

# **Annual Review 2008**

## **School of Accounting**

Australian School of Business <sup>TM</sup>

University of New South Wales

[www.accounting.unsw.edu.au](http://www.accounting.unsw.edu.au)



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# Mission and Objectives

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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 produced 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.

# Mission and Objectives

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## 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

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The year of 2008 was a year of significant achievements by members of the School of Accounting, although in the face of continuing staff losses, with staff continuing to be sought after by other academic and professional organizations.

There was again published evidence of the importance and quality of the research achieved by the School of Accounting. In *Charter* May 2008 a paper written by Smith M, Whale J and Norohha A, detailed the strength of the School's output: "demonstrating the significant superiority of the University of New South Wales in terms of publication performance relative to other Australian universities". The School of Accounting was ranked first in Australia when compared against the Top 24 journals. It was also clearly first on the Top 5 journals. In a ranking of Australian academics publishing in the Top 5 journals, Ken Trotman was ranked 1<sup>st</sup> and Wai Fong Chua was ranked equal 2<sup>nd</sup>.

The School achieved a large percentage of the ARC Grants allocated in accounting again this year, providing ongoing evidence of the School's valuable reputation: Noel Harding and Ken Trotman for their project *Improving the 21<sup>st</sup> century audit*; Elizabeth Carson and Roger Simnett for their project *Consistency of going concern audit report modifications over time, audit firms and countries*; and Philip Brown for *Corporate governance, corporate disclosure policies and the timeliness of price discovery: How competitive is the Australian equity market*.

Roger Simnett and Wendy Green were awarded an ARC Linkage Grant for their project: *Improving the Credibility of Greenhouse Gas Emissions Disclosures*. Their research is in collaboration with the ICAA and CPA Australia and will enable the development of an international auditing standard on carbon emissions disclosures. Roger's work as co-Chair of the Task Force appointed by the International Auditing and Assurance Standards Board (IAASB) is synchronous with their ARC research in its timing and objectives. Ken Trotman also received an ARC Linkage Grant with colleagues from Monash University and University of Melbourne, and in collaboration with CPA Australia and the Institute of Chartered Accountants in Australia for their project entitled *Managing the world's most precious resource: The role of water accounting*.

Christina Boedker, and her colleagues Prof Roy Green, Prof John Mathews, Dr Renu Agarwal, A.Prof John Buchanan, Prof Danny Samson, Prof John Van Reenen, Prof Nick Bloom, A/Prof Paul Gollar, Dr Phil Toner, were awarded a large grant from the Department of Innovation, Industry, Science and Research (DIISR) for their research *Impact of Managerial Practices on Firm Performance*. Maria Balatbat, and Prof David Carmichael from the Faculty of Engineering were awarded funding from the 2008 Contestable Funding Scheme for their project *Role of carbon financing in developing nations in mitigating GHG emissions*. The project is in collaboration with Associate Professor Robert L.K. Tiong of the School of Civil and Environmental Engineering at Nanyang Technological University (NTU) in Singapore.

Professor Wai Fong Chua was elected a Fellow of the Academy of the Social Sciences in Australia in recognition of her research excellence over many years. She is internationally recognized for her original and innovative field studies of accounting practices in firms and was one of the earliest researchers to draw upon sociological and organizational theories in the study of accounting. Wai Fong joins eleven other Fellows of the Academy from the Australian School of Business, and is the second Fellow from the School of Accounting.

The Australian School of Business Research Office also awarded 2 of the 5 Outstanding Achievement in Research Awards to Elizabeth Carson and Habib Mahama.

# The Year in Review

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Gary Pflugrath and Christina Boedker were awarded their PhDs and, also very pleasingly, three members of staff were successful in gaining internal promotion to Associate Professor: Dr Elizabeth Carson, Dr Mandy Cheng and Dr Noel Harding.

There were also a number of other significant instances of recognition of the performance of our staff. In April, Ken Trotman was presented the *MBT Award for Excellence in Facilitation* at the inaugural Australian School of Business Teaching Awards ceremony for his outstanding performance. Elizabeth Carson was also the winner of the 2008 American Accounting Association Auditing Section Outstanding Dissertation Award. She is the first person outside the USA to receive this very prestigious award, which recognizes her dissertation as being an outstanding contribution to auditing knowledge. Elizabeth's paper *Global Industry Specialization by Audit Firm Networks* was supervised by Roger Simnett. Roger Simnett was also recognized by the AAA Auditing Section for his role in supervising Dr Carson's thesis.

As mentioned at this beginning of this "Year in Review", staff were successfully sought by other institutions, namely Professor Stephen Taylor to UTS and Dr Habib Mahama to ANU. Gary Pflugrath resigned to join CPA Australia and Dr Caitlin Ruddock left to take up a position at van Eyk Research Ltd.

Early this year we welcomed Dr Hwee Cheng Tan to the School of Accounting, along with Trish Strong, Jerry Wei Chen, Hanghang Tu and Yang Li. We look forward to long and fruitful associations with each of them.

It is clear that 2008 has been filled with achievement and recognition and I am proud of the School's staff - both the academic staff and the administration staff. In the coming year 2009 we will again be striving for excellence.

**Roger Simnett**

Head of School of Accounting



## Staff: Academic

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### 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

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## Professors (con't)



**Mark Hirst**  
BA, BEd (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 behavioral 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

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### 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

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## 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

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### Associate Professors (cont'd)



**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

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## 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, FCPA, 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 and carbon finance, 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.



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

**Christina Boedker** is lecturer in charge of postgraduate courses, Managing Intangible Resources, Managing Value Creation and Managing Agile Organisations. Prior to entering academia, Christina held positions 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. 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.

## Staff: Academic

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### Senior Lecturers (cont'd)



**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.



**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 MEc Macq

**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.

# Staff: Academic

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## Senior Lecturers (cont'd)



**Jeff Coulton**  
BEd (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.



**Wendy Green**  
MCom PhD UNSW,  
CPA

**Wendy Green** is a Senior Lecturer at 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**  
BEd Macquarie,  
MCom, PhD UNSW,  
CPA

**Noel Harding** joined the School in 1994 after completing his undergraduate Honours degree at Macquarie University. He 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. 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's use of emerging audit techniques, auditor perceptions of competence, and judgment and decision making in China.



## Staff: Academic

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### Senior Lecturers (cont'd)



**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.



**Peter Roebuck**  
MCom UNSW, CA

**Peter Roebuck** was a Senior Audit Manager with Deloitte before joining the University of New South Wales. He has worked both in Australia and the U.S.A. He is now a Senior Lecturer in the postgraduate auditing course at 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.



**Hwee Cheng Tan**  
BAcc (Hons) NUS,  
MSc MIT,  
PhD Alberta,  
CPA, CFA

**Hwee Cheng Tan** joined the school in 2008 as a Senior Lecturer. She received her Ph.D. in Accounting from the University of Alberta in 2004. She also has a M.Sc. (Management) from the Massachusetts Institute of Technology. She is a Certified Public Accountant (Singapore) and a Chartered Financial Analyst (USA). Her current research uses econometric and computerized experimental methods to examine the strategic use of accounting information by managers.

# Staff: Academic

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## 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 her PhD at UNSW in behavioural accounting. Nicole has had financial accounting articles on lobbying and disclosure relevance published in academic journals.



**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 undertaking 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.

## Staff: Academic

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### Lecturers (cont'd)



**Jerry Wei Chen**  
BBA, Chengdu  
University of  
Information  
Technology, China

**Jerry Wei Chen** joined the School in early 2008 as Lecturer. From 2006-2007 he taught Business Finance at The Hong Kong Polytechnic University. At UNSW he teaches financial accounting at both undergraduate and postgraduate levels. He is a Ph.D. candidate in Accountancy at The Hong Kong Polytechnic University and recently submitted his thesis. He has been invited to present his works in various international conferences, including AAA annual meeting, WEAI annual conference, FMA/AsFA conference, and NTU IEFA conference. Jerry's research interests cover a range of empirical accounting and finance topics, including value-relevance of accounting information, corporate disclosure, and economic consequences of auditor behaviours.



