Annual Review 2014
School of Accounting

UNSW Business School™
UNSW Australia

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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 Australia 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 staff has 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 Australia takes the largest number of the brightest HSC students in NSW having highest ATAR in the country. Over half of the top 500 students applied for plans at UNSW this year. 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. In 2015 we will be introducing an alumni mentoring program for Accounting students. This is a trial program, and if successful will be introduced across the Business School.
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 2014 include Coca-Cola Amatil Ltd, ING Direct, Jaguar Land Rover Australia Pty Ltd, JP Morgan Chase & Co., Macquarie Group Limited, NSW Treasury, Singtel Optus Pty Ltd, TAL Services Limited and Westpac Banking Corporation.

We have strong working relationships with many universities abroad: These include Augsburg University – Germany, Boston College – USA, Bentley College – USA, California State University – USA, Copenhagen Business School – Denmark, Imperial College London – UK, Kyoto University – Japan, Maastricht University – Netherlands, Nanyang Technological University - Singapore, Queen’s University – Canada, Ritsumeikan University – Japan, Stockholm University School of Business – Sweden, The London School of Economics and Political Science – UK, The University of Texas – USA, University of Alabama – USA, University of Alberta – Canada, University of Central Florida – USA, University of Central Florida – University of Notre Dame – USA, University of Wisconsin – USA.

We will continue to enhance the relationships we have with the major accounting firms, financial institutions and government bodies. The working relationships which the School has long enjoyed with the professional accounting bodies are of value in our planning for the future.
The year in review

2014 has been another rewarding year with many significant achievements. All members of the School contributed yet again to make this a very successful year. Congratulations and thank you to all!

We have once again performed strongly in the most recent QS World University Rankings, Accounting and Finance breaking into the top 10. Accounting and Finance was UNSW's highest placed subject, moving up from 12th last year. This is a very significant result, helping demonstrate that these dimensions are some of the better areas of documented performance within UNSW. The QS subject rankings are based on reputation surveys, research citations and a research impact measure.

Another important measure of our success is demonstrated by the continued outstanding research performance: the Bringham Young Accounting Rankings which measures research published in quality journals over the last 6 years. Auditing was ranked 1st in the world (2013 equal first), Management Accounting 12th, and 12th overall, again with no other Australian institutes being represented in the top 20 institutions overall.

Again it was wonderful to see staff successes in publishing in leading journals, receiving grants, completing research supervisions as well as seeing our research having a demonstrated impact on a broad range of stakeholder groups. It should be noted that 25 staff across all levels contributed to 10 A* (6 FT45), 13 A and 5 B level publications (classification being as per the Australian Business Deans Council) in 2014.

A further highlight in research was Kerry Humphreys receiving the American Accounting Association (Accounting Behavior and Organisation section) “Outstanding Dissertation Award”. Kerry is the first recipient outside North America to receive this award in the last decade.

Events of Significance

I had the pleasure of attending and presenting a number of awards at the ASB Student Awards night. Of course accounting students were well represented which brought to mind the recent wonderful success we had at the ASB Awards for Excellence, which many of you attended.

For those of you who didn’t have that opportunity I am sure you join all of us (late as it may be) in congratulating, Brian Burfitt, Maria Balatbat, Wei Chen and Yelda Saydam who were all recipients of awards. Brian received the Dean’s Citation for Service to the Faculty through his mentoring and development of our students in international case competitions. This is only the second time such an award has been granted. Maria Balatbat received the Excellence in Academic Engagement Award and Wei Chen received a Research Achievement Award. Yelda Saydam was highly commended in Professional Services.

- I am delighted to announce Paul Andon and Christina Boedker were successful in the Associate Professor promotions round.
- Wei Chen was promoted from Lecturer to Senior Lecturer.
- Richard Morris won a Vice-Chancellor’s Award for Teaching Excellence (General Category). There are only six such awards given each year across the University so this is a tremendous achievement.
- Elizabeth Carson and co-authors were winners of the Peter Brownell Manuscript Award for the best article published in the Accounting & Finance journal during 2013.
- Andrew Jackson was elected to AFAANZ Board.
- Kar-Ming Chong was awarded the 2014 Citation for Outstanding Contribution to Student Learning at the Australian Awards for University Teaching as well as receiving the Vice-Chancellor’s Award for Teaching Excellence.
The year in review

- Dr Natalie Buckmaster received a Vice-Chancellor’s Award for Teaching Excellence in the category of Contributions to Student Learning.
- Elizabeth Carson was appointed Leader of the Business School Academic Women Project. The Project was established in 2014 to identify and address challenges and issues associated with the career development of female academic staff.
- Gary Monroe received an Award for Outstanding Service to Auditing: A Journal of Practice and Theory for outstanding contributions to the review process.
- Brian Burfitt and Jeff Coulton continue to play a significant role in mentoring students and participating in international inter-university business case competitions. These included University of Queens, Canada – UNSW Team came 2nd in the International Case Competition in Accounting.

Major Research Grant

Baljit Sidhu and John Roberts received an ARC Discovery Research Grants entitled Protecting Australia's Brand Assets and Stakeholder Interests $287,040.

Goodbye,

It is with considerable sadness that this will be my last year in review. I step down from the position of Head of School in June 2015 after five years. I can say with all honesty this is the ‘best job’ I have ever had. It has enabled me to become involved with key decision makers within the university through my membership of the Academic Board and other committees I have worked in, as well as encouraging and developing individuals within the school.

Having been in the position with three Deans, budgetary pressure, and two Vice Chancellors many challenges have been passed. I would not have succeeded these challenges without the support and encouragement of what I consider the very best staff of any school within the faculty or even the university. I am certain I will miss the comradery, guidance and true friendship from you all.

Thank you sincerely

Peter Roebuck
Head of School
**Academic staff**

**Professors**

Elizabeth Carson

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 Australia, she worked with PricewaterhouseCoopers (PwC) and is a Fellow of the Institute of Chartered Accountants in Australia.

Mandy Cheng

Mandy Cheng joined the school in 1998. Prior to her appointment Mandy worked as an accountant with BHP. Her research interests include strategic performance management systems such as the balanced scorecard, capital investment decisions, incentive and compensation scheme designs, the use of accounting information in negotiations, and Integrated Reporting. Mandy has served multiple editorial roles, including Editor of Accounting and Finance (current), Deputy Editor of Australian Journal of Management (current), and Associate Editor of Behavioral Research in Accounting (2011-2013). She is a Director of AFAANZ (Accounting and Finance Association of Australia and New Zealand), the Selection Committee Chair of CIMA Australasian Centre of Excellence, and the Chair of the Advisory Board of AFAANZ Management Accounting Special interest Group. Mandy regularly presents at international and national accounting conferences, and has publications in leading accounting A* journals (ABDC ranked) including The Accounting Review, Accounting, Organizations and Society, Management Accounting Research, and Auditing – a Journal of Practice and Theory. Her successful external grants include ARC Discovery and Linkage grants. She is one of the co-organisers of the Global Management Accounting Research Symposium - an annual conference hosted by UNSW, Michigan State University and Copenhagen Business School. She teaches in a range of undergraduate and postgraduate management accounting courses.
Academic staff

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 Business School 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 UNSW Australia. Dr Free teaches and researches in the areas of management accounting, fraud and corporate governance. He was recently awarded a Future Fellowship from the Australian Research Council to investigate a range of issues related to fraud and corruption. He is also currently conducting research into the rise and impact of value-for-money auditing in the public sector as well as approaches to risk management. Dr Free has published widely in international journals including Accounting, Organizations and Society, Journal of Business Ethics and Contemporary Accounting Research. He has presented at, as well as organized, a variety of international conferences and sits on several editorial boards including Contemporary Accounting Research, Accounting, Organizations and Society and Accounting, Auditing & Accountability Journal. Dr Free has consulted to a variety of organisations in both the private and public sectors and has been involved with executive education for over a decade. His clients include Merck Sonoma, Goldcorp, BMW, Canada Post, Clarity Systems, 3M and Jacques Whitford. He has won several 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.

