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Head of School’s Report

The School of Accountancy had many achievements in 2014. CPA Australia renewed their accreditation of our BAcc and BBS (Accountancy) programmes for the maximum period of another five years, until 2019. Included in this accreditation is the newly established Master of Professional Accountancy and Finance (MPAF). The School’s programmes are also accredited by Chartered Accountants Australia and New Zealand, ACCA and CIMA.

The world’s top 800 universities are rated annually by QS World University Rankings. These rankings are based on the results of global academic and employer surveys and research metrics. It is pleasing to note that Accountancy is one of only three subjects at Massey University rated in the top 100 by QS.

This year, the School collaborated with the Palmerston North Community Services Council and the Palmerston North City Council in the development of the Palmerston North Community Accounting project, based on the Manawatu campus. Palmerston North Community Accounting involves second and third-year accounting students providing free advice and training for small to medium community groups while supervised by chartered accountants.

This is the ninth year of the School’s involvement in the Executive Insight Programme organised by Chartered Accountants of Australia and New Zealand, which provides students the opportunity to shadow executives in host organisations. The Manawatu programme organiser, Dr Nives Botica Redmayne, is very pleased with the achievements of the programme in providing experience for our students and the links between local industry and our School. The School appreciates the support of the sponsors and host organisations: Iplex Pipelines, Higgins Group and the Palmerston North City Council.

In early 2014, we welcomed two new staff to the Albany campus, Dr Haiyan Jiang and Associate Professor Ahsan Habib, and in early 2015 we welcomed new additions, Dr Dimu Ehalaiye and Dr Hedy Huang. Dimu is based at the Manawatu campus and Hedy at the Albany campus.

The School congratulates senior lecturers Dr Borhan Bhuiyan, Dr Nives Botica Redmayne and Associate Professor Lin Mei Tan on their recent promotions. This year we also celebrated a significant milestone for the School’s professional staff when Heather Toy, Mary Rossiter and Sim Loo achieved 20 years of service to the School.

Andrew Brown, the School’s Media Consultant, received the Massey Business School Star Award for Excellence in Professional Support. This award is open to professional staff whose contribution has been exemplary. In November, the School farewelled Professor Paul Dunmore who retired after more than ten years’ service to the School.
With sadness we mourned the loss of a long serving staff member, Ray Mulholland, who passed away in April 2014. Ray joined Massey University as a lecturer in 1972, teaching Business Law, and was one of the founding staff members of Business Law studies. He is greatly missed.

School staff had a productive research year. Twenty-three articles were published in international and national refereed journals including the *Australian Accounting Review, Research in Accounting Regulation, International Journal of Auditing, International Journal of Voluntary and Nonprofit Organizations, Meditari Accountancy Research, New Zealand Journal of Taxation Law and Policy*, and *Competition & Consumer Law Journal*. A book and several chapters in books were authored by staff members. Our academic staff presented 21 papers at international conferences in 2014, such as the *Accounting and Finance Association Australia and New Zealand (AFAANZ) Conference* in Auckland, the 8th *International European Institute for Advanced Management (EIASM) Public Sector Conference* in Edinburgh, U.K., the *International Conference on Accounting Studies (ICAS)* in Kuala Lumpur, Malaysia, and the *Australasian Law Teachers’ Association Conference*, the Gold Coast, Australia.

The School continues its leadership in using technology for improving the learning experience of students. All School papers use Adobe Connect to deliver virtual classes that enable students to attend from anywhere in the world. These classes are recorded and made available online. In 2015, the School is trialling another educational technology tool, Top Hat, which transforms students’ mobile devices into powerful class engagement tools. If trials of the new technology are successful, the School will adopt this technology in the coming year.

Professor Fawzi Laswad

Head of School
School of Accountancy's Vision and Mission

Vision

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

Mission

To provide quality accounting and business law education, leading to successful career opportunities for graduates; to conduct and disseminate applied research; and to contribute positively to the accounting profession and the wider community.

Values (Guiding Principles)

The School will:

- Be student focussed and supportive of its staff
- Encourage professionalism and staff satisfaction through provision of opportunities for personal development
- Maintain quality and uphold professional standards
- Ensure its student learning programmes are relevant and up-to-date
- Encourage and support staff research
- Encourage alternative modes of delivery and learning
- Reinforce and promote the University’s strategic goals
- Embrace EEO principles
- Recognise the Treaty of Waitangi
- Maintain transparent and inclusive management systems

School Goals and Objectives

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

Student Learning

Goal

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

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

Research

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

Objectives

- To encourage applied research and scholarship in the pursuit of academic excellence and to recognise and reward outstanding achievement.
- To place a high priority on the support and resourcing of researchers, research groups and research activities.
- To emphasise publication in quality journals ranked as B or higher.
- To annually increase the numbers of students undertaking postgraduate research programmes and the level of scholarship and other support available to them.
- To build the research capability of the School by:
  - giving a high priority to the development of comprehensive research capability on all campuses,
  - providing researchers with infrastructure and support of a high standard, and
  - identifying and nurturing new or emerging areas of research.

Profession and the Wider Community

Goal
To contribute to the profession and wider community as a source of expertise and advice.

Objectives

- To contribute to the development of the profession by actively contributing to and participating in professional activities.
- To contribute to the wider community.
2014 Research Activities

Publications

Journals


**Book**


**Chapter in Book**

Bradbury, M.E. (2014). Airlines: Depreciation differences (pp. 87-92); Diligent: Revenue recognition problems (pp. 126-133); Rubicon: Accounting changes (pp. 134-141); Valuation ratios in the retail industry 2010 to 2013 (pp. 252-255); and, Diligent: Governance issues (pp. 387-393). In K. Palepu, P. Healy. S. Wright, M.E. Bradbury and P. Lee (Eds.), *Business Analysis and Valuation*, Australia, Cengage Learning Australia.


Report Prepared


Monographs

Othman, R. (Co-authored). (2014). Synthesising readiness for transformation (RFT) and managerial performance. (A research grant for this project of NZ$20,000 was awarded by the Ministry of Higher Education Malaysia in 2011).

Conference Paper Presented


O’Sullivan, T. (2014). Online shopping and consumers – A review of New Zealand and Australian website methods of Incorporation of Terms. Teaching Consumer Law in a Virtual World Conference, University of Houston Law Centre, Santa Fe, New Mexico, USA, 30–31 May.


Seminar/Other Paper Presented


Dowler, T. and Stent, W.J. (2014). Early assessments of the gap between integrated reporting and current corporate reporting. College of Accounting, University of Cape Town, Cape Town, South Africa, 20 June; Department of Accounting, Rhodes University, Grahamstown, South Africa, 24 June; Faculty of Economic and Management Sciences, University of Pretoria, Pretoria, South Africa, 2 July; and the Accounting Research Seminar Series, Massey University, Albany, New Zealand, 3 September.


Dunmore, P. (2014). Governance for public sector directors. Massey University Executive Programmes; Wellington, 25 March; Auckland, 1 October; and Wellington, 4 November.


Rahman, A. (2014). Reporting and measurement inconsistencies and composition, and relevance of non-GAAP earnings of red chip companies. Department of Accounting, Central University of Finance and Economics, Beijing, 7 March.


**News Media**


Staff Journal Publications 2010-2014

Dr Matthew Berkahn


Dr Borhan Bhuiyan


**Dr Nives Botica Redmayne**


**Professor Michael Bradbury**


**Dr Lei Cai**


**Frances Chua**


**Professor Paul Dunmore**


**Patrick Flannery**


Associate Professor Ahsan Habib


**Professor Jill Hooks**


**Dr Yuan Yuan Hu**


**Dr Hedy Huang**


**Dr Haiyan Jiang**


**Professor Fawzi Laswad**


Dr Nirmala Nath


Trish O’Sullivan


**Dr Radia Othman**


**Dr Deborah Russell**


**Feona Sayles**


Dr Warwick Stent


Associate Professor Lin Mei Tan


**Associate Professor Lindsay Trotman**


Abstracts of PhD Research in Progress

Fawad Ahmad

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

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

Oyuntsend Chagnaadorj

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

This study investigates the International Financial Reporting Standards income statement classifications related to Other Comprehensive Income (OCI) and Discontinued Operations (DCO). These classifications give managers the discretion to shift expenses within comprehensive income. I examine if these classifications improve the forecasting of profitability or whether these classifications are opportunistically used by managers. This topic is academically motivated by Accounting classification and the predictive content of earnings by Fairfield, Sweeney and Yohn (1996) and Earnings management using classification shifting: An examination of core earnings and special items by McVay (2006). This will be the first study that combines the methodologies in both these papers and also applies them to discontinued operations and items of other comprehensive income. The study is professionally motivated because the International Accounting Standards Board has a project on performance reporting. Items of OCI are part of the discussions on the revision of the conceptual framework. Data will be collected from the ASX listed companies’ comprehensive income statements between 2005 and 2013. There are more than 2000 companies listed in the ASX and the total sample will be around 18000 firm/year data (2000*9years).
Disclosure of corporate code of ethics

There have been increasing calls for corporate governance reforms in countries engaged in capitalistic pursuits in the past few decades. Subsumed in these calls is the drive to restore public interest and to promote better ethics among business professionals. In an era of increasing emphasis on corporate accountability, pressures for corporate betterment come not only from those who purportedly have a “stake” in corporations but also from the corporations themselves. This is reflected in the increasing number of corporations producing codes of ethics to show their ethical commitments.

Research into corporate codes of ethics has identified a variety of reasons why corporations produce codes of ethics. Most of such reasons tend to be functional and descriptive in nature and are not sufficiently insightful in their explanations. The purpose of this study is to go beyond functionality and provide a better understanding of the underlying reasons for ethical disclosures by corporations. Institutional theory is adopted to explain the conceptual component of the study, which includes a critical examination of the intricate relationships between business ethics and trust, the pressures confronting corporations, the prevalence of corporate codes of ethics, and the various reasons for code adoption. A set of propositions focused on the underlying reasons for code disclosures by companies is developed and their validity will be tested empirically by examining the ethics disclosures of the top 1000 U.S. companies between 2000 and 2010. It is hoped that such an analysis will help to explain the actions taken by the corporations to increase their ethics and trust propensity in light of regulatory guidance and any other motivations.

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

The purpose of this study is to survey the carbon financial accounting practices of the companies affected under Australian Carbon Tax and New Zealand’s Emission Trading Scheme (ETS). It will present the findings as guidance on carbon financial accounting in the absence of a uniform standard. Added to this survey will be an examination of the relation between (1) firms’ characteristics; (2) firms’ carbon emission levels carbon emissions related disclosures and the way carbon accounting is being conducted in the affected companies.

