Annual Review 2012
School of Accounting

Australian School of Business ™
The University of New South Wales

http://www.accounting.unsw.edu.au
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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 climate change and sustainability.

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 2012 Axiom Forensics Pty Ltd, Baycorp, Coca-Cola Amatil Ltd, Jaguar Land Rover Australia Pty Ltd, Johnson & Johnson Medical Division, Macquarie Group Limited, NSW Treasury, Tower Australia Group Limited and Westpac Banking Corporation

We have strong working relationships with universities abroad: University of Michigan, Michigan State University, Copenhagen Business School, Bentley College, Boston College, Maastricht University, University of Southern California, Oxford University, Shanghai Jiao Tong University, Nanyang Technological University and Kyoto 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.
2012 has been another rewarding year with many significant achievements. All members of the School continue to contribute make this a very successful year. Congratulations and thank you to all!

The highlight in 2012 was the ERA (Excellence in Research Australia) National Report awarded to the School with a maximum score of five in the categories of Accounting, Auditing and Accountability. UNSW School of Accounting is one of only three Australian schools to be awarded a Level 5.

The School of Accounting was successfully re-accredited by CPA Australia (CPAA) and the Institute of Chartered Accountants in Australia (ICAA) for a period of five years. The two professional bodies carried out a detailed review of all the major Accounting programs and specialisations including the associated courses offered by the other Schools in the ASB and the Faculty of Law.

External accreditation from professional organisations like CPAA and ICAA is of tremendous importance to prospective and current students. It is a mark of quality and shows our courses and programs meet high industry standards. It is pleasing that the two bodies have brought into line the courses they require to be undertaken in an accounting degree in order to commence either professional program – this will avoid confusion for students.

Congratulations to Professor Roger Simnett, who was appointed a Scientia Professor in 2012. Roger is one of the top 12 auditing academics in the world and is ranked equal first in Australia for research output. He is a Fellow of the Academy of the Social Sciences in Australia and led the international Task Force (2007-2012) for developing assurance standards for auditing. Roger joins his colleague, Professor Ken Trotman who was reappointed as Scientia Professor for his research in Auditing.

Shan Zhou won the People’s Choice award for the ASB Heat of the 3-Minute Thesis Competition. Shan proceeded to the UNSW Interfaculty Final hosted by the Graduate Research School.

Brian Burfitt’s team was runner up in the finals of the CIMA world business competition in Sri Lanka with their presentation on corporate strategy.

Research Grants
- Professor Roger Simnett, Dr Maria Balatbat, A/Professor Mandy Chen, A/Professor Wendy Green and Dr Yee Shih Phua received an ARC ICAA and CPA Australia Grant
- Kerry Humphreys, Jeff Coulton, Andrew Jackson, Tami Dinh Thi and Yee Shih Phua were recipients of AFAANZ grants
- A/Professor Clinton Free, Dr Paul Andon and Dr Kar-Ming Chong received an ICAA Research Grant.
- Dr Wei Chen, Dr Mandy Cheng, Dr Noel Harding, Kerry Humphreys and Dr Hwee Cheng Tan received AFAANZ grants with the School receiving the maximum number of grants for any one institution from AFAANZ.

Awards/Honours
- Professor Wai Fong Chua was appointed a Member of the Order of Australia. She was honoured for service to tertiary education as an administrator, through research and leadership in the discipline of accounting.
- Professor Philip Brown was made a member of the Order of Australia for service to education in the disciplines of accounting and finance and to professional associations. Phillip also received the Lifetime Outstanding Achievement Award from La Trobe University and was appointed Honorary D. Sc., from Lancaster University in the UK.
The Year in Review

Awards/Honours (Cont.)

- Joan Ford received an Order of Australia Medal (OAM) for her service to business and commerce, to human resource management, and to equal employment initiatives. Joan was a casual lecturer with the School of Accounting for many years and taught in the Masters of Professional Accounting program.

- Professor Jean C Bedard (visiting Professor)
  - awarded the AAA-Deloitte Wildman Award with Lyn Graham
  - recognized by the AAA as the “Outstanding Auditing Educator”

- A/Prof Richard Morris co-author of “The Impact of IFRS Adoption versus Non-Adoption on Corporate Disclosure Levels in the Asian Region” won the best paper award at the 2012 AFAANZ Conference in Melbourne.

- Dr Younedeok Lim was awarded the ASB Staff Excellence award

- Dr Yee Shih Phua was awarded the ASB Non-Professorial Research Achievement Award

- Peter Roebuck received the Bob McDonald Award in recognition of his outstanding service to the internal audit profession in Australia. The Bob McDonald Award is named in honour of the first Australian to hold the position of International Chairman of the global IIA-Australia and of his outstanding contribution to the profession of internal audit.

Dr Elizabeth Carson was promoted from Associate Professor to Professor. Dr Radzi Jidin was promoted from Associate Lecturer to Lecturer. Linda Chang and Fei Liu received their PhD from the University of New South Wales; Demi Chung received her PhD from Sydney University.

During 2012 the School was pleased to invite a number of visiting academics from within Australia and around the world which added to the rich culture of research embedded in the School.

We welcomed to the school Kathleen Bentley from Mays Business School, Texas A & M University.

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**Peter Roebuck**  
Head of School
Professors

Prior to re-joining UNSW in January 2003, Philip Brown was Professor of Accounting and Finance at UWA. In 1991 he was the American Accounting Association's Distinguished International Visiting Lecturer; and in 1991/1992 he was the inaugural Coopers & Lybrand-Accounting Association of Australia and New Zealand Visiting Research Professor in Australasia. Philip was elected a Fellow of the Academy of the Social Sciences in Australia in 1978. In 1986 he and his University of Chicago colleague Ray Ball received the inaugural American Accounting Association's Seminal Contribution to Accounting Literature Award; and they were the American Accounting Association's Joint Presidential Scholars in 2012. In 1996 he received the inaugural Accounting Association of Australia and New Zealand's Outstanding Contribution to the Accounting Research Literature Award, which he shared with RJ Chambers. In 2000 he was made a life member of the Accounting and Finance Association of Australia and New Zealand; in 2010 he was inducted into the Australian Accounting Hall of Fame; and in 2012 he was appointed a Member of the Order of Australia. 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.

Elizabeth Carson is a 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.
Staff: Academic

Professors

Wai Fong Chua is currently the Pro Vice-Chancellor (Students) – 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. She was made a Member of the Order of Australia in 2012.

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.

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, and International Journal of Auditing. 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 has recently held the appointments of 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 is currently a member of the International Integrated Reporting Committee’s working group and technical task force. 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.

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.
**Staff: Academic**

### Associate Professors

**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. She is also a panel member of the CIMA Australasian Centre of Excellence. Her successful external grants include both ARC Discovery Grant and ARC Linkage 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.

**Clinton Free** is an Associate Professor who holds a doctorate from Oxford University where he was a Rhodes Scholar and Commerce and Law degrees from the University of New South Wales. 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 corruption. 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*, *Accounting, Organizations and Society* and *Accounting, Auditing & Accountability Journal*. 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 post-graduate 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.

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**Mandy Cheng**
BCom (Hons)
MCom (Hons)
PhD UNSW (2005)
CPA, AMA

**Clinton Free**
BCom (Hons) UNSW (1998)
LLB UNSW (2000)
PhD (Rhodes Scholar) Oxford (2005)
Wendy Green 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. In 2011 Wendy received a Vice-Chancellor’s Award for Teaching Excellence in recognition of her sustained excellence in both teaching and course development. Wendy researches in the discipline of auditing and assurance, and her research focus to date has been on factors affecting audit and assurance quality in both financial and non-financial assurance. Wendy's research includes work examining the determinants and impacts of audit qualifications in Australia and in emerging markets, auditor switching, audit committees, as well as factors affecting auditor judgment quality such as auditor specialisation. More recently, Wendy's research has focused on informing the regulation of auditing and assurance in the areas of mandatory partner rotation, the assurance of carbon emissions, and the assurance of integrated reports. Wendy's research has been published in the leading international auditing academic journals and has been included in leading refereed conference proceedings both in Australia and internationally. Her carbon assurance research was 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. Her research on integrated reporting is currently funded by a 2012 ARC Linkage, also with these linkage partners.

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, financial accounting and finance, 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. Current research projects include an examination of audit work paper presentation format, cross nation variation in audit practices, cross firm variation in audit practices, professional skepticism, contemporary evidence evaluation techniques, and the influence of mood and emotion on investor judgments.
Staff: Academic

Associate Professors

Malcolm Miller
MCom UNSW (1973)
FCA, FCPA
FCIS, FCSA, FAIM

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 D. Morris
BCom (Hons) Qld
MBA
PhD UNSW (1988)
FCPA

Richard Morris has research interests in financial accounting, international accounting, and accounting history. They include fair value accounting and the Global Financial Crisis, 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.
**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** teaches 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. 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. 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. She was also the RJ Chambers scholar while doing her research 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. 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 accounting history and the role of the accounting profession internationally. Kevin teaches both financial and management accounting in the full-time MBA and part-time EMBA programs. Kevin has developed and presented a number of executive education programs on behalf of the AGSM and the ASB’s 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, Wen 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 international 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.

