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Head of School’s Report

In 2007, the School of Accountancy continued to pursue excellence in teaching, research and service to the profession and the wider community.

Quality teaching is a key goal for the School. Working with the University Teaching and Development Unit, the School has reviewed all its study guides and other learning material. We have enhanced the usage of information technology in the delivery of learning material and have experimented with the use of interactive online delivery.


Staff presented papers at national and international conferences. These were the Asian-Pacific Conference on International Accounting Issues (Kuala Lumpur, Malaysia), American Accounting Association Conference (Chicago, USA), the Accounting and Finance Association of Australia and New Zealand Conference (Gold Coast, Queensland, Australia), the Asian Pacific Interdisciplinary Research in Accounting Conference (Auckland, NZ), European Accounting Association Congress (Lisbon, Portugal), All China Economics (ACE) International Conference (Hong Kong, China), and the Australasian Law Teachers Association Conference (Perth, Australia). Overall, 31 conference papers were presented.

The School organised and hosted the 6th Auckland Region Accounting (ARA) Conference on 30 November 2007 on our Auckland campus. The aim of the conference is to provide an encouraging environment in which new researchers can present and receive feedback on their research papers. The plenary session of the conference included participants from the Financial Reporting Standards Board, Deloitte Touche Tohmatsu, ASB Bank and the International Financial Reporting Interpretations Committee. We are very pleased with the positive feedback the School has received from conference participants.

The School has strong links with the profession and the wider community. Staff in the School are involved in leadership roles within the profession, for example, membership of the International Financial Reporting Interpretations Committee, Accounting Standards Review Board, Professional Standards Board, Financial Reporting Standards Board, Academic Board and Company Board of Advanced Business Education Limited, Admissions Board of NZICA, and financial reports judging panels. The School prides itself on being a leading contributor to the profession.

As we look back and reflect on our achievements in 2007 we look forward to 2008. The School will continue its strong commitment to quality and service to accounting education and profession.

Professor Fawzi Laswad
Head of School
Staff Profiles 2008

Palmerston North Campus

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

Matt is the Undergraduate Business Law Co-ordinator for the School of Accountancy. He 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. 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. 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.

NIVES BOTTICA REDMAYNE
BSc (Econ), MSc (Econ) Zagreb; PhD Massey; CA

Nives teaches third year and postgraduate auditing and financial accounting courses. Her main research interests are in the areas of audit services production, economics of auditing and audit risk.

In 2005, Nives completed 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. She has experience as an auditor for Coopers & Lybrand (now PriceWaterhouseCoopers) and has held various accounting positions in New Zealand and overseas. Nives is also the Massey University representative on the Manawatu Branch Committee of the New Zealand Institute of Chartered Accountants, Convenor of the Technical and Legislation Sub-Committee and Convenor of the Manawatu Branch Executive Insight Programme. Nives is also a member of the NZICA Professional Practices Board.
CARROL CHAN
BBS, DipBusAdmin, MBS Massey; CA, CPA Aust

During the years that Carrol has been at Massey University Carrol has co-ordinated several papers mainly in the area of taxation, at the undergraduate and postgraduate levels. In addition, other papers that she has been involved with are in the areas of Management Accounting and Financial Accounting in the undergraduate BBS programme. Some of Carrol’s research areas have been 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, the impact of the New Zealand Goods and Services tax on farmers and their accountants, the Malaysian tax incentives for foreign investors, explore the service quality of the New Zealand Inland Revenue Department and the perception of tax fairness, and study ethics in tax education.

FRANCES CHUA
BA Taiwan; BBS, DipEd, DipSLT, DipBusAdmin, MBS Massey; CPA Aust.

Frances’ teaching responsibilities have been in the financial accounting area, in particular, accounting theory at both the undergraduate and postgraduate levels, and the case-based paper, Integrative Accounting. Frances is the School’s Undergraduate Co-ordinator. She is also a Harassment Complaint Contact Person for the Harassment Advisory Committee of the University. Frances is interested in the professionalisation and sociology of the accounting profession. Her current research interests include: professional ethics, accounting education, accounting history, and the role of accounting in corporate governance.

LINDSAY HAWKES
BBS, DipBusAdmin, MBS Massey; CA

Lindsay teaches on a range of papers which include controlling the undergraduate Advanced Management Accounting course and Management Accounting for the Diploma in Professional Accounting. Lindsay is also involved as part of the teaching team for Integrative Accounting. Lindsay has wide research interests which have focused on social and environmental accounting and management accounting education in recent years. Lindsay is a member of the New Zealand Institute of Chartered Accountants and is involved as a Facilitator in the Institute’s Professional Competence programmes.
YUAN YUAN HU
MA Wolverhampton; MAcc Glasgow; PhD Wales

Yuan Yuan’s teaching responsibilities include management accounting and accounting information systems papers. She has four years’ teaching experience at the University of Wales, Cardiff, where she taught in the MBA and accounting undergraduate programme and was also involved in financial management, professional accounting and information management papers. Yuan Yuan has research interests in the areas of corporate social and environmental reporting, corporate social accountability and responsibility, corporate governance, financial reporting, Chinese accounting, and international accounting. The title of Yuan Yuan’s PhD thesis is ‘An Investigation into the Willingness of Chinese Listed Companies to Participated in Corporate Environmental Reporting’.

NGAI RE KIRK
BBS (Hons), MBS, Massey; NCBCertMgmt, NCIM, CA

Ngaire has a background in farming and in the public and private health sectors. Her teaching responsibilities include coordinating and teaching introductory and intermediate accounting courses. Currently Ngaire is preparing a proposal for a PhD in Accounting. She is a designated Health and Safety Officer and First Aid Officer for the School. Ngaire’s research interests include: truth and fairness in accounting; the perception and use of accounting terms and concepts; and social, environmental and ethical issues in accounting. She is also Co-ordinator of the School of Accountancy Research Seminar Series. Ngaire is a member of the Accounting Association of Australia and New Zealand; the Asian Academic Accounting Association; the European Accounting Association and a member of the New Zealand Institute of Chartered Accountants.

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

Fawzi Laswad is professor of accounting and Head of School. He teaches in a number of subjects in financial reporting in the undergraduate and postgraduate programmes. He supervises Masters and PhD theses. Fawzi has wide research interests with a focus on financial reporting. He is involved in many professional activities. Currently, Fawzi is a member of the Accounting Standards Review Board, a member of the Admissions Board of the New Zealand Institute of Chartered Accountants, Chair of the Academic Board of Advanced Business Education Limited (ABEL), and Director of Advanced Business Education Limited. He served as President (NZ) of the Accounting and Finance Association of Australia and New Zealand, and chaired the academic committee of the NZICA.
RAYMOND D. MULHOLLAND  
*BCom, MA Cant.; MCA, LLB VUW; LLM Cant.; LLM Melbourne*

Ray is a senior member of the Business Law academic staff. Currently he is involved in tutoring first year Business Law students. Author of several books and numerous papers, Ray continues to research in all areas of commercial law, in particular the Law of Contract.

NI RMALA NATH  
*BA, PGDip (AcctFinMgmt), MA (AcctFinMgmt), Dip Ed USP, CPA Aust.*

Nirmala Nath, lecturer, joined Massey University in 2003, from Waikato University where she taught part-time. Prior to this, Nirmala taught at the University of South Pacific in Fiji. Nirmala’s research areas include aspects of both management and financial accounting and public sector efficacy and accountability. She is currently working on her PhD research in the area of Public Sector Performance Auditing.

THILLA RAJARETNAM  
*LLB (Hons) Lond.; LLM (International Business Law) UWS, Aust.; CLP M’sia*

Thilla joined Massey University as a Tutor in June 2007. She is currently teaching 155.100 Introduction to Business Law. She started her academic career in 2003 and has five years’ teaching experience in the area of Business Law. She has been involved in teaching Law of Business Organisations, Commercial Law and Introduction to Business Law at university level in Malaysia as well as Australia. Thilla has working experience in areas of commercial and criminal law in Malaysia.

