Annual Review 2013
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 engagement.

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. Our staffs 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 social media driven world. Most Accounting students complete double majors or double degrees where in the case of a double degree an accounting major being a significant portion. 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 having highest ATAR in the country 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 and is now a professor in the school.

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. An important and growing activity is in the significant number of internships offered in the pen-ultimate year of study. This facilitates an easy transition on graduation into full-time placements in the most prestigious accounting and banking firms. Our exchange study program also offers opportunities to study overseas at the top universities in the US, Europe and Asia. The Honours Alumni Network is also 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 for 2013 include American Express, Axiom Forensics Pty Ltd, Coca-Cola Amatil Ltd, Johnson & Johnson Medical Division, Macquarie Group Limited, NSW Government Safety, Return to Work and Support Division and Westpac Banking Corporation

We have strong working relationships with many universities abroad: These include Copenhagen Business School – Denmark, Queen's University – Canada, Kyoto University – Japan, University of the Illinois – USA, Bentley University – USA, Boston College – USA, Nanyang Technological University - Singapore, National University of Singapore – Singapore, Northeastern University – USA, Maastricht University – Germany, Cornell University – USA, Manchester Business School – UK, University of Alberta – Canada, University of Wisconsin – USA, Stockholm University School of Business – Sweden, Aoyama Gakuin University – Tokyo, The University of Texas – Dallas, University of Notre Dame – USA, University of Central Florida – USA, California State University – USA, Ritsumeikan University – Japan, Augsburg University – Germany, The London School of Economics and Political Science – UK, University of Chicago Booth School of Business – USA, University of Chicago – USA and University of Wisconsin.

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.
2013 has been a rewarding year with many significant achievements. All members of the School contributed to make this a very successful year. Congratulations and thank you to all!

A highlight of 2013 was the recognition by the faculty and the university of the innovations and teaching excellence within the school.

Kar-Ming Chong was awarded The Dean's Citation for Outstanding Service and the 2013 Vice-Chancellor’s Award for Teaching Excellence. Kar-Ming’s innovated “flipped” approach to teaching has significantly enhanced student experience and engagement. Organising classes as seminars, using podcasts in place of traditional lectures and making use of Google Docs, he has created a personalised, interactive and participatory learning environment which has been imbedded into the large Management Accounting 2 class by Brian Burfitt and his team. This innovative approach also earned Kar-Ming the honour of being named the 2013 Pearson AFAANZ Accounting/Finance Educator of the Year.

Patricia Strong was awarded a CPA Teaching Excellence Award in recognition for her commitment and dedication to teaching and engaging students in her classes.

Other recognition of teaching excellence displayed by staff within the School in teaching took place at the 2013 Staff Excellence awards, with Richard Morris receiving the Bill Birkett Award, for Teaching Excellence; Victoria Clout receiving the Outstanding Technology-Enabled Teaching Innovation Award, Paul Andon and Clinton Free receiving the AGSM/MBA Program award for Teaching Excellence in an Elective Course, and Natalie Buckmaster receiving the AGSM/MBT Facilitators Award for Teaching Excellence in an Online Environment.

On the research front 2013 was also a memorable year for the School with success in publications in leading journals, research grants and research supervisions as well as seeing our research have demonstrated impact on a broad range of stakeholder groups. Demonstrating the depth of our research performance as a School in 2013 was our ranking as equal 1st internationally in Auditing on the Brigham Young Accounting Rankings which measures research published in quality journals over the last 6 years, together with 9th in Management Accounting and 12th overall, with no other Australian institution being represented in the Top 20 institutions overall.

This year the school also hosted the International Symposium in Audit Research. This is a world leading conference with attendance by internationally renowned academics in the audit research area. Ken Trotman, Roger Simnett, and Liz Carson played a significant role in ensuring the success of this prestigious event.

A personal highlight for me was the presentation of the CPA sponsored Bill Birkett Memorial Lecture. Having worked with Bill for many years this enabled me to reflect in public on his past contribution in the area of ‘competencies’.

Events of Significance

- The School's accreditation by the Professional Accounting Bodies, the CPA and the ICAA was received for a further five years. Malcolm Miller and Colin Withers were responsible for much of the work attached to such an achievement and thanks go to them from School and the ASB.
- Roger Simnett was appointed Academic Director at the Centre for Social Impact. Roger has demonstrated his commitment to sustainability and social impact in the field of accounting and auditing through research and publications in top-level journals, membership of the technical task force of the International Integrated Reporting Committee, Chairing the Sustainability Expert Advisory Panel of the International Federation of Accountants and Co-chairing the taskforce producing an assurance standard on Carbon Emission disclosures for the IAASB. He is a Fellow of the Academy of Social Sciences Australia.
The Year in Review

- Gary Monroe was awarded Life Membership of the Accounting and Finance Association of Australia and New Zealand in recognition of his service to the discipline and the Association.
- Paul Andon was awarded the ASB Non-Professorial Research Achievement Award.
- Mandy Cheng and Clinton Free were promoted from Associate Professor to Professor. Linda Chang, Kerry Humphreys and Diane Mayorga were promoted from Lecturer to Senior Lecturer. Kerry Humphreys and Yu Yu Zhang received their PhD from the University of New South Wales.
- Brain Burfitt in conjunction with Jeff Coulton continue to play a significant role in mentoring students and participating in international inter university business case competitions. These included:
  - University of Porto Case Competition Portugal
  - Chartered Institute of Management Accountants CIMA Global Business Challenge Finals in Johannesburg, South Africa
  - ICC at Maastricht, The Netherlands
  - New Zealand International Case Competition, Queenstown

We have also been involved in establishing an international case study competition (The Australian Undergraduate Business Case Competition) that will be hosted on a rotating basis by UNSW, QUT, and Melbourne. A successful trial event was held at QUT in December 2013, with the first full competition to take place in 2014.

Research Grants

- Scientia Professor Roger Simnett and Professor Elizabeth Carson received an ARC Discovery Grant for their project entitled *Evaluating regulatory initiatives directed at audit firms to improve audit quality*.
- Scientia Professor Ken Trotman and Dr Hwee Cheng Tan received the CIFR Research Project entitled *Effect of regulatory constraints and external monitoring on managers’ impairment decisions*.
- Professor Baljit Sidhu received a CIFR Research Project entitled *Assisting capital formation through credible independently-certified industry-specific disclosures based on the JORC Code*.
- Professor Mandy Cheng and Dr Demi Chung received the CIMA Seedcorn 2013 award for the project entitled *Management accounting and risk management in Public-Private-Partnerships*.
- Scientia Professor Ken Trotman, Professor Mandy Cheng, Associate Professor Wendy Green, Associate Professor Noel Harding, Dr Paul Andon, Dr Wei Chen, Dr Kerry Humphreys, Dr Sarah Kim, Dr Diane Mayorga and Dr Hwee Cheng Tan received AFAANZ grants.
- Professor Baljit Sidhu received ARC Discovery Grant for her project entitled *Protecting Australia’s brand assets and stakeholder interests*.

The School’s Leadership resulted in the joint offering of an M.Com Management Accounting in conjunction with the Chartered Institute of Management Accountants “CIMA” (the leading worldwide Management Accounting Organisation).
The Year in Review

2013 the School was pleased to invite a number of international based academics from around the world which added to the rich culture of research embedded in the School.

Professor Jean Bedard
Professor Peter Easton
Professor Glen L. Gray
A/Professor Kris Hardies
A/Professor Satoshi Horii
Professor Karla Johnstone
Professor Robert Libby
A/Professor Patricia Libby
Christina Manthei
A/Professor Stanimir Markov
Professor Jan Mouritsen
Dr Sviatoslav Rosov
A/Professor Brian Rountree
Professor Stephen Salter
Professor Norio Sawabe
A/Professor Michael Shih
Professor Wolfgang Schultzze
Professor Greg Trompeter
Professor Kenichi Yazawa
Mr Niklas Wallstedt
A/Professor Sarah Zechman

Bentley University, USA
University of Notre Dame, USA
California State University, USA
University of Antwerp, Belgium
Ritsumeiken University, Japan
University of Wisconsin, Madison, USA
Cornell University, USA
Ithaca College, USA
PhD Student, University of Augsburg, Germany
University of Texas, Dallas, USA
Copenhagen Business School, Denmark
London School of Economics and Political Science, UK
Rice University, USA
University of Texas, El Paso, USA
Kyoto University, Japan
National University of Singapore
University of Augsburg, Germany
University of Central Florida, USA
Aoyama Gakuin University, Japan
University School of Business, Sweden
University of Chicago, USA

A special event in 2013 was the retirement of Philip Brown from the School. Prior to re-joining UNSW in January 2003, Philip Brown was Professor of Accounting and Finance at UWA. In 1991 he was the American Accounting Association’s Distinguished International Visiting Lecturer; and in 1991/1992 he was the inaugural Coopers & Lybrand-Accounting Association of Australia and New Zealand Visiting Research Professor in Australasia. Philip was elected a Fellow of the Academy of the Social Sciences in Australia in 1978. In 1986 he and his University of Chicago colleague Ray Ball received the inaugural American Accounting Association’s Seminal Contribution to Accounting Literature Award; and 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. We are fortunate in that Philip has accepted the role of an Honorary Professor and we look forward to an ongoing close association with Philip.

Peter Roebuck
Head of School
Professors

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. She has received both national and faculty level teaching awards for her teaching in the Masters of Commerce and Masters of Professional Accounting programs. 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. 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 supported by Australian Research Council (ARC) Discovery Grants and by the International Auditing and Assurance Standards Board. Prior to joining UNSW, she worked with PricewaterhouseCoopers (PwC) and is qualified as a Chartered Accountant.

