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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, and help them appreciate global influences on financial reporting and management, including reporting on and assurance of carbon emissions.

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 and one of which has returned to the School as an Associate Professor. 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 2011 Australian Energy Market Commission, Axiom Forensics Pty Ltd, Canon Australia, Coca-Cola Amatil Ltd, Crowe Horwath LLP, ING Direct, Jaguar Land Rover Australia Pty Ltd, Johnson & Johnson Medical Division, JP Morgan Chase & Co, Macquarie Group Limited, NSW Treasury, Tower Australia Group Limited, Westpac Banking Corporation, and WorkCover Authority of New South Wales.

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.

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

This year has been a most rewarding year with numerous significant achievements. All members of the School have contributed in some way to this most successful and outstanding year. Congratulations to all!

2011 saw the induction of Ken Trotman into the Australian Accounting Hall of Fame by the Centre for Accounting & Industry Partnerships, Philip Brown became the Joint Presidential Scholar for 2012 of the AAA and Roger Simnett received the AFAANZ Outstanding Contribution to Accounting Practice Award.

Research
UNSW’s School of Accounting Auditing researchers were ranked No.1 worldwide in a paper entitled Accounting Doctoral Program Rankings Based on Research Productivity of Program Graduates by Stephens, Summers, Williams and Wood, Accounting Horizons, 25(1), p149-181, Mar 2011. The paper reviewed Accounting Doctoral Program rankings based on research productivity of PhD program graduates. One of the external measures of quality which is generally agreed upon is whether PhD students consequently publish their research in the major quality journals in their discipline. The Accounting Horizon paper looked at publications in the 11 major international journals, for publications 3 and 6 years out of PhD attainment.

It is an outstanding achievement that UNSW Accounting ranked 30th overall for publishing within 3 years, and 25th overall for publishing 6 years out. For the major sub-discipline of Audit UNSW ranked 2nd for 3 years out and 1st for 6 years out (PhD students graduating 2001-2009).

Although only one measure, this is an appropriate measure, and shows evidence of our leadership in research.

Teaching
- Wendy Green and Kerry Humphreys received the VC Award for Teaching Excellence;
- Mandy Cheng and Kerry Humphreys received the ASB Excellence in Team Teaching Award;
- Sarah Kim received the ASB Excellence in Tutoring Award;
- Kevin Clarke received the AGSM Award for Teaching Excellence in a Core Course;
- Kerry Humphreys received the Australian Learning & Teaching Council’s Citation for Outstanding Contributions to Student Learning and the Pearson Accounting/Finance Lecturer of the Year Award;
- Wendy Green and Elizabeth Carson received the Dean’s special citation for Faculty Innovation and teaching.

Research Grants
- Kerry Humphreys, Jeff Coulton, Andrew Jackson, Tami Dinh Thi and Yee Shih Phua were recipients of AFAANZ grants; and
- Clinton Free and Paul Andon received an ICAA Research grant.

Awards/Honours
- Mandy Cheng was elected to the AFAANZ Board for 2011-2013;
- Clinton Free was awarded a Future Fellowship;
- Brian Burfitt coached and led teams of ASB students who won both the national SIMA Global Business Challenge and the New Zealand International Business Case;
- The paper co-authored by Radzi Jidin and Gary Monroe entitled The Effects of a Client’s Political Connections on Auditors’ Judgments was awarded the Vernon Zimmerman Best Paper Award at the 23rd Asian Pacific Conference on International Accounting Issues.
The Year in Review

Diane Mayorga, Amanda White and Per Tronnes received their PhD from the University of New South Wales, Radzi Jidin received his PhD from the Australian National University and Kevin Clarke received his PhD from Australian Catholic University.

During 2011 the School was pleased to invite a number of visiting academics from around the world including Professor Robert Knechel University of Florida, Professor Roger Meuwissen, Maastricht University, Professor Keith Robson, Cardiff University, Professor Lashmanan Shivakumar London Business School and Professor Greg Trompeter, University of Central Florida.

We welcomed to the School Victoria Clout, Tami Dinh Thi, Clinton Free, Per Christen Tronnes and Peter Vassallo.

Peter Roebuck
Head of School
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 and in 2010 he was inducted into the Australian Accounting Hall of Fame. 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 currently the Pro Vice-Chancellor (Students – formerly Enterprise Systems) at the University. 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. Professor Chua’s research interests are in management accounting practices and she is well-known for her qualitative field studies of contemporary organisations both in Australia and Japan. She has been the recipient of numerous competitive research grants. 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.
Staff: Academic

Professors

Gary Monroe is a Professor at the School. 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 Finance Section Editor for the Journal of Business Ethics 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.

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 Rice and Stanford Universities, the Universities of Michigan and Rochester, the 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.
Professors

Roger Simnett is currently the Associate Dean of Research for the Australian School of Business and was previously the Head of the School of Accounting from 2006-2010. Roger’s research interests cover a range of international auditing/assurance issues, aimed at improving audit/assurance quality and making policy recommendations, and his work covers both auditor decision-making and the economics of auditing. He is recognised as one of the most published academics in auditing over the last twenty years and his work has appeared in the leading academic and professional journals, including The Accounting Review, Accounting, Organizations and Society, Auditing: A Journal of Practice and Theory, Abacus, Behavioral Research in Auditing and Contemporary Accounting Research. He is also currently serving on the editorial boards of a number of journals, including Accounting & Finance, Auditing: A Journal of Practice and Theory, Australian Accounting Review, International Journal of Auditing and Issues in Accounting Education. Roger is heavily involved in standard-setting as a member of the Australian Auditing and Assurance Standards Board for two terms and was the first elected academic on the International Auditing and Assurance Standards Board (IAASB) from 2002-2005. He is currently Chairman of the Sustainability Expert Advisory Panel of the International Federation of Accountants, Co-chair of the task force producing an assurance standard on Carbon Emission disclosures for the IAASB and a member of the International Integrated Reporting Committee working group. Roger is a Fellow of the Academy of the Social Sciences in Australia.

Ken Trotman is 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 auditor judgments, use of accounting information in decision making and sustainability reporting and assurance. Ken has published in leading international research journals for over 30 years including The Accounting Review, Journal of Accounting Research, Contemporary Accounting Research, Accounting Organizations and Society. He is a Fellow of The Institute of Chartered Accountants in Australia and a Fellow of CPA Australia. Ken was the 1993/94 President of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) and was awarded life membership of AFAANZ in 2002. In 1998 he received the AFAANZ ‘Outstanding Contribution to the Accounting Literature’ award and was elected as a Fellow of the Academy of Social Sciences. He received the 2000/2001 ‘Outstanding Auditing Educator Award’, the 2008 Notable Contribution to the Auditing Literature Award and the 2009 Notable (Lifetime) Contribution Award in Behavioral Accounting Literature from the American Accounting Association. He was editor of Auditing: A Journal of Practice & Theory from 2008-2011. He holds an ARC Professorial Fellow Grant 2011-15. In 2011 he was inducted into the Australian Accounting Hall of Fame.
**Staff: Academic**

**Associate Professors**

**Jane Baxter** rejoined the School of Accounting in 2006 having first commenced in 1985. 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.

**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 accounting conferences, and has publications in leading accounting journals including *The Accounting Review* and *Accounting, Organizations and Society*. Mandy serves on the Board of Directors for AFAANZ and is currently an Associated Editor of Behavior Research in Accounting. Her successful external grants include an ARC Discovery Grant and a number of AFAANZ, ICAA 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 a range of undergraduate and postgraduate management accounting courses.
Staff: Academic

Associate Professors

**Clinton Free** is an Associate Professor who holds Commerce and Law degrees from the University of New South Wales and a doctorate from Oxford University where he was a Rhodes Scholar. Dr Free teaches and researches in the areas of management accounting, fraud and corporate governance. He was recently awarded a Future Fellowship from the Australian Research Council to investigate a range of issues related to fraud and he is also currently conducting research into the rise and impact of value-for-money auditing in the public sector as well as approaches to risk management. Dr Free has published widely in international journals including *Accounting, Organizations and Society*, *Journal of Business Ethics* and *Contemporary Accounting Research*. He has presented at, as well as organized, a variety of international conferences and sits on several editorial boards including *Contemporary Accounting Research*. Dr Free has consulted to a variety of organisations in both the private and public sectors and has been involved with executive education for over a decade. His clients include Goldcorp, BMW, Canada Post, Clarity Systems, 3M and Jacques Whitford. He has also won several teaching awards for teaching both undergraduate and postgraduate courses. Prior to joining UNSW, Dr Free held academic positions at Oxford University (UK) and Queen’s University (Canada) as well as working at PriceWaterhouseCoopers and Allens Arthur Robinson.