Thilla is completing her PhD studies at the University of Western Sydney, NSW Australia. Her principal research interest focuses on the regulation of electronic and mobile commerce. Her other areas of interest include Commercial Law, Banking and Finance Law and Electronic Transaction Law. She maintains a keen interest in current law reform initiatives in the area of electronic and mobile commerce in the Asia Pacific region.
JEFF ROBERTSON
BCom (Hons) UNISA; DipAdmin and Commerce, DipAcc (Auditing), MBS Massey; IMTA SA

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 on 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 practice. Currently Jeff is in the final stages of his PhD study.

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

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

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

Lin Mei Tan is a senior lecturer. Since joining the school, Lin Mei has been involved in teaching financial accounting, management accounting and taxation courses. Lin Mei’s research interests lie in the tax compliance areas such as tax compliance costs, the relationship between tax practitioners and taxpayers, and taxpayers’ perceptions of fairness. Her other research interests include ethics, the teaching of ethics, and tax and accounting education. Lin Mei is a member of the New Zealand Institute of Chartered Accountants and the Institute of Chartered Secretaries and Administrators (UK). She is also a fellow member of the Association of Chartered Certified Accountants (UK).

LIN TOZER
BBS, DipBusAdmin, MBS, Massey; CA

Lin Tozer, lecturer, has taught accounting in New Zealand and Australia for the past 15 years. Her teaching areas include financial accounting, accounting theory and auditing, both internal and external. Some of Lin’s research interests are financial accounting, accounting theory, environmental accounting and auditing, and accounting education. Current research interests include the development of professional and academic competencies within the accounting curriculum at the tertiary level in New Zealand. Lin is co-author of Financial Accounting: A Professional Foundation (2003) and (2004), with Fin Hamilton and Les Armstrong. Lin is also co-author of Accounting: A User/Decision Perspective (3rd Ed) (2005), with Fin Hamilton and Carolyn Black.
LINDSAY TROTMAN
LLM (Hons) Cant.; Barrister and Solicitor of the High Court of New Zealand

Lindsay Trotman is an associate professor. His principal teaching responsibilities are in company law. Lindsay’s principal research interests are in the area of corporate law and misleading or deceptive conduct. He has contributed to a number of company law publications in New Zealand and Australia and authored a book on misrepresentation and the Fair Trading Act. Lindsay has recently completed a book on misleading or deceptive conduct, with Debbie Wilson. He is the postgraduate business law co-ordinator for the School. He is the honorary solicitor for various charitable organisations in the Manawatu region. Lindsay practised law in Christchurch before taking up an academic career.

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

Debbie Wilson, lecturer, teaches in the area of Business Law. Debbie has a wide range of research interests, including company and commercial law and intellectual property. She has recently authored a book on misrepresentation and the Fair Trading Act, with Lindsay Trotman. She is currently completing a PhD at Monash University in Melbourne, Australia, focussing on intellectual property and human rights law. She was admitted as a Barrister and Solicitor of the High Court of New Zealand in September 2003. Debbie joined Massey University at the end of 2003 after completing a master’s degree at Canterbury University.

PEIR PEIR WOON
Cert AcctBusComp, DipCom (FinAcct), TARC M’sia; MSc (Acct and Fin), Greenwich

Peir Peir joined Massey as a tutor in late 2006. Currently she is involved in the teaching and co-ordination of financial accounting, auditing and taxation papers. She also maintains an interest in issues related to environmental and social accounting. Prior to joining Massey, Peir Peir had about 8 years of teaching experience at both college and university levels in Malaysia. Her previous teaching experience covers financial accounting as well as business and society subjects.
HELEN BISHOP  
BCA, MCA VUW; PhD VUW; CA  

Helen Bishop, senior lecturer, is currently teaching in management accounting and accounting information systems papers. She also maintains an interest in financial accounting and accounting history. Prior to her academic career Helen worked in finance and accounting in small business. Helen is a member of the New Zealand Institute of Chartered Accountants and the Accounting and Finance Association of Australia and New Zealand.

MICHAEL BRADBURY  
PhD Auck.; FCA, CMA  

Michael Bradbury is a professor in accounting. He obtained his PhD at the University of Auckland and has held visiting positions at the University of Sydney, and the Sloan School of Management, Massachusetts Institute of Technology. Prior to his academic career he was, for ten years, a chartered accountant with a large accounting firm in Auckland and London. His research and consulting interests are in the area of corporate financial reporting and financial analysis. His publications have appeared in Journal of Accounting Research, The Accounting Review, Journal of Accounting and Public Policy, Abacus, Accounting and Finance, and the Journal of Corporate Finance. He is on the editorial board of Abacus, Accounting and Finance, Journal of Contemporary Accounting and Economics, Journal of Accounting and Public Policy, Financial Reporting, Regulation and Governance, New Zealand Journal of Taxation Law and Policy, and Pacific Accounting Review.

DAVID BUTCHER  
MMS (Distinction) Waikato; CA  

David Butcher, senior tutor, joined Massey University in 2006 after 25 years as a senior lecturer in accountancy and taxation at Auckland University of Technology. Before coming to New Zealand, David qualified as a chartered accountant in England where he specialised in taxation and was a tax partner in a medium sized firm in Hereford. David teaches taxation and advanced taxation.

STEPHEN COURTENAY  
BA (Econ), MBA, PhD Arkansas; CPA  

Stephen Courtenay is an Associate Professor in accounting at the Auckland campus. He has held faculty positions in the United States, New Zealand and Singapore. Prior to his academic career Stephen worked as a CPA for Coopers & Lybrand (now PriceWaterhouseCoopers) for several years in the United States. His research and consulting interests are in the area of financial reporting of listed companies, financial analysis and valuation, and corporate governance, with publications in The Accounting Review, Journal of Accounting and Public Policy, The International Journal of Accounting, and other journals.
JILLIAN HOOKS
BBS, MMS (Distinction), DipTchg, PhD Waikato; FCPA

Jill Hooks, associate professor, joined Massey in 1997 and has taught a number of financial accounting papers. Jill's research interest is in corporate reporting. Much of her research relates to New Zealand's electricity industry. She has recently published in British Accounting Review, Abacus, Accounting, Auditing & Accountability Journal, Journal of Accounting Historians and Journal of Contemporary Accounting & Economics. Jill is the School's Academic Coordinator for the Auckland Campus. She is a member of the NZ Institute of Chartered Accountants (CA) a Fellow Certified Practising Accountant (FCPA) and a member of the Accounting and Finance Association of Australia and NZ. She is also on the New Zealand Institute of Chartered Accountants Annual Reporting Awards Committee and the Education Liaison Committee.

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

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

ASHEQ R. RAHMAN
BCom, Dhaka; MBA Eastern Illinois; PhD Sydney; FCPA Aust; CA

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

NICHOLAS SMITH
BA (Hons), LLB Natal; PhD Auck.

Nicholas Smith, senior lecturer in business law, started working at Massey University in 1999. Before that, he lectured in the School of Law, University of Witwatersrand in Johannesburg. Nicholas has published articles on human rights and statutory interpretation. His most recent publication is “A Critique of Recent Approaches to Discrimination Law” New Zealand Law Review 2007 3 499-525.
NATASJA STEENKAMP
BCom PU for CHE; BCom (Hons) RAU; MCom Pretoria; PhD AUT; CA

Natasja qualified as a chartered accountant in South Africa (SA) in 1988. She worked as a manager in the National Technical departments at PwC in SA and at KPMG in New Zealand (NZ). She also had her own chartered accountant practice in SA. In total, Natasja has 12 years experience working as a chartered accountant. She also has five years experience working in large manufacturing companies (Iscor and Tosa, now Mittal Steel) in SA. Prior to joining Massey in 2007 Natasja lectured in financial accounting at undergraduate level, and management accounting and financial management at postgraduate level at AUT in NZ for six years. Moreover, she lectured in financial accounting and auditing at universities (PU for CHE and Vista) in SA for six years. Natasja’s research interests lie in areas of: intellectual capital, intangibles, content analysis methodology, financial reporting, especially intellectual capital reporting.

