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The School of Accountancy experienced a considerable growth in 2003. Our offerings in Accounting and Business Law remain very popular and student numbers in all three campuses continue to grow.

The new three year Bachelor of Accountancy (BAcc) degree got off to a good start with new 200 and 300 level papers that were specifically developed for this degree. For admission to the Institute of Chartered Accountants of New Zealand, the new degree satisfies all the accounting and business components of the academic requirements. There are indications that students perceive our new degree as a high quality brand and qualification.

The academic staff of the School had a busy year with research activities. Articles were published in refereed journals such as Australian Accounting Review, Managerial Auditing Journal, Journal of International Financial Management and Accounting, Australian Tax Forum, New Zealand Business Law Quarterly and UK Education and Law, to name just a few. In addition, papers were presented at numerous international conferences including Annual Conference of the Accounting and Finance Association of Australia and New Zealand, Asian-Pacific Conference on International Accounting Issues and the Australasian Law Teachers Association Conference. Overall in 2003, the School achieved nine publications in refereed journals, three books, two chapters in books, and seven refereed conference papers published in proceedings. As part of its research culture, the School continues to run a successful Discussion Paper Series and International Seminar Series which included visiting presenters from the USA, Canada, Great Britain and Australia in 2003.

For the first time in our academic history, the School underwent a quality evaluation process for the Performance Based Research Fund (PBRF). This involved significant staff's time and effort in preparing staff individual evidence portfolio. We had a good performance in the PBRF exercise and we look forward to even better performance in the future. We are particularly delighted that two of our staff have scored A (world class) in this PBRF exercise and many of our staff research is classified as good or very good.

The Internet and WebCT continue to play a major role as a tool in enhancing the learning opportunities for internal and extramural students of the School. The School offers support in many forms to its undergraduate and postgraduate students. Quality teaching and delivery remains one of the top priorities for the School.

Professor Fawzi Laswad
Head of School
MATTHEW BERKAHN
Senior Lecturer (1994); BBS (Hons) Massey, LLM (Hons) VUW; SJD Deakin
Undergraduate Business Law Coordinator
m.a.berkahn@massey.ac.nz
SST Ext 2.47
Telephone Extension: 2147

Teaching
Matt is involved in teaching a number of papers, mainly in the area of company law. He supervises undergraduate and postgraduate research on company law topics, and is the paper coordinator of the undergraduate Special Topic papers. His current teaching includes:

- 155.203 Law of Business Organisations
- 155.700 Fundamentals of Law
- 155.703 Corporate Governance

Research
Recent research has been in the areas of shareholder remedies under the Companies Act 1993, the duties of directors and their enforcement, and competition law. 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 (LexisNexis). Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis deals with the different approaches to company law enforcement in New Zealand, Australia and the United Kingdom. Matt’s publications include:

NIVES BOTICA REDMAYNE
Lecturer (1992); BSc (Econ), MSc (Econ) Zagreb University, Croatia, CA (ICANZ)
n.redmayne@massey.ac.nz
SST 1.12
Telephone Extension: 2148

Teaching
Nives teaches second, third year and postgraduate auditing courses. She also teaches the postgraduate research methods course. Nives's current teaching includes:

• 110.274 Principles of Auditing & Tax Paper Coordinator
• 110.717 Research Methods in Accounting Paper Coordinator
• 110.773 Auditing Paper Coordinator

Research
Currently Nives is finalising her PhD studies in the School concerning the effects of political risk and governance on audit production, audit effort and audit fees 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. Nives has also been Convener of the Technical and Legislation Sub-committee of the Institute of Chartered Accountants of New Zealand, Manawatu Branch, for several years. Her PhD thesis is titled: The Production of Audit Services in the New Zealand Public Sector: An Investigation into the Effects of Political Risk and Corporate Governance on Audit Effort. Nives's publications include:


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)
Undergraduate Accountancy Coordinator
s.a.carr@massey.ac.nz
SST 1.18; Telephone Extension: 2150

Teaching
Shirley's main teaching responsibilities are in Accounting Information Systems at both the undergraduate and postgraduate levels. She has also taught Management Accounting for many years. Shirley is currently the Co-ordinator of Undergraduate Studies for the School
and Staff Co-ordinator of the School’s Staff-Student Liaison Committee. Shirley is also Chairperson of the College of Business Examination Committee. Her current teaching includes:

- 110.243/249 Accounting Information Systems Paper Coordinator
- 110.743 Advanced Accounting Information Systems Paper Coordinator
- 110.100 Introductory Accounting Summer School Coordinator

**Research**

Shirley’s research interests are in the areas of accounting curriculum development, information systems controls, ERP systems and various tax issues. Shirley is currently involved in research projects on fringe benefit tax and ERP systems. Her publications include:


**CARROL CHAN**

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

c.p.chan@massey.ac.nz

SST 1.04

Telephone Extension: 2151

**Teaching**

During the 16 years that Carrol has been at Massey University she has co-ordinated several papers mainly in the area of taxation, at the undergraduate and postgraduate levels. In addition, other papers that Carrol has been involved with were in the areas of Management Accounting and Financial Accounting in the undergraduate BBS programme. Carrol’s current teaching includes:

- 110.783 Taxation PGDipProfAcc Paper Coordinator
- 110.780 Contemporary Issues in Taxation Paper Coordinator
- 110.289 Taxation Paper Coordinator

**Research**

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 and, both authors have carried out a further study on Fringe Benefit Tax which is expected to be published later this year. Carrol's publications include:


FRANCES CHUA
Lecturer (1987); BA Taiwan, BBS, DipEd, DipSLT, DipBusAdmin, MBS Massey
f.c.chua@massey.ac.nz
SST 1.17
Telephone Extension: 2152

Teaching
The major teaching responsibilities of Frances have been in the financial accounting area, in particular, accounting theory at both the undergraduate and postgraduate levels and a case-based paper, Integrative Accounting. Her current teaching includes:

- 110.303 Integrative Accounting Paper Coordinator
- 110.311 Accounting Theory Paper Coordinator
- 110.711 Adv Accounting Theory Paper Coordinator

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


Frances is a Harassment Complaint Contact Person for the Harassment Advisory Committee.

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**HARIN DE SILVA**  
Lecturer (2003) ACMA (UK)  
h.desilva@massey.ac.nz  
SST 1.38  
Telephone Extension: 7788

**Teaching**  
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's current teaching includes:

- 110.100 Introductory Accounting  
- 110.380 Estate and Tax Planning

**Research**  
Presently Harin is involved with some research work relating to Corporate Governance and Sustainability Reporting. He is hoping to develop it further this year.