**Wendy Green** is an Associate Professor who teaches Auditing and Assurance Services and Accounting for Climate Change and Sustainability. She is an Associate Professor who came to academia from the auditing profession where she qualified as a Chartered Accountant. Wendy teaches Auditing and Assurance Services at the undergraduate and postgraduate levels as well as Reporting for Climate Change and Sustainability at the postgraduate level across several disciplines. Wendy researches in the discipline of auditing and assurance, and her research focus to date has been on factors affecting audit and assurance quality. Wendy's research includes work on audit qualifications in Australia and in emerging markets, auditor switching, audit committees and auditor judgment and specialisation. More recently, Wendy's research has focused on informing the regulation of auditing and assurance in the areas of partner rotation and the assurance of carbon emissions. Wendy's research has been published in the leading international auditing academic journals and has been included in refereed conference proceedings both in Australia and internationally. Her carbon assurance research is currently supported by an Australian Research Council (ARC) Linkage Grant with the two linkage partners being the Institute of Chartered Accountants in Australia and CPA Australia. In 2011 Wendy received a Vice-Chancellor’s Award for Teaching Excellence in recognition of her sustained excellence in both teaching and course development.
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 is an Associate Professor who is interested in issues relating to accounting standards, the regulation of financial reporting, international accounting, and accounting education. 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 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 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 and currently is a member of the Institutes Research Committee. 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. In 2011 he was made a Fellow of CPAA in recognition of his support and relationship with that professional organisation.
Senior Lecturers

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.

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.

Maria Balatbat is a Senior Lecturer at the School and a Fellow of CPA Australia. She teaches advanced financial accounting in the undergraduate and postgraduate programs. Recently, Maria is also a research coordinator at the Centre for Energy and Environmental Market at UNSW and teaches a postgraduate course on reporting for climate change and sustainability to business and environmental management students. Before joining the School in 2001, Maria was a Teaching Fellow at Nanyang Business School in Singapore and a Lecturer at the University of Sydney. Her research interests include equity offerings, corporate governance, investment analysis, earnings quality, accounting and reporting for greenhouse gases and environmental, social and governance (ESG) disclosures. She has published in both Australian and international refereed journals. Maria was the RJ Chambers scholar 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 management accounting courses. He joined the School in 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.
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 who before joining UNSW, 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.

Wen He is a senior lecturer who joined the School in 2007 after he obtained a PhD degree from National University of Singapore. At UNSW, He taught both undergraduate and postgraduate courses in Financial Statement Analysis. Wen has published in leading academic journals such as Abacus, Accounting and Finance, and Journal of Behavioral Finance. His research interests are investor behaviour and information disclosure in financial markets.
Staff: Academic

Senior Lecturers

Andrew Jackson is a senior lecturer in the School. 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.

Helen Kang is a senior lecturer in financial accounting and international corporate governance, and is the Honours program coordinator. Her research interests are in the areas of voluntary disclosure, intangible assets, corporate governance, and international accounting. She has published in leading academic journals, such as The International Journal of Accounting and Corporate Governance: An International Review. She is currently involved in several research projects examining the role of accounting and corporate governance in global financial crisis and the impact of IFRS adoption on accounting information. She has received research grants from the ASB and AFAANZ for these projects. Helen is also involved in thesis supervision of Honours, MPhil, and PhD students.

Youngdeok Lim joined the School in July 2009 as a Lecturer. Prior to his appointment in UNSW, he taught MBA accounting course at KAIST Business School in Seoul. In UNSW, he teaches financial accounting. His research interests include financial analysts, tax avoidance, mandatory auditor rotation, and supply chain risk management. His research has been accepted or published in leading international journals including Contemporary Accounting Research, Journal of Banking and Finance, British Journal of Management, Review of Quantitative Finance and Accounting and Korean Accounting Review. He has also supervised research students in the Honours and PhD programs.
Staff: Academic

Senior Lecturers

Yee Shih Phua
BCom (Hons) Sydney,
PhD Melbourne (2007)
CA

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.

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 an 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 reporting of accounting information by managers.

Lecturers

Natalie Buckmaster
B. Bus (Accounting)
MBus (Research), UTS
(1998);
PhD (Monash Clayton)
(2010) CPA, CMA

Natalie Buckmaster is a lecturer in charge of post graduate courses covering Management Control Systems and Managing Organisational Resources. She also lectures in Advanced Management Accounting within the undergraduate degree. Previously she was a strategy and performance improvement management consultant with experience gained in a global consultancy firm. Natalie’s consulting work covered strategy, performance improvement, change management, as well as tools and frameworks to effectively measure and evaluate project, program, business unit and organisational performance. Her PhD centred on the design, implementation and uses of effective performance measurement systems in public organisations. Her international publication topics include performance management, benchmarking, learning and outcome evaluation with citations for excellence. Natalie has acted in the capacity as editor and reviewer of journals including Advances in Public Interest Accounting and the Journal of Accounting Education. Natalie specializes in qualitative research methods.
Staff: Academic

Lecturers

Brian Burfitt joined the school in 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.

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 customer-supplier negotiations, management of knowledge and intellectual capital in professional service firms, and organisation innovation.

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.
**Staff: Academic**

**Lecturers**

**Wei Chen** joined the School in 2010 as a Lecturer, who teaches financial accounting. Her research interests are judgment and decision making issues in financial accounting and auditing. From 2008 to 2010 she taught Financial Accounting and Management Accounting at the Nanyang Technological University.

**Demi Chung** joined the School in 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.

**Tami Dinh Thi** joined the School in 2011. Tami is a lecturer in financial accounting at both undergraduate and postgraduate levels. She completed her Diplom-Kauffrau (Univ.) (equivalent to a Master of Business Administration) and PhD at the University of Augsburg in Germany. Prior to her academic career, Tami worked as a consultant in the advisory services division of PricewaterhouseCoopers in Hamburg. Tami presents at national and international accounting conferences, and has publications in the areas of intangible assets and IFRS adoption. She is currently involved in several international research projects examining the impact of IFRS adoption on accounting information and the role of unconditional conservatism on the reliability of accounting information.
Lecturers

Victoria Clout is a Lecturer who teaches Financial Accounting at both the first and third year levels. Victoria was awarded First Class Honours in 2002, graduated from a PhD at Queensland University of Technology in 2007 and was nominated for a QUT Outstanding Thesis Award. During her undergraduate and Honours she gained practice experience working for small business clients. Before joining UNSW, Victoria held positions at the University of Western Australia (Assistant Professor, 2009-2011), Curtin University (Lecturer, 2008) and the University of Queensland (Lecturer, 2006-2007). Victoria’s research interests include value relevance, valuation, corporate disclosure, capital markets, securities class actions, corporate governance, extractive industries and funds management. She has presented working papers both domestically and internationally at conferences on corporate governance, value relevance, securities class actions, extractive industries and market reactions.

Kerry Humphreys teaches strategic & financial resource management and strategic management accounting to postgraduate students. In 2011, Kerry received teaching awards from the Australian Learning & Teaching Council (ALTC), Pearson/AFAANZ and within UNSW. Prior to her appointment at UNSW, Kerry was a Senior Consultant with the Strategy & Change practice of IBM Global Business Services. She has also worked with PricewaterhouseCoopers. Kerry is currently undertaking PhD studies, and represented AFAANZ at the 2010 AAA/Deloitte/J. Michael Cook Doctoral Consortium. She regularly presents at local and international accounting conferences, and her work has been published in leading academic journals.
Staff: Academic

Lecturers

Sarowar Hossain, joined the School as a Lecturer in 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.

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.

Jeffrey Knapp is a lecturer in financial accounting. Prior to joining the School, Jeffrey was a lecturer in Accounting and Finance at Macquarie University and part-time technical consultant at the Institute of Chartered Accountants in Australia. Jeffrey's strengths are in the technical accounting area, in particular his knowledge of accounting standards and their application in the preparation of financial reports. Jeffrey recently completed the MPhil program in accounting. His research considers decision-making and accountability by companies subject to external administration. Jeffery is an active media commentator and in 2011 he publicly exposed the debacle of the missing accounts of Ansett Australia.
Lecturers

**Diane Mayorga** teaches corporate accounting and regulation to undergraduate and postgraduate students. 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 are the behavioural aspects of auditing and financial accounting. Diane’s PhD dissertation investigated factors impacting managers’ continuous disclosure judgements.

**Cheng Lai** is a Lecturer who joined the School in 2009. 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).

**Trish Strong** joined the school as a lecturer in 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 global governance/calculative technologies; sustainability accounting; management accounting practices; 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.
Staff: Academic

Lecturers

Stuart Taylor joined the School in 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.

Per Christen Tronnes is a Lecturer who teaches Financial Reporting. Before returning to academia, Per worked as an accountant at the Reserve Bank of Australia. Per research interests are in the disciplines of auditing and assurances as well as corporate disclosure. His research focus to date has been on economics of auditing and factors affecting audit quality and voluntary disclosure practices. Per’s research has been included in refereed conference proceedings both in Australia and internationally. Per’s research has been supported by an ACCA/IAAER/IAASB research grant.