Wai Fong Chua
BA, PhD Sheffield (1982)
FCA, CPA

Clinton Free
BCom (Hons) UNSW (1998)
LLB UNSW (2000)
PhD (Rhodes Scholar) Oxford (2005)
Academic staff

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 Australia, 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 has taught on several undergraduate and postgraduate programmes including 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 with a special emphasis on standard setting and policy issues. She has attracted significant external research funding from the Australian Research Council (Linkage and Discovery Grants), the Australian Securities Exchange and from the Centre for International Finance and Regulation. Baljit is currently the Editor-in-Chief of the Australian Journal of Management and serves on the Editorial Boards of Accounting & Finance and the Accounting Research Journal. Her own research has appeared in several A* and A (ABDC) rated journals including the Journal of Accounting Research, the Review of Accounting Studies, Accounting and Business Research, Abacus, and several others. She 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 has extensive industry and consulting experience, including as Head of Facilities and Research in Corporate Banking at NatWest New Zealand. She conducts in-company training in the corporate market with clients including NatWest Bank and DHL International, and professional accounting firms (KPMG and Deloitte Touche Tohmatsu). Her courses demonstrate how to extract performance information from financial statements, what might represent unrealised potential, and where to look for lurking danger.
Academic staff

Professors

Roger Simnett is currently the Macquarie Group Foundation Chair, and holds a half time appointment as Academic Director of the Centre for Social Impact, and Professor of Accounting at the UNSW Australia Business School. He was previously the Associate Dean of Research for the Australian School of Business from 2011-2014 and 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 and well as examining credibility-enhancing mechanisms for non-financial information. He is recognised as one of the leading academics in auditing over the last twenty years and his work has appeared in the leading academic and professional journals, including The Accounting Review, Accounting, Organizations and Society, Auditing: A Journal of Practice and Theory, Abacus, Behavioral Research in Auditing and Contemporary Accounting Research. He is also currently serving on the editorial boards of a number of journals, including Accounting & Finance, Auditing: A Journal of Practice and Theory, Australian Accounting Review, and International Journal of Auditing. Roger is heavily involved in standard-setting as a member of the Australian Auditing and Assurance Standards Board for two terms and was the first elected academic on the International Auditing and Assurance Standards Board <http://www.ifac.org/IAASB/> (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 assurance task force. Roger is a Fellow of the Academy of the Social Sciences in Australia

Ken Trotman is Scientia Professor and he 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, Accounting Organizations and Society. He is a Fellow of Chartered Accountants Australia and New Zealand 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 the 2009 Notable (Lifetime) Contribution Award in Behavioral Accounting Literature from the American Accounting Association and the 2014 Behavioral Outstanding Doctoral Dissertation Supervisor Award. He was editor of Auditing: A Journal of Practice & Theory from 2008-2011. He holds an ARC Professorial Fellow Grant 2011-15. In 2011 he was inducted into the Australian Accounting Hall of Fame.
Academic staff

Associate Professors

Jane Baxter rejoined the School of Accounting in 2006 having first commenced in 1985. Jane's main research interests are management accounting practices in private sector firms and public-private partnerships. Jane has been awarded research grants from the Australian Research Council, Chartered Institute of Management Accountants (UK) and CPA Australia. Her research has been published in internationally recognised journals such as Accounting, Organizations and Society, ABACUS, Australian Accounting Review, Behavioral Research in Accounting, Critical Perspectives on Accounting, Management Accounting Research, Journal of Management Accounting Research, and Qualitative Research in Accounting and Management. She is a recipient of the FMAC/IFAC Article of the Year for a paper published jointly in Australian Accounting Review. Jane has edited a book for Sydney University Press and contributed chapters to books published by Oxford University Press. She has a sustained record of course design and innovation, having helped to establish the reputation of management accounting courses at UNSW Australia. 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 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 Chartered Accountants Australia and New Zealand and CPA Australia. Her research on integrated reporting is currently funded by a 2012 ARC Linkage, also with these linkage partners.
Academic staff

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 UNSW Australia, Noel has held academic positions at Macquarie University, The University of Wisconsin – Madison, 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 scepticism, 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 Australian 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.
Academic staff

Associate Professors

Richard D. 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. He teaches financial accounting at undergraduate and postgraduate levels. He has extensive experience running large-enrolment intermediate and advanced financial accounting courses. He won the Vice Chancellor's Award for Teaching Excellence in 2014 and the faculty's Bill Birkett Award for Teaching Excellence in 2013. Richard 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 UNSW Australia, 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 Australia. Peter has played an active role in the Chartered Accountants Australia and New Zealand, 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 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 Chartered Accountants Australia and New Zealand.

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 audit and business advisory services in Sydney.

Maria Balatbat is a Senior Lecturer at the School, Joint Director (Business School) for the Centre for Energy and Environmental Markets and a Fellow of CPA Australia. Maria is also the School’s Grievance Officer. She teaches advanced financial accounting in the undergraduate and postgraduate programs. Maria also teaches a postgraduate course on reporting for climate change and sustainability to business, science 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.
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 senior 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.
Academic staff

Senior Lecturers

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

Wei Chen
BA Shandong Institute of Economics, China
MA Peking University, China;
National University of Singapore
PhD Nanyang Tech, (2010)

Kar Ming Chong
MBus
PhD Edith Cowan (2001)

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 as an academic at Edith Cowan University and University of Western Australia. His research interests are predominantly in management accounting, in particular, the roles of accounting controls in facilitating creativity and innovation in organisations. He is the recipient of the 2013 ASB Dean's Citation for Outstanding Service Award, 2013 Pearson AFAANZ Accounting/Finance Educator of the Year Award, 2013 UNSW Vice-Chancellor Award for Teaching Excellence, and 2014 Citation for Outstanding Contribution to Student Learning from the Office for Learning & Teaching as part of the Australian Awards for University Teaching. The awards recognise Kar Ming's development and application of the flipped classroom approach in 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 UNSW Australia Business School’s Centre for Social Impact.

Jeff Coulton is a Senior Lecturer who before joining UNSW Australia 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 dividend policy, earnings quality, the disclosure of executive compensation and corporate governance. Jeff’s current teaching interest is in the area of financial statement analysis; focusing on business strategy analysis to inform the use of accounting information and other public disclosures in firm valuation. He has also experience in teaching financial reporting courses.
Wen He is a senior lecturer who joined the School in 2007 after he obtained a PhD degree from National University of Singapore. At UNSW Australia 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 researches and teaches postgraduate strategic management accounting, as well as supervising research students in the MPhil and PhD programs. Prior to her appointment at UNSW Australia, 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 Kerry received the American Accounting Association (AAA) Accounting, Organizations Behavior Outstanding Dissertation award. She has also received several awards for the curricula development and teaching, including an Australian Learning & Teaching Council (ALTC) Citation for Outstanding Contributions to Student Learning, UNSW Australia Vice-Chancellor's Award for Teaching Excellence and being named the 2011 Pearson Accounting/Finance Lecturer of the Year.
Academic staff

Senior Lecturers

Andrew Jackson is a senior lecturer in the School. Andrew teaches postgraduate financial accounting. Prior to his appointment at UNSW, Andrew taught at Victoria University of Wellington in New Zealand. His research interest examines how accounting information is used by capital market participants, including issues on earnings co-movements, corporate disclosure, stock return volatility, the timeliness of earnings and asset pricing models. His paper, 'Pierpont and the Capital Market' was awarded a joint share of the Abacus 2009 Manuscript Award. Andrew is a director of the Accounting and Finance Association of Australia and New Zealand (AFAANZ) and is the Undergraduate Honours coordinator in the School of Accounting.

Helen Kang is a senior lecturer and has completed her BCom (Hons), MCom (Hons) and PhD at UNSW Australia. Her research interests are in the areas of voluntary disclosures, intangible assets, and international accounting. She has publications in leading academic journals including The International Journal of Accounting and Corporate Governance: An International Review. She is currently involved in several international research projects examining the role of accounting in global financial crisis and the impact of IFRS adoption on accounting information. Helen teaches international corporate governance and global financial reporting at both the undergraduate and postgraduate levels. She also supervises research students enrolled in the BCom (Hons), MPhil and PhD programs.
Academic staff

Senior Lecturers

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

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, Auditing: A Journal of Practice & Theory, Journal of Banking and Finance, British Journal of Management, Review of Quantitative Finance and Accounting, and Korean Accounting Review. He is also an ad hoc referee of a number of journals and conferences, such as Journal of Banking and Finance, Auditing: A Journal of Practice & Theory, Journal of Business Ethics, Corporate Governance: An International Review, American Accounting Association annual conference, and Accounting & Finance Association of Australia and New Zealand annual conference. He has supervised research students in the Honours, MPhil and PhD programs

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

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
Academic staff

Senior Lecturers

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

**Hwee Cheng Tan** received her PhD in Accounting from the University of Alberta in 2004. She also has an MSc (Management) from the Massachusetts Institute of Technology. She is a Chartered 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.
Kathleen Bentley Goode joined the School in July 2012 following the completion of 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 previously worked in the audit services division of Battelle & Battelle in Dayton, Ohio and Deloitte in Cincinnati, Ohio. Kathleen has previously taught accounting courses at Miami University (Ohio) and the University of Dayton. 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 currently serves on the editorial board of *Auditing: A Journal of Practice and Theory*. 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.

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 in the capacity reviewer of journals including: Accounting and Finance, Accounting, Auditing and Accountability Journal, 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.
Academic staff

Lecturers

**Brian Burfitt** joined the school in 2006 having previously lectured at University of Sydney. Brian has 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.

**Demi Chung** Demi joined the School of Accounting at UNSW Business School in early 2009. Prior to this, Demi was an academic in the Discipline of Accounting at the University of Sydney. She brings with her a wealth of knowledge from a decade of commercial experience working at various accounting roles in the private sector. Demi teaches financial accounting and specialises in International Financial Reporting Standards (IFRS) and their application.
Lecturers

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. In 2013 Victoria was with the 2013 Outstanding Technology Enabled Teaching Innovation award at the ASB Staff Excellence Awards. Victoria’s research interests include corporate governance, capital markets, extractive industries and fund management. She has presented working papers both domestically and internationally at conferences. Her research has been published in leading academic journals.