Harin is currently pursuing a Post Graduate Diploma in Accounting. He is the past National President of the New Zealand Branches (Auckland, Wellington and Christchurch) of Chartered Institute of Management Accountants (CIMA, UK).
FIN HAMILTON
Senior Lecturer (1985); BCom(Hons) Edin, CA Scot, CA, FIIA
f.s.hamilton@massey.ac.nz
SST 1.13
Telephone Extension: 2156

Teaching
Although most recently Fin has taught first year accounting papers, he has taught
undergraduate papers at all levels in both financial accounting and auditing. Fin has also
supervised and advised on postgraduate papers in auditing and financial accounting. Fin's
current teaching includes:

- 110.293 Special Topic Paper Coordinator
- 110.215 Financial Accounting I Paper Coordinator

Research
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. Fin’s publications
include:

  professional foundation. Southbank, Victoria: Thomson Australia.
  perspective. (2nd ed.) Auckland, New Zealand: Pearson Education NZ Ltd.
  Beijing: Qinghua Daxue Chubanshe.

LINDSAY HAWKES
Lecturer (1987); BBS, DipBusAdmin, MBS Massey, CA
l.c.hawkes@massey.ac.nz
SST 1.06
Telephone Extension: 2157

Teaching
Lindsay teaches on a range of papers which include controlling the undergraduate
Management Accounting Services course, and the post graduate Social and Environmental
Accounting course. Lindsay is also involved as part of the teaching team for Integrative
Accounting. Lindsay's current teaching includes:

- 110.320 Management Accounting Services Paper Coordinator
• 110.714 Social & Environmental Accounting Paper Coordinator
• 110.303 Integrative Accounting Lecture

Research
Lindsay has wide research interests which have focused on social and environmental accounting and management accounting education in recent years. Lindsay’s publications include:


NGAIRE KIRK
Lecturer (1998); BBS (Hons), MBS, Massey; NDBS; NCIM
n.e.kirk@massey.ac.nz
SST 1.02
Telephone Extension: 2170

Teaching
Ngaire has a background in farming and in the public and private health sectors. Her current teaching includes:

• 110.209 Intermediate Financial Accounting Paper Coordinator

Research
Currently Ngaire is preparing a proposal for a PhD in Accounting. Her research interests include: the impact of accounting on the public sector (public/private health partnerships); truth and fairness in accounting; the perception and use of accounting terms and concepts; social, environmental and ethical issues in accounting; and accounting education (web-assisted). She is also Co-ordinator of the School of Accountancy Research Seminar Series. Ngaire’s publications include:


Ngaire is a designated First Aid Officer for the School.

IAN KIRTON
Senior Lecturer (1986); MCom Cant., CA
i.f.kirton@massey.ac.nz
SST 1.15
Telephone Extension: 2160

Teaching
Ian’s main teaching focus has been upon developing papers and learning platforms within a primary sector context. In addition to this Ian has developed and taught papers at undergraduate and post-graduate levels in Management Accounting and Financial Accounting as well as supervising student research. Ian’s current teaching includes:

• 110.350 Primary Industry Accounting Paper Coordinator
• 110.710 Contemporary Issues in Financial Accounting Paper Coordinator
• 110.359 Primary Industry Accounting Paper Coordinator

Research
Ian’s teaching and research interests lie in:

• the interface between the accounting practitioner and the primary industry client;
• developing shared meaning and from this contemporary performance measures in a primary industry context;
• enhancing the learning experience through the use of learning platforms, 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.

Ian’s publications include:

FAWZI LASWAD
Head of School; Professor (2003); BEdcon Garyounis, MSc Wisconsin, PhD Sydney, FCA, CMA
f.laswad@massey.ac.nz
SST Ext 2.44A
Telephone Extension: 2860

Teaching
Fawzi teaches in a number of subjects in financial reporting in the undergraduate and postgraduate programmes. He supervises Masters and PhD theses. Fawzi's current teaching includes:

- 110.209 Intermediate Financial Accounting
- 110.313 Financial Accounting II
- 110.790 Special Topic Paper Coordinator

Research
Fawzi has wide research interests with a focus on financial reporting. Fawzi's publications include:


AMANDA LUSBY
Graduate Assistant (2004); BBS Massey
a.lusby@massey.ac.nz
SST 1.38
Telephone Extension: 2188

Teaching
Amanda completed her Bachelors Degree in Accountancy at Massey last year. This year she has returned to complete her Postgraduate Diploma in Professional Accounting. Graduate Assistant duties saw Amanda assist in:

- 110.100 Introductory Accounting
- 110.109 Introductory Financial Accounting 110.109
Amanda came to University straight from high school and worked part-time during her undergraduate study. After Amanda has completed her Postgraduate Diploma she is keen to work toward gaining Chartered Accountant status from ICANZ and to also work in the real world to gain some accountancy experience. Either during this time or after becoming CA qualified Amanda hopes to study towards a Masters degree in Accountancy.

RAYMOND D. MULHOLLAND
Adjunct Lecturer (1972); MA, LLM Cant, MCA, BCom, LLB Well, LLM Melb.
r.d.mulholland@massey.ac.nz
SST 2.36
Telephone Extension: 7397

Teaching
Ray is a very senior member of the academic staff of Business Law. Ray’s current teaching includes:

- 155.100 Introduction to Business Law

Research
Ray is the author of several books and numerous papers. His publications include:


NIRMALA NATH
Lecturer (2003); BA, PGDip (AFM), MA (AFM), Dip Edu USP, Fiji
n.nath@massey.ac.nz
SST 1.01
Telephone Extension: 2154

Teaching
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. Nirmala’s current teaching includes:
• 110.223 Management Accounting Paper Coordinator
• 110.229 Management Accounting Paper Coordinator
• 110.215 Financial Accounting I

Research
Research areas include aspects of both management and financial accounting and public sector efficacy and accountability. Nirmala is currently working on my PhD research in the area of Public Sector Performance Auditing. Nirmala’s publications include:


ROBERT OCHOKI NYAMORI
Lecturer (1998); MMS Waikato; BEd (Hons) KU
r.nyamori@massey.ac.nz
SST 1.05
Telephone Extension: 2165

Teaching
Robert has been coordinator and lecturer for 110.223 Management Accounting and taught in 110.215 Financial Accounting. He previously was a tutor in both financial and management accounting at University of Waikato. Robert’s current teaching includes:

• 110.700 Accountancy for Business Administrators Paper Coordinator
• 110.720 Contemporary Issues in Management Accounting Paper Coordinator
• 110.723 Management Accounting for DipProfAcc Paper Coordinator

Research
Robert is in the final stages of his PhD thesis which analyses ways in which local authorities in New Zealand are governed through strategic performance measurement systems. He has previously researched on small business policy, strategic management and corporate governance, issues over which he retains interest. Robert’s publications include:

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
m.h.perera@massey.ac.nz
SST Ext 2.45
Telephone Extension: 2167

Teaching
Hector's current teaching involvements are International Accounting at postgraduate level, and Integrative Accounting at undergraduate level. He supervises a number of PhD and Masters research projects in the areas of management accounting, international accounting, and accounting education. Hector is currently on sabbatical leave.

