

Annual Review 2007

School of Accounting

Australian School of Business™

University of New South Wales

www.accounting.unsw.edu.au

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School of Accounting

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Our *Mission* is to provide leadership in accounting, thought and practice, through excellence and relevance in teaching, research and community involvement.

Our *objectives* are:

- To provide high quality, relevant education in the accounting discipline that is responsive to the challenges of a knowledge economy and the distinctive needs of key stakeholder groups;
- To contribute by way of internationally recognised research which furthers knowledge and improves practice in the accounting discipline;
- To encourage excellence in the practice of accounting by actively participating in government, community and private sector debates and decision-making;
- To foster and sustain the curiosity, creativity, lifelong learning and development of our staff and students.

First Class Researchers and Teachers

The School of Accounting at UNSW is internationally renowned for its innovative research. In several published rankings, it is seen as the top accounting research institution in Australia and one of the premier Schools in the Asian Pacific region. We are also known for our high-quality teaching at both undergraduate and graduate levels. Our staff have won national teaching awards as well as Vice-Chancellor's Teaching Awards.

Cutting-edge Courses

Our courses are constantly revised to meet new challenges in a globalised and digitised world. Most Accounting students complete double majors; the most popular are Accounting and Finance, Accounting and Information Systems, and Accounting and Business Law and Taxation. We expose our students to E-business, encourage them to understand the links between business strategy and processes, offer advanced courses in financial statement analysis, assurance and business risk, and help them appreciate global influences on financial reporting and management.

Smart Students

UNSW takes the largest number of the brightest HSC students in NSW. The School of Accounting has recently had two Rhodes Scholars, both of whom were First Class Honours graduates majoring in Accounting. Bright students help create a fantastic learning environment.

Excellent Student Support and Growth Opportunities

The Peer Assistance Support Scheme enables advanced students to assist groups of first-year students succeed with their studies and adjust to life at university. Our exchange study program offers opportunities to study overseas at universities such as Georgetown and Wharton in the US. Our Honours Alumni Network is building and sustaining our relationships with some of our brightest graduates now in the business world.

School of Accounting

Key Strategic Alliances

Strong and mutually beneficial alliances with other well known universities, industry, government, professional service firms, and the professional accounting bodies make a vital contribution to the strength of the School.

The Accounting Co-op Scholarship program through which major Australian companies support scholarships and provide work experience offers opportunities for a number of our brightest students every year. Our Co-op sponsors include BT Financial Group, Mariner Financial, RTA, Telstra, Axiom, PwC, Macquarie Bank, WHK Horwath, Canon, KPMG, Deloitte and Ernst & Young.

We have strong working relationships with universities abroad – University of Michigan, Michigan State University, Copenhagen Business School, Boston College, Maastricht University, University of Southern California, London School of Economics and Political Science, Said Business School, Oxford University, Shanghai Jiao Tong University and Nanyang Technological University.

In today's business and professional accounting world our relationships with our major employer groups are of key importance. We are pleased to continue to be the provider of choice for the major employer groups. We will continue to enhance the relationships we have with the major accounting firms, financial institutions and government bodies. The working relationships the School has long enjoyed with the professional accounting bodies are also of value in our planning for the future.

Professor Roger Simnett, Head of School

r.simnett@unsw.edu.au

The Year in Review

The 2007 year has been one of recognition of the sustained excellent research and teaching performance within the School of Accounting. It has also entailed continued identification of challenges to maintaining this performance.

During the year, the outstanding quality of our accounting research was recognised internationally by the journal *Accounting and Finance*, June 2007, which ranked UNSW's accounting research first in the world for the period 1998-2005. The *Accounting and Finance* research considers publications in the top 24 international accounting journals. For the extended period 1991-2005, UNSW ranked second in the world. This is an excellent result and validates the School's philosophy of pursuing high quality accounting research. It represents an acknowledgement of the significant achievements of many individuals within the School over this period.

On the teaching front, the Australian School of Business was recognized as the premier teaching institution in Australia. The Australian School of Business (together with UNSW's Faculty of Law) achieved the top position in the Department of Education, Science and Training (DEST) Learning and Teaching performance fund allocations for 2008. This is the second consecutive year the School achieved the top ranking in Australia in the business, law and economics cluster. Professor Alec Cameron, Dean of the Australian School of Business said: "Outstanding learning and teaching underpin our reputation as the destination of choice for students and academic staff. This is a tremendous result that reflects the excellence of our people and programs." The School of Accounting is a significant teaching school and a major contributor to this award. This is an excellent performance by all staff, particularly when considering the significant increase in the number of students taught in both our undergraduate and masters programs. Congratulations to everyone in the School of Accounting.

There are many challenges facing the School. On the recruiting front, it is a difficult environment in which to recruit senior staff in Accounting. Staff retention is also an issue which reflects our success as a School. Many of our staff are keenly sought after by our competitor institutions who are being very aggressive in this current market place. On the teaching front, the Institute of Chartered Accountants in Australia has introduced a fast track qualification for non-accounting graduates into their CA program which gives distinct market advantage to their chosen provider. The School of Accounting recognises that the ICAA's position as an accrediting body, while at the same time holding universities such as ours to a much higher standard, puts us in a difficult competitive position. This, along with changes to permanent residency requirements affecting our Masters of Professional Accounting program and recently announced cuts in government funding for undergraduate places in accounting and business affecting our undergraduate program makes for a challenging environment.

During the year Ken Trotman accepted the position of editor for the leading auditing journal, *Auditing: A Journal of Theory and Practice* for the period 2008-2011 which is one of the few accounting journals with a long-standing tradition on the Social Sciences Citation Index (SSCI). Ken will be the first editor of this journal from outside North America. This is fantastic recognition, and so well deserved.

The School owes a great debt of gratitude to Gordon Howitt who was awarded an Honorary Fellowship by UNSW for his contribution to the university over 50 years. The award was presented at the June graduation ceremony and is a new award developed by the UNSW Honorary Degrees Committee. Gordon died not long after the award ceremony, and the School honours his important contribution to the accounting discipline.

We are proud of the vigorous life of the School of Accounting and after the successes of 2007 we look forward to the challenges and rewards of 2008.

Professor Roger Simnett

Memorial to Gordon Howitt

Obituary

Gordon Howitt 1924 - 2007

Associate Professor Gordon Howitt passed away on 2nd November 2007. Gordon will be fondly remembered by generations of alumni from the Australian School of Business at UNSW (formerly the Faculty of Commerce and Economics). For decades he was one of their first contacts at UNSW as he was the main lecturer in first year accountancy. From week one he inspired numerous students and supported them throughout their first year.

On June 1 this year, Gordon was awarded an Honorary Fellow of the University for his service to Accounting and the University. It was a great day for the School of Accounting and Gordon's family seeing him awarded the honour. At the presentation Chancellor, Mr David Gonski AO said:

Today we honour Gordon Howitt in recognition of his eminent service to the University.

Gordon Howitt has given almost 50 years of dedicated service to UNSW, a considerable proportion of which was in an honorary capacity. He joined UNSW in 1957 as a part-time lecturer in the School of Accountancy, was appointed as full-time lecturer in 1959, and subsequently promoted to senior lecturer and associate professor. He retired in 1984 and took up a position as Professor at the University of South Pacific. In this period he had a major impact on both university and the Fiji accountancy profession. In 1987

Gordon returned to UNSW as an honorary visiting fellow. From 1987 to 2005 he was either an honorary visiting fellow or visiting fellow in the School of Accountancy. He continued his association with first year students and became a mentor to numerous staff. So profound was his influence on the staff, a number of books written by UNSW staff have been dedicated to his influence. One such dedication reads "Gordon Howitt, for his outstanding contribution to accounting education over almost 50 years".

Since 1996 Gordon was instrumental in setting up the Peer Assistance Support Scheme (PASS) within the School of Accountancy. This is a program of peer learning support for first year undergraduate students. PASS is a weekly forum for first year students to seek help on their core subjects or problems with university life. In Accountancy the PASS leaders are third year honours students. The benefits of this program have been acknowledged internationally. In recent years Gordon has devoted one to two days per week to co-ordinating the material and meetings for PASS leaders. His direction both to the students and as a mentor to the PASS leaders on a voluntary basis has been outstanding.

Council noting his eminent service to the University resolved it would be fitting that the award of Honorary Fellowship of the University be conferred on Gordon Howitt, Bachelor of Economics, University of Sydney, Master of Commerce, University of New South Wales.

We will miss Gordon.

Staff: Academic

Professors



Philip Brown
BCom UNSW, MBA
PhD Chic., FASSA,
FCPA

Philip Brown has been a Professor at UNSW since 1 January 2003, with a joint appointment in the Schools of Accounting and Banking and Finance. He is also a Professor in the UWA Business School. Philip's primary interests are in financial accounting and the behaviour of financial markets. His current research projects include measuring share market abnormal performance in the very short term and in the long term, analysts' forecasts, the new equity issue anomaly, corporate dividend policy, tax loss selling, the accounting standard setting process, corporate governance and accounting for share based payments. He has published widely in international journals in accounting and finance, his best known work being "An empirical evaluation of accounting income numbers", co-authored with Ray Ball, which won the American Accounting Association's Seminal Contribution to Accounting Literature Award. In 1996 he shared, with RJ Chambers, the Accounting Association of Australia and New Zealand's inaugural Outstanding Contribution to the Accounting Research Literature Award. In 1978 he was elected a Fellow of the Academy of the Social Sciences in Australia and, in 1992, a member of the Accounting Researchers International Association. In 2000 he was elected a life member of the Accounting and Finance Association of Australia and New Zealand.



Wai Fong Chua
BA, PhD Sheff.,
FCA, CPA

Wai Fong Chua concluded five years as Head of School in July 2006, taking up a new role as Senior Associate Dean of the Faculty of Business. She has been a Professor at UNSW since 1994. Before joining UNSW in 1985, Wai Fong taught at the University of Sheffield (1981-82) and Sydney University (1983-85). Her current research projects include an examination of management accounting change, the role of financial and non-financial controls in inter-organizational alliances, knowledge management in professional service firms, and corporate sustainability. Her other research interests include international accounting, accounting history and the philosophy of the social sciences. She has published widely in international journals including *The Accounting Review*, *Accounting, Organizations and Society*, *Contemporary Accounting Research* and the *Journal of Management Accounting Research*. She was the President of the Accounting and Finance Association of Australia and New Zealand from July 1998 – July 1999. Currently she serves on the editorial boards of several journals. She is also a member of the UNSW Council, the External Sustainable Development Advisory Group to the Minerals Council, the CA Program and Admissions Committee and Academic Board of the ICAA.

Staff: Academic (cont'd)

Professors (con't)



Mark Hirst
BA, BEc (Hons) MCom
(Hons) PhD

Mark Hirst joined the School after the merger of Australian School of Business and the AGSM, where he was Professor of Management for 14 years and held a number of positions including Associate Dean, Director Hong Kong Programs and Associates Dean AGSM Executive Programs. He has been a Visiting Professor in France (INSEAD), Singapore (INSEAD) and the USA (SDSU). The focus of Mark's teaching is on helping managers create wealth by managing key value drivers in firms including News Ltd, Telstra, Westpac and Rio Tinto. He is a recipient of the Alumni Prize for Outstanding Contribution to Teaching at the AGSM. Mark's research focus is on strategy implementation and organizational design. He has experience in the design and behavioural effects of organizational control systems. His articles have appeared in leading international journals including *The Accounting Review*, *Journal of Accounting Research*, *Accounting Organisations and Society*, *Journal of Applied Psychology*, *Accounting and Business Research*, *Behavioural Research in Accounting* and *Contemporary Accounting Research*.



Baljit Sidhu
MCom PhD FCPA,
ACA (NZ)

Baljit Sidhu teaches on AGSM MBA and Executive Programs. Her research and teaching focuses on corporate reporting, in particular the informational role of accounting data in contracting and firm valuation. Baljit has extensive industry and consulting experience. Her industry experience includes Head of Facilities and Research in Corporate Banking at Natwest New Zealand. Baljit has held appointments at several leading universities in Australia and New Zealand and visited at the Universities of Rochester and Michigan, Massachusetts Institute of Technology, London School of Economics and the London Business School. Baljit conducts in-company training in the corporate market with clients including NatWest Bank, professional accounting firms (KPMG and Deloitte Touche Tohmatsu) and DHL International. Her current teaching responsibilities at the AGSM are in Financial Statement Analysis in the full time MBA program and on the Executive Program. Her courses demonstrate how to extract performance information from financial statements, what might represent unrealised potential, and where to look for lurking danger.

Staff: Academic (*cont'd*)

Professors (con't)



Roger Simnett

MEc Monash,
PhD UNSW,
FCPA

Roger Simnett became Head of School in July 2006. He continues to teach and research in the financial accounting and auditing areas. Roger came to tertiary teaching from the auditing profession. His early years of tertiary teaching were spent at Monash University. Roger's research interests cover a range of financial accounting and auditing topics, including auditor decision processes, development of specialist skills, corporate governance, financial disclosure and sustainability issues. His work has appeared in both academic and professional journals including *The Accounting Review*, *Accounting, Organizations and Society*, *Auditing: A Journal of Practice and Theory*, *Abacus* and *Behavioral Research in Accounting*. He is a regular presenter at both academic and professional conferences and seminars, and is also on the editorial boards of a number of journals, including *Auditing: A Journal of Practice and Theory*, *International Journal of Auditing and Managerial Auditing Journal*.



