Annual Review 2016
School of Accounting

UNSW Business School
UNSW Sydney

www.accounting.unsw.edu.au
# Contents

## Table of Contents

Mission and Objectives  
1-2  
The Year in Review  
3-5  
Staff  
6-33  
- Academic  
- Administration  
- Academic Visitors  
Teaching  
34-35  
- Undergraduate Teaching Program  
- Peer Assistance Support Scheme  
- Co-op Program  
- Scholarships and Student Prizes  
- Honours Program  
- UNSW Business School Pre-Business Program for Indigenous Australians  
- Australian Undergraduate Business Case Competition  
- Postgraduate Coursework Programs  
- MPhil and PhD Programs  
Research Seminars  
45  
Conference Hosted by School of Accounting  
- Bill Birkett Memorial Lecture  
Research  
47-50  
- Theses  
- Grants and Awards  
- Publications  
Editorial Board Membership  
64-65  
Reviewers for Journals  
66-70  
Playing a Role in the Life of the University  
71-73  
Professional and Community Relations  
74-76  
Statistical Highlights  
77-78
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 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 Australia 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 introduced an alumni mentoring program, the Career Accelerator, for accounting students. This program is now 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 2016 include Campbell Arnotts, Deloitte Australia, Coca-Cola Amatil Ltd, Macquarie Group Limited, 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 University, 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 Auckland, New Zealand; The University of Texas, USA; University of Alabama, USA; University of Alberta, Canada; University of Central Florida, USA; University of Notre Dame, USA; University of Wisconsin, USA.

We will continue to enhance the relationships we have with the major accounting firms, regulators and standard-setters, 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.
2016 has been a year of many achievements and successes, as we continue our journey towards UNSW 2025. Our QS ranking (Accounting and Finance) continues to be strong (13th in the world; 2nd in Australia); in Research, we remain the leading university by the International Accounting Research Ranking, being 1st in Auditing, 9th in Management Accounting, and 5th overall (there is no other Australian university in the top 40 in Accounting research overall). A notable research success story is Kerry Humphreys, who received the Faculty 2016 Non-Professorial Research Achievement Award.

In Education, our commitment to enhancing student's learning experience is reflected in an average student satisfaction rating of 96%. As always, we look for opportunities to introduce new career relevant course offering to our students. In 2016, we entered into a collaborative agreement with KPMG and Deakin University to deliver an Australia-first training course on the Integrated Reporting Framework. Special mentions and warm congratulations go to Roger Simnett who received the Outstanding Auditing Educator Award in the American Accounting Association Audit Section, and Diane Mayorga who received the Business School Award for a Program that Enhances Learning.

The School is also committed to engaging with the business communities. Last year, we hosted a number of thought leadership events involving standard setters and members of the profession (e.g., Big4), including the inaugural AASB (Australian Accounting Standard Board) Research Forum, and the AUASB (Australian Audit and Assurance Board) Audit Quality Roundtable. As in previous years, the School also partnered with CPA Australia to present the Bill Birkett Memorial Lecture as part of the CPA Australia Annual Congress.

During the year, we farewell Colin Withers – our longest serving School Manager, who has retired after making brilliant contributions to the School for over 20 years. We wish Colin the very best for the next chapter of his life. We also warmly welcome our new School Manager, Gemma Thompson, to our School.

Finally, I wish to express my sincere thanks to everyone in the School of Accounting, whose dedication, collegiality and relentless pursuit of excellence have made 2016 such a successful year!
The year in review

Awards

- **Professor Roger Simnett** Outstanding Auditing Educator Award in the AAA Audit Section Meeting for his long-standing contribution to standard setting in Australia and internationally, commitment to auditing education.

- **Yi Fu, Professor Elizabeth Carson, and Professor Roger Simnett** The Best Paper Award in *Managerial Auditing Journal*, for their paper entitled: “Transparency report disclosure by Australian audit firms and opportunities for research”

- **Associate Professor Kerry Humphreys** Awarded 2016 Non-Professorial Research Achievement Award by the UNSW Business School.

- **Dr Diane Mayorga** The Business School Award for a Program that Enhances Learning, for her outstanding work on the Accounting Co-Op Program

- **Dr Jonathan Yuen** for the Commendation (Runner-up) for the Excellence in Tutoring Award, for his excellent teaching performance.

- **Associate Professor Paul Andon, Professor Clinton Free** (and **Benjamin Scard**) The Best Paper Award in *Accounting Research Journal*, for their paper entitled: “Pathways to accountant fraud: Australian evidence and analysis”

- Congrats to **Dr Kevin Li** and **Dr Shan Zhou** (supervised by **Professor Roger** and **Associate Professor Wendy Green**) who received Highly Commended certificates for the 2015 AFAANZ Best PhD Award.

- **Professor Baljit Sidhu** *Peter Brownell Manuscript Award*, for the paper entitled “Planetary boundaries: implications for asset impairment”; AFAANZ 2016

Achievements

- **Professor Roger Simnett** named Chair of the Australian Auditing and Assurance Standards Board

- **Dr Kathleen Bentley-Goode** acknowledged for her service as an outstanding review of Auditing: A Journal of Practice and Theory at the AAA Audit Section Meeting

- **Associate Professor Kerry Humphreys** appointed as the Bizlab Director for the UNSW Business School

- Congrats to the winners of AFAANZ grants: **Dr Jeff Coulton** and **Dr Kevin Clarke** for their project: “Is there a role for the accounting profession in the adoption of SROI in not-for-profit organisations?”, and **Dr Youngdeok Lim** (with **Dr Jiyeon Lee**) for their project “Customer satisfaction and management earnings forecasts”. Not only did they are successful in getting the increasingly competitive AFAANZ grants, but they also get a relatively larger amount which is indicative of the quality of their applications.

- **Associate Professor Jane Baxter** appointed Editor-in-Chief of the Australian Journal of Management (AJM).

Major Research Grant

- **Scientia Professor Roger Simnett** received an **ARC Discovery Grant** titled *Extended reporting and assurance for not-for-profit organisations* in FoR code 1501: $265,000 from 2016-2018

- **Associate Professor Paul Andon** and **Professor Clinton Free** received a 2016 Linkage Silverstar award for their project *Building fraud-resilient organisations*, $20,000 2016.
The year in review

Roles and Responsibilities in the School of Accounting
2016

Head of School
Executive Assistant to Head of School
Manager
Administration Officer
Administration Officer
Admin/Reception
Undergraduate Co-ordinator
PASS Co-ordinator
Advanced standing / Studies Abroad
Foundation Studies
Honours Co-Ordinator
MPA/MCom/MFinA/ MAcc BIT Co-ordinator
Research student Co-ordinator
Student Ethics / Plagiarism officer
Grievance Officer
CPA Australia Representative
Chartered Accountant ANZ Representative
Director, Centre for Accounting & Assurance Services
AGSM Liaison Officer
Media and External Relations Officer

Prof Mandy Cheng
Yelda Saydam
Gemma Thompson
Kathy Songsermmongkol
Lisa Lifman
Paula Aldwell
A/Prof Noel Harding
Dr Leon Wong
Dr Per Tronnes
Dr Per Tronnes
Dr Andrew Jackson
A/Prof Malcolm Miller
A/Prof Jane Baxter
Dr Yee Phua
Dr Maria Balatbat
Dr Helen Kang
Dr Kar-Ming Chong
Prof Ken Trotman
Dr Kevin Clarke
Dr Jeff Coulton

Staff updates

Appointments:
Professor Mandy Cheng Head of School of Accounting
Dr Kevin Li Lecturer
Dr Conor Clune Lecturer
Gemma Thompson School Manager

Promotion:
Dr Kerry Humphreys Associate Professor

Resignations:
Dr Wen He
Dr Radzi Jidin

Retirement:
Colin Withers
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 joined the school in 1998. Prior to joining UNSW Business School, Mandy worked as an accountant with BHP. She was appointed Head, School of Accounting, in July 2015. 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), member of the Editorial Board of Management Accounting Research (current), and Associate Editor of Behavioral Research in Accounting (2011-2013). She has been a Director of AFAANZ (Accounting and Finance Association of Australia and New Zealand) from 2011 to 2015, and is currently 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 Australia, Michigan State University and Copenhagen Business School. She teaches a range of undergraduate and postgraduate management accounting courses.
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. He is currently the Director of the Full-Time MBA program at the AGSM. 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 fraud and white-collar crime as well as management control systems. Dr Free has published widely in international journals including Accounting, Organizations and Society, Journal of Business Ethics and Contemporary Accounting Research. He has presented at, as well as organized, a variety of international conferences and sits on several editorial boards including Contemporary Accounting Research, Accounting, Organizations and Society and Accounting, Auditing and Accountability Journal. Dr Free has consulted to a variety of organisations in both the private and public sectors and has been involved with executive education for over a decade. His clients include 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 Australia, Dr Free held academic positions at Oxford University (UK) and Queen’s University (Canada) as well as working at PriceWaterhouseCoopers and Allens Arthur Robinson.

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 Editor of Accounting and Finance and Auditing: A Journal of Practice and Theory, and is also on the editorial board of several journals, such as Auditing: A Journal of Practice and Theory, Accounting Horizons, 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 Abacus, Accounting and 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 is currently on the Board of the Accounting and Finance Association of Australia and New Zealand, and serves on the Academic Advisory Panel to the Australian Accounting Standards Board. Baljit has held appointments at several leading universities in Australia and New Zealand and visited at Rice and Stanford Universities, the Universities of Michigan and Rochester, the London School of Economics and the London Business School. Baljit 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.

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 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 a leading academic in auditing 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 Accounting and Contemporary Accounting Research. In 2015 he received the Accounting and Finance Association of Australia and New Zealand (AFAANZ) award for Outstanding Contribution to Accounting and Finance Research Literature, while in 2016 he received the Outstanding Auditing Educator Award from the American Accounting Association. He has recently been appointed as editor of The Accounting Review and is also currently serving on the editorial boards of several journals, including the main three specialist auditing journals: Auditing: A Journal of Practice and Theory, International Journal of Auditing and Managerial Auditing Journal. 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 from 2002-2005. He has recently been appointed as Chair of the Australian Auditing and Assurance Standards Board, a position he will take up from 1 April 2017. Recent Board appointments include: 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 was recently appointed as a PLuS Alliance Fellow and is also a Fellow of the Academy of the Social Sciences in Australia.
Professors

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, and 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 and Theory from 2008-2011 and is presently an editor of Accounting, Organizations and Society. He held an ARC Professorial Fellow Grant 2011-16. In 2011 he was inducted into the Australian Accounting Hall of Fame.
Academic staff

Associate Professors

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 the commission of workplace 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 Australia, 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.