Research
His research interests include international accounting, accounting regulation, non-standard work in accounting, the cultural influence on accounting, and methodological issues in accounting. Hector's publications include:


JEFF ROBERTSON
Lecturer (1987); BCom(Hons), UNISA, DipAdmin and Commerce, DipAcc (Auditing), MBS Massey
j.s.robertson@massey.ac.nz
SST 1.03
Telephone Extension: 2168

Teaching
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. For 2004 Jeff is the designated paper-coordinator for paper 110.279 (Principles of Auditing), and he teaches this paper to both the Palmerston North and extramural students. Jeff's current teaching includes:

- 110.770 Contemp Iss in Auditing Paper Coordinator
- 110.279 Auditing Offering Coordinator
Research
Jeff’s research interest is focused around the development of accounting in the late-Medieval and early Renaissance periods of history and, in particular, the 17th and 18th century Dutch East India Company accounting.

Darryl Saunders
Assistant Lecturer (2003); LLB, BA Otago
d.saunders@massey.ac.nz
SST 2.33
Telephone Extension: 2145

Teaching
Darryl graduated from the University of Otago in 2002 with an LLB and a BA in Art History/History. He was a tutor for Disability Information Services, Otago University, and commenced lecturing at Massey University in 2003. Darryl's current teaching includes:

- 155.200 Law for Accountants Lecture
- 155.210 Commercial Law Lecture

Research
From 2002 Darryl has been working as a research counsel for the Central Regions District Court Judges.

Feona Sayles
Assistant Lecturer (2003); BBS, GradDipBusStuds Massey; LLB Cant., Barrister and Solicitor of the High Court of New Zealand
f.j.sayles@massey.ac.nz
SST 2.38
Telephone Extension: 7492

Teaching
Feona’s initial teaching commitments are on 155.210 Commercial Law internal and extramural and 155.200 Law for Accountants internal and extramural. Feona is currently assisting on 155.100 Introduction to Business Law for 2004.

Research
Feona has previously worked in a research capacity for Massey University.
**LINDA SIMPSON**
Lecturer (2003); BBS, MBS (Hons), GradDipArts (Economics)
Massey, CA
l.l.simpson@massey.ac.nz
SST 1.24
Telephone Extension: 2183

**Teaching**
Currently Linda is Course Coordinator for 110.100 Introductory Accounting. She has previously taught in the following papers: Intermediate Financial Accounting, Management Accounting, and Accounting Theory.

**Research**
Her research interests include intellectual capital issues, social and environmental reporting, accounting and business education, and management accounting issues. Linda’s publications include:


**GEETA SINGH**
Lecturer (2000); MBus (Acc), RMIT, Melb, GradDipAcc&Fin, Vic, Melb, GradDipBusAdmin Ballarat, Assoc. MA, CMA Aust.
g.singh@massey.ac.nz
SST 1.05
Telephone Extension: 2185

**Teaching**
Prior to joining the School, Geeta has been a Lecturer at La Trobe 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 current teaching includes:

- 110.109 Introductory Financial Account Offering Coordinator
- 110.723 Management Accounting for DipProfAcc Offering Coordinator

**Research**
Geeta’s research interests include: accounting and public policy, critical theory and issues in higher education. Geeta’s publications include:


**LIN MEI TAN**  
Senior Lecturer (1987); MA Lancaster, DipAcc (Taxation) Massey, FCCA, ACIS UK, CA  
l.m.tan@massey.ac.nz  
SST 1.27  
Telephone Extension: 2172

**Teaching**  
Since joining the department/school, Lin Mei has been involved in teaching the financial accounting, management accounting and taxation courses. Lin Mei's current teaching includes:

- 110.200 Accounting for Managers Paper Coordinator  
- 110.380 Estate and Tax Planning Paper Coordinator  
- 110.784 Contemporary Issues in Tax Policy Paper Coordinator

**Research**  
Lin Mei's research interests lie in the tax compliance areas such as tax compliance costs, the relationship between tax practitioners and taxpayers, and taxpayers’ perceptions of fairness. Her other research interests include ethics, the teaching of ethics, and tax and accounting education. Lin Mei’s publications include:

STUART TOOLEY
Associate Professor (1990); PhD Macquarie, MBS (Hons), DipAcc (Taxation) Massey, CA, CMA
s.tooley@massey.ac.nz
SST 2.32
Telephone Extension: 2173

Teaching
Stuart currently lectures in financial reporting and has teaching experience in public sector financial management, taxation, tax policy and accounting theory. He has taught at both undergraduate and postgraduate levels and supervises postgraduate research reports. Stuart's current teaching includes:

- 110.109 Introductory Financial Accounting
- 110.313 Financial Accounting II Paper Coordinator
- 110.717 Research Methods

Research
Stuart has a research interest in public sector transformation and governance. The prime focus of his recent research activities includes school-based financial management and reporting practices. Stuart's publications include:


Stuart is currently the School of Accountancy liaison person to the Institute of Chartered Accountants of New Zealand. He was a member of a primary school’s Board of Trustees and chairperson of an educational trust.
LIN TOZER
Lecturer (1997); BBS, DipBusAdmin, MBS, Massey, CA
l.tozer@massey.ac.nz
SST 1.07
Telephone Extension: 2174

Teaching
Lin has taught accounting in New Zealand and Australia for the past 13 years. Her teaching areas include financial accounting, accounting theory and auditing (both internal and external). Lin’s current teaching includes:

- 110.001 Found Studies in Accounting Paper Coordinator
- 110.209 Intermediate Financial Accounting
- 110.313 Financial Accounting II

Research
Some of Lin’s research interests are financial accounting, accounting theory, environmental accounting and auditing, and accounting education. Current research interests include the development of professional and academic competencies within the accounting curriculum at the tertiary level in New Zealand. Lin is co-author of Financial Accounting: A Professional Foundation (2003) and (2004), (published by Thomson Learning, Australia), with Fin Hamilton and Les Armstrong. Lin continues her research into the development of accounting education, with a focus on the development of individual learning competencies within an accounting paper and/or programme. Lin’s publications include:

LI NS D AY T R O T M A N
Associate Professor (1980); LLM (Hons) Cant, Barrister and Solicitor of the High Court of New Zealand, Assoc NZLS
l.g.s.trotman@massey.ac.nz
SST Ext 2.46
Telephone Extension: 2222

Teaching
Lindsay’s principal teaching responsibilities are in company law. Lindsay’s current teaching includes:

- 155.200 Law for Accountants Paper Coordinator
- 155.203 Law of Business Organisations Paper Coordinator
- 155.210 Commercial Law Paper Coordinator

Research
Lindsay’s principal research interests are in the area of corporate law and misleading or deceptive conduct. He has contributed to a number of company law publications in New Zealand and Australia and authored a book on misrepresentation and the Fair Trading Act. Lindsay’s publications include:

DEBBIE WILSON  
Assistant Lecturer (2004); BA (Hons), LLB, LLM (Hons),  
Cant.  
d.j.wilson@massey.ac.nz  
SST Ext 2.45  
Telephone Extension: 2167

Teaching  
Debbie teaches in the area of Business Law. Her current teaching includes:  
• 155.210 Commercial Law  
• 155.704 Corporate Governance

Research  
Debbie has a wide range of research interests, including company and commercial law and  
intellectual property. She is currently assisting with a book on the Fair Trading Act. Debbie’s  
publications include:  
• Wilson, D. (2003). From mice to men: The status of the transgenic in the patent  
system. New Zealand Students Law Journal, 1, 139-146.

