

# Annual Review 2009

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

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. Staff have won international and 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 Campbell Arnott's, Axiom, Coca-Cola Amatil, KPMG, Macquarie Group, NSW Treasury, JP Morgan, KPMG, Deloitte and JaguarLandRover Australia.

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 which the School has long enjoyed with the professional accounting bodies are 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 2009 has been one of significant growth for the School of Accounting. We have seen substantial growth in student numbers in part due to increased numbers in the Faculty, but also due to increased demand for our courses. While demand for undergraduate accounting remains very strong, sizeable growth has been seen in the Masters of Professional Accounting and Masters of Financial Analysis postgraduate programs. This significant growth in student numbers has been accompanied by significant growth in staffing.

**Prof Gary Monroe** joined the School of Accounting in May this year (from ANU). Gary is an internationally renowned researcher in financial accounting and auditing with an emphasis on audit judgment and the economics of auditing, and financial reporting. He has won a number of teaching awards for his undergraduate teaching, and has an extensive PhD supervision record. Other staff joining the School during the year are: **Demi Chung**, Lecturer, from Sydney University; **Rui Ding**, Associate Lecturer, from professional practice; **Radzi Jidin**, Associate Lecturer; and **Joanna Masangkay**, Associate Lecturer, from ANU; **Cheng Lai**, Lecturer, from Capital Market Co-operative Research Centre (CMCRC); **Youngdeok Lim**, Lecturer, from KAIST Business School in Seoul; and **Andrea Tan**, Lecturer, from Monash.

A source of real pride and collegiate pleasure during 2009 has been the promotions and achievements amongst the School's academic staff. In recognition of their significant achievements three staff members were promoted to Associate Professor: **Assoc Prof Elizabeth Carson**, **Assoc Prof Mandy Cheng**, **Assoc Prof Noel Harding**. At the end of 2009 it was advised that **Peter Roebuck** and **Wendy Green** had also been promoted to Associate Professor, which would be effective from 1/1/10. In July 2009, **Dr Paul Andon**, **Dr Kar Ming Chong** and **Dr Helen Kang** were promoted to Senior Lecturer.

During 2009 we also achieved the largest number of completed postgraduate research awards: PhDs were awarded to **Paul Andon**, **Nicole Ang**, **Cheng Lai**, **Leon Wong** and **Roslinda Lim**, and **Brian Burfitt**, **Naibuka Saune** and **Sam Sherry** were awarded their MPhil Degrees.

On the other hand, **Assoc Professor Andrew Ferguson** transferred to UTS along with **Peter Lam**. Andrew took a professorship at UTS continuing the strong tradition of staff from the School of Accounting taking professorial positions at other institutions. We are very proud of that tradition.

There were also many outstanding achievements by staff which are documented throughout this Report. Two of the most notable were significant recognition of lifetime contributions to accounting research by:

**Professor Ken Trotman** received the American Accounting Association's 2009 Accounting Behaviour and Organizations Section, Notable (Lifetime) Contribution Award, recognizing his contribution to the theory and practice of behavioural accounting research during the last 30 years.

**Professor Wai Fong Chua** received the 2009 AFAANZ Outstanding Contribution to Accounting and Finance Research Literature Award, in recognition of the distinguished contribution she has made to accounting research. Wai Fong is the first woman to receive the research literature award, which was first presented in 1998. She is the third recipient from the School of Accounting, joining Professor Philip Brown and Scientia Professor Ken Trotman.

**Roger Simnett**  
Head of School of Accounting

# Staff: Academic

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## Professors



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

Prior to re-joining UNSW in January 2003, **Philip Brown** was Professor of Accounting and Finance at UWA. In 1991 he was the American Accounting Association's Distinguished International Visiting Lecturer; and in 1991/1992 he was the inaugural Coopers & Lybrand-Accounting Association of Australia and New Zealand Visiting Research Professor in Australasia. Philip was elected a Fellow of the Academy of the Social Sciences in Australia in 1978. In 1986 he and his University of Chicago colleague Ray Ball received the inaugural American Accounting Association's Seminal Contribution to Accounting Literature Award; and in 1996 he received the inaugural Accounting Association of Australia and New Zealand's Outstanding Contribution to the Accounting Research Literature Award, which he shared with RJ Chambers. In 2000 he was made a life member of the Accounting and Finance Association of Australia and New Zealand. In accounting circles Philip is known for his research into the role accounting reports play in informing financial markets. More recently he has focused on how the corporate governance arrangements of companies influences disclosure policies, and how financial analysts and the market more generally respond to those policies.



**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-corporate 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 *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.



## Professors (cont)



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

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



**Gary Monroe**  
BS Northern Michigan  
Univ.  
PhD University of  
Massachusetts

**Gary Monroe** came to UNSW in May 2009 from the School of Accounting and Business Information Systems at ANU. He is a past President of the Accounting and Finance Association of Australia and New Zealand (AFAANZ). Prior to taking up his appointment at ANU, he lectured at Edith Cowan University, the University of Western Australia, University of Hawaii, Duke University and the University of Massachusetts. He has taught financial and management accounting, auditing, accounting information systems, and research methods at both the undergraduate and graduate levels. Gary's research has mainly concentrated on auditing with an emphasis on audit judgment and the economics of auditing. He has published over 40 articles in academic journals such as *Auditing: A Journal of Practice & Theory*, *Journal of Banking and Finance*, *Journal of Business Ethics*, *Multinational Journal of Financial Management*, *Behavioral Research in Accounting*, *Accounting Education*, *The British Accounting Review*, *The Australian Accounting Review*, *Accounting and Finance*, *International Journal of Business Studies*, *Accounting Research Journal*, *International Journal of Accounting and Business Society*, *Accountability and Performance*, and *Perspectives on Contemporary Auditing*. He has received several teaching awards for his undergraduate teaching and PhD supervision.

# Staff: Academic

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## Professors (cont)



**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 courses demonstrate how to extract performance information from financial statements, what might represent unrealised potential, and where to look for lurking danger.



**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*.

## Professors (cont)



**Kenneth Trotman**  
MCom PhD UNSW,  
FCA, FCPA

**Ken Trotman** joined UNSW in 1974, was Head of the School of Accounting 1991-2000 and is a UNSW Scientia Professor. He has held visiting appointments at overseas institutions including University of Illinois at Urbana-Champaign, Cornell University and University of Michigan. His main research interests are concerned with behavioural decision making in accounting. He has a particular interest in the judgments made by auditors and in developing decision aids to improve their judgments. He was the 1993/94 President of the AFAANZ. He was Director of Research for the Audit Section of the American Accounting Association. Ken received the 1998 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. In 2009, Ken received the American Accounting Association 'Notable (Lifetime) Contribution in Behavioural Accounting Literature'. Ken is on a range of editorial boards of international research journals and is Editor of *Auditing: A Journal of Practice & Theory*.

## Associate Professors



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

**Jane Baxter** joined the School of Accounting in 2006. Jane's main research interests are management accounting practices in private sector firms and public-private partnerships. Jane has been awarded research grants from the Australian Research Council, Chartered Institute of Management Accountants (UK) and CPA Australia. Her research has been published in internationally recognised journals such as *Accounting, Organizations and Society*, *Australian Accounting Review*, *Behavioral Research in Accounting*, *Critical Perspectives on Accounting*, *Management Accounting Research*, *Journal of Management Accounting Research*, and *Qualitative Research in Accounting and Management*. She is a recipient of the FMAC/IFAC *Article of the Year* for a paper published jointly in *Australian Accounting Review*. Jane has edited a book for Sydney University Press and contributed chapters to books published by *Oxford University Press*. She has a sustained record of course design and innovation, having helped to establish the reputation of management accounting courses at UNSW. Jane also supervises postgraduate research students interested in applying qualitative field research methods to the study of management accounting practices. She is a committee member for *GMARS* and *APIRA* conferences.

# Staff: Academic

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## Associate Professors (cont)



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

**Elizabeth Carson** is an Associate Professor in financial accounting and auditing. Elizabeth's research interests include the economics of auditing and other auditor provided services, industry specialisation and audit reporting. Her PhD received the Outstanding Dissertation Award by the Auditing Section of the American Accounting Association and has been subsequently published in *The Accounting Review*. She also holds an ARC Discovery Grant and a grant from the International Auditing and Assurance Standards Board. She is a past recipient of the Pearson Education Accounting Lecturer of the Year Award. Prior to joining UNSW, she worked with PricewaterhouseCoopers and is a Chartered Accountant.



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

Associate Professor **Mandy Cheng** joined the school in 1998. Prior to her appointment Mandy worked as an accountant with BHP. Her research interests include capital investment decision making, managing customer-supplier relationships, the role of accounting information in negotiations, and the behavioural impacts of performance management system such as the balanced scorecard. Mandy regularly presents at international and national accounting conferences, and has publications in leading accounting journals including *Accounting, Organizations and Society*. She is also active role in organizing the Global Management Accounting Research Symposium –an annual conference hosted by UNSW, Michigan State University and Copenhagen Business School. She teaches both undergraduate and postgraduate accounting subjects.



**Noel Harding**  
BEc Macquarie,  
MCom, PhD UNSW,  
CPA

**Noel Harding** joined the School in 1994 after completing his undergraduate Honours degree at Macquarie University. He 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, Auditing: A Journal of Practice and Theory* and *Accounting and Finance*. His current research projects include auditor performance in the workpaper review process, auditor's use of emerging audit techniques, auditor perceptions of competence, professional skepticism and fraud detection, and judgment and decision making in China.

## Associate Professors (cont)



**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*.



**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. He has been the recipient of several ARC Discovery Grants. His work has appeared in international refereed journals, professional journals, monographs and chapters in books. Richard is the School's Undergraduate Studies Director. Prior to joining the School, he worked in the auditing section at Price Waterhouse.



# Staff: Academic

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## Senior Lecturers



**Paul Andon**  
BCom(Hons)  
MCom(Hons) PhD  
UNSW, CA

**Paul Andon** has over ten years of curriculum development and teaching experience in a range of management accounting and introductory financial accounting courses at both undergraduate and postgraduate levels. He teaches and researches primarily in the area of management accounting and specialises in case-based research methods concentrating on investigating the situated performance of contemporary management accounting practices. For his PhD, Paul studied the performance of 'Value for Money' appraisals for a Public Private Partnership scheme. His other research interests relate to public governance and accountability, customer profitability and valuation, risk management, and the career development of accounting professionals. Paul has published in internationally refereed journals, presented his research at a range of international conferences, and has contributed to books on contemporary management accounting practice. Prior to joining UNSW, Paul was employed at PwC in Assurance and Business Advisory Services, specialising in technology, communications and entertainment clients.