**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 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.



**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.

# Staff: Academic

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## Lecturers (cont'd)



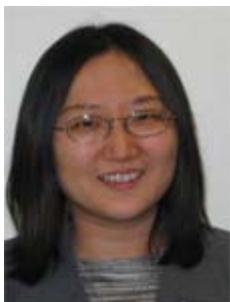
**Kerry Humphreys**  
BCom (Hons) UNSW,  
CA, CPA

**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 managerial corporate strategy and performance evaluation decision making, and the behavioral impacts of strategic performance measurement systems.



**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.



**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.

## Staff: Academic

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### Lecturers (cont'd)



**Amna Khalifa**  
BSc. Eng (Hons)  
MBT UNSW  
PhD UNSW

**Amna Khalifa** completed her PhD degree and was appointed as a Lecturer in 2008. Her PhD examined the evaluation of alternative idea generation techniques in audit fraud risk assessments. Amna's research interests are in the areas of auditing with particular reference to fraud detection. Amna took on the role of Lecturer in Charge of 1A for Session 2 2008 and will again be LIC during Session 1, 2009.



**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 University, 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

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## 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 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  
PhD UNSW

**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 completed a PhD in 2008.

# Staff: Academic

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## Lecturers (cont'd)



**Trish Strong**  
BSSc (Hons) Queen's  
Belfast,  
MBA Curtin, CPA

**Trish Strong** joined the school as a lecturer in July 2008 from the University of Sydney. Trish has lectured in the UK, Hong Kong and Australia at post graduate and undergraduate levels. Currently she teaches 1<sup>st</sup> year students introductory financial and management accounting. Her research interests are in management accounting; accounting information systems; control practices in knowledge intensive firms; and accounting education – specifically the teaching of ethics in accounting courses. Trish is currently undertaking her PhD at UNSW. Prior to her academic career, Trish had 20 years of business experience in roles which involved using her accounting and systems skills to carry out business process re-engineering, designing and implementing change programs.



**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

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## 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.



**Yang Li**  
BCom (Hons), UTS

**Yang Li** joined the school in 2008 and teaches financial accounting. Prior to joining UNSW, he taught at the University of Technology Sydney and Macquarie University. Yang Li is currently completing a PhD at UTS. His PhD research topic is the value of audit quality in the equity market. His research interests are in the areas of the economics of auditing and financial accounting.



**HangHang Tu**  
MB(Acc), Monash

**HangHang Tu** joined the School in early 2008 as an Associate Lecturer. From 2006 to 2007 she taught Financial Accounting and Principle of Finance at the University of Adelaide. She currently teaches undergraduate financial accounting. Hanghang's research interests include examining firms' discretionary accounting policies, the impact of accounting regulation on firm value, assessment of accounting balance sheet quality, for example earnings quality, earnings management and its impact on economic resource allocation. Test market efficiency with respect to accounting method change.



## Staff: Academic

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### Associate Lecturers (cont'd)



**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 recently completed her PhD which 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.

### Visiting Professorial Fellow



**Jean C Bedard**  
MS, University of Cincinnati  
MPA, University of Cincinnati  
MBA, Univ of Wisconsin-Madison  
PhD, Univ of Wisconsin-Madison

**Jean C Bedard** is the Timothy B. Harbert Professor of Accountancy at Bentley College in Massachusetts and a Visiting Professorial Fellow here at the University of New South Wales. Professor Bedard's research interests include individual auditor decision quality, risk assessment and adjustment in audit engagements, and the effects of computerization on the audit process. Her primary teaching interests are financial accounting and auditing, and she has taught at the undergraduate, masters and doctoral levels. Professor Bedard served as President of the Auditing Section of the American Accounting Association during 2003-2004. Other service activities for the American Accounting Association include chairing the Deloitte Wildman Award Committee, and serving on the AAA's Nominations and the Publications Committees. She has also served as Research Coordinator for the AAA's Accounting, Behavior and Organizations Section. Professor Bedard has recently completed a term as Faculty in Residence with the National Assurance Group at BDO Seidman LLP. Her work experience outside academia includes public accounting and management of public health services.

# Staff: Academic

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## 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** is a full time management consultant working for a multi-national consultancy firm. Natalie teaches postgraduate students in the Masters of Commerce program and in the Master of Business and Technology program. Her areas of specialisation include management accounting and control systems. 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.

### **Robert Grierson**

BCom (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.

## Staff: Academic

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### Other Academic Staff (cont'd)

**Ed Harbor**  
BA UNSW, ACMA

**Ed Harbor** teaches postgraduate students on the Masters of Commerce program. 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.

**Fei Lu**  
BCom (Fudan  
University), MPhil  
UNSW

**Fei Lu** teaches postgraduate students financial accounting course. She is currently undertaking a PhD in accounting. Her research area is earnings quality and capital markets. Her previous working experiences include information analyst in information and research department of McKinsey & Company, and audit experience in Ernst & Young.

**Paul Martin**  
MCom UNSW, CPA

**Paul Martin** currently lectures in the Master of Commerce program 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's career in financial services began in 1976.

**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

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## Other Academic Staff (cont'd)

**David Silipo**  
BCom UNSW,  
CA, ISIA

**David Silipo** teaches Financial Accounting, Accounting Concepts & Financial Reporting and Process Improvement and Innovation. He is 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. He lectures and consults to a number of corporations and educational institutes in financial and management accounting, auditing and finance, including Macquarie Bank, the Securities Institute of Australia and CPA Australia. 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.

## Staff: Administration

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**Paula Aldwell**

Administrative Support

Paula has been with UNSW since 1992, and joined the School of Accounting in 2007. Paula offers administrative support jointly to the Schools of Accounting and Marketing. In a previous life she worked as a legal secretary for Baker & McKenzie in their Sydney and London offices before joining Qantas Holidays as personal assistant to the General Manager.

**Patricia Blunt**

PA to Head of School  
Administrative Support

Patricia Blunt joined the School in 2006 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.

**Kathy Song**

Cert IV in Business

Kathy recently joined the School as an Administrative Officer. In the past, she has worked in the business faculties at both UNSW and University of Sydney. Kathy's previous experiences range from academic recruitment co-ordination of permanent & casual academic/general staff, and HR operations to events co-ordination and alumni relations.

**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

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Promotions:                      Christina Boedker – to Senior Lecturer  
Baljit Sidhu – to Professor

New Appointments:            Jerry Wei Chen  
Yang Li  
Trish Strong  
Hwee Cheng Tan  
Hanghang Tu

Resignations:                   Gary Pflugrath – to CPA Australia  
Stephen Taylor – to UTS  
Caitlin Ruddock – van Eyk Research Ltd  
Habib Mahama – to ANU

Staff on Leave During        Elizabeth Carson  
Part of the Year:               Paul Andon  
Kerry Humphreys  
Amna Khalifa  
Ken Trotman

Visitors:                        Professor Shannon Anderson (Rice University)  
Professor George Foster (Stanford)  
Professor Jan Mouritsen (Copenhagen Business School)  
Dr Norio Sawabe (Kyoto University)

## **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 2008 the Centre:

- Supported the International Symposium for Audit Research (ISAR) in Pasadena, USA.
- Continued its output of research in leading international journals,
- Supported the visits of leading international researchers which included Professor Ira Solomon, Professor Stephen Penman and Professor Doug Skinner.
- 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,
- Provided financial support for the development of database on audit fees and audit reports.
- Supported the Ball & Brown Tribute Conference.

# Teaching – Undergraduate

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## 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

**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 2008, with 12 PASS groups running in both Session 1 and 2.

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.

### **Andrew Jackson**

PASS Co-ordinator (Semester 1)

### **Helen Kang**

PASS Co-ordinator (Semester 2)



# Teaching – Undergraduate

## 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 18 sponsor scholarships in 2008. Despite the current financial upheavals, sponsorships have been signed for 10 places in 2009.