Mandy Cheng joined the school in 1998 and is a Professor in management accounting and Associate Head of School. Prior to her appointment Mandy worked as an accountant with BHP. Her research interests include capital investment decision making, managing customer-supplier relationships, negotiations using accounting information, 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, Accounting, Organizations and Society, Behavioral Research in Accounting, and Management Accounting Research. She is an Editor for Accounting and Finance and Associate Editor of Behavioral Research in Accounting. Mandy serves on the Board of Directors for AFAANZ, and is 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.
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. She was also elected to the Academy of Social Sciences of Australia. Professor Chua is a Visiting Professor to the Stockholm School of Economics and Stockholm University. 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.

Clinton Free is a 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 and 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.
Professors

Gary Monroe is a Professor at the School. He is a past President of the Accounting and Finance Association of Australia and New Zealand (AFAANZ). He received a PhD in Business Administration (accounting and information systems) from the University of Massachusetts in 1978. Prior to taking up his appointment at UNSW, he worked at the Australian National University, Edith Cowan University, University of Western Australia, University of Hawaii, Duke University and the University of Massachusetts. He has taught financial and management accounting, auditing, accounting information systems, behavioural research in accounting and research methods at both the undergraduate and graduate levels. Professor Monroe is an internationally renowned researcher in auditing with an emphasis on audit judgment and the economics of auditing, and financial reporting. He has published articles in journals such as Auditing: A Journal of Practice and Theory, Journal of Banking and Finance, Journal of Business Ethics, Behavioral Research in Accounting, Journal of Accounting and Public Policy, 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. In 2013, he was made a Life Member of the Accounting and Finance Association of Australia and New Zealand in recognition of his outstanding contributions to the accounting academic profession in Australia.

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 and 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. He is also a director of the Centre for International Finance and Regulation and for the Capital Markets Co-operative Research Centre. 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 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 35 years including The Accounting Review, Journal of Accounting Research, Contemporary Accounting Research and 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 and 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.

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.
Staff: Academic

Associate Professors

Noel Harding joined the School in 1994 after a number of years in practice. Noel teaches financial accounting at postgraduate level and is a supervisor of BCom (Hons), MPhil and PhD candidates in the areas of behavioural auditing and financial accounting. In addition to The University of New South Wales, Noel has held academic positions at Macquarie University, Fudan University, and The Shanghai University of Finance and Economics. Noel's research interests are the behavioural aspects of auditing, 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, Abacus, 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.

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. He is currently an Associate Head of School and Program Director of the Master of Professional Accounting.
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. Richard and Sid Gray (University of Sydney) 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. Paul's research concentrates on strategic performance measurement, the rise of new assurance services, and profiling financial fraud. 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 a Fellow of the Institute of Chartered Accountants in Australia.

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  Born in Denmark, Christina has over 18 years of research and industry experience with UK, US and Australian organisations. She has led research projects on High Performing Workplaces, measuring intangible assets, accounting controls and emotionality, business strategy and innovation with organisations such as Microsoft, the Department of Finance and Deregulation, CSC, Westpac Banking Corporation, Department of Education, Employment and Workplace Relations, Foxtel, the Victorian Government, the Business Council of Australia, and others. For two years, Christina was the CEO of the Society for Knowledge Economics, a not-for-profit organisation set up by Australian businesses to advance leadership, culture and management practices in Australian workplaces. 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. From 2009-2013, Christina has led a $1 million research project with 86 Australian organisations on High Performing Workplaces. The results were launched at the Prime Minister's Futures Job Forum in October 2011. Christina holds a 1st class (Honours) in Economics, a Master of Commerce in Accounting, an MBA in Financial Management, and a PhD in Accounting. She did her honours thesis on economic growth theory, her master thesis on the measurement and reporting of intangible resources, and her PhD on accounting controls and emotionality.

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.
Kar-Ming Chong is a Senior Lecturer who teaches management accounting courses at the undergraduate level. He joined the School in July 2000 after completing his undergraduate and postgraduate degrees at Edith Cowan University, Perth. Prior to joining the School, he has worked in the School of Accounting at Edith Cowan University as a casual academic staff, and the Department of Accounting and Finance at University of Western Australia as an Associate Lecturer for two years. His research interests are in auditing and management accounting, in particular, the operations of knowledge-intensive firms such as accounting and assurance-related firms. He is the recipient of the 2013 ASB Dean's Citation for Outstanding Service Award and 2013 Pearson AFAANZ Accounting/Finance Educator of the Year Award. Both awards recognise Kar-Ming's development of the flipped classroom approach to learning for a third-year undergraduate accounting course, supported by learning technologies.

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.
**Staff: Academic**

**Senior Lecturers**

**Wen He**
BA Institute of International Relations, China, MBA Lancaster, PhD NUS (2007)

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.

**Kerry Humphreys**
BCom (Hons) UNSW PhD UNSW (2013) CA

Kerry Humphreys researches and teaches in strategic management accounting, including strategic and financial resource management. Prior to her appointment at UNSW, Kerry was a Senior Consultant with the Strategy and Change practice of IBM Global Business Services. She also worked with PwC Consulting and PwC's Corporate Finance division. Kerry's research interests are in behavioral management accounting, particularly managers' use of strategy and performance information for performance evaluation, risk management, strategy evaluation and dynamic business decision making. Her research has been published in leading academic journals and received funding from the Accounting and Finance Association of Australia and New Zealand. In 2011, Kerry was awarded an Australian Learning and Teaching Council Citation for Outstanding Contributions to Student Learning, a UNSW Vice-Chancellor's Award for Teaching Excellence, an Excellence in Team Teaching award from the Australian School of Business and was named the 2011 Pearson Accounting/Finance Lecturer of the Year.

**Andrew Jackson**
BCA MCA (VUV) PhD UNSW (2010) AMus TCL

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.
Staff: Academic

Senior Lecturers

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

Youngdeok Lim joined the School 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. He was a visiting scholar at Columbia Business School in New York in 2012. 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 for a number of journals and conferences, such as Journal of Banking and Finance, Auditing: A Journal of Practice and Theory, Journal of Business Ethics, Corporate Governance: An International Review, American Accounting Association annual conference, and Accounting and Finance Association of Australia and New Zealand annual conference. He has supervised research students in the Honours and PhD programs.

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 interest focuses on understanding the judgment and decision making processes of preparers, users, and financial intermediaries of accounting information, and how institutional and environmental features influence their judgments and decisions.
Staff: Academic

Senior Lecturers

Yee Shih Phua joined the school in 2007. Prior to joining the school, she worked as an auditor for Arthur Andersen in 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.

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

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.

Hwee Cheng Tan
BAcc (Hons) NUS
MSc MIT
PhD Alberta (2004)
CA, CFA
Staff: Academic

Lecturers

Kathleen Ann Bentley joined the School in July 2012 after completing her PhD at Texas A&M University. Kathleen is a lecturer in auditing and instructs at the undergraduate, postgraduate and honours 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) Annual Meeting and 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 2013 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. She is the recipient of teaching awards. 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 centered 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 as a reviewer for journals including *Accounting and Finance*, *Australian Accounting Review*, *Advances in Public Interest Accounting*, *Journal of Accounting Education* and *Journal of Applied Management Accounting Research*. Natalie specializes in qualitative research methods.
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.

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

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

**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 using both archival and experimental research designs.

**Victoria Clout** is a Lecturer who teaches and researches in Financial Accounting. Victoria was awarded First Class Honours in 2002 and graduated from a PhD at Queensland University of Technology in 2007. She was nominated for a QUT Outstanding Thesis Award. During her undergraduate and Honours years she gained practical accounting experience working for small business clients. Before joining UNSW, Victoria held other academic positions in Australia; at the University of Western Australia (Assistant Professor, 2009-2011), Curtin University (Lecturer, 2008) and the University of Queensland (Lecturer, 2006-2007). In 2013 Victoria was with the 2013 Outstanding Technology Enabled Teaching Innovation award at the ASB Staff Excellence Awards. Victoria's research interests corporate governance, capital markets, extractive industries and funds management. She has presented working papers both domestically and internationally at conferences. Her research has been published in leading academic journals.
Staff: Academic

Lecturers

Sarowar Hossain joined the School as a Lecturer in 2010. He was previously at ANU and the University of Dhaka, Bangladesh. Dr Hossain's teaching interests include Financial Accounting, Corporate Accounting, and 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. Prior to joining UNSW, he taught financial accounting and auditing at the Australian National University, Canberra. His research interests include judgment and decision making in auditing and financial accounting.

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.
Jeffrey Knapp has been with the School since 2007. Jeffrey’s background is in income tax (Coopers & Lybrand), financial reporting and audit advice (the Institute of Chartered Accountants in Australia) and teaching consolidation accounting (Macquarie University). Jeffrey’s strengths are his knowledge of accounting standards and his forensic ability to uncover financial reporting irregularities. Jeffrey is a fearless media commentator for the public good on financial reporting matters. During 2010-2013, Jeffrey has publicly exposed omissions and irregularities in the financial reporting of various large Australian companies that are politically and/or economically important.

Trish Strong joined the school as a lecturer in 2008 from the University of Sydney. Trish has lectured in the UK, Hong Kong and Australia at post-graduate and undergraduate levels. Trish specialises in large class teaching and has taught 1st year introductory financial and management accounting and more recently E-Business to final year undergraduates and post graduate students. Her research interests are in integrated reporting; sustainability reporting; global governance / calculative technologies; management accounting practices; accounting information systems and accounting education. Trish has just completed her PhD at UNSW entitled Integrated reporting in Australia: a study of key interests and effects. 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 is also a director on the Board of a Community Bank.