**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.



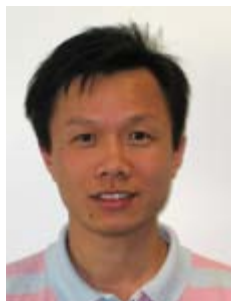
**Christina Boedker**  
BA London  
Metropolitan University,  
MCom UNSW,  
MBA MGSM PhD  
UNSW

**Christina Boedker** is a Senior Lecturer in charge of the 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 strategy and accounting controls, innovation and measurement and reporting of intangible resources. Christina is a research advisor to the Society for Knowledge Economics.

# Staff: Academic

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## Senior Lecturers (cont)



**Kar Ming Chong**

MBus, PhD Edith  
Cowan

**Kar Ming Chong** is a Senior 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.



**Kevin Clarke**

BBus GradDipTax Mtax  
UNSW MEd Macq

**Kevin Clarke** is a Senior Lecturer who joined the School 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. In 2009 Kevin developed and presented ASB Executive Programs for Australian Council of the Arts (MPAB), the EMAE program, and the ASB Centre for Social Impact.



**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.

# Staff: Academic

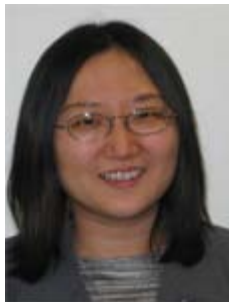
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## Senior Lecturers (cont)



**Wendy Green**  
MCom PhD UNSW,  
CPA

**Wendy Green** 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. More recently Wendy has undertaken research on financial disclosures in emerging markets, audit partner rotation and assurance of Greenhouse Gas Emissions Reporting. This work has appeared in both Australian and international refereed journals and has been included in refereed conference proceedings both in Australia and internationally.



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

**Helen Kang** is a Senior 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 and postgraduate corporate governance courses.



**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.



## Senior Lecturers (cont)



**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 PhD in Accounting from the University of Alberta in 2004. She also has a MSc (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.

## Lecturers



**Nicole Ang**  
BCom UNSW,  
MA Stanford,  
PhD UNSW

**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. She has recently completed a PhD in behavioural accounting at UNSW. Nicole's work has been published in academic refereed journals, and has been included at both Australian and international refereed conference proceedings.



**Brian Burfitt**  
BEc, DipEd USyd,  
MPhil, MCom UNSW,  
CPA

**Brian Burfitt** is a Lecturer in the School of Accounting. Prior to joining UNSW in 2006, Brian lectured at University of Sydney. He worked for more than 11 years in a FMCG manufacturing multinational. His responsibilities there included Commercial Management, Management Accounting Group Consolidation and Reporting, and Factory Accounting. Brian then joined the Sydney Organising Committee for the Olympic Games (SOCOG) where he spent a number of years as Manager in the Finance team of Value In Kind (non cash) sponsorship. He also held roles as venue finance manager at the number of venues during the Sydney Olympic Games. Brian teaches both postgraduate and undergraduate programs in Financial and Management Accounting. His research interest is in the accounting processes relating to acquisition and use of Value-In-Kind sponsorship revenue.

# Staff: Academic

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## Lecturers (cont)



**Linda Chang**  
BA USP,  
MCom UNSW

**Linda Chang**, Lecturer, 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 supplier-customer negotiation. Her research interests include negotiation, managing supplier-customer relationships the management of knowledge and intellectual capital in professional service firms, and organisation innovation and individual creativity.



**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 PhD 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.



**Demi Chung**  
BCom – Accounting;  
BEc(Hons), Macquarie

**Demi Chung** joined the School of Accounting at UNSW in early 2009. Demi brings with her a wealth of knowledge from her three-year academic experience working at the University of Sydney, and a decade of commercial experience working at various accounting roles in the private sector. She teaches financial accounting, in particular in the area of accounting standards and their application. Demi's research interest is in the domain of Public-Private-Partnerships (PPPs). Her current research focuses on PPP transport infrastructure.

## Lecturers (cont)



**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 at NUS. Wen's research interests include accounting information disclosure, earnings management, financial analysis, institutional investors, and other topics in the empirical accounting and finance literature.



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

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

# Staff: Academic

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## Lecturers (cont)



Jeffrey Knapp  
BEc (Hons) Macquarie,  
CA

**Jeffrey Knapp** joined the School early in 2007 as a 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.



**Yang Li**  
BCom (Hons) PhD 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.

## Lecturers (cont)



**Youngdeok Lim**

BA (Econ)SNU, MSc  
PhD KAIST

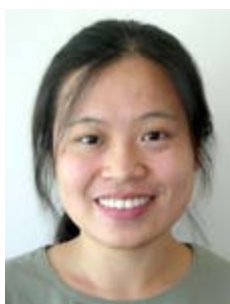
**Youngdeok Lim** joined the School of Accounting in July 2009 as a Lecturer. Prior to his appointment in UNSW, Youngdeok taught financial accounting at KAIST Business School in Seoul. In UNSW, he teaches financial accounting. He has been invited to present his works in various international annual meetings, including American Accounting Association, Asian Academic Accounting Association, Japan Accounting Association, Korean Accounting Association, and Korean Finance Association. His research interests include financial analysts, tax avoidance, mandatory auditor rotation, and supply chain risk management.



**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.

# Staff: Academic

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## Lecturers (cont)



**Trish Strong**  
BSc (Hons) Queen's  
Belfast, MBA Curtin, CPA  
ASA, CMA

**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 practices; global governance/calculative technologies; sustainability accounting; accounting information systems and accounting education – specifically teaching 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  
PhD UNSW

**Leon Wong** joined the School of Accounting on 1 July 2006. Leon's research interests are in earnings quality, capital markets and trading strategies and corporate governance. 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.



# Staff: Academic

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## Associate Lecturers



**Andrea Tan**

MIMS Monash  
GCHE Monash  
CPA, CMA

**Andrea Tan** is a lecturer in undergraduate financial accounting. Prior to joining the School, Andrea worked as an Associate Lecturer at Monash University. She has also worked in the School of Accounting and Business Information Systems at the Australian National University (ANU) as a casual academic staff member. Prior to her appointment in academia, she worked in the financial accounting area and the auditing division in the private sector. Andrea is currently undertaking her PhD at UNSW in behavioral auditing.



**Rui Ding**

BCom (Hons) ANU,  
CA

**Rui Ding** is an Associate Lecturer who teaches corporate financial reporting to undergraduate students. Prior to joining UNSW, Rui worked as a Senior Accountant in professional practice. Rui is currently undertaking PhD studies. Her research interest is in the areas of financial accounting and auditing.



**Radzi Jidin**

BCom La Trobe,  
MBA UUM,  
ASA

**Radzi Jidin** joined the School in July 2009 as an Associate Lecturer. Prior to joining UNSW, he taught financial accounting and auditing at The Australian National University, Canberra. His research interests include judgment and decision making in auditing and financial accounting.

# Staff: Academic

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## Associate Lecturers (cont)



**Masangkay Joanna**  
BBus (Hons) UTS  
BMedSci UTS

**Joanna Masangkay** joined an Associate Lecturer in 2009. Prior to joining the school, she has held teaching positions in School of Accounting and Business Information Systems (Australian National University) and School of Accounting (University of Technology, Sydney). Joanna has lectured and tutored in introductory accounting, management accounting (introductory and advanced levels), accounting theory, introductory information systems and accounting information systems course. Joanna is currently undertaking a PhD. Her research interests are within the area of management accounting, accounting information systems and organizational behavior studies.



**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.



**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.

### **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.

### **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.

### **Sarah Kim**

BBA Yonsei University,  
South Korea  
MPA UNSW

**Sarah Kim** teaches financial accounting at postgraduate level as well as undergraduate level. Prior to starting her lectureship, she taught several accounting classes on a casual basis at UNSW. Sarah's PhD study investigates how national environments affect auditor judgments. This study was presented at national and international accounting conferences. Sarah's current research interest is in behavioural auditing. Other research interests include impact of internationalisation and environmental change on accounting.

## Other Academic Staff (cont)

<b>Fei Lu</b> BCom Fudan University, MPhil UNSW	<b>Fei Lu</b> 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.
<b>Paul Martin</b> MCom UNSW, CPA	<b>Paul Martin</b> 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.
<b>Robert Morley</b> BBus UTS, CA	<b>Robert Morley</b> 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.
<b>Gary Pflugrath</b> BBus Monash MBA Melbourne, CPA PhD UNSW	<b>Dr Gary Pflugrath</b> was a staff Lecturer at the School from 2002 to 2008, when he left to take up a role at CPA Australia. He has maintained a teaching role in postgraduate financial accounting subject. Prior to his appointment at UNSW, 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, ethics and corporate governance. Gary completed a PhD at UNSW in 2008.
<b>David Silipo</b> BCom UNSW, CA, ISIA	<b>David Silipo</b> 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 program modules. He lectures and consults to a number of corporations and educational institutions 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 PwC in Corporate Finance and National Training and at Macquarie Bank in National Training, Financial Operations.

# Staff: Academic

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## Other Academic Staff (cont)

**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**  
EA to Head of School

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 was an Alumni Relations Co-ordinator before joining the School of Accounting. 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 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:	Elizabeth Carson – to Associate Professor Mandy Cheng – to Associate Professor Wendy Green – to Associate Professor (Jan 2010) Noel Harding – to Associate Professor Peter Roebuck – to Associate Professor (Jan 2010) Paul Andon – to Senior Lecturer Helen Kang – to Senior Lecturer Brian Burfitt – to Lecturer
New Appointments:	Professor Gary Monroe Demi Chung Rui Ding Radzi Jidin Cheng Lai Youngdeok Lim Joanna Masangkay Andrea Tan
Resignations:	Andrew Ferguson – to UTS Amna Khalifa – Returned to Pakistan Peter Lam – to UTS
Staff on Leave During Part of the Year:	Paul Andon Elizabeth Carson Professor Baljit Sidhu
Visitors:	Professor Jan Mouritsen (Copenhagen Business School) Professor Jean C Bedard (Bentley College) Professor Ed O'Donnell (University of Kansas)

## **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, National Australia Bank).

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 2009 the Centre:

- Supported the International Symposium for Audit Research (ISAR) in Maastricht, Netherlands.
- Continued its output of research in leading international journals,
- Supported the visits of leading international researchers.
- 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,
- Continued provision of financial support for the development of database on audit fees and audit reports.

# 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 are continually comprehensively reviewed and updated to maintain them at 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 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 2009, 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.

### **Helen Kang**

PASS Co-ordinator



# 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 potential 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.

A milestone of note this year has been Westpac presenting their 100<sup>th</sup> scholarship, bringing that company's commitment to over \$5 million.