Sponsor	2008	2007	2006	2005	2004
Axiom Forensics	1	1	1		
Bentley's MRI				1	
BlueScope Lysaght		1			
BT Financial Group	1	1	2		
Campbell Arnott's	1	1	1	1	1
Canon Australia	1		1		1
Coca-Cola Amatil Limited	1	1	1	1	1
Deloitte.				1	1
NSW Department of Commerce			2		
Ernst & Young			1	1	
JP Morgan		1			
KPMG	1	2	1		1
Macquarie Group	1	1	1		
MLC			1		
McGrath Nicol & Partners	1	1	1		
NSW Treasury	1		1		1
Nine Network				1	
Premier Automotive Group	1	1	1		
PricewaterhouseCoopers	1		1	1	1
Promina Group Limited					1
Roads & Traffic Authority	1	1	1		
Telstra Corporation Limited	1	1	2		3
Westpac Banking Corporation	1	1	1	1	1
WHK Horwath	1		1	1	
UNSW	2				
Zurich Australia Group Limited			1	1	1
Places	18	14	22	10	13
Companies	16	13	19	10	11

**Peter Roebuck**

Co-op Program Co-ordinator

# Teaching – Undergraduate

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## Scholarships and Students Prizes

<b>University Medal in Accounting:</b>	Jim Chuang
<b>Australian School of Business Honours Excellence Scholarship, and the University of New South Wales Honours Year Scholarship</b>	June Chan Glen Dobbie Nicolette Landsbergen Philip Thai Deirdre Tshien

### Undergraduate Scholarships

The Mandie Rebecca Birkenleigh Scholarship in Accounting	Nhan Phu
The Lee Lau Shiu Hing Scholarship in Accounting	Jessye Lin
The Farrell International Scholarship	Rose Zhou
The Bill Stewart Memorial Scholarship in Accounting	Deidre Tshien
The Dr Kai Lou Wong & Mrs Kaye Wong Scholarship	Jim Chuang

### Undergraduate Prizes

The ACCA Prize for Best 4 <sup>th</sup> Year Honours Thesis	Serena Alim & Aileen Tse
The ACCA Prize for Global Financial Reporting Analysis	Julie Oey
The CPA Australia Prize for Year 1	Wendy Tian Ran Qiu
The CPA Australia Prize for Year 2:	Edith Yan Pui Chau
The CPA Australia Prize for Year 3:	A Sriravindrarajah
The CPA Australia Corporate Accounting Prize:	Jaihui Hu & Anita Young
The McGraw-Hill Book Prize:	Anita Young
The Thomson Legal & Regulatory Prize	Wilson Chi Hin Ng
The PricewaterhouseCoopers Prize for Management Accounting	Zhuolin Xiao & Carl Jiwei Zhang.

# Teaching – Undergraduate

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## 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, 13 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 2007 who are products of our Honours Program include Professor Stephen Taylor, Professor Philip Brown, Associate Professor Malcolm Miller, Dr Wendy Green, Associate Professor Elizabeth Carson, Associate Professor Mandy Cheng, Dr Helen Kang, Paul Andon, Nicole Ang 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.

2008 was another outstanding year for the Honours Program. Three of our students graduated with First Class Honours and the remaining three students received Second Class Upper Division. In particular, I was delighted to see Jim Chuang won the 2008 University Medal. Three of our Honours students, Jim Chuang, Nicolette Landsbergen, and Deirdre Tshien also represented the School at the Faculty's Annual National Honours Colloquium in August 2008. 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 2009, the Honours Program will be co-ordinated by Associate Professor Mandy Cheng.

## **Habib Mahama**

Undergraduate Honours Co-ordinator

# Teaching – Undergraduate

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## 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 2001. 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 faced by more junior and early career academics 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 2008. The Scheme is very popular among junior staff in the School.

**Dr Richard Morris**

Mentoring Scheme Co-ordinator

# Teaching – Postgraduate

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## Postgraduate Coursework Programs

The School offers many subjects in the postgraduate coursework programs of the Australian School of Business. The biggest School program is the Master of Professional Accounting (MProfAcc). In Semester 1, 2008 and Session 2, 2008 the total enrolments in the MProfAcc and the extended version of the program were 576 students and 580 students respectively. These enrolments were higher than those in corresponding semesters in 2007 (485 and 514). In Semester 2, 2008 for the first time there were more students enrolled in the extended 17 unit version of the program (343 students) than in the 13 unit version of the program (237 students).

The School offers two specializations in the Master of Commerce program. The enrolment in the Accounting specialization was 76 students for Semester 1, 2008 and 56 students for Semester 2, 2008. The enrolment in the Strategic Value Management specialization was 11 students for Semester 1, 2008 and 10 students for Semester 2, 2008.

The Master of Financial Analysis (MFinAn) program continues to grow. From Semester 1, 2007 to Semester 2, 2008 the numbers have increased each semester as follows: 85, 190, 288 and 343. The MFinAn is designed for postgraduate students with a major in Accounting and/or Finance and is offered in conjunction with the School of Banking & Finance. By undertaking the program students can study a mix of Accounting and Finance subjects tailored to their needs.

### **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 2008, 25 postgraduate research students were enrolled in the school, 17 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, 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.

During the year, four candidates were awarded their PhD degrees: Dr Christina Boedker, Dr Peter Carey, Dr Amna Khalifa and Dr Gary Pflugrath.

### **Wendy Green**

Postgraduate Research Co-ordinator

# Research Theses

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## Theses Completed

### *PhD*

- Boedker C      *Local Players and Global Strategies, The Transformative Effects of Accounting in Strategising.*  
Supervisor — Professor WF Chua
- Carey P      *The Benefits of Services Provided by External Accountants to Small and Medium Sized Enterprises*  
Supervisor — Professor R Simnett
- Khalifa A      *Evaluation of Alternative Idea Generation Techniques in Audit Fraud Risk Assessments*  
Supervisor – Professor K Trotman
- Pflugrath G      *Assurance reporting and the communication process: Impacts on report users' perceptions and decision-making*  
Supervisor – Professor R Simnett

### *BCom (Honours)*

- Chan J      *Globalisation and Convergence of Accounting Information*  
Supervisors: Dr H Kang and Associate Professor R Morris
- Chuang J      *The market pricing of real activities manipulation.*  
Supervisors: Dr J Coulton and A Jackson
- Dobbie G      *On the timeliness of earnings: An empirical and theoretical investigation*  
Supervisors: Professor P Brown and A Jackson
- Landsbergen N      *Greenhouse gas disclosure and assurance practices of Australian firms*  
Supervisors – Dr W Green and Professor R Simnett
- Thai P      *The effect of audit partner rotation on auditor-client relationships and audit efficiency*  
Supervisor – Dr M Cheng and Dr W Green
- Tshien D      *Differential abilities within team: implications for team performance under individual, group and hybrid incentive schemes*  
Supervisor – Dr M Cheng and Dr H Mahama

# Research Theses

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## 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
- Chan K                    *Accounting based composite market multiples and equity valuation*  
Supervisor – Professor Baljit Sidhu
- 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)
- Kim S                     *The Impact of Hierarchical Distances on Pre-decision Distortion of Information by Auditors*  
Supervisor – Dr N Harding
- Lai CY                    *Accounting Conservatism*  
Supervisor – Professor S Taylor
- Lam P                     *Backdoor Listing: An Empirical Analysis*  
Supervisors — Professor P Brown and Associate Professor A Ferguson
- Lu F                        *Evolution of Accounting and Earnings Quality: Evidence from China*  
Supervisors – Dr M Balatbat and Professor S Taylor (UTS)
- Mayorga D               *Disclosure Judgments under Continuous Disclosure*  
Supervisor — Professor K Trotman
- Lim R                     *The Relationship between Corporate Governance and Accounting Conservatism*  
Supervisor – Professor S Taylor
- Strong T                 *Climate Change Sustainability Strategy in Practice*  
Supervisor – Associate Professor Jane Baxter and Professor WF Chua
- Tu H                       *Goodwill and intangible assets: Expenses or capitalised?*  
Supervisor – Professor B Sidhu
- White A                  *Examination of Auditor’s Strapping Rules in Decision Making*  
Supervisors — Professor R Simnett and Dr N Harding