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.
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.

Per Christen Tronnes
BCom (Hons)
PhD UNSW (2011)

Per Vassallo's research is in value related issues, specifically, accounting conservatism, growth, real investments, finance choice and corporate governance. He joined UNSW after five years lecturing business analysis and valuation 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). Peter also has extensive experience in the construction industry. He is a registered Architect, holds 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.

Peter Vassallo
BApSc UCbr
BArch UCbr
MCom USyd
PhD UTS (2006)

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.

Leon Wong
BEc (Hons) LLB USyd
PhD UNSW (2009)
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.
Jean C. Bedard is the Timothy B. Harbert Professor of Accounting in the Department of Accountancy at Bentley University. Professor Bedard's research interests include individual auditor decision quality, risk assessment and adjustment in audit engagements, and the effects of information technology on the audit process. She has published in *The Accounting Review*, *Journal of Accounting Research*, *Management Science*, *Auditing: A Journal of Practice and Theory*, *Behavioral Research in Accounting*, and in a number of other scholarly and professional journals. Her primary teaching interests are auditing and financial accounting, and she has taught at the undergraduate, Master's and doctoral levels. Professor Bedard has served as Vice President-Publications of the American Accounting Association, and has also been President, Secretary and Historian of the AAA's Auditing Section. Other service activities for the AAA include chairing the Deloitte Wildman Award Committee, and serving on the Nominations and Publications Committees. She has also coordinated two research conferences for the AAA's Accounting, Behavior and Organizations Section. Professor Bedard's work experience outside academia includes public accounting and management of public health services.
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.

**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.

Ray Koroy teaches postgraduate students on the Masters of Accounting. He is a qualified accountant with over 10 years’ experience in the industry. Ray has work experience as a senior auditor in a Big 4 accounting firm in Jakarta, Indonesia, and accounting manager in a private firm before changing his career to be an academic. He has more than 4 years’ experience as a lecturer in accounting and auditing courses. Ray is now studying for his PhD degree at UNSW.

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 and 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 program. 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.

HangHang (Candie) Tu joined the School in Feb. 2008 as an Associated Lecturer. From 2006 to 2007 she taught Financial Accounting and Principles of Finance at the University of Adelaide. At UNSW she teaches undergraduate financial accounting. In 2011, Candie was appointed as sessional lecturer/tutor and teaches several financial accounting subjects at both master and undergraduate levels.

David Wright is currently the Financial Controller for the University of Sydney. With more than 30 years’ experience as a senior finance manager, prior to joining the University of Sydney, David was the CFO of Drivetrain Power and Propulsion, an Australian owned engineering, industrial materials and services company. Prior to joining Drivetrain, David was the CFO of Schindler Lifts Australia Pty Limited, the Australian subsidiary of the Swiss-based Schindler Holding Limited. Schindler is the world’s largest escalator supplier and the second-ranked elevator supplier world-wide. For 11 years prior to that David held senior management and financial management positions with Qantas Airways Limited in the Engineering and Aircraft Operations Divisions. David has worked in the United Kingdom and he has also had responsibility for the financial management of subsidiaries in Europe, the United States, Japan, New Zealand and South-East Asia. David completed his MBA at Lancaster University in 2001 with distinction, having graduated with a Bachelor of Business from the University of Technology Sydney in 1981. He is a Fellow of CPA Australia and has held that designation since 1998. He has been lecturing at UNSW and the ASB since 2002.
Other Academic Staff

Jonathan Yuen
BCom
MCom UNSW (2009)


Yichelle Zhang
BCom
MPhil UNSW (2012)

Prior to joining the School in 2008, Yichelle Zhang 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 research interests are in behavioural management accounting, with a focus in the area of strategic performance management systems and clinical and cognitive psychology. Yichelle is currently undertaking a PhD in Psychology at USYD and a Graduate Certificate in Learning and Teaching at UNSW.
## Staff: Professional Staff

<table>
<thead>
<tr>
<th>Name</th>
<th>Position</th>
<th>Details</th>
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<tbody>
<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>
</tr>
<tr>
<td>Lisa Lifman</td>
<td>Assoc Diploma in Business, SIT Teaching and Administrative Support Officer</td>
<td>Lisa Lifman joined the School in 1987 after working in The School of Textile Technology, UNSW, where she was a Technical Officer. Lisa provides a broad range of computer technical support, administrative and research assistant services to the School of Accounting. Lisa has been acting as the School’s web coordinator and developer and has been providing Blackboard and Moodle technical support services to teaching staff and students.</td>
</tr>
<tr>
<td>Yelda Saydam</td>
<td>BA A University of Aegean MPhil University of Johannesburg EA to Head of School</td>
<td>Yelda Saydam joined the School of Accounting as Executive Assistant in January 2012. She is the Administrator for the School of Accounting Co-op Program and the Australian Journal of Management. Yelda 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>
</tr>
<tr>
<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>
</tr>
<tr>
<td>Colin Withers</td>
<td>BA UNSW Manager</td>
<td>Colin Withers joined the School in 1992 as an Administrative Officer and in 2011 was appointed as the School Manager. Prior to this Colin worked in UNSW Central Administration in the Internal Audit Section and Accounts Payable Department. Before joining the University, Colin worked at Tooheys Brewery and W.D. &amp; H.O. Wills</td>
</tr>
</tbody>
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# Staff: Updates

| **Promotions:** | Linda Chang – Senior Lecturer  
Mandy Cheng – Professor  
Clinton Free – Professor  
Kerry Humphreys – Senior Lecturer  
Diane Mayorga – Senior Lecturer |
| **Resignation/Retirement:** | Professor Philip Brown  
Cheng Lai  
Joanna Massangkay |
| **Staff on Leave during Part of the Year:** | Wei Chen  
Demi Chung  
Rui Ding  
Wen He  
Kerry Humphreys  
Sarah Kim  
Diane Mayorga |
| **Visitors:** | Professor Jean Bedard, Bentley University, USA (Oct-Nov2013)  
Professor Larelle Chapple, Queensland University of Technology, Australia (Jun, Aug, Oct, and Nov2013)  
Professor Peter Easton, University of Notre Dame, USA (Aug2013)  
Professor Neil Fargher, Australian National University, Australia (Jun2013)  
Professor Glen L. Gray, California State University, USA (May2013)  
A/Professor Kris Hardies, University of Antwerp, Belgium (Jun2013)  
A/Professor Satoshi Horii, Ritsumeiken University, Japan (Apr2013-Mar2014)  
Professor Karla Johnstone, University of Wisconsin-Madison, USA (Oct-Dec2013)  
Professor Robert Libby, Cornell University, USA (Feb2013)  
A/Professor Patricia Libby, Ithaca College (Feb2013)  
Christina Manthei, PhD Student, University of Augsburg, Germany (Nov-Dec2013)  
A/Professor Stanimir Markov, University of Texas, Dallas, USA (Feb2013)  
Professor Jan Mouritsen, Copenhagen Business School, Denmark (Feb-Mar2013)  
Dr Sviatoslav Rosov, London School of Economics and Political Science, UK (Aug-Sep2013)  
A/Professor Brian Rountree, Rice University, USA (Jan-Jul2013)  
Professor Stephen Salter, University of Texas, El Paso, USA (Oct-Nov2013)  
Professor Norio Sawabe, Kyoto University, Japan (Oct-Nov2013)  
A/Professor Michael Shih, National University of Singapore (Aug2012-May2013)  
Professor Wolfgang Schultzke, University of Augsburg, Germany (Jul2012-Apr2013)  
Professor Sirimon Treepongkaruna, University of Western Australia (Aug2013)  
Professor Greg Trompeter. University of Central Florida, USA (May2013)  
Professor Kenichi Yazawa, Aoyama Gakuin University, Japan (Sep2012-Aug2013)  
Mr Niklas Wallstedt, University School of Business, Sweden (Aug2013-Jan2014)  
A/Professor Sarah Zechman, University of Chicago, USA (Mar2013) |
Staff: In Memoriam

Graham Sullivan was a Senior Lecturer in the School of Accounting at UNSW until his retirement in 1999. Sadly, Graham passed away 20 November 2013 following several severe illnesses stemming from diabetes which he had contracted close to his retirement. He had been in and out of hospital for years after retirement, and since January 2013 had been in a nursing home in Hornsby. Graham was a very successful audit manager at Price Waterhouse before coming to academia. At UNSW he taught auditing and financial accounting. He was a gifted lecturer and many staff and students will remember him particularly for his long-time and innovative teaching of ACCT3563 Issues in Financial Reporting and Analysis.

Graham's flair as a university teacher was threefold: (a) his masterful in front of class performances; (b) his impeccable and detailed organisation of course materials; and (c) his innovative curriculum development. He had an actor's ability for gaining and holding the attention of a lecture theatre full of restless students - a talent so necessary in academic life. No class no matter how large could faze him. Working on Graham's course was a dream. Everything was perfectly organised weeks in advance and everything ran with clockwork precision. This was in the days before Moodle, Blackboard or WebCT when all teaching materials were paper based. Graham had a knack of spotting the accounting implications of new developments in business or in the law, and weaving them into the course. For example, he introduced accounting for securitisations into ACCT3563 at a time when no one else taught that topic in Australia. After the Mabo case in 1989, Graham introduced a topic on the accounting implications of the case. He invited Mick Dodson (the Indigenous leader) to talk to the students about the Mabo case and aboriginal land rights. Dodson had addressed the United Nations General Assembly on land rights and in 2009 was named Australian of the Year.

