Annual Review 2010
School of Accounting
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School of Accounting

Australian School of Business ™
The University of New South Wales

http://www.accounting.unsw.edu.au
Contents

Table of Contents

The School of Accounting – Mission and Objectives 1
The Year in Review 3
Staff
   Academic 4
   Administration 28
   Changes 29
Centre
   Centre for Accounting and Assurance Research (CAAR) 30
Teaching
   Undergraduate Teaching Program 31
   Peer Assistance Support Scheme 31
   Co-op Program 32
   Scholarships and Student Prizes 34
   Honours Program 35
   ASB Pre Business Program 36
   Postgraduate Coursework Programs 37
   MPhil and PhD Programs 37
Research
   Theses 38
   Grants and Awards 41
   Publications 46
   Other Presentations 55
Editorial Board Membership 59
Reviewers for Journals 60
Research Seminars 63
Conference Hosted by School of Accounting
   Bill Birkett Memorial Lecture 64
Playing a Role in the Life of the University 65
Professional and Community Relations 68
Statistical Highlights 70
Mission and Objectives

The *Mission* of the School of Accounting 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 accounting discipline education which is responsive to the challenges of a knowledge economy and the needs of key stakeholder groups;
- To contribute by way of internationally recognised research thus furthering knowledge and improving practice in the accounting discipline;
- To encourage excellence in the accounting discipline through active participation and partnering with government, community and the 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 being Accounting and Finance. We encourage our students 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 vigorous 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 the top universities in the US and Europe. Our Honours Alumni Network is an important element in sustaining our professional relationships with some of our brightest graduates holding key positions in top organisations.
Mission and Objectives

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 for 2010 Axiom Forensic Pty Ltd, Coca-Cola Amatil Ltd, ING Direct, Jaguar LandRover Australia Pty Ltd, JP Morgan, Macquarie Group Ltd, News Ltd and The Westpac Group.

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, 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.
The Year in Review

The most significant change has been Professor Roger Simnett stepping down as Head of School mid-year, passing the baton to Associate Professor Peter Roebuck. Roger Simnett brought numerous awards and distinctions to the School of Accounting and his leadership was much admired by staff and students alike.

In December 2010 Professor Alec Cameron announced the appointment of Roger Simnett as Associate Dean, Research, to take up the position on 1 January 2011.

Roger Simnett was elected as a Fellow of the Academy of the Social Sciences in Australia in recognition of his research excellence over the last twenty years. Roger joins eleven other Fellows of the Academy from the Australian School of Business of which four are members of the school and are the only four accountant members in Australia.

The appointment of Peter Roebuck as Head was unanimously applauded by the School. Peter’s abilities in the areas of teaching and learning, and industry relationships, has added to the School’s strengths.

Early this year Professor Wai Fong Chua, the Head of School from 2000 to 2006 and Senior Associate Dean of the Australian School of Business from 2006-2010, was appointed Pro Vice-Chancellor (Enterprise Systems). Professor Chua continues to be a valued part of the School’s post-graduate research program doing joint research, examining the connections between accounting and strategising and the management of inter-organisational relationships. Professor Chua also holds a number of editorial positions.

A number of visiting academics provided their own injection of teaching and research knowledge and enthusiasm. They included Visiting Professorial Fellow, Professor Jean Bedard from Bentley College; Professor Jan Mouritsen, Copenhagen Business School and Professor Greg Trompeter, the C.G. Avery Professor of Accounting at the University of Central Florida.

The School of Accounting Seminar Series for 2010 saw presentations by Professor Ole-Kristian Hope from the University of Toronto, and Professor Russell Lundholm from University of Michigan, Professor Jan Mouritsen and Professor Jean Bedard.

Adaptation came in the Teaching delivery and support, with the use of technology such as Blackboard. These changes matched the latest teaching interface, and have met with wide student approval.

The School of Accounting delivered a very satisfying CATEI (Course and Teaching Evaluation and Improvement) score of 4.89 representing the Teaching delivery across the School in 2010 for undergraduate courses. This is a Student evaluation, and teaching staff are understandably proud of the School’s continued record in this area.

Andrew Jackson and Sarah Kim received their PhD at the graduation ceremony in May 2010. Our congratulations to them for this achievement.

Dr Hwee Cheng Tan was the recipient of the Best Paper Award (Financial Accounting) at AFAANZ 2010, while Andrew Jackson was presented in 2010 with the ABACUS Manuscript award.

And to round off a great year - in October Professor Philip Brown was inducted into the Australian Accounting Hall of Fame and Professor Ken Trotman was awarded the Australian Professorial Fellow by the Australian Research Council. The School of Accounting congratulates Philip and Ken on these wonderful achievements and recognition by the accounting community.
Professors

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 influence their disclosure policies, and how financial analysts and the market more generally respond to those policies.

Wai Fong Chua is the Pro Vice-Chancellor (Enterprise Systems) at the University of New South Wales. She holds a first class honours degree and a PhD from Sheffield University. Professor Chua was also awarded an honorary doctorate from the University of Jyvaskyla, Finland in 2008. She has been a Professor at UNSW since 1994 and was Head of the School of Accounting from 2000-2006 and the Senior Associate Dean of the Australian School of Business from 2006-2010. In collaboration with Associate Professor Jane Baxter (UNSW) and Professor Norio Sawabe from Kyoto University, she obtained a 2007 – 2009 ARC Discovery Grant to study the connections between strategising and accounting in Japanese and Australian organisations. Professor Chua has published widely in international journals including the Accounting Review; Accounting, Organizations and Society; Contemporary Accounting Research and the Journal of Management Accounting Research. She is an editor for Accounting, Organizations and Society, a tier one international journal. In 2008, Professor Chua received the Outstanding Contribution to the Accounting Research Literature award from the Accounting Association of Australia and New Zealand. Professor Chua has consulted for a variety of organisations both in the private and public sectors and has been involved with executive education for over a decade.
Professors

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, Behavioral Research in Accounting and Contemporary Accounting Research.

Gary Monroe is a Professor of Accounting at the University of New South Wales. He is a past President of the Accounting and Finance Association of Australia and New Zealand (AFAANZ). He received a PhD in Business Administration (accounting and information systems) from the University of Massachusetts in 1978. Prior to taking up his appointment at UNSW, he worked at the Australian National University, Edith Cowan University, 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, behavioural research in accounting and research methods at both the undergraduate and graduate levels. Professor Monroe is an internationally renowned researcher in auditing with an emphasis on audit judgment and the economics of auditing, and financial reporting. He has published articles in journals such as Auditing: A Journal of Practice and Theory, Journal of Banking and Finance, Journal of Business Ethics, Behavioral Research in Accounting, Accounting Education, British Accounting Review, Australian Accounting Review, and Accounting and Finance. He currently serves as Deputy Editor of Accounting and Finance and is also on the editorial board of a number of journals, such as Auditing: A Journal of Practice and Theory, Australian Accounting Review, Accounting Research Journal, Managerial Auditing Journal, and International Journal of Auditing. He has received several teaching awards for his undergraduate teaching and his extensive PhD supervision.
Professors

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 teaches and researches 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, and financial disclosure 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 Auditing. He is a regular presenter at both academic and professional conferences and seminars. He was a member of the Auditing and Assurance Standards Board from 1995-1999. Roger is currently serving as an independent member and the academic representative on the International Auditing and Assurance Standards Board, a position he has held since 2002. He currently serves as Associate Editor for Accounting & Finance and is also on the editorial boards of a number of journals, including Auditing: A Journal of Practice and Theory, Australian Accounting Review, International Journal of Auditing and Issues in Accounting Education.
Professors

Ken Trotman is a Scientia Professor and was Head of the School of Accounting from 1991 to February 2000. He has held visiting appointments at a range of overseas institutions including Cornell University, the University of Michigan and the University of Illinois at Urbana Champaign. His main current research interests are concerned with behavioral decision making in accounting. This research involves the examination of the processing of information and the quality of decisions made by both users of accounting reports and by accountants themselves. Within this area he has a particular interest in the judgments made by auditors. Ken has published in leading international research journals including The Accounting Review, Journal of Accounting Research, Contemporary Accounting Research, Accounting Organizations and Society, ABACUS, Accounting and Business Research, Accounting and Finance and Behavioral Research in Accounting. He is a Fellow of The Institute of Chartered Accountants in Australia and a Fellow of the Australian Society of Certified Practicing Accountants. Ken was the 1993/94 Coopers & Lybrand Visiting Professor and the 1993/94 President of the Accounting Association of Australia and New Zealand. In 1998 he received the AAAANZ 'Outstanding Contribution to the Accounting Literature' award and was elected as a Fellow of the Academy of Social Sciences. He received the 2000/2001 "Outstanding Auditing Educator Award" from the Audit Section of the American Accounting Association and in 2002 was awarded life membership of the Accounting Association of Australia and New Zealand. He received the 2008 Notable Contribution to the Auditing Literature Award from the Auditing Section of the American Accounting Association and the 2009 Notable (Lifetime) Contribution Award in Behavioral Accounting Literature from the American Accounting Association. He is presently editor of Auditing: A Journal of Practice & Theory.

Associate Professors

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, ABACUS, 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.
Associate Professors

Elizabeth Carson is an Associate Professor in financial accounting and auditing. Elizabeth teaches at postgraduate level in financial accounting and auditing, as well as supervising research students in the Honours, MPhil and PhD programs. In 2002, she received the Pearson Education Accounting Lecturer of the Year award for her development of the Accounting: A User Perspective subject in the Masters of Commerce program. Elizabeth's research interests include economics of global and national audit markets, industry specialisation by auditors and audit reporting. Her PhD investigating global audit firm networks and global industry specialisation by audit firms was awarded the American Accounting Association Auditing Section Outstanding Dissertation Award in 2008. Her work has appeared in leading academic journals including The Accounting Review, Auditing: A Journal of Practice and Theory and Accounting and Finance. Her research is currently supported by the Australian Research Council (ARC) Discovery Grant and by the International Auditing and Assurance Standards Board. Prior to joining UNSW, she worked with PricewaterhouseCoopers (PwC) and is qualified as a Chartered Accountant.