Andrew Jackson
BCA MCA (VUW)
PhD UNSW (2010)
AMus TCL

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.

Helen Kang
BCom (Hons)
MCom (Hons)
PhD UNSW (2007)
CPA, AMA

Youngdeok Lim joined the School of Accounting in 2009. Currently he teaches financial accounting in the undergraduate program. He also has an experience in teaching financial accounting in MBA program at KAIST Business School in Seoul. His research interests include conflicts of interest in financial analysts, tax avoidance, shareholder activism, mandatory audit firm rotation policy and supply chain risk management. He has published articles in leading academic 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 is also an ad hoc referee of a number of journals and conferences, such as Journal of Banking and Finance, Auditing: A Journal of Practice & Theory, Journal of Business Ethics, Corporate Governance: An International Review, American Accounting Association annual conference, and Accounting & Finance Association of Australia and New Zealand annual conference. He has supervised research students in the Honours and PhD programs.

Youngdeok Lim
BA (Econ) SNU, MS
PhD KAIST (2009), FRM
Staff: Academic

Senior Lecturers

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 inter-firm contexts.

Hwee Cheng Tan 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.
Staff: Academic

Lecturers

Kathleen Ann Bentley joined the School in July 2012 after having just completed her PhD at Texas A&M University. Kathleen is a lecturer in auditing and instructs at both the undergraduate and postgraduate levels. Kathleen is a Certified Public Accountant (CPA) in the US and has worked in the audit services division of Battelle & Battelle in Dayton, Ohio and Deloitte in Cincinnati, Ohio. Kathleen has previously taught accounting courses at UNSW (as a visitor), Miami University and the University of Dayton. Kathleen presents at national and international auditing conferences which include the Australian National Centre for Audit and Assurance Research (ANCAAR), the American Accounting Association (AAA) Audit Midyear, and the University of Illinois’ Symposium on Audit Research. Kathleen’s research interests focus on how firm-level business strategy impacts auditing and financial reporting, and she has a forthcoming publication in Contemporary Accounting Research in this area. Kathleen has previously received research grant funding from the Institute of Management Accountants (IMA) and PricewaterhouseCoopers.

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. 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.
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 Management Accounting and Financial 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.

**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.
Staff: Academic

Lecturers

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 R&D capitalization on investment efficiency.

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 practical accounting 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, 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 and researches in strategic management accounting. Prior to her appointment at UNSW, Kerry was a Senior Consultant with IBM Global Business Services' Strategy practice. She also worked with PwC Consulting and PwC's Corporate Finance division. In 2011, Kerry was awarded an Australian Learning & Teaching Council Citation for Outstanding Contributions to Student Learning. She was named the 2011 Pearson Accounting/Finance Lecturer of the Year, and was awarded a UNSW Vice-Chancellor's Award for Teaching Excellence and an ASB Excellence in Team Teaching Award. Kerry is currently undertaking PhD studies investigating managerial judgment and decision making using strategy and performance information. Her research is published in leading academic journals.

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 Issues in Financial Reporting and Analysis for both undergraduate and postgraduate levels. His research area includes auditing, corporate interlocking, audit quality and auditor independence.

Radzi Jidin joined the School in 2009 as an Associate Lecturer and promoted to Lecturer in 2012. 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.
Staff:  Academic

Lecturers

Sarah Kim teaches financial accounting at both the postgraduate and undergraduate levels. Prior to starting her lectureship, she has taught several accounting courses on a casual basis at UNSW. Sarah's PhD study investigated how national environments affect auditor judgments. Her research papers have been presented at a number of national and international accounting conferences.

Sarah Kim
BBA, Yonsei University, South Korea
MPA, UNSW
PhD UNSW (2010)

Jeffrey Knapp is a lecturer in financial accounting. Prior to joining the School, Jeffrey was a lecturer 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 at UNSW. His research considers accounting regulation, accounting irregularities and the accountability of companies subject to external administration. Jeffrey is an active media commentator. In 2011, he exposed that Ansett Australia has eight years of missing accounts. In 2012, he publicly challenged Hancock Prospecting, Serco Australia, G4S Australia, Suez Environment, Ford Australia and Holden Australia about their financial reporting practices.

Jeffrey Knapp
BEc (Hons) Macquarie
MPhil UNSW (2011)
CA

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.

Diane Mayorga
BA Int. Rel.-UC Davis,
MBA Thunderbird
School of Global Management,
MCom (Hons) UNSW (2001)
Grad Cert (2006)
PhD UNSW (2011)
Lecturers

Cheng Lai is a Lecturer who joined the School in 2009. He teaches financial accounting at both undergraduate and postgraduate levels. In 2012, he was a visiting scholar at Columbia Business School. His research interests include equity valuation, fundamental analysis, return predictability, market efficiency, earnings management, the accruals process, earnings quality, earnings management, and conservatism.

Cheng Lai  
BCom (Honours), Univ. of Melbourne  
PhD UNSW (2009)

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 postgraduate and undergraduate levels. Currently she teaches 1st year students introductory financial and management accounting. Her research interests are in integrated reporting; sustainability reporting; global governance / calculative technologies; management accounting practices; accounting information systems and accounting education. 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 accounting change programs.

Trish Strong  
BSSc (Hons) Queen's Belfast, MBA Curtin  
GardCert in UL&T UNSW (2011)  
CPA ASA, CMA

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.

Stuart D. Taylor  
BCom (Hons) Tas  
MCom Melb  
GradDip.IWC RMIT  
PhD ANU (2005)
Staff: Academic

Lecturers

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's 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's research is in accounting conservatism, growth, real investments, finance choice and corporate governance – all areas that closely involve valuation. He joined UNSW after five years lecturing at The 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 business analysis, mostly to postgraduate students. Peter also has extensive experience in the construction industry. He is a registered Architect, with a degree in environmental design, and has held senior Architectural roles on projects that, amongst others, delivered close to one thousand apartments. 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 value. The direction of Peter’s work is to document the influence of both hard and soft information on value and financing decisions.

Leon Wong joined the School in July 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.
Rui Ding is an Associate Lecturer. Rui teaches corporate financial reporting to undergraduate students. Rui is currently undertaking PhD studies. Her research interests are in the areas of financial accounting and capital markets focusing on the economic role of information in the business environment. Rui worked as a senior accountant in professional practice prior to joining the school. She is qualified as a Chartered Accountant.

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

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

Other Academic Staff

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.

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.

Tanya Fiedler joined the School in 2012. Tanya is a casual lecturer in management accounting at postgraduate level and is currently completing her PhD at the School under the supervision of Dr Christina Boedker and Prof Wai Fong Chua. Prior to commencing her PhD, Tanya had completed a Masters in Environmental Management at UNSW, and also holds two Masters in Music Theory (Kings College London) and Music Performance & Pedagogy (Freiburg School of Music, Germany). Tanya has worked as an energy and greenhouse gas consultant with Energetics and is currently undertaking research into the accounting impacts of Australia’s carbon pricing legislation, the Clean Energy Act 2012. Tanya's interests lie in the social construction of environmental disclosure and pricing mechanisms; and the efficacy of costing environmental services and risk.
Staff: Academic

Other Academic Staff

Amir Ghandar teaches postgraduate students in introductory and advanced financial accounting, and audit at UNSW. He is currently Audit and Assurance Policy Adviser at CPA Australia where he oversees audit and assurance strategy including professional development and training, policy, resource development and research. His professional background as a CPA and 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 managing global audit engagements, 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 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. Robert has recently completed a Master's Degree in Architecture at The University of Sydney. He has written articles for 'Artichoke' and 'All About Architecture'.