For these and other course innovations, Graham deservedly won a Vice Chancellor's Award for Teaching Excellence in 1993, and was among the first in the university to win this award and the first from this faculty to do so. He regarded it as the highlight of his academic career. The accompanying photograph was taken on the day he received the award.

Graham developed research collaborations with academics such as Don Stokes and Peter Eddey and articles followed in good journals such as Abacus and Accounting and Finance on topics about complex economic entity structures, joint ventures, trusts and new generation financial instruments. However, it is fair to say that Graham’s greatest contribution was in teaching.

Graham was a very intelligent man with a legalistic turn of mind. In another life, one could imagine him as a successful barrister. Like many intelligent people, he had wide outside interests among which were photography, classical music, and the ballet. He supported the Arts financially. For many years, he was a competitive swimmer and also ran in the annual City to Surf race.

Graham was a handsome man, and an impeccable dresser. He was a strong personality, not to be trifled with. And he was meticulously neat. Graham's office was always spotless, and in the old Morven Brown building, before the floors were carpeted, one felt you could almost eat your lunch off the floor so gleaming was the polished linoleum in Graham's office.

To conclude, Graham was one of the characters of academic life, of a type rarely seen these days. He will be well remembered by his students and by colleagues. Students will remember his erudition; colleagues will remember that and also those eccentricities that were so uniquely Graham. We shall miss him.

Richard Morris
Centre for Accounting and Assurance Research (CAAR)

This Centre commenced operations in 2001. The Director of the Centre is Professor Ken Trotman and 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 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 2013 the Centre:

- received ARC discovery and linkage grants
- completed the requirements of a major grant from the NSW Office of Environment and Heritage to prepare teaching materials and research studies on energy usage/GHG emissions
- 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
- continued provision of financial support for the development of a database on audit fees and audit reports, and
- commenced the collection of a database of sustainability reports.

Ken Trotman
Scientia Professor and Australian Professorial Fellow
Director, Centre for Accounting and Assurance Research
Teaching: Undergraduate

Undergraduate Teaching Program

The undergraduate teaching program in the School of Accounting continues to focus on excellent quality and innovative delivery. It attracts local students who attained ATARs in the top four percent of their year 12 cohort. Our courses are regularly 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. Recent innovations include class-room "flipping" in some courses; on-line quizzes; and the use of Moodle as a content delivery vehicle.

The School prides itself in having conscientious, enthusiastic and dedicated staff that students find very effective and approachable teachers. In recent years, several staff teaching undergraduate courses have won Vice-Chancellor’s Awards for Teaching Excellence, ASB Teaching Excellence Awards and Teaching Awards from the accounting profession.

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 consultation 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 2013: we ran 10 and 4 hours of PASS consultation times per week, for 1A and 1B, respectively in Session 1 and 4 and 8 hours per week in Session 2.

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 and 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.

During 2013 we welcomed American Express to the School's sponsor group. American Express is a world leader in the card market, providing charge and credit cards to consumers, small businesses and corporations. It is also the world's largest travel agency, offering travel and related consulting services to individuals and corporations around the world. We look forward to working with American Express, as well as our other sponsors, during the 2014 academic year and beyond.

Diane Mayorga
Co-op Program Co-ordinator
## Teaching: Undergraduate

## Co-op Program

<table>
<thead>
<tr>
<th>Sponsor</th>
<th>2013</th>
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</table>
Teaching: Undergraduate

Scholarships and Student Prizes

**Undergraduate Prizes**
- CPA Australia Prize for Year 1: George P. Pasas
- CPA Australia Prize for Year 2: Tyler R Goldberg
- CPA Australia Prize for Year 3: Muhammad H. Mohd Shafiai
- Financial Management Association of Australia: Glenn Henderson
- ICAA Most Well-Rounded 1st Year Accounting: Miriam Greenbaum
- ICAA Most Well-Rounded 2nd Year Accounting: Tyler R Goldberg
- ICAA Most Well-Rounded 3rd Year Accounting: Wilson Wong
- Kelly & Partners Prize in Accounting: Tyler R Goldberg
- Lucky You Found Me Award (shared): Kit Ting Lau and Karen Law

**Honours Scholarships and Awards**
- The Bill Stewart Memorial Award in Accounting: Sheng Bai
- Australian School of Business Honours Scholarship: Arif Adnan, Sheng Bai, Lin Han
- The Lee Lau Shiu Hing Award in Accounting: Sameen Khalid
- The Mandie Rebecca Birkensleigh Scholarship in Accounting: Not awarded in 2013

**Postgraduate Prizes**
- Australian Corporate Accounting (CPA) prize – best performance in ACCT5942 (Corporate Accounting and Regulation): Yitang Yang
Teaching: Undergraduate

Honours Program

The School of Accounting offers an outstanding Honours Program that is open to all high-achieving students who have completed a BCom (Pass) degree. The Honours Program provides advanced research-oriented training in accounting to 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. It 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 2013, staff in the School who are products of our Honours Program include Professor Elizabeth Carson, Professor Mandy Cheng, 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 Dr 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.

2013 was another outstanding year for the Honours Program. We had a cohort of four Honours students; one student was 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.

Bai SS
Examing Board Processes and Mechanisms: A Management Control Perspective
Supervisor — Dr H Kang and Dr YS Phua

Lim, TYT
The Importance of Human Capital Disclosures: Evidence from the English Premier League
Supervisors — Mr J Knapp and Dr L Wong

Ly, S
The Effect of Mood and Incentive Schemes on Egocentric Bias in Transfer Price Negotiations
Supervisors — Dr L Chang and Associate Professor M Chang

Partadinata F
Audit Quality in Initial Audit Engagements
Supervisors – Professor E. Carson and Dr P Christen Tronnes

Helen Kang
Accounting Honours Co-ordinator
Teaching: Undergraduate

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

The School of Accounting participates in the ASB’s Pre-Business Program for Indigenous Australians, initiated in 2001. It is a free program offered to indigenous people who wish to discover their business potential. It is run annually over a four week period. Successful graduates of the program are offered a place in the Bachelor of Commerce or Bachelor of Economics degrees at UNSW.

Topics covered in the program include: Accounting and Business Finance, Business Law and Taxation, People Management and Business Communication, Economics and Marketing. The accounting component covers introductory topics such as the role and users of accounting information, the five basic groups of accounts, the accounting equation, an overview and basic preparations of the financial statements and an introduction to management accounting. Instructional videos, produced by CPA Australia, are shown in class to illustrate the relevance of accounting in practice.

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, 2013 figures, total enrolment in the MProfAcc and the extended version was 342 students (down from 379 in 2012). More students were enrolled in the standard 13 unit version (184) than in the program’s extended 17 unit version (158).

The School participated in a major review of the Master of Commerce (MCom) in 2012. As a consequence of the review, the School offered in 2013 a new gateway core course for the MCom called ACCT5906 Financial Literacy for Business Decisions. Partnering with the Chartered Institute of Management Accountants (CIMA) a MCom specialisation in Management Accounting was launched in 2013. Students completing the specialisation will have the opportunity to progress with maximum exemptions to the Chartered Global Management Accountant (CGMA) qualification.

The Master of Financial Analysis (MFinAn) continues to grow. The enrolment based on Semester 1, 2013 figures was 488 (up from 333 in 2012). The MFinAn is designed for graduate students with an undergraduate major in Accounting and/or Finance and is offered in conjunction with the School of Banking and 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 recognised Chartered Financial Analyst (CFA) qualification.

The Master of Accounting and Business Information Systems (MAccBIT) commenced in 2011 with five students. The number increased to 25 in 2012 and then 51 in 2013. The program is offered in conjunction with the School of Information Systems, Technology and Management. The degree is designed for graduate 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 leading 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 2013, 22 postgraduate research students were enrolled in the School, 16 of who 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 2013, PhD degrees were awarded to Dr Kerry Humphreys and Dr Yu Yu Zhang and K Wang completed MPhil degree.

Mandy Cheng
Postgraduate Research Co-ordinator
Another successful seminar series was conducted by the School during 2013. Fifteen 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 and overseas.

**Overseas Speakers**
- **Stanimir Markov**, University of Texas at Dallas, *Access to management and the informativeness of analyst research*
- **Jan Mouritsen**, Copenhagen Business School, *The future as an object of inquiry: The production of goodwill impairment values*
- **Brian Rountree**, Rice University, *Earnings quality, idiosyncratic return volatility, and firm age*
- **Sarah Zechman**, University of Chicago, *The role of the media in disseminating insider trading activity*
- **Ana Simpson**, London School of Economics, *Market reaction to analyst rounding*
- **Peter Easton**, University of Notre Dame, Mendoza College of Business, *Mitigating the effects of forecast errors on estimates of the implied expected rate of return on equity capital.*
- **Karla Johnstone**, University of Wisconsin-Madison, *Audit partner leadership tone and professional skepticism in fraud brainstorming*
- **Brant Christensen**, Texas A&M University, *Field evidence on auditors’ and investors’ views on audit quality*

**UNSW Speakers**
- **Kerry Humphreys**, The University of New South Wales, *Dynamic decision making using the Balanced Scorecard: The effect of strategy information presentation on managers’ mental models and performance*
- **Kathleen Bentley**, The University of New South Wales, *Does business strategy impact a firm’s information environment?*
- **Jane Baxter and Wai Fong Chua**, The University of New South Wales, *Messing around, calculating and strategy-making: Embodying the past to frame future(s)*

**Other Australian Speakers**
- **David Smith**, Monash University, *The development of integrative performance measurement systems: A field study of a mental health development project*
- **Kerry Jacobs**, Australian National University, *The impact of power differentials on management accounting in supply chain relationships: An exploratory study of technology firms*
- **Ann Tarca**, The University of Western Australia, *IFRS and pro forma earnings disclosures: Determinants and consequences*

**Paul Andon**
Seminar Co-ordinator
Conferences Hosted by School of Accounting

Bill Birkett Memorial Lecture for 2013

The Birkett Memorial Lecture was presented by Associate Professor Peter Roebuck. Peter is currently the Head of the School of Accounting, UNSW. He has lectured extensively in both the undergraduate and postgraduate courses at UNSW. 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. Peter has played an active role in the Institute of Chartered Accountants in Australia, being past Chairman of the Accounting/Auditing Panel and a member of the Continuing Education Committee and a past member of the National Careers and Marketing Committee. He was a member of State Council of the Institute until 1998. Peter is Chairman of the Institute of Internal Auditors - Australia, Academic Review Committee and a past member of the Education Committee of the Institute of Internal Auditors Inc.