Paul Andon
BCom(Hons)
MCom(Hons)
PhD UNSW (2009)
FCA

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, Fozetel, 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.

Christina Boedker
BA (Hons) London Metropolitan University, MCom UNSW, MBA MGSM PhD UNSW (2008)
Academic staff

Associate Professors

Jane Baxter rejoined the School of Accounting in 2006, having worked previously at the University of Sydney. Jane’s main research interest is understanding and theorizing 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, Journal of Management Studies, 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.

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 and integrated reporting was supported by Australian Research Council (ARC) Linkage Grants with the two linkage partners being the Chartered Accountants Australia and New Zealand and CPA Australia.
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 Sydney, Noel has held academic positions at Macquarie University, The University of Wisconsin – Madison, Fudan University, and The Shanghai University of Finance and Economics. Noel has held various positions at the American Accounting Association and the Accounting and Finance Association of Australia and New Zealand. 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 issues relating to professional scepticism, cross firm variation in audit practices and the impact of regulation on auditor judgments.

Kerry Humphreys researches, teaches and supervises research students in strategic management accounting and behavioral accounting. Her research examines managers’ use of strategic performance information for various business decision making purposes, including performance evaluation, risk management, strategy evaluation and dynamic decision making. Kerry’s PhD research received the American Accounting Association’s Accounting, Organizations and Behavior Outstanding Dissertation Award, and her work has been published in leading academic journals including The Accounting Review, Accounting, Organizations and Society and the Journal of Management Accounting Research. Her research is supported by the Chartered Institute of Management Accountants (CIMA) and the Accounting and Finance Association of Australia and New Zealand (AFAANZ). She has received university and national teaching awards for her curricula development and teaching, including an Australian Learning and Teaching Council (ALTC) Citation for Outstanding Contributions to Student Learning, UNSW Vice-Chancellor’s Award for Teaching Excellence and being named Pearson Education Accounting/Finance Lecturer of the Year. Kerry is a Chartered Accountant (CA) and, prior to joining UNSW Australia worked with IBM Global Business Services and PricewaterhouseCoopers (PwC).
**Malcolm Miller** is an Associate Professor who is interested in issues relating to accounting standards, the regulation of financial reporting, international accounting, and accounting education. In 2003 Malcolm was presented with the Outstanding Contribution to Practice Award of the Accounting and Finance Association of Australia and New Zealand (AFAANZ). For three years (2000-2002) he was a Vice-President of the International Association for Accounting Education and Research (IAAER). He was a member of the Consultative Group to the Australian Accounting Standards Board from 1998 to 2003. He was a member of the Australian Accounting Standards Board for four years to 31 March 1995. He was a member of the Public Sector Accounting Standards Board for three years (1987-1989). In 1995 he was a Visiting Scholar at the University of Reading and in 1977-78 and 1983 he was a Visiting Associate Professor at New York University. He held a senior position in the Sydney office of KPMG prior to joining the University in 1971. He is currently an Associate Head of School and Program Director of the Master of Professional Accounting.

**Richard Morris** has research interests in financial accounting, international accounting, and accounting history. They include fair value accounting and the Global Financial Crisis, compliance with and impact of IFRS in Australia and the EU, international harmonisation of financial reporting, the determinants of financial transparency in Asian countries, and the evolution of financial reporting in Britain and Australia during the 19th century. Richard and Sid Gray (University of Sydney) have won prestigious ARC Discovery Grants for their research in international accounting. Richard's work has appeared in international refereed journals, professional journals, monographs and book chapters. He teaches financial accounting at undergraduate and postgraduate levels. He has extensive experience teaching 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 serves on the Faculty’s Human Research Ethics Advisory Panel. Prior to joining the School, Richard worked in the auditing section of PricewaterhouseCoopers, Sydney.
Nicole Ang teaches introductory and management accounting. Her current research interests are in 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. 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, integrated reporting, 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.
Academic staff

Senior Lecturers

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.

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.

Linda Chang
BA USP
MCom (Hons) UNSW
PhD UNSW (2012)

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

Senior Lecturers

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 Dean’s Citation for Outstanding Service Award, 2013 Pearson AFAANZ Accounting/Finance Educator of the Year Award, 2013 UNSW Australia Vice-Chancellor Award for Teaching Excellence, and 2014 Citation for Outstanding Contribution to Student Learning from the Office for Learning and 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.

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. She is the School Student Liaison Officer. From August-November 2016, Demi was seconded to the International Public Sector Accounting Standard Board, Toronto, Canada.

Kevin Clarke

Kevin Clarke was appointed a fellow of the Australian Graduate School of Management at the beginning of 2016 and as a result, is currently on permanent secondment to the AGSM. Kevin’s primary research interest is in accounting and the role of the accounting profession in society, particularly with regard its involvement with the not-for-profit sector within Australia. Kevin teaches both financial and management accounting in the full-time MBA and part-time EMBA programs.
Senior Lecturers

Jeff Coulton
BEC (Hons) LLB Syd,
PhD UNSW (2005)
Solicitor of the
Supreme Court of
NSW

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 primarily include the association between financial statement information and capital markets. Most recently he has collaborated with NASA’s Jet Propulsion Laboratory in examining the technical and economic feasibility of mining on Mars. 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
BA Institute of
International Relations,
China, MBA
Lancaster, PhD NUS
(2007)

Wen He is a senior lecturer who joined the School in 2007 after he obtained a PhD degree from National University of Singapore. At UNSW Australia Wen taught both undergraduate and postgraduate courses in Business Analysis and Valuation. Wen has published in leading academic journals such as Contemporary Accounting Research, ABACUS, Accounting and Finance, and Journal of Financial and Quantitative Analysis. His research interests are investor behaviour and international financial markets.
Senior Lecturers

Andrew Jackson is a senior lecturer in the School. Andrew teaches postgraduate financial accounting. Prior to his appointment at UNSW Australia, 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. He is also an Editor at Accounting & Finance and Associate Editor at ABACUS.

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 European Accounting Review, 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.
Senior Lecturers

**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, shareholder activism, mandatory audit firm rotation policy, capital gains tax, tax avoidance and supply chain risk management. He has published articles in leading academic journals including *Contemporary Accounting Research, Auditing: A Journal of Practice and Theory, Journal of Banking and Finance, Australian Tax Forum, 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. He has supervised research students in the BCom (Hons), MPhil and PhD programs.

**Diane Mayorga** teaches corporate accounting and regulation to undergraduate and postgraduate students. Prior to joining the school, Diane was the CFO of a SME in the telecommunications industry. Diane has also worked with a Big 4 Chartered Accounting firm in Audit and Assurance Services, in Internal Audit in the hospitality industry, in audit and assurance services in the Public Sector and as Financial Controller for a non-profit entity. Diane's research interest focuses on understanding the judgment and decision making processes of preparers, users, and financial intermediaries of accounting information, and how institutional and environmental features influence their judgments and decisions.

Youngdeok Lim  
BA (Econ) SNU, MS  
PhD KAIST (2009), CFA, CA, CPA, (USA)  
FRM

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

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

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 and 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 and a forthcoming article in Auditing: A Journal of Practice & Theory 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. (Maternity Leave 2016)

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.
Brian Burfitt joined the school in 2006 having previously lectured at University of Sydney. Brian has worked for more than 11 years in a FMCG manufacturing multinational, Unilever. 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 (OCOG) where he spent several 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.

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, and extractive industries. She has presented working papers both domestically and internationally at conferences. Her research has been published in leading academic journals.

Sarowar Hossain joined the School as a Lecturer in 2010. He was previously at ANU and the University of Dhaka, Bangladesh. Dr Hossain's teaching interests include Financial Accounting, Corporate Accounting, and Issues in Financial Reporting and Analysis for both undergraduate and postgraduate levels. His area of interest in research is auditor independence, audit quality, corporate interlocking etc. He has published articles in journals such as Auditing: A Journal of Practice and Theory, Accounting and Finance, Australian Journal of Corporate Law, International Journal of Auditing and Australian Accounting Review.
**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 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 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. *(Maternity Leave 2016)*

Sarah Kim  
BBA, Yonsei U, South Korea  
MPProfAcc  
PhD UNSW (2010)  
CPA

**Jeffrey Knapp** has been with the School since 2007. Jeffrey's background is in income tax (Coopers and 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 2010-2015, Jeffrey has publicly exposed omissions and irregularities in the financial reporting practices of large private Australian companies and contributed to the Senate Inquiries of liquidators and administrators, the Australian Securities and Investments Commission and corporate tax avoidance.

Jeffrey Knapp  
BEC (Hons) Macq  
MPhil UNSW (2011)  
CA
Kevin Li  
Kevin Li is a lecturer at the school. His research area includes capital market research, stock price discovery surrounding earnings announcements, securities regulation and other related empirical accounting and finance research. He presented his work at several reputable international accounting conferences. Kevin teaches financial accounting for undergraduate students. Before joining the school, he worked as an auditor at PricewaterhouseCoopers. He is a member of the Chinese Institute of Certified Public Accountant (CICPA) and the Association of Chartered Certified Accountant (ACCA).

Radzi Jidin  
joined the School in 2009. Prior to joining UNSW Australia, Radzi taught financial accounting and auditing at the Australian National University, Canberra. His research interests include judgment and decision making in auditing and financial accounting.
Lecturers

**Patricia (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 completed her Graduate Certificate in University Learning and Teaching in 2010 specializing in large class teaching, 1st year introductory financial and management accounting. Trish has also been innovative in learning and teaching design of E-Business strategy and processes to final year undergraduates and post-graduate students in the flipped classroom environment. Her research interests are in integrated reporting; sustainability reporting; global governance; management accounting practices and accounting education. Trish completed her PhD in 2014 at UNSW entitled “Integrated reporting in Australia: a study of key interests and effects”. Prior to her academic career, Trish worked for nearly 25 years in the corporate sector 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, the Chairperson of the Great Irish Famine Commemoration Committee (GIFCC), a member of the Australian Institute of Company Directors (AICD) and a certified practicing accountant (CPA).