Tina Gao obtained her PhD from UNSW Australia in 2014. Her first and continuing research interest has been in the field of financial accounting. Specifically, she is interested in the production and use of accounting information in business decisions. Examples of her current research include the effectiveness of mandatory disclosure, the managerial reporting incentives and the production of information by financial analysts. Her PhD thesis uses mandatory IFRS adoption as a natural experiment to investigate how the enforcement of mandatory disclosure regulation affects the investment efficiency of two types of firms: the mandatory adopters and pre-mandatory adopters (voluntary adopters). Aspects of her thesis have been written up into working papers and have been accepted for presentation at a number of highly regarded international conferences. These include the American Accounting Association (AAA) annual conference, the AAA Midyear conference, the European Accounting Association (EAA) annual conference and the AFAANZ conference. Before joining UNSW, she worked in industry for 4 years. She was a manager for a Fortune 500 company. Currently, she is teaching financial accounting for undergraduate and postgraduate students at UNSW.


Academic staff

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.

Sarah Kim teaches financial accounting at undergraduate and postgraduate levels. Students commented that they enjoyed her practical and engaging teaching style, and she was awarded UNSW Australia Business School Excellence in Tutoring award in 2011. She also received CPA Program Excellence Award in Financial Accounting in the same year. Sarah Kim's research interests are in the area of behavioural accounting, including factors affecting and/or improving audit judgment performance, other assurance judgment, or other accounting stakeholders' judgment. She has regularly presented her work at leading international conferences and published in academic journals. She studied at Cornell University as a visiting scholar.

Sarowar Hossain
BCom (Hons)
MCom Dhaka
PhD ANU (2009)
CPA, CMA

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

Lecturers

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

Jeffrey Knapp has been with the School since 2007. Jeffrey’s background is in income tax (Coopers & Lybrand), financial reporting and audit advice (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 2010-2014, Jeffrey has publicly exposed omissions and irregularities in the financial reporting of various large Australian companies including Ansett, Evans & Tate, Hancock Prospecting, Mineralogy, Facebook, Ford Motor Company, Glencore, G4S, Kagara, Serco, Suez Environment, and William Hill. Jeffrey’s public commentary has been the catalyst for regulatory action in some cases.

Radzi Jidin
BCom La Trobe,
MBA Universiti Utara
Malaysia,
PhD ANU (2011)

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.
Academic staff

Lecturers

Trish Strong
BSSc (Hons) Queen’s Belfast, MBA Curtin (1996)
GradCert in UL&T
UNSW (2011)
PhD UNSW (2014)
CPA, ASA, CMA

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 strategy and processes to final year undergraduates and post graduate students. Her research interests are in integrated reporting; sustainability reporting; global governance; calculative technologies; management accounting practices and accounting education. Trish has just completed her PhD at UNSW Australia 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 and member of the Australian Institute of Company Directors.

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

Stuart Taylor joined the School in 2004. 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. He has also researched in the area of assurance of greenhouse gas emissions. Stuart has been the lecturer in charge of ACCT3708 Auditing and Assurance Services since 2008.
Academic staff

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 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)

**Peter Vassallo**'s research is in value related issues, specifically, accounting conservatism, growth, real investments, finance choice and corporate governance. He joined UNSW Australia 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) 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 (1991)  
BArch UCbr (1996)  
PhD UTS (2006)

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

Leon Wong  
B Ec (Hons) LLB USyd  
PhD UNSW (2009)
Other academic staff

Andrew Bissett teaches postgraduate courses in Business Risk Management at the Business School, 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.

Rina Dhillon joined the School in July 2014 as a Casual Lecturer. She is a qualified Chartered Accountant with 9 years of accounting and auditing experience, including financial and management accounting experience in a Singaporean SME, Big 4 audit experience in Deloitte Sydney and Ernst & Young Singapore. From 2005 to 2007, she taught Management Accounting at the University of Sydney. At UNSW she teaches Management Accounting at the masters level.

Andrew Bissett
MCom (2005), BCom

Rina Dhillon
B Com (1st Class Hons) USYD, (2006)
GradDip Chartered Accounting, Institute of Chartered Accountants (2009)
Amir Ghandar teaches postgraduate students in introductory and advanced financial accounting, and audit at UNSW Australia. 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 Australia 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.
Academic staff

Other academic staff

Emma Holmes  
BCom University of Queensland (1993)  
Fellow FCA

Emma Holmes has taught financial accounting and auditing at various Macquarie University and Sydney University for the past 14 years and commenced working as a sessional lecturer and tutor at UNSW in 2014. She teaches postgraduate financial accounting and tutors in undergraduate auditing. Emma has been involved with ICAA the CA Program for over 15 years as an author, examiner, focus session leader and facilitator. Prior to this Emma worked at Price Waterhouse and had various roles in the corporate office of various ASX listed entities.

Paul Martin  
MCom UNSW (1976)  
CPA F Fin


Robert Morley  
B. Bus UTS,  
B. Des Arch USyd  
M. Arch USyd  
CA

Robert Morley lectures in undergraduate and postgraduate Auditing at UNSW. He has over 15 years professional auditing and accounting experience with PricewaterhouseCoopers in Sydney and London, as a former 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 recently completed a Master’s Degree in Architecture at The University of Sydney, has written articles for ‘Artichoke’ and ‘All About Architecture’ and led architectural tour groups in Sydney. He is a former secretary of the Australian Architecture Association. Robert received the Wayne Lonergan Outstanding Teaching (Early Career) Award in 2014.
Academic staff

Other academic staff

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

**Shaun Simmons** has taught at UNSW Australia since 2007 and currently teaches Financial Accounting in the post-graduate programme. He has 30 years of business experience, having spent a decade in public practice as a chartered accountant, followed by 20 years in various financial, commercial and strategic roles in public companies, mostly in the energy and telecommunications industries. Shaun also teaches negotiation skills in the School of Management and the MBA programme at AGSM. He obtained both his undergraduate and Master’s degrees at UNSW Australia 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 Principle of Finance at the University of Adelaide. At UNSW Australia she teaches undergraduate financial accounting. Candice was appointed as sessional lecturer/ tutor since 2011, she teaches several financial accounting subjects at both master and undergraduates’ level.
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 the UNSW Australia Business School since 2002.

Jonathan Yuen holds both Bachelor and Masters degrees of Commerce from UNSW Australia. He has worked as an auditor at KMPG and PwC, with commercial experience as a financial analyst at Qantas prior to returning to UNSW Australia. Since 2009, Jonathan has lectured and tutored across all four management accounting courses at the undergraduate and postgraduate level.
Administration staff

Paula Aldwell
Administrative Support

Paula Aldwell has been with UNSW Australia since 1992, and joined the School of Accounting in 2007. Paula offers administrative support jointly to the Schools of Accounting and Marketing. In a previous life she worked as a legal secretary for Baker & McKenzie in their Sydney and London offices before joining Qantas Holidays as personal assistant to the General Manager.

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

Lisa Lifman joined the School in 1987 after working in The School of Textile Technology, UNSW, where she was a Technical Officer. Lisa provides a broad range of computer technical support, administrative and research assistant services to the School of Accounting. Lisa has been acting as the School’s web coordinator and developer and has been providing Moodle support services to teaching staff and students.

Yelda Saydam
EA to Head of School
BA A University of Aegean
MPhil University of Johannesburg

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 Australia, Yelda worked as a high school teacher in European high schools for over 10 years.

Kathy Song
Dip. Management
Dip. Marketing
Administrative Support Officer

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

Colin Withers
BA UNSW
Manager

Colin Withers joined the School in 1992 as an Administrative Officer and in 2011 was appointed as the School Manager. Prior to this Colin worked in the Internal Audit Section and Accounts Payable Section at UNSW. Before joining the University, he worked at Tooheys Brewery and W.D. & H.O. Wills
Staff updates

Promotions:  
Wei Chen – Senior Lecturer (July 2014)  
Christina Boedker- Associate Professor (1 Jan 2015)  
Paul Andon- Associate Professor (1 Jan 2015)  

Resignation:  
Dr Tam Phuoc Dinh Thi  
Rui Ding  

Staff on Leave during Part of the Year:  
Paul Andon     SSP  
Wendy Green     SSP  
Helen Kang     SSP  

Visitors:  
Mr Jacob Brogaard-Kay Copenhagen Business School, Denmark  
Professor Chris Chapman Imperial College London, UK  
Mr Peter Conradie University of Pretoria, South Africa  
Professor Peter Easton University of Notre Dame, Western Australia  
Professor Neil Fargher Australian National University, Australia  
Professor George Foster Stanford University, USA  
Professor Steve Gloves Brigham Young University, USA  
Professor Richard Hatfield University of Alabama, USA  
A/Lecturer Tina Huynh University of Sydney, Australia  
Professor David Johnstone University of Sydney, Australia  
Dr Dean Katselas Australian National University, Australia  
A/Professor Susan Krische American University, Washington DC, USA  
Professor John Lyon University of Melbourne, Australia  
Professor Robyn Moroney Monash University, Australia  
Professor Jan Mourtisen Copenhagen Business School, Denmark  
Mr Ryan Peng University of Sydney, Australia  
Professor Stephen Salter University of Texas at El Paso, USA  
A/Professor Encarna Saorin Universidad Carlos III de Madrid, Spain  
A/Professor Horii Satoshi Ritsumeikan University, Japan  
Professor Douglas Skinner University of Chicago, USA  
Professor Gregory Trompeter University of Central Florida, USA  
Dr Michael Turner University of Queensland, Australia  
Professor Ann Vanstraelen Maastricht University, Netherlands  
Dr Rita Wong Hong Kong Polytechnic University, Hong Kong, PRC  
Professor Liping Xu Sun Yat-Sen University, PRC
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. The Advisory Board comprises Michael Coleman (Chairperson), Chris Hall, Tom Pockett, David Simmonds and John Thorn.

