 30, Massey University, Palmerston North, NZ.

**Professional Practice in Arts and Design**

Editorial Boards and Referees

Members of Editorial Boards

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

Van Staden, C.J.  
Meditari Accounting Research

Reviewers for Journals

Cahan, S.F.  
Pacific Accounting Review  
Accounting Research Journal  
Contemporary Accounting Research

Chua, F.  
Pacific Accounting Review  
Accounting Education: An International Journal

Hooks, J.J.  
Accounting, Auditing and Accountability Journal  
Pacific Accounting Review

Perera, M.H.B.  
Pacific Accounting Review  
Accounting Education: An International Journal  
The Journal of International Accounting Research  
Research in Accounting in Emerging Economies  
Accounting, Auditing and Accountability Journal  
Review of Accounting and Finance  
Accounting Forum

Smith, N.  
South African Journal on Human Rights

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

Tooley, S.  
Accounting, Auditing and Accountability Journal

Van Staden, C.J.  
South African Journal of Accounting Research  
Meditari Accounting Research

Reviewers for Conferences

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

Cahan, S.  Inaugural Auckland Regional Accounting Conference

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

Chairperson Conference Session

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

Tan, L.M.  Chairperson, Accounting Education Session, 9th World Congress of Accounting Educators, Hong Kong, 16 November 2002.
The Discussion Paper Series of the School of Accountancy is intended to provide staff and postgraduate students of the School with a means of communicating new and developing ideas in order to facilitate academic debate. Discussion papers should not necessarily be taken as completed works or final expressions of opinions.

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

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

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

http://www-accountancy.massey.ac.nz/Publications.htm

The index is available at:

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

### Palmerston North Campus Seminars

<table>
<thead>
<tr>
<th>Date</th>
<th>Presenter</th>
<th>Topic</th>
</tr>
</thead>
</table>
| March 27 | Professor Waymond Rogers  
Graduate School of Management  
University of Southern California USA | The effects of knowledge-based information on investors' decision making.                 |
| April 17 | Professor Tim Doupnik  
Chair International Accounting Section AAA  
Darla Moore School of Business  
University of South Carolina USA | The impact of culture on the interpretation of in-context verbal probability expression. |
| June 12  | Ian Kirton  
School of Accountancy  
Massey University, Palmerston North, New Zealand | Recalibrating our sights: Ascribing meaning to financial information.                    |
| June 28  | Dr Asheq Razaur Rahman  
Nanyang Business School  
Nanyang Technological University, Singapore | Incomplete financial contracting, disclosure, corporate governance and firm value with evidence from a moderate market for corporate control environment. |
| August 9 | Dr Andrew Higson  
The Business School  
Loughborough University, England  
(Visiting Fellow, Faculty of Commerce & Admin, Victoria University of Wellington, Wellington, New Zealand) | Continuous reporting and auditing: Conceptual considerations.                            |
| August 14 | Dr Siva Vilayutham  
College of Business Management  
University of Sharjah, United Arab Emirates | Confession and the Protestant reformation: The foundation of modern accountability.     |
| October 30 | Sally Varnham  
School of Accounting  
Massey University, Wellington, New Zealand | Coping and copying – do cheats prosper? An explanation of the legal issues relating to decisions of academic judgement and discipline. |
| December 11 | Professor Karen van Peursem  
Department of Accounting  
University of Waikato, Hamilton, New Zealand | Computerised learning for auditing students: Making it work.                            |
<table>
<thead>
<tr>
<th>Date</th>
<th>Presenter</th>
<th>Topic</th>
</tr>
</thead>
</table>
| February 27 | Professor Steven Cahan  
*School of Accountancy*  
*Massey University, Albany, New Zealand* | The impact of debt on market reactions to the revaluations of non-current assets. |
| March 27 | Assoc. Prof. Farshid Navissi  
*University of Auckland, Auckland, New Zealand* | Pharmaceutical industry: Political exposure and aggressive earnings management. |
| May 1 | Unvar Muthalib  
*International Islamic University, Malaysia* | Earnings management practices between Muslim and non-Muslim managers in Malaysia. |
| June 12 | Dr Chris van Staden  
*School of Accountancy*  
*Massey University, Albany, New Zealand* | The prevalence of the matching requirement in frameworks and standards supporting the balance sheet approach to financial reporting. |
| August 7 | Dr Jill Hooks  
*School of Accountancy*  
*Massey University, Albany, New Zealand* | The information gap in the annual reports of the New Zealand electricity companies. |
| September 18 | Dr Lynn Eagle  
*Department of Commerce*  
*Massey University, Albany, New Zealand* | Building brands or bolstering egos? A comparative review of the impact and measurement of advertising on brand equity. |
| September 27 | Nick Smith  
*School of Accountancy*  
*Massey University, Albany, New Zealand* | Equality as an ethical, political and legal concept. |
## Postgraduate Research Completed 2002