Sponsorship in 2009 reflected the difficult financial conditions with only 10 sponsor placements, despite the relatively stable demand for top accounting graduates. This situation continues with 9 places for 2010.

Sponsor	2009	2008	2007	2006	2005
Axiom Forensics	1	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	
Coca-Cola Amatil Limited	1	1	1	1	1
Deloitte.					1
NSW Department of Commerce				2	
Ernst & Young				1	1
JP Morgan	1		1		
KPMG	2	1	2	1	
Macquarie Group	1	1	1	1	
MLC				1	
McGrath Nicol & Partners		1	1	1	
NSW Treasury	1	1		1	
Nine Network					1
Jaguar Land Rover Australia	1	1	1	1	
PricewaterhouseCoopers		1		1	1
Roads & Traffic Authority		1	1	1	
Telstra Corporation Limited		1	1	2	
Westpac Banking Corporation	1	1	1	1	1
WHK Horwath		1		1	1
UNSW		2			
Zurich Australia Group Limited				1	1
Places	10	18	14	22	10
Companies	10	16	13	19	10

**Peter Roebuck**

Co-op Program Co-ordinator

# Teaching – Undergraduate

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## Scholarships and Students Prizes

### University Medal in Accounting

Arunan Sriravindrarajah

### Honours Scholarships and Awards

Sir William Tyree Award in Commerce

Gracealice Chan

The Dr Kai Fou Wong & Mrs Kaye Shiu Kee Mui Wong Award

Yifan Lucy Zhao

The Bill Stewart Memorial Award in Accounting

Anunan Sriravindrarajah

The Ernst & Young Honours Scholarship

Sarah Adams

The Ros Kelly Honours Scholarship

Ka Bo (Angie) Fung

Australian School of Business Honours Scholarship

Qixin Li

The Supporters Circle Honours Scholarships

Arunan Sriravindrarajah

### Undergraduate Scholarships

The Supporters Circle Indigenous Scholarship

Sarah Hyland

The Mandie Rebecca Birkenleigh Scholarship in Accounting

Joyce Kim

### Undergraduate Prizes

The CPA Australia Prize for Year 1

Tsun Ming Mak

The CPA Australia Prize for Year 2

Tsz Ho Fung

The CPA Australia Prize for Year 3

Xiu Yi Quek

The CPA Australia Corporate Accounting Prize

Fei Tian

Kelly & Partners Prize

Yaying Don

Dean's Award for Service

Nicolette Landsbergen

Sam Sherry

Per Christen Tronnes

### Exchange Scholarships

General Exchange Scholarships

Emy Lun

Kirstie Romero

Jack Li

Harry Mason Scholarship

Clement Cheung

# 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, 14 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 2009 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, Dr. Paul Andon, Dr 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.

2009 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 Arunan Sriravindrarajah won the 2009 University Medal. Two of our Honours students, Arunan Sriravindrarajah and Sarah Adams, represented the School at the National Honours Colloquium hosted by the Australian School of Business; and two other Honours students, Lucy Zhao and Angie Fung, represented UNSW at the Australian National University Honours conference. 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.

### **Mandy Cheng**

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 ASB's Commerce and Economics Preparation Program for Indigenous Australians (CEPP) initiated 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.

**Kar Ming Chong**

## **Academic Staff Mentoring Program**

Mentoring is defined as a relationship in which a more experienced person acts as adviser to a less experienced colleague, providing guidance and support over a period of time. The School of Accounting has an informal Mentoring Program focused on the research, teaching and career development of Levels A and B academic staff. This year the School conducted a review of its Mentoring Program. Summarized respondents' feedback was circulated to staff for comment. The paper also included recommendations to further strengthen the School's Mentoring Program and ensure Mentees obtain benefit.

Advantages of the program to Mentees included:

- Receiving advice and guidance on career goals and advancement.
- Making better informed career decisions.
- Advice on navigating UNSW system (i.e. thesis development, new staff support, etc).
- Giving staff a sense of being 'looked after'.
- Having an 'experienced' shoulder to lean on.
- Increasing collaboration within the school.

Mentors found the program enjoyable increasing self-reflection, countering favouritism and giving the satisfaction of helping someone else grow. Some staff were unsure of the benefits of the program. A minority of staff were not supportive of a formalised mentoring scheme and felt the best mentoring occurs in action, through the supervision of research and by working together on joint research projects.

The review found the frequency of most interactions between Mentor and Mentee varied - from weekly interactions to once a month, to a couple of times per semester. In some instances little or no interaction for the past year, and in others never. Opportunities for developing and further strengthening the program were identified:

- Clarification of the objectives of the programme
- Clarification of the Mentor and Mentee roles
- Defined period for any given mentoring relationship
- Mentoring workshops.

**Christina Boedker**

Mentoring Scheme Coordinator

# 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). It is accredited by CPA Australia, the Institute of Chartered Accountants in Australia and the National Institute of Accountants. Based on Semester 1 2009 figures, total enrolment in the MProfAcc and the extended version was 563 students. More students were enrolled in the program's extended 17 unit version (358 students) than in the 13 unit version (205 students).

The School offers two specializations in the Master of Commerce program. The enrolment in the Accounting specialization was 77 students based on Semester 1, 2009 figures. The enrolment in the Strategic Value Management specialization was 15 students.

The Master of Financial Analysis (MFinAn) program continues to grow. The enrolment based on Semester 1, 2009 figures was 241. There was a further jump in the enrolment in the second semester of 2009. The MFinAn is designed for postgraduate students with an undergraduate 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. Many subjects in the program are relevant to students seeking to obtain the globally recognized Chartered Financial Analyst (CFA) qualification.

The School is developing a new program in conjunction with the School of Information Systems, Technology and Management. Called the Master of Accounting and Business Information Technology (MAccBIT), the degree is designed for postgraduate students with an undergraduate major in Accounting and/or IT. Students enrolled in the program will be able to enhance their skills in areas arising from a fusion of both disciplines such as Governance, Compliance and Forensics; Information for Strategic Resource Management; and Systems Change and Development in the Contemporary Business Environment.

### **Malcolm Miller**

Program Director – MProfAcc

MCom Coordinator – School of Accounting

Associate Program Director - MFinAn

## MPhil and PhD Programs

The School of Accounting takes pride in 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 continue to nurture 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 2009, 27 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.

In 2009, PhD degrees were awarded to Dr Paul Andon, Dr Nicole Ang, Dr Cheng Lai, Dr Leon Wong and Dr Roslinda Lim, and MPhil degrees to Brian Burfitt, Naibuka Saune and Sam Sherry.

### **Wendy Green**

Postgraduate Research Co-ordinator

# Research Theses

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## Theses Completed

### *PhD*

- Andon P *(Per)Forming a Public Private Partnership: The Agency of Accounting and Other Practices*  
Supervisors — Professor WF Chua and Associate Professor J Baxter
- Ang N *The Utilisation of Quantitative Information in Groups' Capital Investment Decisions.*  
Supervisor — Professor K Trotman
- Lai CY *An Examination of Accounting Distortions*  
Supervisor – Professor SL Taylor
- Lim R *The Relationship between Corporate Governance and Accounting Conservatism*  
Supervisor – Professor SL Taylor
- Wong L *The Pricing or Mispricing of Earnings Quality in Australia*  
Supervisor — Professor SL Taylor

### *MPhil*

- Burfitt B *Using Formal Management Accounting Controls to Account for Value in Kind in Inter-organisational Alliances – A Case Study of the Sydney 2000 Olympic Games*  
Supervisors — Associate Professor J Baxter and Professor WF Chua
- 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

### *BCom (Honours)*

- Adams S *Sustainability Reporting and Assurance: For Value or Virtue?*  
Supervisors – Professor G Monroe and Professor R Simnett
- Fung A *Credit Rating Methodologies in the Global Financial Crisis Period: Issues with Rating Horizons and Transparency in Australia*  
Supervisors – Dr H Kang and Associate Professor R Morris
- Ge Q *Global Auditor Industry Specialization and Earnings Quality*  
Supervisor – Associate Professor E Carson
- He S *Mandatory Adoption of International Reporting Standards and Accounting Quality in Germany*  
Supervisors – Dr H Kang and Associate Professor R Morris
- Li Q *Australian Evidence of an Expectation Gap in the Greenhouse Gas Emissions Assurance Setting*  
Supervisor – Associate Professor W Green
- Sriravindrarajah A *The Price of Ambiguity*  
Supervisors – Professor P Brown and A Jackson
- Wang W *The Accounting Treatment of Emission Permits under EU ETS and Incentives for Voluntary Disclosure – The UK Case*  
Supervisor – Dr M Balabat
- Zhao Y *Improving Triangulation Effectiveness Through the Utilisation of Order Effect*  
Supervisor – Associate Professor N Harding

## Theses Continuing

### PhD

- Chan K                      *Accounting Based Composite Market Multiples and Equity Valuation*  
Supervisor – Professor B Sidhu
- Chang L                     *Customer-Supplier Negotiations*  
Supervisors — Professor K Trotman and Associate Professor M Cheng
- Ding, R                      *Auditing and Assurance*  
Supervisors — Associate Professor E Carson and Professor R Simnett
- Ekasingh, E                 *Audit Quality in Thailand*  
Supervisors— Dr W Green
- 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 – Associate Professor N Harding
- 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
- Strong T                     *Climate Change Sustainability Strategy in Practice*  
Supervisors – Associate Professor J Baxter and Professor WF Chua
- Tan A                         *The Impact of Feedback Timing on Retention, Knowledge Acquisition and Cue Processing in Fraud Risk Assessment: Moderating Effect of Task Complexity*  
Supervisor— Professor G Monroe
- Tronnes PC                 *Differences in Going Concern Opinions Across Time, Between Countries and Different Accounting Firms*  
Supervisors - Professor R Simnett and Associate Professor E Carson
- 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 Associate Professor N Harding
- Wong R                      *Behavioural Decision Making in Auditing*  
Supervisor —Associate Professor N Harding
- Zhang Y                      *Auditing in the Banking Sector*  
Supervisor — Professor G Monroe

# Research Theses

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## Theses Continuing

### *MPhil*

- Feigen A            *The Impact of Earnings on Short and Long Term Security Pricing*  
Supervisors - Professor P Brown and Associate Professor A Ferguson
- Gui J                *Strategic Alliances: The Action Logic of Australian-Chinese Partnering*  
Supervisor - Associate Professor J Baxter
- Islam N             *Environmental Accounting*  
Supervisor – Associate Professor W Green
- Knapp J             *Accounting Standards*  
Supervisors - Associate Professor A Ferguson and Professor R Simnett
- Koroy T             *The Halo Effect in Business Risk Audits: The Impact of Audit Experience and the Review Process*  
Supervisor – Associate Professor W Green
- Liao, L             *Information Asymmetry of Fair Value Accounting and Loan Loss Provisions during the Global Financial Crisis*  
Supervisors - Associate Professor R Morris, Dr H Kang and Dr Q Tang
- Simmons S         *Strategic Management*  
Supervisor – Dr C Boedker
- Xu Y                *The Global Financial Crisis and its Impact on Auditor Reporting Behaviour*  
Supervisor: Associate Professor E Carson
- Zhang Y            *Strategic Performance Measurement Systems*  
Supervisors: Associate Professor M Cheng and K Humphreys