Peter Vassallo research is in accounting conservatism, growth, real investments, finance choice and corporate governance – all areas that closely involve value. He joined UNSW after five years of lecturing at University of Melbourne. There he developed collaborations with top-tier researchers – Peter Easton (Notre Dame, US), Greg Clinch (Melbourne,) and Shannon Anderson (UC Davis, US). Throughout, Peter taught valuation and financial statement analysis, mostly to postgraduate students. Peter also has extensive experience in the construction industry. A registered Architect, with an undergraduate degree in environmental design, Peter held senior Architectural roles on projects that delivered close to one thousand apartments and designed the conversion to house The Darlinghurst Theatre in Potts Point, Sydney. From this background in design and asset procurement, Peter developed an interest in information uncertainty, its effect on value and the effect of agency on information and valuation. The direction of Peter’s work is to document the influence of both hard and soft information on value and financing decisions.
Lecturers

Leon Wong joined the School of in 2006. Prior to that, 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
BEd (Hons) LLB USyd
PhD UNSW (2009)

Associate Lecturers

Rui Ding is an Associate Lecturer. 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 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 Universiti Utara Malaysia, PhD ANU (2011)
Joanna Masangkay joined the School 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 at both introductory and advanced levels, accounting theory, 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.
Staff: Academic

Visiting Professorial Fellows

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

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

Jan Mouritsen
BMgEcon, Copenhagen Business School, 1980
MSc MgEcon, Copenhagen Business School, 1982
MA Acc&Fin, Sheffield University, 1984
PhD MgEcon, Copenhagen Business School, 1990

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

Andrew Bissett
MCom, BCom

Andrew Bissett teaches postgraduate courses in Business Risk Management at the Australian School of Business, Managing Organisational Resources for the AGSM MBT and Accounting and Financial Management for the AGSM MBA. Andrew has over 17 years experience in consulting, strategy, project management, risk and audit. Andrew currently leads the Risk and Policy team for Woolworths Limited. Prior to that Andrew held senior roles with Tabcorp Holdings and Qantas Airways. 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
BCom Calgary
MEc Acct, USyd (1990)

Paul Blayney lectured 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 (1975)
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.
Staff: Academic

Other Academic Staff

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.

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

Ed Harbor 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.

Robert Kay teaches E-Business Strategy & Processes at the postgraduate level. Robert is a Co-Founder and Executive Director of Incept Labs Pty Ltd, a boutique research and advisory firm offering strategic innovation, risk management and cultural diagnostic services to large corporations and government. He previously worked for Westpac Banking Corporation as Head of Strategic Innovation. Robert graduated in 1994 with First Class Honours in Bachelor of Applied Science – Systems Agriculture at the University of Western Sydney. In 1999, Robert completed his PhD at the University of Western Sydney.
Staff: Academic

Other Academic Staff

Paul Martin
MCom UNSW (1976)
CPA F Fin


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.

Buck Samrai
BBus QUT (1976)
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.

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 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.
Other Academic Staff

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.

Yichelle Zhang. Prior to joining the School in 2008, Yichelle worked in a diverse range of roles in both the finance and accounting industries. Her most recent position was at Ernst and Young, where she was a tax consultant in their Human Capital division. For the past 4 years, Yichelle has been tutoring and lecturing at UNSW at both the undergraduate and postgraduate levels, in the area of strategic management accounting. Her current research interests are in behavioural management accounting, with a focus in the area of strategic performance management systems.

Staff: Administration

**Paula Aldwell**
Administrative Support

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 & McKenzie in their Sydney and London offices before joining Qantas Holidays as personal assistant to the General Manager.

**Patricia Blunt**
EA to Head of School

Patricia Blunt joined the School in 2006 from ATAX, Faculty of Law, where she had been working as Project Coordinator for almost 2 years. She has provided valued support to both the current and prior Heads of School. Most of her working life has been within the Australian film and television industry.

**Lisa Lifman**
Assoc Diploma in Business, SIT
Teaching and Administrative Support Officer

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.

**Yelda Saydam**
EA to Head of School

Yelda Saydam joined the School of Accounting as Executive Assistant in January 2012. She holds a Bachelor Degree in Linguistics and a Masters by Research Degree from Department of Greek and Latin Studies. Prior to joining UNSW, Yelda worked as a high school teacher in European high schools for over 10 years.

**Kathy Song**
Dip. Management
Dip. Marketing

Kathy Song’s main responsibility is to assist staff with student and teaching related matters such as term planning, class maintenance, enrolment management, assessment planning and assessment results. She is also a Postgraduate Research Administrative Co-ordinator and Casual Academics Co-ordinator as well as representing the school on the Faculty Special Considerations Committee. Her previous roles include human resources, events co-ordination and alumni relations.

**Colin Withers**
BA UNSW
Manager

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. & H.O. Wills. He was appointed in 2011 as the School Manager, a position only recently created within the Faculty.
Staff: Changes

Promotions: Nicole Ang to Senior Lecturer
Wen He to Senior Lecturer
Andrew Jackson to Senior Lecturer
Youngdeok Lim to Senior Lecturer
Yee Shih Phua to Senior Lecturer

New Appointments: Victoria Clout
Tami Dinh Thi
Clinton Free
Per Christen Tronnes
Peter Vassallo

Resignations: Andrea Tan
HangHang (Candie) Tu

Staff on Leave during Part of the Year: Paul Andon
Maria Balatbat
Elizabeth Carson
Demi Chung
Wendy Green
Wen He
Kerry Humphreys
Baljit Sidhu
Trish Strong
Leon Wong

Visitors: Ms Kathleen Bentley, Mays Business School, Texas A&M University
Dr Janne Chung, York University, Toronto
Professor Robert Knechel University of Florida
Professor Soo Young Kwon, University of Korea
Professor Roger Meuwissen, Maastricht University
Professor Takashi Nagami, Keio University
A/Professor Michihiro Ozawa, Rikkyo University
Professor Keith Robson, Cardiff University
Professor Norio Sawabe Kyoto University
Professor Lashmanan Shivakumar London Business School
A/Professor Naomi Soderstrom, University of Colorado
Professor Greg Trompeter, University of Central Florida
A/Professor Sally Widener, Rice University, Texas
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, and
- provide staff training in such areas as financial statement audits, internal auditing, understanding financial statements, corporate governance, risk assessment, etc.

During 2011 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 extensive use of the Web as a learning tool. The School prides itself in having conscientious, enthusiastic and dedicated staff with whom 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 2011: we ran 13 PASS classes per week in both Sessions 1 and 2, which were attended by approximately 2,688 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.

Trish Strong
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.

After two difficult years of the global financial crisis, sponsorship recovered in 2011 increasing from nine to 14 sponsor placements. Four new companies joined our sponsor group. Two of the companies are in the public sector (Australian Energy Market Commission and Workcover) and two are in the private sector (Tower Australia Limited and Johnson & Johnson Medical). The continuing sponsorship interest of both private and public industry participants reinforces the appeal of the accounting Co-op program.

In 2012, in an attempt to strengthen the appeal of the Accounting Program and better reflect what scholars take away from the Co-op program, the name of the program will be changed to ‘Accounting & Business Management’. The new program name better reflects the breadth of the study program which our scholars are undertaking.

Diane Mayorga
Co-op Program Co-ordinator
Teaching – Undergraduate

Co-op Program

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<td>Places Companies</td>
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<td>8</td>
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<td>17</td>
<td>13</td>
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</tbody>
</table>

Diane Mayorga
Co-op Program Co-ordinator
Teaching – Undergraduate

Scholarships and Student Prizes

Honours Scholarships and Awards

The Bill Stewart Memorial Award in Accounting  John Ko

Australian School of Business Honours Scholarship  Hwei Fern Chang
Muhammad Khan  John Ko  Kebing Li  Jamie Tao

The Mandie Rebecca Birkensleigh Scholarship in Accounting (2010-2012)  Vincent Po

The Lee Lau Shiu Hing Award in Accounting  Bainy Zhang

Lucky You Found me Award  Julie Ho

CMCRC Scholarship  Fei Lu

Australian Postgraduate Award  Tanya Fiedler  Ru Gao  Grace Wang

International Exchange Scholarships  Cathy He  Christina Hodkinson  Jeffrey Levy  Nam Nguyen  Aaron Todd

Undergraduate Prizes

CPA Australia Prize for Year 1  Adam John Perre
CPA Australia Prize for Year 2  Cheryl Mew
CPA Australia Prize for Year 3  Christopher Simon Best
Financial Management Association of Australia  Flora Hay Lui Chan
ICAA Most Well-Rounded 1st Year Accounting  Derek Lau
ICAA Most Well-Rounded 2nd Year Accounting  Cheryl Mew
ICAA Most Well-Rounded 3rd Year Accounting  Brent Robert Williams
CPA Australia Corporate Accounting Prize  Wenjie Weng
Kelly & Partners Prize in Accounting  Manisharaj Kaur Pannu
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, which are eagerly sought after by premium employers in consulting, investment banking, business and government. The Honours Program also provides a gateway to further research-oriented degrees, 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 a WAM of 75% or better in first and second year accounting courses are invited to join the third year honours stream. They must maintain a minimum average mark of 75% in their accounting courses 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.

The Honours Program in accounting brings many rewards. Since 1996, 15 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. As of 2011, staff in the School who are products of our Honours Program include Professor Philip Brown AM, Associate Professor Elizabeth Carson, Associate Professor Mandy Cheng, Associate Professor Wendy Green, Associate Professor Malcolm Miller, Dr Paul Andon, Dr Nicole Ang, Dr Helen Kang, Dr Per Christen Tronnes, and Kerry Humphreys. Elsewhere, Professors Ray Ball (UChicago) and Garry Marchant (UBond) are among some of the best known accounting honours graduates of UNSW, currently on staff at 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.