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 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 MBA programme at AGSM. He obtained both his undergraduate and Master's degrees at UNSW and he has research interests in the field of management accounting.
David Wright has more than 30 years’ experience as a senior finance manager, most recently as Chief Financial Officer of Drivetrain Power and Propulsion, an Australian owned engineering and industrial materials and engineering company. Prior to Drivetrain, David was 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 number of senior financial management roles. David’s experience in senior Management and Financial Control roles in the air transport, transport services and engineering based industrial services industries has included roles based in the United Kingdom and he has been responsible for the financial control of subsidiaries in Europe, the United States, Japan, New Zealand and South-East Asia. 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

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<tr>
<th>Name</th>
<th>Position</th>
<th>Information</th>
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<tr>
<td>Paula Aldwell</td>
<td>Administrative Support</td>
<td>Paula Aldwell has been with UNSW since 1992, and joined the School of Accounting in 2007. Paula offers administrative support jointly to the Schools of Accounting and Marketing. In a previous life she worked as a legal secretary for Baker &amp; McKenzie in their Sydney and London offices before joining Qantas Holidays as personal assistant to the General Manager.</td>
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<tr>
<td>Patricia Blunt</td>
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<td>Patricia Blunt is Coordinator for the Australian School of Business Human Research Ethics Advisory Panel, and the School of Accounting Coop Program. Previously she worked as Executive Assistant to Heads of School.</td>
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<tr>
<td>Lisa Lifman</td>
<td>Assoc Diploma in Business, SIT Teaching and Administrative Support Officer</td>
<td>Lisa Lifman joined the School in 1987 after working in The School of Textile Technology, UNSW, where she was a Technical Officer. Lisa provides a broad range of computer technical support, administrative and research assistant services to the School of Accounting. Most recently Lisa has been acting as the School's web co-ordinator and developer and has been providing Blackboard technical support services to teaching staff and students.</td>
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<tr>
<td>Yelda Saydam</td>
<td>EA to Head of School</td>
<td>Yelda Saydam joined the School of Accounting as Executive Assistant in January 2012. She holds a Bachelor Degree in Linguistics from the University of Aegean, Turkey and a Masters of Philosophy, Department of Greek and Latin Studies from the University of Johannesburg, South Africa. Prior to joining UNSW, Yelda worked as a high school teacher in European high schools for over 10 years.</td>
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<td>Kathy Song</td>
<td>Dip. Management Dip. Marketing Administrative Support Officer</td>
<td>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.</td>
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<tr>
<td>Colin Withers</td>
<td>BA UNSW Manager</td>
<td>Colin Withers joined the School in 1992 after a number of years in UNSW Central Administration where he worked in the Internal Audit Section and Accounts Payable Department. Before joining the University, Colin worked at Tooheys Brewery and W.D. &amp; H.O. Wills. He was appointed in 2011 as the School Manager, a position only recently created within the Faculty.</td>
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Staff: Changes

Promotions: Elizabeth Carson to Professor
Radzi Jidin to Lecturer

Scientia Professors: Professor Ken Trotman until 2018
Professor Roger Simnett 1 Jan 2013 – 31 Dec 2018

New Appointment: Kathleen Bentley

Resignation: Jerry Wei Chen

Staff on Leave during Part of the Year:

Christina Boedker – SSP
Brian Burfitt – SSP
Linda Chang – SSP
Wei Chen – Maternity Leave
Mandy Cheng – SSP
Kar-Ming Chong - SSP
Jeff Coulton – SSP
Andrew Jackson – SSP
Cheng Lai – SSP
Youngdeok Lim – SSP
Richard Morris – SSP
Patricia Strong – ASB PhD Scholarship
Hwee Cheng Tan - SSP

Visitors:

Professor Shannon Anderson, University of California (Oct12)
Professor Jean Bedard, Bentley College, Massachusetts (Oct-Nov12)
Dr Janne Chung, York University, Toronto (Jan-Feb12)
Dr Rodney Coyte, Sydney University (Oct-Dec12)
Professor Ilia Dichev, Goizueta Business School, Emory University (Aug12)
A/ Professor Jennifer Grafton, University of Melbourne (Dec12-Jan13)
Professor Glen Gray, California State University (Apr12)
Professor Kim Ittonen, University of Vaasa Finland (Mar12)
Dr Dean Katselas, ANU College of Business & Economics (Feb 12)
Professor Anne Lillis, University of Melbourne (May12)
A/Professor Chien-Ju Lu, Yuan Ze University Taiwan (Feb-Jul12)
Professor Jan Mouritsen, Copenhagen Business School (Feb-Apr12)
Professor Wolfgang Schultze, Augsburg University (Jul12-Apr13)
A/Professor Michael Shih, National University of Singapore (Aug12-May13)
Professor Marleen Willekens, Catholic University Leuven, Belgium (Jan-Mar12)
Professor Kenichi Yazawa, Aoyama Gakuin University (Sep12-Aug13)
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 (formerly KPMG) is Chairperson of the Advisory Board.

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 2012 the Centre:

- received ARC grants and a major grant from the NSW Office of Environment and Heritage
- 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
- 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 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 high-achieving third year students drawn from our Honours program. 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 2012: we ran 10 PASS classes per week in Session 1 and 16 classes per week in Session 2, which were attended by 1,526 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 our analysis shows that students who attend PASS perform better than those who do not.

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.

Leon Wong
PASS Co-ordinator
Teaching – Undergraduate

Co-op Program

The School’s Accounting & Business Management 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.

2012 has been a challenging year retaining sponsorships given the uncertain business environment. Sponsorships decreased from 14 to 9 sponsor placements. Despite the economic uncertainty, we welcomed one new company, Baycorp, to the School’s sponsor group. Baycorp is a leading player in the debt recovery and credit management industry in Australia and New Zealand. The business was established in 1956 in New Zealand, and has operated in Australia since 1999, gaining a strong foothold in the Australian market.

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

Co-op Program

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</table>

Diane Mayorga
Co-op Program Co-ordinator
Scholarships and Student Prizes

Honours Scholarships and Awards

The Bill Stewart Memorial Award in Accounting
Australian School of Business Honours Scholarship
The Mandie Rebecca Birkensleigh Scholarship in Accounting (2010-2012)
The Lee Lau Shiu Hing Award in Accounting
Lucky You Found me Award

Benjamin Scard
Benjamin Scard
Vincent Po
Stacey Chen
Cheryl Mew

The Australian School of Business Research Scholarship (ASBRS)

Muhammad Khan

The University International Postgraduate Award

Ashna Prasad

Undergraduate Prizes

CPA Australia Prize for Year 1
CPA Australia Prize for Year 2
CPA Australia Prize for Year 3
Financial Management Association of Australia
ICAA Most Well-Rounded 1st Year Accounting
ICAA Most Well-Rounded 2nd Year Accounting
ICAA Most Well-Rounded 3rd Year Accounting
CPA Australia Corporate Accounting Prize
Kelly & Partners Prize in Accounting

Michael David Latten
Tristan Sin Ho Tam
Ruizhu Li
Yifan (Lucy) Gao
Kendy Ding
Adele Yenyi Teh
Yee Man Ho
Shanshan Chen
Apoorva Tiku
Teaching – Undergraduate

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 then maintain a minimum average mark of 75% in their accounting courses to apply for the Honours Year.

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 has been a source of academic staff in the School. As of 2012, staff in the School who are products of our Honours Program include Professor Philip Brown AM, Professor Elizabeth Carson, Associate Professor Mandy Cheng, Associate Professor Clinton Free, Associate Professor Wendy Green, Associate Professor Malcolm Miller, Dr Paul Andon, Dr Nicole Ang, Dr Helen Kang, Dr Per Christen Tronnes, and Kerry Humphreys.

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.

2012 was another outstanding year for the Honours Program. We had a cohort of five Honours students; three students were awarded First Class Honours and the remaining students received Second Class Upper Division. 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
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, 2012 figures, total enrolment in the MProfAcc and the extended version was 379 students (down from 613 in 2011). More students were enrolled in the standard 13 unit version (193) than in the program’s extended 17 unit version (186).

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, 2012 figures the enrolment in the Accounting specialization was 57 students while the enrolment in the Strategic Value Management specialization was 5 students. The School participated in a major review of the MCom completed in 2012. In the revised MCom to be offered for the first time in 2013 all students (unless exempted) will be required to complete as a gateway core course, ACCT5906 Financial Literacy for Business Decisions.

The Master of Financial Analysis (MFinAn) continues to grow. The enrolment based on Semester 1, 2012 figures was 333 (up from 266 in 2011). The MFinAn is designed for postgraduate students with an undergraduate major in Accounting and/or Finance and is offered in conjunction with the School of Banking & Finance. By undertaking the program students can study a mix of Accounting and Finance subjects tailored to their needs. Many subjects in the program are relevant to students seeking to obtain the globally recognized Chartered Financial Analyst (CFA) qualification.

The Master of Accounting & Business Information Systems (MAccBIT) commenced in 2011 with five students. The number increased to 25 in 2012. The program is offered in conjunction with the School of Information Systems, Technology and Management. The degree is designed for postgraduate students with an undergraduate major in Accounting and/or Information Technology. Students may select specialist combinations of Accounting and Information Systems subjects that provide tools for the enhancement of business value and competitiveness.

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 2012, 21 postgraduate research students were enrolled in the School, 14 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: integrated reporting; measuring accounting quality; earnings quality and corporate governance; voluntary disclosure of earnings forecasts; value relevance of fair value accounting; audit judgement studies, audit quality, auditor independence; greenhouse gas assurance; management accounting control; value for money in the context of public private partnerships; capital budgeting and strategic performance measurement systems. In 2012, PhD degrees were awarded to Dr Linda Chang and Dr Fei Lu; MPhil degrees to Jeffrey Knapp and Yichelle Zhang.