The findings presented by this study will be useful for establishing a guideline for accountants and auditors to help affected companies financially account for carbon allowances. The findings will also be useful to accounting policy makers in understanding how and why the affected companies financially account for their carbon allowances in a certain way. This can further help the accounting policy makers in developing a uniform carbon financial accounting guidance, given that IASB is yet to issue draft guidance on the financial accounting of carbon emission. Lastly, with the scant amount of literature available
in the field of financial accounting and assurance of carbon emissions under Carbon Tax and ETS, this project will also give meaningful insight to academics and researchers to further their studies into this subject.

Mohammed Al Mallek

The perception of the needs for generic skills among accounting graduates, accounting educators and employers: A comparison between Saudi Arabia and New Zealand

With the development in economic environment and technologies as well as an increase in business challenges, employers have increasingly emphasised the need for accounting graduates to acquire generic skills at tertiary education. However, an overview of the literature on generic skills suggest that generic skills developed within accounting education courses do not match market requirements (e.g. Albrecht and Sack, 2000; De Lange et al., 2006; Hawkers, 2003). Generic skills are certainly of importance to accounting graduates as they help them to stand out among other job seekers and advance their careers (Awe, 2014). The aim of this study is to examine and compare the perceptions of accounting graduates, accounting educators and employers on generic skills in New Zealand (a developed country) and Saudi Arabia (a developing country). First, it will explore what do accounting lecturers provide in developing generic skills in the university and what they believe that accounting graduates receive and require in terms of generic skills that can meet the needs of Saudi and New Zealand employers. Second, this study will identify the most important generic skills for accounting graduates, and whether they achieve them at the university and whether these skills meet the expectations of employers. Third, it will examine from the Saudi and New Zealand employers’ perspective what they expect accounting graduates should have in terms of generic skills, to satisfy workplace requirements. A conceptual framework of generic skills is developed for this study.

The study will contribute to the literature an understanding of the perceptions of the importance of generic skills by employers, accounting educators, accounting graduates in two different countries with different cultural dimensions (Hofstede’s cultural dimension theory) and economic development. Moreover, this study would contribute to bridging the gap between education at university and the workplace in the development of generic skills of accounting graduates.

Abdul Haris Muhammadi

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

The recent corporate collapses in the US and other parts of the world have caused serious concerns about the credibility of financial reporting. The low quality of financial reporting is caused by corporate frauds and manipulation. One of the mechanisms used by companies to conduct those fraudulent activities is through related party transactions (RPTs). Concerns
are raised for RPTs because RPTs might not take place in arm’s length conditions (McCahery & Vermeulen, 2005) and the dominant company might use its power to arrange transactions with its less dominant affiliates so that the former might achieve income reporting objectives (Thomas, Herrmann, & Inoue, 2004). The motivation for this study relates to some unique institutional features of Indonesia. Indonesia has a high concentration on ownership which might have a negative impact on corporate governance (Claessens, Djankov, & Lang, 2000) and reliability of accounting information (Fan & Wong, 2002). In addition, it is quite common practice in Indonesia that most of top management is connected to the family of controlling shareholders (Claessens et al., 2000) so that the agency problem is not between shareholders and management but between controlling shareholders and minority interests in the form of expropriation (Claessens, Djankov, Fan, & Lang, 1999; Porta, Lopez-de-Silanes, & Shleifer, 1999; Utama & Utama, 2014). Further, Fisman (2001) claims that the values of some firms in Indonesia are highly influenced by political connections.

The objective of the study is to broaden understanding of the effect of RPTs as a mechanism for tunnelling or propping up, conducted by politically connected firms in Indonesia. Different from previous studies on RPTs, political connections and audit quality issues will be considered. Since RPTs conducted by affiliated companies in an environment of strong political connections raise doubt about the credibility of published financial statements, it is important to understand whether external auditing as a corporate governance mechanism helps alleviate some of the concerns associated with low quality financial reporting. The outcome of this study will provide analyses and evidence about whether RPTs are being used by controlling shareholders to manage earnings of their listed firms in the Indonesian Stock Exchange, so that the users of financial statements might be able to evaluate the quality of earnings of the politically connected firms. In addition, the research will shed light on the governance role played by external auditors for ensuring credible financial reporting in Indonesia.

Feona Sayles

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

This research will explore adult NZ gang identity and the ways that visible signs of this identity have been interpreted by members of the Whanganui community. This research arose as a result of the District Council (Prohibition of Gang Insignia) Act 2009 (‘Gang Insignia Act 2009’) which allows the Whanganui District Council to make bylaws prohibiting the wearing of gang insignia in certain areas.

The ‘Gang Insignia Act 2009’ reflects a view that the wearing of gang insignia should be considered a social problem that requires legal intervention. My research will adopt a social constructionist perspective and will seek to discover the meanings attributed to gang insignia by members of the Whanganui community, how these meanings have developed, and the consequences arising from adopting the legislative meaning. My research will involve an analysis of media representations of ‘gangs’ alongside semi-structured interviews with gang members, the public, and other relevant parties in Whanganui.
Trish O’Sullivan

Online shopping: Pearls and pitfalls for New Zealand consumers – How to increase consumer protection and confidence

The general theme of my study will be to identify the legal issues faced by consumers shopping online and to develop ideas for improving consumer protection and confidence in online shopping. An increase in consumer confidence should lead to an increase in the levels of retail shopping online which would have flow-on economic benefits.

Recent reports and surveys in New Zealand and Australia show that online shopping currently makes up 5-6% of all retail shopping and increased by around 12% in Australia in the 12 months ending in July 2011. With the level at between 5 and 6% of all retail shopping there is scope for significant further growth in online shopping. Online shopping has significant economic benefits for retailers – among other things, they do not need to lease expensive retail space, they have reduced overhead costs and their customers can shop all hours. These benefits can lead to reduced prices for consumers and more shopping choices.

An OECD report released in November 2009 notes, “Given the significant benefits of e-commerce to the economy and to consumers, it is important for governments and stakeholders to work together to ensure that the benefits are fully realised, which includes finding ways to boost consumer confidence in online transactions.”
Discussion Paper Series

Editor: Professor Jill Hooks

The Discussion Paper Series of the School of Accountancy is intended to provide staff and postgraduate students of the School with a means of communicating new and developing ideas in order to facilitate academic debate. Discussion papers should not necessarily be taken as completed works or final expressions of opinion.

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

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

Abstracts of discussion papers, and most full papers are available, as pdf documents, at our school’s webpage.

The Discussion Paper Series started in 1981. A list of all discussion papers published by the School is available at the back of each discussion paper. A hard copy of any full paper, provided it is in stock, may be obtained from:

Sim Loo
School of Accountancy
Private Bag 11-222
Massey University
Palmerston North 4442
New Zealand

Email: y.loo@massey.ac.nz

For more details of the Discussion Paper Series, visit our School’s website:

Research Seminar Series

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

Working Papers presented are available at the venue or from the website in PDF format or from Natalie Snyders (Albany), Inez Goldsworthy (Manawatu), and Nikki Batten (Wellington).

Seminars are usually held on Wednesday from 12pm to 1pm. Subject to availability of a suitable time slot, the School will contribute towards travel costs and accommodation (where appropriate) for visiting speakers from outside Albany and Manawatu.

If you wish to present a paper in the series, please contact the appropriate seminar convenor.

Research Seminar Series Convenors

**Albany**
Trish O’Sullivan  
School of Accountancy  
Massey University  
Private Bag 102 904  
North Shore Mail Centre  
New Zealand  
p.f.osullivan@massey.ac.nz

**Manawatu**
Assoc Prof Lin Mei Tan  
School of Accountancy  
Massey University  
Private Bag 11 222  
Palmerston North  
New Zealand  
l.m.tan@massey.ac.nz
### 2014 Research Seminar Series, Albany Campus

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<tr>
<td>24 March</td>
<td>Pieter Conradie CA (SA) - Programme Director: Integrated Reporting at University of Pretoria in South Africa</td>
<td>Integrated reporting in practice in South Africa</td>
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<tr>
<td>11 June</td>
<td>Abdul Haris Muhammadi Fawad Ahmad Muhammad Shahin</td>
<td>Postgraduate Student Proposals: Political connections – Indonesia Political connections – Pakistan IFRS, accounting complexity and audit fee</td>
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<tr>
<td>2 July</td>
<td>Trish O’Sullivan</td>
<td>Online shopping and consumers – A review of New Zealand and Australian website terms and conditions</td>
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<tr>
<td>23 July</td>
<td>Abdul Haris Muhammadi Xueying Wei</td>
<td>PhD Proposal Presentation – Confirmation Committee: Political connections – Indonesia 110.799 Proposal Presentation: The quality of accrual-earnings and earnings conservatism of local governments in New Zealand</td>
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<td>3 September</td>
<td>Siata Tavite Warwick Stent</td>
<td>An exploration of accountability and integrated thinking in a Tongan not-for-profit organisation Early assessments of the gap between integrated reporting and current corporate reporting processes</td>
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<tr>
<td>8 October</td>
<td>Paul Dunmore</td>
<td>Some models for the evolution of financial statement data</td>
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2014 Research Seminar Series, Manawatu Campus

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<td>12 February</td>
<td>Lynley Woodward</td>
<td>New Zealand small business owners’ attitudes on GST compliance</td>
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<td>13 May</td>
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<td>The perception of the needs for generic skills among accounting graduates, accounting educators and employers: A comparison between Saudi Arabia and New Zealand</td>
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<td>26 October</td>
<td>Associate Professor Gehan Gunasekara, Department of Commercial Law, University of Auckland Business School</td>
<td>Mass surveillance, hacked e-mails and bloggers: Is there any privacy left?</td>
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<td>10 December</td>
<td>Miao Zhang</td>
<td>A literature review on accounting treatment of heritage assets and some evidence from Auckland</td>
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Massey Business School PhD Symposums

The PhD Symposums held in November in Albany and Palmerston North were a resounding success with the students. A total of 50 PhD Candidates presented their research in either parallel or plenary sessions, or in poster form. The students found the afternoon workshops presented by staff particularly useful and also enjoyed the opportunity to meet and learn about other candidates’ research. A special note of thanks to the following SoA staff for taking the time to sit on feedback panels and deliver workshops: Jill Hooks, Ahsan Habib, Warwick Stent, Jaiyan Jiang, Borhan Bhuiyan, and Lei (Charlie) Cai.
Other Staff Research Activities 2014

Co-editor of Journal

Hooks, J. Pacific Accounting Review
Tan, L.M. New Zealand Journal of Taxation Law and Policy
Trotman, L. Australian Journal of Competition and Consumer Law (New Zealand Section)

Associate Editor

Bhuiyan, B Journal of Accounting, Finance and Economics
Global Review of Accounting and Finance

Guest Editor

Othman R. Research in Accounting and Emerging Economies (Vol. 15)

Board of Advisors

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

Members of Editorial Boards

Bradbury, M. Abacus
Accounting and Finance
Australian Accounting Review
Journal of Contemporary Accounting and Economics
Journal of Accounting and Public Policy
Journal of Accounting Education
Meditari Accountancy Research
New Zealand Journal of Taxation Law and Policy
Pacific Accounting Review