Debbie was admitted as a Barrister and Solicitor of the High Court of New Zealand in  
September 2003.

Albany Campus

HELEN BISHOP  
Lecturer (1999); BCA, MCA VUW, CA  
h.e.bishop@massey.ac.nz  
QA 3.54  
Telephone Extension: 9294

Teaching  
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 Staff  
Advisor to the Albany Accounting Students Club. Her current teaching includes:  
• 110.243 Accounting Information Systems  
• 110.249 Accounting Info Systems  
• 110.279 Auditing Offering Coordinator
Research
Helen is undertaking PhD studies at the School of Accountancy on the topic of the equity distinction and the classification of hybrid financial instruments. Helen’s publications include:


Jillian Hooks
Associate Professor (1997); PhD, BBS, MMS (Distinction), DipTchg
j.j.hooks@massey.ac.nz
QA 2.45
Telephone Extension: 9458

Teaching
Jill has made a career of teaching and has journeyed from secondary school teaching, to polytechnic teaching and eventually to Massey University. Jill’s current teaching includes:

- 110.209 Int. Financial Acctg Offering Coordinator
- 110.313 Financial Accounting II Offering Coordinator

Jill is the Academic Coordinator for the Albany Campus.

Research
Jill’s research is mainly in financial accounting and reporting. She has a particular interest in the accountability of the New Zealand electricity industry. Jill’s publications include:

RICK GORE  
Senior Lecturer (2003); BSc (BusAdmin) San Diego State University, PhD Washington State University  
r.gore@massey.ac.nz  
QA 2.40  
Telephone Extension: 9343

Teaching  
Rick's primary teaching interest is financial accounting. Rick's current teaching includes:

- 110.109 Introductory Financial Accounting Paper Coordinator
- 110.303 Integrative Accounting Offering Coordinator

Research  
Rick's research interests involve the valuation of assets and liabilities and accounting education. Rick's publications include:


JASON SHEN JIN  
Graduate Assistant (2004); BEng (Electrical Engineering) Nanjing University of Aeronautics and Astronautics, P.R. China, BCom (Acct/Comp Sc) Auck.  
s.jin@massey.ac.nz  
QA 3.54  
Telephone Extension: 9534

Teaching  
Jason is involved with 110.100 Introductory Accounting. Currently Jason is completing a Postgraduate Diploma of Accountancy at Massey University.
PATRICIA (TRISH) O’SULLIVAN
Lecturer (1996); LLB(Hons) Cant., MComLaw(Hons) Auck.,
Barrister and Solicitor of the High Court of New Zealand
p.f.osullivan@massey.ac.nz
QA 2.57
Telephone Extension: 9462

Teaching
After working as a Solicitor in commercial litigation for seven years, Trish joined Massey as a
Lecturer in 1996. She completed a MComLaw with Honours at the University of Auckland in
1999. Trish teaches (on a half-time basis) in the areas of commercial law and the law of
business organisations. Her current teaching includes:

- 155.203 Law of Business Organisations Offering Coordinator
- 155.210 Commercial Law Offering Coordinator

Research
Trish’s areas of research include consumer law, intellectual property, employment law and
corporate distress. Trish’s publications include:


NICHOLAS SMITH
Lecturer (1999); BA, BA(Hons), LLB
n.m.smith@massey.ac.nz
QA 2.56
Telephone Extension: 9246

Teaching
Nicholas started working at Massey University in 1999. Before that, he lectured in the School
of Law, University of Witwatersrand in Johannesburg. His current teaching includes:

- 155.100 Intro to Business Law Offering Coordinator

Research
Nicholas is currently enrolled in a PhD at the University of Auckland. His PhD research is on
the concept of equality in moral, political and legal philosophy. Nicholas has published
articles on human rights and statutory interpretation. Nicholas’s publications include:

- Smith, N. (2002). Freedom of religion: The right to manifest our beliefs. The South
Teaching
Chris teaches Financial Accounting to undergraduate and graduate students. He is also the Albany offering coordinator for the first year paper (110.100) and the course coordinator for the graduate paper (110.713). Chris also supervises Masters theses. Chris's current teaching includes:

- 110.100 Introductory Accounting Offering Coordinator
- 110.713 Financial Accounting for DipProfAcc Paper Coordinator

Research
Chris's research is in the area of disclosure of financial information by various entities. He has investigated the value added statement, a voluntary disclosure, and published various papers on the motivation for this statement. Chris is at present investigating the profile of companies publishing the statement. He has also examined the effect of ownership on financial performance, trends in environmental disclosures as well as disclosures by not-for-profit entities and has completed working papers in these areas. Chris uses both qualitative and quantitative research techniques and the common thread in his research is that it is aimed at understanding and contributing in the area of financial disclosures by entities. Chris's publications include:

JIRA YAMMEESRI
Lecturer (2004); BAdm, MCom, PhD Wollongong
j.yammeesri@massey.ac.nz
QA 3.43
Telephone Extension: 9459

Teaching
Jira was a tutor at University of Wollongong in Australia 2000-2003 before joining the School of Accountancy as a Lecturer in 2004. Currently she teaches in:

- 110.223/229 Management Accounting

Research
Jira completed her PhD thesis titled ‘Corporate Governance: Ownership Structure and Firm Performance - in the case of Thailand’ at the University of Wollongong, Australia. Some of her publications are:

Wellington Campus

JOHN ARCUS
Lecturer (1999); BCA VUW, CA
j.d.arcus@massey.ac.nz
Block 5 5F42
Telephone Extension: 6887

Teaching
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. John's current teaching includes:

- 110.104 Management Accounting Paper Coordinator
- 110.229 Management Accounting Offering Coordinator
- 110.279 Auditing

Research
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
g.k.churchill@massey.ac.nz
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Telephone Extension: 6365

Teaching
Gordon practised as a solicitor in Wellington for over 20 years before becoming a lecturer in law. Gordon’s current teaching includes:

- 155.006 Bus Law and Practice Paper Coordinator
- 155.203 Law of Business Organisations Offering Coordinator
- 155.210 Commercial Law Offering Coordinator

Research
Gordon’s research interests are in the areas of consumer law, contract law, company law, and partnership 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. Gordon’s publications include:


**ALAN FROST**
Senior Lecturer (1999); BCA VUW, CA
a.l.frost@massey.ac.nz
Block 5 5F44
Telephone Extension: 6355

**Teaching**
Alan teaches a variety of subjects, including accounting and taxation. He tutored 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. Alan is involved with the following papers in 2004:

- 125.100 Fundamentals of Finance and Property - Lecturing Property section, Wellington Campus
- 110.105 Introduction to Taxation - Co-ordinating, Wellington Campus
- 110.289 Taxation - Lecturing, Wellington Campus