Mandy Cheng
Postgraduate Research Co-ordinator
Research Seminar Series

Another successful seminar series was conducted by the School during 2012. 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**
- **Vassili Joannides**, Grenoble École de Management & Queensland University of Technology, *Democracy, ethnicity, and accountability practices: Taking pluralism seriously*
- **Shannon Anderson**, University of California, Davis, *Management control and residual risk in interfirm transactions*
- **Kelsey Dworkis**, University of Southern California, *The effects of monetary incentives and narcissism on managerial decision-making*
- **Mark Soliman**, University of Washington, *Attracting attention in a limited attention world: An exploration of the determinants and consequences of positive extreme earnings surprises.*
- **Alex Bruggen**, Maastricht University, *Multitasking and incentive contracting: An empirical study in the context of accounting activities.*
- **Wolfgang Schultze**, University of Augsburg, *Managerial compensation, bonus banks, and long-term orientation.*
- **Stephen Zeff**, Rice University, *Major changes in the accounting academy since the 1960s.*
- **David Hay**, University of Auckland, *Meta-regression analysis and the big firm premium.*

**UNSW Speakers**
- **Tami Dinh Thi**, The University of New South Wales, *Booms, busts, and sentiment: The impact on price discovery*
- **Maria Balatbat**, The University of New South Wales, *ESG scores and its influence on firm performance*
- **Sarowar Hossain**, The University of New South Wales, *What happens to auditor’s fees where there are multiple links between audit committee members and audit partners?*

**Other Australian Speakers**
- **Paul Coram**, University of Melbourne, *Earnings management decisions: The role of economics and ethics*
- **Gillian Vesty**, RMIT University, *Imagining accounting governance as indexical through Michel Serres’ “Theory of Relations”*
- **Nam Tran**, University of Melbourne, *Earnings quality and managers’ use of qualitative disclosures to signal future performance*
- **Zohirul Hoque**, La Trobe University, *The balanced scorecard: Celebrating 20 years of achievements.*
- **Jacqueline Birt**, Monash University, *An empirical study of the Global Reporting Initiative disclosures in Australia, Brazil, Sweden at the U.S.*

**Andrew Jackson and Paul Andon**
Seminar Co-ordinators
Conference Hosted by School of Accounting

Bill Birkett Memorial Lecture for 2012

This year’s Birkett Memorial Lecture was presented by Professor Shannon Anderson. Shannon Anderson is Professor of Management at the Graduate School of Management at the University of California, Davis and a Principle Fellow at the University of Melbourne. Shannon’s research focuses on the design and implementation of performance measurement and cost control systems, spanning the fields of management accounting and operations management. Her research on activity-based costing won the 2006 American Accounting Association’s Notable Contribution Award and the 2003 AAA Management Accounting Section’s Notable Contribution to the Literature Award. She won the 2012 and the 2006 AAA Management Accounting Section’s Notable Contribution to the Literature Award for studies of the impact of pay-for-performance compensation plans and of the performance impact of electronic data interchange (EDI) systems, respectively. In 2010, her research on management control in strategic alliances received the Greatest Influence on Practice Award from the AAA Management Accounting Section. She has received research funding through competitive grants of the AICPA, the Institute of Internal Auditors, and the Institute of Management Accountants. Her research appears in leading journals such as the Accounting Review, Contemporary Accounting Research, Accounting Organizations and Society, and Management Science.

In this lecture, Professor Anderson shares her research on how the culture and practices of accounting are emerging at all levels of primary and secondary education. Increasingly, teachers employ performance measurement tools and data analysis to support decisions about classroom management, lesson planning, and targeted interventions with at-risk students. Simultaneously, school administrators’ jobs are increasingly defined by financial planning, goal-setting and budget analysis. Data indicate that these diagnostic uses of ‘accounting’ are associated with improved student performance on standardized tests of subject mastery. Another use of test-based performance measures as a basis for ‘pay for performance’ for teachers has produced conflicting results and heated deliberations. The lecture also highlights that management accountants have much to contribute to policy deliberations about how to improve primary and secondary education a critical precursor to economic growth.

Linda Chang
Research Theses

Theses Completed

**PhD**

Chang L  
Impact on Judgmental Biases on Customer-supplier Relationship Negotiations.  
Supervisors — Professor K Trotman and Associate Professor M Cheng

Chung D  
Contractual Approach to Optimising Risk Sharing: A Quantitative Study of the Multidimensional Nature of Risk in Private Provision of Road Infrastructure, 
University of Sydney

Lu F  
Evolution of Accounting and Earnings Quality: Evidence from China  
Supervisors – Dr M Balatbat and Dr A Jackson

**MPhil**

Zhang Yichelle  
Strategic Performance Measurement Systems  
Supervisors – Associate Professor M Cheng, K Humphreys

**BCom Hons**

Izani, RS  
Honesty in Managerial Reporting: The Impact of an Enabling Management Control System and Informal Cost Targets  
Supervisors – Associate Professor M Cheng, Dr N Ang

Khoo LM  
The Value Relevance of Greenhouse Gas (GHG) Emissions Disclosures on Stock Market Performance: An International Study  
Supervisors – Dr M Balatbat and Dr L Wong

Lin Y  
The Determinants of Voluntary Disclosures: Evidence from U.S. Cross-Listed Australasian Firms  
Supervisors – Dr H Kang and Associate Professor R Morris

Lum JY  
The Effect of Auditors’ Job Satisfaction on the Influence of Ethical Conflict on Auditors’ Inventory Judgments  
Supervisors – Professor G Monroe and Dr R Jidin

Scard BJM  
Accounting for Crime: Occupational Fraud by Accountants in Australia  
Supervisors – Dr P Andon and Associate Professor C Free
Research Theses

Theses Continuing

PhD

Adam S  Accounting for Impact Investments
         Supervisor – Professor Roger Simnett
Bose S  The Value Relevance of Corporate Greenhouse Gas (GHG) Emission Disclosure: an Exploratory Study.
         Supervisors— Associate Professor W Green and Dr M Balatbat
Ding R  Auditing and Assurance
         Supervisors — Dr J Coulton, Professor R Simnett and Professor E Carson
Ekasingh E  Audit Quality in Thailand
         Supervisors— Associate Professor W Green and Professor R Simnett
Fiedler T  Inducing Changes in Investment for a Low Carbon World.
         Supervisor— Dr C. Boedker
         Supervisor – Professor B Sidhu
Gui JK  Non-monetary Collaborative Alliances (NMCA): A Field Study of an Australian-Chinese Alliance
         Supervisors – Associate Professor J Baxter and Dr P Andon
Humphreys K  Judgement and Decision Making In Accounting: How Strategic Information is Integrated into Mental Models
         Supervisor — Professor K Trotman
Koroy R  The Halo Effect in Business Risk Audits: The Impact of Audit Experience and the Review Process
         Supervisors— Associate Professor W Green and Associate Professor N Harding
Liao L  Relative and Incremental Value Relevance of Fair Value and Historical Cost Under IFRS: Evidence from European Banks.
         Supervisors – Associate Professor R Morris and Dr H Kang
Prasad A  Premium Pricing, Auditor Tenure and Audit Quality within the Australian Audit Market
         Supervisor —Professor E Carson
Sanoran K  The Relationship Between Executive Compensation and Audit Opinion
         Supervisors — Professor G Monroe and Professor E Carson
Strong T  Climate Change Sustainability Strategy in Practice
         Supervisors – Professor J Mouritsen and Professor C Free
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
Research Theses

Theses Continuing

**MPhil**

**Khan MJ**  
The Auditor’s Questioning Mind  
Supervisor – Associate Professor N Harding

**Ko JC**  
How do Investors Process Information to Align with their Preferences? Joint Effects of Investment Positions and Forms of Information Integration: Strategy or Stakeholder Focused.  
Supervisors – Associate Professor M Cheng & Associate Professor W Green

**McNamara T**  
The Role of Management Control Systems in Firms Undergoing IPOs’  
Supervisors – Associate Professor J Baxter and Professor WF Chua

**Saha A**  
The Impact of IFRS Adoption on Quality andExtent of Employee Benefits Disclosure  
Supervisor – Associate Professor R Morris & Dr H Kang

**Sim L**  
Value for Money in Theory and Practice: Investigation of its Meaning(s) and Practical Interpretation(s).  
Supervisors – Dr Paul Andon and Associate Professor J Baxter

**Simmons S**  
The effects of Budgetary Format and Interpersonal Trust on Budget Honesty  
Supervisor – Associate Professor M Cheng and Dr L Chang