**Stuart D. 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 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's research interests are in the disciplines of auditing and assurances as well as corporate disclosure. His research focus to date has been on economics of auditing and factors affecting audit quality and voluntary disclosure practices. Per's research has been included in refereed conference proceedings both in Australia and internationally. Per's research has been supported by an ACCA/IAAER/IAASB research grant.

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.
Before joining UNSW Australia, Peter Roebuck was a Senior Audit Manager with Deloitte. He worked both in Australia and the USA. Peter was Head of the School of Accounting from 2010 to 2015 and has lectured extensively in both the undergraduate and postgraduate courses. He 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 was a member of the Research Committee until his retirement. 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 organization.
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 and Young Singapore. From 2005 to 2007, she taught Management Accounting at the University of Sydney. At UNSW Australia, Rina teaches Management Accounting at the masters’ level.

Fiona Foster is a Chartered Accountant with over 20 years’ experience in the areas of Auditing, Accounting, Consultancy and Education. She commenced her career with Price Waterhouse in the Audit and Assurance division where she obtained her professional qualifications. For the past 16 years, Fiona has been lecturing at both a Postgraduate and Undergraduate level at Macquarie University, specialising in Auditing and Corporate Accounting, and has also been lecturing in Postgraduate Auditing at The University of New South Wales. She has also taught Undergraduate Auditing at The University of Sydney and been involved with the Chartered Accountants’ Program.
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 25 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 25 years’ experience in the industry. Ed has extensive Banking background and has worked for Merrill Lynch in the City of London for several years and for Prudential Fund Managers in Sydney. He has also spent the last 10 years working for the BSI Group which is based in Martin Place in Sydney. The Group creates total revenue of over $30m per year. He creates custom made training courses which focus on Communications, Leadership and Business Development to a wide range of clients across Australia including Law Firms, Accounting Firms, Banks and a wide range Government Departments. (Eg The NSW Treasury).

Allan Keith (a Chartered Accountant) has over 35 years’ experience with a mix of chartered and commercial roles. His commercial experience includes large public companies (Ampol/Caltex), government event management organisations (SOCOG), through to smaller privately run business. Allan currently provides board level advice to several organisations on financial and management reporting and financial system implementation/utilisation, and how these key aspects of the business can be used as a support mechanism of the organisation’s strategic intent. In addition to teaching at undergraduate and post-graduate level at university, has also been involved in the development of material for the CA program for the Institute of Chartered Accountants for more than 23 years.

Emma McDaid joined the School in 2015. She teaches the Introduction to Financial Literacy course on the Business Schools Masters of Commerce program. Emma comes to academia having worked in chartered accounting positions in Ireland, the U.S, the South Pacific and Australia for over 10 years. After training with PwC Dublin, she has held mostly senior finance positions in online travel organizations and global recruitment. Her research examines accountability and trust relations between members of the public and organisations of the Sharing Economy. Specifically, she investigates the design and use of online ranking mechanisms as indicators of quality and transparency for decision-making.

Kate Morgan joined the school in March 2016 as a sessional lecturer. Prior to this appointment, Kate had extensive experience in project and management roles in several large multinational companies within the insurance, consulting and FMCG industries. More recently Kate had contributed to the latest version of a Financial Accounting textbook by updating and reviewing the content of the textbook and the supporting materials.

At UNSW, Kate teaches Financial Accounting at the postgraduate level.
Robert Morley lectures in undergraduate 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 holds a Master’s Degree in Architecture from The University of Sydney, where he is currently researching the tension between the economic imperatives and architectural aesthetics of building design. Robert 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.

Buck Samrai teaches Business Analysis and Valuation to postgraduate students. His areas of specialization in accounting include Valuations, Management Accounting, Due Diligence Projects, Company Integrations and Corporate Governance. He is a qualified CPA with extensive experience in Private, Public and Professional Service sectors, having over 40 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 and Financial Literacy in the post-graduate program. He has 30 years of business experience, having spent a decade in public practice as a chartered accountant, followed by 20 years in various financial, commercial and strategic roles in public companies, mostly in the energy and telecommunications industries. Shaun also teaches negotiation skills in the School of Management and the MBA program at AGSM. He obtained his undergraduate and both his Master’s degrees at UNSW Australia and he remains a member of Chartered Accountants Australia and New Zealand.
Minnie Singh-Murphy joined the School in March 2015 as a Casual Lecturer. Minnie is a qualified Chartered Financial Analyst and holds an MBA from Melbourne Business School. Minnie has spent over ten years in roles of increasing responsibility in business valuation, corporate finance and investment banking services. Minnie most recently was a senior manager with Commonwealth Bank in their Institutional Banking and Markets decision support team. Minnie has worked with Deloitte, Ernst and Young in their US and Australian Transaction Advisory Services Business and Actuarial Business Consulting Practices. Minnie started her professional career with Credit Suisse First Boston as an M&A Analyst. From 2002 to 2004, Minnie taught Financial Accounting at the University of Melbourne. At UNSW, Minnie teaches Financial Accounting at the masters’ level.

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.

Kaiwei (Kelly) Wang joined the school in 2003. She teaches Management Accounting at undergraduate levels and Strategic Management Accounting at postgraduate level. Kelly's research interests include the design and the use of strategic performance measurement systems, business strategies, organizational innovations, and dynamic decision making. She is the (UNSW) BizLab Manager since 2016. Prior to the appointment in UNSW, Kelly worked in airlines, travel and property development industries, including six years with Cathay Pacific Airways (overseas) as a senior internal auditor.
David Wright is currently the 'Director, Financial Control and Treasury' 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. 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 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 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 and McKenzie in their Sydney and London offices before joining Qantas Holidays as personal assistant to the General Manager.

Lisa Lifman joined the School in 1987 after working in The School of Textile Technology, UNSW Australia, 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 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.
**Gemma Thompson** joined the School of Accounting July 2016 as School Manager. Gemma has worked in various roles at UNSW for eighteen years, initially in various roles with UNSW Housing, and most recently in the Student Experience and Strategic Projects departments at the Australian Graduate School of Management.

**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** 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 Australia. Before joining the University, he worked at Tooheys Brewery and W.D. and H.O. Wills (Colin retired at the end of June 2016)
Academic Visitors

David Brown (Oct) University of Technology Sydney
Steven Cahan (Apr) The University of Auckland, NZ
Professor Jeffrey Cohen (Apr) Boston College, USA
Professor Ilia Dichev (Nov) Goizueta Business School, USA
Jap Efendi (May) The University of Sydney
Professor Yves Gendron (Jun-Jul) Universite Laval, Canada
Jennifer Grafton (Oct) The University of Melbourne
Professor Vicky Hoffman (Mar) University of Pittsburgh, USA
Jonathan Jona (Aug) The University of Melbourne
Angela Liew (Aug-Oct) The University of Auckland, NZ
Stijn Masschelein (Apr) The University of Western Australia
Professor Jan Mouritsen (Jan-Mar16) Copenhagen Business School, Denmark
Vic Naiker (Jun) Monash University
Professor Nonna Martinov-Bennie (Jan-Jul) Macquarie University
David Smith (Mar) University of Queensland, Australia
Associate Professor Nina Sormunen (Nov15-Jul16) Copenhagen Business School, Denmark
Stephen Taylor (Jul) University of Technology Sydney
Mahbub Zaman (Sep) Queensland University of Technology
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 digital innovations and flipped classrooms to facilitate learning. The School prides itself in having conscientious, enthusiastic and dedicated staff who students find very effective and approachable.

The business community continues to formally recognise the high quality of our programs through high demand for our students when recruiting. UNSW Sydney 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.

Noel Harding
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 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 2016: we ran 10 and 6 hours of PASS consultation times per week, for 1A and 1B, respectively in Session 1 and 8 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 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, several 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

37
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 benefits the School by developing relationships 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 and the UNSW Business School through seminars, meetings and visitation programs.

During 2016 we welcomed Deloitte Australia to the School’s sponsor group. Deloitte Australia is the Australian partnership of Deloitte Touche Tohmatsu. The firm is committed to growth, client service and its people – 600 partners and more than 6000 people located in 14 offices across Australia, plus Papua New Guinea and Timor-Leste. We look forward to working with Deloitte, as well as our other sponsors, during the 2017 academic year and beyond.

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

Co-op program

<table>
<thead>
<tr>
<th>Sponsor</th>
<th>2016</th>
<th>2015</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>American Express</td>
<td></td>
<td></td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Axiom Forensics Pty Limited</td>
<td></td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Baycorp</td>
<td></td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Campbell Arnotts</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coca-Cola Amatil Limited</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Deloitte Australia</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ING Direct</td>
<td></td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Jaguar Land Rover Australia Pty Ltd</td>
<td></td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Johnson &amp; Johnson Medical Division</td>
<td></td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>JP Morgan Chase and Co</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Macquarie Group Limited</td>
<td>2</td>
<td>2</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>NSW Government, Safety, Return to Work and Support Division</td>
<td></td>
<td></td>
<td></td>
<td>1</td>
</tr>
<tr>
<td>NSW Treasury</td>
<td></td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Oneflare Pty Ltd</td>
<td></td>
<td></td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>SingTel Optus Pty Ltd</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>TAL Services Limited</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Westpac Banking Corporation</td>
<td>1</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Places</td>
<td>8</td>
<td>12</td>
<td>10</td>
<td>8</td>
</tr>
<tr>
<td>Companies</td>
<td>7</td>
<td>11</td>
<td>9</td>
<td>7</td>
</tr>
</tbody>
</table>
Teaching – undergraduate

Scholarships and student prizes

**Undergraduate Prizes**
- CPA Australia Prize for Year 1: Aflah TASNIM
- CPA Australia Prize for Year 2: Yuk Toi (Chris) CHAN
- CPA Australia Prize for Year 3: Ellen LAW
- The Financial Management Association of Australia: Sabrina XU
- CANNZ Prize – 1st Year: Jennifer LIU
- CANNZ Prize – 2nd Year: Suneel TEWARI
- CANNZ Prize – 3rd Year: Cindy FENG

**Postgraduate Prizes**
- The CPA Australia Corporate Accounting Prize: Wenjiao XU
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 Australia or elsewhere.

The Honours Program is a stand-alone program that 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.

In the undergraduate program, a second-year course, ACCT2507 Introduction to Accounting Research, has been introduced to expose our best students to the world of accounting research. A mark of at least 80 in ACCT1511 is required to enrol in the program. From the first offering in 2015, a small number of students from this course will enter the fourth-year program in 2017.