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

## PhD Theses Completed

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

Islamic Index in Kuala Lumpur Stock Exchange

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

Jingyu Li

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

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

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

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

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

To the extent that institutional (relative to retail), and foreign (relative to domestic) investors represents heterogeneous groups, the results suggest that investors heterogeneity does not affect the drop off ratio or influence the results of this study. The results are consistent with the argument that marginal investors in aggregate determine market prices by their collective activity and thus the implied marginal tax rate.
The results of the cross-sectional analysis indicate that dividend policy is determined by a firm's growth opportunities, profitability, firm's size, riskiness of operating income, and firm's growth rate. These are the same fundamental factors that determine dividend policy under the classical tax regime. This suggests that regardless whether the market is small, such as the New Zealand capital market, or large, such as the USA capital market, corporate dividend policies are determined by basic fundamental factors and tax has a minor role to play. Given that the percentage of financial institution and firm size is negatively related with dividend yield, the positive and significant correlation between firm's size and the percentage of institutional holdings suggest that institutions tend to invest in large companies seeking for liquidity and willing to accept lower dividend yields in exchange for this liquidity premium.

Stuart Tooley

Financial Management in New Zealand Schools

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

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

Informed by a critical theory model of societal development and organisational structure, the study examines the role of accounting technologies within the education transformational process and, in particular, its role as a societal steering mechanism and organisational design archetype. Preliminary findings suggest that accounting technologies play a significant role in determining what is known of a school and what is expected of it. Through a need to regulate the behaviour within schools and by schools within the ‘new’ education environment, the use of accounting has been extended and enhanced.
<table>
<thead>
<tr>
<th>Candidate's Name</th>
<th>Research Topic</th>
<th>Supervisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Matthew Berkahn</td>
<td>Regulatory and Enabling Approaches to Corporate Law Enforcement</td>
<td>Prof. Jean du Plessis&lt;br&gt; School of Law, Deakin University, Geelong, Victoria, Australia</td>
</tr>
<tr>
<td>Helen Bishop</td>
<td>The Debt/Equity Distinction and the Classification of Hybrid Financial Instruments</td>
<td>Prof. Steven Cahan&lt;br&gt; Massey University, Albany, New Zealand&lt;br&gt; Prof. Michael Bradbury&lt;br&gt; Unitec, Auckland, New Zealand</td>
</tr>
<tr>
<td>Nives Botica Redmayne</td>
<td>Investigation into the Effects of Competition on Audit Fees in the New Zealand Public Sector</td>
<td>Prof. Steven Cahan&lt;br&gt; Massey University, Albany, New Zealand&lt;br&gt; Prof. M. Bradbury&lt;br&gt; Unitec, Auckland, New Zealand</td>
</tr>
<tr>
<td>Chris Durden</td>
<td>Management Accounting and Strategic Control</td>
<td>Prof. Hector Perera&lt;br&gt; Prof. Nan Kinross&lt;br&gt; Massey University, Palmerston North, New Zealand&lt;br&gt; Prof. Lars Hassel&lt;br&gt; Abo Akademi University, Finland</td>
</tr>
<tr>
<td>Nirmala Nath</td>
<td>Performance Auditing and Public Sector Accountability: A Fijian Case Study</td>
<td>Assoc. Prof. Karen Peursem&lt;br&gt; Prof. Alan Lowe&lt;br&gt; Department of Accounting, University of Waikato, Hamilton, New Zealand</td>
</tr>
<tr>
<td>Robert Nyamori</td>
<td>Strategy and Accounting in New Zealand Organisations</td>
<td>Prof. Hector Perera&lt;br&gt; Massey University, Palmerston North, New Zealand&lt;br&gt; Assoc. Prof. Stewart Lawrence&lt;br&gt; University of Waikato, Hamilton, New Zealand</td>
</tr>
<tr>
<td>Jeff Robertson</td>
<td>The Accounting of the VOC (Dutch East-India Company) During the First 10 Years Accounting (1602-1612)</td>
<td>Professor Warwick Funnell&lt;br&gt; Woolongong University, NSW Australia</td>
</tr>
<tr>
<td>Nick Smith</td>
<td>Equality as a Moral, Political and Legal Concept</td>
<td>Prof. Jim Evans&lt;br&gt; University of Auckland, Auckland, New Zealand</td>
</tr>
<tr>
<td>Cordelia Thomas</td>
<td>Bioethical and Legal Interest in Human Body Parts</td>
<td>Bill Aitkin (Reader in Law)&lt;br&gt; Dr David Collins&lt;br&gt; Victoria University of Wellington, Wellington, New Zealand</td>
</tr>
<tr>
<td>Sally Varnham</td>
<td>School Safety and Students’ Rights: Inaction, Reaction, Proaction</td>
<td>Dr Owen Jessop&lt;br&gt; University of New South Wales Sydney, Australia</td>
</tr>
</tbody>
</table>
Matthew Berkahn