Stephen Taylor

BCom UNSW,
MEc Macq.,
PhD UNSW, CA,
FFTP

Stephen Taylor is a Professor of Accounting at the University of New South Wales, and during 2006 served as Associate Dean Research (Acting) for the Australian School of Business. He is also the co-ordinator of the Accounting Quality Research Program funded by the Capital Markets Co-Operative Research Centre. Prior to joining UNSW in February 2003, Stephen was Professor and Head of Accounting at the University of Technology, Sydney. Before that, Stephen was Professor of Accounting at the University of Sydney. In 1999-2000, he was a Visiting Professor of Accounting at the University of Michigan Business School, following an earlier appointment there in 1993-94. Stephen has also held previous faculty appointments at the Australian Graduate School of Management and Macquarie University. The major thrust of Stephen's research focuses on the intersection of financial economics and accounting, including the measurement and implications of accounting quality, how corporations manage their disclosure policies, the effect of accounting and non-accounting data on firm value, the economics of auditing, corporate governance issues and initial public offerings. Stephen's research has been published in leading international journals, including the *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Journal of Financial and Quantitative Analysis*, *Journal of Corporate Finance*, *Journal of Banking and Finance*, *Journal of Accounting and Public Policy* and *Journal of Business Finance and Accounting*.

Staff: Academic (*cont'd*)

Professors (*cont'd*)



Kenneth Trotman
MCom PhD UNSW,
FCA, FCPA

Ken Trotman is a UNSW Scientia Professor. He was Head of the School of Accounting from 1991 to February 2000. He joined the University in 1974 and has held visiting appointments at a range of overseas institutions including University of Illinois at Urbana-Champaign, Cornell University and the University of Michigan. His main research interests are concerned with behavioural decision making in accounting. This research involves the examination of the processing of information and the quality of decisions made by both users of accounting reports and by the accountants. He has a particular interest in the judgments made by auditors and in developing decision aids to improve their judgments. He has written six books and published in the leading research journals including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Auditing: A Journal of Practice and Theory*, *Abacus*, *Accounting and Business Research* and *Behavioural Research in Accounting*. He was the 1993/94 Coopers & Lybrand Visiting Professor and the 1993/94 President of the Accounting and Finance Association of Australia and New Zealand. He was Director of Research for the Audit Section of the American Accounting Association. In 1998 he received the AFAANZ 'Outstanding Contribution to the Accounting Literature' award and was elected as a Fellow of the Academy of Social Sciences. He received the 2001 'Outstanding Auditing Educator Award' from the Audit Section of the American Accounting Association and in 2002 was awarded life membership of AFAANZ. Ken is on a range of editorial boards of international research journals and is presently Associate Editor of *Auditing: A Journal of Practice & Theory* and recently appointed incoming Editor of *Auditing: A Journal of Practice & Theory* from July 2008.

Associate Professors



Jane Baxter
BCom W'gong
MCom (Hons),
PhD UNSW, FCPA

Jane Baxter, an Associate Professor, joined the School of Accounting in August 2006, having worked previously at the University of Sydney. Jane teaches both postgraduate and undergraduate students. She teaches in the areas of management accounting, strategy/management and research methods. Jane specialises in qualitative research methods and studies contemporary management accounting in its organisational context. She has published in a number of internationally refereed journals and has contributed to books on management accounting and distance education courses in the field.

Staff: Academic (*cont'd*)

Associate Professors (*cont'd*)



Michael Briers
BCom Tas.,
PhD UNSW

Michael Briers is an Associate Professor whose teaching and research interests are in the area of management accounting and information systems. Michael has won a Vice-Chancellor's Award for Teaching Excellence in 1996 and an Australian Award for University Teaching in 1998. As CEO of the Securities Industry Research Centre of Asia-Pacific Ltd (SIRCA), he manages the region's leading financial services research and innovation infrastructure provider. Through partnerships between industry, academe and government, SIRCA builds national research and innovation capacity in areas such as energy and environmental markets, financial crime, superannuation and aging, fraud and risk management, ICT management and market surveillance technologies.



Andrew Ferguson
BCom UNSW,
BBus GCert PhD UTS,
CA

Andrew Ferguson is an Associate Professor in the School of Accounting. He teaches and researches in financial accounting and auditing. His research work has appeared in peer reviewed Academic Journals including *The Accounting Review*, *Contemporary Accounting Research*, *Asia Pacific Journal of Accounting and Economics*, *Pacific Basin Finance Journal*, *Accounting and Finance*, *Accounting Research Journal*, *JASSA*, *Australian Accounting Review*, and *Australian Journal of Management*.



Malcolm Miller
MCom UNSW,
FCA, FCPA,
FCIS, FAIM

Malcolm Miller is an Associate Professor, Associate Head of School, Program Director for the Master of Professional Accounting, and School Co-ordinator for its two specialisations in the Master of Commerce. He undertakes teaching and research in financial accounting and reporting, with interests in accounting standard setting, financial reporting regulation and international accounting. In 2003 he received the Outstanding Contribution to Practice Award of the Accounting and Finance Association of Australia and New Zealand, and a Vice-President of the International Association for Accounting Education and Research (2000-2002). He was a member of the Consultative Group to the Australian Accounting Standards Board from 1998-2003, member of the Australian Accounting Standards Board 1992-1995, and a member of the Public Sector Accounting Standards Board 1987-1989. He was Visiting Scholar at Reading University in 1995, and Visiting Assoc. Professor at New York University 1977-8 & 1983. He held a senior position in the Sydney office of KPMG prior to joining the University in 1971. He has published extensively; research monographs for the Australian Accounting Research Foundation, and papers in *The Accounting Review*, *Accounting and Business Research*, *Australian Accounting Review*, *Advances in International Accounting*, *Accounting Forum* and *Charter*.

Staff: Academic (*cont'd*)

Associate Professors (*cont'd*)



Richard D. Morris
BCom Qld,
MBA PhD UNSW,
FCPA

Richard Morris is an Associate Professor in the School. His teaching responsibilities are in financial accounting at undergraduate and postgraduate levels. His research interests are in financial accounting, international accounting, and accounting history. They include the impact of IFRS adoption in Australia and the EU, international harmonisation of financial reporting, corporate transparency in the Asia Pacific region, financial reporting and the Asian and Russian financial crises of 1997-98, the evolution of financial reporting in Britain and Australia during the 19th century, and the economic factors associated with accounting choices made by firms. His work has appeared in international refereed journals, professional journals, monographs and chapters in books. Richard is the School's Undergraduate Studies Director. He also coordinates the School's staff mentoring scheme. Prior to joining the School, he worked in the auditing section at Price Waterhouse.

Senior Lecturers



Maria Balatbat
BSc UST Phil.,
MCom UNSW,
PhD Syd, CPA, CA

Maria Balatbat is a Senior Lecturer who teaches financial accounting in both undergraduate and postgraduate courses. Before joining the School in 2001, Maria was a Teaching Fellow at Nanyang Business School in Singapore and a Lecturer at the University of Sydney. Her research interests are in the areas of initial public offerings, corporate governance, corporate disclosure and earnings management, among others. She has published her work in *Accounting and Finance* and the *Journal of Business Finance and Accounting*. Maria held the RJ Chamber PhD Scholarship in Accounting whilst at The University of Sydney. Her work experience includes stints with Ernst & Young Manila and Milwaukee offices.



Elizabeth Carson
BCom (Hons)
MCom (Hons)
PhD UNSW, CA

Elizabeth Carson is a Senior Lecturer in financial accounting and auditing and coordinates the School's Honours Program. She has recently completed a PhD investigating the role of global audit firm networks in the market for audit services and global industry specialisation by audit firms. Elizabeth's research interests include investigating the economics of auditing and other auditor provided services, industry specialisation and corporate governance. She received the Pearson Education Accounting Lecturer of the Year Award in 2002. She has worked with PricewaterhouseCoopers in Audit and Business Services and in the superannuation industry. Elizabeth has published articles on corporate governance, economics of auditing and other assurance services. Her work has appeared in both academic and professional journals.

Staff: Academic (*cont'd*)

Senior Lecturers (Cont'd)



Mandy Cheng
BCom (Hons), MCom
(Hons), PhD UNSW,
CPA, AMA

Mandy Cheng is a Senior Lecturer who joined the School in 1998. Prior to her appointment Mandy worked as an accountant with BHP. Her research interests include capital investment decision-making and the behavioural impacts of performance management system such as the balanced scorecard. She teaches both undergraduate and postgraduate accounting subjects.



Kevin Clarke
BBus GradDipTax Mtax
UNSW MEd Maccq

Kevin Clarke is a senior lecturer who joined the School this year from the Australian Graduate School of Management (AGSM). Kevin's primary research interest is in professional accounting and the role of accountants in business internationally. Kevin teaches both financial and management accounting in the full time MBA and EMBA programs.



Jeff Coulton
BEc (Hons) LLB Syd,
PhD UNSW, Solicitor
of the Supreme Court
of NSW

Jeff Coulton is a Senior Lecturer in the Australian School of Business at UNSW. Before joining UNSW, Jeff was a lecturer in the School of Accounting at UTS and prior to that at the University of Sydney. In 2006 he was teaching at the University of Texas at Austin. Jeff worked as a solicitor for Corrs Chambers Westgarth for a number of years before returning to academia. Jeff's research interests include voluntary disclosure, executive remuneration, corporate governance and earnings management, and he has published articles on earnings management, the disclosure of executive compensation and corporate governance. Jeff's current teaching interest is in the area of financial statement analysis; focusing on business strategy analysis to inform the use of accounting information and other public disclosures in firm valuation. He has also experience in teaching financial reporting courses.

Staff: Academic (*cont'd*)

Senior Lecturers (Cont'd)



Wendy Green
MCom PhD UNSW,
CPA

Wendy Green is a Senior Lecturer at the UNSW who teaches Auditing and Assurance Services. Wendy came to tertiary teaching from the auditing profession and has been a UNSW staff member since 1985. Wendy researches in the discipline of auditing, completing her PhD dissertation examining auditors' analytical procedures judgments in 1999. Wendy's research to date includes work on audit qualifications in Australia and in emerging markets, auditor switching, audit committees, auditor judgment and auditor specialisation. This work has appeared in both Australian and international refereed journals and has been included in refereed conference proceedings both in Australia and internationally. More recently Wendy has undertaken research on financial disclosures in emerging markets, audit partner rotation and assurance of Greenhouse Gas Emissions Reporting.



Noel Harding
BEc Macquarie,
MCom, PhD UNSW,
CPA

Noel Harding joined the School in 1994 after completing his undergraduate Honours degree at Macquarie University. He has subsequently completed his MCom (Hons) and PhD degrees. From 2001 to the middle of 2005 he was based in China teaching in, and managing, the Faculty's MCom programs in that country. Since his return to Sydney he has taken on the role of School Postgraduate Research Coordinator. Prior to joining the School, Noel worked in a number of chartered accounting firms. He teaches financial accounting and auditing at postgraduate level. Noel's research interests are the behavioural aspects of financial accounting and auditing. His research has been presented at international conferences and published in international journals including *Accounting, Organizations and Society* and *Contemporary Accounting Research*. Noel is a past Vice President of the Australia-China Chamber of Commerce (South China) and until recently was a member of the CPA Australia Shanghai Group Committee. His current research projects include auditor performance in the workpaper review process, auditor perceptions of competence, judgment and decision making in China, and group dynamics in group decision making environments.



Habib Mahama
BCom (Hons) UCC,
DipEd UCC,
MSc Southampton,
PhD UNSW

Habib Mahama is a Senior Lecturer in Accounting. Prior to joining the School he taught financial and management accounting at the Business Studies Department of the University of Cape Coast (Ghana) and at the School of Management of the University of Southampton (UK). He teaches management accounting at the undergraduate and postgraduate levels. His research interest is in the role of management accounting in inter-organisational relationships, and the behavioural implications of strategic performance measurement systems. His current research projects focus on the performance effects of performance measurement diversity, the effects of different management control uses on team dynamics and team effectiveness, the organisational uses of costing systems, and the role of financial and non-financial information in the management of collaborative supply relationships.

Staff: Academic (*cont'd*)

Senior Lecturers (Cont'd)



Peter Roebuck
MCom UNSW, CA

Before joining the University of New South Wales, **Peter Roebuck** was a Senior Audit Manager with Deloitte Touche Tohmatsu. He has worked both in Australia and the U.S.A. He is now a Senior Lecturer in the postgraduate auditing course at the UNSW. Peter is Associate Head of School, and is the co-ordinator of the School's Co-op Program. Peter also played an active role in the Institute of Chartered Accountants in Australia, being past Chairman of the Accounting/Auditing Panel and a past member of the Continuing Education Committee. He was a member of State Council of the Institute until 1998 and a past member of the National Careers and Marketing Committee. He is Chairman of the Institute of Internal Auditors – Australia, Academic Review Committee and a past member of the Education Committee of the Institute of Internal Auditors Inc.

Lecturers



Paul Andon
MCom UNSW, CA

Paul Andon teaches on undergraduate and postgraduate courses, mainly in management accounting. Paul specialises in field research methods and has research interests in the following areas: customer reporting; contemporary performance measurement; and accounting innovation. Paul has made presentations based on his research at regional and international academic conventions. Prior to becoming an academic, Paul worked as an auditor in professional practice. Paul is also currently working towards the attainment of his doctorate in the area of management accounting.



Nicole Ang
BCom UNSW,
MA Stanford

Nicole Ang is a lecturer in undergraduate financial and management accounting. Prior to joining the school she held positions with accounting and economic consulting firms. Nicole is currently undertaking a PhD at UNSW in behavioural accounting. Nicole has had financial accounting articles on lobbying and disclosure relevance published in academic journals.