The Honours Program has been a source of academic staff in the School. As at 2016, staff within the School who are products of our Honours Program include Professor Elizabeth Carson, Professor Mandy Cheng, Professor Clinton Free, Associate Professor Paul Andon, Associate Professor Wendy Green, Associate Professor Malcolm Miller, Dr Nicole Ang, Dr Kerry Humphreys, Dr Helen Kang, and Dr Per Christen Tronnes.

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.

Unfortunately, 2016 was not a successful year for the Honours program with no students enrolled. Expectations for 2017 are much brighter.

Andrew Jackson
Accounting Honours Co-ordinator
Teaching – undergraduate

UNSW Business School Pre-Business program for indigenous Australians

The School of Accounting participates in the UNSW 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

Australian Undergraduate Business Case Competition (AUBCC)

The Australian Undergraduate Business Case Competition (AUBCC), a joint initiative of the UNSW Business School, the University of Melbourne Faculty of Business and Economics, and the Queensland University of Technology Business School, is an annual international case competition that brings together undergraduate university students from across the world to compete in fast-paced and challenging business case studies. The week-long program provides students with a chance to visit Australia build cross-cultural relationships and tackle real-world business challenges. The competition consists of 16 teams participating in high intensity business case analysis and presentation delivery, culminating in the announcement of a champion team on the final day. The competition was held on the University of Melbourne Faculty of Business and Economics campus in 2016, students were required to develop and deliver innovative solutions and strategies to these problems in various formats under time constraints ranging from 3 to 12 hours. Cases were written especially for the competition and were based on the City of Melbourne, and Coles Supermarkets Australia Pty Ltd. The four finalists were The National University of Singapore, Maastricht University and University of California, Berkeley and the overall champions, Copenhagen Business School.

Brian Burfitt
Postgraduate coursework programs

The School of Accounting offers many subjects in the postgraduate coursework programs of the UNSW Business School. The biggest 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 2016, total enrolment in the MProfAcc and the extended version was 1197 students (up from 932 in 2015). More students were enrolled in the extended 17-unit version (748) than in the program’s standard 13-unit version (419).

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 can progress to the penultimate level for 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 2016 was 513 (up from 473 in 2015). 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 2015 was 18 (down from 48 in 2015). The program is offered in conjunction with the School of Information Systems and Technology 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 2016 the School of Accounting was provided with the comprehensive reports of the Review Panels for the APRs (Academic Program Reviews) of the Master of Professional Accounting and of the Master of Financial Analysis. Although the reports contained many commendations, there were recommended improvements. Plans were developed for the implementation of the recommendations. Progress on the implementation will be reviewed in mid-2017.

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

Associate Program Director – MFinAn
Associate Program Director - MAccBIT
Teaching – postgraduate

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 mobilise a variety of methodological approaches and address issues in financial accounting, management accounting, and auditing.

At the end of 2016, 22 postgraduate research students were enrolled in the School – 19 students were working toward their PhD and 3 students were enrolled in the MPhil program. The wide range of topics being researched by candidates is a strong indicator of the depth and breadth of the program. Topics include: accounting and valuation practices; performance management systems and ranking society; accountability in the sharing economy; stealth restatements and audit tendering; auditing and charitable organisations; and the earnings quality of financial firms in Asia.

In 2016, Shaun Simmons’ M Phil degree was conferred. Ashna Prasad, Jahan Khan, Chuan Yu, Sarah Adams, and Tanya Fiedler received their PhD degrees. Both Rui Ding and Thi Hoang have submitted their doctoral theses for examination. Emma McDaid submitted her M Phil thesis.

The School was well represented by our higher degree students. Cecilia Chiu represented the School at the final of UNSW Australia’s 3 Minute Thesis Competition, having been awarded second place at the keenly contested Faculty competition. Carmel Emmanuel was awarded third place at the Faculty 3MT competition.

Our higher degree students secured academic placements at Charles Sturt University, Wagga Campus (Jahan Khan), UNSW Australia (Chuan Yu), ANU (Sarah Adams), and Sydney University (Tanya Fiedler).

In the later part of 2016, Paul Andon joined the School’s Research Committee, along with Helen Kang and Linda Chang. Helen Kang has assumed the role of Postgraduate Research Coordinator for 2017.

I would like to thank Yang Xu for her contribution to the School in her capacity as the Postgraduate Student Representative and Emma McDaid for her representation on the Faculty Research Committee.

Jane Baxter
Postgraduate Research Co-ordinator
Another successful seminar series was conducted by the School during 2016. We welcomed presenters from both Australian and overseas institutions. We also welcomed our first presenter under our new Doctoral Student Seminar Exchange program, an initiative set up by Professor Baljit Sidhu to enable doctoral students from other leading Australian institutions to showcase their work.

**Overseas Speakers**

- **Steven Cahan**, The University of Auckland, (April 8)
  Media coverage and audit pricing
- **Angela Liew**, The University of Auckland, (August 26), The Enforcement of Management Controls through Information Technology: Employees’ Behaviour towards Task Completion

**Australian Speakers**

- **David Smith**, University of Queensland, (March 11)
  The role of heteroglossic dialogue in performance evaluation: A case study of a non-government organisation
- **Stijn Masschelein**, University of Western Australia, (April 22)
  Should I stay or should I go? The impact of market competition and presence of control systems on long-term contracting.
- **Jap Efendi**, University of Sydney, (May 20), Are short sellers sophisticated investors? Evidence from real earnings management
- **Vic Naiker**, Monash University, (June 3), Separating auditor provided tax compliance and tax planning services: audit quality implications
- **Stephen Taylor**, University of Technology Sydney, (July 29), Abnormal Audit Fees and Accounting Quality.
- **Jonathan Jona** The University of Melbourne, (August 12), Earnings Management in Domestic and Foreign IPOs in the US: Do Home Country Institutions Matter?
- **Mahbub Zaman**, Queensland University of Technology, (September 23), Corporate Governance Mosaic and Sustainability Assurance.
- **David Brown**, University of Technology Sydney, (October 7), Overcoming Validity Problems with the Design of Environmental Performance Measurement Systems for the Agricultural Sector

**Doctoral Student Seminar Exchange Presenter**

- **Mark Wallis**, The University of Melbourne, (October 14) Management Sales Forecasts

**Nicole Ang**

Seminar Co-ordinator
Bill Birkett Memorial lecture for 2016

This year's Birkett Memorial Lecture was presented by Professor Ray Ball. Ray Ball is the Sidney Davidson Distinguished Service Professor of Accounting in the University of Chicago, Booth School of Business. Previously, he has served as a professor at the University of Rochester, the European Institute for Advanced Studies in Management, the London Business School, the Australian Graduate School of Management, and the University of Queensland.

Professor Ray Ball studies corporate disclosure, earnings and stock prices, international accounting and finance, market efficiency and investment strategies. He is co-author of "An Empirical Evaluation of Accounting Income Numbers", an article published in the Journal of Accounting Research in 1968 that won the American Accounting Association's inaugural award for seminal contributions in account literature. This article laid the foundation for much of the modern accounting literature. Professor Ray Ball also is the author of "Anomalies in Relationships between Securities' Yields and Yield surrogates," published in the Journal of Financial Economics in 1978, the first academic reference to systematic anomalies in the theory of efficient markets.

He is a member of the Board of Trustees of Harbor Funds and Chair of its Audit Committee. He also serves on the Advisory Group for the Financial Reporting Faculty of the Institute of Chartered Accountants in England and Wales (ICAEW). He has served on the Financial Accounting Standards Advisory Council (FASAC) of the Financial Accounting Standards Board (FASB), and on the Shadow Financial Regulation Committee.

He received a bachelor's degree in accounting from the University of New South Wales in Australia, and an MBA in 1968 and a PhD in economics in 1972 from Chicago Booth. He is a Fellow of CPA Australia. Professor Ray Ball was awarded honorary degrees by the Helsinki School of Economics, the Katholieke Universiteit Leuven, the University of Queensland, the University of London, and the University of New South Wales. He was elected to the Accounting Hall of Fame in 2009. The American Accounting Association honoured him as its 2012 Presidential Scholar (together with Philip Brown) and in 2014 with its FARS Lifetime Achievement Award. In 2015, the Institute of Chartered Accountants in England and Wales made him its eighth Honorary Member.

In the lecture, Professor Ray Ball presented a lecture reflecting on a decade after the adoption of IFRS. A decade ago, the near-simultaneous adoption of IFRS in over one hundred countries could fairly have been described as a “brave new world” in financial reporting. Any systems innovation, and especially an innovation of such importance and magnitude, thrusts those involved (companies, users and accountants) into the unknown. There was good reason to expect much success, based largely on widespread enthusiasm for international standards and, behind that, recognition of the strong forces of globalization. Nevertheless, there were risks involved and there was limited a priori evidence to guide the decision makers. A decade later, this is still the case. Globalization remains a potent economic and political force, and drives the demand for globalization in accounting. Nevertheless, most political and commercial activity remains local, so adoption of uniform rules does not by itself lead to uniform reporting behaviour around the world. For many of the claimed benefits of IFRS adoption to be realized, uniform implementation would have to occur in a wide range of countries, which seems unlikely and requires more than simply creating regulatory enforcement mechanisms. Some evidence of actual outcomes from IFRS adoption has come to light but, by and large the evidence to date is not very useful. The IASB’s valuation-centric Conceptual Framework leads it to pay little or no heed to the use of accounting information in contracting, despite the lip service recent amendments pay to even the narrower notion of stewardship. So IFRS adoption is an innovation of historical proportions whose worldwide effects remain somewhat uncertain.