2011 was another outstanding year for the Honours Program. We had a cohort of 8 Honours students; two students were awarded First Class Honours, with Hwei Fern Chang receiving a University Medal, and the remaining students received Second Class Upper Division. Two students, Hwei Fern Chang and Tara Tao represented the School at the National Honours Colloquium hosted by the Australian School of Business; and two other students, Sutrisno Suwardi and Jing Jie, 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.

Helen Kang
Accounting 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
Teaching – Postgraduate

**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 Institute of Public Accountants. Based on Semester 1, 2011 figures, total enrolment in the MProfAcc and the extended version was 613 students. More students were enrolled in the program’s extended 17 unit version (373 students) than in the 13 unit version (240 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, 2011 figures the enrolment in the Accounting specialization was 55 students while the enrolment in the Strategic Value Management specialization was 5 students.

The Master of Financial Analysis (MFinAn) program continues to be popular. The enrolment based on Semester 1, 2011 figures was 266. 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 commenced in 2011 with five students. The program is offered 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 2011, 20 postgraduate research students were enrolled in the School, 12 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, auditor independence; management accounting control; strategic performance measurement systems, customer-supplier negotiations, and strategic risk management. In 2011, PhD degrees were awarded to Dr Amanda White, Dr Diane Mayorga and Dr Per Tronnes; MPhil degree to Ashna Lata Prasad and Jeffrey Knapp.

Mandy Cheng  
Postgraduate Research Co-ordinator
Research Seminars

Research Seminar Series

Another successful seminar series was conducted by the School during 2011. Seventeen 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 the United Kingdom, New Zealand, Singapore and the United States.

Overseas Speakers

- Eli Amir, London Business School, *Would you trust an opinion signed by a convicted auditor?*
- Kathleen Bentley, Texas A&M University, *Business strategy, audit fees and financial reporting irregularities.*
- Gavin Cassar, University of Pennsylvania, *How do hedge funds manage portfolio risk?*
- Bin Ke, Nanyang Technological University, *Does granting minority shareholders direct control over corporate decisions in firms with concentrated share ownership? A natural experiment from China.*
- Lisa Koonce, University of Texas at Austin, *Do financial statement users judge relevance based on properties of reliability?*
- David Lont, University of Otago, *The relevance to investors of greenhouse gas emission disclosures.*
- David Plumlee, University of Utah, *Training auditors to think skeptically.*
- Naomi Sonderstrom, University of Colorado at Boulder, *Financial analysis used in clean development mechanisms: Fact or fiction?*

UNSW Speakers

- Nicole Ang, *Do informal controls encourage or reduce escalation of commitment? The effect of self-certification on capital investment decisions.*
- Wei Chen, *Judgement effects of familiarity with an analyst’s name.*
- Sarah Kim, *Boundary condition of predecisional distortion of information of auditors: Perceived expertise of the supervising auditor.*

Other Australian Speakers

- Andrew Ferguson, University of Technology, Sydney, *Restoration and rehabilitation provisions in the Australian materials and energy sectors: Estimation and valuation implications.*
- John Roberts, University of Sydney, *Against agency (mis)conceptions of the individual: Constructing financial agency in the credit crisis.*
- Nava Subramaniam, Deakin University, *Corporate governance in the Australian public sector: Beyond frameworks.*

Andrew Jackson
Seminar Co-ordinator
Bill Birkett Memorial Lecture for 2011

This year’s Birkett Memorial Lecture was presented by Professor Norio Sawabe. Professor Sawabe is Professor of Management Accounting at the Graduate School of Economics, Kyoto University, Japan. Professor Sawabe is Director of the Japan Association of Evolutionary Economics, The Japanese Association of Management Accounting, The Japan Cost Accounting Association and The Melco Foundation. Professor Sawabe is Japan’s pre-eminent management accounting scholar, having held visiting positions at The University of New South Wales, University of Alberta, Warwick Business School and Stockholm School of Economics. He has published widely in Japanese and has had a number of publications in top international accounting journals in English. Professor Sawabe has developed very strong links with industry in Japan, including companies such as Panasonic, Kyocera, Mitsui Sumitomo Financial Group, and Buffalo. Professor Sawabe conducts extensive field research both as the primary investigator and in conjunction with his doctoral research students. Professor Sawabe has an interest in understanding management accounting and strategizing practices of Japanese firms.

In this lecture, Professor Sawabe shared his insights into contemporary developments in Japanese management accounting, reflected on the current state of technologies ‘borrowed’ by many Western organisations, such as JIT and quality initiatives, as well as the nature and organisation of the management accounting profession in Japan.

Jane Baxter

Global Management Accounting Research Symposium (GMARS)

The Global Management Accounting Research Symposium (GMARS) provides a global village of management accounting research by bringing together global papers, plenary speakers, and researchers.

GMARS rotates between Michigan State University, The University of New South Wales and Copenhagen Business School. This year it was organised by the school of accounting at the University of New South Wales and attracted over 100 management accounting researchers from around the globe – despite a cloud of volcanic ash closing Sydney Airport. The highly successful eighth annual GMARS was held in Sydney, Australia, in July 2011. The two day conference featured 20 papers, showcasing a range of research methodologies. Topical areas were examined such as performance evaluation and incentive schemes, the impact of control systems on creativity and innovation, and the connections between management accounting practices and strategy.

Conference participants enjoyed three very high quality plenary addresses by Professor Ranjani Krishnan from Michigan State University, Professor Wai Fong Chua, pro vice chancellor (enterprise systems) at the University of New South Wales, and Professor Keith Robson, from Cardiff Business School.

Jane Baxter
Research Theses

Theses Completed

PhD

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

Tronnes P
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

MPhil

Knapp J
Voluntary Administrators and Company Survival: Does Professional Experience and Firm Affiliation Matter?
Supervisors - Associate Professor A Ferguson and Professor R Simnett

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

BCom (Hons)

Chang HW
The Effect of Supplier Choice and Information Sharing Behaviour on Trust, Controls, and Collaboration in the Initial Phase of Buyer-Supplier Relationships
Supervisors - Associate Professor Mandy Cheng and Dr Yee Shih Phua

Jie J
Changes in the Market Reaction to Discretionary Allowance for Loan Losses and Discretionary Loan Loss Provision after the Global Financial Crisis
Supervisors - Associate Professor Richard Morris and Dr Helen Kang

Khan MJ
Improving the Quality of Audit Judgments with an Understanding of religiosity Constructs as an Antecedent of Skepticism
Supervisor - Associate Professor Noel Harding

Ko JCW
The Values and Effects of Assurance on Strategy-linked Sustainability Disclosure: An Experimental Study
Supervisors - Associate Professor Wendy Green and Associate Professor Mandy Cheng

Li KF
The Impact of Debt Contracting on Conditional Conservatism following the Mandatory Adoption of IFRS in Australia
Supervisors - Associate Professor Richard Morris and Dr Cheng Lai

Suwardi S
Analyst Coverage and Audit Fee: International Evidence
Supervisors - Professor Gary Monroe and Dr Youngdeok Lim

Tao RT
Are National Greenhouse and Energy Reporting Disclosures Informative? A Capital Market Perspective
Supervisors - Associate Professor Wendy Green and Dr Jeff Coulton

Yan WW
The Non-Linear Association between Audit Partner Tenure and Audit Quality: Evidence from Australia
Supervisors - Professor Gary Monroe and Dr Sarowar Hossain
### Theses Continuing

#### PhD

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Supervisors</th>
</tr>
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<tbody>
<tr>
<td>Bose S</td>
<td>The value relevance of corporate greenhouse gas (GHG) emission disclosure: an exploratory study.</td>
<td>Associate Professor W Green and Dr M Balatbat</td>
</tr>
<tr>
<td>Chang L</td>
<td>Impact on judgmental biases on customer-supplier relationship negotiations.</td>
<td>Professor K Trotman and Associate Professor M Cheng</td>
</tr>
<tr>
<td>Ding R</td>
<td>Auditing and Assurance</td>
<td>Dr Jeff Coulton, Professor R Simnett and Associate Professor E Carson</td>
</tr>
<tr>
<td>Ekasingh E</td>
<td>Audit Quality in Thailand</td>
<td>Associate Professor W Green and Professor R Simnett</td>
</tr>
<tr>
<td>Fiedler T</td>
<td>Inducing changes in investment for a low carbon world.</td>
<td>Dr C. Boedker</td>
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<tr>
<td>Gui JK</td>
<td>Non-monetary collaborative alliances (NMCA): a field study of an Australian-Chinese alliance</td>
<td>Associate Professor J Baxter and Dr P Andon</td>
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<tr>
<td>Humphreys K</td>
<td>Judgement and Decision Making In Accounting: How Strategic Information is Integrated into Mental Models</td>
<td>Professor K Trotman</td>
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<tr>
<td>Koroy R</td>
<td>The Halo Effect in Business Risk Audits: The Impact of Audit Experience and the Review Process</td>
<td>Associate Professor W Green And Associate Professor N Harding</td>
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<td>Liao L</td>
<td>Relative and incremental value relevance of fair value and historical cost under IFRS: Evidence from European Banks.</td>
<td>Associate Professor R Morris and Dr H Kang</td>
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<tr>
<td>Lu F</td>
<td>Evolution of Accounting and Earnings Quality: Evidence from China</td>
<td>Dr M Balatbat and Dr A Jackson</td>
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<td>Masangkay J</td>
<td>Constitution of Success/Failure in a PPP Context: The role of accounting calculative practice</td>
<td>Associate Professor Jane Baxter</td>
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<td>Prasad A</td>
<td>Premium pricing, auditor tenure and audit quality within the Australian Audit Market</td>
<td>Associate Professor Elizabeth Carson</td>
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<td>Sanoran K</td>
<td>The relationship between executive compensation and audit opinion</td>
<td>Professor G Monroe and Associate Professor E Carson</td>
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<td>Strong T</td>
<td>Climate Change Sustainability Strategy in Practice</td>
<td>Associate Professor J Baxter and Professor WF Chua</td>
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Research Theses