WARWICK STENT
BCom (Hons), HDE Rhodes; MCom RAU; CA

Warwick Stent, lecturer, teaches Auditing and Advanced Auditing to undergraduate students at the Auckland Campus, where he received the College of Business Lecturer of the Year award in 2007. He worked at Deloitte for six years in New Zealand, managing Learning & Development nationally within Deloitte’s Assurance & Advisory Service line and also managing a number of audits. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), S.A. Warwick is currently working on research for his PhD at the School of Accountancy on the topic: “The Impact of IFRS in New Zealand: A Study of Early Adopters”. He was co-author of a text entitled Auditing Notes for South African Students, which is now in its fifth edition. Other research interests include fraud and security in internet environments, the superannuation scheme industry and audit related issues.

JAYANTHA WICKRAMASINGHE
MBA, PhD Bond Qld.; CMA FCA MACS

Jayantha served with Ernst and Young, Sri Lanka, and Dunwoody and Company, Chartered Accountants, Toronto, before moving into information consulting in Canada. After a stint in management auditing and information strategy development and implementation with the John Keells Group, Colombo, Sri Lanka, he commenced an academic career, specializing in management accounting information and control systems. He has served on the faculties of Central Queensland University, Griffith University, and Bond University, Australia. He was awarded a PhD in 2008 by Bond University for his research into the value relevance of Enterprise Resource Planning information. His main research interest focuses on the enterprise value of management innovations. He is a Certified Management Accountant of Australia, a Chartered Accountant of Sri Lanka, and a Member of the Australian Computer Society.
**Wellington Campus**

**JOHN ARCUS**  
BCA VUW; CA  

John Arcus, senior lecturer, 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 teaches papers in Financial Accounting, Management Accounting and Auditing.

**PAUL DUNMORE**  
BSc (Hons) VUW; MBA, PhD McMaster Ontario; CMA  

Paul Dunmore is a research professor at the School. He teaches papers in research methods and advanced accounting information systems. Paul has broad research interests involving the application of mathematical and statistical techniques to accounting-related problems. He has applied this expertise to study the economics of auditing, the statistics of financial ratios, distress prediction, audit efficiency, distributions of personal incomes, and tax policy. Paul is a member of the Information Systems Audit and Control Association and of various other learned societies. Paul has been a regular presenter for the Institute of Directors.

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

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

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

Jeremy Hubbard, senior lecturer, joined Massey from the Wellington Polytechnic. He lectures in law at the Wellington Campus where he is a university proctor. Jeremy’s teaching is principally in the area of introductory law. Jerry’s research interests include constitutional issues especially those involving immigration as well as contract and tort. He is currently chairperson of the Wellington Branch of the Association of Staff in Tertiary Education (ASTE).
AI NUL ISLAM  
BCom (Hons), MCom (Acctg) Dhaka; PhD VUW; CPA Aust; CA  

Before joining Massey University, Ainul had several years of tertiary teaching and research experience. He has 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. His areas of research interest are financial reporting, auditor independence, NAS involvement of auditors, audit services market and market efficiency of developing and underdeveloped countries.

J UDITH PINNY  
BCA (Hons) VUW; CA  

Judith Pinny, senior tutor, teaches in taxation, financial accounting and introductory accounting. Currently Judith is preparing a proposal for a PhD at the School of Accountancy in the research area of Audit Committees. Before joining Massey, Judith worked as a junior lecturer at Victoria University. She then worked in Chartered Accountancy and for a large New Zealand corporation specialising in taxation. Judith is a member of the New Zealand Institute of Chartered Accountants (NZICA).
Administration, Research and Technical Staff

Palmerston North Campus

Jude Batten
Academic Administrator

Andrew Brown
Computer Support

Inez Goldsworthy
Administrator/Secretary

Kathryn Halstead
Head of School PA/Financial Administrator

Jonathan Higgs
Computer Technician

Sim Loo BBS, MBA Massey
Research Assistant
Administration, Research and Technical Staff

Palmerston North Campus

Mary Rossiter **BA, PGDipBusAdmin Massey**
Research Support/Secretary

Heather Toy
Senior Secretary

Jessica Weakley
Administrator/Secretary

Wellington Campus

Nikki Batten **Secretary/Administrator**
Administration, Research and Technical Staff

Auckland Campus

Glenyss Jones
Secretary/Administrator

Hayley Noom
Secretary/Administrator (on parental leave)

Natalie Snyders
Administrator/Teaching Support
MATTHEW BERKAHN


NIVES BOTICA REDMAYNE


CARROL CHAN


FRANCES CHUA


LINDSAY HAWKES


YUAN YUAN HU


NGAIKE KIRK


FAWZI LASWAD


NIRMALA NATH


FEONA SAYLES


LIN MEI TAN


LIN TOZER


LI NDSAY TROTMAN


DEBBIE WILSON


Auckland Campus

HELEN BISHOP


MICHAEL BRADBURY


**STEVEN COURTENAY**


**JILL HOOKS**


TRISH O’SULLIVAN


ASHEQ RAHMAN


NICHOLAS SMITH


NATASJA STEENKAMP


WARWICK STENT

Wellington Campus

PAUL DUNMORE


JAMES HESLOP


JERRY HUBBARD


Research Activities in 2007

Publications in Refereed Journals


Chapter in a Book


Conference Papers Presented


• Steenkamp, N. (2007). Importance of coding pictures in ICR content analyses. 5th Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA), Auckland, New Zealand, 8-10 July.


Other Research/ Technical Publications


Seminars/ Other Papers Presented

• Berkahn, M. (2007). Enforcement of corporate rights and duties: a comparison between New Zealand and Australia. The TC Bierne School of Law, University of Queensland, QSL, 30 March.


• Bradbury, M. (2007). Incentives for non-disclosure by corporate groups. 4th Workshop on Accounting and Regulation, Sienna, 22 September.


**Publications in Newsprint**


Editorial Boards and Referees

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

Members of Editorial Boards
Bradbury, M.  Abacus
Accounting and Finance
Australian Accounting Review
Financial Reporting, Regulation and Governance
Journal of Contemporary Accounting and Economics
Journal of Accounting and Public Policy
New Zealand Journal of Taxation Law and Policy
Pacific Accounting Review

Laswad, F.  Pacific Accounting Review
Accounting Education, An International Journal

Rahman, A.  Abacus
Financial Reporting and Governance
International Journal of Accounting
Journal of International Accounting Research

Reviewers/Referees for Journals
Botica Redmayne, R.  International Journal of Auditing

Bradbury, M.  Accounting and Finance
Australian Accounting Review
Journal of Accounting Education
New Zealand Journal of Taxation Law and Policy
Pacific Accounting Review
Qualitative Research in Accounting and Management

Dunmore, P.  International Journal of Auditing

Hooks, J.J.  Accounting, Auditing and Accountability Journal
Pacific Accounting Review
Qualitative Research in Accounting and Management
Advances in Public Interest Accounting

Islam, A.  International Journal of Accounting and Finance

Kirk, N.E.  Accounting, Accountability and Performance
Qualitative Research in Accounting and Management

Laswad, F.  Pacific Accounting Review
Accounting Education, An International Journal
Rahman, A. Abacus
European Accounting Review
International Journal of Accounting
Journal of International Accounting Research
Journal of Information Systems
Pacific Accounting Review

Steenkamp, N. Accounting, Accountability and Performance

Tan, L.M. Accounting Education
E-journal of Tax Research
Journal of the Australasian Tax Teachers Association 2007

Tozer, L. Journal of Accounting Education (UK)

Conferences 2007

Botica Redmayne, R. Reviewer, American Accounting Association Annual Conference 2007
Dunmore, P. Reviewer, American Accounting Association Annual Conference 2007
Hooks, J. Discussant, AFAANZ Conference 2007
Rahman, A. Discussant, American Accounting Association Conference 2007
Reviewer, Asia Pacific Interdisciplinary Research in Accounting Conference 2007
Reviewer, Auckland Regional Accounting Conference, 2007

Research Grants

Bradbury, M. 2007 AFAANZ Research Grant (with D. Christodoulou) of AU$3,750
Rahman, A. 2007 AFAANZ Research Grant of $3,704.90
Research Support for Academic Staff

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

Funding

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

a) funding for conference attendance
b) funding for scholarship, research and professional development courses
c) funding in relation to further postgraduate studies
d) funding for special individual research projects
e) funding for journal and media subscriptions
f) funding for membership of accounting institutes

Discussion Paper Series

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

Seminar Series

The School's Seminar Series provides a valuable forum for local, international and in house researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law by providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants.