# Research Theses

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## Theses Continuing

### *PhD*

- Wong L                    *Financial Reporting/Accounting Quality*  
Supervisor — Professor SL Taylor
- Wong R                    *Behavioural Decision Making in Auditing*  
Supervisors —Dr N Harding

### *MPhil*

- Burfitt B                    *Accounting for Value in Kind Sponsorship*  
Supervisors — Associate Professor J Baxter and Professor WF Chua
- Felgen A                    *The Impact of earnings on short and long term security pricing*  
Supervisors: Professor P Brown and Associate Professor A Ferguson
- Gui J                        *Title to be advised.*  
Supervisors —Associate Professor J Baxter and Dr N Harding
- Islam N                     *Environmental Accounting*  
Supervisor: Dr W Green
- Knapp J                     *Accounting Standards*  
Supervisors: Associate Professor A Ferguson and Professor R Simnett
- Saune N                    *Earnings management benchmark beating*  
Supervisor: Professor S Taylor
- Sherry S                    *Tax-Loss Selling in Australian and Its Consequences*  
Supervisors: Associate Professor A Ferguson
- Tronnes PC                *Differences in going concern opinions across time, between countries and different accounting firms*  
Supervisors: Professor R Simnett and Dr Elizabeth Carson



# Research Grants

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## 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.
Boedker C	Department of Innovation, Industry, Science and Research, Impact of Managerial Practices on Firm Performance, with Green R, Matthews J, Agarwal R, Buchanan J, Samson D, Van Reenan J, Bloom N, Gollan P and Toner P, 2008.
Brown P	ARC Discovery Grant, Corporate governance, corporate disclosure policies and the timeliness of price discovery: How competitive is the Australian equity market? 2008-2009.
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.  AFAANZ Research Grant, Evaluating the Impact of Auditor Partner Rotation on Audit-Client Negotiation, with Mayorga D and Green W, 2008.
Chua WF	ARC Discovery Grant, Strategising and management accounting control: Comparing and contrasting Australian and Japanese practices, with Baxter J and Sawabe N, 2007-2009.
Coulton J	AFAANZ Research Grant, Is there a dividend run-up effect for Australian equities, with Ferguson A, 2008.
Ferguson A	ARC Discovery Grant, Corporate governance and the market for audit services, with Taylor SL, 2006-2008  AFAANZ Research Grant, Is there a dividend run-up effect for Australian equities, with Coulton J, 2008.  AFAANZ Research Grant, Assessing the Wealth Impact of the Three Mines Policy, with Lam P, 2008.
Green W	ARC Linkage Grant, Improving the credibility of greenhouse gas emissions disclosures, with Simnett R, and partner organisations CPA Australia and the Institute of Chartered Accountants in Australia, 2008-2011.  AFAANZ Research Grant, Evaluating the Impact of Auditor Partner Rotation on Audit-Client Negotiation, with Mayorga D and Cheng M, 2008.
Harding N	ARC Discovery Grant, Improving the 21 <sup>st</sup> century audit, with Trotman K, 2008-2010
Lam P	AFAANZ Research Grant, Assessing the Wealth Impact of the Three Mines Policy, with Ferguson A, 2008.

# Research Grants

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## Research Grants – External (cont'd)

Mayorga D	AFAANZ Research Grant, Evaluating the Impact of Auditor Partner Rotation on Audit-Client Negotiation, with Green W and Cheng M, 2008.
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.
Sidhu B	ARC Linkage Grant (Partners: 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, Consistency of going concern audit report modifications over time, audit firms and countries, with Carson E, 2008-2010.  ARC Linkage Grant, Improving the credibility of greenhouse gas emissions disclosures, with Green W, and partner organisations CPA Australia and the Institute of Chartered Accountants in Australia, 2008-2011.
Taylor SL	ARC Discovery Grant, Corporate governance and the market for audit services, with Ferguson A, 2006-2008
Trotman K	ARC Discovery Grant, Improving the 21 <sup>st</sup> century audit, with Harding NJ, 2008-2010  ARC Discovery Grant, Multi-person judgment in management accounting with Cheng M, 2006-2008.  ARC Linkage Grant, Managing the world's most precious resource: The role of water accounting, with Monash University and University of Melbourne, and partner organisations CPA Australia and the Institute of Chartered Accountants in Australia, 2008-2010.

## Research Grants – Internal

Ang N	Australian School of Business Research Grant, The Influence of Affect and Agency on Managers' Capital Budgeting Decisions.
Balatbat M	UNSW 2008 Contestable Funding Scheme, Role of carbon financing in developing nations in mitigating GHG emissions, with Carmichael D.
Cheng M	Australian School of Business Research Grant, How do managers search, interpret, store and retrieve strategically relevant peripheral information? The role of strategic performance measurement systems, with Humphreys K.

# Research Grants

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## Research Grants – Internal (cont'd)

He W	Australian School of Business Research Grant, Do institutional investors curb analyst over-confidence?  Australian School of Business Research Grant, Do foreign investors make stock prices more informative? with Pham P and Li D.
Humphreys K	Australian School of Business Research Grant, How do managers search, interpret, store and retrieve strategically relevant peripheral information? The role of strategic performance measurement systems, with Cheng M.
Kang H	Australian School of Business Learning and Teaching Research Fund, First Year Accounting On-line Project, with Trotman K.
Phua YS	Special Research Grant, Using a multiple theoretical perspective to examine the influence of various types of uncertainty on the management of non-equity type inter-firm relationships.
Roebuck P	Australian School of Business Learning and Teaching Research Fund, Student Employment Grant, with Simnett R.
Simnett R	Australian School of Business Learning and Teaching Research Fund, Student Employment Grant, with Roebuck P.
Trotman K	Australian School of Business Learning and Teaching Research Fund, First Year Accounting On-line Project, with Kang H.

## Other Awards/Scholarships

Andon P	Australian School of Business PhD Completion Scholarship
Carson E	American Accounting Association Auditing Section, Outstanding Dissertation Award.  Australian School of Business, Research Office Award.
Cheng M	ARC Teaching Relief.
Humphreys K	Australian School of Business PhD Acceleration Scholarship.  AFAANZ/ICAA/CPA Australia/NIA PhD Scholarship.
Lam P	Australian School of Business, PhD Acceleration Scholarship.
Mahama H	Australian School of Business, Research Office Award.

# Research Publications

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## Book Chapters (B1)

- Boedker C Guthrie J and Boedker C, The Hidden Wisdom: A Sustainability vision of Karl-Erik Sveiby, book chapter in honour of Karl-Erik Sveiby's 60<sup>th</sup> birthday, a review of his 2006 book, *Treading Lightly: the Hidden Wisdom of the World's Oldest People*.

## Journal Refereed (C1)

- 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*, 2, 18-21, 2008.
- Balatbat M, \*Carmichael D, The influence of extra projects on overall investment, *Journal of Financial Management of Property and Construction*, 13 (3), 161-175, 2008.
- Baxter J Baxter J, Boedker C, Chua WF, The Future(s) of Interpretive Accounting Research: a polyphonic response from beyond the metropolis, *Critical Perspectives on Accounting* 19 (6), 880-886, 2008.
- Baxter J, Chua WF, Be(com)ing the Chief Financial Officer of an Organisation: 'Transforming' an Accounting and Finance Function, *Management Accounting Research*, 19 (3), 212-230, 2008.
- Baxter J, Chua WF, The Field Researcher as Author-Writer, *Qualitative Research in Accounting & Management*, 5 (2), 101-121, 2008.
- Baxter J, Sandhu R, Emsley D, Initiating the Localisation of a Balanced Scorecard in a Singaporean Firm, *Singapore Management Review* 30(1), 25-41, 2008
- Baxter J, Sandhu R, Emsley D, The Balanced Scorecard and its Possibilities: The Initial Experiences of a Singaporean Firm, *Australian Accounting Review*, 18 (44), 16-24, 2008.
- Bedard JC Bedard JC, Hoitash R and Hoitash U, Internal Control Quality and Audit Pricing under the Sarbanes-Oxley Act, *Auditing: A Journal of Practice & Theory*, 27 (1), 105-126, 2008.
- Bedard JC, Deis D.R, Curtis M.B and Jenkins JG, Risk Monitoring and Control in Audit Firms: A Research Synthesis, *Auditing: A Journal of Practice & Theory*, 27 (1), 187-218, 2008.
- Boedker C Baxter J, Boedker C, Chua WF, The Future(s) of Interpretive Accounting Research: a polyphonic response from beyond the metropolis, *Critical Perspectives on Accounting*, 19 (6), 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*, 12 (1) 14-25, 2008.