Theses Continuing

**PhD**

**Zhang Yuyu**
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

**Khan MJ**
The Auditor’s questioning mind
Supervisors – Associate Professor Noel Harding

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

**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

**Wang KH**
The Impact of Sentiment on the Timeliness of Analysts’ Information Flows
Supervisor – Dr Andrew Jackson

**Wang Q**
Cost management and accumulation based on supply chain analysis
Supervisors – Dr KM Cong and Dr YS Phua

**Zhang Yichelle**
Strategic Performance Measurement Systems
Supervisors – Associate Professor M Cheng, K Humphreys and Associate Professor P Roebuck.
Research Grants

Research Grants – External

Andon P CPA Australia Global Research Perspectives Scheme, Governing Public Private Partnerships (PPPs): Managing their Performance, Accountability and Consequences as part of Strategies for Government Sector Reform, with Baxter J and English L., $36,040 2010-2011.

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 2010-2011.

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, 2011.

AFAANZ Research Grant, The journey to Integrated Reporting: What needs to be done by Australian and New Zealand firms and does it matter in creating and sustaining value with Bridges, C., Wong, N. (University of Auckland grant), $7,452 2011.

Baxter J CPA Australia Global Research Perspectives Scheme, Governing Public Private Partnerships (PPPs): Managing their Performance, Accountability and Consequences as part of Strategies for Government Sector Reform, with Andon P and English L. $36,040 2010-2011.


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

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

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, Balatbat M, Green W, Phua YS, $32,967, 2010-2011.

Institute of Chartered Accountants in Australia Research Grant, How understanding strategic goals and incentive scheme design affect knowledge-sharing and extra-role, organisational citizenship behaviour with Coyte R from University of Sydney, $9,000 2011.

Clout V AFAANZ Research Grant, Market reactions to the Resources Rent Tax $5,000 2011.

Coulton J AFAANZ Research Grant, Booms & Bust & Sentiment with Jackson A, Dinh Thi T, $7,452, 2011.
Research Grants

Research Grants – External

Dinh Thi T  
AFAANZ Research Grant, Booms & Bust & Sentiment with Jackson A, Coulton J, $7,452, 2011.

Free C  

Green W  
ARC Linkage Grant, Improving the credibility of greenhouse gas emissions disclosures, and partner organisations CPA Australia and Institute of Chartered Accountants in Australia with Simnett R, $167,956 2008-2011.


ARC Linkage Grant Partner, CPA. Improving the credibility of greenhouse gas emissions disclosures, with Simnett R, $99,250 2008-2011.


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, 2010-2011.

Jackson A  
AFAANZ Research Grant, Booms & Bust & Sentiment with Dinh Thi T, Coulton J, $7,452, 2011.

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, 2010-2011.

AFAANZ Research Grant Controlling collaborative interfirm relationships: The impact of efficiency and flexibility requirements on control design choices, with Lillis A from Melbourne University and Mahama H from ANU $7,348 2011.

Sidhu B  

Simnett R  


ACCA/I AAEER/IAASB grant International consistency and convergence in the application of International Auditing Standards: Evidence from going concern modifications with Carson E & Tronnes PC, $34,500 2010-2011.


# Research Grants

## Research Grants – External

<table>
<thead>
<tr>
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<tr>
<td>Tronnes PC</td>
<td>ACCA/IAAER/IAASB grant <em>International consistency and convergence in the application of International Auditing Standards; Evidence from going concern modifications</em> with Carson E &amp; Simnett R $34,500, 2010-2011.</td>
</tr>
</tbody>
</table>
| Trotman K  | 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, $20,000, 2008-2011.  

## Research Grants – Internal

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<tr>
<td>Cheng M</td>
<td>ASB Small Project Grant, $1,600, 2011.</td>
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<tr>
<td>Chung D</td>
<td>Career Advancement $5,000, 2011.</td>
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<tr>
<td>Hossain S</td>
<td>ASB Special Research Grant, Economic importance of audit clients and audit quality: An audit partner level analysis. $5,000, 2011.</td>
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<tr>
<td>Humphreys K</td>
<td>ASB Small Project Grant with Trotman, K, $2,880, 2011.</td>
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<tr>
<td>Kim S</td>
<td>ASB Special Research Grant $8472, 2011.</td>
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<tr>
<td>Lim Y</td>
<td>ASB Research Grant. <em>Corporate Tax avoidance, Debt Pricing and Shareholder Activism</em> Australian School of Business, $20,000 2011</td>
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<tr>
<td>Monroe G</td>
<td>Ethics, $20,000, 2011.</td>
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<tr>
<td>Trotman K</td>
<td>ASB Small Project Grant with Humphreys K, $2,880, 2011.</td>
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## Research Grants

### Other Awards/Scholarships

<table>
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<th>Name</th>
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<tr>
<td>Andon P</td>
<td>ICAA Research awards</td>
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<tr>
<td>Cheng M</td>
<td>ASB Excellence in Team teaching Award</td>
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<tr>
<td>Clarke K</td>
<td>AGSM Award for Teaching Excellence in a Core Course</td>
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<tr>
<td>Free C</td>
<td>ICAA Research awards</td>
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<tr>
<td></td>
<td>awarded a Future Fellowship</td>
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<tr>
<td>Green W</td>
<td>Vice-Chancellor's Awards for Teaching Excellence</td>
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<tr>
<td>Humphreys K</td>
<td>ALTC Citation for Outstanding Contributions to Student Learning</td>
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<td>ASB Excellence in Team teaching Award</td>
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<td></td>
<td>Pearson Accounting/Finance Lecturer of the Year Award</td>
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<td>Vice-Chancellor's Award for Teaching Excellence</td>
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<tr>
<td>Jidin R</td>
<td>The Effects of a Client’s Political Connections on Auditors’ Judgments was awarded the Vernon /Zimmerman Best Paper Award at the 23&lt;sup&gt;rd&lt;/sup&gt; Asian Pacific Conference on International Accounting Issues</td>
</tr>
<tr>
<td>Kim S</td>
<td>ASB Excellence in Tutoring Award</td>
</tr>
<tr>
<td>Monroe G</td>
<td>The Effects of a Client’s Political Connections on Auditors’ Judgments was awarded the Vernon /Zimmerman Best Paper Award at the 23&lt;sup&gt;rd&lt;/sup&gt; Asian Pacific Conference on International Accounting Issues</td>
</tr>
<tr>
<td>Simnett R</td>
<td>AFAANZ Outstanding Contribution to Accounting Practice Award</td>
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## Research Publications

### Journal Refereed

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<tr>
<th>Author(s)</th>
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<th>Page Range</th>
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<tr>
<td>Ang N, Trotman K, Tan HC</td>
<td>Fifty-year overview of judgment and decision-making research in accounting</td>
<td>Accounting &amp; Finance</td>
<td>51(1)</td>
<td>278-360, 2011</td>
</tr>
<tr>
<td>Balatbat M, Lu F, Balatbat M *R Czernkowski</td>
<td>Does consideration matter to China’s split share structure reform?</td>
<td>Accounting and Finance</td>
<td>(PUBLISHED ON LINE – IN PRESS)</td>
<td>, 2011</td>
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<tr>
<td>Brown P, *Dobie GW, Jackson AB</td>
<td>Measures of the timeliness of earnings</td>
<td>Australian Accounting Review</td>
<td>21(3)</td>
<td>222-234 2011</td>
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<tr>
<td>Chen J</td>
<td>Risk-based explanation for the book-to-market effect</td>
<td>Accounting and Finance</td>
<td>2011 (PUBLISHED ON LINE)</td>
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<tr>
<td>Chua WF</td>
<td>The Use of Collaborative Inter-Firm Contracts in the Presence of Task and Demand Uncertainty – A Discussion</td>
<td>Contemporary Accounting Research</td>
<td>28(4)</td>
<td>1423-1428, 2011</td>
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## Research Publications

### Journal Refereed (cont.)

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<tr>
<td>He W</td>
<td>2011</td>
<td>Agency Problems, Product market Competition and Dividend Policies in Japan Accounting and Finance, 2011(PUBLISHED ON LINE – IN PRESS)</td>
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## Research Publications

### Journal Refereed (cont.)

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<th>Title</th>
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</table>
### Research Publications