Linda Chang
Theses completed

**PhD**

Adams S  
Principles of Social Impact Accounting  
Supervisors – Professor R Simnett and *Associate Professor K Muir

Fiedler T  
Calculative Technologies in the Construction of a Market: The Case of Australia’s Carbon Market  
Supervisors—Associate Professor C Boedker and *Professor WF Chua

Hoang TM  
An Examination of Assurance Engagements Incorporating Financial and Non-Financial Information  
Supervisors – Professor R Simnett and Professor K Trotman

Khan MJ  
Understanding the Application of Professional Scepticism: The Role of Seduction  
Supervisors – Associate Professor N Harding and Dr S Kim

Prasad A  
Audit Firm Inspections and International Audit Quality  
Supervisors —Professor E Carson and Professor R Simnett

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

**MPhil**

Fu Y (Dale)  
Current Issues in Auditing  
Supervisor – Professor E Carson and Professor R Simnett

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

Zhang J  
Jessica Zhang – Comparison of alternative methods of fraud brainstorming by auditors.  
Supervisor – Professor Ken Trotman
Research theses

Theses continuing

PhD

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

Chiu YH  (Cecilia)  Current Regulatory Issues in Auditing: Stealth Restatement and Audit Tendering
Supervisors – Professor G Monroe and Professor E Carson

Chua D  Earnings Quality of Ten Asian Financial Sectors.
Supervisors – Dr H Kang and Associate Professor R Morris

Dhillon R  Ranking Society
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

Ge Q  Ethical and Quality Control Requirements when Undertaking Assurance Engagements (2016-current)
Supervisors – Professor R Simnett (primary supervisor) and Dr P Tronnes (co-supervisor)

Khoo E  Materiality in Auditing
Supervisors – Dr Y Lim and Professor G Monroe

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
Supervisors – Professor M Cheng, Associate Professor W Green and Dr W Chen

Leye L  Impact of Directors’ Liability on Accounting Choice
Supervisors – Dr J Coulton and Professor G Monroe

Morris J  Regulating the Australian retail corporate bond market: market leading or stifling development∗
Supervisors - *Professor D Kingsford-Smithy and Dr J Coulton
Theses continuing

**PhD**

**Pare Plante M**  
Accounting and the Construction of Markets for Art  
Supervisors — Professor C Free and Associate Professor P Andon

**Tapia Cortez, C**  
*Title yet to be decided.*  
Supervisor — * Associate Professor S Saydam, Dr J Coulton and *Professor C Sammut

**Wang K**  
Enabling strategic performance measurement systems and innovation  
Supervisors — Professor M Cheng and Dr L Chang

**Wasimi MSA**  
Behavioural Impact of Management Control Systems  
Supervisors — Professor M Cheng and Dr K Humphreys

**Xu Y**  
The Role of Audit Partners in Audit Quality  
Supervisor — Professor E Carson

**Yan F**  
*Title yet to be decided.*  
Supervisor — Professor BK Sidhu and Dr J Coulton

**Yang Y (Jenny)**  
The Informational Value of Auditing for Charitable Organisations  
Supervisors — Professor E Carson and Professor R Simnett

**Zhao, Y (School of Taxation and Business Law)**  
The Implementation of Public Participation in Renewable Energy Projects: A Comparative study on the EU and China  
Supervisors — Dr Maria Balatbat and Mr Bill Butcher

**MPhil**

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

**Lewis B**  
Media Portrayals of Workplace Fraud  
Supervisors — Professor C Free and Associate Professor P Andon
The Sharing Economy: Exploring the Characterization and Implications of Accountability in “on-line” Business.
Supervisors – Associate Professor C Boedker and Professor C Free

The impact of capital gains tax rate preferences for personal taxpayers in Australia
Supervisors - Dr Y Lim and *Professor C Evans

Tax Aggressiveness and Corporate Failure
Supervisor s— Dr Y Lim and Associate Professor B Tran-Nam
## Research grants

### Research grants – external

<table>
<thead>
<tr>
<th>Name</th>
<th>Institution/Grant Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andon P</td>
<td><strong>Australian Institute of Criminology, Criminology Research Grants Scheme,</strong> <em>Looking through the fraud triangle: Insights from fraud protectors</em>, with Free C, $45,419, 2016 (See also Free)</td>
</tr>
<tr>
<td>Balatbat M</td>
<td><strong>Cooperative Research Centre for Low Carbon Living,</strong> <em>Built Environment impact framework and decision making tool</em>, $200,000, 2015-2017.</td>
</tr>
<tr>
<td>Balatbat M</td>
<td><strong>Australian Research Council LIEF Grant,</strong> <em>Enhanced modelling capacity for the industrial ecology virtual laboratory</em> with <em>Wiedmann T,</em> <em>Diesendort M,</em> Monroe G, <em>Lenzen Mi,</em> <em>Land Pl,</em> <em>Kenway S,</em> <em>Halog A,</em> <em>Crawford R,</em> $260,000, 2016-2017 (See also Monroe)</td>
</tr>
<tr>
<td>Chen W</td>
<td><strong>Australian Research Council (ARC) Discovery Early Career Researcher Award (DECRA),</strong> <em>Improving the Effectiveness of Corporate Disclosure in Australia</em>, $360,000, 2016-2018</td>
</tr>
<tr>
<td>Chung D</td>
<td><strong>Accounting and Finance Association of Australia and New Zealand Research Grant,</strong> <em>Enhancing fiscal sustainability of the public sector: Accounting for investments in Public-Private-Partnerships</em> with Chung D, $3,000, 2015-2016 (See also Monroe)</td>
</tr>
<tr>
<td>Clarke K</td>
<td><strong>Accounting and Finance Association of Australia and New Zealand Research Grant,</strong> <em>Is there a role for the accounting profession in the adoption of SROI in not-for-profit organisations?</em> with Coulton J, $5,000, 2016 (See also Coulton)</td>
</tr>
<tr>
<td>Clarke K</td>
<td><strong>Chartered Accountants of Australia and New Zealand (CAANZ) Academic Grant,</strong> <em>Investigating the provision professional services by Chartered Accountants in the NFP and Charities Sector</em>, with <em>Gilchrist J,</em> <em>Cordery C,</em> $19,000, 2015-2016.</td>
</tr>
<tr>
<td>Clout V</td>
<td>**University of Sydney Business School Pilot Research Grant Scheme Executive compensation, other comprehensive income recycling and firm investment with <em>Arthur, N,</em> $10,000, 2016-2017.</td>
</tr>
<tr>
<td>Coulton J</td>
<td><strong>Accounting and Finance Association of Australia and New Zealand Research Grant,</strong> <em>Is there a role for the accounting profession in the adoption of SROI in not-for-profit organisations?</em> With Clark J, $5,000, 2016 (See also Clarke)</td>
</tr>
<tr>
<td>Free C</td>
<td><strong>Australian Institute of Criminology, Criminology Research Grants Scheme,</strong> <em>Looking through the fraud triangle: Insights from fraud protectors</em>, with Free C, $45,419, 2016 (See also Andon)</td>
</tr>
<tr>
<td>He W</td>
<td><strong>Accounting and Finance Association of Australia and New Zealand Research Grant,</strong> <em>Does Accounting Information Become Less Relevant for Equity Valuation When Investor Sentiment Is High?</em> $5,000, 2015-2016.</td>
</tr>
<tr>
<td>Kang H</td>
<td><strong>Chartered Accountants of Australia and New Zealand,</strong> <em>Disclosure overload? an empirical evaluation of ICAS/NZICA’s “Losing the excess baggage” recommendations</em>, with Morris, R. $6,192.50, 2016-2017 (See also Morris)</td>
</tr>
<tr>
<td>Li Chao (Kevin)</td>
<td><strong>SRG grant entitled,</strong> <em>Credit default swap trading and equity market efficiency: evidence from earnings announcements</em>, $10,000, 2016</td>
</tr>
<tr>
<td>Research grants – external (cont.)</td>
<td></td>
</tr>
<tr>
<td>-----------------------------------</td>
<td></td>
</tr>
<tr>
<td><strong>Lim Y</strong></td>
<td>CPA Australia Global Research Perspectives Program, The impact of tax avoidance on cost of debt and shareholder value: A comparative analysis of Australian listed corporations, with Prof Chris Evans (ATAX) and Rodney Brown $24,500, 2015-2016</td>
</tr>
<tr>
<td><strong>Lim Y</strong></td>
<td>Accounting and Finance Association of Australia and New Zealand Research Grant, &quot;Customer satisfaction and management earnings forecasts&quot; with* Lee J $5,000 2016-2017</td>
</tr>
<tr>
<td><strong>Monroe G</strong></td>
<td>Accounting and Finance Association of Australia and New Zealand Research Grant, Enhancing fiscal sustainability of the public sector: Accounting for investments in Public-Private-Partnerships with Chung D, $3,000, 2015-2016 (See also Chung)</td>
</tr>
<tr>
<td><strong>Morris R</strong></td>
<td>Chartered Accountants of Australia and New Zealand, Disclosure overload? an empirical evaluation of ICAS/NZICA’s “Losing the excess baggage” recommendations, with Kang H $6,192.50, 2016-2017 (See also Kang)</td>
</tr>
<tr>
<td><strong>Simnett R</strong></td>
<td>ARC Discovery Grant, Extended reporting and assurance for not-for-profit organisations in FoR code 1501: (DP160101065), $265,000 from 2016-2018</td>
</tr>
<tr>
<td><strong>Sidhu BK</strong></td>
<td>ARC Discovery Grant, Protecting Australia’s brand assets and stakeholder interests, with John Roberts (UNSW Australia), $287,040, 2014-2016.</td>
</tr>
<tr>
<td><strong>Simnett R</strong></td>
<td>BankWest Foundation, Research Program Supporting Development and Growth in the Community Sector in Western Australia with Flateau P and Barraket J, $500,000, 2014-2018.</td>
</tr>
<tr>
<td><strong>Trotman K</strong></td>
<td>DP110103382 Improving Auditors’ Risk Assessments and Detection of Financial Statement (Please contact School office for details).</td>
</tr>
</tbody>
</table>
Research grants – internal

Andon P  UNSW Silverstar Grants Scheme *Looking through the fraud triangle: Insights from fraud protectors* with Free C, $20,000, 2016. *(See also Free)*

Andon P  UNSW Silverstar Grants Scheme *Building fraud-resilient organisations* with Free C, $20,000, 2016 *(See also Free)*

Free C  UNSW Silverstar Grants Scheme *Looking through the fraud triangle: Insights from fraud protectors* with Andon P, $20,000, 2016 *(See also Andon)*

Free C  UNSW Silverstar Grants Scheme *Building fraud-resilient organisations* with Andon P, $20,000, 2016 *(See also Andon)*


Kim S  UNSW Business School Research Grant, *Enhancing audit team effectiveness by understanding the impact of task interruptions on auditors’ cognition and judgments* with Mayorga D, $20,000, 2015-2016. *(See also Mayorga)*

Mayorga D  UNSW Business School Research Grant, *Enhancing audit team effectiveness by understanding the impact of task interruptions on auditors’ cognition and judgments* with Kim S, $20,000, 2015-2016. *(See also Kim)*
Research