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, auditor negotiation 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. Her successful external grants include an ARC Discovery Grant and a number of AFAANZ and CPA Australian grants. She also plays an 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 in a range of undergraduate and postgraduate management accounting courses.

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

Associate Professors

Noel Harding joined the School in 1994 after a number of years in practice. Noel teaches financial accounting at postgraduate level and is a supervisor of BCom(Hons), MPhil and PhD candidates in the areas of behavioural auditing and financial accounting. In addition to The University of New South Wales, Noel has held academic positions at Macquarie University, Fudan University, and The Shanghai University of Finance and Economics. Noel's research interests are the behavioural aspects of auditing and financial accounting and he is regularly invited to present his research at national and international accounting conferences. Noel's research has been published in leading international journals including Accounting Organizations and Society, Contemporary Accounting Research, Auditing: A Journal of Practice and Theory, and Accounting and Finance. His research is currently supported by a 3 year Australian Research Council (ARC) Discovery Grant in the amount of $169,000 as well as a number of smaller external and internal competitive research grants. Current research projects include auditor performance in the review process, competence assessments, group dynamics in group decision making environments, professional scepticism, and contemporary audit approaches.

Malcolm Miller undertakes teaching and research in the area of financial accounting and reporting. In particular, he is interested in issues relating to accounting standards, the regulation of financial reporting and international accounting. In 2003 Malcolm was presented with the Outstanding Contribution to Practice Award of the Accounting and Finance Association of Australia and New Zealand (AFAANZ). For three years (2000-2002) he was a Vice-President of the International Association for Accounting Education and Research (IAAER). He was a member of the Consultative Group to the Australian Accounting Standards Board from 1998 to 2003. He was a member of the Australian Accounting Standards Board for four years to 31 March 1995. He was a member of the Public Sector Accounting Standards Board for three years (1987-1989). In 1995 he was a Visiting Scholar at the University of Reading and in 1977-78 and 1983 he was a Visiting Associate Professor at New York University. He held a senior position in the Sydney office of KPMG prior to joining the University in 1971.
Richard Morris has research interests in financial accounting, international accounting, and accounting history. They include compliance with and impact of IFRS, in Australia and the EU, international harmonisation of financial reporting, the determinants of financial transparency in Asian countries, and the evolution of financial reporting in Britain and Australia during the 19th century. Sid Gray (University of Sydney) and Richard have recently won prestigious ARC Discovery Grants for their research in international accounting. Richard's work has appeared in international refereed journals, professional journals, monographs and book chapters. Richard's teaches financial accounting at undergraduate and postgraduate levels. He has extensive experience running large-enrolment intermediate and advanced financial accounting courses. He is also a very experienced supervisor of undergraduate and postgraduate research theses. Richard is currently the School's Director of Undergraduate Studies and serves on the Faculty's Human Research Ethics Advisory Panel. Prior to joining the School, Richard worked in the auditing section of PricewaterhouseCoopers, Sydney.

Before joining the University of New South Wales, Peter Roebuck was a Senior Audit Manager with Deloitte. He worked both in Australia and the USA. Now Head of the School of Accounting, Peter has lectured extensively in both the undergraduate and postgraduate courses at UNSW. Peter has played an active role in the Institute of Chartered Accountants in Australia, being past Chairman of the Accounting/Auditing Panel and a member of the Continuing Education Committee and a past member of the National Careers and Marketing Committee. He was a member of State Council of the Institute until 1998. Peter 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.
Paul Andon has curriculum development and teaching experience in a range of management accounting and introductory financial accounting courses at both undergraduate and postgraduate levels. Currently, Paul teaches and researches primarily in the area of management accounting. With respect to his research, Paul specialises in case-based research methods and concentrates on investigating the situated performance (e.g. development, uses and effects) 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 PricewaterhouseCoopers in their Assurance and Business Advisory Services division, specialising in technology, communications and entertainment clients. He is also qualified as a Chartered Accountant.

Maria Balatbat is a Senior Lecturer at the School of Accounting, the University of New South Wales and a Fellow of CPA Australia. She teaches advanced financial accounting in the undergraduate and postgraduate programs and more recently, she has developed a course on accounting and reporting for climate change and sustainability. Before joining the School of Accounting 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 climate change and sustainability, equity offerings, corporate governance, investment analysis and earnings management. She has published her articles in international refereed journals including Accounting and Finance, Journal of Business Finance and Accounting, Construction Management Economics, Engineering Construction and Architectural Management, among others. Maria was a recipient of the prestigious RJ Chambers PhD Scholarship in Accounting while doing her research at the University of Sydney. Prior to her academic career, she worked as a consultant and auditor in accounting firms in the USA and Asia.
**Staff: Academic**

**Senior Lecturers**

**Christina Boedker** has over 14 years of research and industry experience with UK, US and Australian organisations. She has led research projects on creativity-control tensions, measuring and reporting intangible resources, accounting controls and emotionality, business strategy, innovation management and high performing organisations with organisations such as Microsoft, the Department of Finance and Deregulation, the NSW Department of Lands, CSC, Westpac Banking Corporation, Department of Education, Employment and Workplace Relations, the Victorian Government, the Business Council of Australia, and others. For two years, Christina was the acting CEO of the Society for Knowledge Economics (SKE), a not-for-profit organisation set up to advance leadership, culture and management practices in Australian workplaces. She is the author of the Australian Guiding Principles on Extended Performance Management and other policy and industry oriented research papers. Her work with industry and policy makers culminated in the Workplaces of the Future Forum, hosted by the then Deputy Prime Minister in July, 2009, for which Christina authored a paper. Christina holds a 1st class (Honours) in Economics, a Master of Commerce in Accounting, besides an MBA in Financial Management, and a PhD in Accounting. She did her honours thesis on endogenous economic growth theory, investigating the role of knowledge and innovation in extending the production frontier in Asian economies. She did her master thesis on the measurement and reporting of intangible resources, and her PhD on accounting controls, creativity, emotionality and strategy with Microsoft. She has received several research grants and awards for her work.

**Kar Ming Chong** is a Senior Lecturer who teaches introductory accounting. He joined the School in July 2000 after completing his undergraduate and postgraduate degrees at Edith Cowan University, Perth. Prior to joining the School, he has worked in the School of Accounting at Edith Cowan University as a casual academic staff, and the Department of Accounting and Finance at University of Western Australia as an Associate Lecturer for two years. His research interests are in auditing and management accounting, in particular, the operations of knowledge-intensive firms, e.g., accounting and assurance-related firms.
Staff: Academic

Senior Lecturers

**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** is a Senior Lecturer in the Australian School of Business at the University of New South Wales. 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.

**Helen Kang** is a senior lecturer in introductory accounting and international corporate governance. She completed her BCom (Hons), MCom (Hons) and PhD at the University of NSW. Her PhD thesis examined voluntary disclosure practices of emerging market companies. Her research interests are in the areas of voluntary disclosures, intangible assets, and international accounting. She has publications in leading academic journals including The International Journal of Accounting and Corporate Governance: An International Review. She is currently involved in several international research projects examining the role of accounting in global financial crisis and the impact of IFRS adoption on accounting information. She has received the Australian School of Business research grant and Accounting and Finance Association of Australia and New Zealand research grants for these projects. Helen is the Accounting PASS co-ordinator and currently teaches International Corporate Governance. She has also supervised research students in the Honours and MPhil programs. She is a member of the School of Accounting’s Learning and Teaching Committee.
Staff: Academic

Senior Lecturers

Hwee Cheng Tan
BAcc (Hons) NUS, MSc MIT, PhD Alberta (2004)
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 impact of accounting information by managers.

Nicole Ang
BCom UNSW, MA Stanford, PhD UNSW (2009)

Nicole Ang is a lecturer in introductory and management accounting. Her current research interests are in the area of behavioural decision making in accounting, with a focus on decisions involving interactive groups and/or capital investment. Other areas of interest include earnings management and corporate disclosure. Nicole presents at national and international accounting conferences, and has publications in the areas of lobbying and disclosure relevance. Prior to joining the School, Nicole worked in economic consulting in San Francisco, and in the audit and business advisory services division of Arthur Andersen in Sydney.

Brian Burfitt
BEC, DipEd USyd, MCom MPhil UNSW (2009) CPA

Brian Burfitt is a Lecturer in the School of Accounting, having joined the school in early 2006. Prior to joining UNSW, he lectured at the University of Sydney. Brian previously 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 a number of venues during the Sydney Olympic Games. Brian teaches in both undergraduate and postgraduate programs in Financial and Management Accounting courses. His research interest is in the management accounting processes relating to the acquisition and use of Value-In-Kind sponsorship revenue.
**Lecturers**

**Linda Chang** is a Lecturer who joined the school in 1999. Linda teaches second and third year Management Accounting. Prior to her appointment, Linda worked in the Corporate Recovery and Business Advisory division, KPMG Fiji. Her research interests include negotiation, management of knowledge and intellectual capital in professional service firms, and organisation innovation.

![Linda Chang]

**Jerry Chen** is a lecturer who teaches intermediate and advanced financial accounting and financial statement analysis at both undergraduate and postgraduate levels. Jerry has been invited to present his works in various international conferences, including AAA annual meeting, WEAI annual conference, FMA/AsFA conference, NTU IEFA conference and AAAA annual conference. His research interests cover a range of empirical accounting and finance topics, including value-relevance of accounting information, corporate disclosure, IPO pricing and other capital market based research.

![Jerry Wei Chen]

**Wei Chen** joined the School of Accounting in August 2010 as Lecturer. From 2008 to 2010 she taught Financial Accounting and Management Accounting at the Nanyang Technological University. At UNSW, she teaches financial accounting.

![Wei Chen]
Staff: Academic

Lecturers

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.