Accounting and Business Law Resource Rooms

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

Accounting and Business Law Links Established

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

Research Assistance

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

Technical Assistance

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

One of the teaching technologies the School has adopted in 2007 is Adobe Connect. Adobe Connect is a teaching and learning tool that allows for live interaction between teaching staff and students. Connect allows lecturers to create and reuse existing material and publish it online using tools such as Microsoft PowerPoint. Lectures can be broadcasted online through interactive tutorials and meetings held online.

Students are often dispersed over a large geographical area and Connect allows staff to have real-time online communication with their students. Students can interact with their lecturer or with other students by typing messages via chat windows.

The response from students learning through Connect was highly positive. Most students enrolled in the courses would either attend the tutorial online or view it at a later time, and comments received mentioned the increased understanding following the session and the wish that other distance courses offer this feature. At http://connect.massey.ac.nz/p56139647/ an example of an Adobe Connect Session can be found.
Research Seminar Series

The research seminars are for staff members of the School and visitors to present their current research and in this way share their ideas with, and receive feedback from the academic community as well as the wider public, including professionals. The Seminar Series provides a valuable forum for researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law. By providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants. In addition, for members of the Institute of Chartered Accountants of New Zealand, attendance at the Seminar Series qualifies as Structured Continuing Professional Development (CPD).

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

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

Attendance

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

- Massey University staff;
- staff of other educational institutions;
- those employed in the commercial or public sector; and
- accounting practitioners.

Benefits

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

Contact Us

If you are interested in presenting a paper in the series, could contact the appropriate seminar convenor.

Research Seminar Series Convenors

**Auckland**
Dr Natasja Steenkamp
School of Accountancy
Massey University
Private Bag 102 904
North Shore Mail Centre
New Zealand
n.steenkamp@massey.ac.nz

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

**Wellington**
Professor Paul Dunmore
School of Accountancy
Massey University
Private Bag 756
Wellington
New Zealand
p.v.dunmore@massey.ac.nz
# 2007 Research Seminar Series for Palmerston North Campus

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# 2007 Research Seminar Series for Auckland Campus

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<td>Mark Barnett</td>
<td>Small Business and the Legitimising Role of the External Accountant</td>
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2007 Research Seminar Series for Wellington Campus

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Postgraduate Research Completed 2007

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<td>Clay Macfarquar</td>
<td>Value Based Performance Reporting: A Study of the Information Used by Australasian Analysts in Their Assessment of Long-Term Firm Performance (Value)</td>
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<td>Forensic Accounting in New Zealand: Exploring the Gap Between Education and Practice</td>
<td>J. Hooks/S. Tooley</td>
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Helen Bishop

The Debt Equity Distinction and Classification of Hybrid Financial Instruments

The study examined the classification of convertible financial instruments by New Zealand reporting entities across equity, debt and other capital funds over the period 1988-2003, prior to the adoption of NZ IAS 32 which now rules the disclosure and presentation of convertibles. It appears that the classification adopted was primarily influenced by the conversion terms. Classification of convertibles as equity or debt appears to have been value relevant to investors but not classification as other capital funds. Restatement of convertibles to today's requirements shows the companies in a much less favourable light when scored on common measures of financial distress.

Jayantha Wickramasinghe

The Value Relevance of Enterprise Resource Planning Information

The research develops a methodology for determining the contribution to firm performance and market value from a managerial and/or organizational innovation. The methodology is applied to Enterprise Resource Planning systems implementations (ERP) in firms.

The results of the tests of performance relevance show that ERP-adopter firms do not achieve significant positive abnormal earnings until years 4 and 5 of the 5-year test period. The tests of value relevance show that the market responds significantly to ERP adoption in year 2 of the test, but not in other years.

The early response from the market immediately following the year of adoption would suggest a significant early expectation of the contribution to competitive advantage from these systems. However, this early expectation does not appear to translate to long-term value relevance for ERP.

A test of value relevance is suggested to be the possible answer to the question of the enterprise value of the various management innovations adopted in business such as Total Quality Management, Activity Based Management, Flexible (Lean) Manufacturing, Supply Chain Management, and Balanced Scorecard, amongst others. The research raises the question whether these innovations may also tend toward competitive parity for the firm at best, rather than lead to competitive advantage.
Norida Basnan

An Investigation into the Performance Reporting Practices and Accountability of Malaysian Local Authorities

Within the notion of New Public Management (NPM) and theoretical framework of accountability, the research aims to investigate whether current performance reporting of Malaysian local authorities meets the expectations of stakeholders. The intention is to make recommendations about the future direction of performance reporting of Malaysian local authorities. To achieve these aims, the research has the following objectives (1) to identify the perceptions of stakeholders of Malaysian local authorities on the performance accountability of local authorities, (2) to identify the information which the stakeholders consider relevant in the monitoring and assessment of local authority performance, (3) to evaluate the extent and quality of such information as disclosed in local authority annual reports; and (4) to determine whether the informational expectations are currently being met.

The research employs a questionnaire survey, a Delphi exercise (a means of seeking consensus of expert opinions), and content analysis of annual reports. Both descriptive and analytical methods are employed to support the analysis of the empirical findings.

The research will contribute to the body of literature that documents one aspect of NPM, namely performance reporting. The findings of the research are expected to support the notion that NPM provides a fundamentally different approach to reform. In addition, the findings will contribute to our understanding of accountability as interpreted by key stakeholders of local authorities located within the context of a developing country. Specifically, in relation to Malaysia, the findings could potentially assist public sector administrators and will be of significance to policy makers interested in improving the performance management of Malaysian public entities, particularly local authorities.

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.
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 is fleshed out in the context of an empirical research.

Rahayu Abdul Rahman

The Impact of Culture, Corporate Characteristics and Governance on Corporate Social Reporting of Malaysian Shariah-Approved Companies

The Islamic capital market (ICM) is one of the fastest growing segments of today's financial system in Malaysia. It plays an important complementary role to the conventional market, functioning as a significantly large alternative market for capital seekers and providers. It provides a range of instruments which comply with Islamic principles and are available to all investors who would like to invest in investments that abide by those principles or simply want to invest in ethical investments.

The objective of my work is to investigate the extent of corporate social disclosure (conventional disclosure items and Islamic disclosure items) in the annual reports of Shariah-approved companies (ShAC), one of the components of the ICM. Additionally, I aim to provide a better understanding of the potential effects of culture, corporate characteristics and governance on the level of disclosure by examining the relationship between the extent of disclosure and these factors. Since ShAC are expected to serve social responsibility norms, i.e., social justice, fairness and well-being of society, they are likely to create a demand for corporate social reporting (CSR).

