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Information in this publication is correct at the time of going to press, but may be subject to change. While all reasonable efforts will be made to ensure listed papers and programmes are offered and regulations are up to date, the University reserves the right to change the content or method of presentation, or to withdraw any course of study, or impose limitations on enrolments should circumstances require this. (February 2018)
Head of School’s Report

Quality impactful research, innovative teaching, enhanced student experience, and positive engagement with the profession and community are top priorities for the School. As I prepare my last report as the Head of School, I am pleased to note that the School had many achievements in 2017.

The School collaborated with Auckland North Community and Development (ANCAD) in developing a new initiative to support Auckland’s local charities and other not-for-profit organisations with their accounting needs. Similar to Palmerston North Community Accounting (established in 2015), this project involves providing free accounting advice and training to charities by Massey senior accounting students, supervised by Chartered Accountants. Auckland Community Accounting had a great start, with the involvement of over 25 accountancy students and eight Chartered Accountants. Palmerston North Community Accounting continues to be a strong presence, with students excelling at providing support to their local community.

In enhancing student experience, the Accountancy Clubs on both the Auckland and Manawatū campuses continued to be very active throughout the year. Both clubs organised numerous workshops, seminars, social nights and presentations in 2017, with the support of many professional bodies and organisations such as CPA Australia, CA ANZ, XERO, ACCA, and MYOB.

The academic staff of the school had a busy year with research activities. A total of 31 articles were published in 2017 in international and national refereed journals, such as: International Journal of Auditing, Accounting and Finance, Accounting & Business Research, Journal of Contemporary Accounting and Economics, Pacific-Basin Finance Journal, and the New Zealand Universities Law Review. More than half of these articles were published in A or A* Journals (one A* and 17 A journals), using the ABDC journal rankings. Most of the research in the School is undertaken collaboratively by two or more staff members. These publications cover a wide range of topics and issues, such as: financial determinants of local government debt in New Zealand; insights into accounting choice from the adoption timing of International Financial Reporting Standards; local councils’ environmental sustainability reporting; and, the liability of corporate representatives for misleading or deceptive conduct.

In March 2016, a research report entitled ‘Information Needs of Users of New Zealand Capital Markets Entity Reports’ was released by the External Reporting Board (XRB). The XRB is the statutory body responsible for financial reporting and assurance standards in New Zealand, and the research report was the work of a School of Accountancy team on behalf of this body. The report attracted national and international interest. In 2017, the same research team won a second research grant from the XRB and completed a second report entitled ‘Information and Assurance Needs of Users of For-profit Tier 2 Entity Reports’, which was released in December 2017.

Throughout 2017, School staff have also received external and MURF grants for numerous projects including the role of corporate governance in auditing; the web-based learning environment and the relationship between student engagement and academic performance in accounting subjects; accounting for New Zealand’s charities sector; and, fraud cases in New Zealand.

In November, the School hosted the 2017 Auckland Region Accounting (ARA) Conference on the Auckland Campus. This conference featured guest speakers from New Zealand and Australia, including two speakers from the Financial Markets Authority. A number of School of Accountancy staff and PhD students presented their research, topics of which included: who uses financial reports and their information needs; and, the need for a definition of the business model for financial reporting.
The School also had many celebrations in 2017 including Dr Dimu Ehalaiye’s promotion to Senior Lecturer and Dr Borhan Bhuiyan’s to Senior Lecturer above the bar. We also commended Dr Trish O’Sullivan and Dr Jing Jia on successfully completing their PhDs. The title of Trish’s thesis is, ‘Online Shopping: Pearls and Pitfalls for New Zealand Consumers – How to Increase Consumer Protection and Build Consumer Confidence’, while Jing’s is entitled, ‘Does Firms’ Risk Management Human Capital Reduce the Likelihood of Financial Distress?’ The School also celebrated Associate Professor Lin Mei Tan, Dr Frances Chua and Lindsay Hawkes’ 30 years of service to the School and Massey, along with Professor Jill Hooks’ 20 years of service. We also welcomed two new Palmerston North staff members, Dr Jing Jia and Alison Pavlovich.

The School was very proud to have received two Excellence awards at the Massey Business School awards ceremony. Natalie Snyders, Administrator on the Auckland campus, received the Excellence in Professional Support award and I received the Excellence in Organisational Citizenship – Academic award.

School staff at the Palmerston North campus celebrated a move to new offices in December 2017. We are now resident on the newly refurbished level three of Business Studies West, a more fitting location alongside the other business disciplines within Massey Business School.

As a School that aims to be at the cutting edge for learning, research, innovative teaching and engagement, we are proud of our success in 2017. Under new leadership, we look forward to further years of achievement and continuing to be a centre of excellence where staff want to teach and research, and students seek to learn and develop.

F. Laswad
Professor Fawzi Laswad
Head of School
School’s Mission Statement

Vision

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

Mission

To provide quality accounting and business law education that provides a foundation for career success for our graduates; to conduct and disseminate applied research; and to contribute positively to the accounting profession, the University, and the wider community.

Values (Guiding Principles)

To achieve our mission the School will:

- **Be student focused:**
  - Ensure its student education programmes are relevant and up-to-date.
  - Encourage alternative modes of delivery and learning.

- **Be supportive of its staff:**
  - Provide staff with opportunities for personal development.
  - Maintain quality and uphold professional standards.
  - Encourage and support staff research.

- **Reinforce and promote the University’s strategic goals.**
- **Embrace Equal Employment Opportunities principles.**
- **Recognise the Treaty of Waitangi.**
- **Maintain transparent and inclusive (participative) management systems.**

School Goals and Objectives

The School seeks to be recognised as a quality provider of accounting and business law education and research. It will attain this vision through realising goals and objectives in the following key areas: education, research, and contribution to the profession, the University, and the wider community.
Student Education

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

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

Research

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

Objectives
- To give a high priority to the development of comprehensive research capability on all campuses.
- To target publication in quality journals ranked as B or higher.
- To encourage applied research and scholarship in the pursuit of academic excellence and to recognise and reward outstanding achievement.
- To place a high priority on the support and resourcing of researchers, research groups and research activities and to promote emerging researchers through mentoring.
- To promote emerging researchers through mentoring.
- To increase the numbers of students undertaking postgraduate research programmes and the level of scholarship and other support available to them.

Contribution to the Profession, the University and the Wider Community

Goal
To contribute to the profession, the university and wider community.

Objectives
- To contribute to the development of the profession by actively contributing to and participating in professional activities.
- To contribute to the university by providing quality accounting and business law education.
- To contribute to the wider community by being a source of expertise and advice.
2017 Research Activities

Journals


Editorials, Comments and Discussions in a Refereed Journal


Book


Chapter in a book


Commissioned Report

Conference Paper


Conference Paper in Published Proceedings


Berkahn, M. A., & Trotman, L. G. S. (2017, July). The so-called doctrine of erroneous assumption in misleading or deceptive conduct cases. 72nd Annual Australasian Law Teachers Association Conference (pp. 1-11). University of South Australia.


Conference Oral Presentation


**Conference Abstract**


**Professional Presentations**


**News and Media**

Staff Profiles

Auckland Campus

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

Mereana Barrett is a lecturer in the School of Accountancy at Auckland Campus. Her research interests encompass accounting and accountability, stakeholder engagement, sustainability reporting and the impact of climate change on communities in Australia and New Zealand.

Mereana holds a Bachelor of Management Studies (Accounting), a Masters of Management (Distinction) from Waikato University (New Zealand), and a PhD from the Department of Accounting, Finance and Risk from Glasgow Caledonian University (United Kingdom). Mereana teaches Management Accounting courses.

BORHAN BHUIYAN  MBA Dhaka, PhD Lincoln, CA
Senior Lecturer

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

Borhan completed his PhD from Lincoln University, New Zealand. His research interests include corporate governance, financial reporting quality and auditing. His research has been published in different international accounting journals including Accounting and Business Research, Australian Accounting Review, Research in Accounting Regulation, Managerial Finance, Asian Review of Accounting and Journal of International Accounting Auditing and Taxation, among others. He serves as reviewer in different accounting and corporate governance journals.

Borhan has received much recognition including ‘Best Paper Award 2012’ by the New Zealand Institute of Chartered Accountants (now Chartered Accountants Australia and New Zealand) and a New Zealand Institute of Chartered Accountants’ Travel Grant 2010, among others. He is also a member of the American Accounting Association (AAA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ).

Journal Publications 2013-2017


**MICHAEL BRADBURY**  MCom, PhD Auck., FCA, CMA
Professor

Michael is Professor of Accounting. He obtained his PhD at the University of Auckland. His research and consulting interests are in the area of corporate financial reporting and financial analysis. He has over 60 peer reviewed publications, including articles in *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Public Policy*, *Abacus*, *Accounting and Finance*, *Journal of Corporate Finance*, and over 50 articles in professional journals. He is on an associate editor on the *Australian Journal of Management* and is on the editorial board of seven other journals.

Michael is actively involved in professional accounting activities, including: External Reporting Board (XRB); Academic Advisory Panel of the Australian Accounting Standards Board. He is a founding and current member of Quantitative Accounting Research Network 2012-2017. He is a FCA-Fellow of the New Zealand Institute of Chartered Accountants (now Chartered Accountants Australia and New Zealand) and a Life Member of the AAANZ.
Journal Publications 2013-2017


AHSAN HABIB BCom, MCom Dhaka, PhD Hitotsubashi
Professor

Ahsan’s areas of main research interest include but are not limited to capital market-based accounting research (CMAR), the interface between corporate governance and accounting information, audit quality, and corporate social responsibility. He has supervised five PhDs to completion and is currently supervising five other PhD students. He has published extensively in prestigious journals like Accounting & Business Research, ABACUS, Corporate Governance: An International Review, Journal of Accounting Literature, Business & Society, Accounting & Finance, International Journal of Auditing, and Journal of Contemporary Accounting & Economics. He is on the Editorial Board of Pacific Accounting Review, Asian Accounting Review and Managerial Auditing Journal and is an ad hoc reviewer for a number of accounting and corporate governance journals.
Ahsan has taught a wide range of accounting courses in the undergraduate, postgraduate, MBA and Master of Professional Accounting (MPA) programmes over the years. At Massey his teaching responsibilities include Intermediate Financial Accounting (110.209) and Integrated accounting (110.303).

**Journal Publications 2013-2017**


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

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

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

Jill is a member of the Chartered Accountants Australia and New Zealand (CA) a Fellow Certified Practising Accountant (Australia) (FCPA), a member of the Accounting and Finance Association of Australia and NZ (AFAANZ) and a founding associate of the Social Innovation and Entrepreneurship Centre at Massey University. She was a co-editor of Pacific Accounting Review journal in 2011-2014.

Journal Publications 2013-2017


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

Noor is an Associate Professor in Accounting. He joined the School in January 2018. He was previously at Victoria University of Wellington, ANU and the University of Dhaka. He is a member of Certified Practicing Accountants (CPA), Australia, and of the Chartered Accountants Australia and New Zealand (CAANZ).

Noor’s main areas of research interest include but are not limited to capital markets, accounting policy reforms, financial reporting, sustainability reporting and corporate governance. His research has appeared in prominent journals like The International Journal of Accounting, Pacific-Basin Finance Journal, International Journal of Auditing, Advances in Accounting, Research in Accounting Regulation, and Journal of International Accounting Auditing & Taxation. Noor has supervised two PhDs to completion and is now supervising three other PhD students.

Noor’s teaching interests include Financial Accounting, International Accounting and Financial Statement Analysis for both undergraduate and postgraduate levels. Noor is a member of the following organizations: AAA, EAA and AFAANZ.

Journal Publications 2013-2017


HEDY HUANG  BCom Auck., MBus (Hons), PhD AUT, CPA (Aust.)
Lecturer

Hedy specialises in teaching Management Accounting courses at both undergraduate and postgraduate levels. She also serves as a supervisor for Masters students. Hedy completed her doctoral research in the area of accounting professionalisation which looks at the expansion of Western professional accounting bodies into emerging markets, such as China. She also has a wide range of research interests related to China and other emerging markets. Her current research is mainly focused on auditing, corporate governance, professionalisation of accountancy, and the not-for-profit sector. She publishes in high quality peer reviewed journals and reviews research papers for journals.

Outside the academic world, Hedy is always passionate about engaging with students, the community and accounting professionals. She is the Club Mentor for the Massey University Accountancy Club in Auckland Campus which aims at enriching students’ learning, social and practical experiences. She also serves as a board member on the Board of Trustees and the Audit and Risk Committee of Airedale Property Trust (a registered charitable trust) based in Auckland.

Hedy teaches 110.229 Management Accounting, 110.303 Integrative Accounting, and 110.703 Management Accounting for Decision Making, at the Auckland Campus.

Journal Publications 2013-2017

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

After working as a solicitor in commercial litigation for seven years, Trish joined Massey as a lecturer in 1996. She completed a MComLaw with Honours at the University of Auckland in 1999 and completed her PhD at the University of Auckland. Trish teaches in the areas of commercial and company law.