Staff: Academic (cont'd)

Lecturers (cont'd)



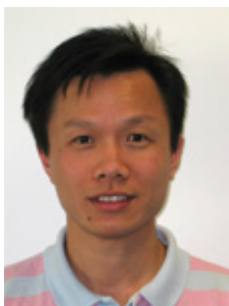
Christina Boedker
BA London
Metropolitan
University,
MCom UNSW,
MBA MGSM

Christina Boedker is lecturer in charge of three postgraduate courses, Managing Intangible Resources, Managing Value Creation and Managing Agile Organisations. Prior to entering academia, Christina has held positions as department head in operations and marketing, and headed consulting and research projects on intangible resources, risk management, knowledge management and business strategy with organisations such as Microsoft, Westpac Banking Corporation, the Centre for the Management of Knowledge Capital, LexisNexis, Minter Ellison, Carlson Companies and the NSW Department of Lands. In 2006, Christina was awarded the Emerald Literati Network Awards for Excellence for her research on intellectual capital. Christina is currently completing a PhD on strategy and accounting. Other research areas of interest include knowledge management, performance management, measurement and reporting, and intangible resources. Christina is a member of the Committee of Management of the Society for Knowledge Economics and an advisor to the Australian Government Consultative Committee on Knowledge Capital.



Linda Chang
BA USP,
MCom UNSW

Linda Chang is a Lecturer who joined the school in 1999. Linda teaches undergraduate management accounting. Prior to her appointment, Linda worked in the Corporate Recovery and Business Advisory division, KPMG Fiji. Linda is currently doing her PhD on negotiation. Her research interests include negotiation, the management of knowledge and intellectual capital in professional service firms, and organisation innovation and individual creativity.



Kar Ming Chong
MBus, PhD Edith
Cowan

Kar Ming Chong is a Lecturer who teaches second and third year management accounting. He joined the School of Accounting in 2000 after completing his undergraduate and postgraduate Masters by research at Edith Cowan University, Perth. Prior to joining the School, he has worked in the School of Accounting at Edith Cowan University as a casual academic staff member and in the Department of Accounting and Finance at University of Western Australia as an Associate Lecturer for two years. His research interest is in auditing and management accounting.

Staff: Academic (*cont'd*)

Lecturers (*cont'd*)



Wen He
BA Institute of
International Relations,
China, MBA Lancaster,
PhD NUS

Wen He is a Lecturer who joined the School of Accounting in March 2007. From 2004 to 2006 he taught Financial Accounting and Finance at the National University of Singapore. At UNSW he teaches financial accounting and financial statements analysis. He recently submitted his PhD and thesis at NUS. Wen's research interests include accounting information disclosure, earnings management, financial analysis, institutional investors, and other topics in the empirical accounting and finance literature.



Kerry Humphreys
BCom (Hons) UNSW,
CA, CPA

Kerry Humphreys is a Lecturer who teaches Strategic and Financial Resource Management and Strategic Management to postgraduate and undergraduate students. Prior to her appointment at UNSW, Kerry was a Senior Consultant with the Strategy and Change practice of IBM Business Consulting Services. She has also worked with PricewaterhouseCoopers Corporate Finance division and PwC Consulting in the areas of corporate and business strategy development, and value based management. Kerry is currently undertaking PhD studies. Her research interests include corporate strategy and performance evaluation, and decision making based on strategic performance measurement system, shareholder value and sustainability report information.

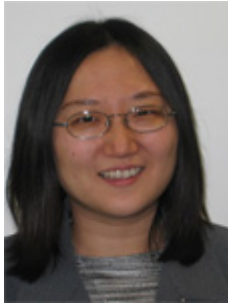


Andrew Jackson
BCA MCA (VUW),
AMus TCL

Andrew Jackson joined the school in July 2005 and was appointed Lecturer in July 2006. Andrew teaches undergraduate financial accounting. Prior to his appointment at UNSW, Andrew taught at Victoria University of Wellington in New Zealand. He is undertaking a PhD at UNSW examining the effect of management earnings forecasts on stock price volatility. His other areas of research interest include corporate disclosure and international tax policy.

Staff: Academic (*cont'd*)

Lecturers (*cont'd*)



Helen Kang
BCom (Hons)
MCom (Hons)
PhD UNSW,
ASA, AMA

Helen Kang is a Lecturer who joined the school in 1999. She has completed her BCom (Hons), MCom (Hons), and PhD degrees majoring in accounting and information systems at UNSW. Her research interests are in the areas of international accounting, intangible assets and information technology management. She is also a member of the Korea-Australasia Research Centre (KAREC). She teaches first year accounting courses as well as undergraduate financial accounting courses.



Jeffrey Knapp
BEc (Hons) Macquarie,
CA

Jeffrey Knapp joined the School early in 2007 as Lecturer. He had previously been lecturing in Accounting and Finance at Macquarie, while providing part-time technical consultancy to the Institute of Chartered Accountants in Australia. His strengths are in the technical accounting area, in particular his knowledge of accounting standards and their application in the preparation of financial reports. Jeffrey teaches Financial Accounting, and is pursuing his Masters of Philosophy.



Peter Lam
BFA (Hons) UNE
MBA Chicago, CPA

Peter Lam joined the School in 2005 and teaches financial accounting. Prior to joining UNSW, Peter has taught at the Hong Kong University of Science and Technology and the Hong Kong Polytechnic University in both accounting and finance disciplines. Apart from his academic career, Peter has also worked in senior executive positions with multinational conglomerates, focusing on M&As and foreign direct investment across Hong Kong, China, Indonesia and Singapore. His research interests are in financial accounting and capital markets-based research.

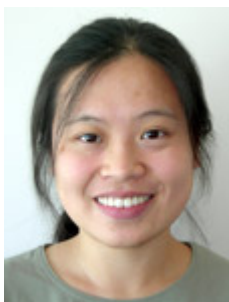
Staff: Academic (*cont'd*)

Lecturers (*cont'd*)



Diane Mayorga
BA Int. Rel.-UC Davis,
MBA Thunderbird
School of Global
Management,
MCom UNSW,
GradCert UNSW, CA

Diane Mayorga is a lecturer in financial accounting. Diane rejoined the school in October 2003 having previously taught in the Faculty from 1998 to 2001 as Associate Lecturer while completing her MCom (Hons). Prior to her appointment, Diane worked as CFO for a small start up company in telecommunications. Her professional experience also includes working in external and internal audit in the private sector in the US and Australia and as an auditor for the Audit Office of NSW. She has also held a senior financial management position in the non-profit sector. Diane is undertaking a PhD at UNSW in judgment and decision making research in financial accounting.



Yee Shih Phua
BCom (Hons) Sydney
PhD Melbourne
CA

Yee Shih Phua joined the School in 2007. Prior to joining the School Yee Shih worked as an auditor at Arthur Anderson Singapore. Yee teaches management accounting at undergraduate and postgraduate levels. Her research interests are in the areas of the management of inter-organizational relationships and management control systems. Her PhD dissertation examined the dynamics of managing interfirm relationships, specifically non-equity strategic alliances.



Gary Pflugrath
BBus Monash,
MBA Melbourne, CPA

Gary Pflugrath is a Lecturer who joined the School in 2002. He teaches undergraduate financial accounting subjects, and a corporate governance elective. Prior to his appointment Gary worked for several years in the Reserve Bank of Australia, in a range of areas including internal audit and financial administration. His research interests include auditing, management accounting, public sector accounting and corporate governance. Gary is currently enrolled in a PhD.

Staff: Academic (*cont'd*)

Lecturers (*cont'd*)



Caitlin Ruddock
LLB (Hons)
BBus (Hons) UTS,
PhD UNSW

Caitlin Ruddock teaches financial accounting at both the masters and undergraduate level. Caitlin also co-ordinates the accounting PASS program. Her main research interests are earnings quality and auditor independence. Caitlin's recent PhD examined whether dividends are informative about earnings persistence. Her research on the threat posed by non-audit services on auditor independence has been published in peer reviewed journals. Prior to joining UNSW in 2003, Caitlin worked as a research analyst at ASIC. She also has extensive experience in consulting, banking and the legal profession.



Stuart D. Taylor
BCom Tas,
MCom Melb,
GradDip.IWC RMIT,
PhD ANU

Stuart Taylor has been a lecturer in the School of Accounting since 2004. Before that, he taught at the University of Melbourne (1992–2000). He completed a thesis for the degree of Doctor of Philosophy at the Australian National University in 2005. The title of his thesis is *The Role of the Audit Partner in Audit Fee Determination*. Stuart teaches Auditing to third year undergraduates. His main research interests are the links between audit quality, audit fees, and the roles of auditor industry specialisation.



Leon Wong
BEC (Hons) LLB USyd

Leon Wong joined the School of Accounting on 1 July 2006 as a lecturer. Leon has worked in an international accounting firm as a tax consultant, at an investment bank in equity corporate finance, and at the Singapore Stock Exchange as a securities market regulator and listings promoter. He is currently enrolled in a PhD at UNSW. His PhD research topic is earnings quality: firm value and trading strategies. His other areas of research interest include corporate governance.

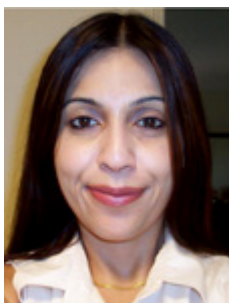
Staff: Academic (*cont'd*)

Associate Lecturers



Brian Burfitt
BEc, DipEd USyd,
MCom UNSW, CPA

Brian Burfitt joined the school in 2006. He previously taught management and financial accounting at the University of Sydney. Brian taught at the Higher School Certificate level after graduation before moving into a professional accounting career. He worked for more than 11 years for Unilever, then joined the Sydney Organising Committee for the Olympic Games (SOCOG) where he spent a number of years (before and after The Games) as manager in the Finance team of Value In Kind (non cash) sponsorship. He also held roles as venue finance manager at a number of venues during the Sydney Olympic Games. Brian teaches in both postgraduate and undergraduate programs. He is enrolled in the MPhil program at UNSW. His research interest is in the accounting processes relating to the acquisition and use of Value In Kind sponsorship revenue.



Shrutika Chugh
BA, MBA National
School of Business,
Delhi, MPhil UNSW.

Shrutika Chugh joined the school in December 2004 as an associate lecturer. Shrutika is teaching Financial Accounting at the undergraduate level. Prior to joining UNSW, she has taught at UTS and worked in the field of marketing and consulting with the Tata Group of companies. She recently completed her MPhil from UNSW. Her thesis examines the role of accounting policy choices in US investment. Her other research interests are corporate disclosure, earnings management and economics of auditing.



Ming Wu
BBus (Hons), PhD UTS

Ming Wu joined the school in Feb 2007 as Associate Lecturer. Ming teaches introductory financial accounting at the undergraduate level. She has previously taught at the University of Technology, Sydney and the Macquarie University. Ming just finished her PhD. Her PhD thesis investigates the nature of audit market competition by examining the Big N audit pricing. Ming's research interests are in the areas of the economics of auditing and financial accounting.

Staff: Academic (*cont'd*)

Visiting Fellow

Gordon Howitt

BEd USyd., MCom
UNSW, ASTC, FCPA

Gordon Howitt is an Honorary Visiting Fellow who was originally involved in co-ordinating the PASS (Peer Assistance Support Scheme) program and assisting the Head of School with administration. He has had 47 years' experience teaching accounting in Australia, the United States, Fiji and China. Following his retirement from UNSW as Associate Professor, Gordon accepted the Chair in Accounting at the University of South Pacific in Suva, Fiji. Prior to joining academia in 1959, Gordon held the positions of assistant secretary and office manager with the Simon Engineering Group from 1951-6 and financial controller with Philips Industries from 1956-9. He is the author/co-author of a number of articles and textbooks. His research interests are evaluation of teaching, accounting education and supplemental instruction.

Other Academic Staff

Brian Booth

BCom Qld,
MCom UNSW,
FCPA, AAUQ

Brian Booth teaches Accounting and Society. He has extensive industrial accounting and financial experience and was the Finance Director of a conglomerate public company prior to joining UNSW in 1975. Brian retired from a full-time position in the School in 1999.

Natalie Buckmaster

BBus, MBus, CPA,
CMA

Natalie Buckmaster teaches postgraduate students on the Masters of Commerce program. Her areas of specialisation include management accounting and auditing. Natalie has extensive teaching experience and has lectured in Management Accounting, Auditing, Financial Accounting and Information Technology with full time positions held previously at the University of Sydney and Australian National University in Canberra. She has received awards for excellence in teaching and implemented a number of innovative methods for teaching accounting effectively. Her publications are in the area of management control and performance measurement for human service organizations. Her PhD research centres on performance measurement system design and implementation in hospitals.

Joan Ford

BA (Hons) UNSW,
DipEd USyd.

Joan Ford has been teaching E-business: Strategy and Process in the Master of Commerce program since 2001 and more recently in the undergraduate course. She has wide industry experience, having worked in senior management positions with Esso, Qantas and Goodman Fielder. More recently she worked as a consultant for a range of clients including the telecommunication industry and was involved in a number of e-business implementations with emphasis on organisational structures, process management and change management and in the development, implementation and on-going management of shared service organisational structures.

Staff: Academic (*cont'd*)

Other Academic Staff (*cont'd*)

Fiona Foster

BCom UNSW, CA

Fiona Foster is a Chartered Accountant with over 10 years of experience in the areas of auditing, accounting and consultancy. She has been teaching auditing at UNSW at an undergraduate level for the past 6 years and at a postgraduate level for the past 2 years. Fiona also teaches at both an undergraduate and postgraduate level at Macquarie University in the areas of corporate accounting and auditing and at the University of Sydney in undergraduate auditing. She has also been involved with the Institute of Chartered Accountants' CA Program examination marking process.

Robert Grierson

B. Comm (Hons)
(Newcastle)

Robert Grierson currently lectures part time in a postgraduate management accounting course (ACCT5996), while working full time as a Finance Manager in the not for profit sector. He is a qualified Chartered Accountant with over 20 years experience in both public accounting and private industry. Prior to commencing with UNSW in 2007, Robert lectured and tutored part time at the University of Newcastle for 6 years, at both undergraduate and MBA levels.