Jeff Robertson

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

Fairuz Salleh


Recent well-known corporate misdeeds suggest that financial reporting quality has been questioned and is under scrutiny (Penman, 2003) and that poor corporate governance structure has been identified as one of the contributing factors to this (Claessens and Fan, 2002). In addition, political influence has also been related to the issuance of low quality financial reports (Ball et al., 2003; Luez and Oberholzer-Gee, 2003a) and weak corporate governance (ADB, 1998). Based on contingency and agency theories, the proposed study will attempt to investigate the relationship between political influence, corporate governance and financial reporting quality. Data from 1999 to 2003 of Malaysian government-linked and non-government linked companies will be used. It is hypothesized that political influence causes lower financial reporting quality; political influence causes weaker corporate governance; weak corporate governance causes low financial reporting quality; and corporate governance mediates the effects of political influence on financial reporting quality. In addition, a qualitative approach (interviews) will be used to complete the triangulation design of the proposed research.

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

Warwick Stent

The impact of International Financial Reporting Standards (IFRS): A study of Early Adopters in New Zealand

The aim of the research is to investigate the impact that IFRS has had on reporting entities in New Zealand, that have elected to adopt IFRS before it became mandatory to do so as from 1 January 2007 (“Early Adopters”), and to investigate why these entities chose to adopt early. Current indications are that there will be approximately thirty Early Adopters in New Zealand.

The unique contribution of the proposed study is that it will provide early empirical evidence for New Zealand regarding the impact of IFRS, as well as extending the relatively limited understanding we currently have of motivation for early adoption in the face of sweeping changes to accounting standards.

Specifically, the intention is to conduct both quantitative and qualitative research to identify the significance of financial as well as non-financial impacts of the switch from New Zealand Generally Accepted Accounting Practice (NZ GAAP) to IFRS. These impacts are to be measured mainly by analysis of financial statements in the year of adoption of IFRS, but are also to be supplemented by use of questionnaires which are to be followed up, where appropriate, by interviews. The information
acquired relating to these impacts is to be evaluated within the framework of Accounting Choice Theory, namely that early adoption decisions are likely to have been motivated by a desire to influence the output of the accounting system in a particular way. While the quantitative aspects of the study should answer questions concerning what impacts and what reasons there were for early adoption, the qualitative aspects of the study should build on this to provide a richer understanding and additional insights/tacit themes, from various perspectives, that would be unlikely to otherwise have emerged. It will focus on descriptions of how and why in relation to impacts of motivation for the early adoption of IFRS and it will be open to perspectives additional to those which may arise within the Accounting Choice Theory framework.

Lin Mei Tan

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

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

Debbie Wilson

The Legality of Reproductive and Therapeutic Cloning of Human Beings

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

It is suggested that the debates, both at UN and State level, have overlooked the fact that any such ban on cloning might itself be illegal. The paper argues that in addition to positive and negative eugenics, both of which are illegal practices, there is a third form, passive eugenics, the scope of which can be ascertained by reference to other passive laws, in particular omissions in the law of torts. A law banning human cloning would fall into the category of passive eugenics, and as such, may be deemed of no effect. Any attempt to ban or regulate cloning must strongly consider eugenic and human rights laws.
Professor James C. Gaa from University of Alberta, Canada, was a distinguished visitor at the School's Wellington Campus from 7 February to 15 June 2007.

Professor Gaa holds doctoral degrees in philosophy from Washington University and in accounting from the University of Illinois. He has been Professor of Accounting at the University of Alberta since 1995, and before that at McMaster University in Ontario. He is a Life Member of the Certified General Accountants’ Association, and was Canadian Board member of the International Accounting Standards Committee from 1997 to 2000. He has published extensively on ethics in accounting, and has had a book on accounting standard-setting translated into Japanese.

His research has been in the area of practical ethics, in accounting, science and business. He has worked on the methodology of the standard setting process and on various issues in auditing. Although his work is primarily philosophical, he has also been involved in several empirical research studies into ethical behaviour.

While he was visiting, Prof Gaa gave seminars in Auckland, Palmerston North and Wellington. He presented a public lecture on the topic “Corporate Governance, Transparency and Secrecy: The Ethics of Earnings Management” on 21 May at Massey University in Wellington and on 23 May at the New Zealand Institute of Chartered Accountants in Auckland. He also contributed an article on earnings management (jointly with Professor Paul Dunmore) to the Chartered Accountants Journal.
The School of Accountancy, Massey University hosted the sixth Auckland Region Accounting Conference on 30th November 2007. The first conference was held at Massey University in 2002 and since then the conference has been held at a different Auckland tertiary institution each year. The aim of the conference is to provide an encouraging environment in which new researchers can present and receive feedback on their papers. The conference began with a panel discussion: “The implementation of IFRS in New Zealand - challenges in practice and research issues”. The panel was chaired by Professor Asheq Rahman (Massey University) and included the following panellists: Joanna Perry (Chair of the Financial Reporting Standards Board), Jamie Schmidt (a partner at Deloitte), Annis O’Brien (Head of Statutory and Regulatory Reporting, ASB Bank), Professor Michael Bradbury (a member of the International Financial Reporting Interpretations Committee and a professor in the School of Accountancy, Massey University), and Warwick Stent (Massey University).

Papers presented at the three concurrent sessions included those of eight PhD students. Professor Colin Ferguson, the University of Melbourne, presented the plenary session “Corporate Governance and Misappropriation”. The New Zealand Institute of Chartered Accountants (NZICA) prize for best paper was awarded to Vic Naiker and Divesh Sharmar, and CPA Australia prize for the best PhD paper was awarded to Fairuz Salleh (Massey University). The School of Accountancy received many compliments for the quality of the conference. The School wishes to thank NZICA for sponsoring the conference lunch and CPA Australia for sponsoring the networking session at the end of the conference. The details of the conference proceedings are available from: http://www-accountancy.massey.ac.nz/ARA2007/index.htm.

Attendees at the 2007 ARA Conference: (from left) Professor Fawzi Laswad, Norida Basnan, Judith Pinny, Fairuz Salleh, David Lee, Elizabeth Leuchars, and Dr Natasja Steenkamp.
Academic Programmes and Awards

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Summer School. Most of the School’s programmes of study and papers fit into these standard semester periods although the School’s Summer study programmes have become increasingly popular. Several Accountancy papers and Business Law papers were offered in the Summer of 2008.

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 Auckland, 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 Auckland Campus.

Professional Accreditation

The School of Accountancy is accredited by the following professional bodies:-

- New Zealand Institute of Chartered Accountants (NZICA)
- CPA Australia
- Chartered Institute of Management Accountants in the UK (CIMA)

Undergraduate Programmes Offered in 2008

The School offers undergraduate programmes as follows: -

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) (Conjoined programme)
Bachelor of Business Studies and Bachelor of Arts (BBS/BA) (Conjoined programme)
Bachelor of Business Studies (without the Accountancy endorsement)
Bachelor of Accountancy (BAcc)
Details of Some Undergraduate Programmes

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

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

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

Undergraduate Papers Offered in 2008

Accountancy
110.001 Foundation Studies in Accounting
110.002 Accounting Principles
110.100 Introductory Accounting
110.109 Introductory Financial Accounting
110.209 Intermediate Financial Accounting
110.229 Management Accounting
110.230 Introductory Financial and Management Accounting
110.249 Accounting Information Systems
110.279 Auditing
110.289 Taxation
110.293 Special Topic
110.303 Integrative Accounting
110.309 Advanced Financial Accounting
110.311 Accounting Theory
110.329 Advanced Management Accounting
110.349 Advanced Accounting Information Systems
110.379 Advanced Auditing
110.380 Estate and Tax Planning
110.389 Advanced Taxation

Business Law
155.100 Introduction to Business Law
155.201 Law of Property
155.203 Law of Business Organisations
155.210 Commercial Law
155.215 Criminal Law
Postgraduate Programmes