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

**Zouras A**  
Control Systems in Parent Versus Subsidiary Companies.  
Supervisor – Dr KM Chong
### Research Grants

#### Research Grants – External

<table>
<thead>
<tr>
<th>Name</th>
<th>Grant Details</th>
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<tr>
<td>Balatbat M</td>
<td>ARC ICAA and CPA Australia, <em>Enhancing integrated reporting: implications for internal and external reporting and assurance</em> with Cheng M, Green W, Phua YS and Simnett R, $180,000, 2012-2015</td>
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<tr>
<td>Brown P</td>
<td>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.</td>
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<tr>
<td>Chen W</td>
<td>AFAANZ Research Grant, <em>Does mood affect individual investor's use of accounting information?</em> An experimental analysis with Harding N, $5,000, 2012-2013</td>
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<td>Cheng M</td>
<td>AFAANZ Research Grant, <em>Overcoming the decoy effect: How can managers balance strategic performance dimensions when making capital investment decisions</em> with Humphreys K, $9,500, 2012-2013</td>
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<tr>
<td></td>
<td>ARC ICAA and CPA Australia, <em>Enhancing integrated reporting: implications for internal and external reporting and assurance</em> with Balatbat M, Green W, Phua YS and Simnett R, $180,000, 2012-2015</td>
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<tr>
<td></td>
<td>IAASB Research Grant <em>Auditors' materiality judgments under Integrated Reporting: the impact of strategic significance of reported information and intergrativeness of performance information systems</em> with Green W, $25,000 2012-2014</td>
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<tr>
<td>Coulton J</td>
<td>CIFR Research Grant <em>Non-GAAP Reporting: Causes, Consequences and Lessons for Financial Reporting Regulators</em> with *Shan Y, Soliman M, Taylor S, $150,000, 2012</td>
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<tr>
<td></td>
<td>IAASB Research Grant <em>Auditors’ materiality judgments under Integrated Reporting: the impact of strategic significance of reported information and intergrativeness of performance information systems</em> with Cheng M, $25,000 2012-2014</td>
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<td>Harding N</td>
<td>AFAANZ Research Grant, <em>Does mood affect individual investor's use of accounting information?</em> An experimental analysis with Chen W, $5,000, 2012-2013</td>
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<td>Humphreys K</td>
<td>AFAANZ Research Grant, <em>Overcoming the decoy effect: How can managers balance strategic performance dimensions when making capital investment decisions</em> with Cheng M, $9,500, 2012-2013</td>
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<tr>
<td>Mayorga D</td>
<td>AFAANZ Research Grant, <em>Investors’ evaluation of the earnings management practices of reputable companies</em> with Tan HC, $9,500, 2012-2013</td>
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## Research Grants

### Research Grants – External

<table>
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<tr>
<td>Phua YS</td>
<td>ARC ICAA and CPA Australia, <em>Enhancing integrated reporting: implications for internal and external reporting and assurance</em> with Balatbat M, Cheng M, Green W and Simnett R, $180,000, 2012-2015</td>
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<td></td>
<td>ARC ICAA and CPA Australia, <em>Enhancing integrated reporting: implications for internal and external reporting and assurance</em> with Balatbat M, Cheng M, Green W and Phua YS, $180,000, 2012-2015</td>
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<tr>
<td>Tan HC</td>
<td>AFAANZ Research Grant, <em>Investors’ evaluation of the earnings management practices of reputable companies</em> with Mayorga D, $9,500, 2012-2013</td>
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# Research Grants

## Research Grants – Internal

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<td>Andon P</td>
<td>ASB Special Research Grant</td>
<td>$22,000, 2012</td>
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<td>Carson E</td>
<td>UNSW Goldstar Awards <em>Evaluating Audit Quality and Costs of Recent Standard Setting and Regulatory Initiatives for Multinational Corporate Group Audits</em></td>
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<td>Chen W</td>
<td>ASB Special Research Grant</td>
<td>$6,000, 2011-2012</td>
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<td>Cheng M</td>
<td>ASB Lab Small Project grant</td>
<td>$2,200, 2012</td>
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<td>Chung D</td>
<td>Career Advancement</td>
<td>$10,000, 2011-2012</td>
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<td>Clout V</td>
<td>ASB Learning &amp; Teaching Grant, with Strong P</td>
<td>$1,948, 2012</td>
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<tr>
<td>Dinh Thi T</td>
<td>ASB Special Research Grant, <em>Improving investment efficiency: The case of software development cost capitalization</em></td>
<td>$9,000, 2012</td>
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<tr>
<td>Kim S</td>
<td>ASB Special Research Grant with Mayorga D</td>
<td>$9,000, 2012</td>
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<tr>
<td>Lim Y</td>
<td>ASB Non-Prof award</td>
<td>$2,000, 2012</td>
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<tr>
<td>Mayorga D</td>
<td>ASB Special Research Grant with Kim S</td>
<td>$9,000, 2012</td>
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<td>Monroe G</td>
<td>ASB Ethics Grant</td>
<td>$24,000, 2012</td>
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<td>Phua Y</td>
<td>ASB Non-Prof award</td>
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<td>Strong P</td>
<td>ASB Learning &amp; Teaching Grant, with Clout</td>
<td>$1,948, 2012</td>
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<tr>
<td>Tan HC</td>
<td>ASB Special Project Grant</td>
<td>$2,400, 2012</td>
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## Research Grants

### Other Awards/Scholarships

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<tr>
<th>Name</th>
<th>Award/Recognition</th>
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<tr>
<td>Bedard J</td>
<td>AAA-Deloitte Widman Award</td>
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<tr>
<td>Brown P</td>
<td>Member of the Order of Australia</td>
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<td>Lifetime Outstanding Achievement Award, La Trobe University</td>
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<td>Honorary D Sc Lancaster University</td>
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<tr>
<td>Chua WF</td>
<td>Member of the Order of Australia</td>
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<tr>
<td>Lim Y</td>
<td>ASB Staff Excellence Award</td>
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<tr>
<td>Phua YS</td>
<td>AB Non-Professorial Research Achievement Award</td>
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<tr>
<td>Roebuck P</td>
<td>Received the Bob McDonald Award in recognition of his outstanding service to the</td>
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<td>internal audit profession in Australia</td>
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<tr>
<td>Zhou S</td>
<td>Winner of the People’s Choice award for the ASB Heat of the 3 Minute Thesis</td>
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<tr>
<td></td>
<td>Competition</td>
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</table>
Research Publications

Journal Refereed

Andon P  
201259415  
Andon P, Accounting-related research in PPPs/PFIs: present contributions and future opportunities, *Accounting, Auditing and Accountability Journal* 25(5) 876-924, 2012 [http://dx.doi.org/10.1108/0951357121234286](http://dx.doi.org/10.1108/0951357121234286)

Andon P  
201259304  

Balatbat M  
201148900  

Bedard J  
201262306  

Bedard J  
201262305  

Bedard J  
201257400  

Bedard J  
201263875  

Bedard J  
201257659  

Bedard J  
201366357  

Bentley K  
201366620  

Carson E  
201263673  

Chen W  
201366621  
Research Publications

Journal Refereed (Cont.)

Cheng M  201263184
Cheng M, Humphreys, K The differential improvement effects of the strategy map and scorecard perspectives on managers’ strategic judgments, *The Accounting Review* 87(3) 899-924, 2012, DOI: 10.2308/accr-10212 *(See also Humphreys)*

Clarke KJ  201263682

Free C  201259304

Free C  201259304

Green W  201252775

Humphreys K  201263184
Cheng M, Humphreys, K The differential improvement effects of the strategy map and scorecard perspectives on managers’ strategic judgments, *The Accounting Review* 87(3) 899-924, 2012, DOI: 10.2308/accr-10212 *(See also Cheng)*

Knapp, J  201265220

Lai C  201263687

Lim Y  201263690

Lim Y  201263902

Mayorga D  201258990

Morris R  201366622

Sidhu BK  201258990


Research Publications

Conference Publications – Full Paper

**Balatbat**

**Carson E**
- Carson E, Tronnes PC, Wong L, A Tale of Two Tails: A Quantile Regression Approach to Investigate the Effect of Auditor Switches Across the Audit Quality Distribution, *Accounting and Finance Association of Australia and New Zealand Conference*, 1-3 July, 2012, Melbourne, Australia (See also Tronnes and Wong)

**Chen, W**

**Clout V**

**Coulton J**

**Coulton J**
  - [http://aaahq.org/western/Meetings/2012/MeetingPapers/12-278-PAPER12.pdf](http://aaahq.org/western/Meetings/2012/MeetingPapers/12-278-PAPER12.pdf)

**Coulton J**
- Coulton J, *Ruddock C, Client importance and audit reporting quality at the partner, office and firm level, *35th Annual Congress of the European Accounting Association*, 9-11 May 2012, Llujbana Slovenia
### Conference Publications – Full Paper (Cont.)

<table>
<thead>
<tr>
<th>Author(s)</th>
<th>Title</th>
<th>Conference</th>
<th>Year</th>
<th>Location</th>
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<tr>
<td>Coulton J</td>
<td>Booms, Busts and Sentiment</td>
<td>Accounting and Finance Association of Australia and New Zealand Conference</td>
<td>2012</td>
<td>Melbourne, Australia</td>
<td>(See also Dinh Thi and Jackson)</td>
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<td><a href="http://www.eaa2012.org/eaacf/ProgramAndCollectedAbstracts.pdf">http://www.afaanz.org/openconf/2012/modules/request.php?module=oc_proceedings&amp;action=view.php&amp;amp;a=Concurrent&amp;amp;id=204 and 35th Annual Congress of the European Accounting Association</a> and also presented at AAA Conference, 4-8 August, 2012 Washington DC, USA</td>
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<tr>
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<tr>
<td>Dinh Thi T</td>
<td>Kang H, Morris R</td>
<td>IFRS adoption in Australia: The case of reporting for goodwill and identifiable intangible assets</td>
<td>2012</td>
<td>Ljubljana Slovenia</td>
<td>(See also Kang and Morris)</td>
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</tbody>
</table>
Research Publications

Conference Publications – Full Paper (Cont.)