# Research Grants

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## Research Grants – External

Andon P	CPA Australia Global Research Perspectives Scheme, <i>Governing Public Private Partnerships (PPPs): Managing their Performance, Accountability and Consequences as part of Strategies for Government Sector Reform</i> , with Baxter J and English L.
Ang N	AFAANZ Research Grant, <i>Do accounting systems encourage or destroy honesty? The effect of communicated values and control system design on capital investment decisions</i> , with Cheng M.
Balatbat M	CMCRC Research Allowance
Baxter J	ARC Discovery Grant, <i>Strategising and management accounting control: comparing and contrasting Australian and Japanese practices</i> , with Chua WF and Sawabe N 2007-2009  CIMA Grant, <i>Climate Change Sustainability Strategy in Practice</i> with Chua WF and Strong P  CPA Australia Global Research Perspectives Scheme, <i>Governing Public Private Partnerships (PPPs): Managing their Performance, Accountability and Consequences as part of Strategies for Government Sector Reform</i> , with Andon P and English L.
Boedker C	Department of Education, Employment and Workplace Relations, Commonwealth of Australia, <i>Leadership, Culture and Management Practices for High Performing Workplaces in Australia</i> , with Cogin J, Meager K, Mouritsen J, Sheldon P and Vidgen R.  Department of Innovation, Industry, Science and Research (DIISR) grant for research on the Impact of Managerial Practices on Firm Performance, with Green R, Mathews J, Agarwal R, Buchanan J, Samson D, Van Reenen J, Bloom N, Gollar P and Toner P.  Emerald Literati Network Awards for Excellence 2009, <i>Enhanced Business Reporting – International Trends and Possible Arenas of Policy Recommendation</i> , Human Resources Costing and Accounting, with Mouritsen J and Guthrie J.
Brown P	CPA Research Grant, with Tarca A, Hancock P and Woodliff D (UWA)
Carson E	ARC Discovery Grant, <i>Consistency of going concern audit report modifications over time, audit firms and countries</i> , with Simnett R.
Chang L	AFAANZ Research Grant, <i>The Impact of Management Controls Systems on Bargaining Power in Supplier-Customer Negotiations</i> , with Trotman K.
Cheng M	AFAANZ Research Grant, <i>Evaluating the Impact of Audit Partner Rotation on Auditor-Client Negotiation</i> , with Mayorga D and Green W,  AFAANZ Research Grant, <i>An investigation into effort trade-off decisions in comprehensive performance measurement systems</i> , with Schulz A.

# Research Grants

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## Research Grants – External (cont)

Cheng M (cont)	<p>AFAANZ Research Grant, <i>Capital budgeting: the effect of mutual monitoring control in a teamwork environment</i>, with Chong V.</p> <p>AFAANZ Research Grant, <i>Do accounting systems encourage or destroy honesty? The effect of communicated values and control system design on capital investment decisions</i>, with Ang N.</p>
Chua WF	<p>ARC Discovery Grant, <i>Strategising and management accounting control: comparing and contrasting Australian and Japanese practices</i>, with Baxter J and Sawabe N 2007-2009</p>
Chua WF	<p>CIMA Research Grant, <i>Climate change sustainability strategy in practice</i>, with Baxter J and Strong P, 2009</p>
Chung D	<p>AFAANZ Research Grant, with Hensher and Rose, 2008-2009</p>
Coulton J	<p>AFAANZ Research Grant, <i>Is there a dividend 'run-up effect' for Australian Equities?</i></p>
Green W	<p>AFAANZ Research Grant, with Mayorga D and Cheng M <i>Evaluating the Impact of Audit Partners Rotation on Auditor-Client Negotiation</i>.</p> <p>ARC Linkage Grant, <i>Improving the credibility of greenhouse gas emissions disclosures</i>, with Simnett R, and partner organisations CPA Australia and Institute of Chartered Accountants in Australia, 2008-2011</p>
Harding N	<p>ARC Discovery Grant, <i>Improving the 21<sup>st</sup> century audit</i>, with Trotman K, 2008-2010</p>
Humphreys K	<p>AFAANZ Research Grant, <i>The effects of strategy map provision and feedback type on resource allocation decisions using the balanced scorecard</i>, with Trotman K, 2009-2010</p>
Lam P	<p>AFAANZ Research Grant, <i>U308: Assessing the Wealth Impact of the Three Mines Policy</i>.</p>
Mayorga D	<p>AFAANZ Research Grant, <i>Evaluating the Impact of Audit Partner Rotation on Auditor-Client Negotiation</i> with Cheng M and Green W.</p>
Sidhu B	<p>ARC Linkage Grant (Partner: Australian Securities Exchange), <i>The Determinants and Impact of analyst Following</i> with Smith T, Roberts J, Simmonds D, Warren G and Welch E, 2006-2010</p>
Simnett R	<p>ARC Discovery Grant, <i>Consistency of going concern audit report modifications over time, audit firms and countries</i>, with Carson E, 2008-2010</p> <p>ARC Linkage Grant, <i>Improving the credibility of greenhouse gas emissions disclosures</i>, with Green W, and partner organisations CPA Australia and Institute of Chartered Accountants in Australia, 2008-2011</p>

# Research Grants

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## Research Grants – External (cont)

- Trotman K                   ARC Discovery Grant, *Improving the 21<sup>st</sup> century audit*, with Harding N, 2008-2010
- 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
- AFAANZ Research Grant, *The Impact of Management Controls Systems on Bargaining Power in Supplier-Customer Negotiations*, with Chang L.
- AFAANZ Research Grant, *The effects of strategy map provision and feedback type on resource allocation decisions using the balanced scorecard*, with Humphreys K, 2009-2010

## Research Grants – Internal

- Balatbat M                   ASB Special Research Grant, *Ensuring the Effectiveness of the Proposed CPRS Scheme: Understanding the Economic Consequences of Accounting Policy Choices for Carbon Emission Permits*.
- ASB Special Research Grant, *An assessment of transparency and accountability in the Philippines to identify improvements that will assist policymakers address the challenges of the global financial crisis*.
- 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, and in collaboration with UNSW and NTU faculties, with Prof David Carmichael, Faculty of Engineering, UNSW>
- Chang L                       ASB Non-Professorial Research Award for outstanding achievement during 2008. Linda was nominated by the School of Accounting based on her publication, *Organizations and Society*. This is an outstanding achievement for an academic in accounting at the Lecturer level. This journal is one of only six accounting journals ranked as A\* by the Australian Business Deans Council, and as such is clearly regarded as one of the leading accounting journals in the world. It is only very occasionally that lecturers who are completing their PhD are able to publish in a top quality journal, with Cheng M and Trotman K.
- Chong KM                   ASB Special Research Grant, with Mahama H, *The impact of interactive and diagnostic uses of budgetary controls on collective efficacy, perceived social loafing, and team effectiveness*

# Research Grants

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Chung D	ASB Special Research Grant, <i>Heterogeneity in stated preferences for risk undertaking in PPP tollroad contacts</i>
Ding R	<a href="#">The Australian Postgraduate Award (APA)</a>
He W	ASB Special Research Grant, <i>Managerial incentives and pro forma disclosure of initial public offering</i>
Humphreys K	ASB Research Grant, <i>How do managers search, interpret, store and retrieve strategically relevant peripheral information? The role of strategic performance measurement systems</i> , with Cheng M, 2008-09
Jackson A	ASB PhD Acceleration Scholarship
Kang H	ASB Special Research Grant, <i>The Global Financial Crisis and Investor Confidence in Australia: The Impact of the Quality of Financial Reporting and Corporate Governance</i>
Lai C	ASB Special Research Grant <i>The trade off between relevance and reliability</i>
Tan HC	ASB Special Research Grant <i>The impact of interactive and diagnostic uses of budgetary controls on collective efficacy, perceived social loafing, and team effectiveness</i>
Wong L	ASB Special Research Grant, <i>The Risk to Shareholders of Related Party Transactions by Directors and Controlling Shareholders: A Focus on Investment Schemes.</i>

## Other Awards/Scholarships

Brown P	AFAANZ Award for best conference paper in the corporate governance stream: <i>Corporate Governance and the Long-Run Performance of Firms Issuing Seasoned Equity: An Australian Study</i> , with Lee M, Owen S, and Walter T.
	AFAANZ Award for best paper in the accounting history, accounting information systems, critical perspectives, CSR/environmental, ethics, interdisciplinary research, qualitative research and tax streams: <i>Tax-Loss Selling and Managerial Discretion</i> , with Sherry S and Ferguson A.
Carson E	AFAANZ Award for best conference paper in the auditing stream: <i>International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications</i> , with Tronnes PC and Simnett R.
Chang L	AFAANZ/ICAA/CPA Australia/NIA PhD Scholarship
Chung D	AFAANZ/CPA Australia/ICAA/NIA PhD Scholarships for 2009
Humphreys K	AFAANZ nominee to attend 2010 AAA/Deloitte/J. Michael Cook Doctoral Consortium

# Research Grants

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## Other Awards/Scholarships (Cont)

Jackson A	AFAANZ/CPA Australia/ICAA/NIA PhD Scholarship
Lu F	CMCRC PhD Scholarship
Mayorga D	AFAANZ/CPA Australia/ICAA/NIA PhD Scholarships for 2009
Sherry S	AFAANZ Award for best conference paper in the accounting history, accounting information systems, critical perspectives, CSR/environmental, ethics, interdisciplinary research, qualitative research and tax streams: <i>Tax-Loss Selling and Managerial Discretion</i> , with Brown P and Ferguson A.
Simnett E	AFAANZ Award for best conference paper in the auditing stream: <i>International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications</i> , with Tronnes PC and Carson E.
Tronnes PC	AFAANZ Award for best conference paper in the auditing stream: <i>International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications</i> , with Carson E and Simnett R.