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 2014 the Centre:

- received ARC discovery and linkage grants
- 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
Undergraduate teaching program

The undergraduate teaching program in the School of Accounting continues to focus on excellent quality and innovative delivery. Our courses are continually comprehensively reviewed and updated to maintain them at the cutting edge of the discipline. Classes involve students in an interactive and thought-provoking learning environment, with an extensive use of the Web as a learning tool. The School prides itself in having conscientious, enthusiastic and dedicated staff who students find very effective and approachable teachers.

The business community continues to formally recognise the high quality of our programs through high demand for our students when recruiting. UNSW has continued to dominate the accounting firm summer placements awarded through the CA Achiever Awards program run by the Chartered Accountants Australia and New Zealand.

Demi Chung
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 2014: we ran 10 and 64 hours of PASS consultation times per week, for 1A and 1B, respectively in Session 1 and 6 and 10 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 UNSW Australia Business School Education Development Unit in conjunction with the School of Accounting. The leaders have reported that they have benefited from their involvement, noting that the scheme has helped them to revise some of the basic accounting material and has provided a deeper understanding of more complex issues. In addition, a number of PASS leaders continue their involvement with the School by becoming casual tutors while undertaking honours or postgraduate studies in the following year.

Leon Wong
PASS Co-ordinator
Teaching – undergraduate

Co-op program

The School’s Accounting & Business Management Co-op program provides ongoing links between the School, students and industry. The program not only benefits students, providing them with valuable work experience, it also provides academics with potential research sites and forging closer contact with industry.

For industry the program provides:

- Close access to academically strong students who also have good communication and leadership skills and from whom they can recruit high potential employees;
- The opportunity to see some of these Scholars at work in the Sponsor’s own environment and assess them as potential employees;
- The opportunity to take part in the education and development of some of the brightest young people in Australia; and
- Close contact with UNSW Australia through seminars, meetings and visitation programs.

During 2014 we welcomed Singtel Optus Pty Limited to the School’s sponsor group. Singtel Optus Pty Limited is the second largest telecommunications company in Australia, and is a wholly owned subsidiary of Singtel. We look forward to working with Singtel Optus, as well as our other sponsors, during the 2015 academic year and beyond.

Diane Mayorga
Co-op Program Co-ordinator
# Teaching – undergraduate

## Co-op program

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<tr>
<th>Sponsor</th>
<th>2014</th>
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### Diane Mayorga
Co-op Program Co-ordinator
Teaching – undergraduate

Scholarships and student prizes

**Undergraduate Prizes**

- CPA Australia Prize for Year 1: Shuyue YU
- CPA Australia Prize for Year 2: Vicki WANG
- CPA Australia Prize for Year 3: Anna Xue Ying PAN
- CPA Australia Corporate Accounting Prize: Jason Justin LIAUW
- Financial Management Association of Australia Prize – 1st Year: Eric CHEN TRUONG
- Institute of Chartered Accountants in Australia and New Zealand Prize – 1st Year: Wilson HAR
- Institute of Chartered Accountants in Australia and New Zealand Prize – 2nd Year: Joshua GOLDBERG
- Institute of Chartered Accountants in Australia and New Zealand Prize – 3rd Year: William Richard MUMFORD
- Kelly & Partners Prize in Accounting: Sarah Grace FITZPATRICK
- Lucky You Found me Award: Yu Ying BAI

**Postgraduate Prizes**

- The CPA Australia Corporate Accounting Prize: Jason LIAUW

**Undergraduate Scholarships and Awards**

- The Lee Lau Shiu Hing Award in Accounting: Eric CHEN

**Honours Scholarships and Awards**

- The Bill Stewart Memorial Award in Accounting: Raditya SURJADI
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 2014, staff in the School who are products of our Honours Program include Professor Elizabeth Carson, Associate 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.

2014 was another outstanding year for the Honours Program. We had a cohort of five 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.

Arguelles, MPM An Examination of the Impact of Integrated Reporting on Early-Moving Firms
Supervisors — Dr Maria Balatbat and Associate Professor Wendy Green

Kwan, SWA The Informativeness of Earnings When Co-Movements are High
Supervisors — Dr Andrew Jackson and Associate Professor Richard Morris

Ng, YN IFRS Adoption, Value Relevance and the Market-to-Book Ratio
Supervisors — Dr Victoria Clout and Dr Andrew Jackson

Ng, HY Audit Seasonality and Audit Services
Supervisors — Dr P Per Tronnes and Dr Leon Wong

Surjadi, RI Audit Committee Members’ Compensation and Risk-Taking Behaviour
Supervisors — Dr Sarowar Hossain and Professor Gary Monroe

Andrew Jackson
Accounting Honours Co-ordinator
UNSW Australia Business School Pre-Business program for indigenous Australians

The School of Accounting participates in the UNSW Australia Business School’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 Australia.

Topics covered in the program include: Accounting and Business Finance, Business Law and Taxation, Information System, 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, Chartered Accountants Australia and New Zealand, and the Institute of Public Accountants. Based on the distinct count of students for 2014, total enrolment in the MProfAcc and the extended version was 671 students (up from 488 in 2013). More students were enrolled in the standard 13 unit version (353) than in the program’s extended 17 unit version (329).

For the Master of Commerce (MCom) the School delivers a gateway core course, ACCT5906 Financial Literacy for Business Decisions. In partnership with the Chartered Institute of Management Accountants (CIMA), the School offers a MCom specialisation in Management Accounting. Students completing the specialisation are able to progress with maximum exemptions to the Chartered Global Management Accountant (CGMA) qualification.

The Master of Financial Analysis (MFinAn) continues to be a significant program. The enrolment based on distinct count for 2014 was 566 (down from 680 in 2013). 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 & 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 & Business Information Systems (MAccBIT) commenced in 2011 with five students. The number in 2014 was 57 (down from 71 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.

During 2013 and 2014 all the above programs were reviewed and, where necessary, changed to align with the university’s policy and procedures for postgraduate coursework programs, which incorporate UNSW’s interpretation of the requirements of the Australian Qualifications Framework (AQF).

MPhil and PhD programs

The School of Accounting takes pride in being one of the best research schools in the field of accounting, both in Australia and internationally. In part this is due to the School’s diverse and rich PhD and MPhil programs which continue to nurture an active research agenda. Student research theses involve a variety of methodological approaches and address issues in financial accounting, management accounting and auditing.

At the end of 2014, 28 postgraduate research students were enrolled in the School, 21 of who were working toward 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; accounting judgement studies; audit quality; auditor independence; management accounting control; value for money in the context of public private partnerships; and strategic performance measurement systems. In 2014, PhD degrees were awarded to Dr Sudipta Bose, Dr Ru (Tina) Gao, Dr Lin Liao, Dr Kanyarat Sanoran, and Dr Patricia Strong.

In addition, I am very excited to report that Dr Kerry Humphreys (PhD, 2013) was awarded the highly competitive 2014 American Accounting Association Outstanding Dissertation Award (Accounting, Behavioural and Organizations section). This is the first time in more than a decade that the prestigious award is received by a PhD graduate outside North America. This award reflects not only the high quality research conducted by Kerry, but also the quality of our PhD program as a whole.

Mandy Cheng
Postgraduate Research Co-ordinator
Another successful seminar series was conducted by the School during 2014. We welcomed presenters from both Australian and overseas institutions.

**Overseas Speakers**

- **Peter Easton**, University of Notre Dame, Measurement of interest income and holding gains/losses on available-for-sale debt securities
- **Susan Krische**, American University, Individual Investors’ Financial Literacy and Numerical Skills
- **Encarna Guillamon Saorín**, Universidad Carlos III de Madrid, Are auditors’ opinions on internal control effectiveness influenced by corporate effectiveness influenced by corporate social responsibility?
- **Douglas Skinner**, The University of Chicago, The evolution of audit market structure and the emergence of the Big 4: Evidence from Australia
- **Rick Hatfield**, The University of Alabama, Do Approaching Deadlines Influence Auditors’ Materiality Assessments and Audit Sampling Decisions
- **Lichen Alex Yu**, Copenhagen Business School, Fabricating an S&OP process: accounting as matters of concern and a Poincare Disk
- **Chen Chen**, The University of Auckland, Media Sentiment, Investor Sentiment, and Stock Price Sensitivity to Earnings
- **Steve Glover**, Brigham Young University, Do Critical Audit Matter Paragraphs in the Audit Report Change Nonprofessional Investors’ Decision to Invest?