Journal Articles

Andon P

Ang N
Ang N and Cheng M, Does self-certification encourage or reduce opportunistic behavior, Behavioral Research in Accounting, 28(2), 1-12, DOI: http://dx.doi.org/10.2308/bria-51468 (Posted online April 2016) (see also Cheng)

Balatbat MCA

Carson E

Carson E

Chen W

Cheng M

Cheng M
Ang N and Cheng M, Does self-certification encourage or reduce opportunistic behavior, Behavioral Research in Accounting, 28(2), 1-12, DOI: http://dx.doi.org/10.2308/bria-51468 (Posted online April 2016) (see also Ang)

Chung D

Clarke K

Clout V

Clout V

Coulton J
Coulton J, *Dinh T, Jackson AB, The impact of sentiment on price discovery, Accounting & Finance, 56(2016, 669-694, DOI: 10.1111/afci.121218 (See also Jackson)
## Journal Articles

<table>
<thead>
<tr>
<th>Author(s)</th>
<th>Title and Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Free C</td>
<td><em>Murphy PR, Free, C</em>, Broadening the Fraud Triangle: Instrumental Climate and Fraud. <em>Behavioral Research in Accounting</em>, 28(1), 41-56, DOI: 10.2308/bria-51083</td>
</tr>
<tr>
<td>Jackson AB, Coulton J</td>
<td>The impact of sentiment on price discovery, <em>Accounting &amp; Finance</em>, 56(2016), 669-694, DOI: 10.1111/afci.121218 (See also Coulton)</td>
</tr>
</tbody>
</table>
Journal Articles


Journal Articles


Journal Article Reviews

Research

Conference Papers

+Arguelles


Balatbat


Baxter J


+Bose S


Buckmaster N


Carson E


Clarke K


Clout V


Clune C


Clune C

Conference Papers


Research

Conference Papers

Kang H

Kang H

Kang H

+Khan MJ

Kim S
Kim S, *Ortegren M, *Downen T, Linking skeptical judgment with skeptical action: consideration of potentially influential client and professional factors, American Accounting Association International Accounting Section Midyear Conference, 18-20 February 2016, New Orleans, USA (this paper was also presented at the 2016 American Accounting Association Auditing Section Midyear Meeting, 14-16 January, 2016, Scottsdale, USA)

Li K (Chao)

Lim Y

Lim Y

Lim Y
### Conference Papers

**Monroe GS**  

**Phua YS**  
*Bai S, Kang H, Phua YS, Examining Board Processes and Mechanisms: A Management Control Perspective,* ABO Research Conference, 6-8 October 2016, Albuquerque, USA (See also Kang)

**Phua YS**  
Phua YS, *Lillis AM, The Adaptive Capacity of Controls in Collaborative Inter-Organizational Relationships,* Joint International Conference of the Journal of International Accounting Research (JIAR) and Accounting, Organizations & Society (AOS), 7-9 July 2016, Augsburg, Germany

**Sidhu BK**  
Sidhu BK, Yu C, Voluntary Direct Method Cash Flow Disclosure in the U.S.: Determinants and Incremental Usefulness, 39th European Accounting Association (EAA) Annual Congress 2016, 11-13 May 2016, Maastricht, Netherlands (this paper was also presented at UTS Emerging Accounting Researcher Consortium, 1-2 February 2016, Sydney, Australia.) (See also Yu)

**Sidhu BK**  
*Dinh T, Sidhu BK, Yu C, Accounting rules and investment efficiency: The case of capitalizing costs of software development and R&D,* American Accounting Association International Accounting Section Midyear Conference, 18-20 February 2016, New Orleans, USA. (See also Yu)

**Sidhu BK**  
*Dinh T, Sidhu BK, Yu C, The role of accounting rules in mitigating managerial myopia: The case of software development and R&D,* Joint International Conference of the JIAR and AOS, 7-9 July 2016, Augsburg, Germany (this paper was also presented at American Accounting Association Annual Meeting, 6-10 August, 2016, New York City, USA.) (See also Yu)

**Simnett R**  

**Tronnes**  
*Ng HY, Tronnes PC, Wong L, Audit Pricing and Price Discrimination by the Big 4 Auditors: A Quantile Regression Approach,* American Accounting Association Annual Meeting, 6-10 August, 2016, New York City, USA, (web https://www2.aaahq.org/ AM/abstract.cfm?submissionID=1630) (See also Wong)

**Wong**  
*Ng HY, Tronnes PC, Wong L, Audit Pricing and Price Discrimination by the Big 4 Auditors: A Quantile Regression Approach,* American Accounting Association Annual Meeting, 6-10 August, 2016, New York City, USA, (web https://www2.aaahq.org/ AM/abstract.cfm?submissionID=1630) (See also Tronnes)

**Wong**  
Research

Conference Papers

Yu C  

Yu C  
*Dinh T, Sidhu BK, Yu C, Accounting rules and investment efficiency: The case of capitalizing costs of software development and R&D, American Accounting Association International Accounting Section Midyear Conference, 18-20 February 2016, New Orleans, USA. (See also Sidhu)

Yu C  
*Dinh T, Sidhu BK, Yu C, The role of accounting rules in mitigating managerial myopia: The case of software development and R&D, Joint International Conference of the JIAR and AOS, 7-9 July 2016, Augsburg, Germany (this paper was also presented at American Accounting Association Annual Meeting, 6-10 August, 2016, New York City, USA.) (See also Sidhu)

+Zhang B  

Book

Simnett R  

Book Chapters

Chung D  

+Hoang H  

Jidin R  

Monroe GS  

Simnett R  
Book Reviews/Editorials


Research Reports / Government Reports


Research Monograph

# Editorial board memberships

<table>
<thead>
<tr>
<th>Name</th>
<th>Journal/Association</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balatbat M</td>
<td>PSU Research Review: An International Journal</td>
</tr>
<tr>
<td>Baxter J</td>
<td>Abacus</td>
</tr>
<tr>
<td></td>
<td>Australian Accounting Review</td>
</tr>
<tr>
<td>Bentley Goode K</td>
<td>Auditing: A Journal of Practice and Theory</td>
</tr>
<tr>
<td>Boedker C</td>
<td>Behavioral Research in Accounting</td>
</tr>
<tr>
<td>Buckmaster N</td>
<td>The Journal of Applied Management Accounting Research</td>
</tr>
<tr>
<td>Carson E</td>
<td>Accounting and Business Research</td>
</tr>
<tr>
<td></td>
<td>Auditing: A Journal of Practice and Theory</td>
</tr>
<tr>
<td></td>
<td>Australian Journal of Management (Section Editor)</td>
</tr>
<tr>
<td></td>
<td>International Journal of Auditing</td>
</tr>
<tr>
<td></td>
<td>Issues in Accounting Education (Associate Editor)</td>
</tr>
<tr>
<td>Cheng M</td>
<td>Accounting and Finance (Editor)</td>
</tr>
<tr>
<td></td>
<td>Australian Journal of Management (Deputy Editor)</td>
</tr>
<tr>
<td></td>
<td>Management Accounting Research</td>
</tr>
<tr>
<td>Coulton J</td>
<td>Australian Journal of Management</td>
</tr>
<tr>
<td>Free C</td>
<td>Accounting, Auditing and Accountability Journal</td>
</tr>
<tr>
<td></td>
<td>Accounting, Organizations and Society</td>
</tr>
<tr>
<td></td>
<td>Contemporary Accounting Research</td>
</tr>
<tr>
<td></td>
<td>Critical Perspectives on Accounting</td>
</tr>
<tr>
<td></td>
<td>Management Accounting Research</td>
</tr>
<tr>
<td>Green W</td>
<td>Managerial Auditing Journal</td>
</tr>
<tr>
<td>Harding N</td>
<td>Managerial Auditing Journal (Associate Editor)</td>
</tr>
<tr>
<td></td>
<td>Meditari Accounting research</td>
</tr>
<tr>
<td>Humphreys K</td>
<td>Journal of Management Accounting Research</td>
</tr>
<tr>
<td>Jackson A</td>
<td>Accounting and Finance, Editor</td>
</tr>
<tr>
<td></td>
<td>ABACUS, Associate Editor</td>
</tr>
<tr>
<td>Miller MC</td>
<td>Australian Accounting Review</td>
</tr>
<tr>
<td>Monroe GS</td>
<td>Accounting and Finance (Editor)</td>
</tr>
<tr>
<td></td>
<td>Accounting Horizons</td>
</tr>
<tr>
<td></td>
<td>Accounting Research Journal</td>
</tr>
<tr>
<td></td>
<td>Asian Journal of Accounting and Governance</td>
</tr>
<tr>
<td></td>
<td>Auditing: A Journal of Practice and Theory (Editor)</td>
</tr>
<tr>
<td></td>
<td>Australian Accounting Review</td>
</tr>
<tr>
<td></td>
<td>International Journal of Accounting Literature</td>
</tr>
<tr>
<td></td>
<td>International Journal of Auditing</td>
</tr>
<tr>
<td></td>
<td>Managerial Auditing Journal</td>
</tr>
<tr>
<td>Morris R</td>
<td>Journal of International Accounting Research</td>
</tr>
<tr>
<td></td>
<td>Australian Journal of Management</td>
</tr>
<tr>
<td>Roebuck P</td>
<td>Managerial Auditing Journal</td>
</tr>
<tr>
<td></td>
<td>IIA – Australian Journal.</td>
</tr>
<tr>
<td>Sidhu BK</td>
<td>Australian Journal of Management (Editor in Chief)</td>
</tr>
<tr>
<td></td>
<td>Abacus</td>
</tr>
<tr>
<td></td>
<td>Accounting and Finance</td>
</tr>
<tr>
<td></td>
<td>Accounting Research Journal</td>
</tr>
</tbody>
</table>
Editorial board memberships

<table>
<thead>
<tr>
<th>Simnett R</th>
<th>Auditing: A Journal of Practice and Theory</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>International Journal of Auditing</td>
</tr>
<tr>
<td></td>
<td>Managerial Auditing Journal</td>
</tr>
<tr>
<td></td>
<td>Sustainability Accounting, Management and Policy Journal</td>
</tr>
<tr>
<td>Trotman KT</td>
<td>Abacus</td>
</tr>
<tr>
<td></td>
<td>Accounting and Finance</td>
</tr>
<tr>
<td></td>
<td>Accounting, Organizations and Society (Editor)</td>
</tr>
<tr>
<td></td>
<td>Auditing: A Journal of Practice and Theory</td>
</tr>
<tr>
<td></td>
<td>Behavioral Research in Accounting</td>
</tr>
<tr>
<td></td>
<td>China Accounting and Finance Review</td>
</tr>
<tr>
<td></td>
<td>Contemporary Accounting Research (ad hoc Editor 2015–2016)</td>
</tr>
<tr>
<td></td>
<td>European Accounting Review</td>
</tr>
<tr>
<td></td>
<td>International Journal of Auditing</td>
</tr>
<tr>
<td></td>
<td>Pacific Accounting Review</td>
</tr>
</tbody>
</table>
## Reviewers for journals