# Research Publications

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

- Brown P      Brown P and Mitchell J, Culture and stock price clustering: Evidence from The Peoples' Republic of China, *Pacific-Basin Finance Journal*, 16(1-2), 95-120, 2008
- Brown P, How J and Verhoeven P, The accuracy of analysts' dividend forecasts around the world, *Pacific-Basin Finance Journal*, 16(4), 411-435, 2008.
- Brown P and Szimayer A, Valuing ESOs: Performance hurdles, early exercise and stochastic volatility, *Accounting and Finance*, 48(3), 363-389, 2008.
- Brown P, Tarca A, Bradbury M, Hancock P, van Zijl A and Woodliff D, Identifying decision useful information with the matrix format income statement, *Journal of International Financial Management and Accounting*, 19(2), 184-217, 2008.
- \*Al-Shammari B, Brown P and Tarca A, An investigation of compliance with international accounting standards by listed companies in the Gulf Co-Operation Council Member States. *The International Journal of Accounting*, 43(4), 425-447, 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, Organisations and Society*, 33(7-8): 704-717.
- 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, Organisations and Society*, 33(7-8): 704-717.
- Chong KM      Chong KM and Pflugrath G, Do Different Audit Report Formats Affect Shareholders' and Auditors' Perceptions? *International Journal of Auditing*, 12 (3), 221-241, 2008.
- Chua WF      Baxter J, Boedker C and Chua WF, The Future(s) of Interpretive Accounting Research: a polyphonic response from beyond the metropolis. *Critical Perspectives on Accounting*, 19 (6), 880-886, 2008.
- Baxter J and Chua WF, The Field Researcher as Author-Writer. *Qualitative Research in Accounting & Management*, 5 (2), 101-121, 2008.
- Baxter J and Chua WF, Be(com)ing the Chief Financial Officer of an Organisation: 'Transforming' an Accounting and Finance Function. *Management Accounting Research*, 19 (3), 212-230, 2008.
- Taylor S and Chua WF, The rise and rise of IFRS: An examination of IFRS diffusion. *Journal of Accounting and Public Policy*, 27(6), 462-473, 2008.
- Chugh S      Chugh S and 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 KJ, 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

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

- Green W      Green W, Does repetition impair auditors' judgments? *Managerial Auditing Journal*, 23 (8), 724, 2008.
- Green W, Are industry specialists more efficient and effective in performing analytical procedures? A multi-stage analysis, *International Journal of Auditing*, 12 (3), 243-260, 2008.
- Harding N      Harding N and Leung E, The Impact of Differences in Ambiguity Tolerance on Accounting Standard Interpretation: Implications and Responses. *Afro-Asian Journal of Finance and Accounting*, 1(2), 162-179, 2008.
- Jackson AB      Jackson AB, Moldrich M and Roebuck P, Mandatory Audit Firm Rotation and Audit Quality. *Managerial Auditing Journal*, 23 (5), 420-437, 2008.
- Pflugrath G      Pflugrath G and Chong KM, Do Different Audit Report Formats Affect Shareholders' and Auditors' Perceptions? *International Journal of Auditing*, 12(3), 221-241, 2008.
- Pflugrath G and Martinov-Bennie N, The Strength of an Accounting Firm's Ethical Environment and the Quality of Auditors' Judgments. *Journal of Business Ethics* (ONLINE DOI 10.1007/s10551-008-9882-1)
- Roebuck P      Jackson AB, Moldrich M and Roebuck P, Mandatory Audit Firm Rotation and Audit Quality. *Managerial Auditing Journal*, 23 (5), 420-437, 2008.
- Sidhu B      Sidhu BK, Smith T, Whaley RE and Willis R.H, Regulation Fair Disclosure and the Cost of Adverse Selection. *Journal of Accounting Research*, 46 (3), 697-728, 2008
- Sidhu BK and Simmonds D, Analyst Coverage of Australian Listed Firms. *FINSIA Journal of Applied Finance JASSA*, 1, 19-29, 2008.
- Sidhu BK and Roberts J, The Marketing Accounting Interface – Lessons and Limitations. *Journal of Marketing Management*, 24 (7-8), 669-686, 2008.
- Taylor S      Taylor S and Lai C, Estimating and Validating a Firm-Year Specific Measure of Conservatism: Australian Evidence. *Accounting and Finance*, 48 (4), 673-695, 2008.
- Taylor S and Chua WF, The rise and rise of IFRS: An examination of IFRS diffusion. *Journal of Accounting and Public Policy*, 27(6), 462-473, 2008.
- Trotman K      Chang L, Cheng M and Trotman K, The effect of framing and negotiation partner's objective on judgments about negotiated transfer prices. *Accounting, Organisations and Society*, 33(7-8): 704-717.
- Trotman K and Leung PW, Effect of Different Types of Feedback on the Level of Auditors' Configural Information Processing. *Accounting and Finance*, 48 (2), 301-318, 2008.

# Research Publications

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## Conference Full Paper Refereed (E1)

- Andon P      Andon P, Envisaging value in public private partnerships, *1<sup>st</sup> Workshop on Imagining Business, Oxford, UK, June 2008.*
- Balatbat M      Balatbat M and Carmichael D, Gain and Risk in Sustainable Investments, *6<sup>th</sup> Symposium on Accountability, Governance and Performance, Brisbane, February 2008.*
- Balatbat M, Lu F and Czernkowski R, The reform of split share structure in China and its effects on the capital market, *AFAANZ, Sydney, July 2008.*
- Balatbat M and Carmichael D, Sensitivity to one or more investments in DCF analysis with uncertainty, *AFAANZ, Sydney, July 2008.*
- Balatbat M and Carmichael D, The Extension of probalistic DCF analysis to multiple project investments, *American Accounting Association, Annual Meeting, Anaheim, California, August 2008.*
- Balatbat M and Carmichael D, Cash Flow Correlation Approximations in Capital Budgeting, *Asian-Pacific Conference on International Accounting Issues, Paris, France, November 2008.*
- Boedker C      Boedker C and Chua WF, The Rhythm of the Business: Accounting Time and Strategising, *Global Management Accounting Research Symposium, June 2008.*
- Carson E      Carson E and Huang J, The impact of the demise of Arthur Andersen on the US, UK and Australian Audit markets: A comparative analysis, *AFAANZ, Sydney, July 2008.*
- Carson E, Simnett R, Soo B and Wright A, The Pricing of Client Risk by Big N and Non Big N Audit: 1996-2004, *American Accounting Association Mid-Session Meeting, Austin Texas, January 2008.*
- Chen J      Chen JW, Risk analysis on book to market effect, *The 9<sup>th</sup> Annual Conference of the Asian Academic Accounting Association, Dubai, UAE, December 2008.*
- Chong KM      Chong KM and Pflugrath GL, The Impact of Independence Section in Audit Reports on Shareholders' Perceptions, *ABO, AAA Conference, October 2008*
- Chong KM and Pflugrath GL, The Impact of Independence Section in Audit Reports on Shareholders' Perceptions, *20<sup>th</sup> Asia-Pacific Conference on International Accounting Issues, Paris, November 2008*
- Chua W      Boedker C and Chua WF, The Rhythm of the Business: Accounting Time and Strategising, *Global Management Accounting Research Symposium, June 2008.*
- Coulton J      Coulton J, Jackson A and Nagasawa Y, The timing of real activities-based earnings management, *AFAANZ, Sydney, July 2008.*
- Green W      Green W, Morris R and Tan H, The split equity reform and corporate financial transparency in China: Preliminary evidence, *AFAANZ, Sydney, July 2008.*