Laswad, F. Accounting Education, An International Journal
Journal of Financial Reporting and Accounting
Pacific Accounting Review

Stent, W. Meditari Accountancy Research Journal
**Editorial Advisory Board**

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<tr>
<td>Dunmore, P.</td>
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<td>Hu, Y.Y.</td>
<td>Journal of Humanistics and Social Sciences (JHSS)</td>
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<td>Othman, R.</td>
<td>Journal of Financial Reporting and Accounting</td>
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<td>New Accountant USA (International Edition)</td>
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**Reviewers/Referees**

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<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Bhuiyan, B.</td>
<td>Accounting Research Journal</td>
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<td>Corporate Governance: An International Review</td>
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<td>Managerial Auditing Journal</td>
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<td>Pacific Accounting Review</td>
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<td>Botica Redmayne, R.</td>
<td>International Journal of Auditing</td>
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<td>Journal of Accounting Education</td>
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Qualitative Research in Accounting and Management  
Accounting and Business Research Journal  
Accounting History  
NZ Journal of Applied Business Research

Hu, Y.Y.  
Pacific Accounting Review  
Asian Review of Accounting  
Universal Journal of Accounting and Finance

Jiang, H.  
The International Journal of Auditing

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

Laswad, F.  
Accounting Education, An International Journal  
Journal of Accounting in Emerging Economies  
Pacific-Basin Finance Journal

Nath, N.  
Fijian Studies Journal (Fiji)  
Journal of Accounting & Organizational Change  
Pacific Accounting Review  
Journal of Management Study  
Qualitative Research in Accounting and Management

Othman, R.  
Journal of Accounting in Emerging Economies  
Corporate Governance: The International Journal of Business in Society  
Voluntas: International Journal of Voluntary and Non-profit Organizations

Stent, W.J.  
Pacific Accounting Review  
Meditari Accountancy Research

Tan, L.M.  
Accounting Education: An International Journal  
E-journal of Tax Research  
International Journal of Learning and Change  
Journal of the Australasian Tax Teachers Association  
New Zealand Journal of Taxation Law and Policy

Trotman, L.G.S.  
New Zealand Business Law Quarterly

Wickramasinghe, J.  
Accounting Research Journal
Discussants/Moderators

Bhuiyan, B.  
Discussant, Auckland Regional Accounting Conference, Auckland, NZ, 4 December.

Botica Redmayne, N.  
Discussant for paper titled ‘Putting accounting where it is not wanted: Local government practitioners’ views on accounting for land under roads’ by Hassan M.A. Elhawary and Brian West, AFAANZ 2014 Conference, 6-8 July, Auckland, NZ

Discussant for the paper titled ‘Longer term audit costs of IFRS and the differential impact of implied auditor cost structures’ by Tom Scott (UoA), Auckland Region Accounting Conference, University of Auckland, 4 December.

Reviewer for AFAANZ 2014 Conference papers:

- Putting accounting where it is not wanted: Local government practitioners’ views on accounting for land under roads.
- Public oversight of audit firms: The slippery slope of regulation
- Auditor client’s market power and the pricing of audit services
- Understanding assurance in the Australian self-managed superannuation fund industry

External moderator for the Open Polytechnic for 71.301 Advanced Financial Accounting.

Independent academic reviewer for the Institute of Chartered Accountants Australia - Chartered Accountant Programme – Audit and Assurance exams.

Hooks, J.  

Stent, W.  
Convenor and moderator of “Integrated Reporting/ The future of corporate reporting”, a panel discussion by leaders of the accounting profession in New Zealand, Massey, Wellington, 21 May.

Tan, L. M.  
Chair ed a tax session at the International Conference on Accounting Studies, 18-20 August, Kuala Lumpur, Malaysia
Guest Speakers

Bhuiyan, B. Massey University PhD Research Symposium, Auckland, 12 November

Bradbury, M. International Accounting Standards Board (IASB) Research Forum (in conjunction with Accounting and Business Research), Said School of Business, University of Oxford, October

Hooks, J. Qualitative Research in Accounting special interest group. Presentation: ‘How to get qualitative research published in Pacific Accounting Review journal’, AFAANZ Conference, July 2

Editors’ Panel at the 4th NZ Sustainability Accounting Research Symposium, 29 August

Stent, W. Massey University PhD Research Symposium, Auckland, 12 November

Masters Examiners

Bhuiyan, B. Masters Thesis, School of Accountancy, Massey University, Albany Campus, 20 September

Hu, Y. MBA Research Reports, Massey University, December 2014

PhD Examiners

Bradbury, M. PhD, The Australian National University, ‘The impact of the global financial crisis on the comparative value relevance of GAAP versus non-GAAP earnings

PhD, The University of Auckland, ‘Firm’s choices to cross-list stocks on the U.S. and the U.K. markets: An earnings quality perspective’,

PhD, Victoria University of Wellington, ‘Financial reporting by small and medium sized entities in Mongolia and the International Financial Reporting Standard for Small and Medium Sized Entities’

Dunmore, P. PhD, Department of Accounting Economics and Finance, Lincoln University, March
Tan, L. M. Massey Business School and Law, Canterbury University, 20 February
Business Law, Griffith Business School, Griffith University, 24 September

**Visiting Professor to a University**

Dunmore, P. Visitor Professor, Discipline of Finance, University of Sydney, 17-28 November

**Participants in other Educational and Research Activities**

External moderator for the Open Polytechnic on the paper 71301 Advanced Financial Accounting.
Independent academic reviewer for the Institute of Chartered Accountants Australia - Chartered Accountant Programme – Audit and Assurance exams.

Bradbury, M. Convening Committee, Quantitative Accounting Research Symposium.
Resident Faculty at Accounting and Finance Association of Australia and New Zealand Doctorial Consortium.
Scientific Committee, IAAER Conference.

Dunmore, P. International Steering Committee for MEAFA (Methodological and Empirical Advances in Financial Analysis), University of Sydney.


Warwick assembled an impressive group of industry leaders to make up our forum panel: Jane Diplock (past Securities Commission and IOSCO chair), Murray Jack (Deloitte chair and FMA board member), Mark Yeoman (NZ Post CFO), and Graeme Mitchell (new XRB chair).
The PhD Symposiums held in November in Albany and Palmerston North were a resounding success with the students. A total of 50 PhD Candidates presented their research in either posters, parallel or plenary sessions. The students found the afternoon workshops presented by staff particularly useful and also enjoyed the opportunity to meet and learn about other candidates’ research.

A special note of thanks to the following SoA staff for taking the time to sit on feedback panels and deliver workshops: Jill Hooks, Ahsan Habib, Warwick Stent, Haiyan Jiang, Borhan Bhuiyan, and Lei (Charlie) Cai.

Jill Hooks was the chairperson and on the panel for a parallel session in which seven students presented their PhD research. Charlie Cai took part in the symposium panel and ran a workshop titled ‘PhD journey at Massey and how to complete on time’.
Research Funding, Awards and Nominations 2014

Awards and Nominations

Haiyan Jiang’s paper ‘Analyst earnings forecasts and stock price synchronicity – A regulatory perspective from China’ won the Best Quantitative Paper Award at the Auckland Regional Accounting (ARA) Conference 4 December 2014 in Auckland. This paper was co-authored.

The New Zealand External Reporting Board (XRB) advised the bidding/research team of Fawzi Laswad, Nives Botica Redmayne, Charlie Cai and Warwick Stent that: “Massey University is our preferred researcher for our research project on Researching Information Needs of Users of New Zealand Capital Market Entity Financial Reports”. This project starts in February 2015 and continues for the best part of the year.

Dr Nives Botica Redmayne has been appointed as a councillor on the Council of accounting professional body, Chartered Accountants Australia and New Zealand, for the term 1 January 2015 to 31 December 2017.

Dr Nives Botica Redmayne has also been approved and appointed by the New Zealand Financial Market Authority (FMA) to the Auditor Regulation Advisory Group (ARAG) and delegated under the Crown Entities Act 2004 to carry out audit quality reviews of New Zealand licensed auditors on FMA’s behalf.

Research Funding

Nives Botica Redmayne

Research project titled: ‘Accounting and financial reporting reform as a means for strengthening the development of efficient public sector financial management in Croatia’, on which Nives is the international researcher/expert, was accepted for funding by the Croatian Science Foundation and supported by EU this month. This was in competition with 900 other proposed projects. This project is for 48 months and valued at approximately NZ $130,000.

Research project titled: ‘Increased audit regulation – higher audit cost and market concentration – true or false?’, in collaboration with Prof Elizabeth Carson from the University of New South Wales, received a research grant from CPA.
School of Accountancy Prizes

Congratulations to all the students winning prizes in the 2014 prizegiving ceremonies and thank-you to the sponsors for their support.

Albany Campus

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<th>Sponsor</th>
<th>Prize Name</th>
<th>Recipient</th>
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<td>ACCA Australia &amp; New Zealand Ltd</td>
<td>ACCA Prize in Accounting 110.109</td>
<td>Meghna Gupta</td>
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<tr>
<td>ACCA Australia &amp; New Zealand Ltd</td>
<td>ACCA Prize in Accounting 110.209</td>
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<tr>
<td>BDO Auckland</td>
<td>BDO Auckland Award for Top Student in Advanced Financial Accounting – Albany Campus</td>
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<td>Chartered Institute of Management Accountants 300 level Prize in Management Accounting - Manawatu/Wellington Campus</td>
<td>Stephanie Boyd</td>
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<td>CPA Australia</td>
<td>CPA Australia prize for Most Outstanding 3rd year Student Majoring in Accountancy</td>
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<td>CPA Australia</td>
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<td>Thomson Reuters Prize in Taxation - Distance Mode</td>
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<td>Tony Drakeford Memorial Trust</td>
<td>Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting</td>
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<td>Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate</td>
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<td>Manawatu Campus</td>
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<td>ACCA Australia &amp; New Zealand Ltd</td>
<td>ACCA Prize for Most Outstanding 2nd year Student Majoring in Accountancy</td>
<td>Ravi Patel</td>
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<td>BDO Central (NI) Award for Top Student in Advanced Financial Accounting – Manawatu Campus</td>
<td>Daniel Simpson</td>
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<td>Bennetts University Book Centre Prize for 110.229 Management Accounting</td>
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<td>CCH New Zealand</td>
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<td>Jinghua Li</td>
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<td>Nadine van der Spuy, Carl Gray</td>
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<td>Thomson Reuters</td>
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**Wellington Campus**

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<td>Cameron Stewart</td>
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<td>New Zealand Institute of Chartered Accountants</td>
<td>New Zealand Institute of Chartered Accountants Prize for 110.702 Financial Accounting and Reporting</td>
<td>Gina Chapman</td>
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<td>PJC Farron</td>
<td>PJC Farron Prize for Third Year Accounting Information Systems</td>
<td>Susan Harvison</td>
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Executive Insight Programme 2014

The Executive Insight Programme is run on each campus with the local branch of the New Zealand Institute of Chartered Accountants (Chartered Accountants Australia and New Zealand). 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 functions. Each participant works with a carefully selected host organisation over a three-day period, usually late in August. 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. In 2014 the programme was in its thirteenth consecutive year.