Ed Harbor

BA UNSW, ACMA

Ed Harbor teaches postgraduate students on the Masters of Commerce programme. His areas of specialisation in accounting include Financial Accounting, Management Accounting and Financial Management. Ed has extensive banking background and has worked for Merrill Lynch in the City of London for a number of years as a Management Accountant, and for Prudential Fund Managers in Sydney. He also took on a consulting role in London in order to set up a new accounting system for GMO Fund Managers working alongside their Managing Director and CEO. Three years were spent training accountants from all the major companies and accountancy firms in London to become fully qualified. The firms included PricewaterhouseCoopers, Ernst & Young, JP Morgan and Morgan Stanley.

Robert Morley

BBus UTS, CA

Robert Morley teaches both undergraduate and postgraduate auditing courses at UNSW. He has previously taught the postgraduate Financial Accounting course. He worked for PricewaterhouseCoopers in Sydney and most recently as a Senior Manager in their Banking and Capital Markets division in London, managing the audits of multinational financial services organisations and providing financial accounting services to other clients. He also worked for Macquarie Bank in financial reporting and project management roles.

Staff: Academic (*cont'd*)

Other Academic Staff (*cont'd*)

Paul Martin
MCom UNSW, CPA

Paul Martin currently lectures in the Master of Commerce programme in Business Risk Management. Paul joined SIRCA as its General Manager in 1997, having previously been at Hong Kong Bank of Australia (now HSBC), Australian Bank, and Commonwealth Bank. As part of his research activity, Paul co-authored a book titled 'Australian Financial Market Review 1998: Towards a regional financial centre', which was published in January 1999. Paul is also a member of CPA Australia's Finance Centre of Excellence. Paul's career in financial services began in 1976.

David Silipo
BCom UNSW,
CA, ISIA

David Silipo teaches Financial Accounting, Accounting Concepts & Financial Reporting and Process Improvement and Innovation. He is actively involved in the CA program at the Institute of Chartered Accountants, having worked as a focus session facilitator and examiner for the Auditing, Financial Reporting and Taxation modules in the program. In addition, he lectures and consults to a number of corporations and educational institutes and universities in financial and management accounting, auditing and finance, including Macquarie Bank, the Securities Institute of Australia and CPA Australia. Previously David worked for a number of years at PricewaterhouseCoopers in Corporate Finance and National Training and at Macquarie Bank in National Training, Financial Operations.

David Wright
BBus UTS, MBA,
FCPA, FCIS

David Wright is currently the Chief Financial Officer of Schindler Lifts Australia Pty Limited. Schindler Lifts Australia is the local subsidiary of Swiss-based Schindler Holding Limited, the world's second ranked elevator installation and maintenance supplier and the world's largest escalator supplier. Prior to joining Schindler, David worked with Qantas Airways for 11 years in a range of Finance roles. David has more than 25 years experience in senior Management and Financial Control roles in the air transport, transport services and financial services industries. He has worked in the United Kingdom and has been responsible for the financial control of subsidiaries in Europe, Japan and Hong Kong. He has been lecturing at UNSW since 2002.

Research

Amna Khalifa
BSc. Eng
MBT UNSW,
Research Analyst

Amna Khalifa completed her Masters in Business Technology from UNSW and is currently a PhD student at the School of Accounting under the supervision of Professor Ken Trotman. She provides research support for the Centre for Accounting and Assurance Research.

Staff: Administration

Paula Aldwell

Administrative Support

Paula has been with UNSW since 1992 offering administrative support on a part-time basis to the School of Marketing. In a previous life she worked as a legal secretary in Baker & McKenzie in their Sydney and London offices before joining Qantas Holidays as secretary to the General Manager. Married to Phillip and with 2 daughters now in high school, Paula provides part-time administrative support in a joint appointment with the School of Marketing.

Patricia Blunt

PA to Head of School
Administrative Support

Patricia Blunt joined the School from ATAX, Faculty of Law, where she had been working as Project Coordinator for almost 2 years. Most of her working life has been within the Australian film and television industry.

Lisa Lifman

Assoc Diploma in
Business, Sydney
Institute of Technology.
Teaching and
Administrative Support
Officer

Lisa joined the School in 1987 after working in The School of Textile Technology, UNSW, where she was a Technical Officer. Lisa provides a broad range of computer technical support, administrative and research assistant services to the School of Accounting. Most recently Lisa has been acting as the School's web co-ordinator and developer and has been providing WebCT technical support services to teaching staff and students.

Colin Withers

BA UNSW
Executive Officer

Colin joined the School in 1992 after a number of years in UNSW Central Administration where he worked in the Internal Audit Section and Accounts Payable Department. Before joining the University, Colin worked at Tooheys Brewery and W.D. & H.O. Wills.

Staff: Changes

Promotions:	Wai Fong Chua – to Senior Associate Dean Malcolm Miller – Associate Head of School Peter Roebuck – Associate Head of School
New Appointments:	Wen He - Lecturer Jeffrey Knapp – Lecturer Yee Shih Phua - Lecturer Ming Wu – Associate Lecturer
Resignations:	Wai Fong Chua – to Associate Dean, ASB Shrutika Chugh – to Macquarie University Asher Curtis – to University of Utah
Staff on Leave During Part of the Year:	Paul Andon – Semester 2 Noel Harding – Semester 1 Kerry Humphreys – Semester 2 Caitlin Ruddock–Semester 2
Visitors:	Professor Shannon Anderson (Rice University) Professor Jean Bédard (Université Laval) Professor Jean C. Bedard (Bentley College) Professor George Foster (Stanford) Professor Jan Mouritsen (Copenhagen Business School) Professor Doug Skinner (University of Chicago) Professor Ira Solomon (University of Illinois) Professor Mark Peecher (University of Illinois) Professor William Wright (University of Illinois) Professor Hun Tong Tan (Nanyang Technological University) Professor Arnie Wright (Boston College) Professor Mark DeFond (USC Marshall)

Centres

Centre for Accounting and Assurance Research (CAAR)

This Centre commenced operations in 2001. The Director of the Centre is Professor Ken Trotman. The Associate Director is Professor Roger Simnett. Michael Coleman (KPMG) is Chairperson of the Advisory Board which also includes Jan Muysken (PricewaterhouseCoopers), Tom Pockett (Woolworths) and John Thorn (Director, NAB).

The Centre provides a focus for interdisciplinary research, in the areas of accounting, financial management and assurance services and, together with other relevant schools within UNSW and public and private sector parties, undertakes the following:

- Initiate and conduct pure and applied research,
- Form links with the accounting and related professions to identify emerging issues of concern or interest to the profession and thereby identify appropriate research subjects and sites,
- Conduct research conferences,
- Plan and conduct continuing education activities on emerging issues to attract participation from professionals, and senior level managers,
- Carry out surveys for private and public sector organizations, and
- Provide staff training in such areas as financial statement audits, internal auditing, understanding financial statements, corporate governance, risk assessment, etc.

During 2007 the Centre:

- Hosted the International Symposium for Audit Research (ISAR) in Sydney,
- Continued its output of research in leading international journals,
- Supported the visits of leading international researchers which included Professor Ira Solomon, Professor Mark Peecher, Professor Bill Wright, Professor Hun Tong Tan, Professor Jean C. Bedard, Professor Arnie Wright and Professor Mark DeFond,
- Contributed financial support to a Gender Equity Grant Scheme,
- Provided a PhD scholarship,
- Supported a range of PhD projects,
- Provided financial support through research assistants' work for PhD and Honours students,
- Conducted training for a large banking institution to satisfy entry requirements to the Institute of Chartered Accountants CA Program,
- Assisted the professional accounting bodies in audit regulatory issues, and
- Provided financial support for the development of database on audit fees and audit reports.

Centres (*cont'd*)

Securities Industry Research Centre of Asia-Pacific (SIRCA)

SIRCA (www.sirca.org.au) has operated as a Company Limited by Guarantee since 1997 and is supported by 25 collaborating universities. Through its University members, and in partnership with industry, regulators and government, SIRCA seeks to build national financial services research and innovation capacity. This capacity is underpinned by a world-class high-performance computing and unique research data warehouse facility, and a research network of leading academics and industry-based thought leaders. SIRCA is now the leading provider of financial service research infrastructure in the region.

UNSW is a Founding Member of SIRCA and provides leadership through the School of Accounting's Associate Professor Mike Briers as CEO.

Highlights for the year included:

- Launch of a new on-line academic and institutional rating service for members known as FINRANK,
- Assisting the development of an ARC Centre of Excellence bid on Population Aging led by Professor John Piggott of the School of Economics, and
- Facilitating several successful ARC Linkage grants involving the Faculty.

In November 2007, Stephen Taylor joined the Board of SIRCA as representative of university members. SIRCA thanks the many Australian School of Business staff who participated in SIRCA activities over the year and wishes to acknowledge the contributions of the following School of Accounting Staff:

Professor Stephen Taylor
Professor Philip Brown
Associate Professor Mike Briers

Teaching – Undergraduate

Undergraduate Teaching Program

The undergraduate teaching program in the School of Accounting continues to focus on high quality and innovative delivery. Our courses continue to be comprehensively reviewed and updated to bring them to the cutting edge of the discipline. Classes involve students in an interactive and thought-provoking learning environment, with an increasing use of the Web as a learning tool.

The business community continues to formally recognise the high quality of our programs through high demand for our students when recruiting. UNSW has continued to dominate the accounting firm summer placements awarded through the CA Achiever Awards program run by the ICAA.

Richard Morris

Undergraduate Co-ordinator

Peer Assistance Support Scheme (PASS) is a scheme of peer tutoring. Third year Honours students lead groups of first year students in Accounting and Financial Management 1A and 1B. They share their experiences and skills with the first years to ease the transition to university life. Accounting PASS continued to be popular with students in 2007, with 12 and 10 PASS groups running in Session 1 and 2 respectively.

The scheme is a voluntary one with students attending whenever they feel the need. The scheme provides students with the opportunity to discuss specific questions and concepts encountered in tutorials and lectures with a group of fellow students and a PASS leader. There is also the opportunity for the discussion of more general areas of concern for first year students, including the enhancement of study skills.

PASS sessions are conducted in a more relaxed and informal environment than lectures or tutorials as leaders do not award grades. All students, irrespective of academic ability, are encouraged to participate. Experience has shown that there is an improvement in performance of those students who attend six or more group meetings during the session.

Leaders are selected at a training day conducted by the Education Development Unit in conjunction with the School of Accounting. They reported that they benefited from their involvement, noting that the scheme helped them revise some of the basic accounting material and provided a deeper understanding in various areas. Each year a number of PASS leaders continue their involvement with the School by working as full-time or casual tutors while undertaking honours or postgraduate studies.

Caitlin Ruddock

PASS Co-ordinator (Semester 1)

Helen Kang

PASS Co-ordinator (Semester 2)

Teaching – Undergraduate (*cont'd*)

Co-op Program

The School of Accounting Co-op program provides ongoing links between the School, students and industry. The program not only benefits students, providing them with valuable work experience, it also provides academics with the potential for research sites and forging closer contact with industry.

For industry the program provides:

- Close access to academically strong students who also have good communication and leadership skills and from whom they can recruit high potential employees;
- The opportunity to see some of these Scholars at work in the Sponsor's own environment and assess them as potential employees;
- The opportunity to take part in the education and development of some of the brightest young people in Australia; and
- Close contact with UNSW through seminars, meetings and visitation programs.

Sponsorship continues to reflect the strong demand for top accounting graduates with 14 sponsor scholarships in 2007. Again in 2008 there is enthusiastic sponsorship commitment to the Accounting Co-op Program.

Sponsor	Total	2007	2006	2005	2004	2003
Axiom Forensics	2	1	1			
Bentley's MRI	1			1		
BlueScope Lysaght	1	1				
BT Financial Group	3	1	2			
Campbell Arnott's	5	1	1	1	1	1
Canon Australia	3		1		1	1
Coca-Cola Amatil Limited	6	1	1	1	1	2
Deloitte Touche Tohmatsu	2			1	1	
Department of Commerce	2		2			
Ernst & Young	2		1	1		
Horwath (NSW)	1					1
JP Morgan	2	1				1
KPMG	4	2	1		1	
Macquarie Bank	2	1	1			
MLC	1		1			
McGrath Nicol & Partners	2	1	1			
New South Wales Treasury	3		1		1	1
Nine Network	1			1		
NMRothschild	1					1
Premier Automotive Group	3	1	1			1
PricewaterhouseCoopers	3		1	1	1	
Promina Group Limited	2				1	1
Roads & Traffic Authority	2	1	1			
Telstra Corporation Limited	10	1	2		3	4
Westpac Banking Corporation	5	1	1	1	1	1
WHK Greenwoods	2		1	1		
Zurich Australia Group Limited	4		1	1	1	1
Places	75	14	22	10	13	16
Companies		13	19	10	11	12

Peter Roebuck

Co-op Program Co-ordinator

Teaching – Undergraduate (*cont'd*)

Scholarships and Students Prizes

University Medal:

Aileen Tse

Serena Alim

The Bill Stewart Memorial Scholarship in Accounting:

Aileen Tse

School of Business, Honours Excellence Scholarship, and the University of New South Wales Honours Year Scholarship

Aileen Tse

Serena Alim

Capital Markets Honours Scholarship:

Daniel Kho

Student Prizes:

Anita Mei No Young	The McGraw-Hill Book Prize
Wendy Tian Ran Qiu	The CPA Australia Prize for Year 1
Edith Yan Pui Chau	The CPA Australia Prize for Year 2
Sriravindrarahaj Arunan	The CPA Australia Prize for Year 3
Anita Mei No Young	The CPA Australia Corporate Accounting Prize
Jaihui Hu	The CPA Australia Corporate Accounting Prize
Chi Hin Wilson Ng	Thompson Legal and Regulatory Prize
Zhuolin Xiao	PricewaterhouseCoopers Prize for Management Accounting
Carl Jiwei Zhang	PricewaterhouseCoopers Prize for Management Accounting
Wing Kei Au	E.S. Wolfenden Memorial Prize

Teaching – Undergraduate (*cont'd*)

Honours Program

The Honours Program provides advanced research-oriented training in accounting to academically outstanding students. It deals with theoretical, analytical and empirical research issues in Accounting not covered in corresponding pass courses. The Honours Program provides talented students with an opportunity to extend their analytical and empirical analysis skills, attributes that are eagerly sought by premium employers in consulting, investment banking, business and government. The Honours Program also provides a gateway to further research-oriented study, such as the doctoral program at UNSW or elsewhere.