Hossain S 201369335
*Chapple L, Hossain S, Does auditor gender affect issuing a going-concern opinion?

Hossain S 201369312

Jackson A 201369306
Coulton J, Dinh Thi T, Jackson A, Booms, Busts and Sentiment, Accounting and Finance Association of Australia and New Zealand Conference, 1-3 July, 2012, Melbourne, Australia, (See also Coulton and Dinh Thi)

Jackson A 201369318
Coulton J, Jackson A *Curtis A, Measuring value relevance with noisy prices and noisy accounting variables, 2012 American Accounting Association Western Region Meeting 19-21 April, 2012, Vancouver & Washington. J (See also Coulton)
http://aaahq.org/western/meetings/2012/program.cfm

Kang, H 201367704
Kang H, Lai C, +Li F, Morris R, The Impact of Debt Contracting on Conditional Conservatism following the Mandatory Adoption of IFRS in Australia, Accounting and Finance Association of Australia and New Zealand Conference, 1-3 July, 2012, Melbourne, Australia (See also Lai and Morris)

Kang H 201369308

Kim S 201369323
Harding, N, Kim S, Conscious and subconscious conformity biases in the judgments made by auditors in large and small audit firms, American Accounting Association 2012 ABO Research Conference, 5-6 October 2012, Georgia USA http://aaa-abo-sprs.peerx-press.org/ms_files/aaa-abo-sprs/2012/06/11/00005347/00/5347_0_art_file_20520_m5hvtv_convrn.pdf (See also Harding)

Lai C 201369324
Conference Publications – Full Paper (Cont.)


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<th>Name</th>
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<th>Year</th>
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Other Presentations

Other Conference Papers Presentations


58
Other Presentations

Other Conference Papers Presentations (Cont.)

Green W
Coulton J, Green W, +Tao R, The informativeness of Disclosures Under Australia’s National Greenhouse and Energy Reporting Act, Accounting and Finance Association of Australia and New Zealand Conference, 1-3 July, 2012, Melbourne, Australia (See also Coulton)

Green W
Kim S, Green W, The effect of science-background assurors’ view and invalidating financial evidence on financial auditors’ GHG assurance judgments, Australian National Centre for Audit and Assurance Research Forum, (See also Kim)

Harding N

He W

Hossain S

Jidin R
Jidin R, Monroe G, The Effects of a Client’s Political Connections on Auditors’ Judgments, Accounting and Finance Association of Australia and New Zealand Conference, 1-3 July, 2012, Melbourne, Australia (See also Monroe)

Kim S

Kim S
Kim S, Green W, The effect of science-background assurors’ view and invalidating financial evidence on financial auditors’ GHG assurance judgments, Australian National Centre for Audit and Assurance Research Forum, (See also Green)

Lim Y
Other Presentations

Other Conference Papers Presentations (Cont.)

Lim Y

Monroe G

Monroe G
Jidin R, Monroe G, The Effects of a Client’s Political Connections on Auditors’ Judgments, Accounting and Finance Association of Australia and New Zealand Conference, 1-3 July, 2012, Melbourne, Australia (See also Jidin)

Monroe G
Lim Y, Monroe G, +Suwardi S, Analyst Coverage and Audit Fees: International Evidence, Accounting and Finance Association of Australia and New Zealand Conference, 1-3 July, 2012, Melbourne, Australia (See also Lim)

Monroe G

Simnett R
+Zhou S, Green W, Simnett R, When does the reputational capital of traditional accounting profession pay? – Evidence from the emerging GHG assurance market, Accounting and Finance Association of Australia and New Zealand Conference, 1-3 July, 2012, Melbourne, Australia (See also Green)

Trotman K

Wong L
Other Presentations

Other Conference Papers Presentations

Wong L

Research Publications

Journal Articles – Forthcoming for 2013


Carson E  Carson E, Simnett R, *Soo B, *Wright A, Changes in audit market competition and the Big N premium, Auditing: A Journal of Practice & Theory, accepted August 2012 (See also Simnett)

Chang L  Chang L, Cheng M, Trotman K, The effect of outcome and process accountability on customer-supplier negotiations, Accounting, Organizations and Society (Accepted 26 December 2012) (See also Chang and Trotman)


Cheng M  Cheng M, *Coyte R, The effects of incentive subjectivity and strategy communication on knowledge-sharing and extra-role behaviours, Management Accounting Research (Accepted 30 May 2012)

Cheng M  Chang L, Cheng M, Trotman K, The effect of outcome and process accountability on customer-supplier negotiations, Accounting, Organizations and Society (Accepted 26 December 2012) (See also Chang and Trotman)


Green W  Green W, Taylor S Factors that Influence Perceptions of Greenhouse Gas Assurance Provider Quality, International Journal of Auditing (See also Taylor)


Hossain S  Hossain S, Effect of Regulatory Changes on Auditor Independence and Audit Quality, International Journal of Auditing

Jackson A  *Cheung WJ, Jackson A, Chief Executive Officer departures and market uncertainty, Australian Journal of Management

Knapp J  Knapp J, A reconsideration of consolidation accounting requirements and pre-acquisition dividends, Australian Accounting Review

Research Publications

Journal Articles – Forthcoming for 2013 (Cont.)

**Monroe G**  

**Monroe G**  
*Azizkhani M, Monroe GS, Shailer GS, Audit Partner Tenure and Cost of Equity Capital, Auditing: A Journal of Practice and Theory,*

**Simnett R**  
Carson E, Simnett R, *Soo B, *Wright A, Changes in audit market competition and the Big N premium A Journal of Practice and Theory, August 2012 (See also Carson)

**Taylor S**  
Green W, Taylor S Factors that Influence Perceptions of Greenhouse Gas Assurance Provider Quality, International Journal of Auditing (See also Green)

**Trotman K**  
Chang L, Cheng M, Trotman K, The effect of outcome and process accountability on customer-supplier negotiations, Accounting, Organizations and Society (Accepted 26 December 2012) (See also Chang and Cheng)
## Editorial Board Memberships

<table>
<thead>
<tr>
<th>Name</th>
<th>Journal/Position</th>
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<tbody>
<tr>
<td>Balatbat M</td>
<td>Managerial Auditing Journal (Special Issue Co-editor)</td>
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<tr>
<td>Baxter J</td>
<td>Abacus</td>
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<td>Australian Accounting Review</td>
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<td>Boedker C</td>
<td>Journal of Human Resources Costing and Accounting</td>
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<td>Brown P</td>
<td>Abacus</td>
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<td>Accounting and Business Research</td>
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<td>Australian Journal of Management</td>
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<td>Journal of Business Finance and Accounting.</td>
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<td>Carson E</td>
<td>Auditing: A Journal of Practice and Theory</td>
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<td>Issues in Accounting Education (Associate Editor)</td>
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<td>Cheng M</td>
<td>Associated Editor, Behavioral Research in Accounting</td>
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<td>Chua WF</td>
<td>Accounting, Organisations and Society</td>
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<td>Accounting Research Journal</td>
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<td>Asian Journal of Accounting and Governance</td>
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<td>Australian Accounting Review</td>
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<td>International Journal of Accounting Literature</td>
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<td>Journal of Business Ethics (Finance Section Editor)</td>
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<td>Managerial Auditing Journal</td>
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<td>Morris R</td>
<td>Journal of International Accounting Research</td>
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<td>Roebuck P</td>
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<td>IIA – Australian Journal.</td>
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<tr>
<td>Sidhu B</td>
<td>Editor in Chief, Australian Journal of Management</td>
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<td>Editorial Board, Accounting Research Journal</td>
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Editorial Board Memberships

Simnett R
Accounting and Finance
Auditing: A Journal of Practice and Theory
Australian Accounting Review
International Journal of Auditing
Managerial Auditing Journal

Trotman KT
Abacus
Accounting and Finance
Accounting, Organizations and Society
Auditing: A Journal of Practice & Theory (Editor 2008-2011; past editor 2012)
Behavioral Research in Accounting
China Accounting and Finance Review
Contemporary Accounting Research
European Accounting Review
International Journal of Auditing
Pacific Accounting Review
### Reviewers for Journals