Regulatory and Enabling Approaches to Corporate Law Enforcement

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

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

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

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

Helen Bishop

The Debt Equity Distinction and Classification of Hybrid Financial Instruments

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

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

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

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

Chris Durden

Management Accounting and Strategic Control

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

Nirmala Nath

Performance Auditing and Public Sector Accountability: A Fijian Case Study

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

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

Robert Nyamori

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

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

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

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

Jeff Robertson

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

Seventeenth century Netherlands business was organised along capitalistic principles, with an emphasis on public participation, market forces and optimisation of profits. Prime amongst these business organisations was the Vereenigde Oost-Indische Compagnie (United East-India Company or VOC), which commenced operations on the 23rd of April, 1602. The VOC’s capital, obtained by public subscription, amounted to £6,459840 and, by the standards of the day, it was a very large and highly risky commercial venture. Its organisation allows to be described as the first public company in history.
The accounting historian’s interest in the VOC lies in its size, its geographic scope of control and its pioneering role as a public company with global interests. It can be assumed that the company’s organisation was influenced by contemporary accounting methods and, in turn, that it had an influence on the development of accountancy in general. The aim of the research is to discover and analyse these influences in the light of the context in which the VOC was established and operated during its first accounting period (1602-1612).

Nicholas Smith

Equality as a Moral, Political and Legal Concept

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

Cordelia Thomas

Bioethical and Legal interests in Human Body Parts

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

Sally Varnham

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

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

Programmes Offered in 2003

The School offers undergraduate and postgraduate programmes as follows:

New Zealand Diploma in Business (NZDipBus)
Certificate in Business Studies (CertBusStuds)
Legal Executive Certificate (CertLE)
Graduate Diploma in Business Studies (GradDipBusStuds) with Endorsement
  e.g., Accounting or Business Law, Tax Consultancy
Bachelor of Business Studies BBS (Accountancy)
Bachelor of Business Studies and Bachelor of Science (BBS/BSc)
Bachelor of Business Studies (without the Accountancy endorsement)
Bachelor of Business Studies (BBS) (Hons)
Bachelor of Accountancy (BAcc)
Postgraduate Diploma of Accountancy (PGDipAcc)
Postgraduate Diploma of Business Administration (PGDipBusAdmin)
Postgraduate Diploma in Professional Accountancy (PGDipProfAcc)
Master of Business Studies in Accountancy (MBS)
Master of Management (MMgt)
Master of Philosophy (MPhil)
Doctor of Philosophy (PhD)

Undergraduate Papers Offered in 2003

Accountancy

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

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

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

110.303 Integrative Accounting
110.311 Accounting Theory
110.313 Financial Accounting 2
110.320 Management Accounting Services
110.350 Primary Industry Accounting
110.380 Estate and Tax Planning

Business Law

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

155.100 Introduction to Business Law
155.102 Company and Partnership Law

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

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

Postgraduate Papers Offered in 2003

Accountancy

110.700 Accounting for Business Administrators
110.710 Contemporary Issues in Financial Accounting
110.713 Financial Accounting (DipProfAcc)
110.714 Social and Environmental Accounting
110.717 Research Methods in Accounting
110.718 International Accounting
110.723 Management Accounting (DipProfAcc)
110.743 Accounting Information Systems (DipProfAcc)
110.770 Contemporary Issues in Auditing
110.773 Auditing (DipProfAcc)
110.783 Taxation (DipProfAcc)
110.790 Special Topic (PhD Candidates)
110.792 Special Topic
110.795 Special Topic
110.796 Special Topic
110.799 Research Report  
110.899 MBS Thesis  
110.900 PhD in Accounting