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. 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 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.
**Staff: Academic**

### Lecturers

**Sarowar Hossain**, PhD (ANU), CPA, CMA joined as a Lecturer in the School of Accounting in July 2010. He was previously at ANU and the University of Dhaka, Bangladesh. Dr Hossain's teaching interests include Financial Accounting, Corporate Accounting, and Management Accounting for both undergraduate and postgraduate levels. His research area includes auditing, corporate interlocking, audit quality and auditor independence.

**Andrew Jackson** joined the school in July 2005 and was appointed Lecturer in July 2006. Andrew teaches postgraduate financial accounting. Prior to his appointment at UNSW, Andrew taught at Victoria University of Wellington in New Zealand. His research interests include corporate disclosure, stock return volatility, the timeliness of earnings and asset pricing models. His paper, 'Pierpont and the Capital Market' was awarded a joint share of the Abacus 2009 Manuscript Award.

**Sarah Kim** teaches financial accounting at both the postgraduate and undergraduate levels. Prior to starting her lectureship, she has taught several accounting classes on a casual basis at UNSW. Sarah's PhD study investigated how national environments affect auditor judgments. This study was presented at national and international accounting conferences.
Staff: Academic

Lecturers

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

Cheng Lai is a Lecturer who joined the School of Accounting in January 2009. At UNSW, he teaches financial accounting at both undergraduate and postgraduate levels. He has been one of the research consultants for the development of Accounting and Audit Surveillance System (AcAS) at Capital Market Co-operative Research Centre (CMCRC).

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

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 is a lecturer in financial accounting. Prior to joining the school, Diane was the CFO of a SME in the telecommunications industry. Diane has also worked with a Big 4 Chartered Accounting firm in Audit and Assurance Services, in Internal Audit in the hospitality industry, in audit and assurance services in the Public Sector and as Financial Controller for a non-profit entity. Diane's research interests is in behavioural decision making in financial accounting. Diane is enrolled in a PhD program in accounting.

Yee Shih Phua joined the school in 2007. Prior to joining the school, she worked as an auditor in Arthur Anderson Singapore. Yee teaches second and third year management accounting courses. Her research interests include examining both static and dynamic issues associated with the management of inter-organizational relationships, management control systems, and trust and control in both intra- and interfirm contexts.
**Staff: Academic**

**Lecturers**

**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 1st 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.

**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 causal 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.

**Stuart Taylor** joined the School of Accounting at UNSW at the beginning of 2004. He completed his Ph.D., entitled The Role of the Audit Partner in Audit Fee Determination, at the Australian National University in 2005. Before joining UNSW, Stuart lectured in the Department of Finance, at the University of Melbourne, for nine years. He holds the degrees of Bachelor of Commerce, from the University of Tasmania, Master of Commerce, from the University of Melbourne, a Graduate Diploma in Internet and Web Computing, from RMIT University and the degree of Doctor of Philosophy, from the Australian National University. Stuart's main research interest is in the area of audit fee determination and its link to audit quality outcomes.
Staff: Academic

Lecturers

Leon Wong joined the School of Accounting in 2006. Prior to joining the School, Leon had extensive experience based in Singapore, as a tax consultant for an international accounting firm in equity, corporate finance at an investment bank, and as a securities market regulator and listings promoter at the Singapore stock exchange.

Leon Wong
BEC (Hons) LLB USyd
PhD UNSW (2009)

Associate Lecturers

Rui Ding is an Associate Lecturer in the Australian School of Business at the University of New South Wales. Rui teaches corporate financial reporting to undergraduate students. Rui is currently undertaking PhD studies. Her research interests cover a range of financial accounting and auditing topics, including the information roles of accruals and cash flows, valuation and measurement issues in accounting and auditing. Rui worked as a senior accountant in professional practice prior to joining the school. She is qualified as a Chartered Accountant.

Rui Ding
BCom (Hons) ANU (2006) CA

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 judgement and decision making in auditing and financial accounting.

Radzi Jidin
BCom La Trobe, MBA UUM (2001) ASA
Staff: Academic

Associate Lecturers

Joanna Masangkay joined the School of Accounting as 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, supervised by Assoc Professor Jane Baxter and Professor Wai Fong Chua. Her research interests are within the area of management accounting, accounting information systems and organizational behaviour studies. Joanna is also an associate member of NCISR (National Centre for Information Systems Research) at the Australian National University whose primary aim is to conduct research relevant to government, industry and business in e-government and e-commerce and information systems.

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

Jan Mouritsen's research is oriented towards the role of Management Technologies and Management Control in various organisational and social contexts. He focuses on empirical research and attempts to develop new ways of understanding the role and effects of controls and financial information in organisations and society. He is interested in translations and interpretations made of (numerical) representations (e.g. as in budgets, financial reports, non-financial indicators and profitability analysis) throughout the contexts they help to illuminate. This includes Intellectual Capital and Knowledge Management, Technology Management, Operations Management, New Accounting and Management Control. Jan Mouritsen is currently editorial board member of academic journals in the various areas of management and business research including accounting, operations management, IT and knowledge management. He has published in journals including Accounting, Organizations and Society; Management Accounting Research; Scandinavian Journal of Management; Accounting, Auditing and Accountability Journal; Journal of Intellectual Capital and Critical Perspectives on Accounting. Jan Mouritsen serves on the Board of the European Institute for Advanced Management Studies and on Handelsbanken's Research Foundation.
Staff: Academic

Other Academic Staff

Simon Angell
BCom UNSW 2004
ICAA

Simon Angell teaches both undergraduate and postgraduate accounting courses at UNSW. He has previously taught the postgraduate Financial Accounting course. He worked for KPMG in Sydney and most recently as an Assistant Manager in their Middle Market Advisory division, managing the audits, accounting, superannuation or tax compliance of a range of small to large clients. Simon is also currently undertaking a M.Phil in financial accounting at UNSW.

Andrew Bissett
MCom, BCom
MBA, Macq U, 2004

Andrew Bissett teaches postgraduate courses in Business Risk Management at the Australian School of Business and Accounting and Financial Management for the AGSM MBA. Andrew has over 16 years experience in consulting, strategy, project management, risk and audit. Andrew currently consults to large Australian corporates and until September 2010 was the Head of Risk and Reporting for Qantas Airways. In the inaugural 2010 Risk Sentinel Awards Ceremony (by LexisNexis - Risk Australia magazine) Qantas won the Risk Enterprise of the Year Award. Prior to joining Qantas in late 2003, Andrew worked for a variety of organisations including, PriceWaterhouseCoopers, Andersen’s, BHP and Harvey Norman. Andrew’s key industry focus areas include transportation, retail and mining. Andrew is a Chartered Accountant, Certified Information Systems Auditor and a graduate member of the Australian Institute of Company Directors.

Paul Blayney
MEc Acct, USyd 1990

Paul Blayney lectures in the postgraduate course ACCT5996 Management Accounting & Business Analysis. He brings a wealth of teaching experience to the course with over 20 years teaching management accounting at the University of Sydney at both the undergraduate and postgraduate levels. Paul’s research and teaching interests are in the area of computer assisted education. In this regard he has developed a computerised assignment-marking system that has been used in various courses for more than 10 years. Paul is enrolled as a PhD student in the School of Education at the University of New South Wales.

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.

Fiona Foster
BCom UNSW 1992 CA

Fiona Foster is a Chartered Accountant with 20 years of experience in the areas of auditing, accounting, consultancy and education. She commenced her career with Price Waterhouse in the audit and assurance division where she obtained her professional qualifications. For the past 10 years Fiona has been lecturing at Macquarie University specializing in the areas of corporate accounting and auditing. Fiona has also spent 8 years at The University of New South Wales lecturing in both undergraduate and postgraduate auditing. She has also taught auditing at The University of Sydney, and has been involved with the ICAA Chartered Accountants’ Program.
Other Academic Staff

Amir Ghandar
BCom UNE 2004,
CA
Amir Ghandar teaches postgraduate students in introductory and advanced financial accounting at UNSW. His professional background as a Chartered Accountant includes working in assurance management within a big four and multinational second tier firm in both Sydney and London, serving high profile blue chip clients and emerging businesses. Along with coordinating global audit engagements in a central role, he has worked on several significant private equity transactions, corporate restructures and a group reporting role in an ASX top 100 listed company.

Claudia Gormly
MECom USyd
Claudia Gormly has taught extensively both in the public and private sector. She has been course facilitator in Accounting and Financial Management in the EMBA program from 1981 to 2002. In the mid-nineties she was a consultant with a private training company and conducted workshops for corporate clients including Australia Post, Sydney Electricity, 3M, Woolworths and Southcorp. Prior to that she taught at The University of Sydney at undergraduate level. She completed a Masters of Economics at The University of Sydney and her research thesis was on Activity Based Costing. Her professional experience includes working as an auditor with Arthur Andersen & Co and she is a member of the Institute of Chartered Accountants in Australia.

Robert Grierson
BCom (Hons)
Newcastle, 2004
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.

Jichao Gui
BBus Jiatong Uni,
MPhil UNSW 2010
Jichao (Kelly) Gui graduated from Shanghai Jiaotong University with a Bachelor of Business Administration. Kelly completed her Master of Professional Accounting in 2008 and completed her Master of Philosophy in 2010 at University of New South Wales. She is currently enrolled in a PhD program at the University of New South Wales. Kelly worked at the Shanghai Non-public Education Research Institution as a research and office assistant. She has Certification as an Intermediate Interpreter and is fluent in Mandarin, English and Shanghainese.