Participants with representatives of their host organisations.

The contact people for the Executive Insight Programme on Albany and Manawatu campuses are:

**Albany Campus**  
Massey Contact: Professor Jill Hooks  
Chartered Accountants Australia and New Zealand Branch: Auckland

**Manawatu Campus**  
Massey Contact: Dr Nives Botica-Redmayne  
Chartered Accountants Australia and New Zealand Branch: Manawatu
Starting 2014 on a happy note, the School staff on the Manawatu Campus celebrated Chinese New Year, welcoming the year of the horse. Gong Xi Fa Cai (Happy and Prosperous New Year).

2 February

The School welcomes two new staff to the Albany campus, Associate Professor Ahsan Habib and Dr Haiyan Jiang. In the first semester Dr Habib will be teaching 110.209 and Dr Jiang will be teaching 110.309.

Photos left to right: Dr Habib and Dr Jiang

27 February

Massey University Rankings

Accountancy is one of three subjects at Massey University rated in the top 100 by Quacquarelli Symonds (QS) (http://www.topuniversities.com/qs-world-university-rankings).
A comparison of the world’s top 800 universities overall is completed annually by QS World University Rankings® – comparing the ranking of universities in a specific region, by subject area, or based on factors such as reputation or research citations. First compiled in 2004, the QS World University Rankings currently considers over 2,000 institutions, and ranks over 800. The top 400 are ranked individually, whereas those placed 401 and over are ranked in groups. Since 2013, these rankings are based on the results of their global academic and employer surveys and research metrics extracted from Scopus, operating on the same principles as for the QS World University Rankings by Subject. They also receive significant coverage in many national and international newspapers and media.

Table of Accounting and Finance (Massey University) Ranking

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<tr>
<td>Accounting and Finance</td>
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7 April

Prizes and Dean's List

Prize awarding ceremonies of the Academic Excellence Prizes and Dean's List were held at Albany Campus on 7 April, at Manawatu Campus on 12 May and Wellington Campus on 28 May 2014. Congratulations to all the recipients.

Photo shows prize winner Zhong Wan with Prof Ted Zorn and Prof Jill Hooks at the Albany ceremony.
Prize winner, Ravi Patel with Dr Lin Mei Tan and Prof Ted Zorn at the Manawatu ceremony.

Prize winner Charlotte Johansen with Assoc Prof Lindsay Trotman and Prof Ted Zorn at the Manawatu ceremony.

Staff of the School with prize winners at the Manawatu campus ceremony.

Head of School Prof Fawzi Laswad with prize winner at the Wellington ceremony.
May

2014 Graduation

Graduation ceremonies were held on 8 April at Albany Campus and 12 May at the Palmerston North Campus. Congratulations to all the accountancy graduates who received their degrees at Massey’s graduation ceremonies. A recording of accountancy graduates receiving their degrees at the graduation ceremony (Auckland, 8 April 2014) is available on our webpage.

July

CPA Accreditation

Certified Practising Accountants Australia (CPA Australia) re-accredits the accountancy programmes at Massey University for another five years. The successful accountancy programmes are:-

- Bachelor of Accountancy [BAcc]
- Bachelor of Business Studies (Accountancy) [BBS(Accountancy)]
- Master of Professional Accounting and Finance [MPAF]

4 July

Trans Tasman Chartered Accountants Launch New Brand amalgamating ICANZ with ICAA

New Zealand Institute of Chartered Accountants (NZICA) and the Institute of Chartered Accountants Australia (ICAA) amalgamated to become Chartered Accountants Australia and New Zealand, their new trading name. The amalgamation brought more than 100,000 diverse and talented professionals together.

As a result, through its accreditation by NZICA, the School is now accredited by the newly established professional organisation. Chartered Accountants Australia and New Zealand is committed to:

- Operating with the highest level of professional integrity with truth and accuracy of judgement and taking an active approach with tangible outputs and results
- Facilitating the connections that build a powerful network
- Delivering professional development responsive to market needs
- And taking an active approach to thought leadership with tangible outputs and results

Chartered Accountants Australia and New Zealand is affiliated with two of the world’s largest accounting alliances:

- Global Accounting Alliance [GAA]
- Chartered Accountants Worldwide
Chartered Accountants Australia and New Zealand released the first edition of its new magazine 'Acuity'. Acuity is Chartered Accountants ANZ monthly business publication.

http://chartered accountants australia and new zealand - acuity

22 July

Patrick Flannery, who teaches taxation on the Albany Campus, had an op-ed in the National Business Review (NBR). His article titled ‘Opinion: Hiking top tax rates reflects old thinking by Labour’ can be found at http://www.nbr.co.nz/article/opinion-hiking-top-tax-rates-reflects-old-thinking-labour

25 July

A BBS student at Massey, cyclist Sam Webster won three Commonwealth Games medals in Glasgow. Sam added silver to his two gold medals (won in the men’s sprint) in a tense keirin race in the velodrome www.stuff.co.nz.

31 July

The School has released two new versions of the BAcc/BBS (Accountancy) brochure. Version one is with BBS (Accountancy) graduate, Sam White, on the cover. Sam is a Consultant with Deloitte Private. Version two of the brochure is with BAcc graduate, Ané Lubbe, on the cover. Ané is an Audit Analyst with Deloitte. We have also finalised our brochures for the newly established Master of Professional Accounting and Finance (MPAF). If you are interested in having a look please click on the following links:
- BAcc/BBS (Accountancy) with Sam White on the cover
- BAcc/BBS (Accountancy) with Ane Lubbe on the cover
- MPAF brochure for the domestic market
- MPAF for the international market

This is a version of the brochure with BAcc graduate, Ané Lubbe, on the cover. Ané is an Audit Analyst with Deloitte.

This is the version with BBS (Accountancy) graduate, Sam White, on the cover. Sam is a Consultant with Deloitte Private.
6 August

Open Day at the Massey Manawatu campus was held on 6 August. The School’s stall was well attended by visitors. On hand were Nikki Batten from the School of Accountancy and Gavin Miller from Chartered Accountants Australia and New Zealand. The popular ‘Counting the Beans in the Bottle’ was on again and the prize to the winner was, of course, the bottle of colourful jelly beans.

13 August

CPA Australia held a Career Expo in Auckland on Wednesday 13 August, from 5:30 to 8:00pm. Twenty employers took part in the Expo including KPMG, Fonterra, Auckland Council, Grant Thornton, IBM, Goodman Fielder, BNZ, ASB and others. It attracted a lot of interest and was very well attended. The venue was the Pullman Hotel in Auckland.

In addition to employer booths, the students and visitors participated in the following:

- Attendance at the opening address to the event by the Naked CEO, Alex Malley.
- A ‘Resume Health Check’ whereby students were able to bring in their resumes and have them checked out for total good health from one of the consultants.
• A meeting with a professional image consultant to discuss how to dress professionally for work.
• A photo session with LINKEDIN photo booth for students to have their professional photos taken for their LINKEDIN profile.
• Attendance at an international stand focussing on careers in Asia.
• Panel presentations from employers and graduates discussing important issues for students and graduates seeking employment.

September

Palmerston North Community Accounting

The School is pleased to be involved in this project at #MasseyManawatu.

Palmerston North Community Accounting involves volunteer accounting students providing free advice and training for small to medium community groups. Volunteer participants were encouraged to register to show their interest.

18 September

Stanley Fraser, completing his accountancy degree at Massey, recently had an exhibition of his collection of a part of New Zealand history in the form of more than 600 photos, postcards and pictorials that featured images of many parts of early New Zealand. Some historical artefacts were also displayed. The exhibition was held at Massey Library on the Manawatu Campus. The Tribune and the Ruapehu Bulletin featured Stanley Fraser and his display at the Library.
Looking back so rewarding

By Richard Mays

Accountancy and history are not mutually exclusive. Massey student Stanley Fraser is proof.

He may be in the process of completing a degree in accountancy, but the former Boys’ High prefect has also found time to indulge publicly in his favourite pastime, New Zealand history.

Until September 21, the Massey University Library is displaying a small selection of Stan’s archive of more than 600 photographs, postcards and pictorials that feature early images from all around New Zealand.

“That doesn’t include the slides,” he says.

“I’ve been interested in historical things since I was six years old, and I have been accumulating or ‘saving’ things and old photographs since I was 11.”

Put it down to an in-built passion for the past, and a desire to provide others with a perspective on a New Zealand that is quite different to the one we now live in.

That’s the difference the 20-year-old maintains, between a collector or archivist, and a hoarder.

“Hoarders don’t share,” he grins. “The display is about utilising and sharing the bits of history I’ve been given.”

The samples from his collection are in two display cases on the library’s ground floor near the photocopying room. His focus is on pictures from early Manawatu, Hawke’s Bay, Ruapehu, Whanganui and the Whanganui River, and New Zealand Railways, and have been arranged to convey a narrative.

Accompanied by books from the library’s Baghnall Collection, some of his antique postcards have been hand-coloured in Germany.

He has included a couple of artifacts in the display – one being a lidless Edwardian era writing box – a portable writing station that could be considered as the steampunk equivalent of a ‘laptop’.

The writing box is designed to hold ink bottles, pens, and paper.

“I rescued that from a skip-bin,” Stan says. “Unfortunately the lid had long gone. It was more that everyone had one, because everyone (back then) was writing to communicate.”

The other displayed piece is an early Whanganui Aerated Water Company glass carbonated drink or Codd bottle.

Named after its London inventor Hiram Codd, the bottle was designed and manufactured to enclose a marble and a rubber washer in the neck to seal in the fizz.

A derivative term for the bottle and its contents has been considered as a possible derivation for the term “codewalking”.

Stan stores his treasures either in non-acidic archival sleeves, or keeps them in the original albums.

Paper of 100 years ago wasn’t as chemically treated as it is now, and apart from some fading as a result of exposure to sunlight, it’s fine to continue storing them in the original albums.
8 October

Popular School of Accountancy Seminar Series

Professor Paul Dunmore presented a paper ‘Some models for the evolution of financial statement data’ at the popular seminar series at the Albany Campus.

Photo shows Paul with two of the attendees, postgraduate students Abdul Haris and Muhamad Shahin.

14 October

Prize winners with the representatives of their host organisations at the ceremony.

The 2014 Executive Insight Programme prize giving was held on 14 October. The programme took place in the week 28 August-6 September. Photo shows prize winners and hosts for the programme. This is the ninth year of organising the programme in conjunction with Chartered Accountants of Australia and New Zealand (formally NZICA). The programme has gone from strength to strength. Both students and the hosts seem to have
benefited from the programme and enjoyed the experience. The Manawatu programme organiser Dr Nives Botica Redmayne is very proud of what the programme has been able to achieve in terms of providing experience for our students and providing a connection between local industry and the School.