**Australian Speakers**

- **Tina Huynh**, University of Sydney, The effect of regulatory reporting relief on the pricing of audit fees
- **David Johnstone**, University of Sydney, The effect of information on uncertainty and the cost of capital
- **Ryan Peng**, University of Sydney, Uncertainty resolution and analysts’ response to earnings announcements
- **Hui Zhou**, Melbourne Business School, Do auditors play a positive role in the resolution of debt covenant violations?
- **Leon Zoltoy**, Melbourne Business School, Stock liquidity and corporate tax-avoidance: The tale of two tails
- **Susan O’Leary**, Monash University, Giving voice to beneficiaries in rights-based approaches to development: the role of downward accountability in NGOs

**Paul Andon and Nicole Ang**

Seminar Co-ordinators
Bill Birkett Memorial lecture for 2014

This year’s Birkett Memorial Lecture was presented by Professor Clinton Free. Clinton Free PhD CPA is a Professor at the UNSW Australia Business School. He holds Commerce and Law degrees from UNSW as well as a PhD from Oxford University where he was a Rhodes Scholar. Dr Free researches and teaches in the areas of fraud, management control systems and corporate governance. His research is currently supported by an ARC Future Fellowship, as well as a number of other external grants. Dr Free has published widely in international journals including Accounting, Organizations and Society, Journal of Business Ethics and Contemporary Accounting Research. He sits on the editorial boards of a number of leading international journals and is an active member of several professional associations. 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.

In the lecture, Professor Clinton Free focused on the “fraud triangle”, a simple model commonly used for explaining the factors that cause someone to commit occupational fraud. This model has become entrenched in the professional standards of professional associations throughout the globe including the United States (SAS No. 99), Australia (ASA 240), and international audit standards (ISA 240). The presentation provided an overview of recent academic research into elements contemporary fraud and critically assessed the adequacy of the fraud triangle and current approaches seeking to prevent and detect fraud within organizations.

Linda Chang

Global management accounting research symposium (GMARS) – June 2014

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

GMARS rotates between Michigan State University, UNSW Australia and Copenhagen Business School. This year it was organised by the School of Accounting at the UNSW Australia and attracted 86 management accounting researchers from around the globe.

The highly successful eleventh annual GMARS and Emerging Scholar Forum were held in Coogee Beach, Australia, in June 2014. The two day conference featured 20 papers, showcasing a range of research methodologies. Topical areas were examined such as performance evaluation and incentive schemes, strategic outsourcing, and management accounting in not-for-profit organisations.

Conference participants enjoyed three very high quality plenary addresses by Professor Henri Dekker from VU University Amsterdam, Professor John Roberts, from University of Sydney, and Professor Kristy Towry, from Emory University. The 13 PhD candidates attending the Emerging Scholar Forum presented their PhD research and received generous and constructive feedback from the attending faculty members.

Mandy Cheng and Clinton Free
Research theses

Theses completed

**PhD**

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

Gao R  
Supervisor – Professor B Sidhu

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

Sanoran K  
The Relationship Between Executive Compensation and Audit Opinion  
Supervisors — Professor G Monroe and Professor E Carson

Strong T  
Integrated Reporting In Australia: a study of interests and effects  
Supervisors – Professor Wai Fong Chua and Professor Clinton Free

**BCom Hons**

Arguelles, MPM  
An Examination of the Impact of Integrated Reporting on Early-Moving Firms  
Supervisors — Dr M Balatbat and Associate Professor W Green

Kwan, SWA  
The Informativeness of Earnings When Co-Movements are High  
Supervisors— Dr A Jackson and Associate Professor R Morris

Ng, YN  
IFRS Adoption, Value Relevance and the Market-to-Book Ratio  
Supervisors — Dr V Clout and Dr A Jackson

Ng, HY  
Audit Seasonality and Audit Services  
Supervisors – Dr P Tronnes and Dr L Wong

Surjadi, RI  
Audit Committee Members’ Compensation and Risk-Taking Behaviour  
Supervisors— Dr S Hossain and Professor G Monroe
Research theses

Theses continuing

PhD

Adam S  Principles of Social Impact Accounting  
Supervisor – Professor R Simnett and Associate Professor K Muir

Burfitt B  Management Accounting Implications of Value in Kind Resources in Sponsorship Relationships  
Supervisor – Associate Professor J Baxter and Dr J Mouritsen

Chiu YH  Stealth Restatement and Audit Quality- Evidence from the Restatements of Comparatives  
Supervisors – Professor G Monroe and Professor E Carson

Chua D  A comparison of Corporate Governance reforms in the Philippines and Australia with focus on publicly-listed banks  
Supervisors – Dr H Kang and Associate Professor R Morris

Dhillon R  Networked Systems of Accountability: a case of MySchool  
Supervisors — Associate Professor J Baxter and Associate Professor P Andon

Ding R  Essays on the economic implications of corporate reporting  
Supervisors — Dr J Coulton and Professor G Monroe

Ekasingh E  Examining the performance of multidisciplinary greenhouse gas assurance engagement teams.  
Supervisors— Associate Professor W Green and Professor K Trotman

Fiedler T  Calculative technologies in the construction of a market. The case of Australia’s carbon market  
Supervisor— Associate Professor C Boedker and Professor WF Chua

Gui J  Management accounting and control practices in knowledge intensive collaborations (KICs) – An Exploratory field study  
Supervisor — Associate Professor J Baxter and Associate Professor P Andon

Hoang TM  The determination of materiality concept in sustainability accounting assurance  
Supervisor – Professor R Simnett and Professor K Trotman

Khan MJ  Understanding the application of professional scepticism: the role of seduction  
Supervisor – Associate Professor N Harding and Dr S Kim

Knapp J  Administrator Fees and Charges: Theory and Evidence  
Supervisor – Professor G Monroe and Dr P Tronnes

Ko J  How do Investors Process Information to Align with their Preferences? Joint Effects of Investment Positions and Forms of Information Integration: Strategy or Stakeholder Focused  
Supervisor – Professor M Cheng and Associate Professor W Green
Research theses

Theses continuing

PhD

Koroy R  The halo effect in business risk audits: the impact of audit experience and the review process auditing
Supervisors— Associate Professor W Green and Professor G Monroe

Prasad A  Audit firm inspections and international audit quality
Supervisor —Professor E Carson and Professor R Simnett

Sim L  TBA
Supervisors— Associate Professor J Baxter and Associate Professor P Andon

Wang K  Corporate governance reforms in the Philippines: evidence from the banking sector
Supervisors— Professor M Cheng and Dr L Chang

Wasimi SA  Behavioral impact of Management Control Systems
Supervisors— Professor M Cheng and Dr K Humphreys

Yang Y  TBA
Supervisors —Professor E Carson and Professor R Simnett

Yu C  The Role of Direct versus Indirect Operating Cash Flow Disclosure in a Voluntary Setting
Supervisors – Professor B Sidhu

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

MPhil

Emanuel C  An investigation of the level of compliance with IAS24 in emerging economics – An Explanation for the survival of the International Differences in Financial Reporting
Supervisors— Associate Professor R Morris and Dr H Kang

Fu Y  Australian Transparency Report Disclosures
Supervisor— Professor E Carson and Professor R Simnett

Ghandar A  Audit judgement
Supervisor— Professor K Trotman and Associate Professor N Harding

Lewis B  Media portrayals of workplace fraud
Supervisors – Professor C Free and Dr P Andon

Saha A  Mandatory IFRS adoption and improvement in disclosure quality
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

Zhu J  TBA
Supervisors— Dr S Kim and Associate Professor N Harding
Research grants

Research grants – external


Accounting & Finance Association of Australia and New Zealand (AFAANZ) *Blowing the whistle: The impact of formal channels, anti-retaliation protection and financial rewards*, with Turner M, $4000, 2014.


Ang N  CIMA, *The impact of costing uncertainty and incentives on inter-firm negotiations* with Chang L, $14,047, 2014.

CIMA, *The combined impact of relative performance information (RPI) and financial incentives on workers’ effort and performance*, $6,823, 2014.

Accounting & Finance Association of Australia and New Zealand (AFAANZ), *The impact of costing system accuracy and responsibility for others on risk-taking in negotiations* with Chang L, $3,790, 2014.


Australian National University/Helping to Shape a Global Climate Change Solution Program *China-Australia Research on Climate Change Mitigation Policy*, $49,600, 2013-2014.


CPA Australia / Global Research Perspectives Program, *Increase audit regulation – higher audit costs and market concentration – true or false?* $20,539, 2014.

CPA Australia, *A synthesis of existing research on going concern audit reporting and analysis of 2013 ASX going concern audit reporting*, with *Fargher N, +Zhang Y* $5000, 2014.

Chang L  CIMA, *The impact of costing uncertainty and incentives on inter-firm negotiations* with Ang N, $14,047, 2014.

Accounting & Finance Association of Australia and New Zealand (AFAANZ), *The impact of costing system accuracy and responsibility for others on risk-taking in negotiations* with Ang N, $3,790, 2014.