Ed Harbor
B.Acc (Hons)
Plymouth UK 1994,
ACMA
Ed Harbor teaches postgraduate students on the Masters of Accounting and Commerce programmes. He is a qualified Chartered Accountant with over 15 years experience in the industry. Ed has extensive banking background and has worked for Merrill Lynch in the City of London for a number of years and for Prudential Fund Managers in Sydney. He also runs corporate training courses on a wide range of accounting topics for major corporate clients across Australia.
Staff: Academic

Other Academic Staff

Paul Martin
MCom UNSW 1976, CPA


Robert Morley
BDes Arch USYD, BBus UTS, CA

Robert Morley lectures in undergraduate and postgraduate Auditing at UNSW. He has over 15 years professional auditing and accounting experience with PricewaterhouseCoopers in Sydney and London, most recently as a Senior Manager in their Banking and Capital Markets division. Robert also worked in a number of project related roles at Macquarie Bank in Sydney. He qualified as a Chartered Accountant in 1991. Robert has lectured at UNSW since 2007 and has also lectured Advanced Financial Accounting and Auditing at The University of Sydney, where he is currently studying for his Masters in Architecture. He is a director of the not-for-profit Australian Architecture Association, and a keen tour leader.

Gary Pflugrath
BBus Monash, MBA Melbourne, CPA PhD UNSW 2008

Gary Pflugrath 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.

Mark Runnalls
BA(Hons), Cambridge College, MBA Imperial College London 1996

Mark Runnalls teaches postgraduate students on the Masters of Commerce program in E-business Strategies and Processes. Previously he has taught on the Business Risk courses. Mark is also studying for his PhD at UNSW examining the role of management controls. He is project managing a major two year research project into high performing workplaces in Australia, funded by the Federal Government. The project is led by Dr Christina Boedker from the School of Accounting. Mark also works with a not for profit organisation called the Society for Knowledge Economics. Previously a partner within a global accounting firm for six years and spent 12 years with the firm in total specialising in innovation, E-business and business risk.

Buck Samrai
BBus QUT,CPA

Buck Samrai teaches Business Analysis & Valuation to postgraduate students. His areas of specialization in accounting include Valuations, Management Accounting, Due Diligence Projects, Company Integrations and Corporate Governance. He is a qualified CPA with extensive experience in Private, Public and Professional Service sectors, having over 35 years of commercial experience in Australia, United Kingdom and Asia Pacific regions. Buck has practical experience in business evaluations and rationalizations. He lectures part time while operating full time a boutique consultancy concentrating in his areas of specialisation.
Other Academic Staff

David Silipo
BCom UNSW, CA, ISIA

David Silipo teaches Financial Accounting, Accounting Concepts & Financial Reporting and Process Improvement and Innovation. He is involved in the CA program at the Institute of Chartered Accountants, having worked as a focus session facilitator and examiner for the Auditing, Financial Reporting and Taxation 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.

Shaun Simmons
MCom UNSW 2006, CA

Shaun Simmons has taught at UNSW since 2007 and currently teaches Financial Accounting in the post-graduate programme. He has 30 years of business experience, having spent a decade in public practice as a chartered accountant, followed by 20 years in various financial, commercial and strategic roles in public companies, mostly in the energy and telecommunications industries. Shaun also teaches negotiation skills in the School of Organisation and Management and the AGSM Executive Programme. He obtained both his undergraduate and Master’s degrees at UNSW and he has research interests in the field of management accounting.

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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<tr>
<th>Name</th>
<th>Position</th>
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<tr>
<td>Paula Aldwell</td>
<td>Administrative Support</td>
<td>Paula Aldwell 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 &amp; McKenzie in their Sydney and London offices before joining Qantas Holidays as personal assistant to the General Manager.</td>
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<tr>
<td>Patricia Blunt</td>
<td>EA to Head of School</td>
<td>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.</td>
</tr>
<tr>
<td>Lisa Lifman</td>
<td>Assoc Diploma in Business, SIT Teaching and Administrative Support Officer</td>
<td>Lisa Lifman 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 Blackboard technical support services to teaching staff and students.</td>
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<td>Kathy Song</td>
<td>Cert IV in Business</td>
<td>Kathy Song was an Alumni Relations Co-ordinator before joining the School of Accounting in 2008. 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.</td>
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<tr>
<td>Colin Withers</td>
<td>BA UNSW Manager</td>
<td>Colin Withers 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. &amp; H.O. Wills.</td>
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# Staff: Changes

## Promotions:
- Wendy Green to Associate Professor
- Peter Roebuck to Associate Professor and Head of School
- Sarah Kim to Lecturer

## New Appointments:
- Natalie Buckmaster
- Wei Chen
- Sarowar Hossain

## Resignations:
- Mark Hirst
- Yang Li
- Ming Wu

## Staff on Leave During Part of the Year:
- Nicole Ang
- Christina Boedker
- Demi Chung
- Helen Kang
- Yee Phua

## Visitors:
- A/Professor Clinton Free, Queen’s School of Business
- Professor Wayne Guay, University of Pennsylvania
- Professor Russell Lundholm Michigan Ross School of Business
- Professor Takashi Nagami, Keio University
- A/Professor Michihiro Ozawa, Rikkyo University
- A/Professor Norio Sawabe, Kyoto University
Centre

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 2010 the Centre:

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

Ken Trotman
Teaching – Undergraduate

Undergraduate Teaching Program

The undergraduate teaching program in the School of Accounting continues to focus on excellent 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 School prides itself in having conscientious, enthusiastic and dedicated staff who students find very effective and approachable teachers.

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) offers weekly out-of-class study sessions to first year students enrolled in Accounting and Financial Management 1A and 1B. Each session is facilitated by a high-achieving third year accounting student. PASS leaders share their experience and skills with the first year students to ease the transition to university life. Accounting PASS sessions continued to be popular in 2010: we ran 13 PASS classes per week in both Sessions 1 and 2, which were attended by approximately 3,000 students.

The scheme is voluntary: students can attend whenever they feel the need to do so. It 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. PASS sessions are conducted in a more relaxed and informal environment than lectures or tutorials, though they are not designed to be substitutes for lectures or tutorials. All students, irrespective of academic ability, are encouraged to participate, and experience has shown that there is an improvement in performance of those students who attend six or more sessions during each semester.

PASS leaders are selected through the application and interview process each year. Once selected, they are required to attend training sessions conducted by the ASB Education Development Unit in conjunction with the School of Accounting. The leaders have reported that they have benefited from their involvement, noting that the scheme has helped them to revise some of the basic accounting material and has provided a deeper understanding of more complex issues. In addition, a number of PASS leaders continue their involvement with the School by becoming casual tutors while undertaking honours or postgraduate studies in the following year.

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.

Sponsorship in 2010 reflected the continuing difficult financial conditions with only 9 sponsor placements, despite the relatively stable demand for top accounting graduates. This situation has improved for 2011 with 12 sponsor placements.

It is pleasing to note the School of Accounting’s long term relationship with the following sponsors who have participated in the School’s Co-op program continuously since 2005 or 2006. These sponsors are Axiom Forensics, Coca-Cola Amatil Limited, Macquarie Group, Westpac Banking Corporation and Jaguar Land Rover Australia.

We also welcome to the School of Accounting’s Co-op program our new sponsors. In 2010 News Limited joined the program by providing one sponsor placement and ING Direct joined the program providing two sponsor placements. In 2011, Tower Australia Limited and Australian Energy Market Commission joined the program each providing one sponsor placement.
# Teaching – Undergraduate

## Co-op Program

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</tbody>
</table>

*Diane Mayorga*

Co-op Program Co-ordinator
Teaching – Undergraduate

Scholarships and Student Prizes

Honours Scholarships and Awards

- Sir William Tyree Award in Commerce: Jennifer Wu
- The Dr Kai Fou Wong & Mrs Kaye Shiu Kee Mui Wong Award: Anu Gupta
- The Bill Stewart Memorial Award in Accounting: Kylie Gao
- The Ernst & Young Honours Scholarship: Luke Cassar
- The Ros Kelly Honours Scholarship: Jane Cheung
- Australian School of Business Honours Scholarship: Kylie Gao, Jennifer Wu
- The Supporters Circle Honours Scholarships: Dragana Markovic
- The Mandie Rebecca Birkensleigh Scholarship in Accounting: Vincent Po
- The Lee Lau Shiu Hing Award in Accounting: Charles Leung

CMCRC Scholarship: Fei Lu

Dean’s Award for Service: Yichelle Zhang

Undergraduate Prizes

- The CPA Australia Prize for Year 1: Tsun Ming Mak
- The CPA Australia Prize for Year 2: Yaying Dong, Tsz Ho Fong, Sufang Zhou
- The CPA Australia Prize for Year 3: Xiu Yi Quek
- The CPA Australia Corporate Accounting Prize: Fei Tian
- Kelly & Partners Prize: Yaying Dong
- The McGraw-Hill Book Prize (First Place): Khar Mun Tang, Nicole Thio

Australian Postgraduate Award

- Simon Angell
- Sudipta Bose
- Rui Ding
- Zahra S.B. Ghomi
- Jichao Gui
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 courses 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 2010 who are products of our Honours Program include Professor Philip Brown, Associate Professor Elizabeth Carson, Associate Professor Mandy Cheng, Associate Professor Malcolm Miller, Associate Professor Wendy Green, 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.

2010 was another outstanding year for the Honours Program. We had a large cohort of 13 Honours students; four of our students graduated with First Class Honours and the remaining students received Second Class Upper Division. In particular, two of our Honours students, Kylie Gao and Pavithra Vigneswaran, represented the School at the National Honours Colloquium hosted by the Australian School of Business; and two other Honours students, Jennifer Wu and Wai Jane Cheung, 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

ASB Pre-Business Program
(The ASB Preparation Program for Indigenous Australians)

The School of Accounting participates in the ASB’s Pre-Business Program for Indigenous Australians, 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 program 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. Instructional videos, produced by CPA Australia, are shown in class to illustrate the relevance of accounting in practice. These videos focus on One-Tel and ABC Learning Centres.

Kar Ming Chong
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 2010 figures, total enrolment in the MProfAcc and the extended version was 605 students. More students were enrolled in the program’s extended 17 unit version (394 students) than in the 13 unit version (211 students).