The Program begins in third year with additional classes and reading materials, and then progresses to an additional year of study, commonly known as the Honours Year. Students who have an average mark of 75% or better in first and second year accounting subjects, and whose programs allow it, are invited to join the third year honours program. They must maintain a minimum average mark of 75% in their accounting subjects to remain in the program.

The fourth year Honours Program consists of four subjects covering “cutting edge” research issues in financial accounting, managerial accounting and auditing, as well as research methodology. Students also complete an honours thesis. The fourth year Honours Program is very demanding and is equal in quality to comparable programs offered by the best universities overseas.

Honours studies in accounting bring many rewards. Since 1996, twelve First Class Honours graduates from the School have been awarded University Medals. Tony Abrahams (Honours 1, University Medal 1997) and Clinton Free (Honours 1, University Medal 1998) both won Rhodes Scholarships to Oxford University. Gerlinde Gniewosz (Honours 1, University Medal 1998) completed an MBA at Harvard University, and Nicole Ang (Honours 1, 1997) completed a MA at Stanford University.

The Honours Program has also been a source of academic staff in accounting at UNSW and at other Universities. Staff of the School in 2006 who are products of our Honours Program include Professor Stephen Taylor, Professor Philip Brown, Associate Professor Malcolm Miller, Dr Wendy Green, Dr Elizabeth Carson, Dr Mandy Cheng, Dr Helen Kang, Paul Andon and Kerry Humphreys. Elsewhere, Professors Ray Ball (Chicago) and Garry Marchant (Bond) are among some of the best known of UNSW’s accounting honours graduates currently on the staff of other Universities.

The Accounting Honours Alumni Network, launched in 2003, has continued to enable honours graduates to keep in touch, to liaise more readily with the School and to participate in discussions on accounting research and professional developments.

2007 was another outstanding year for the Honours Program. Three of our students graduated with First Class Honours and the remaining seven students received Second Class Upper Division. In particular, I was delighted to see both Aileen Tse and Serena Alim both receive University Medals. Aileen and Serena also represented the School at the Faculty’s Annual National Honours Colloquium in August 2007. The success of the Honours Program is directly related to the efforts of the many staff who teach, supervise and mentor the Honours students and I wish to thank those staff involved for their assistance over the past year. In 2008, the Honours Program will be co-ordinated by Dr Habib Mahama.

Elizabeth Carson

Undergraduate Honours Co-ordinator

Teaching – Undergraduate (*cont'd*)

CEPP Program

(Commerce and Economics Preparation Program for Indigenous Australians)

The School of Accounting participates in the Commerce and Economics Preparation Program for Indigenous Australians (CEPP) initiated by the Faculty of Commerce and Economics (now the Australian School of Business) in 2002. It is a free program offered to indigenous people who wish to discover their business potential. It is run annually over a four-week period. Successful graduates of the CEPP are offered a place in the Bachelor of Commerce or Bachelor of Economics degrees at UNSW.

Topics covered in the program include: Accounting and Business Finance, Business Law and Taxation, People Management and Business Communication, Economics and Marketing. The accounting component covers introductory topics such as the role and users of accounting information, the five basic groups of accounts, the accounting equation, an overview of the financial statements and budgeting. An instructional video on One-Tel, produced by CPA Australia, is shown in class to illustrate the relevance of accounting in practice.

Dr Kar Ming Chong

Academic Staff Mentoring Program

Mentoring is defined as a relationship in which a more experienced person acts as an adviser to a less experienced colleague, providing guidance and support over a period of time. Mentoring has been introduced in many organisations including universities, as an effective way of addressing many staff development needs. The School of Accounting has a formal Mentoring Scheme focused on the research, teaching and related career development of Levels A and B academic staff. Staff at these levels are invited to participate. The advantages of the Scheme include:

1. Advice on making progress with a higher degree or other research
2. Discussing research ideas
3. Advice on teaching and course administration
4. Advice about career, settling into academic life etc.

The research focus addresses the difficulties that more junior and early career academics face in establishing a productive research program. The teaching focus recognizes that those staff often need academic advice on teaching issues early in their careers. The Scheme includes individual mentoring by more senior academic staff and also includes occasional seminars on topics of common interest. Mentoring arrangements are subject to bi-annual review, the most recent being in 2006. The Scheme is very popular among junior staff in the School.

Dr Richard Morris

Mentoring Scheme Co-ordinator

Teaching – Postgraduate

Postgraduate Coursework Programs

During 2007 the average enrolment in the Master of Professional Accounting (MProfAcc) program and the extended version of the program was over 300. The proportion of students choosing the extension program increased during the year in response to the Australian Government requiring a two year program for migration purposes.

The average enrolment in the Accounting specialisation of the Master of Commerce program was 62 and the average enrolment in the Strategic Value Management specialisation of the Master of Commerce program was 17.

During 2006 the Master of Financial Analysis (MFinAn) was launched. There has been a continuous growth in numbers with over 80 students enrolled in the program by the census date in Second Session 2007.

It is pleasing to see the continuing strength of the MProfAcc and MProfAcc (Extension) programs. The MFinAn, which is aimed at postgraduate students with an undergraduate major in Accounting and/or Finance, has become an important source of students seeking more advanced or specialised accounting education.

Malcolm Miller

Program Director – MProfAcc
MCom Coordinator – School of Accounting
Associate Program Director - MFinAn

MPhil and PhD Programs

The School of Accounting prides itself on being one of the best research schools in the field of accounting, both in Australia and internationally. In part, this is due to the School's diverse and rich PhD and MPhil programs, which have continually nurtured an active research agenda. Student research theses involve a variety of methodological approaches and address issues in financial accounting, management accounting and auditing.

At the end of 2007, 22 postgraduate research students were enrolled in the school, 18 of whom were working towards their PhD. The wide range of topics being researched by the candidates is a strong indicator of both the depth and breadth of the program. Topics include: auditing and assurance; backdoor listings; measuring accounting quality; earnings quality and corporate governance; voluntary disclosure of earnings forecasts; audit judgement studies relating to personnel performance, audit quality, and auditor independence; continuous improvement, control and creative behaviour; post completion audits and performance of industry specialists; and management accounting control systems issues related to the use of teams and the use of multiple performance measures.

Noel Harding

Postgraduate Research Co-ordinator

Research Theses

Theses Completed

PhD

- Bayley L *Earnings Quality / Earnings Manipulation*
Supervisors – Professor SL Taylor and Professor T Walter
- Curtis A *The Association Between Arbitrage Costs and the Ratio of Market Price to Residual Income Value.*
Supervisors — Professor P Brown and Professor N Fargher
- Kang H *Business Reporting and Intangible Assets: An Empirical Study of Emerging Market Companies*
Supervisors — Professor S Gray and Associate Professor R Morris
- Ruddock C *What Does Corporate Payout Policy Tell Us about Earnings Quality? Evidence from a Dividend Tax Imputation System*
Supervisors — Professor SL Taylor and Professor T Walter

MPhil

- Lu F *Removing Split Share Structure in China: The Impact on Capital Markets*
Supervisor – Dr M Balatbat

BCom (Honours)

- Alim S *The Value of Collaboration as a Function of Feedback for Managerial Learning*
Supervisor – Dr M Cheng
- Gong Y *The Impact of Knowledge of Superiors' Views and Information Asymmetry on the Effectiveness of Pre-emptive Self Criticism in Auditing*
Supervisor – Dr N Harding
- Hameed N *Where Did Andersen's Clients Go and How Much Did They Pay? A Firm and Partner Level Analysis of the Australian Audit Market*
Supervisor – Dr E Carson
- Huang J *The Impact of the Demise of Arthur Andersen on the Global Audit Market*
Supervisor – Dr E Carson
- Kho D *An Examination of the Consistency in Going Concern Audit Report Modification in Australia*
Supervisors – Dr E Carson and Professor R Simnett
- Nagasawa Y *Timing and Consequences of Real Transactions-Based Earnings Management: Capital Market Implications*
Supervisors – Dr J Coulton and Mr A Jackson
- Sherry S *Tax-Loss Selling in Australia and Its Consequences*
Supervisors – Associate Professor A Ferguson and Professor P Brown

Research Theses (*cont'd*)

BCom (Honours) (con't)

- Tang H *The Impact of the Split Equity Reform on Corporate Financial Transparency in China*
Supervisors — Associate Professor R Morris and Dr W Green
- Tronnes P *Strategy Disclosure in Annual Reports: An International Comparison*
Supervisor – Associate Professor R Morris
- Tse A *The Impact of the Existence and Timing of Concessions in Multi-Period Auditor-Client Negotiations*
Supervisors – Professor K Trotman and Dr M Cheng

Theses Continuing

PhD

- Andon P *Value for Money and Risk Management in Public Private Partnerships*
Supervisors — Professor WF Chua and Associate Professor J Baxter
- Ang N *Behavioural Decision Making in Accounting – How Groups Use Quantitative Information*
Supervisor — Professor K Trotman
- Boedker C *Strategy and Accounting*
Supervisor — Professor WF Chua
- Carey P *Auditing and Assurance*
Supervisor — Professor R Simnett
- Chang L *Customer-Supplier Negotiations*
Supervisors — Professor K Trotman and Dr M Cheng
- Humphreys K *Judgement and Decision Making In Accounting: How Strategic Information is Integrated into Mental Models.*
Supervisor — Professor K Trotman
- Jackson A *Impact of Management Earnings Forecast on Stock Price Volatility.*
Supervisors — Dr M Balatbat and Professor G Gallery (QUT)
- Khalifa A *Impact of Alternative Group Interactions on Auditors' Fraud Assessments*
Supervisor — Professor K Trotman
- Lai CY *Accounting Conservatism.*
Supervisor — Professor SL Taylor
- Lam P *Backdoor Listing: An Empirical Analysis*
Supervisors — Professor P Brown and Associate Professor A Ferguson
- Lim R *Corporate Governance and Disclosure*
Supervisor — Professor SL Taylor
- Lu F *Measurement of Earnings Quality in China*
Supervisors — Dr M Balatbat and Professor SL Taylor

Research Theses (*cont'd*)

Theses Continuing (*cont'd*)

PhD (*cont'd*)

- Mayorga D *Disclosure Judgments under Continuous Disclosure*
Supervisor — Professor K Trotman
- Pflugarth G *The Impact of Audit Reporting on Investor Decision-Making Judgments*
Supervisor — Professor R Simnett
- White A *Examination of Auditor's Strapping Rules in Decision Making*
Supervisors — Professor R Simnett and Dr N Harding
- Wong R *Behavioural Decision Making in Auditing*
Supervisors — Professor K Trotman and Dr N Harding
- Wong L *Financial Reporting/Accounting Quality*
Supervisor — Professor SL Taylor

MPhil

- Barath A *Title to be advised.*
Supervisors — Associate Professor A Ferguson and Mr P Lam
- Burfitt B *Accounting for Value in Kind Sponsorship*
Supervisors — Professor WF Chua and Associate Professor J Baxter
- Kim S *The Impact of Hierarchical Distances on Predecision Distortion of Information by Auditors*
Supervisor – Dr N Harding

BCom (Honours)

- So R *AASB 1047 and "Non-Voluntary" Disclosure: Do Better Managers Disclose More?*
Supervisor — Professor SL Taylor

Research Grants

Research Grants – External

Baxter J	ARC Discovery Grant, Strategising and management accounting control: Comparing and contrasting Australian and Japanese practices, with Chua WF and Sawabe N, 2007-2009.
Brown P	ARC Discovery Grant, Tax loss selling: Implications for investor share trading behaviour and industry effects, with Ferguson A, 2006-2007.
Carson E	ARC Discovery Grant, Consistency of going concern audit report modifications over time audit firms and countries, with Simnett R, 2008-2010.
Cheng M	ARC Discovery Grant. Multi-person judgment in management accounting, with Trotman K, 2006-2008.
Chua WF	ARC Discovery Grant, Strategising and management accounting control: Comparing and contrasting Australian and Japanese practices, with Baxter JA and Sawabe N, 2007-2009.
Coulton J	AFAANZ Research Grant, The relationship between non-audit services and financial reporting quality at the partner level, with Ruddock C, 2007. Capital Markets CRC, Accounting and audit quality, with Stokes D, Hamilton J, and Taylor S, 2006-2008.
Ferguson A	ARC Discovery Grant, Corporate governance and the market for audit services, with Taylor SL, 2006-2008. ARC Discovery Grant, Tax loss selling: Implications for investor share trading behaviour and industry effects, with Brown P, 2006-2007.
Harding N	CPA Hong Kong China Division Research Grant, Chinese accountants' tolerance of ambiguity: Antecedents and consequences, with Xu M.
Morris R	ARC Discovery Grant, Global convergence to International Financial Reporting Standards: Factors explaining compliance with and impact of changing standards, with Gray S, 2006-2008.
Ruddock C	AFAANZ Research Grant, The relationship between non-audit services and financial reporting quality at the partner level, with Coulton J, 2007.
Sidhu B	ARC Linkage Grant (Partner: Australian Stock Exchange), The Determinants and Impacts of Analyst Following, with Smith T, Roberts J, Simmonds D, Warren G and Welch E, 2006-2008.
Simnett R	ARC Discovery Grant, Do Converged International Auditing Standards Result in Converged International Auditor Behaviour?, 2005-2007

Research Grants (*cont'd*)

Research Grants – External (*cont'd*)

Taylor SL	ARC Discovery Grant, Corporate governance and the market for audit services, with Ferguson A, 2006-2008
Trotman KT	ARC Discovery Grant. Multi-person judgment in management accounting, with Cheng M, 2006-2008.