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<tr>
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| 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 |
| Ang N    | 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 Education  
Accounting, Organisations and Society  
Accounting Forum  
Australian Accounting Review  
Critical Perspectives on Accounting  
European Accounting Review  
Journal of Management Accounting Research  
Journal of Management Studies  
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Qualitative Research in Accounting and Management |
| Boedker C | Qualitative Research in Accounting and Management Organization |
| Carson E | Accounting and Finance  
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Australian Journal of Management  
The Accounting Review  
European Accounting Review |
| Cheng M  | Accounting and Finance  
Accounting Research Journal  
Advances in Accounting Behavioural Research  
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International Journal of Accounting, Auditing and Performance Evaluation |
| Chong KM | Australian Accounting Review |
| Chua WF  | Journal of Accounting and Public Policy |
| Chung D  | Economics Bulletin  
Transport  
Built Environment Project and Asset Management |
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<table>
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<tr>
<th>Name</th>
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| Clout V    | Accounting & Finance  
              Corporate Governance: An International Review  
              Accounting Research Journal |
| Coulton J  | A Journal of Practice and Theory  
              Accounting and Finance  
              Accounting Research Journal  
              Australian Journal of Management  
              International Journal of Auditing  
              Journal of Business Ethics  
              Pacific Accounting Review |
| Dinh Thi T | Accounting & Finance  
              Australian Accounting Review  
              Small Business Economics – An Entrepreneurship Journal |
| Free C     | Accounting, Organizations and Society  
              Contemporary Accounting Research  
              Journal of Business Ethics  
              Critical Perspectives on Accounting  
              Auditing: A Journal of Practice & Theory  
              Organization  
              Australian Accounting Review |
| Green W    | ABACUS  
              Accounting and Finance  
              Accounting, Auditing and Accountability  
              Accounting Research Journal  
              Auditing: A Journal of Practice & Theory  
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              Corporate Governance: An International Review  
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              Managerial Auditing Journal  
              Sustainability Accounting, Management and Policy Journal |
| Harding N  | Auditing: A Journal of Practice and Theory  
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| Jackson A  | ABACUS  
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              Organizacija |
| Jidin R    | Accounting and Finance  
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## Reviewers for Journals

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<td>Vassallo P</td>
<td>Journal of Business, Finance and Accounting</td>
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</tbody>
</table>
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  
Convener, School of Accounting Research Seminar Series

Ang N  
Member, School of Accounting Learning and Teaching Committee  
Mentoring Program Co-coordinator, School of Accounting  
Invited Speaker, UNSW Preparing for Promotion Workshop  
Invited Speaker, ASB Undergraduate Orientation Day Panel

Balatbat M  
Research Coordinator, Centre for Energy and Environmental Markets  
Representative, Postgraduate Information Evening

Baxter J  
Member, School of Accounting Advisory Committee  
Member, School of Accounting Postgraduate Research Committee  
Mentor, School of Accounting

Boedker C  
Mentoring Program Co-ordinator, School of Accounting

Brown P  
Mentor, School of Accounting program: Jerry Chen, Cheng Lai.

Burfitt B  
Academic Advisor, UNSW Corporate Strategy Case Group (CSCG)  
Faculty advisor, Maastricht University Business Case Competition, Maastricht, The Netherlands; New Zealand International Case Competition, Queenstown; CIMA Global Business Challenge National Finals, Sydney and Global Finals Colombo, Sri Lanka; National University of Singapore Business Case Competition, Singapore and Asian Business Case Competition, Nanyang Technological University, Singapore.  
Judge, UNSW Business Case Competition  
Interviewer of Candidates for the Accounting Co-op Program

Carson E  
Member, Head of School Advisory committee  
Member, School of Accounting Lecturer Promotions Committee  
School Liaison, Centre for Research in Finance/Databases  
Member, ASB Senior Lecturer Promotions Committee

Chang L  
Representative, Information Day  
Member, School of Accounting Postgraduate Research Committee
# Playing a Role in the Life of the University

<table>
<thead>
<tr>
<th>Name</th>
<th>Role and Activities</th>
</tr>
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<tbody>
<tr>
<td>Cheng M</td>
<td>School Research Committee, Student Ethics Officer, Head of School Advisory Committee, Member, ASB Experimental Lab Committee, Faculty Promotion Committee</td>
</tr>
<tr>
<td>Chong KM</td>
<td>Representative, Australian School of Business Preparation Program (CEPP) for Indigenous Australians, School of Accounting Teaching &amp; Learning Committee</td>
</tr>
<tr>
<td>Chua WF</td>
<td>As Registrar, member of Academic Board and its Committees, Chair, UNSW Student Safety and Wellbeing Committee, Chair, Enrolment and Admission Management Coursework Committee, Chair, Program and Academic Assurance Committee</td>
</tr>
<tr>
<td>Chung D</td>
<td>Sponsor – CPA Big Break, Representative – Information Day</td>
</tr>
<tr>
<td>Clarke K</td>
<td>AGSM Student Selection Panel, AGSM Student Scholarship Committee, AGSM Exchange Program Selection Committee, AGSM Curriculum Committee</td>
</tr>
<tr>
<td>Clout V</td>
<td>Invited speaker for a School of Accounting Education Workshop, Invited speaker at the ASB Academic’s Showcase, Representative, Open Day, Member of the School of Accounting Learning &amp; Teaching Committee</td>
</tr>
<tr>
<td>Coulton J</td>
<td>Volunteer, Postgraduate information evenings, Discussant, National Honours Colloquium</td>
</tr>
<tr>
<td>Ding R</td>
<td>Attendee, selected research seminars, School of Accounting, UNSW, Participant, selected activities of Economic Student Association, UNSW</td>
</tr>
<tr>
<td>Dinh Thi T</td>
<td>Representative ASB Welcome Day, Academic representative for the School of Accounting on ASB exchange programs with Universities in Vietnam</td>
</tr>
<tr>
<td>Free C</td>
<td>Founding member of the Criminology and Criminal Justice Research Group (CCJRG) School of Accounting Advisory Committee</td>
</tr>
<tr>
<td>Green W</td>
<td>Member, Head of School Advisory Committee, Mentor, School of Accounting Program, Mentor, UNSW Academic Women in Leadership Program, Mentor, UNSW Early Career Research Program</td>
</tr>
<tr>
<td>Harding N</td>
<td>Member, Head of School Advisory Committee, Representative – Faculty Grants Assessment Committee</td>
</tr>
</tbody>
</table>
Playing a Role in the Life of the University

Humphreys K
Member, ASB Experimental Lab User Group
Joint Academic Advisor, UNSW Corporate Strategy Case Group (CSCG)

Jackson A
Convener, School of Accounting Research Seminar Series
Convener, Financial Accounting Brown Bag Series

Jidin R
Representative, Information Day

Kang H
Consultant, UNSW Foundation Year
Coordinator, Accounting Honours Program
Member, ASB Honours Program Committee
Member, UNSW@ADFA Senior Lecturer Promotions Committee
Representative, Courses and Careers Day, Open Day, Information Day

Kim S
Representative, Open Day

Knapp J
Study Abroad Enquiries, Advanced Standing and Cross-Institutional Enquiries (undergraduate students) Officer

Lim Y
Representative, Open Day
Representative, ASB Welcome Day
Member, 1st year Coordinators Group, ASB

Masangkay J
Representative, Open Day and Information Day

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
Member of UNSW Work Integrated Learning (WIL') Educators
Sponsor for the 2012 CPA Big Break Project

Miller MC
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
Playing a Role in the Life of the University

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, Associate Professor Promotions Committee for ADFA
Member, Australian School of Business Standing Committee
Member, Australian School of Business Accreditation Review Committee
Member, Australian School of Business Program Director 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
Associate Director, Centre for Accounting and Assurance Research
Member, Asia-Pacific ubiquitous Healthcare research Centre Management Board
Member, ASB Lab Management Committee
Member, Australian Institute of Population Aging Research Management Board
Member, Australian School of Business Research Committee
Member, Australian School of Business Standing Committee
Member, Centre for Energy and Environmental Markets Managing Board
Member, Centre for International Finance and Regulation Advisory Council
Member, ARC Centre of Excellence in Population Aging Research Management Board
Member, Coordinating Committee, International Symposium on Audit Research
Member, Head of School of Accounting Advisory Committee
Member, Institute of Global Finance Steering Committee
Member, Industrial Relations Research Centre management Committee
Member, Korea Research Institute Management Committee
Member, UNSW Committee on Research

Strong P
Representative, Open Day, Courses and Careers Day, Information Day
Member, School of Accounting Teaching & Learning Committee

Tan HC
Member, School of Accounting Postgraduate Research Committee
Playing a Role in the Life of the University

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

Andon P  Fellow, ICAA
Ang N  Reviewer, AFAANZ conference
Balatbat M  Faculty Member, PhD Symposium, Accounting and Finance Association Australia and New Zealand (AFAANZ)
Chair, AFAANZ Annual Conference
Honorary Auditor, AIESEC UNSW Chapter
Mentor, CPA Australia
Member of Finance Committee, Maroubra Bay Parish
Reviewer, European Accounting Association Annual Conference

Bentley K  Member, American Accounting Association
Member, American Institute of Certified Public Accountants
Member, Institute of Management Accountants
Member, The Ohio Society of Certified Public Accountants