# Research Publications

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## Journal Refereed (C1)

- 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*, 19(2) 67-79.
- Bedard J            Bedard J, Hoitash U and Hoitash R, Corporate Governance and Internal Control Quality: A Comparison of Regulatory Regimes. *The Accounting Review* 84 (3), 839-867.
- Bedard J, Hoitash U and Hoitash R, Evidence from the United States on the Effect of Auditor Involvement in Assessing Internal Control over Financial Reporting. *International Journal of Auditing* 13(2), 105-125.
- Bedard J, Curtis M, Deis D and Jenkins G, Auditors' Training and Proficiency in Information Systems: A Research Synthesis. *Journal of Information Systems* 23(1), 79-96.
- Bedard J, Smith E and Johnstone K, How Good is Your Audit Firm? *Directorship* (June: 64-67) (Republished in *BusinessWeek.com*) ([www.businessweek.com/managing/content/jun2009/ca20090626\\_764988.htm](http://www.businessweek.com/managing/content/jun2009/ca20090626_764988.htm))
- Brown P            Brown P, Jackson AB and \*Ferguson A, Pierpont and the Capital Market, *Abacus* 45(2), 147-170.
- Brown P, Ferguson, A and \*Stone K, Share Purchase Plans in Australia: Issuer Characteristics and Valuation Implications. *Australian Journal of Management* (33)2, 307-332.
- 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*, 19(2) 67-79.
- Carson E            Carson E, Industry Specialization by Global Audit Firms, *The Accounting Review*, 84(2), 355-382.
- Salman F and Carson E, The Impact of the Sarbanes-Oxley Act on the audit fees of Australian listed firms, *International Journal of Auditing*, 13(2), 127-140.
- Cheng M            Cheng M, \*Schulz A and \*Booth P, Knowledge Transfer in Project Reviews: The Effect of Self-Justification Bias and Moral Hazard. *Accounting and Finance*, 49(1), 75-93.
- Cheng M, Kang H, Roebuck P, and Simnett R. The New Face of Current Accounting Students and the Employment Landscape: Factors Affecting Job Offers. *Australian Accounting Review* 19(4), 342-351.
- Cheng M, and Hsieh C. The Effect of Market Price and Peer Evaluation Scheme on Transfer Price Negotiation. *Australian Accounting Review* 19(3), 195-206.
- Chong KM            Chong KM, Monroe GS, \*Dolley C and \*Houghton K, The Effect of Outsourcing Public Sector Audits on Cost Efficiency. *Accounting & Finance* 49(4), 675-695.

# Research Publications

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## Journal Refereed (C1) (cont)

- 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*, 19(2) 67-79.
- Simnett R, \*VanStraelen A and Chua WF, Assurance on Sustainability Reports: An International Comparison. *The Accounting Review*, 84(3), 937-967.
- Chung D      Chung D, Developing an Analytical Framework for Analyzing and Assessing Public-Private Partnerships: A Hospital Case Study, *Economic and Labour Relations Review* 19(2), 69-90.
- Chung D, Private Provision of Road Infrastructure: Unveiling the Inconvenient Truth in New South Wales, Australia, *Road and Transport Research* 18(1), 68-86.
- Ferguson A      Brown P, Ferguson A and \*Stone K, Share Purchase Plans in Australia: Issuer Characteristics and Valuation Implications. *Australian Journal of Management* (33)2, 307-332.
- Brown P, Ferguson A and Jackson AB, Pierpont and the Capital Market, *Abacus*, 45(2), 147-170.
- Green W      Green W, Czernkowski R, and Wang Y, Special Treatment Regulation in China: Potential Unintended Consequences, *Asian Review of Accounting* 17(3), 198-211.
- Harding N      Harding N and Trotman KT, Improving Assessments of Another Auditor's Competence. *Auditing: A Journal of Practice and Theory*, 28, 53-78.
- Huggins A      Simnett R, Huggins A and \*Nugent M, Developing an International Assurance Standard on Greenhouse Gas Statements, *Accounting Horizons*, 23(4) 347-364.
- Jackson AB      Brown P, Ferguson A and Jackson AB, Pierpont and the Capital Market, *Abacus*, 45(2), 147-170.
- Kang H      Cheng M, Kang H, Roebuck P, and Simnett R. The New Face of Current Accounting Students and the Employment Landscape: Factors Affecting Job Offers. *Australian Accounting Review* 19(4), 342-351
- Khalifa A      Trotman K, Simnett R and Khalifa A, Impact of the Type of Audit Team Discussions on Auditors' Identification and Mental Simulations of Material Frauds, *Contemporary Accounting Research*,
- Monroe G      Chong KM, Monroe GS, \*Dolley C and \*Houghton K, The Effect of Outsourcing Public Sector Audits on Cost Efficiency. *Accounting & Finance* 49(4), 675-695.
- Monroe GS, \*Coram P and \*Woodliff D. The Value of Assurance on Voluntary Nonfinancial Disclosure: An Experimental Analysis, *Auditing: A Journal of Practice and Theory* 28(1), 137-151.
- Roebuck P      Cheng M, Kang H, Roebuck P and Simnett R. The New Face of Current Accounting Students and the Employment Landscape: Factors Affecting Job Offers. *Australian Accounting Review* 19(4), 342-351
- Roebuck P and \*Martinov-Bennie N, The Force of Law: Australian Auditing Standards and Their Impact on the Auditing Profession, *Australian Accounting Review* , 19(1) 1-10.

# Research Publications

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## Journal Refereed (C1) (cont)

- Simnett R      Cheng M, Kang H, Roebuck P and Simnett R. The New Face of Current Accounting Students and the Employment Landscape: Factors Affecting Job Offers. *Australian Accounting Review* 19(4), 342-351
- Simnett R, Van Straelen A and Chua WF, Assurance on Sustainability Reports: An International Comparison. *The Accounting Review*, 84(3), 937-967.
- Simnett R and \*Moroney R. Differences in Industry Specialist Specialty Knowledge and Business Risk Identification and Evaluation, *Behavioral Research In Accounting*, 21(2), 73-89.
- Trotman K, Simnett R and Khalifa A, Impact of the Type of Audit Team Discussions on Auditors' Identification and Mental Simulations of Material Frauds, *Contemporary Accounting Research*, 26(4), 1115-1142.
- Simnett R, Huggins A and Nugent M, Developing an International Assurance Standard on Greenhouse Gas Statements, *Accounting Horizons*, 23(4), 347-364.
- Trotman K      Trotman K and Harding N, Improving Assessments of Another Auditor's Competence, *Auditing: A Journal of Practice and Theory*, 28(1),
- Trotman K, \* Wright A and \* Wright S, An Examination of the Effects of Auditor Rank on Pre-negotiation Judgments, *Auditing: A Journal of Practice and Theory*, 28(1)
- Trotman K, Simnett R and Khalifa A, Impact of the Type of Audit Team Discussions on Auditors' Identification and Mental Simulations of Material Frauds, *Contemporary Accounting Research*, 26(4), 1115-1142.

## Journal – Non-Refereed – Non-DEST (C3)

- Boedker C      Boedker C, Green R, Runnalls M, Gahan P and Samson D, Leading Australia to More Innovative, Productive and Fulfilling Workplaces, The Role of Government, prepared on behalf of the *Department of Education, Employment and Workplace Relations*, November 2009
- Boedker C. Workplaces of the Future, prepared for the *Deputy Prime Minister's Workplaces of the Future Forum* on behalf of the Department of Education, Employment and Workplace Relations and the Deputy Prime Minister's Office, Melbourne, July 2009
- Runnalls M and Boedker C. Enterprise Innovation, prepared on behalf of *Innovation and Business Skills Australia*, for Innovation and Business Skills Australia's Innovation Summit, Parliament House, Canberra, June 2009
- Green W      Simnett R, Green W, Huggins A, \*Pflugrath G and \*Stringer A, Getting the World on Board, INTHEBLACK
- Simnett R, Green W, Huggins A, \*Pflugrath G and \*Stringer A, Supporting the Development of an International GHG Emissions Assurance Standard, *Charter*
- Green W, Simnett R and Huggins A, GHG Emissions Standard on its Way, *Charter*, October, 64-66.



# Research Publications

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## Journal – Non-Refereed – Non-DEST (C3)

- Huggins A      Simnett R, Green W, Huggins A, \*Pflugrath G and \*Stringer A, Getting the World on Board, *INTHEBLACK*
- Simnett R, Green W, Huggins A, \*Pflugrath G and \*Stringer A, Supporting the Development of an International GHG Emissions Assurance Standard, *Charter*
- W Green Simnett R, and A Huggins, GHG Emissions Standard on its Way, *Charter*, October, 64-66.
- Simnett R      Simnett R, Green W, Huggins A, \*Pflugrath G and \*Stringer A, Getting the World on Board, *INTHEBLACK*
- Green W, Simnett R and A Huggins, GHG Emissions Standard on its Way, *Charter*, October, 64-66.
- Simnett R, Green W, Huggins A, \*Pflugrath G and \*Stringer A, Supporting the Development of an International GHG Emissions Assurance Standard, *Charter*

# Research Publications

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## Conference Full Paper Refereed (E1)

- Ang N            Ang N and Trotman K, The Utilisation of Quantitative Information in Groups' Capital Investment Decisions, *AFAANZ, Adelaide, July 2009*.
- Balatbat M        Balatbat M and +Lu F, An empirical study of IPO Underpricing in China after the split share structure reform, *Asian-Pacific Conference on International Accounting Issues*, Las Vegas, 22-25 Nov 2009
- Balatbat M and Carmichael D, *Sustainability Solutions for a Sustainable Planet, Society for Sustainability and Environmental Engineering, Engineers Australia, Melbourne, 22-24 November 2009*
- Bedard J            Bedard JC, \*Arnold V, \*Phillips J, \*Sutton SG, Understanding professional and nonprofessional investors; information preferences for the MD&A. *American Accounting Association Meeting, 2009, New York*
- Bedard JC, \*Arnold V, \*Phillips J, \*Sutton SG, The Impact of Information Tagging in the MD&A on Investor Decision Making: Implications for XBRL. *AFAANZ, Adelaide, July 2009*.
- Brown P            Brown P, +Sherry S, \*Ferguson A, Tax-Loss Selling and Managerial Discretion, *Accounting and Finance Association Australia and New Zealand Conference*, 5-7 Jul 2009, Adelaide, Australia
- Brown P, +Hsu W, Stockholder Litigation and the Timeliness of Price Discovery, *American Accounting Association, 2009, 1-5 August, 2009, New York*
- Brown P, Jackson AB, Dobbie G, Measures of the timeliness of earnings: An empirical investigation, *Accounting and Finance Association Australia and New Zealand Conference*, 5-7 Jul 2009, Adelaide, Australia
- Carson E            Carson E, Simnett R, Tronnes PC, International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications, *Accounting and Finance Association Australia and New Zealand Conference*, 5-7 Jul 2009, Adelaide, Australia
- Chang L            Chang L, and Cheng, M, The Impact of Outcome and Process Accountability on Customer-Supplier Negotiations, *AFAANZ, Adelaide, July 2009* and *American Accounting Association Annual Meeting*, New York, August 2009
- Cheng M            Discussant of Christ, Sedatole and Towry, Framing sticks as carrots: an experimental investigation of control and trust in agency relationships, *Global Management Accounting Research Symposium*, June 2009.
- Chang L and Cheng M, The impact of outcome and process accountability on customer-supplier negotiation. *AFAANZ Conference, July 2009* and *AAA Annual Meeting*, August 2009
- Cheng M            Green W, Cheng, M, \*Thai P, The effect of audit partner rotation on auditor-client relationships *Asian-Pacific Conference on International Accounting Issues*, Las Vegas, 22-25 November
- Cheng M and Humphreys K, Improving Managerial Judgments of Information Relevance and Strategy Appropriateness using the BSC and the Strategy Map, *MONFORMA Conference June 2009, AFAANZ Conference July 2009, AAA Annual Meeting August 2009, and ANU Research Seminar July 2009*.