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

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

- Doctor of Philosophy (PhD)
- Master of Philosophy (MPhil)
- Master of Business Studies (MBS)
- Master of Management (MMgt)
- Postgraduate Diploma of Accountancy (PGDipAcc)
- Bachelor of Business Studies with Honours BBS(Hons)
- Postgraduate Diploma in Professional Accounting (PGDipProfAcc) *(Entry into this programme was closed end of second semester, 2006)*
- Postgraduate Diploma of Business and Administration endorsed Business Law (PGDipBusAdmin)
- Postgraduate Diploma of Business and Administration unendorsed (PGDipBusAdmin)

Postgraduate Papers Offered in 2008

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 *(Not on offer in 2008)*
110.717 Research Methods in Accounting
110.720 Contemporary Issues in Management Accounting *(Not on offer in 2008)*
110.723 Management Accounting
110.743 Accounting Information Systems
110.770 Contemporary Issues in Auditing *(Not on offer in 2008)*
110.773 Auditing
110.780 Contemporary Issues in Taxation *(Not on offer in 2008)*
110.783 Taxation *(Not on offer in 2008)*
110.790 Special Topic (PhD Candidates)
110.796 Research Report MBS
110.798 Research Report
110.799 Research Report
110.800 MPhil – Accounting
110.897 Thesis (Year 1)
110.899 Thesis (Year 2)
110.899 MBS Thesis – Accountancy
110.900 PhD in Accounting

Business Law

155.700 Fundamentals of Law
155.702 Special Topic in Business Law
155.704 Corporate Governance
155.705 Special Topic in Business Law
155.706 Advanced Healthcare Law *(offered by the Human Resource Management section of the Department of Management)*
155.751 Advanced Employment Law *(offered by the Human Resource Management section of the Department of Management)*
155.798 Research Report
155.799 Research Report

Summer School Programme 2007-2008

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

Resources and Support for Students

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

General

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

Academic

- Undergraduate Accountancy Studies Coordinator: Frances Chua
- Undergraduate Business Law Studies Coordinator: Matthew Berkahn
- Postgraduate Accountancy Studies Coordinator: Natasja Steenkamp
- Postgraduate Business Law Studies Coordinator: Lindsay Trotman
The Executive Insight programme is run on each campus with the local branch of the New Zealand Institute of Chartered Accountants. The School of Accountancy ran the programme in partnership with the Institute for the sixth consecutive year in 2007. Third and fourth-year accounting students are given the opportunity to observe and, to a limited extent, participate in the executive management of an organisation.

The programme aims to give students insight into executive roles and the commercial decision-making process, and to broaden their views of potential career paths in accounting-related roles. By comparing the “real world” with what they have learned in their studies, students come to a much better understanding of accounting as a career. Each participant works with a carefully selected host organisation over a three-day period, usually late in August.

In past years, participants have attended meetings of Boards and of Board committees; have met Chief Executives, Chief Financial Officers, and audit firm partners; have reviewed and discussed operational, financial, and tax issues; have accompanied managers on site visits; and have visited the host organisation’s branches. Participants generally speak highly of the experience, and of the helpfulness of the people in their host organisations. Shannon Donald, Palmerston North campus, participated in the Executive Insight programme and won the 2007 Executive Insight Award for in-depth research.

Participants receive a certificate on successful completion of the programme, but usually find that the main benefits are the contacts that they make and the insights that they gain into how organisations actually work.

The contact on each campus is:

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<tr>
<th>Campus</th>
<th>Massey Contact</th>
<th>Local NZICA Branch</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auckland</td>
<td>Jill Hooks</td>
<td>Auckland Branch</td>
</tr>
<tr>
<td>Palmerston North</td>
<td>Nives Botica-Redmayne</td>
<td>Manawatu Branch</td>
</tr>
<tr>
<td>Wellington</td>
<td>Paul Dunmore</td>
<td>Wellington Branch</td>
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</table>
Professional and Community Relations

Bradbury, M.
Member, International Financial Reporting Interpretation Committee; Member, New Zealand Institute of Chartered Accountants Financial Reporting Standards Board

Botica Redmayne, N.
Massey University Representative on the Manawatu Branch Committee, Convenor of Technical and Legislation Sub-Committee, and Board Member of New Zealand Institute of Chartered Accountants Professional Practices Board; Honorary Auditor of a number of Manawatu community groups and societies

Chan, C.
Volunteer, Arohanui Hospice, Palmerston North

Dunmore, P.V.
Presenter for Institute of Directors in New Zealand; Presentation to high school Careers Advisers; Conducted all-day training session for managers of the Ministry of Cultural Affairs and Heritage; Ongoing Member of committee for Executive Insight programme, Wellington branch of New Zealand Institute of Chartered Accountants

Hawkes, L.
Professional Competence Exam 1 (PCE1) Ethics Workshop Facilitator; Professional Accounting School (PAS) Workshop Facilitator; Honorary Auditor and Reviewer of various community groups

Heslop, J.
Honorary Reviewer of two churches and several community groups

Hooks, J.
Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; Judge for the Annual Reporting Awards, New Zealand Institute of Chartered Accountants

Hubbard, J.
Chair, ASTE Wellington Branch

Islam, A.
Mentor on behalf of CPA Australia

Kirk, N.
Honorary Auditor of several charitable clubs

Laswad, F.
Member, Accounting Standards Review Board; Member, Admissions Board of the New Zealand Institute of Chartered Accountants; Chair of Academic Board of Advanced Business Education Limited; Director of Advanced Business Education Limited; Writer, Review and Facilitator for the Professional Accounting School

Tan, L.M.
Committee Member, Chartered Secretaries New Zealand Inc; Board of Advisors (Chair) for Taxation Today Journal

Rahman, A.
Elected Member, Advisory Board of the International Accounting Section of the American Accounting Association

Stent, W.
Member, New Zealand Institute of Chartered Accountants Liaison Committee; CPA Auckland Campus Liaison
Trotman, L.
Honorary Solicitor, Amputees Federation of New Zealand Incorporated; Honorary Solicitor, Amputee Society of Manawatu and Central Districts; Chairperson, Manawatu College Educational Trust Incorporated; Trustee, Foxton Flax Stripper Museum Trust Incorporated; Honorary Solicitor, Palmerston North Surf Life Saving Club Incorporated

University Services

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

Bishop, H.
Elected Staff Representative on College of Business Board

Chua, F.
Harassment Contact Person, Harassment Advisory Committee

Dunmore, P.V.
Elected Member of Academic Board

Kirk, N.
Member of College of Business Core Paper Committee

Laswad, F.
Chair, College of Business Accreditation Steering Committee

Rahman, A.
Member, College of Business Board
Member, Staff Selection and Appointments Committees, Department of Commerce and Department of Management and International Business

Trotman, L.G.S.
Member, Leave and Ancillary Appointments Committee
Member, College of Business Ambassador Programme
Contact Persons and Student Advisors

For further general information about the School please contact:

**Palmerston North Student Advisor**

**Jude Batten**
SST 1.15
Academic Administrator
Palmerston North

Telephone:  + (06) 356 9099 / 4426
Facsimile:  + (06) 350 5617
Email:  j.f.batten@massey.ac.nz

**Auckland Student Advisor**

**Glenyss Jones**
QA 3.48
Secretary/Administrator
Auckland

Telephone:  + 64 (09) 414 0800 / 9220
Facsimile:  + 64 (09) 441 8133
Email:  g.a.jones@massey.ac.nz

**Wellington Student Advisor**

**Nikki Batten**
5C Rec
Secretary/Administrator
Wellington

Telephone:  + 64 (04) 801 5799 / 6877
Facsimile:  + 64 (04) 801 2885
Email:  n.j.batten@massey.ac.nz

**Undergraduate Accountancy Coordinator**

**Frances Chua**
SST 1.18
Lecturer
Palmerston North

Telephone:  + 64 (06) 356 9099 / 2152
Facsimile:  + 64 (06) 350 5617
Email:  f.c.chua@massey.ac.nz