In this lecture, Peter Roebuck focused on the legacy that Bill left in the development of Competency Frameworks, for the accounting profession. In particular, was the five volume suite of research that Peter worked on with Bill and others in the late 1990s.

A major outcome of this suite of studies was a new definition of internal audit based on the effective management of risk. An accompanying aim of the studies was to develop a framework for establishing competencies as a means of assessing performance within various contexts. The work at the time was considered confrontational, particularly in the realm of internal audit and the accounting profession in general. Today it is a generally accepted approach to assessment of performance, understanding roles, hiring and promotion across levels and within professions.

Linda Chang

International Symposium on Audit Research
27-28 June 2013, Novotel Brighton Le Sands

The International Symposium on Audit Research (ISAR) was hosted by the School of Accounting at UNSW on 27-28 June 2013 at the Novotel Brighton Beach. ISAR is a consortium of four universities: University of Southern California (USA), Maastricht University (Netherlands), Nanyang Technological University (Singapore), and the University of New South Wales (Australia) and is the leading auditing research conference with a focus on bringing together scholars internationally. We had an informative plenary presentation from Professor Huu Tong Tan (Nanyang Technological University) and a high profile panel on Sustainability, Integrated Reporting and Other Assurance Services with representatives from CPA Australia, KPMG and Professor Roger Simnett. We acknowledge the support of the Australian School of Business, CPA Australia, Managerial Auditing Journal and Audit Analytics in hosting this meeting.

Elizabeth Carson
Theses Completed

**PhD**

**Humphreys K**  
Judgement and Decision Making In Accounting: How Strategic Information is Integrated into Mental Models  
Supervisor — Professor K Trotman

**Zhang Y**  
Does the Integration of Risk Information in the Balanced Scorecard Affect Strategic Managerial Judgments?  
Supervisors—Professor G Monroe and Dr D Gasbarro

**MPhil**

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

**BCom (Hons)**

**Bai SS**  
Examining Board Processes and Mechanisms: A Management Control Perspective  
Supervisors – Dr H Kang and Dr YS Phua

**Lim TYT**  
The Importance of Human Capital Disclosures: Evidence from the English Premier League  
Supervisors – Mr J Knapp and Dr L Wong

**Ly S**  
The Effect of Mood and Incentive Schemes on Egocentric Bias in Transfer Price Negotiations  
Supervisors – Dr L Chang and Professor M Cheng

**Partadinata F**  
Audit Quality in Initial Audit Engagements  
Supervisors – Professor E Carson and Dr PC Tronnes
Research Theses

Theses Continuing

PhD

Adam S
Accounting for Impact Investments
Supervisor – Professor Roger Simnett and Associate Professor K Muir

Bose S
The Value Relevance of Corporate Greenhouse Gas (GHG) Emission Disclosure: an Exploratory Study.
Supervisors – Associate Professor W Green and Dr M Balatbat

Burfitt B
Management Accounting implications of Value in Kind resources in sponsorship relationships
Supervisor – Associate Professor J Baxter and Dr J Mouritsen

Chua D
Corporate Governance reforms in the Philippines: evidence from the banking sector
Supervisors – Dr H Kang and Associate Professor R Morris

Ding R
Auditing and Assurance
Supervisors – Dr J Coulton and Professor G Monroe

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 and Professor WF Chua

Gao R
Supervisor – Professor B Sidhu and Dr HC Tan

Hoang TM
An examination of assurance engagements incorporating both financial and non-financial information
Supervisor – Professor Roger Simnett and Professor Ken Trotman

Khan MJ
The Auditor’s Questioning Mind
Supervisor – Associate Professor N Harding and Dr Sarah Kim

Koroy R
Training of Multidisciplinary Greenhouse Gas Assurance Engagement Teams in Analytical Procedures Task
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
International Audit Quality
Supervisor – Professor Elizabeth Carson and Professor Roger Simnett
Research Theses

Theses Continuing

**PhD**

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

Wang K
Enabling Strategic Performance Measurement Systems in Intra-and Inter-organizational contexts.
Supervisors – Professor M Cheng and Dr L Chang

Zhou S
The Economic Impacts of Assurance on Carbon Emissions - An International Study
Supervisors – Associate Professor W Green and Professor R Simnett

**MPhil**

Fu Y
Australian Audit Firm Transparency Reports
Supervisors – Professor E Carson and Professor R Simnett

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 – Professor M Cheng and Associate Professor W Green

Lewis B
Media Constructions of Fraud Perpetrators
Supervisors – Professor C Free and Dr P Andon

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

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

Yu C
Incorporating Book Tax Differences in Reversal Model to Detect Earnings Management
Supervisors – Professor B Sidhu and Dr HC Tan
## Research Grants

### Research Grants – External

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<td>Andon P</td>
<td>AFAANZ Research Grant, <em>Fraud perpetrated by accountants: Evidence from Australian courts</em> with Free C, $10,562, 2013</td>
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<td>Balatbat M</td>
<td>ARC Linkage Grant (Partners: 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, $329,604, 2012-2015</td>
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<td>Chen W</td>
<td>AFAANZ Research Grant, <em>Does mood affect individual investor’s use of accounting information? An experimental analysis</em> with Harding N, $5,000, 2012-2013</td>
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<td>Cheng M</td>
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<td>Balatbat M</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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<td>Free C</td>
<td>AFAANZ Research Grant, <em>Fraud perpetrated by accountants: Evidence from Australian courts</em> with Andon P $10,562, 2013</td>
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Research Grants

Research Grants – External

Green W  IAASB Research Grant Auditors’ materiality judgments under Integrated Reporting: the impact of strategic significance of reported information and integrativeness of performance information systems with Cheng M, $25,000 2012-2014
Green W  AFAANZ Research Grant, Improving the Quality of Greenhouse Gas Emissions Assurance with an Understanding and Reduction of Biased Processing of Evidence, with Kim S, $5478, 2013
Green W  ARC Linkage Grant (Partners: ICAA and CPA Australia), Enhancing integrated reporting: implications for internal and external reporting and assurance with Balatbat M, Green W, Phua YS and Simnett R, $329,604, 2012-2015
Harding N  AFAANZ Research Grant, Does mood affect individual investor’s use of accounting information? An experimental analysis with Chen W, $5,000, 2012-2013
Harding N  AFAANZ Research Grant, Enhancing Professional Scepticism with an Understanding of Belief Functions, $10,472.50, 2013
Humphreys K  AFAANZ Research Grant, Overcoming the decoy effect: How can managers balance strategic performance dimensions when making capital investment decisions with Cheng M, $9,500, 2012-2013
Kim S  AFAANZ Research Grant, Improving the Quality of Greenhouse Gas Emissions Assurance with an Understanding and Reduction of Biased Processing of Evidence, with Green W, $5478, 2013
Mayorga D  AFAANZ Research Grant, Investors’ evaluation of the earnings management practices of reputable companies with Tan HC, $9,500, 2012-2013
Phua YS  ARC Linkage Grant (Partners: ICAA and CPA Australia), Enhancing integrated reporting: implications for internal and external reporting and assurance with Balatbat M, Green W, Phua YS and Simnett R, $329,604, 2012-2015
Sidhu B  CIFR Research Project, Assisting capital formation through credible, independently-certified industry-specific disclosures, based on the JORC Code, $66,400 2013-2015
Simnett R  ARC Linkage Grant (Partners: ICAA and CPA Australia), Enhancing integrated reporting: implications for internal and external reporting and assurance with Balatbat M, Green W, Phua YS and Simnett R, $329,604, 2012-2015
Simnett R  ARC Discovery Grant, Evaluating regulatory initiatives directed at audit firms to improve audit quality with Carson E, Fargher N, Vanstraelen A, $234,840, 2013-2015
Tan HC  AFAANZ Research Grant, Investors’ evaluation of the earnings management practices of reputable companies with Mayorga D, $9,500, 2012-2013
Tan HC  CIFR Research Project, Effect of regulatory constraints and external monitoring on managers’ impairment decisions with Trotman K, $10,017, 2013
## Research Grants

### Research Grants – External

**Trotman K**  

**Trotman K**  

**Trotman K**  

**Trotman K**  
CIFR Research Project, *Effect of regulatory constraints and external monitoring on managers’ impairment decisions* with Tan HC, $10,017, 2013
Research Grants – Internal

Chung D
ASB Special Research Grant, *The Whole of Contract Cycle Risk Management in Public Private Partnerships That Have Run Their Full Term* with Andon P (Mentor), $8,500, 2013

Dinh Thi T
ASB Special Research Grant, *BONUS BANKS: An answer to long-term value creation? An investigation into the behavioural effects of bonus banks on managerial decisions* with Cheng M (Mentor), $9723, 2013

Lim Y

Sidhu B
UNSW Goldstar Award, *Protecting the interests of stakeholders with reliable information on brand asset impairment using objective measurement methods*, $30,000, 2013


Tan HC
UNSW Contribution CIFR Research Project, *Effect of regulatory constraints and external monitoring on managers’ impairment decisions* with Trotman K, $10,017, 2013

Taylor S
ASB Special Research Grant, *The Impact of the Audit Partner on Audit Fees and Audit Quality*, with Green W (Mentor), $7500, 2013

Trotman K
UNSW Contribution CIFR Research Project, *Effect of regulatory constraints and external monitoring on managers’ impairment decisions* with Tan HC, $10,017, 2013
Research Grants

Other Awards/Scholarships

Andon P  
- ASB Non-Professorial Research Achievement Award
- ASB Dean’s Citation for Outstanding Service
- AGSM MBA Programs Teaching Excellence in an Elective Course

Buckmaster N  
- AGSM MBT Facilitator Award for Teaching Excellence in an Online Environment.