Patricia’s areas of research include consumer law, intellectual property, employment law and corporate distress. She has been admitted as a Barrister and Solicitor of the High Court of New Zealand.

Journal Publications 2013-2017


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

Victoria joined the School of Accountancy in January 2018, after completing her PhD in Law at the University of Auckland Law School. Victoria was awarded a University of Auckland Doctoral Scholarship to conduct her full-time research on the corporate income tax challenges arising in the digitalised global economy.

Prior to starting her PhD project, Victoria was working for Ernst & Young (CIS) BV in Moscow, as Senior Associate, then Barrister of the Business Tax Litigation and Representation Team. Victoria is a member of the Moscow Bar Association.

Victoria’s professional interests include corporate income taxation, international taxation, tax and political philosophy and tax policy, corporate and contract law issues.

**NICHOLAS SMITH**  
**BA, BA Hons, LLB Natal, PhD Auckland**  
**Senior Lecturer**

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

Nicholas’ research is mostly in human rights theory and focuses on discrimination and equality. He completed his PhD at the University of Auckland in 2007. His PhD research was on the concept of equality in moral, political and legal philosophy. He has published articles on human rights, including some from his doctoral dissertation, and on statutory interpretation. In 2011, his book ‘Basic Equality and Discrimination’ was published by Ashgate in its Applied Legal Philosophy series.

**Journal Publications 2013-2017**

Smith, N. M. (2017). Constitutional reform in New Zealand  

Smith, N. M. (2017). Constitutional reform in New Zealand  
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 occasional advanced accounting topics to undergraduate students at the Auckland Campus. He also undertakes supervision of post graduate and PhD theses. Before joining Massey, he worked as a manager at Deloitte for six years in New Zealand. He was responsible for managing learning and development nationally within Deloitte’s Assurance and Advisory Service Line as well as managing a number of audit clients. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), South Africa.

Warwick completed his PhD in April 2012. His thesis was titled: “A Study of Early and Late Adopters of International Financial Reporting Standards in New Zealand”. Other research interests include fraud and security in internet environments, the impact of IFRS, integrated reporting, the superannuation scheme industry, solicitors trusts, audit education and audit related issues. His publications include articles in the Accounting and Finance, Australian Accounting Review and Pacific Accounting Review journals. He is also on the Editorial Board for the Meditari Accounting Research Journal which awarded him their ‘2015 Outstanding Reviewer’ award.

Journal Publications 2013-2017


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

Prior to joining Massey University Siata worked as a tutor at the School of Accounting and Finance, University of the South Pacific, Suva, Fiji. She has also worked in the banking sector in New Zealand and the Kingdom of Tonga.

Siata’s current teaching responsibilities include the core course 115.112 Accounting and 110.109 Introductory Financial Accounting. She also assists with Pasifika@Massey functions and events.
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.
Manawatū Campus

MATTHEW BERKAHN  BBS(Hons), LLM(Hons) Well., SJD Deakin  
Associate Professor

Matt is the Undergraduate Business Law Co-ordinator for the School of Accountancy. He is involved in teaching a number of courses, mainly in the area of company law. He supervises research on company and consumer law topics, and is the course coordinator of all research courses in Business Law. He also teaches law as part of the School’s MPAF programme and the Massey MBA.

Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis dealt with the different possible approaches to company law enforcement. Recent research has mainly been in the area of consumer law, particularly misleading or deceptive conduct under the Fair Trading Act. Publications also include several chapters in a leading company law treatise.

Journal Publications 2013-2017


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 is the Rest of North Island Region and the Trans-Tasman Councillor for Chartered Accountants Australia and New Zealand and a member of the New Zealand Accounting Standards Board. She is also appointed by the Financial Markets Authority (FMA) as a member of the FMA Audit Regulation Committee. Nives prepares comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatū members of Chartered Accountants Australia and New Zealand. She is also the facilitator of the Achiever Programme at the School sponsored by Chartered Accountants Australia and New Zealand, and a Fellow of the Chartered Accountants Australia and New Zealand (FCA). She is the Honorary Auditor and a board member for a number of Manawatū community groups and societies.

Journal Publications 2013-2017


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

The teaching responsibilities of Frances lie mainly in a case-based third year course 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.

Journal Publications 2013-2017


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

Dimu is a senior lecturer in the School of Accountancy at the Manawatū campus, Palmerston North. His current research interests focus on financial reporting, public sector accounting, accounting standards setting and accounting practice in developing economies. Dimu currently teaches Intermediate and Advanced Financial Accounting.

Journal Publications 2013-2017


ERNEST GYAPONG  BCom Cape Coast, MSc Dundee, PhD Griffith
Lecturer

Ernest joined the School of Accountancy in October 2016 as a lecturer on the Manawatū campus. Ernest has a BCom degree (University of Cape Coast, Ghana) with a major in accounting, an MSc in International Finance with Distinction (University of Dundee, UK), and a PhD in Accounting (Griffith University, Australia).

At the University of Dundee, Ernest graduated with two awards for being the best MSc International Finance student and an outstanding Masters student. He has continuing research interests in corporate governance and financial reporting. He has been an ad hoc reviewer for Cogent Business and Management and the Journal of Financial Reporting and Accounting.

Ernest has teaching interests in the broader area of financial and management accounting and has taught these courses in the UK and Australia.

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

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

Journal Publications 2013-2017


JING JIA  BCom, BA(Hons), PhD  QUT
Lecturer

Jing joined Massey University as a lecturer in 2017. She has a Bachelor of Commerce (Griffith University, Australia) majoring in Accountancy, a Bachelor of Business (Honours) (Queensland University of Technology, Australia) in Accounting, and a PhD in Accounting (Queensland University of Technology, Australia). Her dissertation integrated human capital, risk management and financial distress likelihood using an Australian setting. Jing’s main research interest to date is in the area of risk management, corporate governance and auditing.

Journal Publications 2013-2017


FAWZI LASWAD  BEcon Garyounis, MSc Wisc., PhD Syd., FCA, CMA, FCPA (Aust.)
Professor and Head of School

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

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

Journal Publications 2013-2017


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

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

Journal Publications 2013-2017


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

Radiah’s current teaching responsibilities include postgraduate and undergraduate courses in Forensic Accounting, Accounting Systems, Auditing and Assurance. Radiah’s current research interests focus on public sector sustainability and accountability, fraud and forensic issues. Other research interests include accounting history. She is a mentor for the Manawatū Massey University Accounting Club and was nominated for the Lecturer of the Year Award in 2015.

She has published in international refereed journals which include Journal of Business Ethics, Australian Accounting Review, Pacific Accounting Review, Business Strategy and the Environment, Journal of Accounting in Emerging Economies and International Journal of Disclosure and Governance. One of her papers was a Highly Commended Award Winner at the Literari Network Awards for Excellence 2013 by Emerald. She and her co-authors of a textbook won the 2013 Pearson Best Author Award 2013. She has successfully supervised two PhD, one MBA, two postgraduate Special Topic and Professional Practice and five Masters dissertations. She has examined four PhDs, one MBA and 13 Masters dissertations. She is currently supervising one PhD student.

Non-profit Organizations and Corporate Governance - International Business and Society. She is a member of Beta Gamma Sigma (the International Honor Society of Collegiate Schools of Business), and the Emerald Literary Network.

**Journal Publications 2013-2017**


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

Alison Pavlovich joined Massey University as an Assistant Lecturer in July 2017. Alison is a taxation specialist and has undertaken research in a variety of areas of taxation law and corporate law. Alison is currently working on a PhD in the area of international tax law.

Prior to joining academia, Alison has worked as a tax adviser for KPMG and Crowe Horwath. Alison has also spent time working in the corporate world as an international tax adviser for Shell in London, working on cross border transactions within European businesses.

Journal Publications 2013-2017


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

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

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

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

David recently commenced as a lecturer in Accountancy at Massey University’s Palmerston North Campus. Prior to this he completed his PhD (2015) and taught for a period at China Agricultural University’s International College, Beijing. His teaching focus includes financial accounting and accounting information systems. David’s research includes empirical and analytical work, with a focus on financial accounting. His research interests include financial reporting and regulation, with a focus on the development of International Financial Reporting Standards.

Journal Publications 2013-2017


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

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

Lin Mei’s research interests lie in the tax compliance area such as factors affecting tax compliance behaviour of individual taxpayers and small businesses, and the role of trust in tax authorities. She completed her doctorate at the Australian National University, Canberra and her thesis examined the role relationship between the taxpayers and tax practitioners. She is also the co-editor of the New Zealand Journal of Taxation Law and Policy, the Chair of the Board of Advisors for the Taxation Today Journal, and one of the authors of the book titled, ‘New Zealand Taxation’ published in 2017. Her research interests include other contemporary tax issues and accounting education.

Journal Publications 2013-2017


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**LINDSAY TROTMAN**

LLM *Cant.*, Barrister and Solicitor of the High Court of New Zealand

Associate Professor

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

**Journal Publications 2013-2017**


MUHAMMAD KALEEM ZAHIR-UL-HASSAN FCMA Pak., PhD NL.
Senior Lecturer

Kaleem received his PhD from Nijmegen School of Management, Radboud University, Netherlands. He has taught accounting courses to students in undergraduate, postgraduate and executive programs in different countries. Prior to joining Massey University, he worked at Zayed University Abu Dhabi, United Arab Emirates and Radboud University Nijmegen, Netherlands. He supervised postgraduate theses in accounting and control at Radboud University Nijmegen. In addition, he had adjunct faculty appointments at Wittenborg University of Applied Sciences Apeldoorn, Netherlands and Lahore School of Economics, Pakistan.

Kaleem’s research interests lie in management accounting. The research areas of particular interest include understanding the role of accounting in the governance of inter-organizational relationships and performance management systems. His research is interdisciplinary and he likes doing field studies/case studies to understand how accounting plays as a social and institutional practice. Kaleem’s research has been published in prominent accounting journals such Management Accounting Research, and Accounting and Business Research.

Journal Publications 2013-2017


Wellington Campus

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

James is course coordinator for the core course 115.112 Accounting and the second year course 110.249 Accounting Information Systems. He also teaches on the Accounting Systems course 110.701 in the Masters of Professional Accounting and Finance (MPAF) programme.

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

JEREMY HUBBARD  LLB, CertTED Lon., LLM Well.
Senior Lecturer

Jerry is a Senior Lecturer in the School. Jerry teaches business law at the Manawatū campus and via distance learning. Jerry’s teaching is principally in the area of introductory business law courses.

Jerry is teaching 115.211 Business Law, 155.301 Employment Law, and has input to 110.380 Estate and Tax Planning.


In addition to his teaching role, he is a university proctor for the Wellington campus.
Support Staff

Manawatū Campus

INEZ GOLDSWORTHY
Administrator

MELANIE SINCLAIR
Executive Assistant to HoS

JESSICA WATSON
Administrator

EMMA O’SULLIVAN
Strategic Projects Officer

MARY ROSSITER BA, PGDipBusAdmin
Research Support Officer

LIN SHI MInfSc
Computer Technician

ANDREW BROWN BInfSc
Digital Media Consultant

Auckland Campus

Wellington Campus

NATALIE SNYDERS
Administrator

NIKKI BATTEN
Programme Support Administrator
Other Staff Research Activities
2017

Associate Editor

Bradbury, M.  Australian Journal of Management.

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

Board of Advisors

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

Co-editor of Journal


Conference Organising Committee

Botica Redmayne, N.  Eurasia Business and Economics Society (EBES) Conferences Scientific Committee Member.

Bradbury, M.  Scientific Committee Journal of Accounting, Auditing and Finance Conference.

Habib, A.  2017 Auckland Region Accounting (ARA) Conference, Auckland Campus, Massey University.

Huang, H.  2017 Auckland Region Accounting (ARA) Conference, Auckland Campus, Massey University.

Discussants/Moderators

Ehalaiye, D.  2017 Auckland Region Accounting (ARA) Conference. "Comparative advantage, industry specialists and audit fees".


Huang, H.  Paper review for Pacific Accounting Review.

Stent, W.  Auckland Region Accounting Conference.


34 Other Staff Research Activities 2017
Editorial Advisory Board Member

Berkahn, M.  Journal of the Australasian Law Teachers Association

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

Hooks, J.  Pacific Accounting Review

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

Othman, R.  Journal of Financial Reporting & Accounting

Guest Editor

Botica Redmayne, N.  The 2017 special issue of the Pacific Accounting Review on the Public Sector.

Guest Speaker

Bradbury, M.  Academic Research, Standard Setting and Practice, University of Newcastle,
            Distinguished International Visiting Academic.

Masters Examiners


Examiner of “An investigation of the auditor’s role in auditing ‘other information’ in the annual reports: Evidence from senior audit professionals” by Judy Gee, thesis for Master of Commerce in Accounting and Information Systems, University of Canterbury.

Hooks, J.  Examiner of “A pilot study on corporate disclosure and cost of equity capital” by Sun Li.

Examiner of “Consequences of the new audit report on auditors and investors: NZ evidence”, by Mazen Almulla.