Research grants

**Research grants – external (cont.)**

**Cheng M (cont.)**


**Chung D**

**Clarke K**

**Coulton J**

**Free C**


**Goode K**

**Green W**

## Research grants

### Research grants – external (cont.)

<table>
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<th>Name</th>
<th>Institution</th>
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<tr>
<td></td>
<td>Auditing and Assurance Special Interest Group (AASIG) and CPA Australia</td>
<td>A synthesis of existing research on scepticism, including from non-audit fields such as psychology and behavioural science and analysis of insights from this research useful for auditors in fostering and applying professional scepticism with Jidin R, *Azim M, *Muir J, $5,000, 2014.</td>
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<tr>
<td>Humphreys K</td>
<td>Chartered Institute of Management Accountants (CIMA)</td>
<td>Significant judgments and decisions occupying the conscious attention of today's management accountants with Cheng M, $14,275, 2014-2015.</td>
<td></td>
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<tr>
<td>Jidin R</td>
<td>Auditing and Assurance Special Interest Group (AASIG) and CPA Australia</td>
<td>A synthesis of existing research on scepticism, including from non-audit fields such as psychology and behavioural science and analysis of insights from this research useful for auditors in fostering and applying professional scepticism with Harding N, *Azim M, *Muir J, $5,000, 2014.</td>
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<tr>
<td></td>
<td>ARC Linkage, Chartered Accountants of Australia and New Zealand and CPA Australia</td>
<td>Enhancing integrated reporting: implications for internal and external reporting and assurance, with Simnett R, Green W, Cheng M and Balatbat M, $180,000, 2012-2014.</td>
<td></td>
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<td>Sidhu B</td>
<td>CIFR Research Project, Assisting capital formation through credible, independently-certified industry-specific disclosures, based on the JORC Code with Dean Katselas (ANU), John Lyon (Melbourne) and George Foster (Stanford), $453,200 (comprising $198,200 in cash and $255,000 in-kind), 2013-2015.</td>
<td>ARC Discovery Grant Protecting Australia's brand assets and stakeholder interests with John Roberts (UNSW), $287,040, 2014-2016.</td>
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Research grants

Research grants – external (cont.)

Simnett R

Trotman K

Research grants – internal

Andon P

Chen W
- ARC Application Incentive Funding for DECRA project, *Qualitative management voluntary disclosure*, $2,000, 2014.

Lim Y

Sidhu B

Simnett R
- ARC Application Incentive Funding for Laureate Fellowship, $5,000, 2014.
## Research grants

## Other awards and scholarships

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<th>Name</th>
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<tr>
<td><strong>Balatbat M</strong></td>
<td>UNSW Australia Business School Teaching Excellence Award (Academic Engagement)</td>
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<tr>
<td><strong>Buckmaster N</strong></td>
<td>UNSW Australia Vice-Chancellor’s Award for Teaching Excellence (Contributions to Student Learning)</td>
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<tr>
<td><strong>Burfitt B</strong></td>
<td>2014 Dean's Citation for Outstanding Service Award</td>
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<td><strong>Carson E</strong></td>
<td>Wiley-Blackwell and Accounting and Finance Association of Australia and New Zealand (AFAANZ) Peter Brownell Manuscript Award winner with *Jiang A, *Faragher N, +Xu Y. The winning article entitled <em>Responses by Australian auditors to the global financial crisis</em> is selected from all articles published in the Accounting &amp; Finance journal during 2013.</td>
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<td><strong>Chen W</strong></td>
<td>2014 UNSW Australia Non-Professorial Research Achievement Award</td>
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<td><strong>Chong KM</strong></td>
<td>2014 Citation for Outstanding Contribution to Student Learning from the Office for Learning &amp; Teaching as part of the Australian Awards for University Teaching</td>
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<tr>
<td><strong>Humphreys K</strong></td>
<td>American Accounting Association (AAA) 2014, Accounting, Behaviour and Organizations Section, Outstanding Dissertation Award</td>
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<td><strong>Morris R</strong></td>
<td>Vice Chancellor’s Award for Teaching Excellence 2014</td>
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<tr>
<td><strong>Monroe G</strong></td>
<td>Award for Outstanding Service to Auditing: A Journal of Practice and Theory</td>
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Journal articles


Andon P, Free C, Sivabalan P, The legitimacy of new assurance providers: Making the cap fit, Accounting, Organizations & Society, 39(2) 75-96. DOI: 10.1016/j.aos.2014.01.005, 2014. (See Free)


Research publications

Journal articles (cont.)

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<th>Author(s)</th>
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<th>Year</th>
<th>DOI/URL</th>
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<tr>
<td>Coulton J</td>
<td>Overvalued equity, benchmark beating and unexpected accruals</td>
<td>Accounting &amp; Finance</td>
<td>2014</td>
<td>DOI 10.1111/acfi.12077 (online)</td>
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<tr>
<td>Free C</td>
<td>The legitimacy of new assurance providers: Making the cap fit</td>
<td>Accounting, Organizations &amp; Society</td>
<td>39(2) 75 – 96, 2014, DOI: 10.1016/j.aos.2014.01.005 (See Andon)</td>
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<tr>
<td>Free C</td>
<td>The ties that bind: The decision to co-offend in fraud</td>
<td>Contemporary Accounting Research</td>
<td>DOI 10.1111/1911-3846.12063 (online)</td>
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<td>Harding N</td>
<td>Elevating professional scepticism: An exploratory study into the impact of accountability pressure and knowledge of the superior’s preferences</td>
<td>Managerial Auditing Journal</td>
<td>29(8), 674-694, 2014,DOI: <a href="http://dx.doi.org/10.1108/MAJ-08-2013-0914">http://dx.doi.org/10.1108/MAJ-08-2013-0914</a> (See Kim)</td>
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<td>Huggins A</td>
<td>Enhancing the Auditor’s Report: To What Extent is there Support for the IAASB’s Proposed Changes?</td>
<td>Accounting Horizons</td>
<td>28(4), 719-747, 2014, DOI: 10.2308/acch-50791 (See Simnett)</td>
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<td>Jackson A</td>
<td>The impact of litigation risk on the strategic timing of management earnings forecasts</td>
<td>Accounting and Finance</td>
<td>2014 DOI: 10.1111/acfi.12065 (See Balatbat) (Early View)</td>
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53
Research publications

Journal articles (cont.)

**Kim S**
Kim S, Trotman K, The comparative effect of process and outcome accountability in enhancing professional scepticism, *Accounting & Finance*, Published online 8 May 2014, DOI: 10.1111/acfi.12084 (See Trotman)

**Kim S**

**+Liao L**
(See Carson)

**Lim YD**
(See Simnett)

**Monroe G**

**Monroe G**

**Monroe G**

**Morris R**

**Simnett R**
(See Lim)

**Simnett R**

**Tronnes P**
Research publications

Journal articles (cont.)

Trotman K  
Kim S, Trotman K, The comparative effect of process and outcome accountability in enhancing professional scepticism, *Accounting & Finance*, Published online 8 May 2014, DOI: 10.1111/acfi.12084 (See Kim)

Trotman K  

Other articles (not refereed)

Simnett R  
Simnett R, Ghandar A, Bringing it together, *In the Black*, 67-68, October 2014

Strong P  
Research publications

Journal articles forthcoming


Trotman K, Ang N, The Utilization of Quantitative and Qualitative Information in Groups Capital Investment decisions, *Behavioural Research in Accounting*, 2015, DOI=http://dx.doi.org/0.2308/bria.50917
Research publications

Journal articles forthcoming (cont.)


Research publications

Conference papers

Andon P  Chung D, Andon P, Risks, challenges, and value for money of Public Private Partnerships: the handback of M4, Australia, 8th International EIASM Public Sector Conference, 2-4 September 2014 Edinburgh, Scotland. (See Chung)


Buckmaster N  Buckmaster N, Benchmarking, quantification & inter-organizational cooperation in healthcare, New Directions in Management Accounting Innovations in Management Accounting Practice and Research Conference, 15-17 December 2014, Brussels, Belgium


Carson E  *Partadinata F, Carson E, Tronnes PC, Audit quality in initial audit engagements: A quantile regression approach, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 6-8 July, 2014, Auckland, New Zealand (See Tronnes)

Cheng M  *Chang-Yuan L, *Coyte R, Cheng M, A closer look at the meaning behind “how are you feeling?” – Examining the effect of mood on third party evaluation of capital investment projects, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 6-8 July, 2014, Auckland, New Zealand (See Jackson)

Cheng M  Ang N, Cheng M, Does self-certification encourage or reduce escalation of commitment? Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 6-8 July, 2014, Auckland, New Zealand (See Ang)


Chung D  Chung D, Andon P, Risks, challenges, and value for money of Public Private Partnerships: the handback of M4, Australia, 8th International EIASM Public Sector Conference, 2-4 September 2014 Edinburgh, Scotland. (See Andon)
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<tr>
<td>Hossain S</td>
<td>Hossain S &amp;*Krishnan G, An analysis of the relations between audit parent expertise, tenure and independence on audit quality, <em>International Symposium on Auditing Research (ISAR)</em>, 25-28 September, 2014, Phoenix, USA. (This paper was also presented at <em>Accounting and Finance Association of Australia and New Zealand (AFAANZ)</em> Conference, 6-8 July, 2014, Auckland, New Zealand, and <em>American Accounting Association Annual Meeting</em>, 2-6 August, 2014, Atlanta, USA)</td>
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<td>Kang H</td>
<td>Morris R, Kang H, *Jing J, Changes in the market reaction to banks' discretionary allowance for loan losses and discretionary loan loss provision during the financial crisis, <em>Accounting and Finance Association of Australia and New Zealand (AFAANZ)</em> Conference, 6-8 July, 2014, Auckland, New Zealand (This paper was also presented at the <em>IAAER World Congress</em>, 13-15 November 2014, Florence, Italy) (See Morris)</td>
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Research publications

Conference papers (cont.)