**Research**
Alan’s current research interests include the knowledge economy, small business management and taxation. Recently he has presented papers in these areas to several conferences. Alan's publications include:


### JAMES HESLOP
Senior Lecturer (1999); BCA *VUW*, MBS *Massey*, Adv. Cert. Tertiary Teaching Wellington Polytechnic, CA
j.d.heslop@massey.ac.nz
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Telephone Extension: 6880

**Teaching**
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. Currently teaching in the fields of Accounting Information Systems, Financial Accounting and Introductory Accounting, including:

- 110.002 Accounting Principles Paper Coordinator
- 110.100 Introductory Accounting Offering Coordinator
- 110.243 Accounting Information Systems Offering Coordinator

**Research**
James’s 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.

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### JEREMY HUBBARD
Senior Lecturer (1999); LLM *VUW*, LLB, Cert.Ed. (Tertiary), *London*
j.j.hubbard@massey.ac.nz
Block 5C35 (Wellington Campus);
SST 1.25 (Palmerston North Campus)
Telephone Extension: 6358 (Wellington Campus);
2155 (Palmerston North Campus)

**Teaching**
Jerry joined the Wellington Polytechnic in 1973. He lectures in law at the Wellington Campus and the Palmerston North Campus. Jerry’s teaching is principally in the area of introductory law courses and includes:

- 155.100 Intro to Business Law Paper Coordinator
- 155.001 Intro to the Legal System Paper Coordinator
• 155.008 Legal Principles Paper Coordinator
• 155.222 Immigration Law and Prac in NZ Paper Coordinator

Research
Jerry's research interests include constitutional issues especially those involving immigration as well as contract and tort. Jerry's publications include:


AINUL ISLAM
Lecturer (2003); BCom (Hons), MCom (Accounting)
a.islam@massey.ac.nz
Block 5 5F45
Telephone Extension: 6879

Teaching
Before joining Massey University, Aïnul 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 Aïnul 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. Aïnul's current teaching includes:

• 110.209 Int. Financial Accounting Offering Coordinator
• 110.303 Integrative Accounting Offering Coordinator
• 110.313 Financial Accounting II Offering Coordinator

Research
Currently, Aïnul 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. Aïnul's publications include:

CORDELIA THOMAS
Senior Lecturer (1999); LLB Otago, LLM (Hons) VUW, Barrister and Solicitor
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Block 5 5C34
Telephone Extension: 6738

Teaching
Cordelia teaches a number of law subjects including Legal Executives subjects, Employment Law, Property Law, Land Law, Criminal Law, Health Care Law and Business Law and supervises postgraduate students studying law subjects. Cordelia’s current teaching includes:

- 155.215 Criminal law
- 155.201 Property Law
- 155.216 Land law for Real Estate Agents

Research
Cordelia has research interests in the areas of Health Care Law and Bioethics, Employment Law and Human Rights. She is presently engaged in writing a PhD thesis pertaining to the ownership and control of human biological materials. Cordelia’s publications include:


Cordelia is the National Course Director of Legal Executive training on behalf of the New Zealand Law Society.

SALLY VARNHAM
Senior Lecturer (1999); LLB, LLM (Hons) VUW, AdvCertTTg Wellington Polytechnic, Barrister and Solicitor of the High Court of New Zealand
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Block 5 5C33
Telephone Extension: 6357

Teaching
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
current teaches Property Law, Litigation, Introduction to Commercial Law, and Introduction to Business Law. Sally's current teaching includes:

- 155.003 Property Law and Practice Paper Coordinator
- 155.100 Introduction to Business Law
- 155.314 Legal Issues in Comp Ed in NZ Paper Coordinator

Research
Her primary research interest is education and law and is currently completing her PhD thesis at the University of New South Wales, Sydney, Australia, in this area. Sally's publications include:


Sally is the University Proctor for the Wellington Campus.

SUSAN WILD
Lecturer (2002); BA (Hons) VUW, CA, CertAdultTchg
s.m.wild@massey.ac.nz
Block 5 SF43
Telephone Extension: 6412

Teaching
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. Susan's current teaching includes:

- 110.107 Financial Accounting
- 110.109 Introductory Financial Accounting
- 110.003 Accounting Practices

Research
Her primary research interests are in the areas of the historical development of New Zealand's national identity in an Australasian context, and the role of the practice and the profession of accountancy in relation to issues of sustainable development.
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)

Joshua Newnham
BInfSc Massey
Computer Support
(2003)

Andrew Brown
Computer Support (Part-time)
(2003)
Administration, Research and Technical Staff

Heather Toy
Senior Secretary
(1994)

Mary Rossiter
BA, PGDipBusAdmin, Massey
Secretary
(1995)

Desiree Renton
Secretary/Administrator
(2003)

Danielle Whakarau
Course Administrator
(2003)
Administration, Research and Technical Staff

Albany Campus

Glenyss Jones
Secretary/Administrator
(2003)

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

Wellington Campus

Joan Moore
Academic Administration Assistant
(1999)

Sophie Zeng
Administrator
(2003)


### Book authored by Staff


### Chapter in Book


### Refereed Conference with Proceedings


**Other Publications/Technical Papers**


Refereed Conference Presentations


**Extension Activities**

Bishop, H.E. (2003). (Seminar). The debt/equity distinction and classification of hybrid instruments. School of Accountancy Seminar Series, Massey University, June 4, Massey University, Palmerston North, NZ.


Li, J. (2003). (Seminar). Dividend clienteles, financial leverage clienteles, and the determinants of dividend policy under the New Zealand full imputation tax regime. School of Accountancy Seminar Series, Massey University, May 7, Massey University, Palmerston North, NZ.

O’Sullivan, T. (2003). (Seminar). Psychological damage in employment: Is a claim based solely on contract the best cause of action?. School of Accountancy Seminar Series, Massey University, June 17, Massey University, Palmerston North, NZ.


Addresses to the Community

Editorial Boards and Referees

Members of Editorial Boards

Laswad, F.  Pacific Accounting Review
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

Hooks, J.J.  Accounting, Auditing and Accountability Journal
Pacific Accounting Review
Qualitative Research in Accounting and Management
Laswad, F.  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
Tan, L.M.  New Zealand Journal of Taxation Law and Policy
Journal of Accounting, Auditing and Performance Evaluation
Tooley, S.  Accounting, Auditing and Accountability Journal
Van Staden, C.J.  South African Journal of Accounting Research
Meditari Accounting Research

Discussant in Conference Session

Nyamori, R.  Management Accounting Session, Auckland Regional Accounting Conference (ARA), Unitec, Auckland, New Zealand, December 2003

Participant in Workshop

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 2003 five discussion papers were published. Topics of these discussion papers are 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 available on the worldwide web at:

http://www-accountancy.massey.ac.nz/research/discussionpaperseries.html
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 2003/4 is Ngaire Kirk, and the Albany Co-ordinator is Jira Yammaseeri.