Othman, R.  Examiner of “The impact of IFRS 8 Operating Segments on New Zealand banks’ financial” by Randip Kakkar Singh, Massey University.
Member of Editorial Board

<table>
<thead>
<tr>
<th>Name</th>
<th>Journal(s)</th>
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<tbody>
<tr>
<td>Habib, A.</td>
<td>Asian Review of Accounting; Managerial Auditing Journal; Pacific Accounting Review.</td>
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Participants in Other Educational and Research Activities

<table>
<thead>
<tr>
<th>Name</th>
<th>Activity</th>
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</thead>
<tbody>
<tr>
<td>Bradbury, M.</td>
<td>Faculty member, AFAANZ Doctoral Consortium. Faculty member, Victoria University of Wellington, Doctoral Consortium.</td>
</tr>
<tr>
<td>Stent, W.</td>
<td>Cross-disciplinary Co-operative Inquiry Education Research Project.</td>
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PhD Examiners

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<th>Name</th>
<th>Thesis Title</th>
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<tr>
<td>Bradbury, M.</td>
<td>PhD thesis from Victoria University of Wellington.</td>
</tr>
<tr>
<td>Laswad, F.</td>
<td>PhD Thesis at the University of Waikato.</td>
</tr>
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</table>
Reviewers/Referees

Berkahn, M.
New Zealand Law Review

Botica Redmayne, N.
Australian Accounting Review
International Journal of Accounting and Finance
International Journal of Auditing
International Journal of Public Policy
International Journal of Public Sector Management
Meditari Accountancy Research
Pacific Accounting Review

Bradbury, M.
Accounting & Finance
Australian Accounting Review
Journal of Accounting Auditing and Finance
Journal of Accounting and Education
Pacific Accounting Review

Ehalaiye, D.
International Journal of Accounting and Information Management

Habib, A.
Accounting & Business Research
Journal of Banking & Finance
Australian Journal of Management

Hooks, J.
Accounting and Business Research
Accounting History
Accounting, Auditing & Accountability Journal
Business Strategy and the Environment
Pacific Accounting Review
Sustainability Accounting, Management and Policy Journal

Hu, Y. Y.
Asian Review of Accounting
Journal of Business and Economics
International Journal of Business and Management

Laswad, F.
ABACUS
Accounting Education: An international Journal
British Accounting Review
International Journal of Auditing
Pacific Accounting Review

Nath, N.
Managerial Auditing Journal (Reviewer)
Pacific Accounting Review (Reviewer)
Journal of Accounting in Emerging Economies

O’Sullivan, T.
International Journal of Law and Information Technology

Othman, R.
Journal of Business Ethics
Journal of Accounting in Emerging Economies
Journal of Financial Reporting & Accounting
Voluntas: International Journal of Voluntary Non-profit Organizations and Corporate Governance

Tan, LM.
e-Journal of Tax Research
Journal of Australasian Tax Teachers Association

Stent, W.
Meditari Accountancy Research Journal

Sutton, D.
Reviewer for AFAANZ conference
Supervision

Co-supervision of Mabel D Costa – “Financial constraints and cost stickiness”.
Co-supervision of Pinprapa Sangchan – “Fair values and audit fees: Evidence from Australian real estate industry”.

Bradbury, M.  Co-supervision of Fawad Ahmad – “Disclosure quality, audit fee and market performance of firms connected with power sources”.
Co-supervision of Sunil Lakhani – “The strategic logic of creating business value through intangibles”.

Botica Redmayne, N.  Co-supervision of Thanida Uthayapong – “Auditor rotation and audit quality”.

Habib, A.  Co-supervision of Fawad Ahmad – “Disclosure quality, audit fee and market performance of firms connected with power sources”.
Co-supervision of Mabel D Costa – “Financial constraints and cost stickiness”.
Co-supervision of Sun Li – “Three essays on the consequence of tournament incentives”.
Co-supervision of Pinprapa Sangchan – “Fair values and audit fees: Evidence from Australian real estate industry”.
Co-supervision of Sunil Lakhani – “The strategic logic of creating business value through intangibles”.
Ivy Wang Xiaodi – “The effect of PBE IPSAS on the length of financial reports of NZ Tier 1 registered charities”.

Hook, J  Co-supervision of Ivy Wang Xiaodi – “The effect of PBE IPSAS on the length of financial reports of NZ Tier 1 registered charities”.
Kim Mear – “Information relevance of deferred tax”.

Huang, H.  Co-supervision of Sun Li – “Three essays on the consequence of tournament incentives”.

Laswad, F.  Co-supervision of Muhammed Al Mallak – “Generic skills in accounting education in Saudi Arabia”.

Othman, R.  Sydney Kanda – “The kidnap of data: What strategies are small businesses in NZ adopting against ransomware?”
Zhang Xinyu – “Occupational fraud in New Zealand”.
Haoying Li – “Intellectual capital (IC) disclosure in NZ annual reports”.
Co-supervision of Thanida Uthayapong – “Auditor rotation and audit quality”.

Stent, W.  Co-supervision of Muhammad Shahin Miah – “Accounting complexity, audit quality and financial forecasting in Australia”.

Tan, L.M.  Co-supervision of Muhammed Al Mallak – “Generic skills in accounting education in Saudi Arabia”.

Visiting Professor to a University

Bradbury, M.  University of Newcastle
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.

The Discussion Paper Series started in 1981. Abstracts of all discussion papers, as well as full papers, are available as pdf documents on our School’s webpage:

School PhD 1986-2017

Dr Lois Graff (1989)
Computerised financial planning for school districts.

Dr Brenda Porter (1990)
The audit expectation performance gap and the role of auditors in society.

Dr Gregory Tower (1991)
Accounting regulation as an instrument of public accountability: A case study of New Zealand.

Dr Jack Dowds (1995)
The contemporaneous movement between cashflows and accruals-based accounting numbers: The New Zealand evidence.

Dr Sivakumar Velayutham (1996)
Crisis in accounting: The emerging ideology, practice and structures within the profession.

Dr Joanne Locke (1996)
Fragmentation in accounting: An analysis of international accounting as a catalyst for integration.

Dr Michael Adams (1997)
Determinants of voluntary disclosure by New Zealand life insurance companies.

Dr Mahmud Hossain (1998)
The investment opportunity set and corporate ownership, directorship, auditing and disclosure. Policies: Some New Zealand evidence.

Dr Unvar Mutalib (2002)
The effect of religion on earnings management and capital structure: Evidence from Muslim and Non-Muslim managed firms in Malaysia.

Dr Nives Botica Redmayne (2004)
The production of audit services in the New Zealand Public Sector: An investigation into the effects of political risk and corporate governance on audit effort.

Dr Christopher Durden (2004)
The interface between management accounting and organisational strategy: From strategic control to strategic navigation.

Dr Robert Nyamori (2005)
Governing the local: A case study of the use of markets and strategic measurement systems in a local authority in New Zealand.

Dr Erlane Ghani (2008)
Digital presentation formats and users’ of financial reports: Decision quality, perceptions and cognitive information processing in the context of recognition versus disclosure.

Dr Mohd Md Salleh (2009)
Political influence, corporate governance and financial reporting quality: Evidence from companies in Malaysia.
Dr Norida Basnan (2010)
An investigation into the performance reporting practices and accountability of Malaysian local authorities.

Dr Uma Ananthanarayanan (2012)
Audit committee independence and expertise, institutional ownership, and executive compensation as determinants of audit fees in the post-SOX era.

Dr Warwick Stent (2012)

Dr Rahayu Abdul Rahman (2012)
Religious ethical values and earnings quality: Some evidence From Malaysia.

Dr Shahwali Khan (2012)
Volatility, value relevance and predictive power of comprehensive income.

Dr Lei Cai (2013)
The mispricing of real earnings management in the post-Sarbanes-Oxley era.

Dr Adnan Ahmad (2013)
Investor protection, firm fundamentals information and stock price synchronicity.

Dr Frances Chua (2016)
Discourse analysis of corporate codes of ethics.

Dr Varsha Kashyap (2016)
Firms’ financial accounting and assurance practices under Australian Carbon Tax and New Zealand’s Emission Trading Scheme: An exploratory study.

Dr Abdul Haris Muhammadi (2016)
Related party transactions, political connections and financial reporting quality in Indonesia.

Kim Mear (2017)
Analysis of the usefulness of deferred tax pre and post IFRS.

Muhammad Shahin Miah (2017)
Accounting complexity, audit quality and financial analyst forecasting in Australia.
Abstract of PhD research completed in 2017

Trish O’Sullivan
Online Shopping: Pearls and Pitfalls for New Zealand Consumers - How to Increase Consumer Protection and Build Consumer Confidence

Increased consumer confidence is expected to lead to increased levels of retail online shopping which will have flow-on economic benefits. Current online shopping trends demonstrate the importance of the online retail sector to New Zealand’s economy. This thesis analyses the effectiveness of current consumer protection law for online consumers and recommends changes to better protect the interests of consumers who shop online. Increased consumer protection will improve consumer confidence in online shopping. The issues dealt with examine: contract formation; the use of “contract on dispatch” terms; the incorporation of terms and conditions; unfair terms regulation; and the enforcement of consumer rights in online shopping transactions. These issues relate to creating and defining the legal relationship between the online consumer and the trader and the mechanisms for obtaining consumer redress. The thesis focuses on online shopping transactions relating to the purchase of goods, rather than services.

The thesis has been completed by publication. The five published articles are included as chapters. The thesis begins with an outline of the policy behind consumer law and an analysis of the current inconsistencies and complexities in the definition of the term “consumer”. The thesis makes recommendations which are consistent with current consumer law policy. It promotes interpretations and new regulation which advance the interests of consumers who shop online.

Muhammad Shahin Miah
Accounting complexity, audit quality and financial analyst forecasting in Australia

The main objective of this study is to investigate the impact of accounting complexity arising from International Financial Reporting Standards (IFRS) on Audit risks (by proxy of Audit price) and analysis of forecasting properties in Australia. Extant literature on IFRS however raises some questions as to whether it’s objective and desired outcomes are being achieved. This study takes a different approach from the extant literature by refining the measurement of accounting complexity in order to offer deeper insights regarding complex standards and how these are affecting auditors and analysts. I select six standards identified in the literature as complex standards and then use the year-end adjustment taken from AGAAP-AIFRS reconciliation statements of all Australian listed companies as a measure the IFRS complexity. I use this measure to examine the relationship between complex standards and audit risk as proxied by audit fees. This study therefore has the potential to offer deeper insights regarding complex standards and how these are affecting auditors and analysts. Finally, this study investigates how the relationship between accounting complexity and financial analyst forecasting properties are moderated by auditor quality. This study use auditor industry specialisation following the measurement of(Krishnan, Chan, & Qian, 2013) as proxy for audit quality. Australia is chosen for this study because the Australian Accounting Standards Board (AASB) did not allow early adoption of IFRS. Australia has been a leader in the adoption of IFRS and actively participate in the process to have IFRS accepted as a set of accounting standards that could be globally accepted (Lucy, 2005).
Kim Mear
Analysis of the usefulness of deferred tax pre and post IFRS

Deferred tax has been described as pointless in the sense that deferred taxes measure something that has no practical application or purpose and that many professional directors do not regard this accounting entry as a real liability in the economic sense (NBR August 2010). This thesis examines whether deferred tax: (1) provides incremental information about future tax payments and (2) is value relevant. I use the Cheung, Cheung, Krishnan and Min (1997) one year ahead model to assess the predictive value of deferred tax and the Wong, Wong and Naiker (2011) model to assess its value relevance. Both the pre and post International Financial Reporting Standards ('IFRS') settings are examined. Pre IFRS the firms are free to choose between the comprehensive and partial basis for calculating deferred tax using the income statement method. Post IFRS firms are required to use the balance sheet method.

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.

Mohammed Al Mallek
Generic skills in accounting education in Saudi Arabia

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. Generic skills are certainly of importance to accounting graduates as they help them to stand out among other job seekers and advance their careers.

The aim of this study is to investigate the important generic skills that students need, the level of competence they should have and the level of competence that they have acquired during their academic study. The constraints factors that may limit the development of generic skills in accounting education is also examined. The generic skills framework is drawn from IES 3 and IES 4, as well as from Bui and Porter’s expectation performance gap structure. Data is collected via questionnaire survey and interviews. This study would contribute to bridging the gap between education at university and the workplace in the development of generic skills of Saudi accounting graduates.
Oyuntsend Chagnaadorj
Income statement classification by International Financial Reporting Standards (IFRS): The prediction of earnings and component shifting

Considerable attention has been directed towards the impact of International Financial Reporting Standards (IFRS) by the business community and regulators. IFRS 5 Non-current Assets Held for Sale and Discontinued Operations requires the separate reporting of discontinued operations in the statement of comprehensive income. This is based on the (untested) assertion that cash flows from discontinued operations are different from continuing flows. Thus, there is a need to provide empirical evidence to support the assumption.