**Postgraduate Accountancy Coordinator**

**Natasja Steenkamp**
QA 3.43
Lecturer
Telephone:  + 64 (09) 414 0800 / 9343
Facsimile:  + 64 (09) 441 8133
Email:  n.steenkamp@massey.ac.nz
**PhD Coordinator**

**Asheq Rahman**  
QA 3.41  
Research Professor  
Telephone: + 64 (09) 414 0800 / 9587  
Facsimile: + 64 (09) 441 8133  
Email: a.r.rahman@massey.ac.nz

**Undergraduate Business Law Coordinator**

**Matthew Berkahn**  
SSE 2.47  
Senior Lecturer  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2147  
Facsimile: + 64 (06) 350 5683  
Email: m.a.berkahn@massey.ac.nz

**Postgraduate Business Law Coordinator**

**Lindsay Trotman**  
SSE 2.46  
Associate Professor  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2222  
Facsimile: + 64 (06) 350 5683  
Email: l.g.s.trotman@massey.ac.nz

**Support for Students with Disabilities**

**Lindsay Hawkes**  
SST 1.31  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2157  
Facsimile: + 64 (06) 350 5617  
Email: l.c.hawkes@massey.ac.nz

**Support Person for Women**  
**Support Person for Maori**

**Carrol Chan**  
SST 1.04  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2151  
Facsimile: + 64 (06) 350 5617  
Email: c.p.chan@massey.ac.nz  

**Lin Mei Tan**  
SST 1.27  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2172  
Facsimile: + 64 (06) 350 5617  
Email: l.m.tan@massey.ac.nz
Harassment Contact Person

Frances Chua  
SST 1.18  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2152  
Facsimile: + 64 (06) 350 5617  
Email: f.c.chua@massey.ac.nz

First Aid Officers

Ngaire Kirk  
SST 1.06  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2170  
Facsimile: + 64 (06) 350 5617  
Email: n.e.kirk@massey.ac.nz

Carrol Chan  
SST 1.04  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2151  
Facsimile: + 64 (06) 350 5617  
Email: c.p.chan@massey.ac.nz

Peir Peir Woon  
SST 1.02  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2160  
Facsimile: + 64 (06) 350 5617  
Email: p.woon@massey.ac.nz

Nirmala Nath  
SST 1.01  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2154  
Facsimile: + 64 (06) 350 5617  
Email: n.nath@massey.ac.nz