The School offers two specializations in the Master of Commerce (MCom) program and the MCom (Extension) program. For those two versions of the MCom based on Semester 1, 2010 figures the enrolment in the Accounting specialization was 77 students while the enrolment in the Strategic Value Management specialization was 7 students.

The Master of Financial Analysis (MFinAn) program continues to grow. The enrolment based on Semester 1, 2010 figures was 323. 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.

A new program was launched in 2010 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. While students may select a number of specialist combinations of Accounting and Information Systems subjects, three growth areas in the program from an industry perspective are (1) Governance, Risk and Compliance; (2) Value Creation and Growth; and (3) Global Opportunities and Change.

Malcolm Miller
Program Director – MProfAcc
MCom Coordinator – School of Accounting

Associate Program Director – MFinAn
Associate Program Director - MAccBIT

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 an active research agenda. Student research theses involve a variety of methodological approaches and address issues in financial accounting, management accounting and auditing.

At the end of 2010, 24 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; greenhouse gas assurance; 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 2010, PhD degrees were awarded to Dr Kelly Chan, Dr Andrew Jackson, Dr Sarah Kim, Dr Peter Lam and Dr Rita Wong, and MPhil degrees to Alexey Feigin, Kelly Gui, Lin Liao, Yang Xu and Shan Zhou.

Wendy Green
Postgraduate Research Co-ordinator
Research Theses

Theses Completed

PhD
Chan K  Accounting Based Composite Market Multiples and Equity Valuation
Supervisor – Professor B Sidhu
Jackson A  Impact of Management Earnings Forecast on Stock Price Volatility.
Supervisors — Dr M Balatbat and Dr G Gallery (QUT)
Kim S  The Impact of Hierarchical Distances on Pre-decision Distortion of Information by Auditors
Supervisor – Associate Professor N Harding
Lam PHL  Backdoor Listing: An Empirical Analysis
Supervisors — Professor P Brown and Associate Professor A Ferguson (UTS)
Wong MWR  Behavioural Decision Making in Auditing
Supervisors — Associate Professor N Harding

MPhil
Feigin A  The Impact of Earnings on Short and Long Term Security Pricing
Supervisors – Professor P Brown and Associate Professor Andrew Ferguson
Gui JK  Management Accounting and Control Practices in Knowledge Intensive Alliances (KIAs) – An Exploratory Field Study
Supervisor – Associate Professor J Baxter and Dr P Andon
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
Xu Yang  The global financial crisis and its impact on auditors’ reporting behavior in Australia
Supervisor – Associate Professor E Carson
Zhou S  Determinants of assurance on carbon emissions – An international investigation
Supervisors – Associate Professor W Green and Professor R Simnett

BCom (Honours)
Chan GSY  Accounting Choice And Earnings Management Using Asset Sales By Hong Kong Firms: An Exploratory Investigation Of Related Party Transactions
Cheung BLM  The Impact Of Mandatory Ifrs Adoption On The Properties Of Analysts’ Forecasts: Evidence From Australia And Hong Kong
Cheung WJ  CEO Departure Announcements and Market Uncertainty
Gao KY  Willingness to Invest in Environmental Projects: The Effect of Comparative Performance Reporting
Leong MJ  Timeliness of Price Discovery and the Firm’s Information Environment
Luc A  Audit Partner Tenure, Audit Firm Tenure, and their Association with Audit Quality
Ravindran T  Using Management Control Mechanisms to Execute Risk Management Strategies
Research Theses

Theses Completed

Sin AC  The Impacts of Financial Reporting Quality and Corporate Governance on Share Returns During The Global Financial Crisis: Evidence from Hong Kong
Vigneswaran P  The Regulator and the Media: Two market watchdogs? The Regulator and the Media: Two market watchdogs?
Wan Y  Ownership Structure, Related Party Transactions And Firm Performance: Evidence For Chinese Listed Firms
Whitney A  The Evolution Of Trust And Control In Non-Performing Outsourcing Relationships
Wu JJ  Determinants of Greenhouse Gas Assurance Provider Choice in Australia
Zhao Y  Improving Triangulation Effectiveness Through the Utilisation of Order Effect

Theses Continuing

PhD
Bose S  The value relevance of corporate greenhouse gas (GHG) emission disclosure: an exploratory study
Supervisors— Associate Professor W Green and Dr M Balatbat
Chang L  Customer-Supplier Negotiations
Supervisors — Professor K Trotman and Associate Professor M Cheng
Ding R  Auditing and Assurance
Supervisors —Professor R Simnett and Associate Professor E Carson
Ekasingh E  Audit Quality in Thailand
Supervisors— Dr W Green and Professor R Simnett
Gui JK  Non-monetary collaborative alliances (NMCA): a field study of an Australian-Chinese alliance.
Supervisor – Associate Professor J Baxter and Dr P Andon
Humphreys K  Judgement and Decision Making In Accounting: How Strategic Information is Integrated into Mental Models
Supervisor — Professor K Trotman
Koroy R  The Halo Effect in Business Risk Audits: The Impact of Audit Experience and the Review Process
Supervisors— Dr W Green And Associate Professor N Harding
Liao L  Comparative international impact of the quality of financial reporting and corporate governance on investor confidence during the global financial crisis
Supervisors – Associate Professor R Morris and Dr H Kang
Lu F  Evolution of Accounting and Earnings Quality: Evidence from China
Supervisors — Dr M Balatbat and Dr A Jackson
Research Theses

Theses Continuing

Mayorga D  Disclosure Judgments under Continuous Disclosure
Supervisor — Professor K Trotman

Runnalls M  Accounting and Emotionality: A performative perspective
Supervisor — Dr C Boedker, Dr R Vidgen and Professor J Mouritsen

Sanoran K  The relationship between executive compensation and audit opinion
Supervisors — Professor G Monroe and Associate Professor E Carson

Strong T  Climate Change Sustainability Strategy in Practice
Supervisors — Associate Professor J Baxter and Professor WF Chua

Tronnes PC  Differences in Going Concern Opinions Across Time, Between Countries and Different Accounting Firms
Supervisors - Associate Professor E Carson and Professor R Simnett

White A  Examination of Auditor’s Strapping Rules in Decision Making
Supervisors — Professor R Simnett and Associate Professor N Harding

Zhang Y  Does the integration of risk information in the Balanced Scorecard affect strategic managerial judgments?
Supervisors—Professor G Monroe and Dr D Gasbarro

Zhou S  The economic impacts of assurance on carbon emissions - an international study
Supervisors— Associate Professor W Green and Professor R Simnett

MPhil

Angell S  Underlying Profit Reporting and Cost of Capital: Evidence from Australia
Supervisors – Associate Professor E Carson

Gao R  IFRS and the allocation of capital: international evidence
Supervisors – Professor B Sidhu

Knapp J  Accounting Standards
Supervisors - Associate Professor A Ferguson and Professor R Simnett

McNamara T  The role of management control systems in firms undergoing IPOs’
Supervisor – Associate Professor J Baxter and Professor WF Chua

Prasad A  The PwC Pricing Anomaly: Fact or Fiction
Supervisors – Associate Professor E Carson and Professor R Simnett

Sim L  Value for Money in theory and practice: Investigation of its meaning(s) and practical interpretation(s)
Supervisor – Dr Paul Andon and Associate Professor J Baxter

Simmons S  Strategic Management
Supervisor – Associate Professor M Cheng

Zhang Y  Strategic Performance Measurement Systems
Supervisors: Associate Professor M Cheng, K Humphreys and Associate Professor P Roebuck
Research Grants

Research Grants – External

**Andon P**  

**Balatbat M**  
CPA Australia Global Research Perspectives, Adopting a multi-disciplinary approach to investigate how economic, social and governance (ESG) information impacts on external and internal stakeholders, with Cheng M, Green W, Phua YS. $32,967.

Institute of Chartered Accountants in Australia Research Grant, Environmental, social and governance (ESG) disclosures in public equity offerings and its implications on investment decision-making, $8,000.

**Baxter J**  
AFAANZ Research Grant Improving the management of non cash (value in kind) transactions: The role of formal controls and trust. with Brian Burfitt 2010, $9,829.


**Boedker C**  

**Brown P**  
CPA Australia, Decision usefulness and cost: An evaluation of fair value measurement bases., Ann Tarca, Phil Hancock and David Woodliff $33,600 2010 (administered by: The University of Western Australia).

Corporate governance, disclosure policies and the timeliness of price discovery, funded by The Leverhulme Trust, administered by: Lancaster University; Wendy Beekes. 2010-2012, GBP $91,245.

**Burfitt B**  
AFAANZ Research Grant *Improving the management of non cash (value in kind) transactions: The role of formal controls and trust.* with Jane Baxter 2010, $9,829.

**Carson E**  
ARC Discovery Grant, *Consistency of going concern audit report modifications over time, audit firms and countries*, with Simnett R, 2008-2010 $165,519.

ACCA/IAAER/IAASB grant *International consistency and convergence in the application of International Auditing Standards; Evidence from going concern modifications* with Simnett R 2010-2011 $34,500.

**Chang L**  

**Cheng M**  
CPA Australia Global Research Perspectives, Adopting a multi-disciplinary approach to investigate how economic, social and governance (ESG) information impacts on external and internal stakeholders with, Green W, Phua YS, $32,967.

ICAA Research Grant *How understanding strategic goals and incentive scheme design affects knowledge-sharing and extra role organisational citizenship behaviour* with Coyte R (University of Sydney grant) 2010.
Research Grants

Research Grants – External

**Green W**


CPA Australia Global Research Perspectives, Adopting a multi-disciplinary approach to investigate how economic, social and governance (ESG) information impacts on external and internal stakeholders with Balatbat M, Cheng M, Phua YS, $32,967.

**Harding N**
ARC Discovery Grant, *Improving the 21st century audit*, with Trotman K, 2008-2010 $169,000.

**Humphreys K**

**Kang H**

**Lai C**
AFAANZ Research Grant *The impact of IFRS on the usefulness of financial reporting related audit quality effect* with R Simnett & Y Li 2010 $9,356.