This thesis examines the usefulness of separate reporting of discontinued operations in two important attributes: predictive ability and classification shifting. Motivated by the concerns that discontinued operations are not useful to predict future profitability and are used to manipulate core earnings, this thesis investigates these two aspects for Australian listed companies that have adopted IFRS since 2005.

Existing literature documents evidence that discontinued operations should be ignored to predict future profitability (Fairfield, Sweeney, & Yohn, 1996) and managers engage in classification shifting using discontinued operations (Barua, Lin, & Sbaraglia, 2010) under the United States’ Generally Accepted Accounting Practices (US GAAP). As discontinued operations are defined and measured differently under US GAAP and IFRS, this thesis investigates the usefulness of separate reporting of discontinued operations under IFRS by examining predictive ability and classification shifting of discontinued operations.

The findings show discontinued operations, particularly losses from discontinued operations, are useful to predict a company’s future profitability. Furthermore, results show losses from discontinued operations are opportunistically used to manipulate core earnings, to avoid reporting losses and earnings decreases under IFRS, when firms report discontinued operations frequently, and the amount of losses is high.

These results could be used for IASB in deciding whether to report discontinued operations separately in statements of comprehensive income.

Mabel D Costa
Financial constraints and cost stickiness

The first essay investigates the association between financial constraints and resource adjustments that is captured by selling, general and administrative (SG&A) cost behaviour. The study uses archival data of US listed companies over the span of forty years from 1976 to 2016. It is hypothesized that financial constraint results in anti-sticky cost behaviour implying costs increase less when sales increase; however, costs decrease more when sales decrease and evidence has been found in support of this hypothesis. In addition, the anti-sticky behaviour of SG&A costs due to financial constraint is exhibited during both economic expansion and contraction; however, no significant result was found that the magnitude of anti-sticky behaviour during contractionary period is higher than expansionary period.

Sunil Lakhani
The strategic logic of creating business value through intangibles

The starting point for most discussions regarding valuation begins with Earnings Before Interest Taxes Depreciation and Amortisation (EBITDA). Utilising financial statements and EBITDA as a measure of earnings helps to analyse and compare profitability between companies and industries because it eliminates the effect of certain accounting and financing decisions. However, it is also imperative to note the importance of several non-financial indicators of a firm’s value. Acquirers who are motivated by strategic interests and synergies would prefer to offer a premium for firms that have financial as well as several non-financial drivers that lead to value creation. It is therefore vital to understand the value created by these combined factors for a firm’s long-run performance. The study focusses on market-based performance measures for value creation to more closely reflect the true economic financial position and valuation of the firms. The suitable linkages to financial and non-financial drivers could depict the market perceptions in understanding the gaps between the book and market values and would emphasise the incremental value-relevance of these measures for these firms.
Alison Pavlovich
New Zealand’s Double Tax Treaty Network: Does it align with modern international tax policy theory?

This PhD study considers whether New Zealand’s double tax treaty network is based upon a foundation of coherent international tax policy in a modern context. The study requires analysis of New Zealand’s international tax policy in light of international theoretical frameworks of tax design. The study looks more closely at the impact of the tax treaties, a product of negotiation between New Zealand and the other contracting states, and their impact on maintaining a coherent policy of international taxation.

Pinprapa Sangchan
Fair values and audit fees: Evidence from Australian real estate industry

This paper investigates the association of audit fees with fair value exposures to investment properties reported under IAS40 and IFRS 13. The motivation for this study stems from the limited evidence available on the effects on audit fees of fair value reporting for illiquid assets. Using hand-collected data on fair values of investment properties from the Australian real estate industry, I find a negative association between audit fees and the proportion of fair values of investment property to total assets, but audit fees are correlated to the proportion of changes in fair values of such property to total assets positively. Results also show that auditors perceive Level 3 inputs as riskier than Level 2 inputs, and adjust audit fees accordingly. Further, we find that audit fees are higher for firms that have the fair values of investment properties estimated by external valuers, compared to firms that have fair values estimated by management. This study enriches the audit fee literature by documenting auditors’ pricing decisions in an area that has significant estimation and valuation risks.

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

The District Council (Prohibition of Gang Insignia) Act 2009 (‘Gang Insignia Act 2009’) came into force in 2009 and prohibited the ‘display’ of ‘gang insignia’ within ‘specified areas’ of the Whanganui District. The purported aim of the legislation was to reduce intimidation of the public and confrontations between gangs. There was no requirement for intent on the part of the wearer of the insignia. This made the Whanganui gang insignia ban unique in terms of criminal law as it maintained that harm was inflicted due to group identity rather than specific conduct. This raises the question of how an identity can be constructed so that it is considered capable of causing criminal harm. To address this question, this research looked at the ways in which the media contributed to the construction of gang identity during the period of 2004 to 2013. This was achieved through 1; a content analysis of reports from 3 print newspapers and two online newspapers, 2; a content analysis of reader interactions with the reports, and 3; A textual analysis of 2 print newspapers. Whilst this research focuses on the construction of gang identity, the techniques used by the media can be applicable to other group identities.
Li Sun
Three essays on the consequence of tournament incentives.

Given increased inefficiency monitoring mechanism based on monetary compensation and the associated
decrease in the informativeness of financial information, it is – more than ever – important to adopt a dynamic
view of the managerial pay for performance link. Accordingly, tournament incentives which reward managers
based on relative performance rather than absolute levels of output is more useful for monitoring behaviour.
Whereas tournament incentives has been a widely investigated topic in the management literature, it has only
recently received increased attention in the finance and accounting literature. So far, prior studies have mainly
focused on how tournament incentives as a corporate governance mechanism, affects firm performance as
well as its financial reporting quality and innovation policies, however, the results on it is confused and
remains lack adequate exploration to-date. In my dissertation I shed light on how tournament incentives
affects the functioning of corporate governance, which in turn impact on firm development.

Thanida Uthayapong
Auditor rotation and audit quality

Auditor rotation is one of the requirements that regulators in many countries impose on auditors to enhance
audit quality. Literature suggests that a long and close relationship between the auditor and the client
deteriorates auditor independence and this may impair the audit quality. With audit partner rotation, it is
expected that the new incoming auditor will enhance auditor independence as well as offer fresh insights to
a client, which may lead to a greater audit quality evidenced by greater financial reporting quality. However,
the loss of a client-specific knowledge through audit partner rotation may impair audit quality when a new
auditor is appointed. These conflicting results of auditor rotation lead to enduring discussion about the
benefits of auditor rotation in a number of countries. Most studies on auditor rotation have been carried out
in developed countries. This study aims to contribute to the gap in research on the effects of auditor rotation
in a developing country, Thailand. Thailand has unique characteristics. Unlike other countries in Southeast
Asia region, Thailand has never been colonised and this aspect has influenced its legal and accounting
practices. Archival data on 451 listed companies on the Stock Exchange of Thailand from 2006 to 2017 is used
to evaluate the audit quality after mandatory audit partner rotation. Following previous studies, the
performance-matched modified Jones model is used to measure discretionary accruals as a proxy for financial
reporting quality and audit quality in this setting. In the observed period, three compulsory audit partner
rotations occurred leading to the study of the effects of those rotations on the changes of the audit quality. It
is hypothesised that results of this study will provide evidence of the improvement in audit quality as a
consequence of mandatory audit partner rotation.
The School of Accountancy Research Seminar Series provides a valuable forum for researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law. In this way, they can share their ideas with, and receive feedback from, the academic community as well as the wider public, including professionals. By providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants. In addition, for members of the Institute of Chartered Accountants of New Zealand, attendance at the Seminar Series qualifies as Structured Continuing Professional Development (CPD). Working Papers presented are available on the School’s website - Research Seminar Series.

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

**Research Seminar Series Convenors:**

**Auckland**
Trish O’Sullivan
p.f.osullivan@massey.ac.nz

**Manawatū**
Assoc Prof Lin Mei Tan
l.m.tan@massey.ac.nz

**Research Seminar Timetable for Auckland Campus 2017**

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<th>Date</th>
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<th>Title</th>
<th>Abstract</th>
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<tr>
<td>10 Jul, 12pm - 1pm MBS2.21</td>
<td>Fawzi Laswad, Warwick Stent, Dimu Ehalaïye, Charlie Cai, and Nives Botica Redmayne</td>
<td>Information and assurance needs of the users of Tier 2 for-profit Entity Financial Reports – An XRB project</td>
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<td>9 Aug, 12pm - 1pm QB1</td>
<td>A/P Chris Akroyd</td>
<td>Craft Brewing Project</td>
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<td>6 Sep, 12pm - 1pm MBS2.21</td>
<td>Thanida Uthayapong</td>
<td>Auditor rotation and audit quality</td>
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<tr>
<td>25 Oct, 10.30-11.30am MBS 2.21</td>
<td>Lyn Lavery</td>
<td>Introduction to NVivo (Qualitative research software)</td>
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**Research Seminar Timetable for Manawatū Campus 2017**

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<th>Date</th>
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<th>Title</th>
<th>Abstract</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 Jul, 12pm - 1pm SST2.43</td>
<td>Fawzi Laswad, Warwick Stent, Dimu Ehalaïye, Charlie Cai, and Nives Botica Redmayne</td>
<td>Information and assurance needs of the users of Tier 2 for-profit Entity Financial Reports – An XRB project</td>
<td><img src="image1.png" alt="image" /></td>
</tr>
<tr>
<td>6 Sep, 12pm - 1pm SST2.43</td>
<td>Thanida Uthayapong</td>
<td>Auditor rotation and audit quality</td>
<td><img src="image3.png" alt="image" /></td>
</tr>
<tr>
<td>25 Oct, 10.30-11.30am SST 1.08</td>
<td>Lyn Lavery</td>
<td>Introduction to NVivo (Qualitative research software)</td>
<td><img src="image4.png" alt="image" /></td>
</tr>
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</table>

**Research Seminar Timetable for Wellington Campus 2017**

<table>
<thead>
<tr>
<th>Date</th>
<th>Presenter</th>
<th>Title</th>
<th>Abstract</th>
</tr>
</thead>
<tbody>
<tr>
<td>25 Oct, 10.30-11.30am 5D08</td>
<td>Lyn Lavery</td>
<td>Introduction to NVivo (Qualitative research software)</td>
<td><img src="image5.png" alt="image" /></td>
</tr>
</tbody>
</table>
Research Funding, Awards and Nominations 2017

Awards and Nominations

Habib, A. Nominated for Lecturer of the Year (LOTY) by the Auckland Students Association.

Laswad, F. Massey Business School Star Award - Excellence in Organisational Citizenship, Academic.

O’Sullivan, T. Publication award ($2,000) from University of Auckland Business School, 3 February 2017.

Snyders, N. Massey Business School Star Award - Excellence in Professional Support.

Research Grants

Massey University Research Fund (MURF) for project “White collar criminals in New Zealand: Twenty-eight years profiling of fraudsters”. The research grant is for the sum of $4,000.

Berkahn, M. Laswad, F. Othman, R.

Research project titled: “Role of corporate governance in auditing” – in collaboration with – this research synthesis project is funded by CPA Australia. The research grant is for the sum of $7,500.

Botica Redmayne, N. Hay, D. (Auckland University) Stewart, J. (Griffith University)

Research project titled: “Accounting and financial reporting reform as a means for strengthening the development of efficient public sector financial management in Croatia” funded by the Croatian Science Foundation and supported by EU. The project commenced in August 2014 and will be carried out over 48 months (2014-2018). The research grant is for the sum of $105,000.

Botica Redmayne, N. Vasicek, V. (University of Zagreb, Croatia)

Research project titled: “Information and assurance Needs of For-Profit Tier 2 Entity Report Users”, research funded by New Zealand External Reporting Board (XRB). The research grant is for the sum of $66,000.

Botica Redmayne, N. Cai, L. Ehaliaye, D. Laswad, F. Stent, W.

MURF grant to conduct research on “Loan Loss Provisioning Practices of New Zealand Banks”. The research grant is for the sum of $5,184.

Ehaliaye, D.
MURF grant to complete a research paper titled: “Competition and Commercial Banks Risk-Taking: Evidence from Sub-Saharan Africa Region”. The research grant is for the sum of $1,000. Ehalaiye, D.

MURF grant for research project “Accounting for New Zealand’s charities sector”. The research grant is for the sum of $3,582. Hooks, J.

MURF grant for a project entitled “Web-based learning environment: Relationship between student engagement and academic performance in accounting subjects”. The research grant is for the sum of $2,997. Hu, YY.

Summer Student Scholarship for research entitled “Fraud cases in NZ: 18th to 21st century Longitudinal analysis”. The research grant is for the sum of $5,000. Laswad, F.

Accounting and Finance Association of Australia and New Zealand, entitled: “A two-stage analysis of financial statements’ misstatements using Benford and Beneish’s models”. The research grant is for the sum of $4,500 AUD. Othman, R.

Fundamental Research Grant Scheme (Malaysian Government) entitled “Strategizing environment, social and governance (ESG) for effective sustainable value creation”. The research grant is for the sum of RM62,000 (equivalent to NZ$20,666). Othman, R. With Malaysian researchers: Yusoff, H. Jasni, N.B. Hussin, N.B. Mohamed Zain, M.B.
Congratulations to all the students winning prizes in the 2017 prize-giving ceremonies. Thank-you to the sponsors for your support.