# Research Publications

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## Conference Full Paper Refereed (E1) (cont'd)

- Humphreys K      Humphreys K and Trotman K, The balanced scorecard: The effect of strategy map provision on performance evaluation judgments and mental model development, *Global Management Accounting Research Symposium, June 2008*; and *AFAANZ, Sydney, July 2008*.
- Jackson A      Coulton J, Jackson A and Nagasawa Y, The timing of real activities-based earnings management, *AFAANZ, Sydney, July 2008*.
- Kang H      Kang H and Gray S, Reporting Intangible Assets: Voluntary Disclosure Practices of the Top Emerging Market Companies, *American Accounting Association, International Accounting Mid-Year Meeting, February 2008*, and *American Accounting Association, Annual Meeting, August 2008*.
- Kang H, Thi TD and Schultze W, Discretionary Capitalization of R&D – The Trade-off between Earnings Management and Signalling, *4<sup>th</sup> EIASM Workshop on Visualising Measuring Managing Intangibles & Intellectual Capital, Belgium, October 2008*.
- Morris R      Green W, Morris R and Tan H, The split equity reform and corporate financial transparency in China: Preliminary evidence, *AFAANZ, Sydney, July 2008*.
- Morris R and Tronnes P, The Determinants of Voluntary Strategy Disclosure: An International Comparison, *AFAANZ, Sydney, July 2008*.
- Pflugrath G      Chong KM and Pflugrath GL, The Impact of Independence Section in Audit Reports on Shareholders' Perceptions, *ABO, AAA Conference, October 2008*
- Chong KM and Pflugrath GL, The Impact of Independence Section in Audit Reports on Shareholders' Perceptions, *20th Asia-Pacific Conference on International Accounting Issues, Paris, November 2008*.
- Phua YS      Phua YS, Lillis AM and Abernethy MA, Control System Investments as Exit Barriers in Multi-Period Outsourcing Arrangements, *AAA Annual Meeting, Anaheim California, August 2008*.
- Phua YS, Lillis Am and Abernethy MA, Control System Investments as Exit Barriers in Multi-Period Outsourcing Arrangements, *CPA Conference New York, April 2008*.
- Simnett R      Carson E, Simnett R, Soo B and Wright A, The Pricing of Client Risk by Big N and Non Big N Audit: 1996-2004, *American Accounting Association Mid-Session Meeting, Austin Texas, January 2008*.
- Trotman K      Humphreys K, Trotman K, The balanced scorecard: The effect of strategy map provision on performance evaluation judgments and mental model development. *Global Management Accounting Research Symposium, June 2008*, and *AFAANZ Sydney, July 2008*.
- Wong L      Wong L, Earnings quality and the cost of equity, *AFAANZ, Sydney July 2008*.



# Research Publications

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## Journal Articles forthcoming for 2009

- Baxter J            Burfitt B, Baxter J and Chua WF, Inter-Organisational Alliances and the Importance of Accounting for Value In Kind Transactions: Exploring the Role of Formal Management Accounting Controls, *Australian Accounting Review*, 2009.
- Burfitt B            Burfitt B, Baxter J and Chua WF, Inter-Organisational Alliances and the Importance of Accounting for Value In Kind Transactions: Exploring the Role of Formal Management Accounting Controls, *Australian Accounting Review*, 2009.
- Carson E            Industry Specialisation by Global Audit Firms, *International Journal of Auditing*, March 2009.
- Carson E and F Mohd Salman, The Impact of the Sarbanes Oxley Act on the Audit Fees of Australian Listed Firms, *International Journal of Auditing*, 2009.
- Chua WF            Burfitt B, Baxter J and Chua WF, Inter-Organisational Alliances and the Importance of Accounting for Value In Kind Transactions: Exploring the Role of Formal Management Accounting Controls, *Australian Accounting Review*, 2009.
- Simnett R, Vanstraelen A and Chua WF, Assurance on sustainability report: an international comparison, *The Accounting Review*, 2009.
- Mahama H           Mahama H and Ming CY, Current options trading practices and the construction and governance of operational risk: A case study, *Accounting, Auditing and Accountability Journal*, 2009.
- Roebuck P           Hecimovic A, Martinov-Bennie N and Roebuck P, The force of law: Australian auditing standards and their impact on the auditing profession, *Australian Accounting Review*, 2009.
- Simnett            Moroney R and Simnett S, Industry Specialist Sub-Specialty Knowledge and Business Risk Identification and Evaluation, *Behavioral Research in Accounting*, 2009.
- Simnett R, Vanstraelen A and Chua WF, Assurance on sustainability report: an international comparison, *The Accounting Review*, May 2009.

# Other Publications

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## Book – Review

- Brown P            Brown P, Review of Geoffrey Whittington, Profitability, Accounting Theory and Methodology: The Selected Essays of Geoffrey Whittington, *Accounting Review*, 83 (2), 557-559, 2008
- Kang H            Global Dimensions of Corporate Governance, by Yadong Luo. Reviewed in *The International Journal of Accounting*, 43 (1) 88-91, 2008

## Journal Non-Refereed

- Boedker C            Boedker C, Mouritsen J and Guthrie J, Submission to the Enhanced Business Reporting Consortium for the US Security Exchange Commission's Advisory Committee on Improving Financial Reporting, *published by the Society for Knowledge Economics, submitted to the EBRC, 2008.*
- Boedker C, Green, Runnalls M, Gahan P and Samson D, Leading Australia to More Innovative Productive and fulfilling Workplaces, the Role of Government, *prepared for the Society for Knowledge Economics, commissioned by Dept of Education Employment and Workplace Relations, 2008.*
- Boedker C and Mouritsen J, Enabling Innovation: Leadership, culture and Mangement at the Workplace Level, *prepared for the Society of Knowledge Economics, commissioned by the Victorian Department of Innovation, Industry and Relgional Development, 2008.*
- Boedker C, Business Council of Australia, Society for Knowledge Economics (2008) Australia's National Innovation System, *submission to Kim Carr's National Innovation Review Panel, published by the Society for Knowledge Economics.*
- Simnett R            Simnett R, The Benefits of Assuring Carbon Emission Disclosures. *The Institute of Chartered Accountants in Australia*, First edition, 1-32, 2008

## Other Presentations

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- Ang N            Ang N, and K. Trotman. The Utilisation of Quantitative Information in Groups' Capital Investment Decisions. *University of Sydney Seminar Series, October 2008*
- Balatbat M       Discussant of Chuang, The market pricing of real activities manipulation, *UNSW Honours Colloquium, August 2008*.
- The role of consideration in China's split share structure reform, *presented at Nanyang Technological University Seminar Series, November 2008*.
- Role of carbon financing in developing nations in mitigating GHG emissions, *UNSW Energy Showcase, December 2008*.
- Boedker C        Presentation, National Innovation Review Panel Chair, Dr Terry Cutler, jointly with Business Council of Australia, Melbourne, 2008.
- Carson E         Industry Specialization by Global Audit Firms, *presented Melbourne University, October 2008*.
- Carson E, Simnett R and Tronnes PC, International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications, *ANCAAR Conference, ANU, December 2008*.
- Cheng M          Cheng M, Humphreys K, Improving managerial judgments of information relevance and strategy appropriateness using the BSC and the strategy map, *New Directions in Management Accounting Research Conference, December 2008*.
- Discussant of Abernethy M, Bouwen J, van Lent L, The Role of Performance Measures in the Intertemporal Decisions of Business Unit Managers, *Global Management Accounting Research Symposium, June 2008*.
- Chang L and Cheng M, The impact of outcome and process accountability on customer-supplier negotiation. *New Directions in Management Accounting Research Conference, December 2008; Research Seminars at Monash University and Macquarie University*
- Mahama H and Cheng M, Managers' perception of costing systems and its impact on intensity of use, psychological empowerment and managerial performance. *New Directions in Management Accounting Research Conference, December 2008*
- Trotman K, Cheng M and Tse A, Timing of auditors' concession and negotiation history effects on finance officers' negotiation judgments. *AAA Annual Meeting, August 2008*.
- Chang L          Chang L and Cheng M, The impact of outcome and process accountability on customer-supplier negotiation. *New Directions in Management Accounting Research Conference, December 2008; Research Seminars at Monash University and Macquarie University*
- Green W          Green W, Czernkowski R and Wang Y, Does Regulation bring Unintended Consequences? Evidence from China, *Corporate Governance an International Review: Special Symposium on China and India, Virginia Beach, October 2008; Asian Academic Accounting Association Annual Meeting, Dubai, November 2008*.