# Research Publications

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

- Chong KM      Chong KM, \*Mahama H, The Impact of Interactive Uses of Budgets on Team Effectiveness, *Asian-Pacific Conference on International Accounting Issues*, Las Vegas, 22-25 Nov
- Chung D      Chung D, \*Hensher, DA, \*Rose, J, Toward the Betterment of Risk Allocations: Investigating Risk Perceptions of Stakeholder Groups to Public-Private-Partnership Tollroad Projects, *American Accounting Association (AAA) 2009 Annual Meeting*, New York, NY, USA, August
- Coulton J      Coulton J, \*Ruddock C, Corporate Payout Policy in Australian and a Test of the Life Cycle Theory, *AFAANZ Conference*, 5-7 July, Adelaide, Australia.
- Green W      Green W, Cheng M, \*Thai P, The effect of audit partner rotation on auditor-client relationships, *Asia-Pacific Conference on International Accounting Issues*, Las Vegas, November 2009
- He W      He W, Shen J, Extrapolation Bias and Investors: Expectations, *AFAANZ Conference*, Adelaide, July
- Humphreys K      Cheng M and Humphreys K, Improving Managerial Judgments of Information Relevance and Strategy Appropriateness using the BSC and the Strategy Map, *MONFORMA Conference June 2009, AFAANZ Conference July 2009, AAA Annual Meeting August 2009, and ANU Research Seminar July 2009*.
- Jackson A      Brown P, Dobbie G and Jackson A, Measures of the timeliness of earnings: An empirical investigation, *AFAANZ Conference* July 2009.
- Kang H      Chan, J., Morris, R. and Kang, H. Globalisation, IFRS and Convergence of Accounting Information: the Case of Return-on-Assets, *AFAANZ*, Adelaide, July 2009.
- Li Y      Li Y, Wong L, \*Taylor S, \*Stokes D, Audit Quality, earnings quality and the cost of equity capital, *American Accounting Association 2009 Annual Meeting and Conference on Teaching and Learning*, New York 1-5 Aug 2009
- Lim Y      Lim Y, \*Kooyul J, \*Joongsan O, Do Operational Capability Indicators Enhance the Prediction Accuracy of Supplier Risk? A Model for Measuring Supplier Risk, *American Accounting Association Annual Meeting*, New York 1-5 Aug 2009
- Mayorga D      Mayorga D, Uncovering the Drivers that Determine What Type of Disclosure Structures Firms Adopt to Manage Continuous Disclosure Obligations: An Exploratory Study, *American Accounting Association Annual Conference* New York 2009
- Monroe GS      Hadad MD, Agusman A, Monroe GS, Gasbarro D and Zumwalt J K, Market Discipline, Financial Crisis and Regulatory Changes: Evidence from Indonesian Banks, *22nd Australasian Finance and Banking Conference*, Sydney, 16-18 December 2009.
- Monroe GS,\* Cullen G, Gasbarro D and Zumwalt K, Mutual Fund Risk: Mean Reversion or Gaming? *Asian Finance Association Annual Conference*, Brisbane, June 2009.

# Research Publications

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

Gasbarro D, Le KS, and Monroe GS, Selectivity in Mutual Fund Trades, *22nd Australasian Finance and Banking Conference*, Sydney, December 2009.

Gasbarro D, Monroe GS, and Zumwalt JK, Systematic Risk and the Performance of Mutual Funds Pursuing Momentum and Contrarian, *22nd Australasian Finance and Banking Conference*, Sydney, December 2009.

Cohen J, Hayes C, Krishnamoorthy G, Monroe GS and Wright A, The Impact of The Sarbanes Oxley Act on the Financial Reporting Process: Experiences of Directors, *International Symposium on Auditing Research*, June 2009.

Bagherpour M, Monroe GS and Shailer G, Auditor Switching in an Increasingly Competitive Environment, *International Symposium on Auditing Research*, June 2009

Monroe GS, Cohen J, Hayes C., Krishnamoorthy G, Wright A, The Impact of The Sarbanes Oxley Act on the Financial Reporting Process: Experiences of Directors, *American Accounting Association Annual Conference*, August 2009.

Monroe G, Sarker T, Influence of Regulation and Information on Environmental Investment Decision-Making: An Experimental Study, *Asia Pacific Academy of Business in Society (APABIS) Conference*, Brisbane, November 2009

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| Morris R  | Kang H, Morris R, Chan J, Globalisation, IFRS and Convergence of Accounting Information: the Case of Return-on-Assets, <i>Accounting and Finance Association Australia and New Zealand Conference</i> , July 2009, Adelaide, Australia                 |
| Phua YS   | Phua YS, Exploring the Influence of Controls on the Modification of Outsourcing relationships, <i>Accounting and Finance Association Australia and New Zealand Conference</i> , July 2009, Adelaide, Australia   |
| Sidhu B   | Sidhu B and Tan H-C, The Use of Smoothed Earnings Information by Analysis, <i>Accounting and Finance Association Australia and New Zealand Conference</i> , July 2009, Adelaide, Australia   |
| Simnett R | Carson E, Simnett R and Tronnes PC, International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications, <i>Accounting and Finance Association Australia and New Zealand Conference</i> , July 2009, Adelaide, Australia |
| Tan HC    | Sidhu B and Tan H-C, The Use of Smoothed Earnings Information by Analysis, <i>Accounting and Finance Association Australia and New Zealand Conference</i> , July 2009, Adelaide, Australia   |
| Trotman K | Ang N and Trotman K, The Utilisation of Quantitative Information in Groups' Capital Investment Decisions, <i>AFAANZ</i> , Adelaide, July 2009.   |

# Research Publications

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

- Wong L      Li Y, Wong L, Taylor S, Stokes D, Audit Quality, earnings quality and the cost of equity capital, *American Accounting Association 2009 Annual Meeting and Conference on Teaching and Learning*, New York, August 2009
- Wong L      Wong L, The Pricing of Earning Quality in Australia, *Asian-Pacific Conference on International Accounting Issues*, Las Vegas November 2009.

## Conference Paper Non-Refereed

- Brown P      \*Beekes W, Brown P and \*Aman H, Does corporate governance influence information flows to the market? Evidence from Japanese firms, *British Accounting Association NAG/SIG IP Conference*, December, Manchester, UK.

## Book - New

- Baxter J      Baxter J and Poullaos C, *Practices, Profession and Pedagogy in Accounting : Essays in Honour of Bill Birkett*, Sydney University Press. ISBN 978-1-920899-20-2

## Book – Revised (A4)

- Carson E      Trotman K, Carson E, Gibbins M, *Study Guide to Financial Accounting: An Integrated Approach*, Cengage Learning Australia. ISBN 978 0 17 018095
- Trotman K      Trotman K, Carson E, Gibbins M, *Study Guide to Financial Accounting: An Integrated Approach*, Cengage Learning Australia. ISBN 978 0 17 018095

# Research Publications

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## Book Chapter – Scholarly Research

- Andon P      Andon P, Baxter J, Chang L, Strategic Resource Management and Technology Innovation: An Australian Story in Baxter J. and Poullaos C (Eds). *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett*, Sydney University Press, 12, (319-346), ISBN 978-1-920899-20-2
- Baxter J      Baxter, J, \*Poullaos C, Embodying a Life of Praxis in Baxter, J. and Poullaos, C (Eds). *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett*, Sydney, Sydney University Press, Chapter 1, pp1-18. ISBN 978-1-920899-20-2
- Andon P, Baxter J, Chang L, Strategic Resource Management and Technology Innovation: An Australian Story in Baxter J. and Poullaos C (Eds). *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett*, Sydney University Press, 12, (319-346), ISBN 978-1-920899-20-2
- Baxter J, Chua WF, Studying Accounting in Action: The Challenge of Engaging with Management Accounting Practice in Chapman C, Cooper D and Miller P. (Eds). *Accounting, Organizations and Institutions*, Oxford, Oxford University Press, pp.65-84. ISBN 978-0-19-954635-0
- Boedker C      Mouritsen J, Boedker C, Intellectual capital statements and the development of organisational knowledge management strategies in Baxter J. and Poullaos C. (Eds). *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett*, Sydney, Sydney University Press, 8(207-234) ISBN 978-1-920899-20-2
- Chang L      Andon P, Baxter J, Chang L, Strategic Resource Management and Technology Innovation: An Australian Story in Baxter J. and Poullaos C. (Eds). *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett*, Sydney University Press, 12(319-346), ISBN 978-1-920899-20-2
- Chua WF      Baxter J and Chua WF, Studying Accounting in Action: The Challenge of Engaging with Management Accounting Practice in Chapman , Cooper D, and Miller P, (eds). *Accounting, Organizations and Institutions*, Oxford University Press, pp.65-84. ISBN 978-0-19-954635-0
- Chua WF and Birkett W, Situating management accounting practice in Baxter J and Poullaos C, (Eds). *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett*, Sydney University Press, ISBN 978-1-920899-20-2
- Morris, R      Morris R, Pham T and Gray S, Transparency and Corporate Governance in Malaysia: Before and After the Asian Financial Crisis in C Baxter, J. and Poullaos, C (Eds). *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett*, Sydney University Press, ISBN 978-1-920899-20-2
- Mouritsen J      Mouritsen J, Boedker C. Intellectual capital statements and the development of organisational knowledge management strategies in Baxter, J. and Poullaos, C (Eds). *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett*, Sydney, Sydney University Press, Ch.8, (207-234) ISBN 978-1-920899-20-2
- Roebuck P      Roebuck P, Barbera M, Competency frameworks: A way forward for internal audit and practice in Baxter, J. and Poullaos, C (Eds). *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett*, Sydney University Press, ISBN 978-1-920899-20-2

# Research Publications

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## Technical Reports

- Boedker C      Boedker C, Green R, Runnalls M, Gahan P, Samson D, Leading Australia to More Innovative, Productive and Fulfilling Workplaces, The Role of Government, prepared on behalf of the Department of Education, Employment and Workplace Relations, November, 2009
- Boedker C, *Workplaces of the Future, prepared for the Deputy Prime Minister's Workplaces of the Future Forum* on behalf of the Department of Education, Employment and Workplace Relations and the Deputy Prime Minister's Office, Melbourne, July 27, 2009.
- Boedker C. \*Runnalls M, Enterprise Innovation, *prepared on behalf of Innovation and Business Skills Australia*, for Innovation and Business Skills Australia's Innovation Summit, Parliament House, Canberra, June 22, 2009.