The Seminar Series details are available on the worldwide web at:

http://www-accountancy.massey.ac.nz/research/seminars.html

### Palmerston North Campus Seminars

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<th>Date</th>
<th>Presenter</th>
<th>Topic</th>
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<tr>
<td>March 15</td>
<td>Professor Dan Simunic&lt;br&gt;&lt;i&gt;Faculty of Commerce and Business Administration&lt;br&gt;The University of British Columbia&lt;br&gt;Vancouver, B.C., Canada&lt;/i&gt;</td>
<td>Determinants of the Mix of Audit Procedures: Key Factors that Cause Auditors to Change What They Do</td>
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<td>May 16</td>
<td>Professor Stephen A. Zeff&lt;br&gt;&lt;i&gt;Herbert S. Autry Professor of Accounting&lt;br&gt;Jesse H. Jones Graduate School of Management, Rice University, Houston, U.S.A.&lt;/i&gt;</td>
<td>Post-Enron: The First Uncertain Steps, and the Politics</td>
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<td>May 28</td>
<td>Fin Hamilton&lt;br&gt;&lt;i&gt;Senior Lecturer&lt;br&gt;School of Accountancy&lt;br&gt;Massey University&lt;br&gt;Palmerston North, New Zealand&lt;/i&gt;</td>
<td>A Response to Demands for Changes to Accounting Education - AEC in the Context of Introductory Financial Accounting</td>
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<td>June 4</td>
<td>Nirmala Nath&lt;br&gt;&lt;i&gt;Lecturer&lt;br&gt;School of Accountancy&lt;br&gt;Massey University&lt;br&gt;Palmerston North, New Zealand&lt;/i&gt;</td>
<td>Performance Auditing and Public Sector Accountability: A Fijian Case Study</td>
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<td>June 5</td>
<td>Associate Professor Alan Lowe&lt;br&gt;&lt;i&gt;Co-Chairperson&lt;br&gt;Department of Accounting&lt;br&gt;Waikato Management School&lt;br&gt;University of Waikato&lt;br&gt;Hamilton, New Zealand&lt;/i&gt;</td>
<td>The Social Construction of Accounting Journal Quality: Bursting the Bubble</td>
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<td>Date</td>
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| September 25 | Professor Dan S. Dhaliwal  
Visiting Professor and Research Scholar, Department of Accounting and Finance, Auckland University School of Business; Lou Myers Professor of Accounting and Head, Department of Accounting, University of Arizona, U.S.A. | An Empirical Examination of the Real Effects of Voluntary Disclosure |
| October 14 | Professor Prem Sikka  
Department of Accounting, Finance and Management, Essex University, U.K. | Taming The Corporations                                               |
| October 22 | Professor Russell Craig  
Professor of Accounting, Faculty of Economics and Commerce, Australian National University, Australia | Reform of Accounting Education in the Post-Enron Era: Moving Accounting 'Out Of The Shadows' |
| November 19 | Paul de lange  
Department of Accounting and Finance, Monash University, Visiting Senior Lecturer, Department of Business, Accounting & Finance, Auckland University of Technology, Auckland, New Zealand | The Long Road to Publishing: A User-Friendly Exposé                   |

**Albany Campus Seminars**

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| September 2 | Nick Smith  
Lecturer, Massey University, Albany, Auckland, New Zealand | Why Do We Value Equality?                                               |
| October 29 | Professor Steven Cahan  
Professor of Accounting, Massey University, Albany, Auckland, New Zealand | Empirical Accounting Research: An Update and Overview                  |
### Postgraduate Research Completed 2003

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<th>Student's name</th>
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<td><strong>Accountancy</strong></td>
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<td>Carl Bates</td>
<td>Accountability in non-profit unincorporated organisations.</td>
<td>Stuart Tooley</td>
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<td>Bikram Chatterjee</td>
<td>The relevance of international accounting standards to developing countries: A case study of India.</td>
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<td>Colleen Fisher</td>
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<td>Lin Mei Tan</td>
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<td>Alan Frost</td>
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<td>Colleen Fisher</td>
<td>Learner-centred teaching methods.</td>
<td>Frances Chua</td>
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<td>Shirley Carr</td>
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<td>Sue Malthus</td>
<td>Liberal education of Chartered Accountants: Is it of value to accounting practitioners in New Zealand?</td>
<td>Hector Perera</td>
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<tr>
<td></td>
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<td>Frances Chua</td>
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<tr>
<td><strong>Business Law</strong></td>
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<td>Paul Perniskie</td>
<td>A review of Ngati Apa, Ngati Koata, Ngati Kuia, Ngati Rarua, Ngati Tama, Ngati Toa and Rangitane v The Attorney General (2002 CA 173/01 CA 75/02): Good Law or Bad?</td>
<td>Cordelia Thomas</td>
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<td>Jason Karl</td>
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<td>Michael Fermor</td>
<td>Undue influence in relation to third party guarantees.</td>
<td>Charles Rickett</td>
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Abstracts of PhD Theses Completed

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.

Jira Yammeesri
Corporate Governance: Ownership Structure and Firm Performance - Evidence from Thailand

Corporate governance has succeeded in attracting a good deal of public interest because of its importance for economic development and society in general. Shleifer and Vishny (1997, p. 737) note “corporate governance deals with the way in which suppliers of finance to corporations assure themselves of getting a return on their investment”. Corporate governance has been a subject of continuing debate since Berle and Means (1933) suggested that the growing dispersion of ownership can give rise to separation of ownership and control. Jensen and Meckling (1976) argued that the existence of the separation ownership and control leads to a conflict of interests between ownership and firm performance (agency problem), which can intensively affect a firm’s performance. As a result, corporate governance mechanisms are demanded. One possible corporate governance mechanism that can alleviate agency problems is ‘ownership structure’.
This study examines the relationship between ownership structure and firm performance of 243 Thai firms for the period prior to the financial crisis (1993-1996). Firm performance is measured using market returns and accounting profitability. This study also conducts further analysis of the relationship between ownership structure and firm performance on the period after the crisis (1998-2000). This enables an assessment of whether the effect of ownership structure and firm performance is different between the period prior to and after the crisis. The results show that, overall, the association between ownership structure and firm performance in these two periods is similar. However some of the results of the period after the crisis are less significant than those found prior to the crisis. The results show that controlling ownership, including family-controlling ownership, is positive and significant to profitability, but it is less significant for market returns. Also, the relationship between managerial ownership and firm performance in the period after the crisis (1998-2000) is less significant compared to that found in the period prior to the crisis (1993-1996). In fact, managerial family ownership firms perform better than non-managerial ownership firms. Interestingly, there is a non-linear relationship between managerial ownership and market returns during this period. This relationship is also found between managerial-family ownership and profitability.

Abstracts of Some PhD Research in Progress

Helen Bishop

The Debt Equity Distinction and Classification of Hybrid Financial Instruments

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

Nives Botica Redmayne

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

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'Keffe, 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.