## Other Presentations

(cont'd)

- Green W (cont) Green W, Morris R and Tang HP, The Split Equity Reform and Corporate Financial Transparency in China. *Corporate Governance an International Review: Special Symposium on China and India, Virginia Beach, October; 2008 Asian-Pacific Conference on International Accounting Issues, Paris, November 2008; Asian Academic Accounting Association Annual Meeting, Dubai, November 2008.*
- Green W, Morris R and Tang HP, The Split Equity Reform and Corporate Financial Transparency in China: Preliminary Evidence, *American Accounting Association Annual Conference, Los Angeles, August 2008; European Accounting Association Annual Conference, Rotterdam. April 2008.*
- Discussant of Cong LM, Brown A, Tower G, Mitchell, and Van der Zahn, S-Share and H-Share Firms – Two Smart Rats or Merely Three Blind Investors? *AFAANZ Sydney, July 2008*
- Harding N White A and Harding N, Identifying Auditor Stopping Rules in Decision Making Under Uncertainty, *International Symposium on Audit Research, May 2008.*
- Humphreys K Cheng M, Humphreys K, Improving managerial judgments of information relevance and strategy appropriateness using the BSC and the strategy map, *New Directions in Management Accounting Research Conference, December 2008.*
- Kang H Kang H, Gray S, Reporting Intangible Assets: Voluntary Disclosure Practices of the Top Emerging Market Companies, *American Accounting Association, International Accounting Mid Year Meeting, February 2008; American Accounting Association, Annual Meeting, August 2008.*
- Thi, T. D., Kang, H. and Schultze, W. Discretionary Capitalization of R&D – The Trade-off between Earnings Management and Signaling, *the 4<sup>th</sup> EIASM Workshop on Visualising, Measuring managing Intangibles & Intellectual Capital in Hasselt, Belgium, October 2008.*
- Mahama H Mahama H, Currency options trading practices and the construction and governance of operational risk: A case study, *UTS School of Accounting Seminar Series, March 2008.*
- Discussant of Vosselman E, van Sonsbeeck J, Formal control and action nets in inter-firm transactional relationships: field study evidence, *Global Management Accounting Research Symposium, June 2008.*
- Mahama H and Cheng M, Managers' perception of costing systems and its impact on intensity of use, psychological empowerment and managerial performance. *New Directions in Management Accounting Research Conference, December 2008*

## Other Presentations

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(cont'd)

- Roebuck P      Hecimovic A, Martinov-Bennie N and Roebuck P, The force of law Australian auditing standards and their impact on the auditing profession, *Monash University Seminar Series, May 2008*.
- Simnett R      Carson E, Simnett R and Tronnes PC, International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications, *ANCAAR Conference, ANU, December 2008*.
- Tan HC          R&D Investment and its Effect on a Firm's Operating Performance in the US Computer Industry, presented at the *International Conference on Global Competitiveness, University of Brunei Darussalam, January 2008*.
- Trotman K      Sustainability Reporting and Assurance Research – Opportunities and a Potential Way Forward, presented at the *Sixth Symposium on Accountability, Governance and Performance, Griffith University, February 2008*.
- Scenarios for Use of Audit Evidence in Fraud Risk Assessments, presented at *University of Melbourne, March 2008*.
- A Regulatory Safe Harbor Framework for Professional Audit Judgment, presented at *University of Alberta, May 2008*.
- Trotman K, Cheng M and Tse A, Timing of auditors' concession and negotiation history effects on finance officers' negotiation judgments. *AAA Annual Meeting, August 2008*.
- Progressing in a HDR Program and Getting Published, presented at *Deakin University, November 2008*.

# Editorial Board Memberships

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Baxter J	Abacus
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
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
Sidhu B	Australian Journal of Management
Simnett R	Accounting and Finance Auditing: A Journal of Practice and Theory Australian Accounting Review (Chair, Management Board) International Journal of Accounting 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

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Andon P	Australian Accounting Review
Balatbat M	Accounting and Finance Australian Accounting Review Corporate Governance: An International Review
Boedker C	Accounting, Auditing and Accountability Journal Journal of Human Resources Costing and Accounting
Baxter J	Accounting, Auditing and Accountability Journal Australian Accounting Review Critical Perspectives on Accounting European Accounting Review Management Accounting Research Qualitative Research in Accounting and Management
Carson E	The Accounting Review Auditing: A Journal of Practice and Theory
Cheng, M	Behavioural Research in Accounting Accounting and Finance Australian Accounting Review Journal of Management
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
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

# Reviewers for Journals

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(cont'd)

Roebuck P	Australian Accounting Review International Journal of Auditing Auditing: A Journal of Practice and Theory
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 Finance Auditing: A Journal of Practice and Theory Australian Accounting Review Contemporary Accounting Research International Journal of Accounting International Journal of Auditing The Accounting Review
Taylor SL	Auditing: A Journal of Practice and Theory Contemporary Accounting Review Journal of Accounting Review Journal of Business finance and Accounting Review of Accounting Studies The Accounting Review
Trotman K	Abacus Accounting and Finance Accounting, Organizations and Society Auditing: A Journal of Practice and Theory International Journal of Auditing Journal of Accounting Research The Accounting Review



# Research Seminars

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## Research Seminar Series

Another successful seminar series was conducted by the School during 2008. Fourteen 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*

Kin Wai Lee, Nanyang Technological University, Singapore, Director compensation, board independence, ultimate ownership and earnings quality.

Jan Mouritsen, Copenhagen Business School, Non-financial indicators, performance Management and the multiplicity of performance.

Eli Amir, London Business School, Equity valuation in the presence of earnings management: Empirical evidence using profit margins.

Stephen Zeff, Rice University, Deciphering whether companies around the world comply with IFRS.

Jean C Bedard, Bentley College/University of New South Wales, The impact of risk on investor decision processes and outcomes in the Post-SOX Environment.

### *Other Australian Speakers*

Kelly Chan, University of Technology, Sydney, Accounting-based composite market multiples and equity valuation.

Vincent Chong, University of Western Australia, Negotiated budgets: The impacts of outcome accountability and subordinates' attitudes on budgetary slack and performance.

Irene Tutticci, University of Queensland, Management Guidance and Analysts; Long Term Growth Forecasts.

Ann Tarca, University of Western Australia, The impact of adoption of international financial reporting standards on corporate communication: Australian evidence.

Gerry Gallery, Queensland University of Technology, The accounting and financial implications of sales and leaseback transactions.

Martin Bugeja, University of Sydney, Auditor reputation, auditor quality and takeover premiums.

# Research Seminars

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(cont'd)

## *UNSW Speakers*

Yee Shih Phua, University of New South Wales, Control system investments as exit barriers in multiple-period outsourcing arrangements.

Andrew Ferguson, University of New South Wales, Voluntary disclosure in gold mine feasibility studies.

Sam Sherry, University of New South Wales, Investor behaviour in response to Australia's Capital Gains Tax.