**Business Law**

155.700 Fundamentals of Law  
155.701 Special Topic in Business Law  
155.702 Special Topic in Business Law  
155.703 Corporate Governance for DipProfAcc  
155.704 Corporate Governance  
155.707 Special Topic in Business Law  
155.712 Advanced Competition and Marketing Law  
155.795 Research Report MBS  
155.798 Research Report  
155.799 Research Report  
155.800 MPhil – Business Law  
155.897 Thesis (Year 1)  
155.898 Thesis (Year 2)  
155.899 Thesis – Business Law  
155.900 PhD – Business Law

**Editorship of Non-Commercial Books**  
**Course Material**

**Palmerston North Campus**

**Berkahn, M.**


**Botica Redmayne, N.**


**Cahan, S.**

Carr, S.


Chan, C.


Chua, F.


Hawkes, L.


Kirton, I.


Mancer, C.


Perera, H.


Singh, G.

Tan, L.M.

Tooley, S.

Tozer, L.

Wellington Campus

Churchill, G.K.

Heslop, J.

Hubbard, J.


Thomas, C.


Varnham, S.


Staff Special Awards and Mention

- Jill Hooks received the College of Business Research Award in the category of Emerging Researcher.

- Geeta Singh was awarded a Citation of Excellence. She has been recognised by Emerald Management Review’s (formerly ANBAR) Independent Review Board as the author of one of the top fifty management articles of 2002 for the paper “Educational Consumers or Educational Partners: A Critical Theory Analysis”, Critical Perspectives on Accounting, Vol.13 (5/6), 2002.

- A paper authored by Lin Mei Tan, Lindsay Hawkes and Michael Fowler was awarded the Vernon Zimmerman award at the 14th Asian Pacific Conference on International Accounting Issues, held in Los Angeles, 22-25 November 2002. The authors received a US$500 prize for the paper titled: “Management Accounting Curriculum: Striking a Balance Between Educators’ and Practitioners’ Views”.

- Lin Mei Tan was awarded $1400 from the College of Business International Research Development Grant to present a paper on Management Accounting Education (co-authored with Michael Fowler and Lindsay Hawkes) at the 9th IAAER World Congress of Accounting Educators in Hong Kong, 15 November 2002.

- Lin Mei Tan (co-authored with John Veal) was awarded $1280 from the College of Business Cross College Board Research Fund for their project, “Tax Education in New Zealand”.

- Cordelia Thomas received a Massey University Research Fund Award.
**Students’ Awards**

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

Honey, Brian G

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

Tham, Leck C

Institute of Chartered Accountants of New Zealand Prize for Second Year Accountancy - 110.215 Financial Accounting I:

Bell, Gareth R

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

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

Bennetts University Book Centre Prize for 110.223 Management Accounting

Corley, Peter D

Deloitte Touche Tohmatsu Prize - 110.243 Accounting Information Systems

Maessen, Nancy E

Primary Industry Accounting Prize 110.350

Butler, Stephen

Price Waterhouse Coopers Prize in Auditing (Albany) 110.273

Woolley, David

Price Waterhouse Coopers Prize in Taxation (Albany) 110.283

Xin Lin

Price Waterhouse Coopers Prize in Integrative Accounting (Albany) 110.303

Berkahn, Tracey-Anne

Deloitte Touche Tohmatsu Prize in Accounting (Albany) 110.313

Rowley, Briar K

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

Cowan, Andrew J
CCH Prize - 155.203 Law of Business Organisations
Tuloch, Janine L

Fitzherbert Rowe Prize - 155.210 Commercial Law
Nielsen, Lesley

Deloitte Touche Tohmatsu Scholarship in Accounting (Albany)
Ralph, Lesley

Massey Scholarships

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

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

Fiona Elkington (nee McCrum)

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

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

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

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

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

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


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

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

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

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

Kirk, N. Honorary Auditor of several charitable clubs.


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

Li, J. Member, Financial Management Association. Member, AFAANZ.
Nyamori, R.O. Treasurer, Ethnic Council of Manawatu. CIMA Accreditation.

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

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


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

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


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

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

University Services

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

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

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

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

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

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

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

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

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

Varnham, S. University Proctor, Wellington Campus.
General Information

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