## Journal Articles forthcoming for 2010

- Andon P      Andon P, Chong KM and Roebuck P, Personality Preferences of Accounting and Non-Accounting Graduates Seeking to enter the Accounting Profession, *Critical Perspectives on Accounting*.
- Baxter J      \*English L and Baxter J, The Changing Nature of Contracting and Trust in Public-Private Partnerships: The Case of Victorian PPP Prisons, *Abacus*.
- Boedker C      Boedker C, Ostensive versus Performative Approaches for Theorising Accounting-Strategy Research, *Accounting, Auditing and Accountability Journal*.
- Chong KM      Andon P, Chong KM and Roebuck P, Personality Preferences of Accounting and Non-Accounting Graduates Seeking to enter the Accounting Profession, *Critical Perspectives on Accounting*.
- Chung D      Chung D, \*Freedman C and \*Blair A, The Handmaiden's Tale: Japan's Foreign Investment as a Reflection of its Domestic Economy, *International Journal of Business and Globalisation*.
- Green W      Green W and Morris R, The Split Equity Reform and Corporate Financial Transparency in China, *Accounting Research Journal*.
- Green W      Green W, \*Czernkowski R and Wang Y, The Value of Audit Qualifications in China, *Managerial Auditing Journal*.
- Harding N      Harding N, Understanding the Structure of Audit Workpaper Error Knowledge and its Relationship with Workpaper Review Performance, *Accounting and Finance*.
- Kang H      Kang H and \*Gray S. Corporate Voluntary Disclosure Practices: A Review of Content Analysis Research, *Indian Accounting Review*.

# Research Publications

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## Journal Articles forthcoming for 2010 (cont)

- Monroe G      \*Azizkhani M, Monroe GS and \*Shailer G, The Value of Big 4 Audits in Australia, *Accounting and Finance*.
- \*Cullen G, \*Gasbarro D and Monroe GS, Mutual Fund Trades and the Value of Contradictory Private Information, *Journal of Banking & Finance*, February 2010, Vol. 34(2), pp. 378 – 387.
- Morris R      Green W, Morris R and \*Tang, H, The Split Equity Reform and Corporate Financial Transparency in China, *Accounting Research Journal*.
- Roebuck P     Andon P, Chong KM and Roebuck P, Personality Preferences of Accounting and Non-Accounting Graduates Seeking to Enter the Accounting Profession, *Critical Perspectives on Accounting*,
- Trotman K     Trotman K and \*Tan H-T, Effects of the Timing of Auditors' Income-reducing Adjustment Concessions on Financial Officers' Negotiation Judgments, *Contemporary Accounting Research*.



# Other Presentations

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- Ang N            Ang N and Trotman K, The Utilization of Quantitative and Qualitative Information in Groups' Capital Investment Decisions, American Accounting Association, ABO Research Conference, Seattle, October 2009.
- Discussant of Yi Y, Divergence between Design and Implementation of Performance Measurement: Evidence from the Australian Government Agencies, UNSW Honours Colloquium, August 2009.
- Balatbat M      Balatbat M, Carmichael DG and Tiong R, Role of carbon financing in developing nations in mitigating GHG emissions, presented at International Symposium on Global Carbon Finance and Market, Singapore, June 2009.
- Boedker C        Boedker C. and Chua W.F, Visualising, Disciplining and Seducing, The Performativity of Accounting in Strategising in a Global Network, workshop hosted by Accounting, Organizations and Society at Imperial College, London, May 8-9, 2009
- Carson E         Tronnes PC, Carson E and Simnett R, International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications, ISAR, Maastricht, 2009.
- Chang L           Discussant of Joseph Oliver, Leader Member Exchange, Organisational Commitment and Propensity to Manage Earnings: How your Boss and your Organisation Could Make You Do Naughty Things With Numbers, UNSW Honours Colloquium, August 2009.
- Chang L, and Cheng, M, The Impact of Outcome and Process Accountability on Customer-Supplier Negotiations, AFAANZ, Adelaide, July 2009 and American Accounting Association Annual Meeting, New York, August 2009
- Cheng M          Cheng M, Chang L, The Effect of Outcome and Process Accountability on Supplier Customer Negotiations, American Accounting Association Annual Meeting, New York 1-5 August
- Cheng M, Humphreys K, Improving managerial judgments of information relevance and strategy appropriateness using the BSC and the strategy map, MONFORMA Conference, June 2009 and AAA Annual Meeting, August 2009, and ANU Research Seminar, July 2009.
- Chong KM        Chong KM and Mahama H, The impact of interactive uses of budgets on team effectiveness, 21<sup>st</sup> Asian-Pacific Conference, Las Vegas, November 2009
- Green W          Green W, Cheng, M, \*Thai P, The effect of audit partner rotation on auditor-client relationships Asian-Pacific Conference on International Accounting Issues, Las Vegas, November 2009.
- Green W, Simnett R, and Huggins A, "The Expertise Required for Greenhouse Gas Assurance Engagements: Lessons to be Learned from Existing Schemes and Standards", Eighth Australasian Conference on Social and Environmental Accounting Research in Christchurch, New Zealand, 6-8 December 2009.

# Other Presentations

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(cont)

- Harding N      The Impact of Hierarchical Distance on Predecisional Distortion of Information by Auditors American Accounting Association Annual Meeting, August 2009
- Evidentiary Triangulation in an Electronic Audit Workpaper Environment, ANU Seminar Series March 2009, Macquarie University Seminar Series April 2009, Melbourne University Seminar Series, May 2009.
- The Impact of an Informal Hierarchical Structure on Predecisional Distortion of Audit Evidence, Monash University Seminar Series, August 2009
- The Impact of Hierarchical Distance on Predecisional Distortion of Information by Auditors American Accounting Association Annual Meeting, August 2009
- Monroe G      Bagherpour M, Monroe GS and Shailer G, Auditor switching in an increasingly competitive audit market, ISAR, Maastricht, June 2009.
- Cohen J, Hayes C, Krishnamoorthy G, Monroe GS and Wright A, The impact of the Sarbanes Oxley Act on the financial reporting process experiences of directors, ISAR, Maastricht, June 2009.
- Monroe, G. And Sarker, T., Influence of Regulation and Information on Environmental Investment Decision-Making: An Experimental Study, Asia Pacific Academy of Business in Society (APABIS) Conference, Brisbane, November 2009.
- Cullen, G., Gasbarro, D., Monroe, G. S. and Zumwalt, K., Mutual Fund Risk: Mean Reversion or Gaming?, Asian Finance Association Annual Conference, Brisbane, June 2009.
- Cohen, J, Hayes, C., Krishnamoorthy, G., Monroe, G. S. and Wright, A., The Impact of The Sarbanes Oxley Act on the Financial Reporting Process: Experiences of Directors, American Accounting Association Annual Conference, August 2009.
- Monroe, G. And Sarker, T., Influence of Regulation and Information on Environmental Investment Decision-Making: An Experimental Study, Deakin University, March 2009.
- Cohen, J, Hayes, C., Krishnamoorthy, G., Monroe, G. S. and Wright, A., The Impact of The Sarbanes Oxley Act on the Financial Reporting Process: Experiences of Directors, Deakin University.
- Simnett R      CPA Australia 69<sup>th</sup> Annual Research Lecture, Improving the Credibility of Carbon Emissions Disclosures: The Development of an International Assurance Standard, at Melbourne University.
- Tronnes PC, Carson E and Simnett R, International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications, ISAR, Maastricht, June 2009.

# Other Presentations

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**(cont)**

- Tan HC            Tan HC and Sidhu B, The use of smoothed earnings information by analysis, UTS Seminar Series, September 2009.
- Trotman K        Trotman K, Effects of the Timing of Auditors' Income-Reducing Adjustment Concessions on Financial Officers' Negotiation Judgments, University of Florida Conference, January 2009.
- Trotman K, Publishing Audit Research, American Accounting Association, 2009 Auditing Doctoral Consortium, January 2009.
- Trotman K, Use of Experiments in Accounting Research, Hong Kong Polytechnic, July 2009.
- Ang N and Trotman K, The Utilization of Quantitative and Qualitative Information in Groups' Capital Investment Decisions, American Accounting Association, ABO Research Conference, Seattle, October 2009.
- Wong L            Yi L, \*Stokes D, \*Taylor S and Wong L, Audit quality, earnings quality and cost of equity capital, ISAR, Maastricht, June 2009.

# Editorial Board Memberships

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Baxter J	Abacus
Boedker C	Journal of Human Resources Costing and Accounting
Brown PR	Abacus
	Accounting and Finance
Chua WF	Accounting and Finance
	Australian Accounting Review
Miller MC	Australian Accounting Review
Monroe GS	Accounting and Finance (Deputy Editor)
	Auditing: A Journal of Practice and Theory
	Australian Accounting Review
	Asian Journal of Accounting and Governance
	International Journal of Auditing
	Accounting Research Journal
	International Journal of Accounting Literature
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
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 Journal Global Finance Journal Philippine Journal of Management
Boedker C	Accounting, Auditing and Accountability Journal Journal of Human Resources Costing and Accounting Public Money and Management
Baxter J	Abacus Accounting, Auditing and Accountability Journal Accounting, Organisations and Society Accounting Forum Australian Accounting Review Critical Perspectives on Accounting European Accounting Review Management Accounting Research Qualitative Research in Accounting and Management
Carson E	Accounting and Finance Accounting Research Journal Auditing: A Journal of Practice and Theory European Accounting Review The Accounting Review
Cheng M	Accounting and Finance Australian Accounting Review Australian Journal of Management
Chong KM	Accounting and Finance
Coulton J	Accounting Research Journal Australian Accounting Review
Green W	Accounting, Auditing and Accountability Journal Accounting and Finance Accounting and Business Research Accounting Research Journal Australian Accounting Review Behavioural Research in Accounting Corporate Governance: An International Review International Journal of Auditing Pacific Accounting Review

# Reviewers for Journals

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(cont)

Harding N	Abacus Auditing: A Journal of Practice and Theory Accounting and Finance International Journal of Auditing Meditari Accountancy Research
Jackson A	Accounting Research Journal Monash Business Review Pacific Accounting Review
Kang H	Asia Pacific Journal of Management International Journal of Accounting Journal of Management Studies Pacific Accounting Review
Miller MC	Accounting and Finance
Monroe GS	Accounting and Finance Australian Accounting Review International Journal of Auditing Journal of Business Ethics Managerial Auditing Journal Journal of Banking and Finance International Review of Economics and Finance Behavioural Research in Accounting
Morris R	Abacus Accounting and Business Research Journal of International Accounting Research Pacific Accounting Review
Roebuck P	Australian Accounting Review International Journal of Auditing Auditing: A Journal of Practice and Theory
Sidhu B	Accounting and Finance Accounting Horizons Australian Accounting Review Auditing: A Journal of Practice and Theory Contemporary Accounting Research Pacific Accounting Review

# Reviewers for Journals

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**(cont)**

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
Trotman K	Abacus Accounting and Finance Accounting, Organizations and Society Auditing: A Journal of Practice and Theory, Editor 2008-2011 Contemporary Accounting Research

# Research Seminars

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## Research Seminar Series

Another successful seminar series was conducted by the School during 2009. Eleven 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 Korea, New Zealand and the United States.