#### Journal Refereed (cont.)

<table>
<thead>
<tr>
<th>Author(s)</th>
<th>Title</th>
<th>Year</th>
<th>Volume</th>
<th>Pages</th>
<th>Journal</th>
</tr>
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<tbody>
<tr>
<td>Simnett R</td>
<td>Impact of the CFO's Affiliation on Auditor Independence</td>
<td>2011</td>
<td>26(8)</td>
<td>656-671</td>
<td>Managerial Auditing Journal</td>
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<tr>
<td>Simnett R</td>
<td>The competitive market for assurance engagements on greenhouse gas information</td>
<td>2011</td>
<td>5(2)</td>
<td>A1-A12</td>
<td>Current Issues in Auditing</td>
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<tr>
<td>Adam S, Simnett R</td>
<td>Integrated Reporting: An Opportunity for Australia's Not-for-Profit Sector</td>
<td>2011</td>
<td>21(3)</td>
<td>292-301</td>
<td>Australian Accounting Review</td>
</tr>
<tr>
<td>Sidhu B, Tan HC</td>
<td>The Performance of Equity Analysts during the Global Financial Crisis</td>
<td>2011</td>
<td>21(1)</td>
<td>32-43</td>
<td>Australian Accounting Review</td>
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<tr>
<td>Trotman K, Tan HC, Ang N</td>
<td>Fifty-year overview of judgment and decision-making research in accounting</td>
<td>2011</td>
<td>51(1)</td>
<td>278-360</td>
<td>Accounting &amp; Finance</td>
</tr>
<tr>
<td>Tan HC, Sidhu BK</td>
<td>Sources of Earnings Variability and their Effect on Earnings Forecasts</td>
<td>2011</td>
<td>2011</td>
<td>(PUBLISHED ON LINE – IN PRESS)</td>
<td>Accounting and Finance</td>
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<tr>
<td>Trotman K</td>
<td>A different personal perspective through the behavioral accounting literature</td>
<td>2011</td>
<td>23(1)</td>
<td>203-208</td>
<td>Behavioral Research in Accounting</td>
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<tr>
<td>Trotman K, Tan HC, Ang N</td>
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<td>278-360</td>
<td>Accounting &amp; Finance</td>
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<tr>
<td>Wong L, Taylor SL</td>
<td>Robust Anomalies? A close look at accrual-based trading strategy returns</td>
<td>2011</td>
<td>(PUBLISHED ON LINE – IN PRESS)</td>
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Research Publications

Conference Publications


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<tr>
<th>Author(s)</th>
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<tr>
<td>Coulton J</td>
<td>Client importance and financial reporting quality at audit partner, office and firm levels</td>
<td>Accounting and Finance Association Australia and New Zealand Conference, 3-5 July 2011, Darwin, Australia.</td>
</tr>
<tr>
<td>Hossain S</td>
<td>What happens to auditor’s fees where there are multiple links between audit committee members and audit partners?</td>
<td>Accounting and Finance Association Australia and New Zealand Conference, 3-5 July 2011, Darwin, Australia.</td>
</tr>
<tr>
<td>Monroe G</td>
<td>The Influence of Ethical Conflict and Emotion on Auditors’ Inventory Judgments</td>
<td>Accounting and Finance Association Australia and New Zealand Conference, 3-5 July 2011, Darwin, Australia.</td>
</tr>
<tr>
<td>Monroe G</td>
<td>Asset Securitizations and Audit Fees</td>
<td>Accounting and Finance Association Australia and New Zealand Conference, 3-5 July 2011, Darwin, Australia.</td>
</tr>
<tr>
<td>Monroe G</td>
<td>What happens to auditor’s fees where there are multiple links between audit committee members and audit partners?</td>
<td>Accounting and Finance Association Australia and New Zealand Conference, 3-5 July 2011, Darwin, Australia.</td>
</tr>
<tr>
<td>Morris R</td>
<td>Information Asymmetry of Fair Value Accounting during the Global Financial Crisis</td>
<td>Accounting and Finance Association Australia and New Zealand Conference, 3-5 July 2011, Darwin, Australia.</td>
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### Conference Publications (cont.)

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### Book Chapter

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### Conference Publications – abstract only

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<th>Author(s)</th>
<th>Title</th>
<th>Conference/Event</th>
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<tbody>
<tr>
<td>Balatbat M</td>
<td>Balatbat M,*Carmichael DG, *Tran H, Tree Form Classification of Owner Payment Behaviour, Fourth International Conference on Construction Engineering and Project Management, 16-18 Feb 2011, Sydney, Australia</td>
<td></td>
</tr>
<tr>
<td>Chang L</td>
<td>Chang L, The Effect of Cost Driver Framing on Power and Dependence in Customer-Supplier Negotiations, 2011 ABO Research Conference, 6-8 October 2011, Kansas City, USA.</td>
<td></td>
</tr>
</tbody>
</table>
Research Publications

Conference Publications – poster presentation

Clarke KJ


Boedker C


Boedker C


Journal – Non-refereed

Green W

Green W, *Q Li, GHG emissions assurance reports: is there a common understanding between assurers and shareholders Charter, June, 52-53, 2011

Green W


Simnett R

Research Publications

Journal Articles – Forthcoming for 2012

Andon P  Andon P, Accounting-related research in PPPs/PFIs: present contributions and future opportunities, Accounting, Auditing and Accountability Journal

Andon P  Andon P, Free C, Auditing and crisis management: The 2010 Melbourne Storm salary cap scandal, Accounting, Organisations and Society


Carson E  Carson E. *Dowling C, The competitive advantage of audit support systems: the association between extent of structure and audit pricing, Journal of Information Systems


Cheng M  Cheng M, Humphreys, K The differential improvement effects of the strategy map and scorecard perspectives on managers' strategic judgments, The Accounting Review


Clarke KJ  Clarke KJ, Success in winning Australian Research Council grants as a measure of comparative professionalized disciplinary research activity, Pacific Accounting Review

Free C  Andon P, Free C, Auditing and crisis management: The 2010 Melbourne Storm salary cap scandal, Accounting, Organisations and Society


Humphreys K  Cheng M, Humphreys, K The differential improvement effects of the strategy map and scorecard perspectives on managers' strategic judgments, The Accounting Review

Lim Y  Lim Y, *Jung K, Do conflicts of interest affect analyst performance? Evidence from affiliated analysts in Korea, Contemporary Accounting Research

Lim Y  Lim Y, Tax Avoidance and Underleverage Puzzle: Korean Evidence, Review of Quantitative Finance and Accounting

Mayorga D  Mayorga D, Sidhu BK, Corporate Disclosures of the Major Sources of Estimation Uncertainties, Australian Accounting Review


Sidhu BK  Mayorga D, Sidhu BK, Corporate Disclosures of the Major Sources of Estimation Uncertainties, Australian Accounting Review
Research Publications

Journal Articles – Forthcoming for 2012 (Cont.)

Simnett R


Trotman K


Book Chapter

Boedker C


Cheng M

## Other Presentations

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<tr>
<th>Author</th>
<th>Title</th>
<th>Conferences/Events</th>
</tr>
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<tbody>
<tr>
<td>Dinh Thi T</td>
<td>Capitalizing research and development (R&amp;D) expenditures - Do the perceived benefits materialize in practical application? University of Queensland, 2 March 2011 Conservatism implications for the properties of accounting information: The case of R&amp;D accounting presented at Monash University, 25 August 2011; University of Melbourne, 26 August 2011 and University of Sydney, 5 October 2011</td>
<td></td>
</tr>
<tr>
<td>Free C</td>
<td>Program Faculty Member, Emerging Scholars Forum, Global Management Accounting Research Symposium (GMARS), Sydney, June 2011</td>
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## Other Presentations

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<thead>
<tr>
<th>Author</th>
<th>Title and Details</th>
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<tbody>
<tr>
<td>Kim S</td>
<td>Kim S, Harding N, The Impact of a Superior’s Perceived Expertise on Predecisional Distortion of Evidence by Auditors, <em>School of Accounting, UNSW, Seminar Series</em></td>
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# Editorial Board Memberships

<table>
<thead>
<tr>
<th>Name</th>
<th>Publications</th>
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<tbody>
<tr>
<td>Balatbat M</td>
<td>Philippines Management Review (Special Issue Co-editor)</td>
</tr>
<tr>
<td>Baxter J</td>
<td>Abacus</td>
</tr>
<tr>
<td>Boedker C</td>
<td>Journal of Human Resources Costing and Accounting</td>
</tr>
</tbody>
</table>
| Brown P    | Abacus
              Accounting and Business Research
              Accounting and Finance
              Australian Journal of Management
              Journal of Business Finance and Accounting. |
| Carson E   | Auditing: A Journal of Practice and Theory         |
| Cheng M    | Associated Editor, Behavioral Research in Accounting |
| Chua WF    | Accounting and Finance
              Australian Accounting Review
              The Accounting Review, Accounting, Organisations and Society
              Contemporary Accounting Research
              Pacific Accounting Review
              Qualitative Research in Accounting and Management |
| Free C     | Contemporary Accounting Research                  |
| Green W    | Managerial Auditing Journal                        |
| Harding N  | Auditing: A Journal of Practice and Theory
              Meditari Accounting research |
| Miller MC  | Australian Accounting Review                        |
| Monroe GS  | Accounting and Finance (Deputy Editor)
              Accounting Horizons
              Accounting Research Journal
              Asian Journal of Accounting and Governance
              Auditing: A Journal of Practice and Theory
              Australian Accounting Review
              International Journal of Accounting Literature
              International Journal of Auditing
              Journal of Business Ethics (Finance Section Editor)
              Managerial Auditing Journal |
| Morris R   | Journal of International Accounting Research       |
| Roebuck P  | Managerial Auditing Journal                        |
|            | IIA – Australian Journal.                          |
| Sidhu B    | Editor in Chief, Australian Journal of Management
              Editorial Board, Accounting Research Journal |
| Simnett R  | Accounting and Finance
              Auditing: A Journal of Practice and Theory
              Australian Accounting Review
              International Journal of Accounting
              International Journal of Auditing
              Managerial Auditing Journal |
Editorial Board Memberships