Results were as follows:

- First prize $250 Overall Excellence – Charlotte Johansen, Iplex Pipelines Ltd
- Second prize $100 Highly Commended – James Sefton, Higgins Group Holdings Ltd
- Third prize $75 – Stanley Fraser, PNCC

Participation Certificates:

- Rui Zhang, CB Norwood Distributors Ltd
- Scott Mancer, Horizons Regional Council
- David Prebble, Massey University

20 October

School of Accountancy staff at the Manawatu campus celebrated the promotion of Dr Nives Botica Redmayne to Senior Lecturer Range 2, and Dr Lin Mei Tan to Associate Professor with a morning tea. Congratulations Nives and Lin Mei.

25 October

School of Accountancy staff at the Albany campus celebrated the promotion of Dr Borhan Bhuiyan to Senior Lecturer, Congratulations Borhan.
7 November

The School celebrated the long service of Mary Rossiter, Heather Toy and Sim Loo in the School with a morning tea. The three dedicated staff members put in a total of 62 years’ service at the School.

Mary Rossiter, Heather Toy and Sim Loo at the staff’s morning tea.

13 November

The School said farewell to Professor Paul Dunmore when he retired after 10 years, teaching at first at the School at Wellington Campus and later at the Manawatu campus. In the photos, Prof Dunmore talked about his work at the School and then received a farewell present from Prof Fawzi Laswad, Head of School.

Prof Dunmore at the morning tea.
12 November

The School has installed two electronic noticeboards, one near to the entrance to the Head of School’s Office on level 2 of the Social Sciences Tower, and the other in the foyer near the lifts on level 1 (Manawatu Campus). In the photo below, Andrew Brown, the School Digital Media Consultant, is standing next to the electronic noticeboard in the foyer.

24 November

Lindsay Hawkes was a Finalist Judge for the Westpac Manawatu Business Awards 2014. The Westpac Manawatu Business Awards, a prestigious business event of the year, recognise and reward excellence in business. Awards were sponsored by various business organisations in the Manawatu area. Awards Night was held at the Palmerston North Awapuni Racecourse Building on the evening of 24 November.

26 November

School staff on the Manawatu Campus celebrated the end of the academic year today with a School lunch. Staff from our Wellington Campus joined us.

Staff at end of year Christmas lunch
27 November

The School celebrated Senior Tutor, Elana Stalmann, becoming a 'new' New Zealander.

Andrew Brown, the School Digital Media Consultant, received a STAR award at the Massey Business School awards held today on the Manawatu campus. Congratulations, Andrew.

28 November

Twenty BBS (Accountancy) and thirteen BAcc graduands received their degrees at the Massey University graduation ceremony on Friday 28 November. The ceremony was streamed live.
Staff Profiles

Albany Campus

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

Mereana Barrett is a lecturer in the School of Accountancy at Albany Campus. Her research interests encompass accounting and accountability, stakeholder engagement, sustainability reporting and the impact of climate change on communities in Australia and New Zealand. Mereana holds a Bachelor of Management Studies (Accounting), a Masters of Management (Distinction) from Waikato University (New Zealand), and a PhD from the Department of Accounting, Finance and Risk from Glasgow Caledonian University (United Kingdom). Mereana teaches Management Accounting papers.

BORHAN BHUIYAN MBA Dhaka, PhD Lincoln, CPA (Aust.)
Senior Lecturer

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

Borhan completed his PhD from Lincoln University, New Zealand. His research interests include corporate governance, financial reporting quality and auditing. His researches were published in difference international accounting journals including Research in Accounting Regulation, Managerial Finance and Journal of International Accounting Auditing and Taxation, among others. He serves as reviewer in different accounting and corporate governance journals. Borhan has received much recognition including ‘Best Paper Award 2012’ by New Zealand Institute of Chartered Accountant (now Chartered Accountants Australia and New Zealand); New Zealand Institute of Chartered Accountants’ Travel Grant 2010, among others. He is also a member of the American Accounting Association (AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ).
MICHAEL BRADBURY  MCom, PhD Auck., FCA, CMA  
Professor

Michael is Professor of 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.

His research and consulting interests are in the area of corporate financial reporting, financial analysis. He has over 60 peer reviewed publications, including articles in Journal of Accounting Research, The Accounting Review, Journal of Accounting and Public Policy, Abacus, Accounting and Finance, Journal of Corporate Finance, and over 50 articles in professional journals. He is on the board of ten research journals.


He is a FCA-Fellow of the New Zealand Institute of Chartered Accountants (now the Chartered Accountants Australia and New Zealand) and a Life Member of the AAANZ.

PATRICK FLANNERY  LLB(Hons), MA(Hons) Auck.
Senior Tutor

Patrick is a lawyer with 20 years’ experience in the area of taxation and he has also lectured in tax and business law at Unitec Auckland. Patrick was a co-author of the book ‘New Zealand Taxation’ and has published frequently in NZICA’s (now Chartered Accountants Australia and New Zealand) Accountants Journal and presented numerous seminars on tax topics for the professional body. Recently he has published articles on New Zealand Tax Policies in the mass media.

Patrick holds MA(Hons) and LLB(Hons) degrees from the University of Auckland. He joined the School of Accountancy at the Albany Campus in July 2013.
AHSAN HABIB  PhD Hitotsubashi  
Associate Professor

Ahsan has recently joined the Massey Accounting School as an Associate Professor in 2014. Prior to this appointment he worked at Lincoln University and Auckland University of Technology (AUT). He has taught a wide range of accounting papers in the undergraduate, postgraduate, MBA and Master of Professional Accounting (MPA) programmes over the years. At Massey his teaching responsibilities include Intermediate Financial Accounting (110.209), Integrated accounting (110.303) and Contemporary Issues in Financial Accounting (110.710). Ahsan completed his doctoral study at Hitotsubashi University, Japan in 2003. His dissertation integrated earnings management and value relevance of accounting information using the unique institutional setting of Japan.

Ahsan's areas of main research interest include but are not limited to capital market-based accounting research (CMAR), the interface between corporate governance and accounting information, and audit quality. He is actively involved in academic supervision and serves as an ad hoc reviewer for a number of accounting and corporate governance journals. He is a member of the American Accounting Association (AAA) and the Accounting & Finance Association of Australia and New Zealand (AFAANZ).

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

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

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

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

HEDY HUANG BCom, GradDipCom Auck., MBus, PhD AUT
Lecturer

Before joining us, Hedy was a lecturer in Accounting at AUT. Hedy specialises in teaching Management Accounting courses at both undergraduate and postgraduate levels. She was also involved in developing and teaching of the Master of Professional Accounting capstone paper. She also serves as supervisor for master students. Hedy completed her doctoral research in the area of accounting professionalisation which looks at the expansion of western professional accounting bodies into the emerging markets such as China.

She also has a wide range of interests in research issues related to China and other emerging markets. Her current research is mainly focused on the professionalisation of accountancy, sustainability reporting, and not-for-profit sector. She publishes in high quality peer reviewed journals and reviews research papers for journals. Hedy teaches 110.229 Management Accounting, 115.102 Accounting, and 110.303 Integrative Accounting at the Albany Campus.

HAIYAN JIANG BEcon Zhengzhou, BCom(Hons), PhD Lincoln
Senior Lecturer

Haiyan joined Massey University at the Albany Campus as a senior lecturer in February 2014. Before joining Massey, she was a senior lecturer in Accounting at AUT. Haiyan specializes in teaching Financial Accounting courses at both undergraduate and postgraduate levels. She has received an AUT Excellence in Student Centred Learning Award and developed the curriculum for a postgraduate paper contributing to the development of the School's postgraduate teaching programmes. She also serves as supervisor and examiner for masters and PhD thesis students. Her current
research is mainly focused on corporate reporting, earnings attributes, and the capital market effect of accounting information. She continuously publishes in high quality peer reviewed journals and serves as an ad hoc reviewer for journals.

Haiyan completed her doctoral research in the area of ownership structure, corporate reporting, and information asymmetry with a New Zealand Institute of Chartered Accountants PhD Scholarship and Lincoln University Doctoral Scholarship. Her doctoral research findings have been accepted for publication by international journals and conferences. She teaches Advanced Financial Accounting and the Master of Professional Accountancy and Finance degree at the Albany Campus.

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

After working as a solicitor in commercial litigation for seven years, Trish joined Massey as a lecturer. She completed a MComLaw with Honours at the University of Auckland in 1999 and is currently enrolled in PhD programme at the University of Auckland. Trish teaches in the areas of commercial and company law. Her areas of research include consumer law, intellectual property, employment law and corporate distress. She has been admitted as a Barrister and Solicitor of the High Court of New Zealand.

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

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

Nicholas’ research is mostly in Human Rights Theory and focuses on discrimination and equality. He completed his PhD at the University of Auckland in 2007. His PhD research was on the concept of equality in moral, political and legal philosophy. He has published articles on human rights, including some from his doctoral dissertation, and on statutory interpretation. In 2011 his book Basic Equality and Discrimination was published by Ashgate in its Applied Legal Philosophy series.
WARWICK STENT  BCom(Hons), HDE Rhodes, MCom RAU, PhD, CA  
Senior Lecturer

Warwick started work at Massey in 2005 and teaches auditing and advanced auditing, as well as some advanced accounting topics to undergraduate students at the Albany Campus. Before joining Massey, he worked as a manager at Deloitte for six years in New Zealand. He was responsible for managing Learning & Development nationally within Deloitte’s Assurance and Advisory Service Line as well as managing a number of audit clients. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), South Africa.

Warwick was awarded a PhD for his thesis entitled: “A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand” and graduated in April 2012. Other research interests include fraud and security in internet environments, the impact of IFRS, integrated reporting, the superannuation scheme industry and audit related issues.

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

Siata joined Massey University in June 2008. Prior to this she worked as a tutor at the School of Accounting and Finance, University of the South Pacific, Suva, Fiji for three years.

Siata currently teaches core paper 115.102 Accounting and is also involved with other financial accounting papers. She also assists with Pasifika@Massey functions and events.

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


Jayantha’s research focuses on the enterprise value of management and technology innovations and the measurement of firm intrinsic earning capacity.
MATTHEW BERKAHN  BBS(Hons), LLM(Hons) Well., SJD Deakin
Senior Lecturer

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 research on company law topics, and is the paper coordinator of all research papers in Business Law. He also teaches law as part of the university’s MBA programme.

Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis dealt with the different approaches to company law enforcement in New Zealand, Australia and the United Kingdom. It was published in 2006 by the Centre for Commercial and Corporate Law, University of Canterbury. Recent research has mainly been in the areas of shareholder remedies and directors’ duties under the Companies Act 1993, and consumer law. Publications also include several chapters in a leading company law treatise.

NIVES BOTICA REDMAYNE  BSc(Econ), MSc(Econ) Zagreb; PhD, FCA
Senior Lecturer

Nives teaches third year and postgraduate auditing and financial accounting courses.