Morris R  
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Sidhu B  
*Dinh Thi T, Sidhu B, The Role of Accounting Information in Investment Efficiency – the case of R&D costs, 37th Annual Congress of the European Accounting Association (Forum Session), 21-23 May, 2014, Tallinn, Estonia. (This paper was also presented at the AAA International Accounting Section Midyear Conference, February 2014, San Antonio, USA)

Simnett R  

Simnett R  
+Ekasingh E, Simnett R, Green W, Factors affecting the team effectiveness of multidisciplinary greenhouse gas assurance teams, American Accounting Association Annual Meeting, 2-6 August 2014, Atlanta, USA (See +Ekasingh & Green)

Strong P  
Strong P, Sustainability reporting and the journey towards integrated reporting in Australia, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 6-8 July, 2014, Auckland, New Zealand

Strong P  

Tan HC  
Tan HC, Mayorga D, How do investors react to a company’s within-GAAP earnings management?, American Accounting Association Annual Meeting, 2-6 August 2014, Atlanta, USA (See Mayorga)

Tronnes PC  
*Partadinata F, Carson E, Tronnes PC, Audit quality in initial audit engagements: A quantile repression approach, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, 6-8 July, 2014, Auckland, New Zealand (See Carson)
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Book


Book chapters


Book reviews and editorials


## Editorial board memberships

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<td>Issues in Accounting Education (Associate Editor)</td>
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<td>Cheng M</td>
<td>Accounting and Finance (Editor)</td>
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<td>Chua WF</td>
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## Editorial board memberships

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## Reviewers for journals

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| Bentley Goode K | Contemporary Accounting Research  
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| Carson E  | Accounting and Finance  
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International Journal of Auditing  
Journal of Accounting Research  
The Accounting Review |
| Chang L   | Australian Accounting Review  
Management Accounting Research |
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**Monroe GS**
- Abacus
- Accounting and Finance
- Accounting Horizons
- Auditing: A Journal of Practice and Theory
- Australian Accounting Review
- Behavioural Research in Accounting
- Contemporary Accounting Research
- Czech Journal of Economics and Finance
- International Journal of Auditing
- Journal of Banking and Finance
- Journal of Business Ethics
- Journal of Business Finance and Accounting
- Journal of Multinational Financial Management
- Managerial Auditing Journal
- Australian Journal of Management

**Morris R**
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- Accounting History
- Australian Accounting Review
- Journal of International Accounting Research
- Journal of International Financial Management and Accounting

**Phua YS**
- Accounting & Finance
- European Accounting Review
- International Journal of Accounting Information Systems
- Journal of International Accounting Research
- Journal of Management Accounting Research
- Qualitative Research in Accounting and Management

**Roebuck P**
- Auditing: A Journal of Practice and Theory
- Managerial Auditing Journal

**Sidhu B**
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<td>Accounting Research Journal</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 of Selection Committee Lecturer for School of Accounting.
- Member of Postgraduate Review panel School of Accounting
- Convener, School of Accounting Research Seminar Series, Session 1

**Ang N**
- Convener, School of Accounting Research Seminar Series, Session 2
- Mentoring Program Co-coordinator, School of Accounting
- Member, School of Accounting Learning and Teaching Committee
- Member, ASB Experimental Lab User Group Member, Lecturer interview panel for the School of Engineering

**Balatbat M**
- Director, Centre for Energy and Environmental Markets (CEEM)
- Research Associate, Institute of Global Finance (IGF)
- Member, Selection Committee for Lecturer, School of Civil and Environmental Engineering
- Panelist, Future Energy Conference

**Baxter J**
- Member, School of Accounting Postgraduate Research Committee

**Boedker C**
- Mentoring Program Co-ordinator, School of Accounting

**Burfitt B**
- Academic Advisor, UNSW Corporate Strategy Case Group (CSCG)
- Faculty advisor, Queens School of Business Intercollegiate Business Competition, Canada, Maastricht University Business Case Competition, Netherlands; New Zealand International Case Competition, Queenstown; Asian Business Case Competition, Nanyang Technological University Singapore, and our own co-hosted competition the inaugural Australian Undergraduate Business Case Competition, Queensland University of Technology, Brisbane; and Judge, UNSW Business Case Competition Interviewer of Candidates for the Accounting Co-op Program Speaker, ASB Community Forum, UNSW Indigenous Winter School

**Carson E**
- Faculty Working Party on Academic Promotion
- Faculty Academic Women Project Leader
- Member, Faculty Business Strategy
- Member, Head of School Advisory Committee
- Member, School of Accounting Recruitment Committee
- Member, University Promotions Committee (Associate Professor)

**Chang L**
- Member, School of Accounting Postgraduate Research Committee

**Cheng M**
- Associate Head of School
- Member Research Committee, School of Accounting
- Student Ethics Officer, School of Accounting
- Member, ASB Experimental Lab Committee
Playing a role in the life of the university

**Chong KM**
Representative, UNSW Australia Business School Pre-Business Program for Indigenous Australians
Chairman, Teaching & Learning Committee, School of Accounting
Convenor, UNSW Australia Community of Practice (CoP) for Flipped Classrooms
Member of the UNSW Australia Business School Assurance of Learning (AOL) Subcommittee
Member, UNSW Business School 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**
B-Com Coordinator

**Clarke K**
Represent the School of Accounting at AGSM meetings

**Clout V**
Member, Teaching and Learning Committee, School of Accounting

**Coulton J**
Committee member; Australian Undergraduate Business Case Competition
Faculty Adviser; UNSW Australia Business School international business case competition teams
Judge, LEK Case Competition
Judge, CSCG Boardroom Pitch competition

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

**Green W**
Mentor, UNSW Australia Academic Women in Leadership Program
Mentor, UNSW Australia Early Career Research Program

**Harding N**
Representative – Faculty Grants Assessment Committee

**Humphreys K**
Committee Member, Teaching and Learning Committee; School of Accounting
Member, Selection committee for UNSW Business School

**Jackson A**
Discussant, National Honours Colloquium

**Knapp J**
Study Abroad Enquiries, Advanced Standing and Cross-Institutional Enquiries Officer
Liaison officer, UNSW Foundation Studies

**Lim Y**
Speaker, UNSW Australia Business School Welcome Day
Member, 1st year Coordinators Group, UNSW Australia Business School

**Mayorga D**
Program Co-ordinator, Accounting & Business Management Co-op Program
Member, Teaching & Learning Committee, School of Accounting
Playing a role in the life of the university

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, Business School Postgraduate Coursework Education Committee
Member, Business School Standing Committee

Monroe G
Member Head of School Advisory Committee
Chair ASB Human Research Ethics Committee
Member, UNSW ASB Experimental Lab Management Committee

Morris R
Member, Human Research Ethics Committee
Member of “Lecturers’ Expectations” Panel, UNSW International Step-Up Programme

Roebuck P
Head, School of Accounting
Chair, Head of School Professional Committee
Grievance Officer, School of Accounting
Member, Business School Standing Committee
Member, Business School Program Director Committee
Member, UNSW Australia Academic Board
Member, UNSW Australia Working Party on Development of New Policy on Student Misconduct

Sidhu B
Member, School of Accounting Advisory Committee
Editor in Chief, Australian Journal of Management
Mentor and Advisor: Women in Leadership Program
Member, MCom Review Committee
Associate Director, Centre for Accounting and Assurance Research
Member, ASB Research Committee
Playing a role in the life of the university

Simnett R  
Academic Director, Centre for Social Impact (from 1 April 2014)  
Associate Dean Research, UNSW Business School (until 1 April 2014)  
Associate Director, Centre for Accounting and Assurance Research  
Chair, Asia-Pacific ubiquitous Healthcare Research Centre Management Board (until 1 April 2014)  
Member, ASB Lab Management Committee (until 1 April 2014)  
Chair, Australian Institute of Population Aging Research Management Board (until 1 April 2014)  
Member, UNSW Business School Research Committee (until 1 April 2014)  
Member, UNSW Business School Strategic Management Team (until 1 April 2014)  
Chair, Centre for Energy and Environmental Markets Managing Board (until 1 April 2014)  
Member, Centre for International Finance and Regulation Advisory Council (until 1 April 2014)  
Member, ARC Centre of Excellence in Population Aging Research Management Board (until 1 April 2014)  
Member, Head of School Advisory Committee  
Chair, Institute of Global Finance Steering Committee (until 1 April 2014)  
Chair, Industrial Relations Research Centre Management Committee (until 1 April 2014)  
Chair, Korea Research Institute Management Committee (until 1 April 2014)  
Member, UNSW Committee on Research (until 1 April 2014)  
Director, Centre for International Finance and Regulation Board (until 1 April 2014)  
Alternative Director, Capital Markets Co-operative Research Centre (until 1 April 2014)