Trotman KT

Abacus
Accounting and Finance
Accounting, Organizations and Society
Auditing: A Journal of Practice & Theory (Editor 2008-2011)
China Accounting and Finance Review
European Accounting Review
International Journal of Auditing
Pacific Accounting Review
**Reviewers for Journals**

**Andon P**
- Accounting Education
- British Journal of Management and Economics
- Journal of Accounting and Organisational Change
- Management Accounting Research
- Qualitative Research in Accounting and Management
- The Australian Accounting Review

**Balatbat M**
- Accounting and Finance
- Australasian Accounting Business and Finance Journal
- Energy Policy
- Philippine Journal of Management
- Sustainability Accounting, Management and Policy Journal

**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

**Burfitt B**
- Australian Accounting Review

**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
- Journal of International Accounting Research

**Chong KM**
- Journal of Accounting and Organizational Change

**Chung D**
- Research in Transportation Economics

**Clout V**
- Accounting & Finance
- Corporate Governance: An International Review
- Accounting Research Journal

**Coulton J**
- Accounting and Finance
- Accounting Research Journal
- Australian Accounting Review
- International Journal of Auditing
- Journal of Business Ethics
- Australian Journal of Management
- Managerial Auditing Journal
# Reviewers for Journals

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<tr>
<th>Name</th>
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<tbody>
<tr>
<td>Free C</td>
<td>Accounting, Organizations and Society</td>
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<td>Contemporary Accounting Research;</td>
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<td>Journal of Business Ethics;</td>
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<td>Green W</td>
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<td>Sustainability Accounting, Management and Policy Journal</td>
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<td>Kang H</td>
<td>Accounting Research Journal</td>
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<td>Advances in International Accounting</td>
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<td>Corporate Governance: An International Review</td>
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<td>Corporate Governance: An International Review</td>
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<td>Mayorga D</td>
<td>Accounting &amp; Finance</td>
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<td>Miller MC</td>
<td>Australian Accounting Review</td>
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<tr>
<td>Phua YS</td>
<td>Accounting and Finance, Journal of Management Accounting Research</td>
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<td>Roebuck P</td>
<td>Auditing: A Journal of Practice and Theory, Australian Accounting Review</td>
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Reviewers for Journals

Strong P  Accounting Education: An International Journal
Tan HC    Australian Journal of Management
Taylor S  International Journal of Auditing
           Managerial Auditing Journal
Tronnes P Accounting and Finance
Trotman K Abacus
           Accounting and Finance
           Accounting, Organizations and Society
           Auditing: A Journal of Practice & Theory, Editor 2008-2011
           International Journal of Auditing
Vassallo P Journal of Business, Finance and Accounting
Playing a Role in the Life of the University

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

Andon P  
Member of Lecturer interview panel for the School of Accounting.  
Member of postgraduate performance review panel for the School of Accounting  
School of Accounting representative for Study Abroad enquiries, advanced standing and cross-institutional enquiries  
School of Accounting representative at UNSW Courses and Careers day, Information day, and ASB Postgraduate Information Evenings

Ang N  
Discussant, National Honours Colloquium  
External Member, Selection Committee for the School of Finance  
External Member, Selection Committee for the School of Marketing  
External Member, Selection Committee for the Faculty of Science  
Member, Learning and Teaching Committee for School of Accounting  
Representative, Information Day

Balatbat M  
Research Coordinator, Centre for Energy and Environmental Markets  
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  
Member of Panel, 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

Buckmaster N  
Reviewer AFAANZ Conference July 2011  
Discussant AFANNZ Conference July 2011  
Chair GMARS Conference June 2011

Brown P  
Mentoring:  
ASB program: Loretti Isabella Dobrescu (School of Economics).  
School of Accounting program: Jerry Chen, Cheng Lai.
## Playing a Role in the Life of the University

<table>
<thead>
<tr>
<th>Name</th>
<th>Roles and Activities</th>
</tr>
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</table>
| **Burfitt B** | Study Abroad Enquiries, Advanced Standing and Cross-Institutional Enquiries (undergraduate students) Officer  
Faculty advisor, Maastricht University Business Case Competition, Maastricht, The Netherlands; New Zealand International Case Competition, Queenstown; CIMA Global Business Challenge National Finals, Melbourne and Global Finals Chengdu, China; and National University of Singapore Business Case Competition, Singapore, 2011.  
Judge, University of New South Wales Business Case Competition, 2011 |
| **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** | School Research Committee  
Student Ethics Officer, School of Accounting  
Member, Head of School Advisory Committee  
Member, ASB Experimental Lab Committee  
Faculty Promotion Committee |
| **Chong KM** | Representative, Australian School of Business Preparation Program (CEPP) for Indigenous Australians  
Representative, Courses and Careers Day and Information Day  
School of Accounting Teaching & Learning Committee |
| **Chung D** | Discussant, National Honours Colloquium |
| **Clarke K** | AGSM Student Selection Panel (2011);  
AGSM Student Scholarship Committee (2011);  
AGSM Exchange Program Selection Committee (2011);  
AGSM Curriculum Committee (2011); |
| **Clout V** | Invited speaker for a School of Accounting Education Discussion on Online Assessments  
Invited speaker at the ASB Academic's Showcase  
Representative, Open Day  
Discussant AFANNZ Conference July 2011  
Discussant, National Honours Colloquium  
Interviewer of Candidates for the Accounting Co-op Program 2011 |
Playing a Role in the Life of the University

Coulton J  Volunteer, Postgraduate information evenings
           Discussant, National Honours Colloquium
Green W   Member, Head of School Advisory Committee
           Member, UNSW WiR-Net Planning Committee
           Mentor, School of Accounting Program
           Mentor, UNSW Academic Women in Leadership Program
           Mentor, UNSW Early Career Research Program
           Conference Convenor, Symposium on Sustainability in Singapore
Harding N  Member, Head of School Advisory Committee
           Representative – Faculty Grants Assessment Committee
Humphreys K Joint Academic Advisor, UNSW Corporate Strategy Case Group (CSCG)
              Member, ASB Experimental Lab User Group
              Reviewer, Accounting & Finance Association of Australia & New Zealand (AFAANZ) Conference
              Reviewer, Global Management Accounting Research Symposium (GMARS)
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
           Coordinator, Accounting Honours Program
           Member, Australian School of Business Honours Program Committee
           Representative, Courses and Careers Day, Open Day, Information Day
Kim S      Representative, Open Day
           Guest Speaker, EDU Tutor Training
           Reviewer AFAANZ Conference 2011
Lim Y      Representative, Open Day
           Representative, ASB Welcome Day
           Member, 1st year Coordinators Group, ASB
Masangkay J Representative, Open Day and Information Day
           Discussant, National Honours Colloquium
Mayorga D  Program Co-ordinator, Accounting & Business Management Co-op Program
           Member, School of Accounting Teaching & Learning Committee
           Representative, Courses and Careers Day, Open Information
## Playing a Role in the Life of the University

<table>
<thead>
<tr>
<th>Name</th>
<th>Position/Role</th>
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</table>
| Miller M | Associate Head, School of Accounting  
Program Director, Master of Professional Accounting  
Associate Program Director, Master of Financial Analysis  
Associate Program Director, Master of Accounting and Business Information Technology  
Co-ordinator, School Specialisations in the Master of Commerce  
Member, Head of School Advisory Committee  
Co-ordinator, Casual Staffing  
Accreditation with Professional Accounting Bodies  
Member, Australian School of Business Postgraduate Coursework Education Committee  
Member, Australian School of Business Standing Committee |
| Monroe G | UNSW University Promotions Committee  
UNSW Australian School of Business Standing Committee  
UNSW School of Accounting Advisory Committee  
UNSW ASB Human Research Ethics Committee, Chair  
UNSW ASB Experimental Lab Management 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| Head of School of Accounting  
Chair, Head of School Advisory Committee  
Grievance Officer, School of Accounting  
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  
Editor in Chief, Australian Journal of Management  
Member, Professorial Promotions Committee  
Member, Several Appointments Committees  
Mentor and Advisor: Women in Leadership Program  
Member of MCom Review Committee  
Associate Director Centre for Accounting and Assurance Research |
| Simnett R| Associate Dean Research – Australian School of Business  
Member, Coordinating Committee, International Symposium on Audit Research  
Associate Director, Centre for Accounting and Assurance Research  
Member, Head of School Advisory Committee  
Member/Chair, Australian School of Business Research Committee  
Member, Australian School of Business Standing Committee  
Member, UNSW Committee on Research  
Member, UNSW Higher Degree Research Committee |
Playing a Role in the Life of the University