She received her PhD from Massey University in 2005. Her doctoral research was an investigation into the effects of political risk and corporate governance on audit effort in the production of audit services in the NZ public sector. Her main area of research and expertise is assurance, in particular the highly specialised area of economics and production of assurance services and assurance markets. Nives also contributes to the development of professional standards, guidance and policies for practicing auditors and regulators in New Zealand. Her other area of expertise and research is financial reporting and auditing of public benefit entities. Her recent research focuses on the introduction of International Financial Reporting Standards (IFRS) and International Public Sector Accounting Standards (IPSAS) in public sector reporting and the effects of these standards on the quality and cost of reporting and auditing.
Nives leads the Manawatu Chartered Accountants Australia and New Zealand Technical and Legislative Sub-committees and member of various boards in the professional body. She has prepared a number of comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatu members of Chartered Accountants Australia and New Zealand. She also prepared professional standards updates for Manawatu newsletters. Nives is the facilitator of the Executive Insight Programme at the School sponsored by Manawatu Chartered Accountants Australia and New Zealand. She is a Fellow of the Chartered Accountants Australia and New Zealand (FCA). She is the Honorary Auditor and a board member for a number of Manawatu community groups and societies.

CHARLIE LEI CAI  
BAcc, BBS(Hons), PhD  
Lecturer

Charlie completed a Bachelor of Accountancy, followed by a Bachelor of Business Studies (Honours) and a PhD, all from Massey University. He was awarded the “Pricewaterhouse Coopers Prize in Taxation” in 2006, and was on the Dean’s List of prize winners in 2007 and 2008. During his PhD studies, he served as a part-time tutor at the Albany Campus. He also worked as a mentor at the Centre for Teaching and Learning. He is currently teaching: 110.109 Introductory Financial Accounting and 110.289 Taxation.

Charlie’s PhD research examines the effects of real earnings management in the post-Sarbanes Oxley era. He received the Massey University Doctoral Scholarship and Sir Alan Steward Postgraduate Scholarship. His current research interests focus on corporate governance, financial reporting quality, and international accounting. He has reviewed papers for Pacific Accounting Review and British Accounting Review.

FRANCES CHUA  
BA Taiwan; BBS, MBS, DipEd, DipSLT, DipBusAdmin, CPA (Aust.)  
Lecturer

The teaching responsibilities of Frances lie mainly in a case-based 3rd year paper called Integrative Accounting, which aims to create an appreciation of how accounting operates in practice through an integrated study of accounting sub-disciplines and other related disciplines.
Frances is the School’s Accountancy Undergraduate Co-ordinator. She is also a Harassment Complaint Contact Person for the Harassment Advisory Committee of the University.

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

**PAUL DUNMORE** BSc(Hons) Well., MBA, PhD McMaster, CMA, MRSNZ
Professor

Paul Dunmore is Research Professor at the School. He teaches papers in financial accounting, management accounting and advanced accounting information systems, and has previously taught research methods. His professional interests include forensic accounting, security of accounting systems, and incentives for managers to present particular results in their financial statements. He gives talks on accounting at every level from high-school students to accounting professionals and company directors.

Paul’s research interests involve the application of mathematical and statistical techniques to accounting-related problems. This has led him 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 learned societies, He is on the International Steering Committee of the MEFA group (Methodological and Empirical Advances in Financial Analysis) at the University of Sydney.

Although Paul retired in November 2014, the School is very pleased that he is able to return to help us in 2015.

**DIMU EHALAIYE** BSc, MBA Jos., PhD Well.
Lecturer

Dimu joined Massey University at the Manawatu Campus as a lecturer in January 2015. He has recently completed his PhD in Accounting at Victoria University of Wellington. His current research interests focus on financial reporting of financial instruments, fair value accounting and accounting standards setting. He has previously taught Financial and Management Accounting courses at the University of Jos, Nigeria.
Dimu's current teaching includes Intermediate and Advanced Financial Accounting.

**LINDSAY HAWKES** BBS, DipBusAdmin, MBS, CA  
Lecturer

Lindsay teaches on a range of papers which include the undergraduate courses Advanced Management Accounting and Auditing. Lindsay has wide research interests which have focused on social and environmental accounting and management accounting in recent years. Lindsay is a member of the Chartered Accountants Australia and New Zealand (CA) and is involved as a facilitator in the institute’s Professional Competence programmes.

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

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

**NGAIRE KIRK** BBS(Hons), MBS, NCBCertMgmt, NZIM, CA  
Lecturer

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. Ngaire’s research interests include: truth and fairness in accounting; the perception and use of accounting terms and concepts; Financial Accounting; pedagogical innovation and Public Sector Auditing.

Ngaire is a member of Chartered Accountants Australia and New Zealand.
FAWZI LASWAD  BEcon Garyounis, MSc Wisc., PhD Syd., FCA, CMA, FCPA (Aust.)
Professor and Head of School

Fawzi is Professor of Accounting and Head of School. He teaches in a number of subjects in financial reporting in the undergraduate and postgraduate programmes. He undertakes supervision of Masters and PhD theses. Fawzi has wide research interests with a focus on financial reporting. He is involved in many professional activities.

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

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

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

RADIAH OTHMAN  MAcc Curtin, PhD Aston, ACFE, CPA (Aust.)
Senior Lecturer

Radiah’s current teaching responsibilities include Accounting Systems (110.701), Auditing and Assurance (110.806) and Accounting Information Systems (110.249) and Advanced Accounting Information Systems (110.349). Radiah’s current research interest focuses on public sector accountability, sustainability and environmental reporting. Other research interests include strengthening the Third Sector (Voluntary Sector).

She had published more than 30 articles in various international refereed journals such as Corporate Social Responsibility and Environmental Management, Journal of Business Ethics, International Journal of Disclosure and Governance, and Voluntas: International Journal of
Voluntary and Non Profit Organizations. One of her papers was a Highly Commended Award Winner at the Literari Network Awards for Excellence 2013 by Emerald. She and her co-authors of a textbook won 2013 Pearson Best Author Award 2013 awarded by Pearson (Malaysia) at Pearson Appreciation Day. She has successfully supervised 2 PhD and 5 Masters Dissertations and examined 1 PhD and 9 Masters Dissertations.

She is on the Editorial Advisory and Review Board for the Journal of Financial Accounting and Reporting (published by Emerald) and a reviewer for several refereed journals such as Voluntas: International Journal of Voluntary Non-profit Organizations (Springer), Journal of Financial Regulation and Compliance (Emerald), and Corporate Governance - The International Journal of Business in Society (Emerald). She is a member of Beta Gamma Sigma (the International Honor Society of Collegiate Schools of Business), the International Association for Accounting Education and Research (IAAER) and the Emerald Literary Network.

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

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

DEBORAH RUSSELL  
BCom(Hons) Otago, BA (Hons), PhD ANU  
Senior Lecturer

Deborah has worked as an accountant, a lecturer in philosophy and politics, and most recently, a policy analyst in taxation. She has published in areas as diverse as political theory, problems in marketing theory, business ethics, and taxation. She regularly appears in the media as a commentator on social, political and business issues. Deborah’s current teaching includes 200-level taxation.
FEONA SAYLES  BBS, LLB, LLM(Hons) Cant., GradDipBusStuds, PGCertTertTchg, Barrister and Solicitor of the High Court of New Zealand Lecturer

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

ELANA STALMANN  BCom, DipTchg PU for CHE SA Senior Tutor

Prior to joining Massey, Elana has lectured on diploma level subjects such as marketing, personal sales, consumer behaviour, purchasing management and stores management at Technicon Witwatersrand, Vaal Triangle Technicon and Technicon SA.

Her last position in South Africa was Head of Academics at Our Lady of Fatima Convent School where she taught accountancy and business studies and implemented the new schooling curriculum. Elana has 30 years teaching and lecturing experience.

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

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

Lin Mei’s research interests lie in the tax compliance area such as tax compliance behaviour, and the relationship between tax practitioners and taxpayers. She completed her doctorate at the Australian National University, Canberra and her thesis examined the role relationship between the taxpayers and tax practitioners. She is also the co-editor of the New Zealand Journal of Taxation Law and Policy, the Chair of the Board of Advisors for the Taxation Today Journal, and one of the authors of the book titled, ‘New Zealand Taxation’ published in 2014. Her research interests include other contemporary tax issues and accounting education.
LIN TOZER  BBS, MBS, DipBusAdmin  CA
Lecturer

Lin Tozer has taught in the School of Accountancy for 20 years. Lin’s primary teaching has concentrated on entry level financial accounting; and intermediate financial accounting. Other areas of teaching interest include accounting theory and auditing.

Lin’s past research interests have included corporate governance; moral and legal liabilities; environmental accounting and auditing, and accounting education – in particular the pedagogical approaches to teaching in the first year. Specific research most undertaken focussed on moral vs. legal liabilities using the case of James Hardie Industries and its treatment of asbestos liabilities. Currently the focus of her research is the research productivity of accounting academics in NZ post PBRF and AACSB.

Further interest lies in the understanding of employer demands for, and tertiary provision of, generic competencies such as leadership, critical thinking and communication in the tertiary education process for business students - the development of professional and academic competencies, alongside technical accounting competencies, within the accounting curriculum in New Zealand.

LINDSAY TROTMAN  LLM(Hons)  Cant.; Barrister and Solicitor of the High Court of New Zealand
Associate Professor

Lindsay’s principal teaching responsibilities are in company law and personal property securities law. Lindsay’s principal research interests are in the area of corporate law and misleading or deceptive conduct. He has contributed to a number of company law publications in New Zealand and Australia and authored a book on misrepresentation and the Fair Trading Act and co-authored a book on misleading or deceptive conduct. He is the honorary solicitor for various national and regional charitable organisations.
**Wellington Campus**

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

James is paper coordinator for the core paper 115.102 Accounting and the second year paper 110.249 Accounting Information Systems. He also teaches on the Accounting Systems paper 110.701 in the Masters of Professional Accounting and Finance (MPAF) programme.

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

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

Jerry Is a Senior Lecturer in the School. He came to New Zealand from the UK in 1971 to teach at Wairoa College. In 1973 He was appointed to the staff of Wellington Polytechnic. He joined Massey following the merger between the two institutions.

Jerry teaches business law at the Manawatu Campus and Distance Learning. Jerry’s teaching is principally in the area of introductory business law courses.

Jerry is teaching the legal environment portion of 115.103 The Legal and Social Environment of Business, 155.301 Employment Law, 153.202 Law and Mediation and has had input to 110.380 Estate and Tax Planning.

Jerry’s research interests include constitutional issues especially those involving contract, tort, intellectual property and employment law. He is co-author of Principles of Law for New Zealand Business Students (5th edition published 2012) and The Legal Environment of Business – An outline 4th Ed (published in March 2015) with Nicholas Smith.