Research Grants – Internal

Carson E	Faculty Research Grant, Going concern audit report modifications: Consistency in issuance across time and audit firms, with Simnett R.
Coulton J	UNSW Special Research Grant, The relationship between non-audit services and financial reporting quality at the partner level, with Ruddock C.
Ruddock C	UNSW Special Research Grant, The relationship between non-audit services and financial reporting quality at the partner level, with Coulton J.
Simnett R	Faculty Research Grant, Going concern audit report modifications: Consistency in issuance across time and audit firms, with Carson E.

Other Awards/Scholarships

Andon P	Australian School of Business PhD Completion Scholarship
Boedker C	Australian School of Business PhD Completion Scholarship
Chang L	Australian School of Business PhD Acceleration Scholarship
Morris R	Winner of Best Paper Award (International Section) Accounting and Finance Association of Australia and New Zealand Annual Conference.
Ruddock C	Australian School of Business Non-Professorial Research Achievement Award

Research Publications

Book Chapters (B1)

- Chua WF *Abernethy M, Chua WF, *Grafton J, Mahama H, Accounting and Control in Health Care: Behavioural, Organisational, Sociological and Critical Perspectives, in Chapman G, Hopwood AG, Shields M (eds), *Handbook of Management Accounting Research*, Oxford University Press, 805-829, 2007.
- Mahama H *Abernethy M, Chua WF, *Grafton J, Mahama H, Accounting and Control in Health Care: Behavioural, Organisational, Sociological and Critical Perspectives, in Chapman C, Hopwood AG, Shields M (eds), *Handbook of Management Accounting Research*, Oxford University Press, 805-829, 2007.

Journal Refereed (C1)

- Andon P Andon P, *Baxter J, Chua WF, Accounting change or relational drifting? A field study of accounting experimentation, *Management Accounting Research*, 18, 273-308, 2007.
- Baxter J Andon P, *Baxter J, Chua WF, Accounting change or relational drifting? A field study of accounting experimentation, *Management Accounting Research*, 18, 273-308, 2007.
- Boedker C *Cuganesan S., Boedker C, *Guthrie J, Enrolling discourse consumers to affect material intellectual capital practice, *Accounting, Auditing and Accountability Journal*, 20(6), 20(6), 883 – 906, 2007.
- Brown P Brown P, *Tarca A, Achieving high quality, comparable financial reporting: A review of independent enforcement bodies in Australia and the United Kingdom, *ABACUS*, 43(4), 438-473, 2007.
- Brown P, *Boyd T, *Szimayer A, What determines early exercise of employee stock options in Australia? *Accounting and Finance*, 47(2), 165-185, 2007.
- *Tarca A, Brown P, *Hancock P, *Woodliff, D, *Bradbury M, *Van Ziji A, The matrix format income statement: A case study about earnings management and reporting financial performance, *Issues in Accounting Education*, 22(4), 607-623, 2007.
- Brown P, *Chappel N, *da Silva Rosa R, *Walter TS, The reach of the disposition effect: Large sample evidence across investor classes, *International Review of Finance*, 6(1-2), 43-78, 2007.
- Carson E Carson E, *Fargher N, A note on audit fee premiums to client size and industry specialisation, *Accounting and Finance*, 47(3), 423-446, 2007.
- *Chen L, Carson E, Simnett R, The impact of stakeholder characteristics on voluntary dissemination of interim information and communication of its level of assurance, *Accounting and Finance*, 47(4) 667-691 2007.
- Cheng M Cheng M, Luckett P, Mahama H, The effect of perceived conflict among multiple performance goals and goal difficulty on task performance. *Accounting and Finance*, 47(2), 221-242, 2007.
- Kang H, Cheng M, *Gray S, Corporate governance and board composition: Diversity and independence of Australian boards, *Corporate Governance: An International Review*, 15(2), 194-207, 2007.

Research Publications (*cont'd*)

Journal Refereed (C1) (*cont'd*)

- Chua WF Andon P, Baxter J, Chua WF, Accounting change or relational drifting? A field study of accounting experimentation, *Management Accounting Research*, 18, 273-308, 2007.
- Mahama H, Chua WF, The effect of network ties on accounting controls in a supply alliance: Field study evidence, *Contemporary Accounting Research*, 24(1), 47-86, 2007.
- *Dyball M, *Poullaos C, Chua WF, Accounting and empire – Professionalisation-as-Resistance – the case of the Philippines, *Critical Perspectives on Accounting*, 18(4), 415-449, 2007.
- Chua WF, Accounting, measuring, reporting and strategizing - Re-using verbs: A review essay, *Accounting, Organizations and Society*, 32(4-5), 487-494, 2007.
- Clarke K Clarke K, *Flanagan J, Beyond a code of professional ethics: A holistic model of ethical decision making for accountants, *Abacus*, 43(4), 488-518, 2007.
- Coulton J Taylor SL, *Balkrishna H, Coulton J, Accounting losses and earnings conservatism: Evidence from Australian GAAP, *Accounting and Finance*, 47(3), 381-400, 2007.
- Harding N Harding N, *Ren M, The importance in accounting of ambiguity tolerance at the national level: Evidence from Australia and China, *Asian Review of Accounting*, 15(1), 6-24, 2007.
- Kang H Kang H, Cheng M, *Gray S, Corporate governance and board composition: Diversity and independence of Australian boards, *Corporate Governance: An International Review*, 15 (2), 194-207, 2007.
- Mahama H Mahama H, Chua WF, The effect of network ties on accounting controls in a supply alliance: Field study evidence, *Contemporary Accounting Research*, 24(1), 47-86, 2007.
- Cheng M, Lockett P, Mahama H, The effect of perceived conflict among multiple performance goals and goal difficulty on task performance, *Accounting and Finance*, 47(2), 221-242, 2007.
- Pflugrath G Pflugrath G, *Martinov-Bennie N, *Chen L, The impact of codes of ethics and experience on auditor judgments, *Managerial Auditing Journal*, 22(6-7), 566-589, 2007.
- Simnett R *Chen L, Carson E, Simnett R, The impact of stakeholder characteristics on voluntary dissemination of interim information and communication of its level of assurance, *Accounting and Finance*, 47(4) 667-691 2007.
- Simnett R, A critique of the International Auditing and Assurance Standards Board, *Australian Accounting Review*, 17(2), 28-36, 2007.
- Simnett R, *Nugent M, Developing an assurance standard for carbon emissions disclosures, *Australian Accounting Review*, 17(2), 37-47, 2007.

Research Publications (*cont'd*)

Journal Refereed (C1) (*cont'd*)

- Taylor SL Taylor SL,*Balkrishna H, Coulton J, Accounting losses and earnings conservatism: Evidence from Australian GAAP, *Accounting and Finance*, 47(3), 381-400, 2007.

Published Conference Proceedings

- Andon P Andon P, Chong KM, Roebuck P, Personality preferences of accounting and non-accounting graduates seeking to enter the accounting profession, *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.
- Balatbat M Balatbat MC, *Feigin B, The impact of disclosures by biotechnology firms on the capital markets, *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.
- Boedker C *Binney D, *Guthrie J, Boedker C, *Nagm F, A framework for identifying the intangible capital value of ICT investments, *Proceedings of the 11th Pacific-Asia Conference on Information Systems (PACIS), 2007*.
- Boedker C, Binney D, Guthrie J, Intangible drivers of organisational productivity and Prosperity, *Extended Performance Management, Measurements and Reporting, Canberra, pp 1-63*
- Carson E Carson E, *Fazli MA, The impact of Sarbanes Oxley on Australian listed firms, *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference, July 2007*.
- Cheng M Cheng M, Mahama H, Legitimacy and attribution: The effect of perceived biases on capital investment evaluation judgements, *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference, July 2007*.
- Chong KM Andon P, Chong KM, Roebuck P, Personality preferences of accounting and non-accounting graduates seeking to enter the accounting profession, *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.
- Pflugrath G, Chong KM, Alternative-form audit reports: Do they make a difference to auditors' and users' perceptions? *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.
- Chua WF Simnett R, *Vanstraelen A, Chua WF, Assurance on general purpose non-financial reports: An international comparison, *14th International Symposium on Audit Research, June 2007*.
- Coulton J Ruddock C, Coulton J, The relation between non-audit services and financial reporting quality at the partner level, *14th International Symposium on Audit Research, June 2007*.

Research Publications (*cont'd*)

Published Conference Proceedings (Cont'd)

- Ferguson A Ferguson A, *Czernkowski R Information asymmetry resolution in the Australian mining industry, *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference, July 2007*.
- Ferguson A, Lam P, U308: Assessing the cost of the three mines policy, *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference, July 2007*.
- Green W Green W, Are auditors' judgments impaired through receipt of a repeated suggestion for an audit explanation? *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.
- Green W, *Czernkowski R, *Wang Y, The unintended consequences of regulation in China, *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.
- Harding N Harding N, Leung E, The impact of differences in ambiguity tolerance on accounting standard interpretation: Implications and responses, *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.
- Khalifa A Trotman K, Simnett R, Khalifa A, Impact of the type of audit team discussions on auditors' identification and mental simulations of material frauds, *14th International Symposium on Audit Research, June 2007*.
- Lam P Ferguson A, Lam P, U308: Assessing the cost of the three mines policy, *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference, July 2007*.
- Mahama H Cheng M, Mahama H, Legitimacy and attribution: The effect of perceived biases on capital investment evaluation judgements, *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference, July 2007*.
- Morris R Morris R, *Gray S, Corporate transparency differences in the Asian region: The feasibility of global standardisation in practice, *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference, July 2007*.
- Pflugrath G Pflugrath G, Chong KM, Alternative-form audit reports: Do they make a difference to auditors' and users' perceptions? *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.
- Pflugrath G, *Martinov-Bennie N, The impact of the strength of accounting firm's ethical environment on auditors' decision making, *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.
- Roebuck P Andon P, Chong KM, Roebuck P, Personality preferences of accounting and non-accounting graduates seeking to enter the accounting profession, *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007*.

Research Publications (*cont'd*)

Published Conference Proceedings (*cont'd*)

- Ruddock C Ruddock C, Coulton J, The relation between non-audit services and financial reporting quality at the partner level, *14th International Symposium on Audit Research, June 2007*.
- Simnett R Simnett R, *Vanstraelen A, Chua WF, Assurance on general purpose non-financial reports: An international comparison, *14th International Symposium on Audit Research, June 2007*.
- Trotman K, Simnett R, Khalifa A, Impact of the type of audit team discussions on auditors' identification and mental simulations of material frauds, *14th International Symposium on Audit Research, June 2007*.
- Trotman K Trotman K, Simnett R, Khalifa A, Impact of the type of audit team discussions on auditors' identification and mental simulations of material frauds, *14th International Symposium on Audit Research, June 2007*.

Journal Articles forthcoming for 2008

- Balatbat M Balatbat M, *Carmichael D, Probabilistic DCF Analysis and Capital Budgeting and Investment – A Survey, *The Engineering Economist*, 53 (1) 84-102, 2008.
- Balatbat M, *Bertinshaw S, Use of Proceeds disclosures in IPO prospectuses: do issuers come clean?, *Journal of Applied Finance JASSA*, 2008.
- Balatbat M, *Carmichael D, The influence of extra projects on overall investment feasibility, *Journal of Financial Management of Property and Construction*, 2008.
- Baxter J Baxter J, Boedker C and Chua WF, The Future of Interpretive Accounting Research a polyphonic response from beyond the metropolis, *Critical Perspectives on Accounting*, 19, 880-886, 2008
- Baxter J and Chua WF, The Field Researcher as Author-Writer, *Qualitative Research in Accounting and Management*, 5, 101-121, 2008
- Sandhu R, Baxter J and Emsley D, Initiating the Localisation of a Balanced Scorecard in a Singaporean Firm, *Singapore Management Review*, 30 (1) 25-41, 2008.
- Sandhu R, Baxter J and Emsley D, The Balanced Scorecard and its Possibilities: The Initial Experiences of a Singaporean Firm, *Australian Accounting Review*, 18 (44) 16-24, 2008.
- Baxter J and Chua WF, Be(com)ing the Chief Financial Officer of an Organisation Experimenting with Bourdieu's practice theory, *Management Accounting Research*, 19, 212-230, 2008.