**Li Y**

**Morris R**

**Phua YS**
CPA Australia Global Research Perspectives, Adopting a multi-disciplinary approach to investigate how economic, social and governance (ESG) information impacts on external and internal stakeholders with Balatbat M, Green W, Cheng M. $32,967.

**Roebuck P**

**Sidhu B**

**Simnett R**
ARC Discovery Grant, *Consistency of going concern audit report modifications over time, audit firms and countries*, with Carson E, 2008-2010 $165,519.

Research Grants

Research Grants – External

AFAANZ Research Grant, *The impact of IFRS on the usefulness of financial reporting related audit quality effect* with C Lai & Y Li, 2010 $9,356.

ACCA/IAAER/IAASB grant, *International consistency and convergence in the application of International Auditing Standards; Evidence from going concern modifications* with E Carson, 2010-2011 $34,500.


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 $20,000.


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, $7,766.

Research Grants – Internal


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* 2010 $6,480.

UNSW Contestable Funding for International Strategic Projects, *Accounting, reporting and assurance for a sustainable future: Risks and opportunities*, with Green W 2010 $10,000.

Learning and Teaching grant Course Development 2010 $5,000.

Cheng M Goldstar Research grant *Behavioural consequences of comprehensive performance measurement systems* 2010 $30,000.

Chung D ASB Special Research Grant, *Heterogeneity in stated preferences for risk undertaking in PPP tollroad contacts* 2009-2010 $9,000.

Staff Doctoral Program 2010 $20,000.

Coulton J ASB Special Research Grant, *An examination of analysts’ cash flow forecasts with Rui Ding* 2010 $7,400.

Ding R ASB Special Research Grant, *An examination of analysts’ cash flow forecasts with Jeff Coulton* 2010 $7,400.
Research Grants

Research Grants – Internal

Green W  Learning & Teaching grant Course Development 2010 $5,000.

UNSW Contestable Funding for International Strategic Projects, Accounting, reporting and assurance for a sustainable future: Risks and opportunities, with Balatbat M 2010 $10,000.

ASB Mentor Grant, Factors that influence perceptions of greenhouse gas assurance quality: A survey of Assurers, Preparers and Users with Taylor S., $6,500.

Harding  ASB Special Research Grant, Does investor sentiment really affect stock prices? 2010 $9,780.

He W  ASB Special Research Grant, Does investor sentiment really affect stock prices? 2010 $9,780.

Hossain S  ASB Research grant, Economic importance of audit clients and audit quality: An audit partner level analysis. 2010 $5,000.


Lai C  ASB Special Research Grant The trade off between relevance and reliability 2009-2010 $16,000.

Lim Y  ASB Special Research Grant. Conflict of interest and the credibility of affiliated analyst recommendations, Australian School of Business 2010 $9,998.

Wong L  ASB Special Research Grant, The Risk to Shareholders of Related Party Transactions by Directors and Controlling Shareholders: A Focus on Investment Schemes. 2010 $10,000.

Other Awards/Scholarships

Brown P  Australian Accounting Hall of Fame, Inducted 8 October 2010.


Jackson A  2009 Abacus manuscript Award (with Brown P and Ferguson A).


Australian School of Business Awards for Teaching Excellence – Dean’s commendation for contributions to teaching (with Humphreys K).
Research Grants

Other Awards/Scholarships


Australian School of Business Awards for Teaching Excellence – Dean’s commendation for contributions to teaching (with Cheng M).

Pearson AFAANZ Accounting/Finance Lecturer of the Year Award 2010 – Commendation.

**Simnett R**  Elected as a Fellow of the Academy of Social Sciences 2010

**Trotman K**  Australian Professorial Fellow awarded by the Australian Research Council 2010
Research Publications

Journal Refereed

**Andon P**  
201006228  

**Balatbat M**  
2010024275  

**Balatbat M**  
2010024273  

**Balatbat M**  
2010258111  

**Balatbat M**  
201024699  

**Balatbat M**  
201025810  

**Baxter J**  
201134701  

**Bedard J**  
201134705  

**Bedard J**  
201134709  

**Bedard J**  
201134718  

**Boedker C**  
201134733  

**Brown P**  
201134892  

**Chung D**  
201006461  
Research Publications

Journal Refereed

Chung D  
201127539  

Chong KM  
201006228  

Green W  
201135045  

Green W  
201135047  

Harding N  
201135048  

He W  
201009022  

Monroe GS  
0200905283  

Monroe GS  
201135361  

Morris R  
201135047  

Mouritsen J  
201134719  

Roebuck P  
201006228  

Trotman K  
201127954  

Trotman K  
201135401  
Research Publications

Journal - Non-Refereed

Baxter J
201021793

Chua WF
201021793

Strong P
201021793

Other Refereed Publication

Boedker C
201134719

Runnals M
201134719

Simmons S
201134719
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<th>Author(s)</th>
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<tr>
<td>Carson E</td>
<td>201134898</td>
<td>&quot;De Martinis M, Shen X, The Impact of Audit Firm Change and Audit Partner Rotation on Auditor-Provided Non-Audit Services, AFAANZ Conference, Christchurch, New Zealand, 4-6 July, 2010.</td>
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<tr>
<td>Cheng M</td>
<td>201134910</td>
<td>&quot;Green W, Mayorga D, Evaluating the impact of Mandatory Partner Rotation on Auditor–Client Negotiation AFAANZ Conference, Christchurch, New Zealand, 4-6 July, 2010.</td>
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Research Publications

Conference Publications

Clarke K 201135038

Green W 201135040

Green W 201135043
Green W, +Zhou S, Determinants of assurance on carbon emissions – An International Investigation, AFAANZ Conference, Christchurch, New Zealand, 4-6 July 2010.

Green W 201134910

He W 201135051

He W 201135053

Hossain S 201135058

Kang H 201135340

Kang H 201135335

Lai C 201135347

Lim Y 201135385

Lim Y 201135353

Masangkay J 201135354

Mayorga D 201134910
### Conference Publications

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<th>Author</th>
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<th>Conference/Details</th>
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Research Publications

Conference Publications

Tu, H 201135395

Wong L 201008731

Conference Abstract

Boedker C 201134746
"Young A, Boedker C 2011 'The art of valuation: Translating environment, social and governance information, 22nd Centre for Social and Environmental Accounting Research Conference (Special Track on Social and Environmental Accounting and Finance Research), St Andrews, United Kingdom, September 3, 2010.

Book Chapter

Chua WF 201006840

Mouritsen J 201006840

Working Paper

Coulton J Coulton J, Ding R, An examination of the accuracy of analysts’ cash flow forecasts: Australian Evidence.

Ding R Coulton J, Ding R, An examination of the accuracy of analysts’ cash flow forecasts: Australian Evidence.
Research Publications

Theses

Chan K  
201137348  
Accounting Based Composite Market Multiples and Equity Valuation

Jackson A  
201009346  
Jackson A, Stock return volatility surrounding management earnings forecasts.

Kim S  
201135421  
Kim S, The Impact of Hierarchical Distances on Pre-decision Distortion of Information by Auditors

Lam PHL  
201137350  
Backdoor Listing: An Empirical Analysis

Wong MWR  
201137354  
Behavioural Decision Making in Auditing

Journal Articles – Forthcoming for 2011

Andon P  

Ang N  

Balatbat M  

Baxter J  

Brown P  

Carson E  

Carson E  

Chua WF  
Chua W.F, In Search of ‘Successful’ Accounting Research, Forum on Research, European Accounting Review.

Coulton J  

He W  
Research Publications

Journal Articles – Forthcoming for 2011


Monroe GS  *Chong,V.K, Monroe GS, Modeling the Determinants of Junior-Level Accountants’ Turnover Intentions in Public Accounting Firms: A Test of the Antecedents and Consequences of Job Burnout, British Accounting Review.*


<table>
<thead>
<tr>
<th>Name</th>
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<tr>
<td></td>
<td>Imagining value: Investigating performative imagery in the case of a PPP scheme. Seminar Presentation at the Australian National University, 2010.</td>
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<tr>
<td></td>
<td>Imagining value: Investigating performative imagery in the case of a PPP scheme. Seminar presentation at Macquarie University, September, 2010.</td>
</tr>
<tr>
<td>Boedker C</td>
<td>Vamos S., Making Your Mark, the Role of the CFO in creating a High Performing Workplace, CPA Congress Sydney 13 October, Melbourne, 20 October, 2010.</td>
</tr>
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<td></td>
<td>DEEWR-SKE-UNSW Steering Committee presentation, <em>Leadership, Culture and Management Practices for High Performing Workplaces in Australia</em>, presentation of survey instrument and literature review to 30 people from industry, government and academia. Committee chaired by Prof. Alec Cameron (UNSW) and Merran Dawson (PwC), PricewaterhouseCoopers, Sydney, 19 February 2010.</td>
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<td></td>
<td>Presentation and authoring paper for the Workplaces of the Future Forum, private forum hosted by the Deputy Prime Minister, arranged by the Department of Education, Employment and Workplace Relations and the Deputy Prime Minister’s Office, Melbourne, 27 July 2009.</td>
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<td>Sargent, E, The Top 20 Shareholders, AFAANZ Conference, Christchurch New Zealand, 4-7 July 2010.</td>
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Other Presentations

Chen J
Empirical evidence on pro forma accounting information mandated in IPO prospectuses, presented at AAA annual meeting, San Francisco, USA, 2010.

Coulton J
Non audit service fees and financial reporting quality at the partner level University of Texas at Austin 12 July 2010.
Non audit service fees and financial reporting quality at the partner level Boston College 18 August 2010.

Chang L
Discussant of Leong Mi, Chong V, and Woodliff D, The Effect of Outcome Accountability Pressure on Budgetary Slack: an Experiment Investigation, AFAANZ Conference, Christchurch New Zealand, 4-7 July 2010.