### Manawatū Campus

<table>
<thead>
<tr>
<th>Sponsor</th>
<th>Prize Name</th>
<th>Recipient</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCA</td>
<td>ACCA Prize in Accounting</td>
<td>Peter Kendrick</td>
</tr>
<tr>
<td>Bennetts</td>
<td>Bennetts University Book Centre Prize for 110.229 Management Accounting</td>
<td>Kristie Price</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Distance</td>
<td>Lisa Shaw</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Manawatū campus</td>
<td>Kristie Price</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatū campus</td>
<td>Grace Maddox</td>
</tr>
<tr>
<td>Chartered Institute of Management Accountants</td>
<td>Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Manawatū campus)</td>
<td>Carlene Gau</td>
</tr>
<tr>
<td>Chartered Institute of Management Accountants</td>
<td>Chartered Institute of Management Accountants 300 level Prize in Management Accounting (Manawatū/Albany campus)</td>
<td>Grace Maddox</td>
</tr>
<tr>
<td>Cooper Rapley Lawyers</td>
<td>Cooper Rapley Lawyers 155.210 Commercial Law</td>
<td>Kristie Price</td>
</tr>
<tr>
<td>CPA Australia</td>
<td>CPA Australia prize for most outstanding 3rd year student majoring in Accountancy</td>
<td>Grace Maddox</td>
</tr>
<tr>
<td>Thomson Reuters</td>
<td>Thomson Reuters Prize in Taxation (Internal Mode)</td>
<td>Kristie Price</td>
</tr>
<tr>
<td>Tony Drakeford Memorial Trust</td>
<td>Tony Drakeford Memorial Trust Prize for Top Accountancy Graduate</td>
<td>Grace Maddox</td>
</tr>
<tr>
<td>Wolters Kluwer</td>
<td>Wolters Kluwer Prize in Advanced Taxation</td>
<td>Daniel Boyd</td>
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### Wellington Campus

<table>
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<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Distance</td>
<td>Rebecca Down</td>
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<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance</td>
<td>Helen Preston</td>
</tr>
<tr>
<td>Estate and Taxation Planning Council</td>
<td>Estate and Taxation Planning Council Prize for 110.380</td>
<td>Christopher Martin</td>
</tr>
<tr>
<td>Thomson Reuters</td>
<td>Thomson Reuters Prize in Taxation (Distance Mode)</td>
<td>Rebecca Down</td>
</tr>
<tr>
<td>Tony Drakeford Memorial Trust</td>
<td>Tony Drakeford Memorial Trust Prize for 110.303 Integrative Accounting</td>
<td>Peter Neale</td>
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</table>
### Auckland Campus

<table>
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<tr>
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<th>Prize Name</th>
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<tbody>
<tr>
<td>BDO Auckland</td>
<td>BDO Auckland Award for Top Student in Advanced Financial Accounting – Albany Campus</td>
<td>Louise Mara</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Second Year Accountancy Prize – Albany campus</td>
<td>Vivian Andriani</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Albany campus</td>
<td>Louise Mara</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Distance</td>
<td>Dominique Mead</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Third Year Accountancy Prize – Manawatū campus</td>
<td>Jacobus Theron</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Fourth Year Accountancy Prize</td>
<td>Vasvi Sharma</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Prize for 110.702 Financial Accounting and Reporting</td>
<td>Lu Liu</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Prize for 110.703 Management Accounting and Decision Making</td>
<td>Xiaqian Lin</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Prize for 110.804 Advanced Financial Accounting and Reporting</td>
<td>Lu Liu</td>
</tr>
<tr>
<td>Chartered Accountants Australia and New Zealand</td>
<td>Chartered Accountants Australia and New Zealand Prize for 110.805 Advanced Strategic Management Accounting</td>
<td>Yue Yuan</td>
</tr>
<tr>
<td>Chartered Institute of Management Accountants</td>
<td>Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Albany campus)</td>
<td>Anna Howard</td>
</tr>
<tr>
<td>CPA Australia</td>
<td>CPA Australia Top First Year Accountancy Prize</td>
<td>Alice Kim</td>
</tr>
<tr>
<td>CPA Australia</td>
<td>CPA Australia Prize in Accounting Information Systems</td>
<td>Vivian Andriani</td>
</tr>
<tr>
<td>CPA Australia</td>
<td>CPA Australia Prize for Master of Professional Accountancy and Finance – Part A</td>
<td>Lu Liu</td>
</tr>
<tr>
<td>CPA Australia</td>
<td>CPA Australia Prize for Master of Professional Accountancy and Finance – Part B</td>
<td>Yue Yuan</td>
</tr>
<tr>
<td>Deloitte (Auckland)</td>
<td>Deloitte (Auckland) Prize for Most Outstanding Student in Professional Accountancy (Audit and Taxation)</td>
<td>Jie Lu</td>
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<tr>
<td>Estate and Taxation Planning Council</td>
<td>Estate and Taxation Planning Council Prize for 110.380</td>
<td>Joshua King</td>
</tr>
<tr>
<td>School of Accountancy</td>
<td>School of Accountancy Distinguished Prize in Advanced Auditing – 110.379</td>
<td>Alice Hall</td>
</tr>
<tr>
<td>School of Accountancy</td>
<td>School of Accountancy Distinguished Prize in Advanced Taxation – 110.389</td>
<td>Bridget Karton</td>
</tr>
</tbody>
</table>
The School of Accountancy established a Board of External Advisors in 2014. The purpose of the Board is to act as an independent advisory body to the School, providing strategic advice to support the School in the fulfilment of its mission. The Board meet twice a year, and objectives include providing advice to the School regarding: the mission, goals and strategy setting of the School; strengthening the relationships between the School, its faculty and students and New Zealand accounting community; and the development of the qualifications and research portfolios of the School.

Members of the School of Accountancy Advisory Board 2017

**Chair:**
Keith Wedlock  Partner, Glendinnings Chartered Accountants – Palmerston North

**Members:**
- Dr Nives Botica Redmayne  Staff member, Manawatū campus
- Jason Driscole  Director, Morrison Creed Advisory Limited – Palmerston North
- Craig Fisher  Chairman and Audit Partner of RSM NZ – Auckland
- Roy Glass  OAG Director - Auditing Policy – Wellington
- Gillian Hawkesby  Senior Manager, Chartered Accountants Australia and New Zealand
- Professor Jill Hooks  Staff member, Auckland campus
- Professor Fawzi Laswad  Head of the School of Accountancy
- Richard Smyth  Deputy CFO, Sky City Entertainment Group) – Auckland
- Dr Warwick Stent  Staff member and Convenor, Auckland campus
- Ann Tod  Partner at KPMG – Auckland
- Siobhan Warren  Graduate Experience Manager at Xero – Wellington
- Professor Ted Zorn  Pro Vice Chancellor and Dean of Massey Business School
The Professor for the Day Programme provides opportunities for business professionals to engage with students and staff in second and third year classes.

The programme aims to:

- Create a collaborative learning experience for students in an informal environment;
- Give the students an opportunity to learn how their education applies to the real world; and
- Encourage business professionals to share their views on business, leadership and critical success factors in the practical world.

Professor for a Day - Semester One 2017

<table>
<thead>
<tr>
<th>Guest Speaker</th>
<th>Organisation</th>
<th>Paper</th>
</tr>
</thead>
<tbody>
<tr>
<td>Craig Purdy</td>
<td>Stuarts Chartered Accountants</td>
<td>110.309 Advanced Financial Accounting</td>
</tr>
<tr>
<td>Razia Rahman</td>
<td>MyRepublic (Fibre broadband Internet Service Provider)</td>
<td>110.229 Management Accounting</td>
</tr>
<tr>
<td>Billie Stanley</td>
<td>BDO</td>
<td>110.209 Intermediate Financial Accounting</td>
</tr>
<tr>
<td>Tuhi Isaachsen</td>
<td>KPMG</td>
<td>110.329 Advanced Management Accounting</td>
</tr>
<tr>
<td>Julie Kim</td>
<td>KPMG</td>
<td>110.329 Advanced Management Accounting</td>
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Professor for a Day - Semester Two 2017

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<tr>
<td>Mark Hucklesby</td>
<td>Grant Thornton NZ National Technical Director</td>
<td>110.303 Integrative Accounting</td>
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<tr>
<td>Ann Tod</td>
<td>KPMG</td>
<td>110.279 Auditing</td>
</tr>
<tr>
<td>Laura Youdan</td>
<td>KPMG</td>
<td>110.279 Auditing</td>
</tr>
<tr>
<td>Ann Tod</td>
<td>KPMG</td>
<td>110.379 Advanced Auditing</td>
</tr>
<tr>
<td>Laura Youdan</td>
<td>KPMG</td>
<td>110.379 Advanced Auditing</td>
</tr>
<tr>
<td>Brendon Wright</td>
<td>Trade Me</td>
<td>155.203 Law of Business Organisations</td>
</tr>
<tr>
<td>Brendon Wright</td>
<td>Trade Me</td>
<td>110.379 Advanced Auditing</td>
</tr>
<tr>
<td>Kevin Brown</td>
<td>PwC</td>
<td>110.379 Advanced Auditing</td>
</tr>
<tr>
<td>Anu Nayar</td>
<td>Deloitte</td>
<td>110.249 Accounting Information Systems</td>
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<tr>
<td>Shailan Patel</td>
<td>MYOB</td>
<td>110.303 Integrative Accounting</td>
</tr>
<tr>
<td>Marion Leydon</td>
<td>MYOB</td>
<td>110.303 Integrative Accounting</td>
</tr>
<tr>
<td>Catherine Butterworth</td>
<td>The Commerce Commission</td>
<td>155.110 Retail Law</td>
</tr>
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</table>
Massey University Accountancy Clubs

To improve students’ experience on campus, the School established Accountancy Clubs on the Auckland and Manawatū campuses in 2015. The two clubs have a mission to enrich the experience of student life by developing social, academic and practical experiences, with the support from professional bodies, for students to improve their industry knowledge and employment prospects.

2017 Auckland Accountancy Club Executive Members:

President: Varoon Nair
Vice President: Monica Jane Djulaini
Vice President: Evan Honghao Bu
Assistant Vice President: Gloria Gong Zhang
Secretary: Allie Yali Cao
Assistant Secretary: Ben Weihao Sun
Mentor: Hedy Huang

For more information and details of events and activities being held, follow them on Facebook:
MU Accountancy Club – Auckland https://www.facebook.com/massey.accountancy.club/
### 2017 Manawatū Accountancy Club Executive Members:

<table>
<thead>
<tr>
<th>Role</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Lucy Burt</td>
</tr>
<tr>
<td>Vice President</td>
<td>Hema Bansal</td>
</tr>
<tr>
<td>Vice President</td>
<td>Holly Aliprantis</td>
</tr>
<tr>
<td>Communications</td>
<td>Sam Howat</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Stacey Wyatt</td>
</tr>
<tr>
<td>Secretary</td>
<td>Teresa Murrell</td>
</tr>
<tr>
<td>Social Media</td>
<td>James Freeman</td>
</tr>
<tr>
<td>Events Manager</td>
<td>Ashley Hewitt</td>
</tr>
<tr>
<td>General</td>
<td>Jayden Joe</td>
</tr>
<tr>
<td>General</td>
<td>Enisa Guranda</td>
</tr>
<tr>
<td>Mentors</td>
<td>Yuan Yuan Hu</td>
</tr>
<tr>
<td></td>
<td>Radiah Othman</td>
</tr>
</tbody>
</table>

Members of the Massey University Accountancy Club (MUACC) Manawatū, with club mentors Yuan Yuan Hu and Radiah Othman, and Head of School, Professor Fawzi Laswad.

For more information and details of events and activities being held, follow them on Facebook:

Community Accounting

Community Accounting involves volunteer second year, third year, Masters and PhD Massey University Accountancy students in providing free accounting and financial management advice and training for small to medium not-for-profit community organisations under the supervision of Chartered Accountants. Massey University School of Accountancy participates and supports the initiative to enable students to gain valuable practical experience including the development of professional skills and attitudes, and to be good citizens supporting their communities.

In Auckland, Community Accounting is coordinated by Auckland North Community and Development (ANCAD) and Palmerston North is coordinated by Palmerston North Community Services Council (PNCSC).