Jeff Coulton

Seminar Co-ordinator

# John V Ratcliffe Memorial Lecture

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The 2008 John V. Ratcliffe Memorial Lecture was hosted by the School of Accounting at the Australian School of Business, Business Lounge, on 11 March.

Professor Ken Trotman as Convenor, introduced Professor Ira Solomon to the large audience of academics, a wide section of the profession and business people.

Professor Solomon delivered a lively lecture entitled Public-Company Auditing Post Sarbanes-Oxley, A Focus on Financial Statement Fraud which explored changes in the business environment at the start of the 21st century, the antecedents to these changes, and then considered the new, greater expectations of the public and regulators with respect to public company auditors. A significant focus was on financial statement fraud, its characteristics, and new ways of thinking about old auditing concepts such as audit risk and audit evidence. He presented compelling examples from the business press, contextualising his ideas with reference to current practices.

Professor Solomon is the R.C. Evans Endowed Chair in Business and Head of the Department of Accountancy University of Illinois, Urbana-Champaign. Prior to joining the University of Illinois, Ira was an Audit Research Fellow in KPMG's Executive Office. He has served the American Accounting Association Auditing Section as Research Director, Vice-President (Academic), President (1994-95), and President (1995-96).

The John V. Ratcliffe Memorial Lecture is supported by a fund established by Mrs Florence L. Ratcliffe to commemorate the work of her late husband, John V. Ratcliffe, in the fields of accounting, taxation and financial management.

The lecture is delivered by a person or persons eminent in the commercial world, the profession of accounting or in research in the areas of accounting, finance or taxation.

The John V. Ratcliffe Memorial Lecture is designed to bring together members of the university and persons in commerce, the professions and the public sector to consider issues of mutual concern and public interest.

# Conferences

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During 2008 the School of Accounting hosted two important research conferences here in Sydney:

## Global Management Accounting Research Symposium (GMARS)

GMARS is a research symposium that rotates annually between the three host universities:

- Copenhagen Business School
- Michigan State University
- University of New South Wales

GMARS aims to promote a "global village" of management accounting research by bringing together a diverse set of the highest-quality research papers, plenary speakers, and researchers from around the world.

GMARS provides a broader appreciation and understanding of the many theoretical perspectives and research methods used to study management accounting practices.

The plenary speakers were:

- Professor Rob Chenhall (Monash University)
- Professor Mahmoud Azmy Ezzamel (Cardiff Business School)
- Professor Shannon Anderson (Rice University)

The conference had a lively 81 attendees, from a truly global reach that included Japan, USA, Malaysia, Hong Kong, Netherlands, China and New Zealand.

## Ball & Brown Tribute Conference

In recognition of the 40<sup>th</sup> Anniversary of the publication by Ray Ball and Philip Brown of their seminal accounting research, the Australian School of Business hosted a special Accounting Research Conference. (Ray and Philip are both graduates of UNSW). The Conference featured seven papers presented by distinguished accounting academics with ties to Australian and New Zealand:

- Ross Watts (MIT)
- Terry Shevlin (University of Washington)
- Doug Skinner (University of Chicago)
- Paul Healy (Harvard)
- Patricia Dechow (UC Berkeley)
- Stephen Penman (Columbia)
- Peter Easton (Notre Dame)

A remarkable attendance of 97 people came from all over the world to participate in this tribute.

# Playing a Role in the Life of the University

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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	Presenter, Undergraduate Orientation Day
Balatbat M	Representative, Orientation Day, Courses and Careers Day External Representative, School of Marketing, New Appointments Committee Discussant, National Honours Colloquium Member, School of Accounting Teaching & Learning Committee 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
Chang L	Representative, Information Day Discussant, National Honours Colloquium
Cheng M	GMARS 2008 conference organising committee Co-organiser, GMARS 2008 Emerging Scholar Forum Discussant, National Honours colloquium Student Ethics Officer, School of Accounting 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 Lecturer Promotions Committee School of Accounting Teaching & Learning Committee
Coulton J	Co-ordinator, School of Accounting, Research Seminars Volunteer, Postgraduate information evenings Member, Australian School of Business Lecturer Promotions Committee
Ferguson A	Deputy Director, Centre for Research in Finance (CRIF) Member, Head of School Advisory Committee Discussant, National Honours colloquium Member, Australian School of Business Lecturer Promotions Committee
Green W	Co-ordinator, School Postgraduate Research Programs Member, Faculty Research Committee Reviewer, Faculty Research Grant Scheme Applications Member, Head of School Advisory Committee

# Playing a Role in the Life of the University

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Harding N	Member, Head of School Advisory Committee Discussant, National Honours Colloquium
Humphreys K	Representative, Courses and Careers Day
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 Panel Member, Human Research Ethics Committee Representative, Courses and Careers Day, Open Day and Information Day
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 Co-chair Australian School of Business Attributes Committee Member, Australian School of Business Standing Committee

# Playing a Role in the Life of the University

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(cont'd)

Sidhu B	Discussant, National Honours Colloquium Member, School of Accounting Advisory Committee Planning Team, Ball & Brown Conference Australian School of Business Research Committee for Annual Internal Grants
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 Representative, Courses and Careers Day, Open Day, and Information Day
Taylor SL	Member, Head of School Advisory Committee 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

# Professional and Community Relations

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Members of the School of Accounting undertake many positions within the profession and community:

Balatbat M	External Review Panel Member, National Commission for Academic Accreditation and Assessment to the Kingdom of Saudi Arabia (King Faisal University) Honorary Auditor, AIESEC UNSW Chapter. Member of Finance Committee, Our Lady of Rosary, Kensington Member of Finance Committee, Maroubra Bay Parish
Boedker C	Participant, Australian Information Industry Association's Innovation and Services Roundtable, Sydney 2008. Participant, PricewaterhouseCoopers roundtable on Innovation, Sydney 2008.
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 W	Workshop Presenter, CPA Australia Auditing Module Presenter, ICAA Business Forum 2008
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 M	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)



# Professional and Community Relations

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Roebuck P	Chairman, Institute of Internal Auditors Inc, Australian Academic Review committee
Simnett R	Chair, Sustainability Expert Advisory Panel of the International Federation of Accountants (IFAC)  Co-Chair of Taskforce developing an Assurance Standard or Guidance for Carbon Emission Disclosures for the International Auditing and Assurance Standards Board (IAASB)  Chair, Audit and Assurance Module Panel for CPA Australia
Taylor SL	Research Leader, Market Design Program, Capital Markets Co-Operative Research Centre  NSW Vice-Chancellors' Committee Representative, Accreditation Reviews (Business Studies) under the NSW Higher Education Act  Member, Academic Board, ICAA  Member, Financial Integrity Research Network Consultative Committee (an ARC Research Network)
Trotman K	Member, Panel Developing Module on Audit and Assurance for CPA Australia  Panel on Water Accounting with CPA Australia, ICAA, Monash University and University of Melbourne

# Statistical Highlights

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## 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
2004	96.00
2005	95.00
2006	93.00
2007	95.10
2008	95.20

## 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	MProf Acc	MFin An	MPhil.	PhD	Total P/G	Total
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
2008	401	3	404	279	-	-	-	2	281	685

## Staffing\* as at 31 December

Academic Staff Profile	2004	2005	2006	2007	2008
Professors	4.5	4.5	4.5	4.5	4.2
Associate Professors	3.5	3.5	4.0	5.5	3.5
Senior Lecturers	7	7	8	9	9
Lecturers	20	20	17	15	17
Associate Lecturers	1	2	2	4	4
Total	36.0	37.0	35.5	38	37.7

\* excludes other academic and casual staff

# Statistical Highlights

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## Staffing

Administrative and Support Staff	2004	2005	2006	2007	2008
Manager	1	1	1	1	1
Clerical	4	4	2.5	2.4	3.2
Total	5	5	3.5	3.4	4.2

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

Year	Total Load Taught	F/T Equivalent	Casual/P/T	Students/Staff Ratio
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
2008	1514.2	37.7	4.0	36.2