Research Publications (*cont'd*)

Journal Articles forthcoming for 2008 (*Cont'd*)

- Bedard JC *Hoitash R, *Hoitash U and Bedard JC, Internal Control Quality and Audit Pricing under the Sarbanes-Oxley Act, *Auditing: A Journal of Practice and Theory*, 27 (1) 105-126, May 2008.
- Bedard JC, *Deis, D, *Curtis M and *Jenkins J, Risk Monitoring and control in Audit Firms: A Research Synthesis, *Auditing: A Journal of Practice and Theory*, 27 (1) 187-218 May 2008.
- Boedker C Baxter J, Boedker C and Chua WF, The Future of Interpretive Accounting Research a polyphonic response from beyond the metropolis, *Critical Perspectives on Accounting*, 19, 880-886, 2008
- Boedker C, *Mouritsen J and Guthrie J, Enhanced Business Reporting – International Trends and Possible Arenas of Policy Recommendation, *Human Resources Costing and Accounting*, 2008.
- Brown P Brown P, *Mitchell J, Culture and stock price clustering: Evidence from The People's Republic of China, *Pacific-Basin Finance Journal*, 16 (1-2) 95-120, 2008.
- Chang L Chang L, Cheng M, and Trotman K, The effect of framing and negotiation partner's objective on judgments about negotiated transfer prices, *Accounting, Organizations and Society*, 2008.
- Cheng M Chang L, Cheng M, and Trotman K, The effect of framing and negotiation partner's objective on judgments about negotiated transfer prices, *Accounting, Organizations and Society*, 2008.
- Cheng M, *Schulz A, *Booth P, Knowledge transfer in project reviews: The effect of self-justification bias and moral hazard, *Accounting and Finance*, 2008.
- Cheng M, Kang H, Roebuck and Simnett R, The new face of current accounting students and the employment landscape: factors affecting job offers, *Australian Accounting Review*, 2008.
- Chong KM Chong KM, Pflugrath G, Do Different Audit Report Formats Affect Shareholders' and Auditors' Perceptions?, *International Journal of Auditing*, 2008
- Chua WF Baxter J, Boedker C and Chua WF, The Future of Interpretive Accounting Research a polyphonic response from beyond the metropolis, *Critical Perspectives on Accounting*, 19, 880-886, 2008
- Baxter J and Chua WF, The Field Researcher as Author-Writer, *Qualitative Research in Accounting and Management*, 5, 101-121, 2008
- Baxter J and Chua WF, Be(com)ing the Chief Financial Officer of an Organisation Experimenting with Bourdieu's practice theory, *Management Accounting Research*, 19, 212-230, 2008.
- Chugh S Chugh S, *Fargher N, Does accounting choice influence U.S. investment in non-U.S. companies? Evidence from U.S. institutional investment in Australian companies, *Accounting and Finance*, 48(1), 99-121, 2008.
- Clarke K Clarke K, *Flanagan J and *O'Neill S, The Financial Information Value Chain: Repositioning Accounting Knowledge, *Australasian Accounting, Business and Finance Journal*, 2 (1) 82-94, 2008.

Research Publications (*cont'd*)

Journal Articles forthcoming for 2008 (*Cont'd*)

- Green W Green W, Does repetition impair auditor judgment?, *Managerial Auditing Journal*, 8, 2008.
- Green W, Are industry specialists more efficient and effective in performing analytical procedures? A multi-stage analysis, *International Journal of Auditing*, 2008.
- Harding N Harding N, Leung E, The Impact of Differences in Ambiguity Tolerance on Accounting Standard Interpretation: Implications and Responses, *Afro-Asian Journal of Finance and Accounting*, 2008.
- Jackson A Jackson A, *Moldrick M, Roebuck P, Mandatory Audit Firm Rotation and Audit Quality, *Managerial Auditing Journal*, 2008.
- Kang H Cheng M, Kang H, Roebuck and Simnett R, The new face of current accounting students and the employment landscape: factors affecting job offers, *Australian Accounting Review*, 2008.
- Pflugrath G Chong KM, Pflugrath G, Do Different Audit Report Formats Affect Shareholders' and Auditors' Perceptions?, *International Journal of Auditing*, 2008
- Roebuck P Cheng M, Kang H, Roebuck and Simnett R, The new face of current accounting students and the employment landscape: factors affecting job offers, *Australian Accounting Review*, 2008.
- Roebuck P Jackson A, *Moldrick M, Roebuck P, Mandatory Audit Firm Rotation and Audit Quality, *Managerial Auditing Journal*, 2008.
- Sidhu B Sidhu, B, *Simmonds D, Analyst coverage of Australian listed firms, *JASSA*, Financial Services Institute of Australasia, 2008.
- Sidhu B, Smith T, Whaley R and Willis R, Regulation Fair Disclosure and the Cost of Adverse Selection, *Journal of Accounting Research*, 46 (3) 697-728, June 2008.
- Sidhu B and Roberts J, The Marketing Accounting Interface – Lessons and limitations, *Journal of Marketing Management*, 24 (7-8) 669-686, 2008.
- Simnett R Simnett R, Moroney R, Industry Specialist Sub-Speciality Knowledge and Business Risk Identification and Evaluation, *Behavioural Research in Accounting*, 2008.
- Cheng M, Kang H, Roebuck and Simnett R, The new face of current accounting students and the employment landscape: factors affecting job offers, *Australian Accounting Review*, 2008.
- Taylor S Taylor Stephen, *Cheng Lai, Estimating and Validating a Firm-Year Specific Measure of Conservatism: Australian Evidence, *Accounting and Finance*, 2008.
- Trotman K Chang L, Cheng M, & Trotman K, The effect of framing and negotiation partner's objective on judgments about negotiated transfer prices, *Accounting, Organizations and Society*, 2008.
- Trotman K, *Leung PW, Effect of Different types of Feedback on the Level of Auditors' Configural Information Processing, *Accounting and Finance*, 48 (2), 301-318, 2008.

Other Publications

Book – Edited

- Roebuck P Roebuck, PJ. and *Martinov-Bennie, N. *Case Studies, Auditing and Assurance*. 4th edition , Lexis Nexis, 2007.
- Simnett R Simnett, R. and *Gay, G. *Auditing and assurance services in Australia*. 3rd edition, 2007.

Journal Non-Refereed

- Pflugrath G Pflugrath G, *Martinov-Bennie N, Is it worth it? *Charter*, 40, p40, 2007.
- Simnett R Simnett R, *Sylph JM, *Kerrigan K, Update on the IAASB's activities, *The Auditor's Report*, 30(2), 2007.

Research Report

- Boedker C Boedker C, Vamos S and Green R, Leadership and Culture – the Missing Millar of the National Innovation Agenda, *Response to the Victorian Government's proposed National Innovation Agenda, published by the Department of Innovation, Industry and Regional Development, Victoria and the Society for Knowledge Economics*.

Text material

- Balatbat M Test Bank, Balatbat M, Pflugrath G, *Deegan C, *Australian Financial Accounting*, 5th edition, 2007.
- Pflugrath G Test Bank, Balatbat M, Pflugrath G, *Deegan C, *Australian Financial Accounting*, 5th edition, 2007.

Other Presentations

- Andon P Andon P, Public private partnerships: Current accounting-related research and future research opportunities, *The Fifth Asia Pacific Interdisciplinary Research in Accounting (APIRA)*, July 2007.
- Ang N Discussant of Sivabalan P, Booth P and Malmi T, Budget participation and budget emphasis in low uncertainty conditions – considering alternative reasons to budget, *Accounting and Finance Association of Australian and New Zealand Annual Conference*, July 2007.
- Balatbat M Discussant of Gallery G and Gallery N, Evidence of Australian firms' delayed responses to Lease Accounting Regulation, *Accounting and Finance Association of Australian and New Zealand Annual Conference*, July 2007.
- Balatbat MC, Carmichael D, An alternative to earned value reporting on project performance, *Published Conference Proceedings, The CRIOCM 2007 International Symposium on Advancement of Construction Management and Real Estate*, August 2007.
- Discussant of Tuite, L, An analysis of Accounting-based valuation models using Australian IPOs , *UNSW Honours Colloquium*, August 2007.
- An investigation of China's split share structure reform and its effects on capital markets, *UTS Seminar Series*, September 2007
- An investigation of China's split share structure reform and its effects on capital markets, *UNSW Seminar Series*, October 2007
- Balatbat MC, Lu F, *Czernkowski R, The reform of split share structure in China and its effects on the capital market: An empirical study, *Published in the program and proceedings of the ACE (All China Economics) International Conference*, December 2007.
- Baxter J *Loh C, *Edwards P, Baxter J, An investigation into the relationship between ethical development and ethical behaviour – Is sex important?, *The Fifth Asia Pacific Interdisciplinary Research in Accounting (APIRA)*, July 2007.
- *Loh C, *Edwards P, Baxter J, An investigation into the relationship between ethical development and ethical behaviour – Is sex important?, *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference*, July 2007.
- Boedker C Boedker C, *Guthrie J, *Binney D, Intangible drivers of organisational productivity and prosperity extended performance management, measurement and reporting: International trends and developments, *Department of Finance, Canberra, published by the Society for Knowledge Economics, Australia*, 2007.
- Boedker C and Chua WF (working paper), Accounting and Strategising in a Global Network of Practice, *Management Accounting in Global Organisations, Alberta Business School*, 2007.
- Brown P Brown P, *Chen Y, Ferguson A, Are Australian mining stocks undervalued? *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference*, July 2007.

Other Presentations

- Carson E *Ye P, Carson E, Simnett R, Threats to auditor independence: the impact of non-audit services, tenure and alumni affiliations, *American Accounting Association, Auditing Mid Year Meeting, January 2007.*
- Cheng M Cheng M, and Mahama H, Legitimacy and attribution: the effect of perceived biases on capital investment evaluation judgements. Presented at: *American Accounting Association, Annual Meeting, August 2007*; Presented at *American Accounting and Finance Association of Australian and New Zealand Annual Conference, July 2007*; Presented at *Research Seminar, Queen's Business School, Canada, January 2007*; Presented at *Research Seminar, Griffith University, Queensland, June 2007.*
- Chua WF Simnett R, *Vanstraelen A, Chua WF, Assurance on General Purpose Non-Financial Reports: An International Comparison, *AAA Auditing Midyear Conference, 2007.*
- Boedker C and Chua WF (working paper), Accounting and Strategising in a Global Network of Practice, *Management Accounting in Global Organisations, Alberta Business School, 2007.*
- Extended Business Reporting – Drivers, Trends and Challenges, *presented at Chartered Accountants NSW Business Forum, 2007.*
- Clarke K Clarke K, Flanagan J, O'Neill S, A Framework for Decision Making: A Skill You Can Learn, *Next Generation Leadership Conference Program, May 2007, CPA Australia, in Sydney, Melbourne and Brisbane.*
- Coulton J Coulton J, Ruddock C, Non audit service fees and financial reporting quality at the partner level, *University of Sydney Seminar Series 2007.*
- Ferguson A Brown P, *Chen Y, Ferguson A, Are Australian mining stocks undervalued? *Program and Abstracts Accounting and Finance Association of Australia and New Zealand Annual Conference, July 2007.*
- Green W Green W, Czernkowski, Wang Y, The unintended consequences of regulation in China, *European Accounting Association Annual Conference, Lisbon, 2007.*
- Green W, Are auditors' judgments impaired through receipt of a repeated suggestion for an audit explanation? *European Accounting Association Annual Conference, Lisbon, 2007.*
- Morris R *Pickering J, *Aisbitt S, *Gray SJ, Morris R, Preparers' perception on the costs and benefits of IFRS adoption in Australia: 'Regulation gone mad?', *Published Program and Proceedings, 19th Asia-Pacific Conference on International Accounting Issues, November 2007.*
- Sidhu B Discussant paper presented by Joos C and Van der Meulen S, International Earnings Comparability, *London Business School Annual Accounting Symposium, 2007.*
- Sidhu B, *Smith T, *Whaley R, *Willis R, Regulation Fair Disclosure and the Cost of Adverse Selection, *Presented at University of Tilburg, 2007.*
- Sidhu B, *Smith T, *Whaley R, *Willis R, Regulation Fair Disclosure and the Cost of Adverse Selection, *Presented at London School of Economics, 2007.*

Other Presentations

- Simnett R Simnett R, *Vanstraelen A, Chua WF, Assurance on General Purpose Non-Financial Reports: An International Comparison, *American Accounting Association, Auditing Mid Year Meeting, January 2007.*
- Simnett R, *Vanstraelen A, Chua WF, Assurance on General Purpose Non-Financial Reports: An International Comparison, *ISAR Shanghai, June, 2007.*
- Other Assurance Services and Sectors, *Presentation at IAASB Future Strategy and Work Program, Information Gathering Forum, April 2007.*
- Simnett R, Nugent M, Providing assurance on carbon emissions disclosures, *Presented at Monash University, May 2007.*
- *Ye P, Carson E, Simnett R, Threats to auditor independence: the impact of non-audit services, tenure and alumni affiliations, *American Accounting Association, Auditing Mid Year Meeting, January 2007.*

Editorial Board Memberships

Baxter J	Abacus Accounting Research
Boedker C	Journal of Human Resources Costing and Accounting
Brown PR	Abacus Accounting and Business Research Accounting and Finance International Review of Finance Journal of Business Finance and Accounting Pacific-Basin Finance Journal
Chua WF	Accounting and Finance Accounting, Organizations and Society Australian Accounting Review Canadian Accounting Perspectives Contemporary Accounting Research Journal of Accounting and Organisational Change Journal of Management Accounting Research Pacific Accounting Review Qualitative Research in Accounting and Management
Miller MC	Australian Accounting Review
Morris R	Journal of International Accounting Research
Simnett R	Accounting and Finance Auditing: A Journal of Practice and Theory Australian Accounting Review (Chair, Management Board) International Journal of Auditing Managerial Auditing Journal
Taylor SL	Accounting and Finance Abacus Auditing: A Journal of Practice and Theory Australian Accounting Review International Journal of Accounting
Trotman KT	Auditing: A Journal of Practice and Theory (Editor) Abacus Accounting and Finance Accounting, Organizations and Society China Finance and Accounting Review International Journal of Auditing Pacific Accounting Review