Chong KM  
- Vice-Chancellor’s Award for Teaching Excellence
- ASB Dean’s Citation for Outstanding Service.
- Pearson AFAANZ Accounting/Finance Lecturer of the Year Award

Clout V  
- ASB Outstanding Technology-Enabled Teaching Innovation Award.

Free C  
- AGSM MBA Programs Teaching Excellence in an Elective Course

Jidin R  
- Best Paper Award, 25th Asian Pacific Conference on International Accounting Issues, Bali, 10-13 Nov 2013

Monroe G  
- Best Paper Award, 25th Asian Pacific Conference on International Accounting Issues, Bali, 10-13 Nov 2013

Morris R  
- Bill Birkett Award for Teaching Excellence

Strong P  
- CPA Teaching Excellence Award
**Journal Articles**

*Balatbat M*  

*Balatbat M*  

*Bedard J*  

*Bedard J*  

*Boedker C*  
Chua WF, Boedker C, Accounting as an affective technology, *Accounting Organisations and Society* 38, 245-267, 2013, doi.org/10.1016/j.aos.2013.05.001 (See also Chua)

*Brown P*  

*Brown P*  

*Carson E*  

*Carson E*  

*Carson E*  

*Chang L*  

*Chen W*  

*Cheng M*  
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Green W

Green W

Harding N

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Monroe G  Monroe GS, Hossain S, Does audit quality improve after the implementation of mandatory audit partner rotation? Journal of Accounting and Management Information Systems, 12(2) 264-280, 2013, www.cig.ase.ro/articles/12__2_6.pdf (See also Hossain)

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+Zhao Y +Zhao Y, Harding N, Improving the interpretation of complex audit evidence: the beneficial role of order effects, Abacus, 49(4), 476-505, 2013, doi:10.1111/abac.12016 (See also Harding)
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Andon P

Andon P
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Balatbat M

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Brown P

Brown P

Brown P

Brown P

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Cheng M
Cheng M, *Coyte R, The effects of incentive subjectivity and strategy communication on knowledge-sharing and extra-role behaviours, Management Accounting Research, (Published on line 18 August 2013), doi.org/10.1016/j.mar.2013.07.003

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Chong KM

Clout V
Research Publications

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**Coulton F** Coulton J, Saune N, Taylor S, Overvalued Equity, Benchmark Beating and Unexpected Accruals, *Accounting and Finance*

**Free C** Andon P, Free C, Media coverage of accounting: The NRL salary cap crisis, *Accounting, Auditing & Accountability Journal*, 27(1) 15-47, 2014 (See also Andon)

**Free C** Free C, *Murphy P*, The ties that bind: The decision to co-offend in fraud, *Contemporary Accounting Research*, (published on line 24 September 2013)

**Free C** Andon P, Free C, The legitimacy of new assurance providers: Making the cap fit, *Accounting, Organizations & Society* (See also Andon)


**Green W** Green W, Cheng M, The impact of strategic relevance and assurance of sustainability indicators on investors’ decisions, *Auditing: A journal of Practice & Theory* (See also Cheng)


**Liao L** Carson E, Redmayne N, +Liao L, Audit market structure and competition in Australia, *Australian Accounting Review* (See also Carson)


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Balatbat M  *Carmichael D, Balatbat M, Valuing flexibility in infrastructure, The Seventh International Structural Engineering and Construction Conference, June, 2013, University of Hawaii, Manoa, Hawaii, USA*

Balatbat M  +Lu F, Balatbat M, Jackson A, Did the evolution of accounting standards in China improve earnings quality? *American Accounting Association International Accounting Section*, 21-23 February 2013, Savannah USA (See also Jackson and +Lu)

Balatbat M  *Khoo, LM, Balatbat M, Wong L, Value relevance of greenhouse gas (GHG) emissions disclosures on stock market performance: an international study, European Accounting Association 2013 Annual Congress, 6-8 May 2013, Paris, France (See also Wong)*

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Coulton J

Coulton J
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Jackson A, +Lu F, Balatbat M, Jackson A, Did the evolution of accounting standards in China improve earnings quality? American Accounting Association, International Accounting Section 2013 Mid-year Conference, 21-23 February 2013, Savannah USA (See also Balatbat and +Lu)

Jackson A, *Rountree B, Sentiment, earnings co-movements and earnings manipulation, American Accounting Association Annual Meeting, 3- 7 August, 2013, Anaheim, USA
Jidin R, *Lum JY, Monroe GS, Effect of job satisfaction on the influence of ethical conflict on auditors’ judgments, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 7-9 July 2013, Perth, Australia (This paper also presented at the 36th European Accounting Association Annual Congress, 6-8 May 2013, Paris, France) (See also Monroe)

Kang H, Chang L, Cheng M, Dinh Thi T, Kang H, The effect of perceived target achievability, social comparison and culture on individuals’ aversion to penalty-based contracts, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 7-9 July 2013, Perth, Australia (This paper was also presented at the American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim USA) (See also Chang, Cheng and Dinh Thi)

Kang H, +Liao L, Kang H, Morris R, *Tang Q, The Relative and incremental value relevance of fair value and historical cost measurements under IFRS: evidence from European financial institutions, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 7-9 July 2013, Perth, Australia (This paper was also presented at American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim USA (See also Kang and Morris)


Kim S, +Zhang Y, Improving auditors' professional skepticism through understanding process and outcome accountability, American Accounting Association, Accounting Behavior and Organizations Research Conference, 4-5 October 2013, San Diego, USA (See also +Zhang, Yichelle)

Kim S, Mayorga D, Harding N, Audits in the age of interruptions: the influence of multitasking behavior on auditor performance, American Accounting Association, Accounting Behavior and Organizations Research Conference, 4-5 October, 2013, San Diego, USA (See also Harding and Mayorga)

Knapp J, Voluntary administration and company survival: do administrator characteristics matter?, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 7-9 July 2013, Perth, Australia

+Liao L, Kang H, Morris R, *Tang Q, The Relative and incremental value relevance of fair value and historical cost measurements under IFRS: evidence from European financial institutions, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 7-9 July 2013, Perth, Australia (This paper was also presented at American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA (See also Kang and Morris)
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Lim Y, Monroe GS, *Suwardi S, The effect of analyst coverage on audit fees: international evidence, American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA (See also Monroe)

+Lu F, Balatbat M, Jackson A, Did the evolution of accounting standards in China improve earnings quality? American Accounting Association Mid-Year Conference, 21-23 February 2013, Savannah USA (See also Balatbat and Jackson)

Kim S, Mayorga D, Harding N, Audits in the age of interruptions: the influence of multitasking behavior on auditor performance, American Accounting Association, Accounting Behavior and Organizations Research Conference, 4-5 October, 2013, San Diego, USA (See also Harding and Kim)

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*He A, Kang H, Morris RD, *He A, Mandatory adoption of international financial reporting standards and accounting quality in Germany, American Accounting Association Annual Meeting, 3-7 August 2013, Anaheim, USA (See also Kang)

## Research Publications

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<tr>
<td>+Prasad A</td>
<td>Carson E, +Prasad A, Simnett R, Do investments in industry specializations by Big 4 audit firms pay off?, <em>Proceedings of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference</em>, 7-9 July 2013, Perth, Australia</td>
<td>See also Carson and Simnett</td>
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<td>Sidhu B</td>
<td>Dinh Thi T, Sidhu B, Improving investment efficiency: The case of R&amp;D capitalization, <em>EIASM Workshop on Intangibles, Intellectual Capital and Extra-financial Information</em>, 26-27 September 2013, Copenhagen, Denmark</td>
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<td>Simnett R</td>
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<td>Strong T</td>
<td>Clout V, Strong T, Investigating the role of phased e-assessments and student engagement, <em>The RMIT Accounting Educators’ Conference</em>, 18 November 2013, Melbourne, Australia</td>
<td>This paper was also presented at the <em>Accounting and Finance Association of Australia and New Zealand Special Interest Group 5 Education Symposium</em>, 6 July 2013, Perth, Australia</td>
<td>See also Clout</td>
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<td>Tan HC</td>
<td>Tan HC, Wong L, The value relevance of timely earnings information, <em>European Accounting Association 2013 Annual Congress</em>, 6-8 May 2013, Paris, France</td>
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<td>+Tao R</td>
<td>Coulton J, Green W, +Tao R, The informativeness of national greenhouse and energy reporting disclosures, <em>Accounting and Finance Association of Australia and New Zealand Conference</em>, 11-13 April 2013, Queenstown, New Zealand</td>
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Wong L  *Khoo, LM, Balatbat M, Wong L, Value relevance of greenhouse gas (GHG) emissions disclosures on stock market performance: an international study, European Accounting Association 2013 Annual Congress, 6-8 May 2013, Paris, France (See also Balatbat)