<table>
<thead>
<tr>
<th>Reviewer</th>
<th>Journals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Andon P</td>
<td>Accounting, Auditing and Accountability Journal&lt;br&gt;Accounting Education&lt;br&gt;Accounting, Organizations and Society&lt;br&gt;Australian Accounting Review&lt;br&gt;Contemporary Accounting Research&lt;br&gt;Critical Perspectives on Accounting&lt;br&gt;Journal of Accounting and Organisational Change&lt;br&gt;Management Accounting Research&lt;br&gt;Qualitative Research in Accounting and Management&lt;br&gt;Journal of Management Accounting Research</td>
</tr>
<tr>
<td>Baxter J</td>
<td>Accounting, Organizations and Society&lt;br&gt;Australian Journal of Management&lt;br&gt;Management Accounting Research</td>
</tr>
<tr>
<td>Bentley Goode K</td>
<td>Australian Accounting Review&lt;br&gt;Contemporary Accounting Research&lt;br&gt;International Journal of Managerial Finance&lt;br&gt;Managerial Auditing Journal</td>
</tr>
<tr>
<td>Boedker C</td>
<td>Accounting, Auditing and Accountability Journal&lt;br&gt;Organization&lt;br&gt;Accounting, Organizations and Society&lt;br&gt;Critical Perspectives of Accounting</td>
</tr>
<tr>
<td>Buckmaster N</td>
<td>Accounting, Auditing and Accountability Journal&lt;br&gt;Australian Accounting Review&lt;br&gt;Accounting and Finance</td>
</tr>
</tbody>
</table>
### Reviewers for journals

<table>
<thead>
<tr>
<th>Name</th>
<th>Journals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chang L</td>
<td>Pacific Accounting Review, Australian Accounting Review, Management Accounting Research</td>
</tr>
<tr>
<td>Reviewers for journals</td>
<td>Journals</td>
</tr>
<tr>
<td>------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Harding N</td>
<td>Accounting Organizations &amp; Society&lt;br&gt;Auditing: A Journal of Practice and Theory&lt;br&gt;Abacus&lt;br&gt;Behavioural Research in Accounting&lt;br&gt;British Accounting Review</td>
</tr>
<tr>
<td>Hossain S</td>
<td>Auditing: A Journal of Practice &amp; Theory&lt;br&gt;Accounting and Finance&lt;br&gt;Australian Accounting Review&lt;br&gt;Journal of International Accounting Research&lt;br&gt;Journal of Management Accounting Research</td>
</tr>
<tr>
<td>Humphreys K</td>
<td>Contemporary Accounting Research&lt;br&gt;Journal of International Accounting Research&lt;br&gt;Journal of Management Accounting Research</td>
</tr>
<tr>
<td>Jackson A</td>
<td>Abacus&lt;br&gt;Accounting and Finance&lt;br&gt;Journal of Business Ethics&lt;br&gt;Journal of Business, Finance and Accounting&lt;br&gt;Review of Accounting Studies</td>
</tr>
<tr>
<td>Jidin R</td>
<td>International Journal of Auditing&lt;br&gt;Journal of Business Ethics</td>
</tr>
</tbody>
</table>
## Reviewers for journals

<table>
<thead>
<tr>
<th>Name</th>
<th>Journals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kim S</td>
<td>Advances in Accounting, Accounting Research Journal</td>
</tr>
<tr>
<td>Knapp J</td>
<td>Australian Accounting Review</td>
</tr>
<tr>
<td>Li Chao (Kevin)</td>
<td>Accounting and Finance</td>
</tr>
<tr>
<td>Mayorga D</td>
<td>Accounting, Auditing &amp; Accountability Journal, Managerial Auditing Journal</td>
</tr>
<tr>
<td>Phua YS</td>
<td>Journal of Management Accounting Research, Management Accounting Research</td>
</tr>
</tbody>
</table>
Reviewer for journals

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

Simnett R
Abacus
Accounting & Business Research
Accounting Horizons
Accounting, Organizations and Society
Auditing: A Journal of Practice and Theory
Australian Accounting Review
Contemporary Accounting Research
International Journal of Auditing
Journal of Accounting Literature
Journal of Business Ethics
Sustainability Accounting, Management and Policy Journal
The Accounting Review

Strong P
Accounting Education: An International Journal
Meditari Accounting Research
Accounting and Finance Journal
Accounting Research Journal
Social and Environmental Accounting Journal

Taylor S
Australian Accounting Review
International Journal of Accounting
International Journal of Auditing
Managerial Auditing Journal
Sustainability Accounting, Management and Policy Journal

Tronnes P
Australian Journal of Management

Trotman K
Accounting, Organizations and Society
Auditing: A Journal of Practice and Theory
Contemporary Accounting Research
European Accounting Review
Journal of Accounting Research
The Accounting Review
Playing a role in the life of the university

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

Andon P
- Interview panel member, 2016 Associate Professor promotions round, UNSW Canberra

Ang N
- Convener, School of Accounting Research Seminar Series
- Member, BizLab User Group
- Member, BizLab Management Committee
- Member, School of Mathematics and Statistics Selection Committee

Balatbat M
- Joint Director, Centre for Energy and Environmental Markets (CEEM)
- Assessor, Australian Research Council (ARC) – Linkage Projects
- Member, Vice Chancellor’s Climate Change Advisory Group
- Specialist Panel Member, Research Infrastructure Scheme
- Grievance Officer, School of Accounting

Baxter J
- Deputy Head of School
- Postgraduate Research Coordinator
- Member of Faculty Research Committee

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

Buckmaster N
- Representative, UNSW Australia Postgraduate Information Evening

Burfitt B
- Academic Advisor, UNSW Australia Consulting Club (UCC)
- Faculty advisor, Heavener International Case Competition, University of Florida, Copenhagen Business School International Case Competition, Copenhagen, Denmark, International Case Competition at Maastricht University, Netherlands; New Zealand International Case Competition, Queenstown; and our own co-hosted competition, hosted this year at University of Melbourne campus, The Australian Undergraduate Business Case Competition;
- Coached teams attending the John Molson Undergraduate Case Competition, Concordia University Canada, The National University of Singapore Case Competition, Singapore; and the Chulalongkorn University Case Competition, Thailand.
- Interviewer, Accounting Co-op Program
- Lecturer in Charge, Global Business Practicum, Bangkok, Thailand, July 2016 in conjunction with Chulalongkorn University.

Carson E
- Faculty Academic Women Project Leader
- Acting Associate Dean (Research) – July to December 2016
- Member, Head of School Advisory Committee
- Member, School of Accounting Recruitment Committee

Chang L
- Member, School of Accounting Postgraduate Research Committee

Cheng M
- Head of School
- Member, UNSW Business School Experimental Lab Committee
### Playing a role in the life of the university

<table>
<thead>
<tr>
<th>Name</th>
<th>Role and Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chong KM</td>
<td>Representative, UNSW Business School Pre-Business Program for Indigenous Australians</td>
</tr>
<tr>
<td></td>
<td>Past Chairman, Learning and Teaching Committee, School of Accounting</td>
</tr>
<tr>
<td></td>
<td>Founder and convenor, UNSW Australia Community of Practice (CoP) for Flipped Classrooms</td>
</tr>
<tr>
<td></td>
<td>Member of the UNSW Australia Business School Assurance of Learning (AOL) Subcommittee</td>
</tr>
<tr>
<td>Chung D</td>
<td>Student liaison officer</td>
</tr>
<tr>
<td>Clout V</td>
<td>Member, Learning and Teaching Committee, School of Accounting</td>
</tr>
<tr>
<td></td>
<td>Foundation Studies Liaison, School of Accounting</td>
</tr>
<tr>
<td>Coulton J</td>
<td>Committee member; Australian Undergraduate Business Case Competition</td>
</tr>
<tr>
<td></td>
<td>Faculty Adviser; UNSW Business School international business case competition teams</td>
</tr>
<tr>
<td></td>
<td>Judge, LEK Case Competition</td>
</tr>
<tr>
<td></td>
<td>Judge, CSCG Boardroom Pitch competition</td>
</tr>
<tr>
<td>Free C</td>
<td>Academic Director, AGSM (UNSW)</td>
</tr>
<tr>
<td></td>
<td>Member of the Criminology and Criminal Justice Research Group (CCJRG)</td>
</tr>
<tr>
<td></td>
<td>Member, Head of School Advisory Committee</td>
</tr>
<tr>
<td>Green W</td>
<td>Committee Member – School Working Committee for an External School Advisory Board</td>
</tr>
<tr>
<td></td>
<td>Mentor, UNSW Australia Academic Women in Leadership Program</td>
</tr>
<tr>
<td></td>
<td>Mentor, UNSW Australia Early Career Research Program</td>
</tr>
<tr>
<td>Harding N</td>
<td>Chair, Learning and Teaching Committee, School of Accounting</td>
</tr>
<tr>
<td></td>
<td>Coordinator, Undergraduate Programs, School of Accounting</td>
</tr>
<tr>
<td></td>
<td>Representative, University Open Day, School of Accounting</td>
</tr>
<tr>
<td></td>
<td>Representative, University Information Day, School of Accounting</td>
</tr>
<tr>
<td></td>
<td>Member, Faculty Assurance of Learning Committee</td>
</tr>
<tr>
<td>Humphreys K</td>
<td>Director, UNSW Business Experimental Research Lab (BizLab)</td>
</tr>
<tr>
<td></td>
<td>Chair, 2016 Workshop on Experimental Research in Social Science and Business</td>
</tr>
<tr>
<td></td>
<td>Member, BizLab Management Committee and User Group</td>
</tr>
<tr>
<td></td>
<td>Member, UNSW Business School Behavioral Insights for Business &amp; Policy Research Network</td>
</tr>
<tr>
<td></td>
<td>Member, UNSW Business School Promotion Panel (Senior Lecturer)</td>
</tr>
<tr>
<td></td>
<td>Member, UNSW Community of Practice for Flipped Classrooms</td>
</tr>
<tr>
<td></td>
<td>Member, School of Accounting Learning and Teaching Committee</td>
</tr>
<tr>
<td>Jackson A</td>
<td>Accounting Honours Co-ordinator</td>
</tr>
<tr>
<td>Kang H</td>
<td>Member, School of Accounting Postgraduate Research Committee</td>
</tr>
<tr>
<td>Knapp J</td>
<td>Study Abroad Enquiries, Advanced Standing and Cross-Institutional Enquiries Officer</td>
</tr>
<tr>
<td></td>
<td>Liaison officer, UNSW Australia Foundation Studies</td>
</tr>
<tr>
<td>Lim Y</td>
<td>Speaker, UNSW Business School Welcome Day</td>
</tr>
<tr>
<td></td>
<td>Member, 1st year Coordinators Group, UNSW Business School</td>
</tr>
<tr>
<td>Mayorga D</td>
<td>Program Co-ordinator, Accounting and Business Management Co-op Program</td>
</tr>
<tr>
<td></td>
<td>UNSW Business, Faculty Representative Women in Research Network</td>
</tr>
</tbody>
</table>
## Playing a role in the life of the university