Cheng M
The effect of causal chain illustration on managers’ assessment of perceived strategic contributions and willingness to approve a capital investment, presented at ABO Conference, Denver USA, 2010.
The effect of causal chain illustration on managers’ assessment of perceived strategic contributions and willingness to approve a capital investment, presented at Monash University seminar, 2010.
The effect of causal chain illustration on managers’ assessment of perceived strategic contributions and willingness to approve a capital investment, presented at Griffith University seminar, 2010.
The effect of incentive scheme subjectivity and communicating the value of human-based intangible assets on knowledge-sharing and extra-role behaviours, presented at Monfora Conference, Melbourne, 2010.
The effect of incentive scheme subjectivity and communicating the value of human-based intangible assets on knowledge-sharing and extra-role behaviours, presented at AFAANZ Conference, Christchurch, New Zealand, 2010.

Green W
Other Presentations

Evidence of an Expectation Gap for Greenhouse Gas Emissions Assurance
Asian Pacific Conference on International Accounting Issues, November Gold
Coast, 2010.

Evaluating the Impact of Mandatory Partner Rotation on Auditor-Client

Harding N
Improving Audit Evidentiary Triangulation Effectiveness Through the Utilisation
of Order Effects, presented at AFAANZ Conference, Christchurch, New Zealand,
2010.

Improving Audit Evidentiary Triangulation Effectiveness Through the Utilisation

Enhancing auditor awareness of the likelihood of fraud: The impact of scepticism
and the views expressed in a fraud brainstorming session, presented at
ANCAAR Audit research Forum, Canberra, 2010.

Hossain S
The effect of audit committee member–audit partner links on audit quality

Multiple audit committee member-audit partners links and audit quality AFAANZ

Director-audit partner interlocking and audit quality ANCAAR Audit Research
Forum 2010.

Humphreys K
Cheng M, The effect of causal chain illustration on managers’ assessment of
perceived strategic contributions and willingness to approve a capital
investment, 2010 AFAANZ Conference, 2010 ABO Conference, Monash
University seminar, and Griffith University seminar.

Kang H
Credit Rating Methodologies in the Global Financial Crisis Period: Issues with
Rating Horizons & Transparency in Australia, presented at AFAANZ Conference

Information Asymmetry of Fair Value Accounting and Loan Loss Provisions
during the Global Financial Crisis, presented at the University of Sydney
seminar, 2010.

Information Asymmetry of Fair Value Accounting and Loan Loss Provisions
during the Global Financial Crisis, presented at the University of Western
Sydney seminar, 2010.

Information Asymmetry of Fair Value Accounting and Loan Loss Provisions
during the Global Financial Crisis, presented at the University of Adelaide
seminar, 2010.

Kim S
Effect of Supervisor's Perceived Expertise on Predecisional Distortion of

Conscious and Unconscious Conformity by Large and Small Audit Firms,
(with N Harding) AFAANZ Christchurch, New Zealand, 2010.

Morris R
Credit Rating Methodologies in the Global Financial Crisis Period: Issues with
Rating Horizons & Transparency in Australia, presented at AFAANZ Conference,
Other Presentations


Factors Influencing Corporate Disclosures in the Asian Region: The Significance of Country and Firm-Level Differences presented at Macquarie University 26 August 2010.

**Sidhu B**


Exchange Sponsored Analyst Coverage, presented at University of Auckland, 10 December 2010.


**Trotman K**


Discussing Research Papers and Responding to Editors’ UNSW, 26 February 2010.

Hong Kong Polytechnic, W. Wright 'Triangulation of Audit Evidence in Fraud Risk Assessment’ May 2010.


The Impact of the Existence and Timing of Prior Year’s Auditor Concession on Financial Managers’ Pre-negotiation Judgments’ Asia Pacific Conference on International Accounting Issues, 7 November 2010.

Researching and Publishing in Accounting Asia Pacific Conference on International Accounting Issues, 7 November 2010.
<table>
<thead>
<tr>
<th>Name</th>
<th>Journal Titles</th>
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<tr>
<td>Balatbat M</td>
<td>Philippine Management Review (Special Issue Co-editor)</td>
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<td>Baxter J</td>
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<td>Sidhu B</td>
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</table>
Reviewers for Journals

Andon P  Australian Accounting Review
          Qualitative Research in Accounting and Management

Balatbat M  Accounting and Finance
              Australian Accounting Review
              Corporate Governance: An International Journal
              Global Finance Journal
              Philippine Journal of Management

Boedker C  Australian Accounting Review

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
          Australian Accounting Review
          Auditing: A Journal of Practice and Theory
          The Accounting Review

Cheng M  Accounting and Finance
          Advances in Accounting Behavioural Research
          Australian Journal of Management
          Small Group Research

Chong KM  Journal of Accounting and Organizational Change

Coulton J  Accounting and Finance
          Accounting Research Journal
          Australian Accounting Review
          International Journal of Auditing

Green W  Accounting and Finance
          Accounting Education
          Australian Accounting Review
          Corporate Governance: An International Review
          International Journal of Auditing
          International Journal of Accounting and Finance
          Management Research Review
# Reviewers for Journals

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<td>Humphreys K</td>
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<td>Kim S</td>
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<td>Lim Y</td>
<td>Corporate Governance: An International Review</td>
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<td>Miller MC</td>
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<td>Morris R</td>
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<td>Phua YS</td>
<td>Qualitative Research in Accounting and Management</td>
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<tr>
<td>Roebuck P</td>
<td>Auditing: A Journal of Practice and Theory, Australian Accounting Review</td>
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Reviewers for Journals

Sidhu B
Abacus
Accounting and Finance
Accounting Horizons
Auditing: A Journal of Practice and Theory
Australian Accounting Review
Contemporary Accounting Research
Pacific Accounting Review

Simnett R
Abacus
Accounting and Finance
Accounting, Organisations and Society
Auditing: A Journal of Practice and Theory
Australian Accounting Review
Contemporary Accounting Research
International Journal of Accounting
International Journal of Auditing
The Accounting Review

Trotman K
Abacus
Accounting and Finance
Accounting, Organizations and Society

Wong L
Accounting & Finance
Research Seminar Series

Another successful seminar series was conducted by the School during 2010. Eighteen research papers were presented, encompassing three major substantive areas: auditing, financial accounting, and management accounting, and covered various methodological and theoretical approaches. In addition to UNSW staff, we welcomed presenters from other institutions in Australia, as well as institutions in Canada, Israel, New Zealand, Singapore and the United States.

Overseas Speakers

Yossi Arahony, Tel Aviv University, The impact of mandatory IFRS adoption on equity valuation of accounting numbers for security investors in the EU.
Jean Bedard, Bentley College, The association of a company’s own CFO on the board of directors with financial and operating performance.
Mike Bradbury, Massey University, Audit effort and audit pricing differences among the large audit firms.
Wayne Guay, University of Pennsylvania, Are US CEOs paid more than UK CEOs? Inferences from risk-adjusted pay.
Ole-Kristian Hope, University of Toronto, Financial reporting quality and investment efficiency of private firms in emerging markets.
Yoon Ju Kang, University of Illinois, Auditors’ materiality judgement: The joint effect of industry specialization and perspective taking.
Russell Lundholm, University of Michigan, Do firms strategically surprise the market with good news? Exploring the forces behind large positive earnings surprises.
Charles Shi, National University of Singapore, Are credit analysts fooled by earnings management? Evidence from credit watch.
Greg Trompeter, University of Central Florida, The misalignment of control and compensation in professional service firms: The case of Arthur Andersen.
Joe Weber, Massachusetts Institute of Technology, Evidence on the determinants and economic consequences of delegated monitoring.

UNSW Speakers

Diane Mayorga, Stepping into the shoes of a reasonable investor: The influence of decision making perspective and board’s disclosure preferences on managers’ evidence evaluations and disclosure judgements.

Other Australian Speakers

Peter Carey, Monash University, The impact of audit firm change and audit partner rotation on auditor-provided non-audit services.
Carlin Dowling, University of Melbourne, The production of audit services: Insights from the association between support systems design and audit pricing.
Ralph Kober, Monash University, The emergence and utilisation of management control systems in a high growth firm.
Chang Yuan Loh, University of Sydney, A case of management controls or individual subversion? Some insights into the escalation of capital investments during project life cycles.
Jodie Nelson, Queensland University of Technology, The impact of executive remuneration structure on earnings guidance behaviour.
Prabhu Sivabalan, University of Technology, Sydney, Creative attribution, creative cognition and management control systems.
James Wakefield, University of Technology, Sydney, Challenges and controls associated with establishing a wholly owned foreign subsidiary in a transition economy.

Jeff Coulton and Andrew Jackson
Seminar Co-ordinators
Bill Birkett Memorial Lecture for 2010

The 2010 Birkett Memorial Lecture was held as part of the CPA Annual Congress at Darling Harbour on October 20th. The lecture was presented by Professor Philip Brown of the University of New South Wales and the University of Western Australia. Professor Brown’s lecture was entitled, *International Financial Reporting Standards: what are the benefits?* Professor Brown argued that there are important benefits to be gained by adopting IFRS but the extent of the benefits depends on: the quality of standards used prior to the adoption of IFRS; the acceptance of the standards as and when they are issued; the quality of education for preparers, users, auditors and so-on; the presence of legal/regulatory frameworks reinforcing the standards; the degree of compliance monitoring; and socio-economic factors particular to the adopting country.

The lecture reflected Professor Brown’s expansive knowledge of this field. His ability to communicate the findings of relevant research with great clarity was very much appreciated by the audience comprised of practitioners, academics and members of the Birkett family. Professor Brown was a former colleague of the late Professor Bill Birkett at UNSW.