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

Wong L  Coordinator for Peer Assisted Study Sessions (PASS) in Accounting
Professional and Community Relations

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

Andon P  
Member, ICAA

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

Boedker C  
Research Advisor Society for Knowledge Economics

Burfitt B  
Member, CPA Australia

Carson E  
Chair, Auditing and Assurance Special Interest Group, AFAANZ  
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  
Director, AFAANZ

Chong KM  
Member, CA  
Liaison Officer, CA

Chua WF  
Member, Pymble Ladies’ College Council  
Member, Finance Committee, Pymble Ladies’ College

Clarke K  
ASB Centre for Social Impact representative on PWC / ICAA : Transparency Committee (2011);

Clout V  
Ad hoc Auditor for ASIEC student society – WA branch

Free C  
Founding member of the Criminology and Criminal Justice Research Group (CCJRG) at UNSW

Green W  
Member, Planning Committee, ICAA Sustainability Interest Group  
Member, Organising Committee, ISAR  
Member, ICAA  
Reviewer, CSEAR Australian Conference  
Reviewer, Chartered Institute of Management Accountants CIMA  
Technical Advisor, ICAA CA Program Audit Exam  
Course Convenor, CPA Australia  
Course Developer, CPA Australia  
ARC Assessor
### Professional and Community Relations

<table>
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<th>Name</th>
<th>Position/Role</th>
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<tr>
<td>Kang H</td>
<td>Co-Liaison Officer, CPA Australia&lt;br&gt;Member, American Accounting Association International Accounting Section Committee&lt;br&gt;Member, Korea-Australasia Research Centre (KAREC), UNSW</td>
</tr>
<tr>
<td>Lim Y</td>
<td>Kensington Colleges – Commerce &amp; Law Dinner 2011</td>
</tr>
<tr>
<td>Masangkay J</td>
<td>Associate Member of National Centre for Information Systems Research</td>
</tr>
<tr>
<td>Morris R</td>
<td>Director, International House Ltd&lt;br&gt;Member of Finance Committee, Our Lady of the Sacred Heart Church, Randwick</td>
</tr>
<tr>
<td>Miller M</td>
<td>Member, External Review Panel of the Accounting and Finance Department of Monash University&lt;br&gt;Member, Universities Committee of CPA Australia (NSW Division)</td>
</tr>
<tr>
<td>Monroe G</td>
<td>Board of Directors, Australian Science Innovations&lt;br&gt;ARC Assessor for Discovery and Linkage grant applications&lt;br&gt;ERA Peer Reviewer for the ERA exercise</td>
</tr>
<tr>
<td>Roebuck P</td>
<td>Chairman, Institute of Internal Auditors Inc, Australian Academic Review Committee&lt;br&gt;Member of Institute of Chartered Accountants Research Committee</td>
</tr>
<tr>
<td>Sidhu B</td>
<td>Pro-bono advice, Lifeline Canberra&lt;br&gt;Assessor, Australian Research Council</td>
</tr>
<tr>
<td>Simnett R</td>
<td>Chair, Sustainability Expert Advisory Panel of the International Federation of Accountants (IFAC)&lt;br&gt;Co-Chair of Taskforce developing an Assurance Standard ISAE 3410 Assurance of Greenhouse Gas Statements for Carbon for the International Auditing and Assurance Standards Board (IAASB)&lt;br&gt;Member, Audit and Assurance Module Panel for CPA Australia&lt;br&gt;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&lt;br&gt;Member, International Integrated Reporting Committee Working Group&lt;br&gt;Member, International Integrated Reporting Committee Technical Task Force</td>
</tr>
<tr>
<td>Strong P</td>
<td>Director and Treasurer of Pyrmont Community Bank, Pyrmont&lt;br&gt;Member of St Thomas Moore Parish Finance Advisory Board</td>
</tr>
<tr>
<td>Trotman K</td>
<td>Member, Audit and Assurance Module Panel for CPA Australia&lt;br&gt;Membership Committee Fellow of the Academy of Social Sciences&lt;br&gt;Chair, American Accounting Association Outstanding Dissertation Selection Committee&lt;br&gt;ARC Assessor</td>
</tr>
<tr>
<td>Vassallo P</td>
<td>Member, Australian Institute of Architects&lt;br&gt;Registered Architect with the Architects Registration Board of Victoria</td>
</tr>
</tbody>
</table>
Statistical Highlights

Australian Tertiary Admission Rank

The table below contains the Australian Tertiary Admission Rank (ATAR) for admission to the Bachelor of Commerce at the Australian School of Business at the University of New South Wales.

<table>
<thead>
<tr>
<th>UAI / ATAR (Australian Tertiary Admissions Rank)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
</tr>
<tr>
<td>2008</td>
</tr>
<tr>
<td>2009</td>
</tr>
<tr>
<td>2010</td>
</tr>
<tr>
<td>2011</td>
</tr>
</tbody>
</table>

Student Graduations

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

<table>
<thead>
<tr>
<th>BCom</th>
<th>BCom Hon.</th>
<th>MCom</th>
<th>MProf Acc</th>
<th>MProf Ext</th>
<th>MPhil.</th>
<th>PhD</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>460</td>
<td>11</td>
<td>213</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>685</td>
</tr>
<tr>
<td>2007</td>
<td>475</td>
<td>11</td>
<td>238</td>
<td>-</td>
<td>1</td>
<td>4</td>
<td>729</td>
</tr>
<tr>
<td>2008</td>
<td>401</td>
<td>3</td>
<td>279</td>
<td>-</td>
<td>-</td>
<td>4</td>
<td>689</td>
</tr>
<tr>
<td>2009</td>
<td>539</td>
<td>7</td>
<td>226</td>
<td>105</td>
<td>-</td>
<td>5</td>
<td>882</td>
</tr>
<tr>
<td>2010</td>
<td>717</td>
<td>12</td>
<td>51</td>
<td>177</td>
<td>123</td>
<td>5</td>
<td>1090</td>
</tr>
<tr>
<td>2011</td>
<td>720</td>
<td>9</td>
<td>50</td>
<td>254</td>
<td>135</td>
<td>3</td>
<td>1178</td>
</tr>
</tbody>
</table>

Staffing* as at 31 December

<table>
<thead>
<tr>
<th>Academic Staff Profile</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professors</td>
<td>4.5</td>
<td>4.5</td>
<td>4.2</td>
<td>5.65</td>
<td>4.5</td>
<td>4</td>
</tr>
<tr>
<td>Associate Professors</td>
<td>4.0</td>
<td>5.5</td>
<td>3.5</td>
<td>7</td>
<td>7.45</td>
<td>7.5</td>
</tr>
<tr>
<td>Senior Lecturers</td>
<td>8</td>
<td>9</td>
<td>9</td>
<td>8</td>
<td>8</td>
<td>13</td>
</tr>
<tr>
<td>Lecturers</td>
<td>17</td>
<td>15</td>
<td>17</td>
<td>16</td>
<td>20.1</td>
<td>19</td>
</tr>
<tr>
<td>Associate Lecturers</td>
<td>2</td>
<td>4</td>
<td>4</td>
<td>7</td>
<td>3.5</td>
<td>2.5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>35.5</td>
<td>38</td>
<td>37.7</td>
<td>43.65</td>
<td>43.55</td>
<td>46</td>
</tr>
</tbody>
</table>

* excludes other academic and casual staff
### Staffing

#### Administrative and Support Staff

<table>
<thead>
<tr>
<th>Year</th>
<th>Manager</th>
<th>Clerical</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>1</td>
<td>2.5</td>
<td>3.5</td>
</tr>
<tr>
<td>2007</td>
<td>1</td>
<td>2.4</td>
<td>3.4</td>
</tr>
<tr>
<td>2008</td>
<td>1</td>
<td>3.2</td>
<td>4.2</td>
</tr>
<tr>
<td>2009</td>
<td>1</td>
<td>3.2</td>
<td>4.2</td>
</tr>
<tr>
<td>2010</td>
<td>1</td>
<td>3.2</td>
<td>4.2</td>
</tr>
<tr>
<td>2011</td>
<td>1</td>
<td>3.4</td>
<td>4.4</td>
</tr>
</tbody>
</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 (*) Excludes Non Teaching Staff</th>
<th>Casual/ P/T</th>
<th>Students/Staff Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>1102.2</td>
<td>32.4</td>
<td>1.7</td>
<td>32.3</td>
</tr>
<tr>
<td>2007</td>
<td>1327.8</td>
<td>39.7</td>
<td>2.7</td>
<td>31.3</td>
</tr>
<tr>
<td>2008</td>
<td>1514.2</td>
<td>37.7</td>
<td>4.0</td>
<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>8.09</td>
<td>31.2</td>
</tr>
<tr>
<td>2011</td>
<td>1530.28</td>
<td>45*</td>
<td>10**</td>
<td>27.8</td>
</tr>
</tbody>
</table>

** Estimate