In addition to his teaching role, he is a university proctor for the Wellington campus and a member of the Massey University Human Ethics Committee Southern A which he has agreed to chair in 2015.
Support Staff

Manawatu Campus

Heather Toy
Senior Secretary

Jessica Watson
Administrator

Melanie Sinclair
Executive Assistant to HoS

Inez Goldsworthy
Administrator

Sim Loo BBS, MBA
Research Assistant

Mary Rossiter BA, PGDipBusAdmin
Research Support
Staff Profiles

Lin Shi  MInfSc
Computer Technician

Andrew Brown  BInfSc
Digital Media Consultant

Albany Campus

Natalie Snyders
Administrator

Wellington Campus

Nikki Batten
Programme Support Administrator
OBITUARY

Ray Douglas Mulholland
1933-2014
MA(Cant) , MCA(Vic)  LLM(Cant), LLM(Melbourne)

It was with sadness that we learnt about the passing away of Ray Mulholland in April 2014. Ray was born and grew up in Timaru, South Island. Before joining Massey University, Ray worked in the banking industry, Inland Revenue Department and New Zealand Correspondence School.

Ray was a mature student when he embarked on his tertiary education mostly in Victoria University of Wellington and Canterbury University, Christchurch. Among the many academic qualifications, Ray held four masters degrees, one in Arts, one in Commerce and Administration and two masters in Law, completing two Masters Theses in his specialised area of Law of Contract and Estoppel.

In 1972, Ray joined Massy University as a lecturer, teaching Business Law. He was one of the founding staff members of Business Law studies. He was promoted to senior lecturer in the Department of Business Law in 1975. During his long career in Massey University, he taught a great number of students with his unique and memorable style of delivering lectures.

Ray authored and co-authored six books and published in Business Law journals. Ray formerly retired in 1998 when he turned 65 but stayed on working part-time until just after his 81st birthday on Friday 28 March 2014. Many of the current Massey Business School (formerly Massey Business School) alumni and associates will remember Ray for his contribution.
Academic Programmes and Accreditations

Professional Accreditations

Massey Business School (Massey Business School) has AACSB Accreditation

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

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

School of Accountancy Accreditations

Bachelor of Accountancy (BAcc) and Bachelor of Business Studies BBS(Acct)

The School of Accountancy has accreditation from the following professional bodies:-

- Chartered Institute of Management Accountants (CIMA) (UK)
- Association of Chartered Certified Accountants (ACCA) UK
- Chartered Accountants Australia and New Zealand (formerly New Zealand Institute of Chartered Accountants NZICA)
- Certified Practising Accountants (CPA) Australia

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

- Chartered Accountants Australia and New Zealand
- CPA Australia
- ACCA.
Academic Programmes

Semesters and Summer School
The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Semester 3 (Summer School). Most of the School’s programmes of study and papers fit into these standard semester periods. The School’s Summer study programmes have become increasingly popular.

Internal and Distance Learning Studies
Some papers in the School are offered internally and in Distance Learning mode. Distance Learning programmes offer opportunities for long distance study at the comfort of a student’s own environment. Distance Learning programmes may include contact or block courses. However, these courses are being phased out as the School makes use of Digital Learning and Teaching through the Internet more frequently. In 2014, almost all contact courses are replaced with advances made in learning and teaching technologies through the Internet.

Undergraduate Programmes

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

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

Bachelor of Business Law minor
In 2015, the Bachelor of Business Law minor becomes part of the BBS programme. The goal of the minor as part of the BBS is to give students, in addition to skill sets in their major area of study and those of the BBS as a whole, an enhanced knowledge of areas of business law. The objective is that, while not being able to supplant the role of the qualified lawyer, the graduate with the law minor would be equipped to identify those situations where it is necessary to seek qualified legal assistance, and recognise when a proposed course of action or inaction could give rise to legal liabilities and to alert decision makers accordingly.
Graduate Diploma in Business Studies (GradDipBusStuds)
The Graduate Diploma in Business Studies (GradDipBusStuds) is designed for students who wish to develop new or additional professional skills to open up and enhance vocational possibilities. The GradDipBusStuds may be completed in one year of full-time study or over a period of time as part-time study.

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

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

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

The Master of Professional Accountancy and Finance (MPAF)
The MPAF is the only professional Master’s degree in New Zealand where the two popular disciplines, accountancy and finance, have been combined. Newly established in 2013, it is open to graduates with a Bachelor’s degree in any discipline and is available by block mode on the Albany campus or by distance learning.

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

The following websites have information on scholarships:

- http://awards.massey.ac.nz
- http://www.nzvcc.ac.nz
- http://www.frst.govt.nz

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

Paper Listing for Accountancy

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<tr>
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<tr>
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<td>Accounting</td>
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<td>110.109</td>
<td>Introductory Financial Accounting</td>
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<td>110.209</td>
<td>Intermediate Financial Accounting</td>
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<td>110.229</td>
<td>Management Accounting</td>
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<td>110.230</td>
<td>Introductory Financial and Management Accounting</td>
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<td>110.249</td>
<td>Accounting Information Systems</td>
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<td>110.279</td>
<td>Auditing</td>
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<tr>
<td>110.289</td>
<td>Taxation</td>
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<td>110.303</td>
<td>Integrative Accounting</td>
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<td>110.309</td>
<td>Advanced Financial Accounting</td>
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<td>110.329</td>
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<td>110.349</td>
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<td>110.379</td>
<td>Advanced Auditing</td>
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<td>110.380</td>
<td>Estate and Tax Planning</td>
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<td>110.389</td>
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<td>110.703</td>
<td>Management Accounting and Decision Making</td>
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<td>110.710</td>
<td>Contemporary Issues in Financial Accounting</td>
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<td>110.717</td>
<td>Research Methods in Accounting</td>
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<td>110.796</td>
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<td>110.804</td>
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<td>110.806</td>
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<td>110.807</td>
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<td>110.895</td>
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<td>110.897</td>
<td>Thesis (Year 1)</td>
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### Paper Listing for Academic Programmes and Accreditation

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### Paper Listing for Business Law

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<td>The Legal and Social Environment of Business</td>
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<td>155.110</td>
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<td>155.201</td>
<td>Law of Property</td>
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<td>155.202</td>
<td>Essentials of Law</td>
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<td>153.202</td>
<td>Law and Mediation</td>
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<td>Law of Business Organisations</td>
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<td>155.210</td>
<td>Commercial Law</td>
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<td>155.301</td>
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<td>155.771</td>
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<td>155.798</td>
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<td>155.802</td>
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### Paper Listing for Semester 3 (Summer School)

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<td>Introductory Financial Accounting</td>
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<td>115.102</td>
<td>Accounting</td>
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<tr>
<td>115.103</td>
<td>The Legal and Social Environment of Business</td>
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<td>Fundamentals of Law</td>
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<td>Special Topic Business Law</td>
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<tr>
<td>155.798</td>
<td>Research Report</td>
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More information on academic programmes offered by the School is available in the School’s current Undergraduate and Postgraduate Handbooks. To access these, visit the School’s website:

http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/school-accountancy_home.cfm
University Service, Community Engagements and Professional Associations

Service to Massey University

**Barrett, M.**
Member of Massey Business School Maori Development Working Group.
New Zealand Social Innovation and Entrepreneurship Research Centre, Massey University (Associate)

**Berkahn, M.A.**
Member, Massey Business School Assurance of Learning Committee

**Bhuiyan, B.**
Coordinator – Albany Campus, Institute of Chartered Accountants Australia and New Zealand; Academic Mentor, Beta Alpha Psi

**Botica Redmayne, N.**
Chartered Accountants Australia and New Zealand Executive Insight Manawatu Branch Massey Liaison; Massey University Representative Manawatu, Chartered Accountants Australia and New Zealand; Member of Recruitment Panel, School of Accountancy. Massey University Rich Media Project Board member (Massey Business School representative). Committee member of the Women@Massey since 2012 – coordinator of the Women@Massey Lunchbox Seminar series. Massey University PhD Exams Convenor. Massey Business School representative on the University’s Scholarships Committee. Appointed, since 2007, to the AIESEC New Zealand, Massey University, Board of Advisors (AIESEC is an international organization for university students’ exchange).

**Chua, F.C.**
Harassment Contact Person, Harassment Advisory Committee; Member, Massey Business School Examination Committee.

**Hooks, J.**
Member of Massey Academic Board; Member of Massey University Beta Alpha Psi Chapter; Associate of NZ Social Innovation and Entrepreneurship Research Centre; Member of Albany Leaders’ Forum, Member of Relocation Steering Group (Albany), Member of School of Accountancy Staff Appointments Committee, Member of Massey Business School Promotions Committee.
Hubbard, J.J.
University Proctor Wellington Campus; has agreed to chair Massey University Southern A Human Ethics Committee in 2015.

Kirk, N.
MBS AoL Committee, MBS Teaching and Learning Committee.

Habib, A.
MBS Research Committee

Heslop, J.
MBS BBS Core Committee (115.102)

Hubbard, J.
MBS BBS Core Committee (115.103)

Laswad, F.
Member of MBS Board, MBS Executive Committee

Nath, N.
Elected Staff Representative on Massey Business School Board; Member of Staff Engagement Committee, Massey Business School. Member of Massey Business School--Staff Engagement Committee; School representative at Massey Open Day Presentation – Manawatu Campus; Presenter at New Zealand Business Week- Massey Day for Young Enterprise Workshop

O’Sullivan, T.
Member of Massey Business School Promotions Committee.

Russells, D.F.
MBS Undergrad Committee

Sayles, F.J.
Member of Massey Business School Teaching and Learning Committee

Smith, N.
Member, Massey Business School Board

Stent, W.
School Representative/Presenter (Albany) at Massey Open Day, Massey Business School Information Evening, and visiting school groups; Member, Massey Business School Auckland Knowledge Exchange Hub Committee; Convened Integrated Reporting Panel Discussion (May 2014) as part of Massey Business School “Big Issues in Business” series of events; Assisted in setting up the School of Accountancy Advisory Board and inaugural member of that Board (2014); member, Massey Business School
School Outreach Committee; member, Massey Business School Teaching & Learning Committee

**Tan, L.M.**
Member of Massey Business School PhD Symposium Taskforce

**Tavite, S.**

**Trotman, L.G.S.**
Member, MBS Leave and Ancillary Appointments Committee, MBS Accreditation Steering Group
Community Engagements and Professional Associations

Berkahn, M.
Member, Australasian Law Teachers’ Association.

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

Botica Redmayne, N.
Member of Technical and Legislation Sub-Committee of the New Zealand Institute of Chartered Accountants (now the Chartered Accountants Australia and New Zealand) Manawatu, Trustee of the Manawatu Chartered Accountants Australia and New Zealand Education Trust and Board Member of Chartered Accountants Australia and New Zealand Professional Practices Board; Member of the Chartered Accountants Australia and New Zealand Manawatu Local Leadership Team. Member of the Chartered Accountants Australia and New Zealand Research, PhD and Scholarship Panel. Honorary Auditor and Treasurer of a number of Manawatu community groups and societies. Chartered Accountants Australia and New Zealand Councillor. FMA approved and appointed ARAG member.