Jane Baxter
Playing a Role in the Life of the University

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

Andon P  Representative, Information Day
Ang N  Mentoring program co-coordinator, School of Accounting
Representative, ASB Web Development Working Party
Representative, GMARS 2010
Representative, Learning and Teaching Committee for School of Accounting
Balatbat M  Representative, Postgraduate Information Evening
Mentor, School of Accounting Program
Member, School of Accounting Teaching & Learning Committee
External Member, Selection Committee for the School of Marketing
External Member, Selection Committee for the School of Civil and Environmental Engineering
Interviewer, Asia Pacific Outgoing Exchange AIESEC UNSW
Baxter J  Member, School of Accounting Advisory Committee
Member, 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
Brown P  Mentoring:
ASB program: Loretti Isabella Dobrescu (School of Economics).
School of Accounting program: Jerry Chen, Cheng Lai.
Teaching (guest appearances):
Conducted two classes in 4th year honours unit for Baljit Sidhu (2 March and 30 March).
Attended two classes in 3rd year honours unit for Richard Morris (27 and 28 April).
Burfitt B  Faculty advisor, Maastricht University Business Case Competition, Maastricht and National University of Singapore Business Case Competition, Singapore, 2010.
Carson E  Member, Head of School Advisory committee
School Liaison, Centre for Research in Finance/Databases
Member. ASB Information Technology Advisory Committee
Member, ASB Senior Lecturer Promotions Committee
Chang L  Representative, Information Day
Discussant, National Honours Colloquium
Chen J  Discussant, National Honours Colloquium
Cheng M  Discussant, National Honours Colloquium
Student Ethics Officer, School of Accounting
Representative, Information Day
Member, Head of School Advisory Committee
Member, ASB Experimental Lab Committee
Playing a Role in the Life of the University

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

Chung D
- Representative, Information Day

Clarke K
- AGSM Student Selection Committee
- AGSM Student Scholarship 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

Coulton J
- Volunteer, Postgraduate information evenings
- Discussant, National Honours Colloquium
- Convenor, School of Accounting Research Seminar Series

Ding R
- Representative, Open Day
- Discussant, National Honours Colloquium

Green W
- Postgraduate Research Coordinator
- Member, Faculty Research Committee
- 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
- Representative, Courses and Careers Day
- Representative, GMARS 2010

Jackson A
- Convenor, School of Accounting Research Seminar Series
- Convenor, 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

Masangkay J
- Representative, Open Day and Information Day
- Discussant, National Honours Colloquium

Mayorga D
- Assistant Co-ordinator, Accounting Co-op Program (to July 2010)
- Co-ordinator, Accounting Co-op Program (from July 2010)
- Representative, Courses and Careers Day, Open Day
- Discussant, National Honours Colloquium
Playing a Role in the Life of the University

Monroe G  
UNSW University Promotions Committee  
UNSW Australian School of Business Standing Committee  
UNSW School of Accounting Advisory Committee

Morris R  
Member, Head of School Advisory Committee  
Member, Human Research Ethics Committee, ASB  
Member, Faculty’s Undergraduate Education Committee  
Representative, Courses and Careers Day, 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  
Chair, School of Accounting Research Committee  
Editor in Chief, Australian Journal of Management

Simnett R  
Member, UNSW UCAC Heads of School Forum (until June 30, 2010)  
Mentor, 2010 Academic Career Development Plan  
Head of School, School of Accounting (until June 30, 2010)  
Member, Coordinating Committee, International Symposium on Audit Research  
Associate Director, Centre for Accounting and Assurance Research  
Member, Faculty Academic Management Committee (FAM) (until June 30, 2010)  
Member, Australian School of Business Faculty Executive Committee  
Member, Australian School of Business Standing Committee (until June 30, 2010)  
Representative, Courses and Careers Day, Open Day, & Information Day

Strong P  
Representative, Open Day, Courses and Careers Day, Information Day  
Member, School of Accounting Teaching & Learning Committee  
Member, 1st year Coordinators Group, ASB

Tan HC  
Member, School of Accounting Postgraduate Research Committee

Trotman K  
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

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

Balatbat M  
Honoraty Auditor, AIESEC UNSW Chapter  
Member, CPA Australia  
Member of Finance Committee, Maroubra Bay Parish

Boedker C  
Research Advisor Society for Knowledge Economics  
Member, Australian Business Reporting Leadership Forum

Carson E  
Chair, Auditing and Assurance Special Interest Group, AFAANZ  
American Accounting Association, Auditing Mid Year Meeting Reviewer  
International Symposium on Auditing Research Meeting Reviewer  
Mentor, Institute of Chartered Accountants in Australia CA Program

Chang L  
Member, International House Ltd, UNSW

Cheng M  
Co-Liaison Officer, CPA Australia  
Member, AFAANZ Scientific Committee  
Member, Grant Scientific Committee  
Member, GMARS Scientific Committee

Chua WF  
Member, Australia-China Council  
Member, Pymble Ladies’ College Council  
Member, Finance Committee, Pymble Ladies’ College

Green W  
Member, Planning Committee, Wir-Net, UNSW  
Member, Planning Committee, ICAA Sustainability Interest Group  
Member, CPA Australia  
Member, ICAA

Jidin R  
Honorary Auditor, AMMF Canberra.

Kang H  
Co-Liaison Officer, CPA Australia  
Member, Korea-Australasia Research Centre (KAREC), UNSW

Lim Y  
Representative, Open Day

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  
ARC Assessor

Roebuck P  
Chairman, Institute of Internal Auditors Inc, Australian Academic Review committee.
Professional and Community Relations

Simnett R  Chair, Sustainability Expert Advisory Panel of the International Federation of Accountants (IFAC)
Co-Chair of Taskforce developing an Assurance Standard or Guidance for Carbon Emission Disclosures for the International Auditing and Assurance Standards Board (IAASB)
Chair, Audit and Assurance Module Panel for CPA Australia
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
Chair, American Accounting Association Outstanding Dissertation Selection Committee
Member, International Integrated Reporting Committee Working Group

Strong P  Director and Treasurer of Pyrmont Community Bank, Pyrmont
Member, Finance and Services Committee, Jacksons Landing Community Association
Executive Member of Jacksons Landing Community Association, Pyrmont

Trotman K  Member, Panel Developing Module on Audit and Assurance for CPA Australia
# 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.

<table>
<thead>
<tr>
<th></th>
<th>UAI / ATAR (Australian tertiary Admissions Rank)</th>
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<td>2006</td>
<td>93.00</td>
</tr>
<tr>
<td>2007</td>
<td>95.10</td>
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<td>2008</td>
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<td>2009</td>
<td>95.30</td>
</tr>
<tr>
<td>2010</td>
<td>96.00</td>
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## Student Graduations

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

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<th></th>
<th>BCom</th>
<th>BCom</th>
<th>MCom</th>
<th>MProf</th>
<th>MProf</th>
<th>MPhil.</th>
<th>PhD</th>
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<tr>
<td>2005</td>
<td>536</td>
<td>10</td>
<td>309</td>
<td>-</td>
<td>3</td>
<td>4</td>
<td>862</td>
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<td>2006</td>
<td>460</td>
<td>11</td>
<td>213</td>
<td>-</td>
<td>-</td>
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<tr>
<td>2007</td>
<td>475</td>
<td>11</td>
<td>238</td>
<td>-</td>
<td>1</td>
<td>3</td>
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<td>2008</td>
<td>401</td>
<td>3</td>
<td>279</td>
<td>-</td>
<td>2</td>
<td>-</td>
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<tr>
<td>2009</td>
<td>539</td>
<td>7</td>
<td>226</td>
<td>105</td>
<td>-</td>
<td>5</td>
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<td>2010</td>
<td>717</td>
<td>12</td>
<td>51</td>
<td>177</td>
<td>123</td>
<td>5</td>
<td>1090</td>
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## Staffing* as at 31 December

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<td>Professors</td>
<td>4.5</td>
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<td>4.5</td>
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<td>4.5</td>
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<td>Associate Professors</td>
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<td>4.0</td>
<td>5.5</td>
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<td>Senior Lecturers</td>
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<td>9</td>
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<td>Lecturers</td>
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<td>17</td>
<td>15</td>
<td>17</td>
<td>16</td>
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<tr>
<td>Associate Lecturers</td>
<td>2</td>
<td>2</td>
<td>4</td>
<td>4</td>
<td>7</td>
<td>3.5</td>
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<td><strong>Total</strong></td>
<td><strong>37.0</strong></td>
<td><strong>35.5</strong></td>
<td><strong>38</strong></td>
<td><strong>37.7</strong></td>
<td><strong>43.65</strong></td>
<td><strong>43.55</strong></td>
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* excludes other academic and casual staff
# Statistical Highlights

## Staffing

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<tr>
<th>Administrative and Support Staff</th>
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<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
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<td>Manager</td>
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<td>1</td>
<td>1</td>
<td>1</td>
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<td>Clerical</td>
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<td>2.4</td>
<td>3.2</td>
<td>3.4</td>
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<td><strong>Total</strong></td>
<td><strong>5</strong></td>
<td><strong>3.5</strong></td>
<td><strong>3.4</strong></td>
<td><strong>4.2</strong></td>
<td><strong>4.4</strong></td>
<td><strong>4.3</strong></td>
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</table>

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Load Taught</th>
<th>F/T Equivalent</th>
<th>Casual/P/T</th>
<th>Students/Staff Ratio</th>
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<tbody>
<tr>
<td>2005</td>
<td>877.4</td>
<td>35.7</td>
<td>4.1</td>
<td>22.0</td>
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<tr>
<td>2006</td>
<td>1102.2</td>
<td>32.4</td>
<td>1.7</td>
<td>32.3</td>
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<td>2007</td>
<td>1327.8</td>
<td>39.7</td>
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<tr>
<td>2008</td>
<td>1514.2</td>
<td>37.7</td>
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<td>36.2</td>
</tr>
<tr>
<td>2009</td>
<td>1572.6</td>
<td>39.5(^*)</td>
<td>14.11</td>
<td>29.3</td>
</tr>
<tr>
<td>2010</td>
<td>1676.14</td>
<td>42.85(^*)</td>
<td>13.94(^*)</td>
<td>29.5</td>
</tr>
</tbody>
</table>

\(^*\) Estimate