Trotman K  
Director, Centre for Accounting and Assurance Research  
Director, UNSW Professional Superannuation Board  
Member, Head of School Advisory Committee  
Member, University Promotions Committee (Professor)  
Dean Selection Committee  
Chair, ASB Lab Management Committee  
AGSM, Director of Studies Group

Wong L  
Coordinator for Peer Assisted Study Sessions (PASS) in Accounting
Members of the School of Accounting undertake many positions within the profession and community

Balatbat M
Honorary Auditor, AIESEC UNSW Australia Chapter
Member of Finance Committee, Maroubra Bay Parish
Assessor, Australian Research Council (ARC) – Discovery Projects Joint

Bentley Goode K
Organized Deloitte Partner & Director Panel (Different Career Options that Emerge from Being an Auditor) for Undergraduate Auditing Classes (2013-2014)
Organized and facilitated auditing research meeting between UNSW Australia auditing faculty and Deloitte senior partners (2014)

Boedker C
Presentations to the Executive Teams and Board of Directors at the South Australian Government Department for Manufacturing, Innovation, Trade, Resources and Energy, “High Performing Workplaces in the South Australian Public Sector”, February 2014
SKY Business News, 13 minute broadcast on Workplace Productivity, 31 October 2014
Research Adviser, Society for Knowledge Economics

Buckmaster N
Board Member, Institute of Certified Management Accountants

Carson E
Chair, Auditing and Assurance Special Interest Group, AFAANZ
Member, Chartered Accountants Australia and New Zealand, Higher Education Committee
Member, Ravenswood School for Girls Finance Committee
Examiner, PhD thesis, University of Technology Sydney
Examiner, PhD thesis, Australian National University
ARC Discovery Grants Assessor

Cheng M
Director, AFAANZ
Co-Liaison Officer, CPA Australia
Grant Selection Committee Chair, and Panel member, CIMA Australasian Centre of Excellence
Committee Chair, AAA Management Accounting Outstanding Dissertation Award
ARC Linkage Grant and Discovery Grant Assessor
Member, GMARS Scientific Committee
Liaison Officer, Chartered Accountants Australia and New Zealand

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

Chung D
Executive committee member – Accounting Standards Special Interest Group, AFAANZ

Free C
Organizing Committee, Global Management Accounting Research Symposium (GMARS)
Professional and community relations

Green W  Presenter at Seminar on Audit Quality and Sustainability of the Profession, Aalto Australian Research Council - Assessor
Peer Review Committee for the University of Bologna evaluation of the strengths in research and teaching quality

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

Humphreys K  Keynote Speaker, Inaugural Queen’s School of Business MSc/PhD Research Student Consortium (Canada)
Keynote Speaker, CPA-Queen’s Centre for Governance Seventh Annual Breakfast Meeting for Chartered Professional Accountants (Canada)
Joint Organizer, GMARS Emerging Scholars Forum

Jackson A  AFAANZ Board Member
Technical Committee, AFAANZ Annual Conference

Jidin R  Assistant Treasurer, Darul IMAAN Masjid, Arncliffe

Kang H  UNSW Australia Liaison Officer, CPA Australia
Member, AAA International Accounting Section Committee
Member, Korea Research Institute, KRI@UNSW

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

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

Roebuck P  Chairman, Institute of Internal Auditors’ Australian Academic Review Committee
Member, Chartered Accountants Australia and New Zealand Research Committee
Pro-bono auditor of Post-Polio Network and Post Australia Polio Inc.

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

Simnett R  Member, Audit and Assurance Module Panel for CPA Australia
Member, International Integrated Reporting Committee Working Group
Member, International Integrated Reporting Committee Technical Task Force
Member, International Integrated Reporting Committee Assurance Task Force
Resident Faculty, AFAANZ Doctoral Consortiums
Scientific Director, Coordinating Committee, International Symposium on Audit Research

Strong P  Director and Treasurer of Pyrmont Community Bank, Pyrmont
Member of St Thomas Moore Parish Finance Advisory Board
Member of the Great Irish Famine Commemoration Committee

Tronnes P  Treasurer UNSW Australia Judo Club

Trotman K  Member, Audit and Assurance Module Panel for CPA Australia
Membership Committee of the Academy of Social Sciences in Australia
ARC Assessor
Chair, Accounting Panel, Australian Business Deans Council Journal Quality List
Co-Chair Scientific Committee, International Symposium on Audit Research
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 Business School at UNSW Australia.

<table>
<thead>
<tr>
<th></th>
<th>UAI / ATAR (Australian Tertiary Admissions Rank)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>96.00</td>
</tr>
<tr>
<td>2011</td>
<td>96.70</td>
</tr>
<tr>
<td>2012</td>
<td>96.30</td>
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<tr>
<td>2013</td>
<td>96.30</td>
</tr>
<tr>
<td>2014</td>
<td>96.30</td>
</tr>
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</table>

Student graduations

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

<table>
<thead>
<tr>
<th></th>
<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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</thead>
<tbody>
<tr>
<td>2010</td>
<td>717</td>
<td>12</td>
<td>51</td>
<td>177</td>
<td>123</td>
<td>5</td>
<td>5</td>
<td>1090</td>
</tr>
<tr>
<td>2011</td>
<td>720</td>
<td>9</td>
<td>50</td>
<td>254</td>
<td>135</td>
<td>2</td>
<td>3</td>
<td>1173</td>
</tr>
<tr>
<td>2012</td>
<td>769</td>
<td>5</td>
<td>42</td>
<td>181</td>
<td>82</td>
<td>1</td>
<td>2</td>
<td>1082</td>
</tr>
<tr>
<td>2013</td>
<td>613</td>
<td>4</td>
<td>43</td>
<td>116</td>
<td>52</td>
<td>1</td>
<td>2</td>
<td>831</td>
</tr>
<tr>
<td>2014</td>
<td>662</td>
<td>5</td>
<td>39</td>
<td>165</td>
<td>69</td>
<td>-</td>
<td>5</td>
<td>945</td>
</tr>
</tbody>
</table>

Staffing* as at 31 December

<table>
<thead>
<tr>
<th>Academic Staff Profile</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professors</td>
<td>4.5</td>
<td>4</td>
<td>3.9</td>
<td>4.5</td>
<td>6.5</td>
</tr>
<tr>
<td>Associate Professors</td>
<td>7.45</td>
<td>7.5</td>
<td>8.45</td>
<td>7.45</td>
<td>5</td>
</tr>
<tr>
<td>Senior Lecturers</td>
<td>8</td>
<td>13</td>
<td>13</td>
<td>16</td>
<td>17</td>
</tr>
<tr>
<td>Lecturers</td>
<td>20.1</td>
<td>19</td>
<td>18</td>
<td>16</td>
<td>14</td>
</tr>
<tr>
<td>Associate Lecturers</td>
<td>3.5</td>
<td>2.5</td>
<td>2.5</td>
<td>.5</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>43.55</td>
<td>46</td>
<td>45.85</td>
<td>44.45</td>
<td>42.5</td>
</tr>
</tbody>
</table>

* excludes other academic and casual staff
Statistical highlights

Staffing

<table>
<thead>
<tr>
<th>Administrative and Support Staff</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manager</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Clerical</td>
<td>3.2</td>
<td>3.4</td>
<td>3.4</td>
<td>3.4</td>
<td>4</td>
</tr>
<tr>
<td>Total</td>
<td>4.2</td>
<td>4.4</td>
<td>4.4</td>
<td>4.4</td>
<td>5</td>
</tr>
</tbody>
</table>

Students / staff ratios (includes part-time and casual staff)

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Load Taught</th>
<th>F/T Equivalent Excludes Non-Teaching Staff</th>
<th>Casual/P/T</th>
<th>Students/Staff Ratio</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010</td>
<td>1676.14</td>
<td>42.85</td>
<td>8.09</td>
<td>31.20</td>
</tr>
<tr>
<td>2011</td>
<td>1530.28</td>
<td>45.00</td>
<td>10*</td>
<td>27.80</td>
</tr>
<tr>
<td>2012</td>
<td>1432.64</td>
<td>46.00</td>
<td>7.76</td>
<td>26.65</td>
</tr>
<tr>
<td>2013</td>
<td>1425.31</td>
<td>46.25</td>
<td>7.00*</td>
<td>26.77</td>
</tr>
<tr>
<td>2014</td>
<td>1456.81</td>
<td>44.55</td>
<td>7.87</td>
<td>27.79</td>
</tr>
</tbody>
</table>

* Estimate
Annual Review 2014

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W  www.business.unsw.edu.au/about/schools/accounting

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