Bradbury, M.E.

Dunmore, P.
Member, International Steering Committee for the MEAFA Group, University of Sydney; Academic Advocate, Information Systems Audit and Control Association. Treasurer, Coastal Ratepayers United, Paraparaumu.

Hawkes, L.
Member of Chartered Accountants Australia and New Zealand; Facilitator for Professional Accounting School (PAS) Workshops; Finalist Judge for Westpac Manawatu Business Awards 2014.

Heslop, J.
Board member – Orpheus Choir of Wellington and the Drug Health and Development Project Trust. Honorary Reviewer for Wellington Gay Welfare Group (WGWG) and the Howard League for Penal Reform, Wellington Branch Treasurer St Barnabas Anglican Church, Rosennathe, Wellington.
Hooks, J.
Member, New Zealand Institute of Chartered Accountants; Editor of the Pacific Accounting Review; Convening Committee Member, Auckland Region Accounting Conference; Associate of NZ Social Innovation and Entrepreneurship Research Centre; Fellow of CPA (Australia).

Kirk, N.
Honorary Auditor of several charitable clubs; AUS Health and Safety Representative.

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

Nath, N.
Honorary Auditor for New Zealand Mathematical Society and the Palmerston North Women’s Health Collective.

Othman, R.
Member, Beta Gamma Sigma the International Honor Society for Collegiate Schools of Business; Member, Emerald Literary Network, Member, International Association for Accounting Education and Research (IAAER), Member CPA (Australia). Associate member of Association of Certified Fraud Examiner (ACFE), Committee member, Manawatu Malaysian Society.

Smith, N.
Member of Auckland Regional Committee and Treasurer (Auckland) of New Zealand Society for Legal and Social Philosophy – Chair of the Essay Prize Committee.

Stent, W.
Member, Chartered Accountants Australia and New Zealand; CPA Albany Campus Liaison Person; Honorary reviewer of financial statements for New Zealand Federation of Graduate Women North Shore Branch Incorporated (30/6/2014); consulting services to Prep2Pass programme to support candidates for the new NZICA CA programme 2014.

Russell, D.
Trust Board member Camillia House – Convenor, member of National Council of Women Economic Policy Standing Committee.
Tan, L.M.
Secretary of the Manawatu Malaysian Society.

Tavite, S.
Treasurer, Masilamea International; Assistant Treasurer Tongan Research Association; Tongan Community Representative, Finance Committee, St Bernadette’s Parish Mt Wellington; ACCA Albany Campus Liaison Person.

Tozer, L.
Vice President Massey Branch of Tertiary Education Union; Vice President - Swimming Manawatu; Selector – Swimming Manawatu.

Trotman, L.G.S.
Honorary Solicitor, Amputees’ Federation of New Zealand Incorporated; Honorary Solicitor, Amputee Society of Manawatu Incorporated; Trustee, Manawatu College Educational Trust Incorporated; Honorary Solicitor, Palmerston North Surf Life Saving Club Incorporated.
Contact Persons, Student Advisors and Support

For general information about the School please contact:

**Albany Campus**
Natalie Snyders
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5C 33
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Wellington

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**Accountancy PhD Studies Coordinator**
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**Support for Postgraduate Research**
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Email: y.loo@massey.ac.nz

For special support information please contact:

**Support for Students with Disabilities**
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**Harassment Contact Person**
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**First Aid Officers (Albany)**
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Telephone: + 64 (09) 414 0800 / 43292  
Email: n.e.snyders@massey.ac.nz
<table>
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<tr>
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<th>Position</th>
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<tr>
<td>Warwick Stent</td>
<td>Senior Lecturer</td>
<td>SC 1.28</td>
<td>+ 64 (09) 414 0800 / 43296</td>
<td><a href="mailto:w.j.stent@massey.ac.nz">w.j.stent@massey.ac.nz</a></td>
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<tr>
<td>Ngaire Kirk</td>
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<td><a href="mailto:n.e.kirk@massey.ac.nz">n.e.kirk@massey.ac.nz</a></td>
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<tr>
<td>Jessica Watson</td>
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<td><a href="mailto:j.l.watson@massey.ac.nz">j.l.watson@massey.ac.nz</a></td>
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<tr>
<td>Christelle Roos</td>
<td>Tutor</td>
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<td>+ 64 (06) 356 9099 / 83930</td>
<td><a href="mailto:c.roos@massey.ac.nz">c.roos@massey.ac.nz</a></td>
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<tr>
<td>Melanie Sinclair</td>
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<td>SST 2.44</td>
<td>+ 64 (06) 356 9099 / 83063</td>
<td><a href="mailto:m.j.sinclair@massey.ac.nz">m.j.sinclair@massey.ac.nz</a></td>
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<tr>
<td>Nirmala Nath</td>
<td>Senior Lecturer</td>
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<td><a href="mailto:n.nath@massey.ac.nz">n.nath@massey.ac.nz</a></td>
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<tr>
<td>Lei Cai</td>
<td>Tutor</td>
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<td>+ 64 (06) 356 9099 / 83927</td>
<td><a href="mailto:l.cai@massey.ac.nz">l.cai@massey.ac.nz</a></td>
</tr>
<tr>
<td>Nikki Batten</td>
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<td>+ 64 (04) 801 5799 / 63147</td>
<td><a href="mailto:n.j.batten@massey.ac.nz">n.j.batten@massey.ac.nz</a></td>
</tr>
<tr>
<td>Jessica Watson</td>
<td>Health and Safety Contact Person</td>
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<td>+ 64 (06) 356 9099 / 83938</td>
<td><a href="mailto:j.l.watson@massey.ac.nz">j.l.watson@massey.ac.nz</a></td>
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## Academic Staff Directory

<table>
<thead>
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<th>Position</th>
<th>Campus</th>
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<tr>
<td>Barrett, Mereana</td>
<td>Lecturer</td>
<td>ALBN</td>
<td>43298</td>
<td><a href="mailto:m.barrett@massey.ac.nz">m.barrett@massey.ac.nz</a></td>
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<tr>
<td>Berkahn, Matthew</td>
<td>Senior Lecturer Business Law Advisor</td>
<td>MAN</td>
<td>83944</td>
<td><a href="mailto:m.a.berkahn@massey.ac.nz">m.a.berkahn@massey.ac.nz</a></td>
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<tr>
<td>Bhuiyan, Borhan</td>
<td>Lecturer</td>
<td>ALBN</td>
<td>43290</td>
<td><a href="mailto:m.b.u.bhuiyan@massey.ac.nz">m.b.u.bhuiyan@massey.ac.nz</a></td>
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<tr>
<td>Botica Redmayne, Nives</td>
<td>Senior Lecturer</td>
<td>MAN</td>
<td>83948</td>
<td><a href="mailto:n.redmayne@massey.ac.nz">n.redmayne@massey.ac.nz</a></td>
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<tr>
<td>Bradbury, Michael</td>
<td>Professor Undergraduate Accountancy Advisor</td>
<td>ALBN</td>
<td>83921</td>
<td><a href="mailto:m.e.bradbury@massey.ac.nz">m.e.bradbury@massey.ac.nz</a></td>
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<tr>
<td>Cai, Lei (Charlie)</td>
<td>Lecturer</td>
<td>ALBN</td>
<td>81318</td>
<td><a href="mailto:l.cai@massey.ac.nz">l.cai@massey.ac.nz</a></td>
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<tr>
<td>Chua, Frances</td>
<td>Lecturer</td>
<td>MAN</td>
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<td><a href="mailto:f.c.chua@massey.ac.nz">f.c.chua@massey.ac.nz</a></td>
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<tr>
<td>Dunmore, Paul</td>
<td>Professor</td>
<td>MAN</td>
<td>83928</td>
<td><a href="mailto:p.v.dunmore@massey.ac.nz">p.v.dunmore@massey.ac.nz</a></td>
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<tr>
<td>Ehalaiye, Dimu</td>
<td>Lecturer</td>
<td>MAN</td>
<td>86020</td>
<td><a href="mailto:o.ehalaiye@massey.ac.nz">o.ehalaiye@massey.ac.nz</a></td>
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<tr>
<td>Flannery, Patrick</td>
<td>Senior Tutor</td>
<td>ALBN</td>
<td>43287</td>
<td><a href="mailto:p.flannery@massey.ac.nz">p.flannery@massey.ac.nz</a></td>
</tr>
<tr>
<td>Habib, Ahsan</td>
<td>Associate Professor</td>
<td>ALBN</td>
<td>43299</td>
<td><a href="mailto:a.habib@massey.ac.nz">a.habib@massey.ac.nz</a></td>
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<tr>
<td>Hawkes, Lindsay</td>
<td>Lecturer</td>
<td>MAN</td>
<td>83941</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>62602</td>
<td><a href="mailto:j.d.heslop@massey.ac.nz">j.d.heslop@massey.ac.nz</a></td>
</tr>
<tr>
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</table>
# Administrative Staff Directory

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<tr>
<th>Name</th>
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http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/school-accountancy_home.cfm

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**Cover photo** shows student prize winners at the Dean’s List and Prize Giving ceremony at Albany campus in 2014.

Prizes were awarded to students in the photo from left to right: Suping Shi, Bernard Gardiner, Katrina Geerlofs, Zhong Wan, Olivia Lukardi, Katie Mackereth, Xiaoxiao Guan, Alayne Fraser, Meghna Gupta, and Na Meng.

Their prizes:

Suping Shi
- ACCA Prize in Accounting 110.109

Bernard Gardiner
- NZICA Prize for 110.703

Katrina Geerlofs
- Thomson Reuters Prize in Taxation (DL)

Zhong Wan
- BDO Auckland Award for Top Student in Adv Fin Acct (Albany campus)
- CIMA - R Wijeyesekera Memorial Prize in Accounting
- CPA Australia Prize for Most Outstanding 3rd Year Student Majoring in Accountancy
- Deloitte (Auckland) Prize for Most Outstanding Student in Professional Accountancy (Audit and Taxation)
- NZICA Third Year Accountancy Prize (Albany campus)
- School of Accountancy Distinguished Prize in Advanced Auditing – 110.379
- Tony Drakeford Memorial Trust Prize for Most Outstanding Student in Professional Accountancy
- Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate

Olivia Lukardi
- CPA Australia Prize in Accounting Information Systems
- NZICA Second Year Accountancy Prize – Albany Campus

Katie Mackereth
- NZICA First Year Accountancy Prize – Albany campus

Xiaoxiao Guan
- CIMA Accountants 200 level Prize in Management Accounting - Albany campus

Alayne Fraser
- NZICA Second Year Accountancy Prize – Albany campus

Meghna Gupta
- ACCA Prize in Accounting 110.109

Na Meng
- CPA Australia Top First Year Accountancy Prize

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