Boedker C  Member, Workplaces of the Future Committee, Commonwealth Department of Education, Employment and Workplace Relations
Member, Australian Government Consultative Committee on Knowledge Capital, Commonwealth Department of Finance and Deregulation
Member, Diagnostics Advisory Committee, Commonwealth Department of Education, Employment and Workplace Relations

Brown P  Joint Presidential Scholar for 2012, American Accounting Association
Member of the Order of Australia, February
Lifetime Outstanding Achievement Award, La Trobe University, April
Honorary D.Sc., Lancaster University (UK), July
Plenary Address, American Accounting Association, Washington DC, August
Keynote/Plenary addresses – Japanese Accounting Review 3rd conference, November
Keynote/Plenary addresses – 13th annual conference of the Asian Academic Accounting Association, Kyoto Japan, November
Anthology of my writings, edited by Stephen A. eff, to be published by Routledge,

Buckmaster N  Member, Audit and Assurance Module Panel for CPA Australia
Membership Committee of the Academy of Social Sciences in Australia
Research Evaluation Committee, Excellence in Research for Australia (ERA) Initiative
ARC Assessor

Burfitt B  Member, CPA Australia

Carson E  Chair, Auditing and Assurance Special Interest Group, AFAANZ
Member, ICA – Higher Education Committee
Member, Ravenswood School for Girls Finance Committee
Mentor, ICA – CA Program

Chang L  Member, International House Ltd, UNSW
## Professional and Community Relations

<table>
<thead>
<tr>
<th>Name</th>
<th>Position and Affiliations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cheng M</td>
<td>Co-Liaison Officer, CPA Australia, Director, AFAANZ, Linkage Grant Assessor, Member, GMARS Scientific Committee, Panel member, CIMA Australasian Centre of Excellence, Panel member, Australian Research Council Discovery</td>
</tr>
<tr>
<td>Chong KM</td>
<td>Member, ICA, Liaison Officer, ICA</td>
</tr>
<tr>
<td>Chua WF</td>
<td>External Academic Adviser, School of Accounting, London School of Economics and Political Sciences, UK</td>
</tr>
<tr>
<td>Clarke K</td>
<td>ASB / Centre for Social Impact representative on PWC / ICAA: Transparency Awards Committee (2008-12)</td>
</tr>
<tr>
<td>Ding R</td>
<td>Member, ICA, Member, AFAANZ, Doctoral Fellow, AFAANZ doctoral consortium, Melbourne</td>
</tr>
<tr>
<td>Free C</td>
<td>Member, Certified Practising Accountant (CPA), Member, Accounting &amp; Finance Association of Australia and New Zealand (AFAANZ), Member, Canadian Academic Accounting Association (CAAA), Organizing Committee, Global Management Accounting Research Symposium (GMARS)</td>
</tr>
<tr>
<td>Humphreys K</td>
<td>Reviewer, Accounting &amp; Finance Association of Australia &amp; New Zealand (AFAANZ) Conference, Reviewer, Global Management Accounting Research Symposium (GMARS)</td>
</tr>
<tr>
<td>Kang H</td>
<td>Co-Liaison Officer, CPA Australia, Member, AAA International Accounting Section Committee, Member, Korea Research Institute, KRI@UNSW</td>
</tr>
<tr>
<td>Kim S</td>
<td>Member, CPA Australia, Reviewer AFAANZ Conference</td>
</tr>
<tr>
<td>Lai C</td>
<td>A research consultant for the development of the Accounting and Audit Surveillance System (AcAS) at Capital Market Co-operative Research Centre (CMCRC).</td>
</tr>
<tr>
<td>Miller MC</td>
<td>Member, External Review Panel of the Accounting and Finance Department of Monash University, Member, Universities Committee of CPA Australia (NSW Division)</td>
</tr>
<tr>
<td>Monroe G</td>
<td>Board of Directors, Australian Science Innovations, ARC Assessor for Discovery and Linkage grant applications</td>
</tr>
</tbody>
</table>
Professional and Community Relations

Morris R
Director, International House Ltd
Member of Finance Committee, Our Lady of the Sacred Heart Church, Randwick

Phua YS
Member of IACC

Roebuck P
Chairman, Institute of Internal Auditors Inc., Australian Academic Review Committee
Member, Australian School of Business Working Party and Financial Budgeting
Member of Institute of Chartered Accountants Research Committee
Pro-bono auditor of Post-Polio Network and Post Australia Polio Inc.

Sidhu B
Pro-bono advice, Lifeline Canberra
Assessor, Australian Research Council

Simnett R
Chair, Sustainability Expert Advisory Panel of the International Federation of Accountants (IFAC)
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)
Member, Audit and Assurance Module Panel for CPA Australia
Member, International Accounting and Assurance Standards Board Task Force revising assurance standard ISAE 3000 Assurance Engagements Other Than Audits and Reviews of Historical Financial Information
Member, International Integrated Reporting Committee Working Group
Member, International Integrated Reporting Committee Technical Task Force

Strong P
Director and Treasurer of Pyrmont Community Bank, Pyrmont
Member of St Thomas Moore Parish Finance Advisory Board

Tan HC
Member, Institute of Certified Public Accountants of Singapore
Member, CFA Institute
Member, CFA Society of Sydney

Trotman K
Member, Audit and Assurance Module Panel for CPA Australia
Membership Committee of the Academy of Social Sciences in Australia
Research Evaluation Committee, Excellence in Research for Australia (ERA) Initiative
ARC Assessor

Vassallo P
Member, Australian Institute of Architects
Registered Architect with the Architects Registration Board of Victoria
## 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>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<tbody>
<tr>
<td>2008</td>
<td>95.20</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2009</td>
<td>95.30</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2010</td>
<td>96.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2011</td>
<td>96.70</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>2012</td>
<td>96.30</td>
<td></td>
<td></td>
<td></td>
<td></td>
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### Student Graduations

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

<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>
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<tbody>
<tr>
<td>2008</td>
<td>401</td>
<td>3</td>
<td>279</td>
<td>-</td>
<td>-</td>
<td>4</td>
<td>689</td>
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<tr>
<td>2009</td>
<td>539</td>
<td>7</td>
<td>226</td>
<td>105</td>
<td>3</td>
<td>5</td>
<td>885</td>
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<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>
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<tr>
<td>2011</td>
<td>720</td>
<td>9</td>
<td>50</td>
<td>254</td>
<td>135</td>
<td>2</td>
<td>1173</td>
</tr>
<tr>
<td>2012</td>
<td>769</td>
<td>5</td>
<td>42</td>
<td>181</td>
<td>82</td>
<td>1</td>
<td>1082</td>
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### Staffing* as at 31 December

<table>
<thead>
<tr>
<th>Academic Staff Profile</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
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<tbody>
<tr>
<td>Professors</td>
<td>4.2</td>
<td>5.65</td>
<td>4.5</td>
<td>4</td>
<td>3.9</td>
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<tr>
<td>Associate Professors</td>
<td>3.5</td>
<td>7</td>
<td>7.45</td>
<td>7.5</td>
<td>8.45</td>
</tr>
<tr>
<td>Senior Lecturers</td>
<td>9</td>
<td>8</td>
<td>8</td>
<td>13</td>
<td>13</td>
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<tr>
<td>Lecturers</td>
<td>17</td>
<td>16</td>
<td>20.1</td>
<td>19</td>
<td>18</td>
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<tr>
<td>Associate Lecturers</td>
<td>4</td>
<td>7</td>
<td>3.5</td>
<td>2.5</td>
<td>2.5</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>37.7</strong></td>
<td><strong>43.65</strong></td>
<td><strong>43.55</strong></td>
<td><strong>46</strong></td>
<td><strong>45.85</strong></td>
</tr>
</tbody>
</table>

* excludes other academic and casual staff
## Statistical Highlights

### Staffing

<table>
<thead>
<tr>
<th>Administrative and Support Staff</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
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</thead>
<tbody>
<tr>
<td>Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
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<tr>
<td>Clerical</td>
<td>3.2</td>
<td>3.2</td>
<td>3.2</td>
<td>3.4</td>
<td>3.4</td>
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<tr>
<td><strong>Total</strong></td>
<td>4.2</td>
<td>4.2</td>
<td>4.2</td>
<td>4.4</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>2008</td>
<td>1514.2</td>
<td>37.7</td>
<td>4.0</td>
<td>36.2</td>
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<tr>
<td>2009</td>
<td>1572.6</td>
<td>39.5*</td>
<td>14.11</td>
<td>29.3</td>
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<tr>
<td>2010</td>
<td>1676.14</td>
<td>42.85*</td>
<td>8.09</td>
<td>31.2</td>
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<tr>
<td>2011</td>
<td>1530.28</td>
<td>45*</td>
<td>10**</td>
<td>27.8</td>
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<tr>
<td>2012</td>
<td>1432.64</td>
<td>46</td>
<td>15.86**</td>
<td>23.2</td>
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</tbody>
</table>

** Estimate
Annual Review 2012

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Australian School of Business
The University of New South Wales

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