### 2017 Auckland Community Accounting Members:

<table>
<thead>
<tr>
<th>Co-ordinator:</th>
<th>Students:</th>
<th>Chartered Accountants:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Geoff Andrews</td>
<td>Yousif Almulla</td>
<td>Gendi Burwell</td>
</tr>
<tr>
<td></td>
<td>Vivian Andriani</td>
<td>Sarah Curtis</td>
</tr>
<tr>
<td></td>
<td>Chun Chen</td>
<td>Cynthia Forbes</td>
</tr>
<tr>
<td></td>
<td>Lanxin Chen</td>
<td>Glen Liu</td>
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<td></td>
<td>Ran Chen</td>
<td>Allan MacLachlan</td>
</tr>
<tr>
<td></td>
<td>Reuben Eiberg</td>
<td>Simon Manawati</td>
</tr>
<tr>
<td></td>
<td>Alan Feng</td>
<td>Mehru Naqvi</td>
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<td>Yujin Gu</td>
<td>Jenny Zhang</td>
</tr>
<tr>
<td></td>
<td>Hanna Ho</td>
<td>Keanu Zhang</td>
</tr>
<tr>
<td></td>
<td>Yang Li</td>
<td>Haorui Ma</td>
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<table>
<thead>
<tr>
<th>Co-ordinator:</th>
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<th>Chartered Accountants:</th>
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</thead>
<tbody>
<tr>
<td>Michelle MacManus</td>
<td>Hema Bansal</td>
<td>Ian Brooke</td>
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<td></td>
<td>Lucy Burt</td>
<td>Anna McKay</td>
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<td></td>
<td>Tayla Corbett</td>
<td>Amber Renall</td>
</tr>
<tr>
<td></td>
<td>Jenna Hackland (S1)</td>
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<td></td>
<td>Briar Hansen (S1)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Helen He</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Samuel Howatt</td>
<td></td>
</tr>
</tbody>
</table>

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


https://www.facebook.com/pncommunityaccounting/

Auckland Community Accounting


[https://www.facebook.com/pg/Auckland-Community-Accounting-1943435035917123/about/?ref=page_internal](https://www.facebook.com/pg/Auckland-Community-Accounting-1943435035917123/about/?ref=page_internal)
School Highlights 2017

JANUARY

The School welcomed Senior Lecturer, Dr David Sutton, who is based on the Palmerston North campus.

FEBRUARY

Professor Michael Bradbury was appointed as a member of the External Reporting Board (XRB) for a five-year term.

School staff on the Albany campus celebrated the recent promotion of Professor Ahsan Habib.

The School conducted teaching and learning workshops for staff on the Auckland (left) and Manawatu (right) campuses facilitated by the Teaching and Learning Centre (Jane Terrell and Dave Snell).
March

The MUACC had a stall on Campus Clubs Day for new members to sign up.

MUACC President, Lucy Burt (left), having her first meeting with club mentors Dr Radiah Othman (centre) and Dr Yuan Yuan Hu (right).

On the Auckland campus, the School of Accountancy hosted Associate Professor Huiting Guo from the School of Economics and Management, Chang‘An University, China. During Huiting’s one year visit (14 March 2016 to 14 March 2017) she was actively involved in various faculty activities including attending and presenting research seminars, attending and observing classroom teaching, engaging with doctoral students, and research collaboration. We enjoyed having Huiting with us and through her visit, we have further enhanced the longstanding relationship between Massey Business School and Chang‘An University.
The Massey University Accountancy Club – Manawatū organised a successful Quiz Night on 29th March, with the support from CPA Australia.

Massey Business School (MBS) held its first development day of the 2017. The future leaders from each campus participated in a first workshop focusing on developing their leadership abilities. The day was highly successful with great engagement between the students and presenters. We have an excellent group of students this year supported by Andrew Barney and Kate Blackwood (School of Management); Siata Tavite (School of Accountancy); Sam Richardson (School of Economics and Finance); and Luk Swiatek and Elizabeth Gray (School of Communication, Journalism and Marketing).

2017 Future Leaders cohort at Albany campus

APRIL

Massey University Accountancy Club – Manawatū enjoying their Pizza Study group.
School staff on the Manawatū campus farewelled Dr Deborah Russell (left). School staff on the Manawatū campus farewelled lecturer Ngaire Kirk who retired at the end of April after 19 years with the School. Happy retirement, Ngaire (right).

The School of Accountancy adopted Top Hat as a classroom engagement tool to be used in all classes. Top Hat is a cloud based classroom response system. It allows students to participate in class exercises and discussions, and lecturers to take attendance through the convenience of students’ personal devices, such as mobile phones, tablets and laptops. Accountancy lecturer Dr Hedy Huang uses Top Hat to engage with her students. She says, “Top Hat is a great tool for having an interactive learning experience in my large classes where all students are able to participate in discussions and respond to various types of questions. It allows me to assess how well my students have learned and gives my students immediate feedback on their academic performance.”

Dr Hedy Huang and Professor Jill Hooks join the Auckland graduation celebration (left). Congratulations to the School’s newest Doctor, Dr Varsha Kashyap (right).
MAY

The Accountancy Club on the Albany campus organised a successful Professional Bodies' Panel Discussion with CAANZ, ACCA and CPA Australia representatives.

Guest speakers and panel members included:

- Matt Strickett, Assurance and Advisory Analyst - Deloitte
- Sabina Buza, Audit Oversight Adviser - FMA
- Hattie Chu, HQ Accounting

The Accountancy Club on the Manawatū campus organised a successful Xero 101 training workshop for students on campus.
Palmerston North school staff joining the Palmerston North graduation celebration.

From left: Dr Dimu Ehalaiye, Ngaire Kirk, Dr Matthew Berkahn, Dr Radiah Othman, Christelle Roos, Professor Fawzi Laswad, and Dr Frances Chua

Congratulations to all recipients at the MBS Academic Excellence Awards held in Auckland on the 4th May and in Palmerston North on the 8th May.
Above: Academic recipients - Auckland

Above: Academic recipients – Manawatū

Congratulations to Dean’s Scholars: Jenna Mildenhall, Grace Maddox and Tracey Richardson
The school celebrated 30 years of service with Lin Mei Tan, Frances Chua and Lindsay Hawkes.

Left: Accountancy Department – 1990

Frances Chua, Lindsay Hawkes, Lin Mei Tan

The MU Accountancy Club Albany organised a successful MYOB workshop. A huge thanks to the MYOB team in New Zealand for organising this with the Accountancy Club.

The Accountancy Club - Manawatū campus - Pizza & Chill - Good fun and yummy pizza.
JUNE

The School celebrated 20 years of service with Professor Jill Hooks.

Lucy Burt (left) and Jenna Hackland (right), 3rd year Accountancy students, and the Advisory Team at Palmerston North Community Accounting (PNCA), made a presentation this afternoon to the Massey Business School’s Advisory Board. Lucy and Jenna provided an overview of PNCA, the client they worked with this semester, the skills they have developed from being involved, and answered questions from Board members.

JULY

The School welcomes Accountancy lecturer, Jing Jia to the Manawatū campus.
Congratulations to our MU Accountancy Club – Manawatū quiz team who placed fifth at the Young Accountants’ Group Quiz!

MU Accountancy Club – Manawatū at their Club Day stand on the Palmerston North Campus.

The School welcomed Alison Pavlovich who will be teaching taxation on the Manawatū campus and by distance learning.
The Accountancy Club on the Manawatū campus held a local employer networking event. Thanks to CA ANZ, The Factory, and local firms for supporting the event.

AUGUST

The Accountancy Club – Manawatū organised an Excel tutorial to assist students in developing a valuable employment competency.
SEPTEMBER

Congratulations to Alice Hall for winning the 110.369 best forensic essay. The students were asked to analyse a case involving Stephen James Borlase (a former Auckland Council employee) and Murray John Noone (a roading contractor), who were charged and found guilty of corruption and bribery under the Crimes Act 1961. This case marked the end of New Zealand’s almost spotless reputation for having an uncorrupt public sector. Using the case, the students were asked to apply what they have learnt about the fraud triangle, explain the importance of the fraud triangle in a fraud investigation, and suggest fraud prevention measures to victim organisations. Thanks to Chartered Accountants Australia and New Zealand for your sponsorship and to Senior Forensic Analyst, Peter Scholtens, for judging the competition.

Congratulations to Dr Nives Botica Redmayne, who was appointed as a board member to the New Zealand Accounting Standards Board (NZASB) from September 2017 for a three-year term.

The Accountancy Club on the Albany campus organised a visit by a group of business students to the MYOB office in Mt Eden during the mid-semester break. Shailan Patel, MYOB’s National Account Manager – Education & Retail, took them into the four-season themed offices and explained MYOB’s company culture as “collaborate, passion, simplify, results, and innovate”.

Congratulations to Dr Nives Botica Redmayne, who was elected in September 2017 for her second term from 1/1/2018-31/12/2020 as the CAANZ Regional Councillor for the CAANZ Rest of North Island Region (RONI region).
The School celebrated with Dr Borhan Bhuiyan (left) on his promotion to Senior Lecturer (range 2), and with Dr Dimu Ehaliye (right) on his promotion to Senior Lecturer.

Auckland Community Accounting (ACA) was launched on the Auckland campus with 28 student volunteers. ACA is coordinated by Auckland North Community and Development and supported by Massey’s School of Accountancy, Foundation North, Department of Internal Affairs, Charities Services, RSM, and Chartered Accountants Australia and New Zealand.
The Accountancy Club on the Manawatū campus held a successful MYOB training workshop.

Auckland Community Accounting got some exposure during October:


Massey students, staff and Auckland Community Accounting partners gathered on the Albany campus to celebrate the launch of the initiative. Pictured in the front row from the left are Dr Warwick Stent, Wayne Turiki from RSM, and Project Manager, Geoff Andrews. ANCAD Chief Executive Yvonne Powley is in the centre of the second row and Professor Fawzi Laswad is to her right with student volunteers.
The Accountancy Club on the Manawatū campus celebrated the end of the academic year and farewelled the 2017 Club Executive.

The School celebrated with Dr Jing Jia, Lecturer in Accountancy, on the completion of her PhD at the Queensland University of Technology. Jing’s PhD thesis was titled "Does Firms’ Risk Management Human Capital Reduce the Likelihood of Financial Distress?"
Big thank-you to CA ANZ’s sponsorship, and thanks to Nancy (COSCO Ltd) and Elijah (Audit NZ) for sharing their invaluable insights about the industry and work experience in New Zealand with Mandarin-speaking international students at the School of Accountancy.

The Accountancy Club on the Auckland campus celebrated the end of the academic year and farewelled the 2017 Club Executive.

School staff on the Manawatū campus farewelled Lindsay Hawkes. Lindsay joined the School in February 1987 and made a significant contribution to the School for more than 30 years. We wish Lindsay the best.
Our Accountancy students on the Auckland campus underwent professional training with Auckland Community Accounting in preparation for their new role, providing advice and training for not-for-profit community organisations in Auckland.

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**Congratulations to the New MBS STARs in the School!**

Excellence in Organisational Citizenship - Academic: Professor Fawzi Laswad (Acct – PN)
Excellence in Professional Support: (Joint) Natalie Snyders (Acct - ALB) & Claudia Silva (CJM – WG)

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The School celebrated with Trish O’Sullivan, Senior Business Law Lecturer on the Auckland campus, on the completion of her doctoral thesis entitled “Online Shopping: Pearls and Pitfalls for New Zealand Consumers – How to Increase Consumer Protection and Build Consumer Confidence”, which was completed at the University of Auckland.
DECEMBER

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

The School on the Manawatū campus moved from the Social Sciences Tower to new offices on Level 3 of the Business Studies West building.
School staff on the Manawatū campus celebrated the end of the academic year.


The School released two updated versions of the BAcc/BBus (Acc) brochure. Inspiring graduates and profiles!
University Service, Community Engagements and Professional Associations

Services to Massey University

Barrett, M.
Member, Massey Business School Assurance of Learning Committee, Member, Massey Business School Academic Programmes Committee.

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

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

Botica Redmayne, N.
Chartered Accountants Australia and New Zealand Achiever Programme Massey Liaison, Massey School of Accountancy Advisory Board member, Massey School of Accountancy Member of Recruitment Panel, Massey University Rich Media Project Board member (Massey Business School representative); Massey University PhD Exams Convenor; Massey Business School representative on the University’s Scholarships Committee; Massey Business School Future Leaders Programme mentor, Mentor for the Massey Young Women in Leadership Programme; Member of the Qualification Review Panel for the Postgraduate Certificate in Business, Postgraduate Diploma in Business Administration, Master of Business Studies and Master of Management offered by the College Business; Member of the Massey Principles for Responsible Management Education (PRME) Committee; AIESEC New Zealand - Massey University, Board of Advisors (AIESEC is an international organization for university students’ exchange).

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

Ehalaiye, D.
Academic Staff Representative - College of Business Board, Massey University.

Hooks, J.
Member of Massey Academic Board; Associate of NZ Social Innovation and Entrepreneurship Research Centre; Member of Space Management Group (Auckland); Member of School of Accountancy Staff Appointments Committee; Member of School of Accountancy Advisory Board; Academic Co-ordinator School of Accountancy.

Habib, A.
MBS Research Committee.
Heslop, J.
MBS BBus Core Committee.

Hu Y.Y.
Mentor, MU Accounting Club Palmerston North.

Huang, H.
Mentor, MU Accounting Club Auckland.

Hubbard, J.
MBS BBus Core Committee (115.211), University Proctor Wellington Campus.