+Zhang Yichelle  Kim S, +Zhang Y, Improving auditors’ professional skepticism through understanding process and outcome accountability, American Accounting Association, Accounting Behavior and Organizations Research Conference, 4-5 October 2013, San Diego, USA (See also Kim)

Research Publications

BOOK


BOOK CHAPTERS


BOOK REVIEW / EDITORIALS


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BOOK - Forthcoming


BOOK CHAPTERS – Forthcoming


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<td>Managerial Auditing Journal (Special Issue Co-editor)</td>
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<td>Buckmaster N</td>
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<td>Sidhu B</td>
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<td>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 and Theory (Editor 2008-2011; Past Editor 2012; Ad Hoc Editor 2013)
Behavioral Research in Accounting
China Accounting and Finance Review
Contemporary Accounting Research (Ad Hoc Editor 2013)
European Accounting Review
International Journal of Auditing
Pacific Accounting Review
## Reviewers for Journals

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<tr>
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<tr>
<td>Ang N</td>
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<td>Bentley K</td>
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Reviewers for Journals

Carson E
Abacus
Accounting and Finance
Accounting Horizons
Auditing: A Journal of Practice and Theory
Australian Accounting Review
Australian Journal of Management
European Accounting Review
International Journal of Auditing
Journal of Accounting Research
The Accounting Review

Chang L
Australian Accounting Review

Cheng M
Accounting and Finance
Advances in Accounting Behavioural Research
Australian Journal of Management
Contemporary Accounting Research
Management Accounting Research
The Accounting Review

Chong KM
Australian Accounting Review
Managerial Auditing Journal

Chua WF
Journal of Accounting and Public Policy

Chung D
Built Environment Project and Asset Management Economics Bulletin
Research in Transportation Economics Transport
Transportation Research Part A: Policy and Practice

Clout V
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Accounting and Business Research
Accounting Research Journal
Australian Journal of Management
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Managerial Auditing Journal

Coulton J
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Managerial Auditing Journal

Dinh Thi T
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Australian Accounting Review
Small Business Economics – An Entrepreneurship Journal

Free C
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Auditing: A Journal of Practice and Theory
Australian Accounting Review
Contemporary Accounting Research
Critical Perspectives on Accounting
Journal of Business Ethics
Organization
### Reviewers for Journals

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| Green W     | Accounting, Auditing and Accountability Journal  
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               Current Issues in Auditing  
               International Journal of Auditing  
               Managerial Auditing Journal |
| Harding N   | International Journal of Auditing  
               Journal of Business Ethics  
               Journal of Public Budgeting, Accounting and Financial Management |
| He W        | Accounting and Finance  
               Accounting Horizons |
| Hossain S   | Accounting and Finance |
| Humphreys K | Accounting, Organizations and Society;  
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               Journal of Business Finance and Accounting  
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               Journal of Contemporary Accounting and Economics  
               Journal of International Financial Management and Accounting  
               Pacific Accounting Review |
| Knapp J     | Australian Accounting Review |
| Lim Y       | Auditing: A Journal of Practice and Theory  
               Journal of Banking and Finance  
               Journal of Business Ethics  
               Corporate Governance: An International Review |
| Mayorga D   | Accounting and Finance |
| Miller MC   | Australian Accounting Review  
               Accounting History |
## Reviewers for Journals

<table>
<thead>
<tr>
<th>Reviewer</th>
<th>Journals</th>
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<tbody>
<tr>
<td>Phua YS</td>
<td>Qualitative Research in Accounting and Management, Journal of Management Accounting Research</td>
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</table>
## Reviewers for Journals

<table>
<thead>
<tr>
<th>Name</th>
<th>Journals</th>
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<tbody>
<tr>
<td>Strong P</td>
<td>Accounting Education: An International Journal</td>
</tr>
<tr>
<td>Taylor S</td>
<td>International Journal of Auditing</td>
</tr>
<tr>
<td></td>
<td>Managerial Auditing Journal</td>
</tr>
<tr>
<td>Tronnes P</td>
<td>Accounting and Finance</td>
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<td>Pacific Accounting Review</td>
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<td>Trotman K</td>
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<td>Accounting, Organizations and Society</td>
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<td>Auditing: A Journal of Practice and Theory</td>
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<td>Behavioral Research in Accounting</td>
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<td>Contemporary Accounting Research</td>
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<td>European Accounting Review</td>
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<td>Vassallo P</td>
<td>Abacus</td>
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<td></td>
<td>Journal of Business, Finance and Accounting</td>
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</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, School of Accounting Lecturer interview panel
Convenor, School of Accounting Research Seminar Series

Ang N
Member, School of Accounting Teaching and Learning Committee
Co-ordinator, School of Accounting Mentoring Program
Member, ASB Summer Term Focus Group
Member, ASB Experimental Lab User Group

Balatbat M
Joint Director, Centre for Energy and Environmental Markets

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

Boedker C
Co-ordinator, School of Accounting Mentoring Program

Buckmaster N
Discusssant, National Honours Colloquium
Representative, UNSW Open Days, UNSW Information Days.

Burfitt B
Academic Advisor, UNSW Corporate Strategy Case Group (CSCG)
Faculty Advisor, Maastricht University Business Case Competition, The Netherlands; New Zealand International Case Competition, Queenstown; CIMA Global Business Challenge National Finals, Sydney; University of Porto International Case Competition, Portugal; and Queens School of Business Intercollegiate Business Competition, Canada.
Interviewer, Accounting Co-op Program
Judge, UNSW Business Case Competition
Speaker, ASB Community Forum, UNSW Indigenous Winter School

Carson E
Member, ASB Working Party on Academic Promotion
Member, Head of School Advisory Committee
Member, School of Accounting HR Committee
Member, School of Accounting Lecturer Promotions Committee
Member, University Promotions Committee (Associate Professor)
School Liaison, Centre for Research in Finance (Databases)

Chang L
Representative, Information Day
Member, School of Accounting Postgraduate Research Committee

Cheng M
Associate Head of School
Member, School of Accounting Research Committee
Student Ethics Officer, School of Accounting
Member, Head of School Advisory Committee
Member, ASB Experimental Lab Committee
Faculty Promotion Committee
# Playing a Role in the Life of the University

**Chong KM**  
Representative, Australian School of Business Preparation Program (CEPP) for Indigenous Australians  
Chairman, School of Accounting Teaching and Learning Committee  
Member, ASB Assurance of Learning (AOL) Subcommittee  
Member, ASB Academic Working Party on the Flipped Classroom

**Chua WF**  
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

**Chung D**  
Sponsor – CPA Big Break  
Representative – Information Day

**Clarke K**  
Member, AGSM Student Selection Panel  
Member, AGSM Student Scholarship Committee  
Member, AGSM Exchange Program Selection Committee  
Member, AGSM Curriculum Committee

**Clout V**  
Member, School of Accounting Teaching and Learning Committee  
Representative ASB Welcome to New Undergraduate Students  
Discussant, National Honours Colloquium  
Sponsor – CPA Big Break  
Advisor on E-Assessments  
Invited speaker UNSW T&L Connections Seminar 24 April 2013

**Coulton J**  
Committee member; Australian Undergraduate Business Case Competition  
Faculty Adviser; ASB Business Case Competition Teams

**Dinh Thi T**  
Academic representative for the School of Accounting on ASB exchange programs with Universities in Vietnam  
UNSW Foundation Year Consultant for Accounting

**Free C**  
Founding member of the Criminology and Criminal Justice Research Group (CCJRG)  
Member, Head of School Advisory Committee

**Green W**  
Member, Head of School Advisory Committee  
Mentor, UNSW Academic Women in Leadership Program  
Mentor, UNSW Early Career Research Program

**Harding N**  
Member, Head of School Advisory Committee  
Representative – Faculty Grants Assessment Committee

**Humphreys K**  
Member, School of Accounting Teaching and Learning Committee  
Joint Academic Advisor, UNSW Corporate Strategy Case Group (CSCG)  
Member, ASB Experimental Lab User Group

**Jidin R**  
Representative, Information Day
Playing a Role in the Life of the University

Kang H
Coordinator, Accounting Honours Program
Member, ASB Honours Program Committee
Representative, Courses and Careers Day, Open Day, Information Day

Kim S
Representative, Open Day
Discussion Panel, ASB Forum on Developing Global Perspectives and Intercultural Awareness in the Curriculum

Knapp J
Study Abroad Enquiries, Advanced Standing and Cross-Institutional Enquiries (Undergraduate Students) Officer

Lim Y
Invited Speaker, ASB Welcome Day
Member, 1st year Coordinators Group, ASB

Mayorga D
Program Co-ordinator, Accounting and Business Management Co-op Program
Member, School of Accounting Teaching and Learning Committee
Representative, Courses and Careers Day, Open Information
Member of UNSW Work Integrated Learning (‘WIL’) Educators

Miller MC
Associate Head of School
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
Member, Head of School Advisory Committee
Chair, ASB Human Research Ethics Committee
Member, ASB Experimental Lab Management Committee