Reviewers for Journals

Andon P	Australian Accounting Review
Balatbat M	Accounting and Finance Australian Accounting Review Corporate Governance: An International Review
Baxter J	Accounting, Auditing and Accountability Journal Australian Accounting Review European Accounting Review Management Accounting Research
Carson E	Accounting and Finance Auditing: A Journal of Practice and Theory International Journal of Auditing
Coulton J	Accounting and Finance Australian Accounting Review Corporate Governance: An International Review
Ferguson A	Accounting and Finance Accounting Research Journal Auditing: A Journal of Practice and Theory European Financial Management International Journal of Auditing
Green W	Accounting and Finance International Journal of Auditing
Jackson A	Pacific Accounting Review
Mahama H	Journal of Accounting and Organisational Change European Accounting Review Management Accounting Research
Miller MC	Australian Accounting Review Accounting and Business Research Accounting Research Journal Critical Perspectives on Accounting
Morris R	Abacus Australian Accounting Review Journal of International Accounting Research Journal of Accounting and Public Policy
Pflugrath G	Australian Accounting Review
Roebuck P	Australian Accounting Review International Journal of Auditing Auditing: A Journal of Practice and Theory

Reviewers for Journals (*cont'd*)

Sidhu B	Abacus
	Accounting and Finance
	Accounting Horizons
	Auditing: A Journal of Practice and Theory
	Australian Accounting Review
	Accounting Research Journal
	Contemporary Accounting Research
	Pacific Accounting Review
Simnett R	Abacus
	Accounting and Business Research
	Accounting and Finance
	Accounting Review
	Australian Accounting Review
	Contemporary Accounting Research
	International Journal of Accounting
	International Journal of Auditing
Taylor SL	Auditing: A Journal of Practice and Theory
	The Accounting Review
	Auditing: A Journal of Practice and Theory
	Contemporary Accounting Review
	Journal of Accounting Review
	Journal of Business finance and Accounting
Trotman K	Review of Accounting Studies
	Abacus
	Accounting, Organizations and Society
	Auditing: A Journal of Practice and Theory
	International Journal of Auditing
The Accounting Review	

Research Seminars

Research Seminar Series

Another successful seminar series was conducted by The School during 2007. Sixteen research papers were presented, encompassing three major substantive areas: auditing, financial accounting, and management accounting, and covered various methodological and theoretical approaches. Several PhD Proposal presentations were included in the series. In addition to UNSW staff, we welcomed presenters from other institutions in Australia, as well as institutions in Sweden and the United States.

Overseas Speakers

Shannon Anderson, Rice University, "Understanding Cost Management: What Can We Learn from the Evidence on "Sticky Costs?""

George Foster, Stanford University, "Earnings management and initial public offerings"

Steve Kachelmeier, University of Texas at Austin, "Measuring and Motivating Quantity, Creativity, or Both"

Susan Krische, University of Illinois, Urbana Champaign, "Recognition, disclosure, and reconciliation: Effects on users' judgments of managers and auditors"

Gopal Krishnan, George Mason University, "Do Models of Discretionary Accruals Detect Actual Cases of Fraudulent and Restated Earnings? An Empirical Evaluation"

Sven Modell, Stockholm University, "Bundling and Transformation of Management Control Innovations: A Case Study of the Integration of Total Quality Management and the Balanced Scorecard"

Doug Skinner, University of Chicago, "When Voluntary Disclosure Isn't Voluntary: Management Forecasts in Japan"

Other Australian Speakers

Kieran James, University of Southern Queensland, "A Critical Theory based Investigation into Class- and Race-based Discrimination faced by International Chinese Graduates at Australian Accounting Firms"

Roslinda Lim, Macquarie University, "The Relationship between Corporate Governance and Accounting Conservatism: Australian Evidence"

Matthew Pinnuck, University of Melbourne, "Does a media headline have a price impact over and above economic fundamentals?"

Research Seminars (*cont'd*)

Other Australian Speakers (cont'd)

Philip Sinnadurai, Macquarie University, "A re-examination of Australian evidence of directors' recommendations on takeover bids and management of earnings"

Greg White, Curtin University, "Drivers of Voluntary Intellectual Capital Disclosure in Listed Biotechnology Companies"

UNSW Speakers

Nicole Ang, University of New South Wales, "The Utilisation of Quantitative Information in Groups' Capital Investment Decisions" (A PhD proposal)

Andrew Jackson, University of New South Wales, "Stock Volatility Surrounding Management Earnings Forecasts", (A PhD proposal)

Richard Morris, University of New South Wales, "Corporate Transparency Differences in the Asian Region: the Feasibility of Global Standardization in Practice?"

Gary Pflugrath, UNSW with Dr Martinov-Bennie USyd, "The impact of the strength of accounting firm's ethical environment on auditors' decision making"

Wendy Green and Jeff Coulton

Seminar Co-ordinators

Playing a Role in the Life of the University

Staff contributed to the activities of the University in the following ways:

Andon P	Head of Goldstein College, The Kensington Colleges Representative, Courses and Careers Day and Information Day
Ang N	Representative, Courses and Careers Day and Information Day
Balatbat M	Representative, Orientation Day, Courses and Careers Day External Representative, School of Banking and Finance New Appointments Committee Discussant, National Honours Colloquium Representative, Postgraduate Information Evenings Member, School of Accounting Selection Committee for Administration Staff Facilitator, CPA Prize for Financial Accounting
Baxter J	Member, School of Accounting Advisory Committee Leader, GMARS 2008 conference organising committee Participation, APIRA 2010 conference organising committee Representative, Bill Birkett Memorial Lecture Planning Committee
Briers M	CEO, Securities Industry Research Centre for Asia-Pacific Ltd (SIRCA)
Burfitt B	Representative, Courses and Careers Day and Information Day
Carson E	Honours Program Co-ordinator Member, Head of School Advisory Committee Representative, Masters of Commerce Information Evening
Chang L	Representative, Information Day
Cheng M	Discussant, National Honours colloquium Student Ethics Officer, School of Accounting Representative, Information Day
Chong KM	Representative, Australian School of Business Preparation Program (CEPP) for Indigenous Australians Representative, Courses and Careers Day and Information Day Member, Australian School of Business Promotions Committee
Coulton J	Co-ordinator, School of Accounting, Research Seminars Volunteer, Postgraduate information evenings
Ferguson A	Australian School of Business, Senior Lecturer Promotion Committee Deputy Director, Centre for Research in Finance (CRIF) Member, Head of School Advisory Committee Discussant, National Honours colloquium
Green W	Co-ordinator, School of Accounting, Research Seminars Careers/Employment Liaison Officer

Playing a Role in the Life of the University (*cont'd*)

Harding N	Co-ordinator, School Postgraduate Research Programs Member, Faculty Research Committee Reviewer, Faculty Research Grant Scheme Applications Member, Head of School Advisory Committee Discussant, National Honours Colloquium
Humphreys K	Representative, Postgraduate Information evenings
Jackson A	Co-ordinator, PASS Program Discussant, National Honours Colloquium
Kang H	Consultant, UNSW Foundation Year Representative, Courses and Careers Day, Open Day, Information Day Study Abroad Enquiries, Advanced Standing and Cross-Institutional Enquiries (undergraduate students) Officer
Lam P	Representative, Courses and Careers Day and Information Day
Mahama H	Representative, Courses and Careers Day
Mayorga D	Representative, Courses and Careers Day and Information Day Accounting Co-op Program Occupational Health and Safety Academic Representative
Miller MC	Program Director, Master of Professional Accounting Associate Program Director, Master of Financial Analysis Member, Head of School Advisory Committee Co-ordinator, Casual Staffing Co-ordinator, School Specialisations in the Master of Commerce Professional Accreditation Organiser of Orientation Briefings for New MProfAcc Students Member, Australian School of Business Postgraduate Coursework Education Committee Member, Australian School of Business Standing Committee Presenter, Courses and Careers Day, Information Day
Morris R	Director, Undergraduate Studies in Accounting Director, Staff Mentoring Scheme, School of Accounting Member, Head of School Advisory Committee
Pflugrath G	Representative, Courses and Careers Day, Open Day, Information Day
Roebuck P	Co-ordinator, Accounting Co-op Program Member, Head of School Advisory Committee Grievance Officer, School of Accounting Member, Undergraduate Review Committee Chairman, CPA Universities Committee Meeting
Ruddock C	Presenter, Indigenous Winter School Co-ordinator, PASS Program

Playing a Role in the Life of the University (*cont'd*)

Sidhu B	Discussant, National Honours Colloquium Member, Head of School Advisory Committee Planning Team, Ball & Brown Conference Director, Centre for Research in Finance (2004 – March 2007)
Simnett R	Head of School, School of Accounting Member, Co-ordinating Committee, International Symposium on Audit Research Associate Director, Centre for Accounting and Assurance Research Member, Faculty Academic Management Committee (FAM) Member, Australian School of Business Committee Member, Australian School of Business Standing Committee Member, Australian School of Business Steering Committee Representative, Courses and Careers Day, Open Day, and Information Day
Taylor SL	Member, Head of School Advisory Committee Associate Dean Research (Acting), Australian School of Business Member, UNSW Qualifications Committee (Professor and Scientia Professor applications) Member, UNSW Research Committee Member, Australian School of Business Standing Committee University Representative on Board of SIRCA Planning Team, Ball & Brown Conference
Trotman K	Presiding Member, Australian School of Business Director, Centre for Accounting and Assurance Research Member, UNSW Academic Board Director, UNSW Professional Superannuation Board Member, Co-ordinating Committee, International Symposium on Audit Research Member, Head of School Advisory Committee
Wong L	Discussant, National Honours Colloquium

Professional and Community Relations

Members of the School of Accounting undertake many positions in order to aid the profession and community:

Balatbat M	Member of Finance Committee, Our Lady of Rosary, Kensington
Boedker C	Chief Executive Officer (Acting), Society for Knowledge Economics Director, Board of Management, Society for Knowledge Economics Member, OECD World Intellectual Capital Initiative Advisor and Committee Member, Australian Government Consultative Committee on Knowledge Capital (AGCCKC), Canberra, Department of Finance Advisory Committee Member, Australia's National Innovation Sydney, Business Council of Australia – Society for Knowledge Economics Panel Member and Referee, Australasian Reporting Award on Knowledge Capital
Burfitt B	Member, Pacioli Society
Chang L	Member, International House Ltd, UNSW
Cheng M	Co-Liaison Officer, CPA Australia
Chua WF	Member, Australia-China Council Member, Pymble Ladies' College Council Member, Finance Committee, Pymble Ladies' College
Ferguson A	Member, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Technical Committee Member, Accounting and Finance Association of Australia and New Zealand (AFAANZ) PhD Scholarship Review Committee
Green WJ	Workshop Presenter, CPA Australia Auditing Module
Kang H	Co-Liaison Officer, CPA Australia Member, Korea-Australasia Research Centre (KAREC), UNSW
Morris R	Director, International House Ltd Member of Finance Committee, Our Lady of the Sacred Heart Church, Randwick
Miller MC	Member, Advisory Board, Department of Accounting and Finance, Macquarie University Member, External Review Panel of the Accounting and Finance Department of Monash University Member, Universities Committee of CPA Australia (NSW Division)
Roebuck P	Chairman, Institute of Internal Auditors Inc, Australian Academic Review committee.

Professional and Community Relations

(cont'd)

Simnett R	<p>Chair, Sustainability Expert Advisory Panel of the International Federation of Accountants (IFAC)</p> <p>Co-Chair of Taskforce developing an Assurance Standard or Guidance for Carbon Emission Disclosures for the International Auditing and Assurance Standards Board (IAASB)</p> <p>Member, Panel Developing Module on Audit and Assurance for CPA Australia</p> <p>Panel Member, Australasian Reporting Award on Knowledge Capital</p>
Taylor SL	<p>Research Leader, Market Design Program, Capital Markets Co-Operative Research Centre</p> <p>NSW Vice-Chancellors' Committee Representative, Accreditation Reviews (Business Studies) under the NSW Higher Education Act</p> <p>Member, Academic Board, Institute of Chartered Accountants in Australia</p> <p>Member, Financial Integrity Research Network Consultative Committee (an ARC Research Network)</p>
Trotman K	<p>Member, Audit Advisory Committee, Institute of Chartered Accountants in Australia</p>

Statistical Highlights

University Admission Index

The table below contains the University Admission Index (UAI) for admission to the Australian School of Business at the University of New South Wales.

	HECS UAI	Full Fee UAI
2003	95.50	
2004	96.00	
2005	95.00	
2006	93.00	
2007	95.10	90.10

Student Graduations

The table below sets out those students who have graduated at the undergraduate and postgraduate level with majors in Accounting.

	BCom	BCom Hon.	Total U/G	MCom	MCom Hon.	PhD	Total P/G	Total
2003	407	12	419	336	3	3	342	761
2004	504	14	518	315	-	3	318	836
2005	536	10	546	309	3	4	316	862
2006	460	11	471	213	-	1	214	685
2007	475	11	486	238	1	3	242	728

Staffing* as at 31 December

Academic Staff Profile	2003	2004	2005	2006	2007
Professors	5.5	4.5	4.5	4.5	4.5
Associate Professors	3.5	3.5	3.5	4.0	5.5
Senior Lecturers	7	7	7	8	9
Lecturers	13.2	20	20	17	15
Associate Lecturers	4	1	2	2	4
Total	33.2	36.0	37.0	35.5	38

* excludes other academic and casual staff

Statistical Highlights *(cont'd)*

Staffing

Administrative and Support Staff	2003	2004	2005	2006	2007
Manager	1	1	1	1	1
Clerical	4	4	4	2.5	2.4
Total	5	5	5	3.5	3.4

Students / Staff Ratios (Includes Part-time and Casual Staff)

Year	Total Load Taught	F/T Equivalent	Casual/ P/T	Students/Staff Ratio
2003	1041.4	37.8	3.8	25.1
2004	910.5	33.8	4.4	23.9
2005	877.4	35.7	4.1	22.0
2006	1102.2	32.4	1.7	32.3
2007	1327.8	39.7	2.7	31.3