## Overseas Speakers

**Richard Zhe Wang**, Victoria University of Wellington, *The Impact of Financial Distress on the Basu Measure of Accounting Conservatism.*

**Ed O'Donnell**, University of Kansas, *Increasing Consistency of Audit Risk Assessments: An Intervention for Remediating Contrast Bias.*

**Youngdeok Lim**, Korea Advanced Institute of Science and Technology, *Do Conflicts of Interest Affect Analyst Performance? Evidence from Affiliated Analysts in Korea.*

**Yuri Loktoinov**, Sloan School of Management, MIT, *Does Accounting Quality Mitigate Risk Shifting?*

## UNSW Speakers

**Ken Trotman** and **Kerry Humphreys**, *The Balanced Scorecard: The Effect of Strategy Information Provision on Performance Evaluation Judgments and Mental Model Development.*

**Leon Wong**, *The Accruals Anomaly: Reconciling the Australian Evidence.*

**Roger Simnett** and **Elizabeth Carson**, *International Consistency in Audit Reporting Behaviour: Evidence from Going Concern Modifications.*

**Gary Monroe**, *The Impact of the Sarbanes Oxley Act on The Financial Reporting Process: Experiences of Directors.*

**Philip Brown**, *Stockholder Litigation and the Timeliness of Price Discovery.*

## Other Australian Speakers

**Millicent Chang**, University of Western Australia, *Do Undisclosed Director Trades Convey Information About Future Firm Performance.*

**Neal Arthur**, University of Sydney, *The Impact of Cash Flows and Accruals on Belief Asymmetry.*

**Stuart Taylor**

Seminar Co-ordinator



# Conferences

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## **Bill Birkett Memorial Lecture for 2009**

The Bill Birkett Memorial Lecture for 2009 was presented at the CPA Congress in October 2009 by Professor Roger Simnett. Professor Simnett's presentation, *Improving the Credibility of Carbon Emissions Disclosures: The Development of an International Assurance Standard*, discussed in detail the importance of disclosing and assuring carbon emissions, the steps in developing an assurance standard, collaboration with stakeholders, and the implications for academics, practitioners and professional bodies.

Professor Simnett's graphic "stickman", with apologies to Bill Birkett, was well received by the audience.

A book, *Practices, Profession and Pedagogy in Accounting – Essays in Honour of Bill Birkett* was compiled in 2009 by Professor Jane Baxter (UNSW) and Associate Professor Chris Poullaos (Sydney). The book contains contributions from many of Bill's former colleagues and research students. Copies of the book were presented to family members attending the Lecture, and it was pleasing to see their pleasure reading testaments to Bill's intellectual legacy and his influence on contemporary management accounting practice and research.

# 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	Representative, Courses and Careers Day and Information Day Discussant, National Honours Colloquium
Ang N	Discussant, National Honours Colloquium Presenter, Undergraduate Orientation Day Representative, ASB Web Development Working Party Representative, GMARS 2009 Representative, Information Day
Balatbat M	Discussant, National Honours Colloquium Representative, Postgraduate Information Evening Member, School of Accounting Teaching & Learning Committee
Baxter J	Member, School of Accounting Advisory Committee Participation, APIRA 2010 conference organising committee Representative, Bill Birkett Memorial Lecture Planning Committee, CPA Australia Annual Congress Member, GMARS organising committee
Boedker C	Mentoring Program Co-ordinator, School of Accounting
Burfitt B	Faculty advisor, Asian Business Case Competition, Nanyang Technological University, Singapore, 2009. Discussant, National Honours Colloquium
Carson E	Member, Head of School Advisory committee Coordinator UNSW Audit Fee and Reporting Database School Liaison, Centre for Research in Finance/Databases
Chang L	Representative, Information Day Discussant, National Honours Colloquium
Cheng M	Discussant, National Honours Colloquium Student Ethics Officer, School of Accounting Representative, Information Day
Chong KM	Representative, Australian School of Business Preparation Program (CEPP) for Indigenous Australians Representative, Courses and Careers Day and Information Day Member, Australian School of Business Promotions Committee School of Accounting Teaching & Learning Committee
Clarke K	AGSM Student Selection Committee AGSM Student Scholarship Committee AGSM Exchange Program Selection Committee EMBA Curriculum Committee ASB Centre for Social Impact, representative on PWC / ICAA Transparency Awards Committee Facilitator and Judge, ASB Peter Farrell Challenge Cup for Entrepreneurship

# Playing a Role in the Life of the University

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(cont)

Coulton J	Volunteer, Postgraduate information evenings Discussant, National Honours Colloquium Convenor, School of Accounting Research Seminar Series
Ding R	Representative, Open Day
Green W	Postgraduate Research Coordinator Member, Faculty Research Committee Reviewer, Faculty Research Grant Scheme Applications Member, Head of School Advisory Committee Member, Faculty Research Common Coursework Committee
Harding N	Member, Head of School Advisory Committee Representative – Faculty Grants Assessment Committee
Humphreys K	Discussant, National Honours Colloquium
Jackson A	Coordinator, Financial Accounting Brown Bag Series
Jidin R	Representative, Information Day
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
Monroe G	Member, Head of School Advisory Committee
Morris R	Member, Head of School Advisory Committee Member, Human Research Ethics Committee, ASB Mentor, ASB Mentoring Scheme for Women Representative, Open Day and Information Day
Roebuck P	Co-ordinator, Accounting Co-op Program Member, Head of School Advisory Committee Grievance Officer, School of Accounting School of Accounting Teaching U& Learning Committee Co-chair Australian School of Business Attributes Committee Member, Australian School of Business Standing Committee Australian School of Business Teaching & Learning Committee Australian School of Business Accreditation Review Committee
Sidhu B	Member, School of Accounting Advisory Committee
Simnett R	Member, UNSW UCAC Heads of School Forum Mentor, 2009 Academic Career Development Plan Head of School, School of Accounting Member, Coordinating 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 Faculty Executive Committee Member, Australian School of Business Standing Committee Representative, Courses and Careers Day, Open Day, & Information Day

# Playing a Role in the Life of the University

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(cont)

Strong P	Representative, Open Day, Courses and Careers Day, Information Day Member, School of Accounting Teaching & Learning Committee
Tan HC	Member, School of Accounting Postgraduate Research Committee
Trotman K	Presiding Member, Australian School of Business Director, Centre for Accounting and Assurance Research 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	Chief Executive Officer (Acting), Society for Knowledge Economics, Nov. 2007 – 2009
Carson E	American Accounting Association, Auditing Mid Year Meeting Reviewer Mentor, Institute of Chartered Accountings CA Program
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
Jidin R	Honorary Auditor, AMMF Canberra.
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)
Monroe G	Board of Directors, Australian Science Innovations Board of Directors, Australia 21 Recommended journals rankings for the ARC's ERA
Roebuck P	Chairman, Institute of Internal Auditors Inc, Australian Academic Review committee.

# Professional and Community Relations

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(cont)

Simnett R	<p>Chair, Sustainability Expert Advisory Panel of the International Federation of Accountants (IFAC)</p> <p>Co-Chair of Taskforce developing an Assurance Standard or Guidance for Carbon Emission Disclosures for the International Auditing and Assurance Standards Board (IAASB)</p> <p>Chair, Audit and Assurance Module Panel for CPA Australia</p> <p>Member, International Accounting and Assurance Standards Board Task Force revising assurance standard ISAE 3000 "Assurance Engagements Other Than Audits and Reviews of Historical Financial Information"</p> <p>Chair, American Accounting Association Outstanding Dissertation Selection Committee.</p>
Strong P	<p>Director and Treasurer of Pyrmont Community Bank, Pyrmont</p> <p>Member, Finance and Services Committee, Jacksons Landing Community Association</p> <p>Executive Member of Jacksons Landing Community Association, Pyrmont</p>
Taylor SL	<p>Research Leader, Market Design Program, Capital Markets Co-Operative Research Centre</p> <p>NSW Vice-Chancellors' Committee Representative, Accreditation Reviews (Business Studies) under the NSW Higher Education Act</p> <p>Member, Academic Board, ICAA</p> <p>Member, Financial Integrity Research Network Consultative Committee (an ARC Research Network)</p>
Trotman K	<p>Member, Panel Developing Module on Audit and Assurance for CPA Australia</p> <p>Panel on Water Accounting with CPA Australia, ICAA, Monash University and University of Melbourne.</p>

# Statistical Highlights

## University Admission Index

The table below contains the University Admission Index (UAI) for admission to the Bachelor of Commerce at 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
2009	95.30

## 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	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
2009	539	7	544	66	105	-	5	336	880

## Staffing\* as at 31 December

Academic Staff Profile	2004	2005	2006	2007	2008	2009
Professors	4.5	4.5	4.5	4.5	4.2	5.95
Associate Professors	3.5	3.5	4.0	5.5	3.5	7
Senior Lecturers	7	7	8	9	9	8
Lecturers	20	20	17	15	17	16
Associate Lecturers	1	2	2	4	4	7
<b>Total</b>	<b>36.0</b>	<b>37.0</b>	<b>35.5</b>	<b>38</b>	<b>37.7</b>	<b>43.95</b>

\* excludes other academic and casual staff

# Statistical Highlights

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## Staffing

Administrative and Support Staff	2004	2005	2006	2007	2008	2009
Manager	1	1	1	1	1	1
Clerical	4	4	2.5	2.4	3.2	3.4
<b>Total</b>	<b>5</b>	<b>5</b>	<b>3.5</b>	<b>3.4</b>	<b>4.2</b>	<b>4.4</b>

## 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
2009	Not available at time of printing.			