Health and Safety Contact Person

Ngaire Kirk  
SST 1.06  
Palmerston North  
Telephone: + 64 (06) 356 9099 / 2170  
Facsimile: + 64 (06) 350 5617  
Email: n.e.kirk@massey.ac.nz
<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Campus</th>
<th>Extn</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Arcus, John</td>
<td>Senior Lecturer</td>
<td>WLGN</td>
<td>6887</td>
<td><a href="mailto:j.d.arcus@massey.ac.nz">j.d.arcus@massey.ac.nz</a></td>
</tr>
<tr>
<td>Berkahn, Matthew</td>
<td>Senior Lecturer Undergraduate Business Law Advisor</td>
<td>PNTH</td>
<td>2147</td>
<td><a href="mailto:m.a.berkahn@massey.ac.nz">m.a.berkahn@massey.ac.nz</a></td>
</tr>
<tr>
<td>Bishop, Helen</td>
<td>Senior Lecturer</td>
<td>WLGN</td>
<td>6880</td>
<td><a href="mailto:h.e.bishop@massey.ac.nz">h.e.bishop@massey.ac.nz</a></td>
</tr>
<tr>
<td>Botica Redmayne, Nives</td>
<td>Senior Lecturer</td>
<td>PNTH</td>
<td>2148</td>
<td><a href="mailto:n.redmayne@massey.ac.nz">n.redmayne@massey.ac.nz</a></td>
</tr>
<tr>
<td>Bradbury, Michael</td>
<td>Professor</td>
<td>AKLD</td>
<td>9415</td>
<td><a href="mailto:m.e.bradbury@massey.ac.nz">m.e.bradbury@massey.ac.nz</a></td>
</tr>
<tr>
<td>Butcher, David</td>
<td>Senior Tutor</td>
<td>PNTH</td>
<td>2151</td>
<td><a href="mailto:d.p.butcher@massey.ac.nz">d.p.butcher@massey.ac.nz</a></td>
</tr>
<tr>
<td>Chan, Carrol</td>
<td>Lecturer</td>
<td>PNTH</td>
<td>2157</td>
<td><a href="mailto:c.p.chan@massey.ac.nz">c.p.chan@massey.ac.nz</a></td>
</tr>
<tr>
<td>Chua, Frances</td>
<td>Lecturer Undergraduate Accountancy Advisor</td>
<td>PNTH</td>
<td>2152</td>
<td><a href="mailto:f.c.chua@massey.ac.nz">f.c.chua@massey.ac.nz</a></td>
</tr>
<tr>
<td>Courtenay, Steven</td>
<td>Associate Professor</td>
<td>AKLD</td>
<td>9206</td>
<td><a href="mailto:s.m.courtenay@massey.ac.nz">s.m.courtenay@massey.ac.nz</a></td>
</tr>
<tr>
<td>Dunmore, Paul</td>
<td>Professor</td>
<td>WLGN</td>
<td>6898</td>
<td><a href="mailto:p.v.dunmore@massey.ac.nz">p.v.dunmore@massey.ac.nz</a></td>
</tr>
<tr>
<td>Hawkes, Lindsay</td>
<td>Lecturer</td>
<td>PNTH</td>
<td>2157</td>
<td><a href="mailto:l.c.hawkes@massey.ac.nz">l.c.hawkes@massey.ac.nz</a></td>
</tr>
<tr>
<td>Heslop, James</td>
<td>Senior Lecturer</td>
<td>WLGN</td>
<td>6880</td>
<td><a href="mailto:j.d.heslop@massey.ac.nz">j.d.heslop@massey.ac.nz</a></td>
</tr>
<tr>
<td>Hooks, Jill</td>
<td>Associate Professor</td>
<td>AKLD</td>
<td>9458</td>
<td><a href="mailto:j.j.hooks@massey.ac.nz">j.j.hooks@massey.ac.nz</a></td>
</tr>
<tr>
<td>Hu, Yuan Yuan</td>
<td>Lecturer</td>
<td>PNTH</td>
<td>2156</td>
<td><a href="mailto:y.hu@massey.ac.nz">y.hu@massey.ac.nz</a></td>
</tr>
<tr>
<td>Hubbard, Jerry</td>
<td>Senior Lecturer</td>
<td>WLGN</td>
<td>6358</td>
<td><a href="mailto:j.j.hubbard@massey.ac.nz">j.j.hubbard@massey.ac.nz</a></td>
</tr>
<tr>
<td>Islam, Ainul</td>
<td>Senior Lecturer</td>
<td>WLGN</td>
<td>6879</td>
<td><a href="mailto:a.islam@massey.ac.nz">a.islam@massey.ac.nz</a></td>
</tr>
<tr>
<td>Kirk, Ngaire</td>
<td>Lecturer</td>
<td>PNTH</td>
<td>2170</td>
<td><a href="mailto:n.e.kirk@massey.ac.nz">n.e.kirk@massey.ac.nz</a></td>
</tr>
<tr>
<td>Laswad, Fawzi</td>
<td>Professor Head of School</td>
<td>PNTH</td>
<td>2860</td>
<td><a href="mailto:f.laswad@massey.ac.nz">f.laswad@massey.ac.nz</a></td>
</tr>
<tr>
<td>Mulholland, Ray</td>
<td>Adjunct Lecturer</td>
<td>PNTH</td>
<td>7397</td>
<td><a href="mailto:r.d.mulholland@massey.ac.nz">r.d.mulholland@massey.ac.nz</a></td>
</tr>
<tr>
<td>Nath, Nirmala</td>
<td>Lecturer</td>
<td>PNTH</td>
<td>2154</td>
<td><a href="mailto:n.nath@massey.ac.nz">n.nath@massey.ac.nz</a></td>
</tr>
<tr>
<td>O'Sullivan, Trish</td>
<td>Lecturer</td>
<td>AKLD</td>
<td>9462</td>
<td><a href="mailto:p.f.osullivan@massey.ac.nz">p.f.osullivan@massey.ac.nz</a></td>
</tr>
<tr>
<td>Pinny, Judith</td>
<td>Senior Tutor</td>
<td>WLGN</td>
<td>6802</td>
<td><a href="mailto:j.pinny@massey.ac.nz">j.pinny@massey.ac.nz</a></td>
</tr>
<tr>
<td>Rahman, Asheq</td>
<td>Professor</td>
<td>AKLD</td>
<td>9587</td>
<td><a href="mailto:a.r.rahman@massey.ac.nz">a.r.rahman@massey.ac.nz</a></td>
</tr>
<tr>
<td>Robertson, Jeff</td>
<td>Lecturer</td>
<td>PNTH</td>
<td>2168</td>
<td><a href="mailto:j.s.robertson@massey.ac.nz">j.s.robertson@massey.ac.nz</a></td>
</tr>
<tr>
<td>Sayles, Feona</td>
<td>Lecturer</td>
<td>PNTH</td>
<td>7492</td>
<td><a href="mailto:f.j.sayles@massey.ac.nz">f.j.sayles@massey.ac.nz</a></td>
</tr>
<tr>
<td>Smith, Nicholas</td>
<td>Senior Lecturer</td>
<td>AKLD</td>
<td>9246</td>
<td><a href="mailto:n.m.smith@massey.ac.nz">n.m.smith@massey.ac.nz</a></td>
</tr>
<tr>
<td>Steenkamp, Natasja</td>
<td>Lecturer</td>
<td>AKLD</td>
<td>9343</td>
<td><a href="mailto:n.steenkamp@massey.ac.nz">n.steenkamp@massey.ac.nz</a></td>
</tr>
<tr>
<td>Stent, Warwick</td>
<td>Lecturer</td>
<td>AKLD</td>
<td>9542</td>
<td><a href="mailto:w.j.stent@massey.ac.nz">w.j.stent@massey.ac.nz</a></td>
</tr>
<tr>
<td>Tan, Lin Mei</td>
<td>Senior Lecturer</td>
<td>PNTH</td>
<td>2172</td>
<td><a href="mailto:l.m.tan@massey.ac.nz">l.m.tan@massey.ac.nz</a></td>
</tr>
<tr>
<td>Tozer, Lin</td>
<td>Lecturer</td>
<td>PNTH</td>
<td>2174</td>
<td><a href="mailto:l.tozer@massey.ac.nz">l.tozer@massey.ac.nz</a></td>
</tr>
<tr>
<td>Trotman, Lindsay</td>
<td>Associate Professor Postgraduate Business Law Advisor</td>
<td>PNTH</td>
<td>2222</td>
<td><a href="mailto:l.g.s.trotman@massey.ac.nz">l.g.s.trotman@massey.ac.nz</a></td>
</tr>
<tr>
<td>Wilson, Debbie</td>
<td>Lecturer</td>
<td>PNTH</td>
<td>2185</td>
<td><a href="mailto:d.j.wilson@massey.ac.nz">d.j.wilson@massey.ac.nz</a></td>
</tr>
<tr>
<td>Woon, Peir Peir</td>
<td>Tutor</td>
<td>PNTH</td>
<td>2160</td>
<td><a href="mailto:p.woon@massey.ac.nz">p.woon@massey.ac.nz</a></td>
</tr>
<tr>
<td>Name</td>
<td>Position</td>
<td>Campus</td>
<td>Ext.</td>
<td>Email</td>
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</tr>
<tr>
<td>Batten, Jude</td>
<td>Academic Administrator</td>
<td>PNTH</td>
<td>4426</td>
<td><a href="mailto:j.f.batten@massey.ac.nz">j.f.batten@massey.ac.nz</a></td>
</tr>
<tr>
<td>Batten, Nikki</td>
<td>Secretary / Administrator</td>
<td>WLGN</td>
<td>6877</td>
<td><a href="mailto:n.j.batten@massey.ac.nz">n.j.batten@massey.ac.nz</a></td>
</tr>
<tr>
<td>Brown, Andrew</td>
<td>Casual Computer Technician</td>
<td>PNTH</td>
<td>4823</td>
<td><a href="mailto:brown@massey.ac.nz">brown@massey.ac.nz</a></td>
</tr>
<tr>
<td>Goldsworthy, Inez</td>
<td>Secretary/Administrator</td>
<td>PNTH</td>
<td>2196</td>
<td><a href="mailto:i.l.goldsworthy@massey.ac.nz">i.l.goldsworthy@massey.ac.nz</a></td>
</tr>
<tr>
<td>Halstead, Kathy</td>
<td>HOS PA / Financial Administrator</td>
<td>PNTH</td>
<td>2198</td>
<td><a href="mailto:k.m.halstead@massey.ac.nz">k.m.halstead@massey.ac.nz</a></td>
</tr>
<tr>
<td>Higgs, Jonathan</td>
<td>Computer Technician</td>
<td>PNTH</td>
<td>2169</td>
<td><a href="mailto:j.p.higgs@massey.ac.nz">j.p.higgs@massey.ac.nz</a></td>
</tr>
<tr>
<td>Jones, Glenyss</td>
<td>Secretary / Administrator</td>
<td>AKLD</td>
<td>9220</td>
<td><a href="mailto:g.a.jones@massey.ac.nz">g.a.jones@massey.ac.nz</a></td>
</tr>
<tr>
<td>Loo, Sim</td>
<td>Research Assistant</td>
<td>PNTH</td>
<td>2162</td>
<td><a href="mailto:y.loo@massey.ac.nz">y.loo@massey.ac.nz</a></td>
</tr>
<tr>
<td>Noom, Hayley</td>
<td>Secretary / Administrator</td>
<td>AKLD</td>
<td>9589</td>
<td><a href="mailto:h.c.noom@massey.ac.nz">h.c.noom@massey.ac.nz</a></td>
</tr>
<tr>
<td>Rossiter, Mary</td>
<td>Research Support / Secretary</td>
<td>PNTH</td>
<td>2197</td>
<td><a href="mailto:m.c.rossiter@massey.ac.nz">m.c.rossiter@massey.ac.nz</a></td>
</tr>
<tr>
<td>Snyders, Natalie</td>
<td>Secretary/Administrator</td>
<td>AKLD</td>
<td>9589</td>
<td><a href="mailto:n.e.snyders@massey.ac.nz">n.e.snyders@massey.ac.nz</a></td>
</tr>
<tr>
<td>Toy, Heather</td>
<td>Senior Secretary</td>
<td>PNTH</td>
<td>2199</td>
<td><a href="mailto:h.j.m.toy@massey.ac.nz">h.j.m.toy@massey.ac.nz</a></td>
</tr>
<tr>
<td>Weakley, Jessica</td>
<td>Secretary / Administrator</td>
<td>PNTH</td>
<td>2194</td>
<td><a href="mailto:j.l.weakley@massey.ac.nz">j.l.weakley@massey.ac.nz</a></td>
</tr>
</tbody>
</table>
School of Accountancy
Campus Addresses

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

Telephone: + 64 (06) 356 9099
Facsimile: + 64 (06) 350 5617

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

Telephone: + 64 (09) 414 0800
Facsimile: + 64 (09) 441 8133

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

Telephone: + 64 (04) 801 5799
Facsimile: + 64 (04) 801 2885

School Web Site
http://www-accountancy.massey.ac.nz

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