**Erlane K. Ghani**

**Internet Technology and Issues Relating to Users of Financial Reports**

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

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

**Ainul Islam**

**Value Relevance of Audit Services: Evidence from an Emerging Market**

The aim of this PhD study is to assess the value relevance of audit services to financial statements users in an emerging market by providing capital market evidence on the effects of non-audit services on the credibility of reported earnings. It is argued that stock-earnings relation will be weaker for firms that provide higher NAS since there is reduced investors reliance on audited numbers. This is consistent with the view that market responsiveness to an earnings announcement is inversely related to the amount of uncertainty or noise in the firm's earnings. Based on audit quality literature, this research also looked at whether negative association between NAS and stock returns-earnings is likely to mitigate by higher quality audit provided by the big auditors.
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

Governmentality and the Local: The Use of Strategic Performance Measurement Systems in the Government of New Zealand Local Spaces

This PhD analyses the ways in which strategic accounting is employed to govern local authorities in New Zealand. The thesis analyses the political rationalities in which its use has been promoted, and the programmes and technologies through which it has been made operable in New Zealand local authorities. It illuminates the way in which strategic accounting has been made operable as a technology of government at a specific site. It seeks to make intelligible the way in which local authority members have been constituted as strategic subjects and their conduct thereby directed to achieve the political rationalities of distant centers of calculation. As a disciplinary technology, strategic accounting provides surveillance mechanisms that make local authorities members internalize the discipline of strategic thinking. The use of Foucault in this way is critiqued and suggestions made for a new framework.
Jeff Robertson

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

Seventeenth century Netherlands business was organised along capitalistic principles, with an emphasis on public participation, market forces and optimisation of profits. Prime amongst these business organisations was the Vereenigde Oost-Indische Compagnie (United East-India Company or VOC), which commenced operations on the 23rd of April, 1602.

The VOC's capital, obtained by public subscription, amounted to £6,459,840 and, by the standards of the day, it was a very large and highly risky commercial venture. Its organisation allows to be described as the first public company in history.

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

Nicholas Smith

Equality as a Moral, Political and Legal Concept

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

Lin Mei Tan

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

A consistent implication of prior studies on tax practitioners, conducted primarily in the United States, is that they can exert a significant influence over taxpayers in the tax compliance process. With a substantial percentage of business taxpayers using the services of tax practitioners, the type of advice provided by the practitioner is a crucial part of the system of voluntary compliance. The research focuses on the role of tax practitioners in tax compliance in New Zealand. Given the interactive nature of this type of service encounter, an examination of the role of both parties (i.e. the tax practitioner and the client) involved in the dyadic exchange, is necessary for gaining a better understanding of the role they play in tax compliance. Based on a role dynamics framework, their expectations, identities and behaviours will be examined.
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. This concept may be of assistance as a basis for determining competing rights but this determination must then be mediated with reference to other principles. The purpose of this research is to consider selected bioethical issues relating to human bodies and their component parts in an attempt to formulate a principled approach to issues of consent and control over the human body.

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

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

Susan Wild
Writing the Nation: The Literary Construction of New Zealand Exceptionalism

The aim of the thesis is to identify through an analysis of selected literary sources the various concepts of post-colonial identity which have emerged in New Zealand since the late nineteenth century, and to provide a critique of the significance of an increasingly ‘globalised’ international environment upon the construction of national self-identity in small nations.
Academic Programmes and Awards

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Summer School. Most of the School's programmes of study and papers fit into these standard semester periods although the School's Summer study programmes have become increasingly popular. Seven Accountancy papers and eleven Business Law papers were offered in the Summer of 2003.

Internal and Extramural Studies

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

Resources and Support for Students

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

**General**
- First Year Administration Support Person: Danielle Whakarau
- Computing Support Person: Joshua Newnham
- Postgraduate Research Support Person: Sim Loo
- Disability Persons Support Person: Lindsay Hawkes
- Maori Students Support Person: Lin Mei Tan
- Student Harassment Support Person: Frances Chua
- Health and Safety Support Person: Mary Rossiter

**Academic**
- Undergraduate Accountancy Studies Coordinator: Shirley Carr
- Undergraduate Business Law Studies Coordinator: Matthew Berkahn
- Postgraduate Accountancy Studies Coordinator: Stuart Tooley
- Postgraduate Business Law Studies Coordinator: Lindsay Trotman
**Programmes Offered in 2004**

The School offers undergraduate and postgraduate programmes as follows:

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

**Some Undergraduate Programmes of the School**

**Bachelor of Accountancy (BAcc)**

From 2003, Massey University is offering the degree of Bachelor of Accountancy (BAcc). It is a highly specialised degree, identifying the student as having expertise in Accountancy. It is the degree for students who know they wish to specialise as Accountants and seek the Institute of Chartered Accountants of New Zealand (ICANZ) membership. As ICANZ require a minimum of four years' full-time equivalent approved tertiary study, students intending to complete ICANZ academic requirements following the BAcc degree will also need to complete one further year of approved tertiary study. This further year can comprise a selection of approved undergraduate or postgraduate 'liberal' studies papers, meaning non-accounting/non-business papers, or an approved postgraduate qualification in accountancy.

**Bachelor of Business Studies (Accountancy Unendorsed)**

The new (unendorsed) Accountancy major does not take into consideration the ICANZ academic requirements. If a student wishes to meet the Institute's requirement through this route, it will have to be done through careful paper planning on an individual basis. To satisfy all the paper requirements and the four years ICANZ tertiary education requirement, the student should consider completing this BBS with a Graduate Diploma in Business Studies or possibly a BBS/BA or BBS/BSc double/conjoint degree programme.
Undergraduate Papers Offered in 2004

Accountancy
110.001  Foundation Studies in Accounting
110.002  Accounting Principles
110.003  Accounting Practices
110.100  Introductory Accounting
110.104  Management Accounting
110.105  Taxation
110.107  Financial Accounting
110.109  Introductory Financial Accounting
110.200  Accounting for Managers
110.209  Intermediate Financial Accounting
110.215  Financial Accounting I
110.223  Management Accounting
110.229  Management Accounting
110.243  Accounting Information Systems
110.249  Accounting Information Systems
110.274  Principles of Auditing and Tax
110.279  Auditing
110.289  Taxation
110.293  Special Topic
110.294  Special Topic
110.297  Special Topic
110.303  Integrative Accounting
110.311  Accounting Theory
110.313  Financial Accounting II
110.320  Management Accounting Services
110.350  Primary Industry Accounting
110.380  Estate and Tax Planning
110.391  Special Topic
110.393  Special Topic
110.396  Special Topic

Business Law
155.001  Introduction to the Legal System
155.002  Law Office Practice
155.003  Property Law and Practice
155.004  Estates Law and Practice
155.005  Litigation Law and Practice
155.006  Business Law and Practice
155.007  Introduction to Commercial Law
155.008  Legal Principles
155.100  Introduction to Business Law
155.200  Law for Accountants
155.201  Law of Property
155.203  Law of Business Organisations
155.210  Commercial Law
155.215  Criminal Law
155.216  Land Law for Real Estate Agents
155.222  Immigration Law and Practice in New Zealand
155.291  Special Topic in Business Law
155.301 Employment Law  
155.306 Health Care Law  
155.312 Competition and Marketing Law  
155.313 Commercial Transactions Contrary to Conscience  
155.314 Legal Issues in Compulsory Education in New Zealand  
155.391 Special Topic in Business Law  
155.392 Special Topic in Business Law  