<table>
<thead>
<tr>
<th>Name</th>
<th>Role and Responsibilities</th>
</tr>
</thead>
</table>
| **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  
Co-ordinator, Contractor Staffing  
Accreditation with Professional Accounting Bodies  
Member, Business School Education Committee  
Member, Business School AOL (Assurance of Learning) Group  
Member, Business School Assessment Review Group  
Member, Learning and Learning Committee, School of Accounting |
| **Monroe G**  | Member Head of School Advisory Committee  
Chair, UNSW Australia Business School Human Research Ethics Panel  
Member, UNSW Australia Business School Experimental Lab Management Committee |
| **Morris R**  | Advisor, Faculty of Built Environment Enquiry into Affordable Housing Industry Capacity  
Member, Human Research Ethics Committee  
School of Accounting Library Liaison Officer  
Speaker, UNSW Open Day  
Judge, Faculty of Built Environment |
| **Phua YS**   | School Student Ethics Officer |
| **Sidhu BK**  | Member, Head of School Advisory Committee  
Editor in Chief, Australian Journal of Management  
Mentor and Advisor: Women in Leadership Program  
Mentor: Post-graduate students ‘Eat and Learn’ series initiative at the School of Accounting  
Initiator and Coordinator: Inter-university Phd Exchange Seminar Series (Accounting) |
| **Simnett R** | Associate Director, Centre for Accounting and Assurance Research  
Member, Head of School Advisory Committee  
Member, Strategic Hires and Retention Policy (SHARP) Committee |
| **Strong P**  | Member, School Teaching and Learning Committee  
Participant, University Academic Women in Leadership Program  
CPA Liaison Officer  
Interviewer, Co-Op Program |
| **Trotman K** | Director, Centre for Accounting and Assurance Research  
Co-Chair, Audit Research Network  
Director, UNSW Australia Professional Superannuation Board  
Member, Head of School Advisory Committee  
Member, University Promotions Committee (Professor)  
Chair, UNSW Australia Business School 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

Andon P  Exam Panel Member, Management Accounting and Applied Finance Module, CA Program.
Balatbat M  Member, Technical Working Group, Carbon Disclosure Standards Board (CBSB), London
Member, CAANZ Sustainability Discussion Group
Member, UNPRI Academic Network
Technical Review Committee (AFAANZ)
Conference Reviewer (AFAANZ, EAA and AAA IAS)
Member of Finance Committee, Maroubra Bay Parish
Baxter J  GMARS Organising Committee
Boedker C  Director and Founder, High Performing Workplaces Pty Ltd, 2015 (www.hpw.org.au)
Member, Organising Committee for “High Performing Workplaces for Northern Adelaide Enterprises and Family Businesses Project”, operated by the Department of Manufacturing, Innovation, Trade, Resources and Energy, South Australian Government (2014-16)
Buckmaster N  Board Member. Institute of Certified Management Accountants
Carson E  Chair, Auditing and Assurance Special Interest Group, AFAANZ
Member, International Symposium on Auditing Research Scientific Committee
Member, Ravenswood School for Girls School Council
External PhD Examiner, University of Western Australia
Cheng M  Grant Selection Committee Chair, and Panel Member, CIMA Australasian Centre of Excellence
ARC Linkage Grant and Discovery Grant Assessor
Member, Global Management Accounting Research Symposium (GMARS) Scientific Committee
Chong KM  UNSW representative for the Chartered Accountants of Australia and New Zealand.
Chung D  Executive committee member – Accounting Standards Special Interest Group, AFAANZ
Clarke K  Member, CAANZ Charities and NFP Advisory Board
Clout V  Examiner, MPhil, Macquarie University
Deputy Director (Engagement) FIRN Financial Research Network Australia and Executive Council Member
Free C  Member, Global Management Accounting Research Symposium (GMARS) Scientific Committee
Green W  
Australian Research Council – Assessor  
PhD Committee – Bentley University

Harding N  
Officer, AFAANZ Auditing and Assurance Special Interest Group  
Co-Chair, AAA Auditing Section Mid-Year Meeting

Hossain  
Member, CPA Australia  
Member, CMA Australia

Humphreys K  
Member, Strategic Management Accounting Module Advisory Panel for CPA Australia  
Assistant Co-ordinator, American Accounting Association Doctoral Consortium for the Accounting, Behavior and Organizations section

Jackson A  
AFAANZ Board Member  
Co-Chair, 2016 AFAANZ Conference

Jidin R  
Vice President, Darul IMAAN Masjid, Arncliffe  
Panelist in a forum organised by Malaysian Students' Council of Australia in conjunction with the 3rd Malaysian Summit of Australia 2015.

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

Knapp J  
Media commentary in the public interest with two opinion pieces and 27 media mentions concerning accounting or tax irregularities including Adani, American Express, Ebay News Australia, Pfizer, Serco, Volkswagen, and other multinational companies operating in Australia.

Lim Y  
Chair (Accounting & Finance Section), 3rd International Conference on Finance and Economics, Program committees

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

Morris R  
Member, International House Ltd Finance Committee

Phua Y  
Member, Chartered Accountants Australia and New Zealand

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

Sidhu BK  
Pro-bono advice, Lifeline Canberra  
Assessor, Australian Research Council Discovery and Linkage Grants  
Assessor, Australian Research Council’s Excellence in Research for Australia  
Pro-bono advice, Lifeline Canberra  
Pro-bono course on Indigenous Business Development (with the Queensland Resources Council)  
Assessor, Australian Research Council Discovery and Linkage Grants  
Assessor, Australian Research Council’s Excellence in Research for Australia

Simnett R  
Member, International Integrated Reporting  
Council Working Panel  
Resident Faculty, AFAANZ Doctoral Consortium  
Co-Chair Scientific Committee, International Symposium on Audit Research  
Member, Australian Accounting Standards Board (AASB) Academic Advisory Panel
### Professional and community relations

| Strong P | Director and Treasurer of Pyrmont Community Bank, Pyrmont  
|          | Chairperson of the Great Irish Famine Commemoration Committee  
|          | Examiner Master’s Thesis – University of Pretoria  
|          | Member of Certified Practicing Accountants  
|          | Member of the Australian Institute of Company Director  
|          | Invited Speaker – 2016 International meeting of Performance Audit Critical Thinkers (IMPACT) |
| Tronnes P | Treasurer UNSW Australia Judo Club |
| Trotman K | Membership Committee of the Academy of Social Sciences in Australia  
|          | ARC Assessor  
|          | 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 UNSW Business School.

<table>
<thead>
<tr>
<th>Year</th>
<th>ATAR</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>96.30</td>
</tr>
<tr>
<td>2013</td>
<td>96.30</td>
</tr>
<tr>
<td>2014</td>
<td>96.30</td>
</tr>
<tr>
<td>2015</td>
<td>96.30</td>
</tr>
<tr>
<td>2016</td>
<td>96.30</td>
</tr>
</tbody>
</table>

### Student graduations

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

<table>
<thead>
<tr>
<th>Year</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>
</tr>
</thead>
<tbody>
<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>
<tr>
<td>2015</td>
<td>598</td>
<td>3</td>
<td>30</td>
<td>239</td>
<td>97</td>
<td>2</td>
<td>3</td>
<td>972</td>
</tr>
<tr>
<td>2016</td>
<td>679</td>
<td>2</td>
<td>24</td>
<td>235</td>
<td>116</td>
<td>1</td>
<td>-</td>
<td>1057</td>
</tr>
</tbody>
</table>

### Staffing* as at 31 December

<table>
<thead>
<tr>
<th>Academic Staff Profile</th>
<th>2012</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professors</td>
<td>3.9</td>
<td>4.5</td>
<td>6.5</td>
<td>6</td>
<td>7</td>
</tr>
<tr>
<td>Associate Professors</td>
<td>8.45</td>
<td>7.45</td>
<td>5</td>
<td>6</td>
<td>8</td>
</tr>
<tr>
<td>Senior Lecturers</td>
<td>13</td>
<td>16</td>
<td>17</td>
<td>16</td>
<td>14</td>
</tr>
<tr>
<td>Lecturers</td>
<td>18</td>
<td>16</td>
<td>14</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>Associate Lecturers</td>
<td>2.5</td>
<td>.5</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>45.85</strong></td>
<td><strong>44.45</strong></td>
<td><strong>42.5</strong></td>
<td><strong>41.0</strong></td>
<td><strong>42.0</strong></td>
</tr>
</tbody>
</table>

* excludes other academic and casual staff
# Statistical highlights

## Staffing

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></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>3.4</td>
<td>3.4</td>
<td>4</td>
<td>4</td>
<td>3.4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4.4</strong></td>
<td><strong>4.4</strong></td>
<td><strong>5</strong></td>
<td><strong>5</strong></td>
<td><strong>4.4</strong></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>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>
<tr>
<td>2015</td>
<td>1584.31</td>
<td>43.1</td>
<td>8.59</td>
<td>30.65</td>
</tr>
<tr>
<td>2016</td>
<td>1744.13</td>
<td>42.0</td>
<td>8.00*</td>
<td>34.88*</td>
</tr>
</tbody>
</table>

* Estimate