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

Nath, N.
Elected Staff Representative on Massey Business School Board; Member of Staff Engagement Committee; Massey Business School.

O'Sullivan, T.
Organiser, School of Accountancy Auckland Seminar Programme.

Othman, R.
Foundation Education Programme Committee; Assurance of Learning Committee; PhD Confirmation Committee, Mentor, MU Accounting Club Palmerston North.

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

Smith, N.
Member, Massey Business School Board.

Stent, W.
School Representative/Presenter (Auckland) at Massey Open Day, Massey Business School Information Evening, and visiting school groups; Member, Massey Business School Outreach Committee; Member, Massey Business School Teaching & Learning Committee; Massey Business School Rankings Taskforce; Convenor and member of the School of Accountancy Advisory Board; Auckland Community Accounting liaison person.

Sutton, D.

Tan, L.M.
PhD coordinator, Seminar Coordinator.

Tavite, S.
Member, HATCH Working Group in conjunction with the Pacific Business Trust; Ignite (Auckland) Working Committee; Facilitator, Aganu’u Workshop Auckland; Presenter, Pasifika Orientation Auckland; Auckland Campus Leader, Massey Business School Future Leaders Programme; Auckland Representative, Pasifika Staff Network Executive Committee.

Trotman, L.G.S.
Member, MBS Leave and Ancillary Appointments Committee; MBS Accreditation Steering Group; Human Ethics Committee, Southern B: MBS research, teaching, study and professional and organisational duties overseas panel.
Community Engagements and Professional Associations

Berkahn, M.
Member, Australasian Law Teachers’ Association (ALTA) Executive, Member, Corporate Law Teachers’ Association (CLTA).

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

Botica Redmayne, N.
Member of Technical and Legislation Sub-Committee CA ANZ Manawatū; Trustee of the Manawatū Education Trust and Board; Councillor on the Regional Council of Chartered Accountants Australia and New Zealand (CAANZ) and the Trans- Tasman Council of the CAANZ ; Appointed by the New Zealand Financial Markets Authority (FMA) to the Auditor Regulation Advisory Group (ARAG) and delegated, under the Crown Entities Act 2004, to carry out audit quality reviews of New Zealand licenced auditors engagements/audits on FMA's behalf; Appointed member of the New Zealand Accounting Standards Board, Honorary Auditor and Treasurer of a number of Manawatū community groups and societies.

Bradbury, M.
External Reporting Board (XRB); Academic Advisory Panel, Australian Accounting Standards Board; Fellow of the Chartered Accountants of Australia and New Zealand; Advisory Board Quantitative Accounting Research Network (QARN); Accounting and Finance Association of Australia and New Zealand (AFAANZ) Life Member and Council of Professors.

Heslop, J.
Board member – Orpheus Choir of Wellington and the Drug Health and Development Project Trust; Honorary Reviewer for Wellington Gay Welfare Group (WGWG) and the Howard League for Penal Reform; Wellington Branch Treasurer St Barnabas Anglican Church, Rosenathe, Wellington.

Huang, H.
Member of the Trust Board of Airedale Property Trust, and also on the Audit & Risk Committee of the Lifewise Trust, Methodist Mission Northern and Airedale Property Trust.

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

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.

Othman, R.
Beta Gamma Sigma the International Honor Society for Collegiate Schools of Business; Emerald Literary Network; CPA (Australia); Association of Certified Fraud Examiner (ACFE); Manawatū Malaysian Society.

Pavlovich, A.J.
Member of Hawke’s Bay Local Leadership Team, CA ANZ, Trustee of Hawke’s Bay Community Law Centre.

Smith, N.
Member of Auckland Regional Committee and Treasurer (Auckland) of New Zealand Society for Legal and Social Philosophy, member of the Prize Committee.
Stent, W.
Member, Chartered Accountants Australia and New Zealand; CPA Auckland Campus Liaison Person. Honorary Auditor for the New Zealand Federation of Graduate Women (North Shore). Committee Member, Sustainable Paremoremo Group (Not for Profit Trust).

Tavite, S.
Treasurer, Masilamea International; Tongan Community Representative, Finance Committee, St Bernadette’s Parish Mt Wellington; ACCA Auckland Campus Liaison Person; Board Member, Fakatouato Community Trust.

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.
Academic Programmes and Accreditations

AACSB Accreditation

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

School of Accountancy

In 2016, the School of Accountancy was rewarded the AACSB accreditation for the undergraduate, master’s, and doctoral degree programmes. The School is one of only three institutions in New Zealand and Australia awarded this prestigious accreditation. Only ten other institutions outside the USA have achieved this distinction. The School now enters the continuous improvement process where the next on-site review will occur in 2019-20.

The Continuing Benefits of AACSB Accreditation for the School

- Enhanced national and international recognition and strategic advantage;
- Further access to, and facilitation of, international benchmarking and networking;
- Enhanced outcomes and innovation in teaching and learning, research and scholarship;
- Assurance of quality to prospective students, employers and other stakeholders; and
- Maintenance of our rigorous programme of strategic development and continuous improvement.

Massey Business School

Massey Business School achieved the international accreditation in 2015 for its business degrees; Bachelor of Business (BBus), Bachelor of Accountancy (BAcc), Bachelor of Applied Economics (BApplEcon), Master of Business Administration (MBA), Master of Business Studies (MBS), Master of Finance (MFin) Master of Management (MMgmt), Doctor of Business Administration (DBA) and its Doctor of Philosophy (PhD) programme in business.

School of Accountancy Accreditations

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

- AACSB Accounting Accreditation
- Association of Chartered Certified Accountants (ACCA)
- Chartered Accountants Australia and New Zealand (CA ANZ) (formerly NZICA)
- Chartered Institute of Management Accountants (CIMA)
- Certified Practising Accountants (CPA) Australia

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

- ACCA (UK)
- CA ANZ
- CPA Australia
Academic Programmes

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Summer School. Most of the School’s programmes of study and courses fit into these standard semester periods. Some research courses cover a double semester period. The School’s Summer study programmes have become increasingly popular.

Internal and Distance Learning Studies

Some courses in the School are offered internally and some in Distance Learning mode. Distance Learning programmes offer opportunities for long distance study at the comfort of a student’s own environment. Distance Learning programmes may include block courses. However, these courses are being phased out as the School makes use of Digital Learning and Teaching through the Internet more frequently.

Undergraduate Programmes

Bachelor of Accountancy (BAcc)

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

Accountancy Major in the Bachelor of Business (BBus Acc)

The BBus Accountancy major is very flexible and gives you the opportunity to have a concentration in a particular area of accountancy. You can also combine the Accountancy major with one offered by another department to complete the BBus with a double major. Career options will be many and varied depending on the combination of courses you choose to take.

Bachelor of Business Law minor

In 2015, the Business Law minor became part of the BBus programme. The goal of the minor as part of the BBus is to give students, in addition to skill sets in their major and those of the BBus as a whole, an enhanced knowledge of areas of Business Law. The objective is that, while not being able to supplant the role of the qualified lawyer, the graduate with the Business Law minor would be equipped to identify those situations where it is necessary to seek qualified legal assistance, and recognise when a proposed course of action or inaction could give rise to legal liabilities and to alert decision makers accordingly.

The courses that can be put towards the minor are listed here:

Graduate Diploma in Business Studies (GradDipBusStuds)

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

Postgraduate Programmes

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

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

- Doctor of Philosophy (PhD)
- Master of 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 with Honours (BBus[Hons])
- Bachelor of Business 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. Established in 2013, it is open to graduates with a Bachelor’s degree in any discipline and is available by block mode on the Auckland campus 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:

- Universities NZ: [http://www.nzvcc.ac.nz](http://www.nzvcc.ac.nz)
- CAANZ: [https://www.youunlimitedanz.com/resources/scholarships-and-competitions](https://www.youunlimitedanz.com/resources/scholarships-and-competitions)

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

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Name</th>
</tr>
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<tbody>
<tr>
<td>115.112</td>
<td>Accounting for Business</td>
</tr>
<tr>
<td>110.109</td>
<td>Introductory Financial Accounting</td>
</tr>
<tr>
<td>110.209</td>
<td>Intermediate Financial Accounting</td>
</tr>
<tr>
<td>110.229</td>
<td>Management Accounting</td>
</tr>
<tr>
<td>110.230</td>
<td>Introductory Financial and Management Accounting</td>
</tr>
<tr>
<td>110.249</td>
<td>Accounting Information Systems</td>
</tr>
<tr>
<td>110.279</td>
<td>Auditing</td>
</tr>
<tr>
<td>110.289</td>
<td>Taxation</td>
</tr>
<tr>
<td>110.303</td>
<td>Integrative Accounting</td>
</tr>
<tr>
<td>110.309</td>
<td>Advanced Financial Accounting</td>
</tr>
<tr>
<td>110.329</td>
<td>Advanced Management Accounting</td>
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<tr>
<td>110.369</td>
<td>Forensic Accounting</td>
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<tr>
<td>110.379</td>
<td>Advanced Auditing</td>
</tr>
<tr>
<td>110.380</td>
<td>Estate and Tax Planning</td>
</tr>
<tr>
<td>110.389</td>
<td>Advanced Taxation</td>
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<tr>
<td>110.701</td>
<td>Accounting Systems</td>
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<tr>
<td>110.702</td>
<td>Financial Accounting and Reporting</td>
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<tr>
<td>110.703</td>
<td>Management Accounting and Decision Making</td>
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<tr>
<td>110.710</td>
<td>Contemporary Issues in Financial Accounting</td>
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<td>110.711</td>
<td>Advanced Accounting Theory</td>
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<tr>
<td>110.717</td>
<td>Research Methods in Accounting</td>
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<tr>
<td>110.792</td>
<td>Special Topic</td>
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<tr>
<td>110.796</td>
<td>Research Report</td>
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<td>110.799</td>
<td>Research Report</td>
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<tr>
<td>110.804</td>
<td>Advanced Financial Accounting and Reporting</td>
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<td>110.805</td>
<td>Advanced Strategic Management Accounting</td>
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<tr>
<td>110.806</td>
<td>Auditing and Assurance</td>
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<tr>
<td>110.807</td>
<td>Tax</td>
</tr>
<tr>
<td>110.895</td>
<td>Professional Practice</td>
</tr>
<tr>
<td>110.897</td>
<td>Thesis (Year 1)</td>
</tr>
<tr>
<td>110.898</td>
<td>Thesis (Year 2)</td>
</tr>
<tr>
<td>110.899</td>
<td>MBS Thesis - Accountancy</td>
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<tr>
<td>110.900</td>
<td>PhD in Accounting</td>
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</table>
## Course Listing for Business Law

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<tr>
<th>Course Code</th>
<th>Name</th>
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<tr>
<td>115.211</td>
<td>Business Law</td>
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<tr>
<td>153.202</td>
<td>Law and Mediation</td>
</tr>
<tr>
<td>155.110</td>
<td>Retail Law</td>
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<tr>
<td>155.201</td>
<td>Law of Property</td>
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<tr>
<td>155.202</td>
<td>Essentials of Law</td>
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<tr>
<td>155.203</td>
<td>Law of Business Organisations</td>
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<tr>
<td>155.210</td>
<td>Commercial Law</td>
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<tr>
<td>155.301</td>
<td>Employment Law</td>
</tr>
<tr>
<td>155.315</td>
<td>Sport Law</td>
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<tr>
<td>155.700</td>
<td>Fundamentals of Law</td>
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<td>155.702</td>
<td>Special Topic Business Law</td>
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<td>155.705</td>
<td>Special Topic Business Law</td>
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<tr>
<td>155.771</td>
<td>Law of Business</td>
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<tr>
<td>155.798</td>
<td>Research Report</td>
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<td>155.799</td>
<td>Research Report</td>
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<tr>
<td>155.801</td>
<td>MPhil Thesis Part 1</td>
</tr>
<tr>
<td>155.802</td>
<td>MPhil Thesis Part 2</td>
</tr>
</tbody>
</table>

More information on academic programmes offered by the School is available in the School’s current Undergraduate and Postgraduate brochures or on the School of Accountancy’s website:

[http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/study/study_home.cfm](http://www.massey.ac.nz/massey/learning/colleges/college-business/school-accountancy/study/study_home.cfm)
Contact Persons, Student Advisors and Support

For enquiries about studying Accountancy and Business Law, contact Massey University by email, fax, phone, live chat or online form.

For other enquiries please email accountancy@massey.ac.nz.

For specific staff members, see our staff list.