Morris R
Member, Head of School Advisory Committee
Member, ASB Human Research Ethics Committee
Member, Faculty’s Undergraduate Education Committee
Representative, Courses and Careers Day, Open Day and Information Day
Member, Lecturers’ Expectations Panel, UNSW International Step-Up Programme
Playing a Role in the Life of the University

Roebuck P  
Head of School of Accounting  
Chair, Head of School Advisory Committee  
Grievance Officer, School of Accounting  
Member, Associate Professor Promotions Committee for ADFA  
Member, Australian School of Business Standing Committee  
Member, Australian School of Business Program Director Committee  
Member, Australian School of Business Working Party on Financial Budgeting  
Member, UNSW Academic Board  
Member, UNSW Role of Program Directors Working Party

Sidhu B  
Member, Head of School Advisory Committee  
Member, Professorial Promotions Committee  
Member, Several Appointments Committees  
Mentor and Advisor: Women in Leadership Program  
Member, MCom Review Committee

Simnett R  
Associate Dean Research – Australian School of Business  
Associate Director, Centre for Accounting and Assurance Research  
Chair, Asia-Pacific Ubiquitous Healthcare Research Centre Management Board  
Member, ASB Lab Management Committee  
Chair, Australian Institute of Population Aging Research Management Board  
Member, Australian School of Business Research Committee  
Member, Australian School of Business Strategic Management Team  
Chair, 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 Advisory Committee  
Chair, Institute of Global Finance Steering Committee  
Chair, Industrial Relations Research Centre management Committee  
Chair, Korea Research Institute Management Committee  
Member, UNSW Committee on Research  
Director, Centre for International Finance and Regulation Board  
Alternative Director, Capital Markets Co-operative Research Centre

Strong P  
Discussant, National Honours Colloquium, 2013  
Invited Speaker, LNT Connections Seminar, April 2013
## Playing a Role in the Life of the University

<table>
<thead>
<tr>
<th>Name</th>
<th>Position and Affiliations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tan HC</td>
<td>Member, School of Accounting Postgraduate Research Committee</td>
</tr>
<tr>
<td>Tronnes P</td>
<td>Treasurer UNSW Judo Club</td>
</tr>
<tr>
<td>Trotman K</td>
<td>Director, Centre for Accounting and Assurance Research</td>
</tr>
<tr>
<td></td>
<td>Director, UNSW Professional Superannuation Board</td>
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<td></td>
<td>Member, Co-ordinating Committee, International Symposium on Audit Research</td>
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<td></td>
<td>Member, Head of School Advisory Committee</td>
</tr>
<tr>
<td></td>
<td>Member, School of Accounting HR Committee</td>
</tr>
<tr>
<td>Wong L</td>
<td>Coordinator, Peer Assisted Study Sessions (PASS) in Accounting</td>
</tr>
</tbody>
</table>
Members of the School of Accounting undertake many positions within the profession and community

Andon P  Fellow, ICAA
Balatbat M  Australian Delegate – GRI Global Conference on Sustainability and Reporting
            Honorary Auditor, AIESEC UNSW Chapter
            Member, Maroubra Bay Parish Finance Committee
Baxter J  Fellow, CPA
Bentley K  Member, American Institute of Certified Public Accountants (AICPA)
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
            Research Adviser, Society for Knowledge Economics
Buckmaster N  Board Member, Institute of Certified Management Accountants
            Member, CPA
            Member, CMA
Burfitt B  Fellow, CPA Australia
Carson E  Chair, Auditing and Assurance Special Interest Group, AFAANZ
            Member, ICAA – Higher Education Committee
            Member, Ravenswood School for Girls Finance Committee
            Mentor, ICAA – CA Program
            Member, Organising Committee for International Symposium on Auditing Research
Chang L  Member, International House Ltd, UNSW
Cheng M  Co-Liaison Officer, CPA Australia
            Director, AFAANZ
            Member, GMARS Scientific Committee
            Panel Member, CIMA Australasian Centre of Excellence
Chong KM  Member, ICAA
            Liaison Officer, ICAA
Chua WF  External Academic Adviser, School of Accounting, London School of Economics and Political Sciences, UK
            Member, NSW Selection Panel for the Sir John Monash Scholarships
Clarke K  Member, ICAA
Ding R  Member, ICAA
Dinh Thi T  International Liaison, International Accounting Section (IAS) of the AAA for Australia
Professional and Community Relations

Fre C  
Member, Certified Practising Accountant (CPA)
Member, Organising Committee, Global Management Accounting Research Symposium (GMARS)

Green W  
Fellow, ICAA
Member, ICAA Sustainability Interest Group Organising Committee
Moderator, ICAA Assurance Exam
Peer Review Committee for the University of Bologna

Harding N  
Presenter, CPA Congress
Officer, AFAANZ Auditing and Assurance Special Interest Group
Member, AFAANZ Conference Technical Committee

Hossain S  
Member, CPA
Member, CMA

Humphreys K  
Member, ICAA
Mentor, Institute of Chartered Accountants in Australia (ICAA) CA Program

Jackson A  
PhD Examiner, University of Technology, Sydney
Technical Committee, AFAANZ Annual Conference

Jidin R  
Member, CPA
Guest Speaker, 3rd Malaysian Postgraduate Colloquium, Sydney.

Kang H  
Co-Liaison Officer, CPA Australia
Program Co-Chair, 2013 AAA Annual Meeting International Accounting Section Meeting
Member, AAA International Accounting Section Committee
Member, Korea Research Institute, KRI@UNSW

Kim S  
Member, CPA Australia

Knapp, J  
Member, ICAA

Mayorga D  
Member, CPA (USA)
Member, ICAA

Miller MC  
Member, External Review Panel of the Accounting and Finance Department of Monash University
Member, Universities Committee of CPA Australia (NSW Division)

Monroe G  
Board of Directors, Australian Science Innovations
ARC Assessor for Discovery and Linkage grant applications

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

Phua YS  
Member, ICAA
Professional and Community Relations

Roebuck P  
Chairman, Institute of Internal Auditors’ Australian Academic Review Committee  
Co-Chair, Chairs of Accounting and Finance Forum  
Fellow, CPA  
Fellow, ICAA  
Member, Institute of Chartered Accountants Research Committee  
Member, Organising Committee for International Symposium on Auditing Research  
Pro-bono Auditor, Post-Polio Network and Post Australia Polio Inc.

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

Simnett R  
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)  
Fellow, CPA  
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  
Member, Organising Committee for International Symposium on Auditing Research

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

Tan HC  
Member, Institute of Chartered Accountants of Singapore  
Member, CFA Institute

Trotman K  
ARC Assessor  
Chair, Accounting Panel, Australian Business Deans Council Journal Quality List, 2013 Review  
Member, Audit and Assurance Module Panel for CPA Australia  
Member, Organising Committee for International Symposium on Auditing Research  
Membership Committee, Academy of Social Sciences in Australia  
Research Evaluation Committee, Excellence in Research for Australia (ERA) Initiative

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>
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<tbody>
<tr>
<td>2009</td>
</tr>
<tr>
<td>2010</td>
</tr>
<tr>
<td>2011</td>
</tr>
<tr>
<td>2012</td>
</tr>
<tr>
<td>2013</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>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>
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<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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<tr>
<td>2013</td>
<td>613</td>
<td>4</td>
<td>43</td>
<td>116</td>
<td>52</td>
<td>1</td>
<td>831</td>
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Staffing* as at 31 December

<table>
<thead>
<tr>
<th>Academic Staff Profile</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
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<tr>
<td>Professors</td>
<td>5.65</td>
<td>4.5</td>
<td>4</td>
<td>3.9</td>
<td>4.5</td>
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<td>Associate Professors</td>
<td>7</td>
<td>7.45</td>
<td>7.5</td>
<td>8.45</td>
<td>7.45</td>
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<tr>
<td>Senior Lecturers</td>
<td>8</td>
<td>8</td>
<td>13</td>
<td>13</td>
<td>16</td>
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<td>Lecturers</td>
<td>16</td>
<td>20.1</td>
<td>19</td>
<td>18</td>
<td>16</td>
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<tr>
<td>Associate Lecturers</td>
<td>7</td>
<td>3.5</td>
<td>2.5</td>
<td>2.5</td>
<td>0.5</td>
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<tr>
<td><strong>Total</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>
<td><strong>44.45</strong></td>
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</table>

* excludes other academic and casual staff
## Statistical Highlights

### Staffing

<table>
<thead>
<tr>
<th>Administrative and Support Staff</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
</tr>
</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>3.4</td>
<td>3.4</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>4.2</strong></td>
<td><strong>4.2</strong></td>
<td><strong>4.4</strong></td>
<td><strong>4.4</strong></td>
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</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>Student/Staff Ratio</th>
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<tbody>
<tr>
<td>2009</td>
<td>1572.60</td>
<td>39.50</td>
<td>14.11</td>
<td>29.33</td>
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<tr>
<td>2010</td>
<td>1676.14</td>
<td>42.85</td>
<td>8.09</td>
<td>32.90</td>
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<tr>
<td>2011</td>
<td>1530.28</td>
<td>45.00</td>
<td>10.00*</td>
<td>27.82</td>
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<tr>
<td>2012</td>
<td>1432.64</td>
<td>46.00</td>
<td>7.76</td>
<td>26.65</td>
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<tr>
<td>2013</td>
<td>1425.31</td>
<td>46.25</td>
<td>7.00*</td>
<td>26.77</td>
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* Estimate