Postgraduate Papers Offered in 2004

Accountancy

110.700 Accountancy for Business Administrators  
110.710 Contemporary Issues in Financial Accounting  
110.711 Advanced Accounting Theory  
110.713 Financial Accounting For Diploma in Professional Accounting  
110.714 Social and Environmental Accounting  
110.717 Research Methods in Accounting  
110.720 Contemporary Issues in Management Accounting  
110.723 Management Accounting  
110.743 Advanced Accounting Information Systems  
110.773 Auditing  
110.783 Taxation  
110.784 Contemporary Issues in Taxation Policy  
110.790 Special Topic  
110.792 Special Topic  
110.795 Special Topic  
110.796 Research Report MBS  
110.798 Research Report  
110.799 Research Report  

110.800 MPhil - Accounting  
110.897 Thesis (Year 1)  
110.898 Thesis (Year 2)  
110.899 MBS Thesis - Accountancy  
110.900 PhD in Accounting  

Business Law

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

Summer School Papers 2003-2004  

110.001  Foundation Studies in Accounting  
110.100  Introductory Accounting  
110.109  Introductory Financial Accounting  
110.215  Financial Accounting I  
110.393  Special Topic  
110.792  Special Topic  
155.100  Introduction to Business Law  
155.216  Land Law for Real Estate Agents  
155.291  Special Topic in Business Law  
155.313  Commercial Transactions Contrary to Conscience  
155.391  Special Topic in Business Law  
155.700  Fundamentals of Law  
155.702  Special Topic Business Law  
155.704  Corporate Governance  
155.705  Special Topic Business Law  
155.707  Special Topic Business Law  
155.712  Advanced Competition and Marketing Law  
155.798  Research Report
The School of Accountancy is excited to be involved for the third consecutive time, with the Manawatu Branch of the Institute of Chartered Accountants of New Zealand (the Institute), in partnership with ASB Bank Ltd, in the Executive Insight 2004 Programme.

Executive Insight is a programme where third and fourth-year accounting students are given the opportunity to observe, and to a limited extent, participate in the executive management of a business over a three-day period. This year the Executive Insight Programme is to be run in the week 30 August - 2 September 2004. The objective of the programme is to enable students to gain insight into executive roles and the commercial decision-making process. It is also an excellent opportunity to broaden student views of potential career paths and to compare the “real world” with what has so far only been learned from textbooks.

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

This is the third year that the Manawatu Branch of the Institute and Massey University have joined together in the support of senior accounting students. The School of Accountancy encourages third year and postgraduate students to take advantage of this unique opportunity and the experiences to be gained! Although this opportunity is available to all third year and postgraduate accounting students, for this year, the Host Organisations have been selected from within the Manawatu/Palmerston North area – this does not prohibit students from outside of this area participating in the programme although travel, accommodation and other costs will be the responsibility of the successful applicant. It is the intention of the School of Accountancy to extend similar opportunities to other locations as the programme develops over the next few years.

Nives Botica Redmayne
Insight Programme Coordinator
Massey University Representative,
Institute of Chartered Accountants of New Zealand (Manawatu Branch)
Editorship of Non-Commercial Books (Course Material)

Palmerston North Campus

Berkahn, M.


Botica Redmayne, N.


Carr, S.


Chan, C.


Chua, F.


**Hawkes, L.**


**Kirk, N.**


**Kirton, I.**


**Nath, N.**


**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

- **Helen Bishop** received $1500 from the Institute of Chartered Accountants of New Zealand to attend the AFAANZ Colloquium.

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

- **Ngaire Kirk** received a Massey University Advanced Degree Award in 2003.

- **Nirmala Nath** was awarded a PhD Scholarship from the Institute of Chartered Accountants of New Zealand.

- **Lin Mei Tan** was awarded a PhD Scholarship from the Institute of Chartered Accountants of New Zealand; and a Massey University Advanced Degree Award.

- **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:**

Morgan Davies

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

Clive Cooper

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

Anish Parmar
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. Peter Corley
2. Elaina Cummings
3. Phuoc Lin Do

Bennetts University Book Centre Prize for 110.223 Management Accounting
Clay MacFarquhar

Deloitte Touche Tohmatsu Prize – 110.243 Accounting Information Systems
Anna Howe

Primary Industry Accounting Prize 110.350
Jillian Bush

Price Waterhouse Coopers Prize in Auditing (Albany) 110.273
Xin Chen

Price Waterhouse Coopers Prize in Taxation (Albany) 110.283
Nicola England

Price Waterhouse Coopers Prize in Integrative Accounting (Albany) 110.303
Katherine Lindegreen

Deloitte Touche Tohmatsu Prize in Accounting (Albany) 110.313
Xinzhe Wang

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

CCH Prize - 155.203 Law of Business Organisations
Lesley Neilson

Fitzherbert Rowe Prize - 155.210 Commercial Law
Mary Dinwiddie
Allan R. Gibson Scholarships in Accountancy

Sarah J. Caradus (200 level)
Ginny A. Kitchingman (300 level)

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:

Peter D. Corley
Phuoc Linh Do
Ginny A. Kitchingman
Professional and Community Relations

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

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

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

Churchill, G.K. Associate Member of Wellington District Law Society. Committee Member, Wellington Group, Riding for the Disabled Inc.

Frost, A. Chair, Local Executive Committee of NZCCS, Wellington Branch Inc – Working with People with Disabilities, Wellington. Member, Institute of Chartered Accountants of New Zealand. Honorary Reviewer, of ASTE Accounts, Wellington Campus.


Heslop, J. Honorary Reviewer, 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.

Hubbard, J. Acting Chair of Massey University Human Ethics Committee Wellington. Member, Negotiating Team Wellington Lecturers CEA.

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. Member, Accounting Association of Australia and New Zealand; Asian Academic Accounting Association; British Accounting Association; and the European Accounting Association. Provisional Member, Institute of Chartered Accountants of New Zealand.

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

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

Smith, N. Legal Editor, Massey University School of Accountancy Discussion Paper Series.

Thomas, C. Member, New Zealand Law Society Legal Executives Committee. Associate Member, Wellington District Law Society. National Course Director of Legal Executive Training.

Tooley, S. School of Accountancy Liaison person with Institute of Chartered Accountants of New Zealand. PhD Thesis Examiner – Queensland University of Technology. Member,
Institute of Chartered Accountants of New Zealand. Member, Institute of Certified Management Accountants (Australia).


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.

Varnham, S. Member, Australia, New Zealand and United States Education and Law Associations. Proctor, Massey University Wellington Campus

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

**University Services**

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

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

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

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

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

For further information please contact:

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NEW ZEALAND

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