For academic information about the School please contact:

**Undergraduate Accountancy Student Advisor**
Frances Chua - Senior Lecturer
BSW 3.14
Manawatū
Telephone: + 64 (06) 356 9099 / 83933
Email: f.c.chua@massey.ac.nz

**Postgraduate Accountancy Studies Coordinator**
Jayantha Wickramasinghe - Lecturer
MBS1.05A
Auckland
Telephone: + 64 (09) 414 0800 / 43289
Email: j.wickramasinghe@massey.ac.nz

**Accountancy PhD Studies Coordinator**
Lin Mei Tan - Associate Professor
BSW 3.13
Manawatū
Telephone: + 64 (06) 356 9099 / 83943
Email: l.m.tan@massey.ac.nz

**Undergraduate Business Law Student Advisor**
Matthew Berkahn - Associate Professor
BSW 3.18
Manawatū
Telephone: + 64 (06) 356 9099 / 83944
Email: m.a.berkahn@massey.ac.nz

**Postgraduate Business Law Student Advisor**
Lindsay Trotman - Associate Professor
BSW 3.17
Manawatū
Telephone: + 64 (06) 356 9099 / 83940
Email: l.g.s.trotman@massey.ac.nz
**Support for Accounting and Postgraduate Research**

Emma O’Sullivan - Strategic Projects Officer  
BSW 3.04  
Manawatū  
Telephone: + 64 (06) 356 9099 / 83067  
Email: e.o’sullivan@massey.ac.nz

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**For special support information please contact:**

**Support for Students with Disabilities**

_Disability Services at Massey University_

**Auckland**  
Private Bag 102-904  
North Shore Mail Centre  
Auckland  
Tel: (09) 414-0800 Ext 43203  
Email: disalb@massey.ac.nz

**Manawatū and Distance**  
Private Bag 11-222  
Palmerston North  
NEW ZEALAND  
Tel: (06) 356-9099 Ext 83215  
Email: disinfo@massey.ac.nz

**Wellington**  
Private Box 756  
Wellington  
NEW ZEALAND  
Tel: (04) 801-5799 Ext 63346  
Email: diswgtn@massey.ac.nz

---

**Harassment Contact Person**

Frances Chua - Senior Lecturer  
BSW 3.14  
Manawatū  
Telephone: + 64 (06) 356 9099 / 83933  
Email: f.c.chua@massey.ac.nz

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**Health and Safety Contact Person**

Jessica Watson - Administrator  
BSW 3.04  
Manawatū  
Telephone: + 64 (06) 356 9099 / 83938  
Email: j.l.watson@massey.ac.nz
### Staff Directory

#### Academic Staff

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Campus</th>
<th>Extn</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barrett, Mereana</td>
<td>Lecturer</td>
<td>AKL</td>
<td>43298</td>
<td><a href="mailto:m.barrett@massey.ac.nz">m.barrett@massey.ac.nz</a></td>
</tr>
<tr>
<td>Berkahn, Matthew</td>
<td>Associate Professor</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>
</tr>
<tr>
<td>Bhuiyan, Borhan</td>
<td>Senior Lecturer</td>
<td>AKL</td>
<td>43290</td>
<td><a href="mailto:m.b.u.bhuiyan@massey.ac.nz">m.b.u.bhuiyan@massey.ac.nz</a></td>
</tr>
<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>
</tr>
<tr>
<td>Bradbury, Michael</td>
<td>Research Professor</td>
<td>AKL</td>
<td>43291</td>
<td><a href="mailto:m.e.bradbury@massey.ac.nz">m.e.bradbury@massey.ac.nz</a></td>
</tr>
<tr>
<td>Chua, Frances</td>
<td>Senior Lecturer</td>
<td>MAN</td>
<td>83933</td>
<td><a href="mailto:f.c.chua@massey.ac.nz">f.c.chua@massey.ac.nz</a></td>
</tr>
<tr>
<td>Ehahaluye, Dimu</td>
<td>Senior Lecturer</td>
<td>MAN</td>
<td>86020</td>
<td><a href="mailto:o.ehahaluye@massey.ac.nz">o.ehahaluye@massey.ac.nz</a></td>
</tr>
<tr>
<td>Gyapong, Ernest</td>
<td>Lecturer</td>
<td>MAN</td>
<td>86397</td>
<td><a href="mailto:e.gyapong@massey.ac.nz">e.gyapong@massey.ac.nz</a></td>
</tr>
<tr>
<td>Habib, Ahsan</td>
<td>Professor</td>
<td>AKL</td>
<td>43299</td>
<td><a href="mailto:a.habib@massey.ac.nz">a.habib@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>
<td>Hooks, Jill</td>
<td>Professor</td>
<td>AKL</td>
<td>43288</td>
<td><a href="mailto:j.j.hooks@massey.ac.nz">j.j.hooks@massey.ac.nz</a></td>
</tr>
<tr>
<td>Houque, Noor</td>
<td>Associate Professor</td>
<td>AKL</td>
<td>43297</td>
<td><a href="mailto:N.Houque@massey.ac.nz">N.Houque@massey.ac.nz</a></td>
</tr>
<tr>
<td>Hu, Yuan Yuan</td>
<td>Lecturer</td>
<td>MAN</td>
<td>83950</td>
<td><a href="mailto:y.hu@massey.ac.nz">y.hu@massey.ac.nz</a></td>
</tr>
<tr>
<td>Huang, Hedy</td>
<td>Lecturer</td>
<td>AKL</td>
<td>43285</td>
<td><a href="mailto:h.j.huang@massey.ac.nz">h.j.huang@massey.ac.nz</a></td>
</tr>
<tr>
<td>Hubbard, Jerry</td>
<td>Senior Lecturer</td>
<td>WLGN</td>
<td>62579</td>
<td><a href="mailto:j.j.hubbard@massey.ac.nz">j.j.hubbard@massey.ac.nz</a></td>
</tr>
<tr>
<td>Jia, Jing</td>
<td>Lecturer</td>
<td>MAN</td>
<td>83951</td>
<td><a href="mailto:j.jia@massey.ac.nz">j.jia@massey.ac.nz</a></td>
</tr>
<tr>
<td>Laswad, Fawzi</td>
<td>Prof, Head of School</td>
<td>MAN</td>
<td>83064</td>
<td><a href="mailto:f.laswad@massey.ac.nz">f.laswad@massey.ac.nz</a></td>
</tr>
<tr>
<td>Nath, Nirmala</td>
<td>Senior Lecturer</td>
<td>MAN</td>
<td>83946</td>
<td><a href="mailto:n.nath@massey.ac.nz">n.nath@massey.ac.nz</a></td>
</tr>
<tr>
<td>O'Sullivan, Trish</td>
<td>Senior Lecturer</td>
<td>AKL</td>
<td>43294</td>
<td><a href="mailto:p.f.osullivan@massey.ac.nz">p.f.osullivan@massey.ac.nz</a></td>
</tr>
<tr>
<td>Othman, Radiah</td>
<td>Senior Lecturer</td>
<td>MAN</td>
<td>83926</td>
<td><a href="mailto:r.othman@massey.ac.nz">r.othman@massey.ac.nz</a></td>
</tr>
<tr>
<td>Pavlovich, Alison</td>
<td>Assistant Lecturer</td>
<td>MAN</td>
<td>83939</td>
<td><a href="mailto:a.Pavlovich@massey.ac.nz">a.Pavlovich@massey.ac.nz</a></td>
</tr>
<tr>
<td>Plekhanova, Victoria</td>
<td>Assistant Lecturer</td>
<td>AKL</td>
<td>43280</td>
<td><a href="mailto:v.plekhanova@massey.ac.nz">v.plekhanova@massey.ac.nz</a></td>
</tr>
<tr>
<td>Roos, Christelle</td>
<td>Senior Tutor</td>
<td>MAN</td>
<td>83930</td>
<td><a href="mailto:c.roos@massey.ac.nz">c.roos@massey.ac.nz</a></td>
</tr>
<tr>
<td>Sayles, Feona</td>
<td>Lecturer</td>
<td>MAN</td>
<td>83934</td>
<td><a href="mailto:f.j.sayles@massey.ac.nz">f.j.sayles@massey.ac.nz</a></td>
</tr>
<tr>
<td>Smith, Nicholas</td>
<td>Senior Lecturer</td>
<td>AKL</td>
<td>43293</td>
<td><a href="mailto:n.m.smith@massey.ac.nz">n.m.smith@massey.ac.nz</a></td>
</tr>
<tr>
<td>Stent, Warwick</td>
<td>Senior Lecturer</td>
<td>AKL</td>
<td>43296</td>
<td><a href="mailto:w.j.stent@massey.ac.nz">w.j.stent@massey.ac.nz</a></td>
</tr>
<tr>
<td>Sutton, David</td>
<td>Lecturer</td>
<td>MAN</td>
<td>83935</td>
<td><a href="mailto:d.sutton@massey.ac.nz">d.sutton@massey.ac.nz</a></td>
</tr>
<tr>
<td>Tan, Lin Mei</td>
<td>Assoc Professor</td>
<td>MAN</td>
<td>83943</td>
<td><a href="mailto:l.m.tan@massey.ac.nz">l.m.tan@massey.ac.nz</a></td>
</tr>
<tr>
<td>Tavite, Siata</td>
<td>Senior Tutor</td>
<td>AKL</td>
<td>43295</td>
<td><a href="mailto:s.f.tavite@massey.ac.nz">s.f.tavite@massey.ac.nz</a></td>
</tr>
<tr>
<td>Trotman, Lindsay</td>
<td>Assoc Professor</td>
<td>MAN</td>
<td>83940</td>
<td><a href="mailto:l.g.s.trotman@massey.ac.nz">l.g.s.trotman@massey.ac.nz</a></td>
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<tr>
<td>Wickramasinghe, Jayantha</td>
<td>Lecturer</td>
<td>AKL</td>
<td>43289</td>
<td><a href="mailto:j.wickramasinghe@massey.ac.nz">j.wickramasinghe@massey.ac.nz</a></td>
</tr>
<tr>
<td>Zahir-ul-Hassan, Kaleem</td>
<td>Senior Lecturer</td>
<td>MAN</td>
<td>86095</td>
<td><a href="mailto:m.zahir-ul-hassan@massey.ac.nz">m.zahir-ul-hassan@massey.ac.nz</a></td>
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## Administrative Staff

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Campus</th>
<th>Ext.</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Batten, Nikki</td>
<td>Programme Support Administrator</td>
<td>WLGN</td>
<td>63147</td>
<td><a href="mailto:n.j.batten@massey.ac.nz">n.j.batten@massey.ac.nz</a></td>
</tr>
<tr>
<td>Brown, Andrew</td>
<td>Digital Media Consultant</td>
<td>MAN</td>
<td>83929</td>
<td><a href="mailto:brown@massey.ac.nz">brown@massey.ac.nz</a></td>
</tr>
<tr>
<td>Goldsworthy, Inez</td>
<td>Administrator</td>
<td>MAN</td>
<td>83936</td>
<td><a href="mailto:i.l.goldsworthy@massey.ac.nz">i.l.goldsworthy@massey.ac.nz</a></td>
</tr>
<tr>
<td>Rossiter, Mary</td>
<td>Research Support Officer/Administrator</td>
<td>MAN</td>
<td>83945</td>
<td><a href="mailto:m.c.rossiter@massey.ac.nz">m.c.rossiter@massey.ac.nz</a></td>
</tr>
<tr>
<td>O’Sullivan, Emma</td>
<td>Strategic Projects Officer</td>
<td>MAN</td>
<td>83067</td>
<td>e.o’<a href="mailto:zullivan@massey.ac.nz">zullivan@massey.ac.nz</a></td>
</tr>
<tr>
<td>Shi, Lin</td>
<td>Computer Technician</td>
<td>MAN</td>
<td>83942</td>
<td><a href="mailto:l.shi@massey.ac.nz">l.shi@massey.ac.nz</a></td>
</tr>
<tr>
<td>Sinclair, Melanie</td>
<td>Executive Assistant to HoS</td>
<td>MAN</td>
<td>83063</td>
<td><a href="mailto:m.j.sinclair@massey.ac.nz">m.j.sinclair@massey.ac.nz</a></td>
</tr>
<tr>
<td>Snyders, Natalie</td>
<td>Administrator</td>
<td>AKL</td>
<td>43292</td>
<td><a href="mailto:n.e.snyders@massey.ac.nz">n.e.snyders@massey.ac.nz</a></td>
</tr>
<tr>
<td>Watson, Jessica</td>
<td>Administrator</td>
<td>MAN</td>
<td>83938</td>
<td><a href="mailto:j.l.watson@massey.ac.nz">j.l.watson@massey.ac.nz</a></td>
</tr>
</tbody>
</table>
Campus Details

School Website

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

School Facebook Pages:

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

Campus Addresses

Auckland Campus

Postal Address:
School of Accountancy
Massey Business School
Massey University
Private Bag 102904
North Shore Mail Centre
Auckland, New Zealand

Physical Address:
East Precinct
Albany Expressway (SH17)
Albany, Auckland

Telephone
+ 64 (09) 414 0800

Manawatū Campus

Postal Address:
School of Accountancy
Massey Business School
Massey University
Private Bag 11222
Palmerston North, New Zealand

Physical Address:
Tennant Drive
State Highway 57
Palmerston North

Telephone
+ 64 (06) 356 9099

Wellington Campus

Postal Address:
School of Accountancy
Massey Business School
Massey University
Private Box 756
Wellington, New Zealand

Physical Address:
63 Wallace Street
Wellington

Telephone
+ 64 (04) 801 5799