

Contents

Head of School's Report	1
Vision and Mission	3
Research Activities	5
Awards and Nominations	35
Staff Profiles	40
Academic Programmes and Accreditation	55
University Service, Community Engagements and Professional Associations	61
Resources and Support for Students, Contact Persons and Student Advisors	64
Staff Directory	67
Campus Addresses	69

Head of School's Report

In 2009, the College of Business joined an elite group of business schools by achieving AACSB accreditation. Less than 5% of business schools around the world have achieved this distinguished status. AACSB accreditation is confirmation of the high quality business education we offer. The AACSB Peer Review panel that conducted the review commended Massey for its strong tradition of extramural programme delivery designed to reach out into the New Zealand community, concentrating on serving the needs of more mature students. Further, the panel noted that at the same time Massey internal academic programmes are flexible and are well received by local and international students alike. The School of Accountancy is proud to have been part of this rigorous process, which led to the successful accreditation. The AACSB accreditation strengthens our commitment for continuous self evaluation and improvement of our quality teaching and research.

We are pleased with the achievement of accreditation of the Association of Chartered Certified Accountants (ACCA) in the UK in April 2009 which has awarded maximum exemptions to graduates of the BAcc and BBS (Accounting). We are also pleased by the re-accreditation by the Chartered Institute of Management Accountants (CIMA) in the UK. The School was approved for self certification status by CIMA. In January 2010, we were advised by CIMA that all the exemptions applied for the BAcc and BBS programmes were approved for the next five years. CIMA and ACCA accreditations join our existing accreditations by the New Zealand Institute of Chartered Accountants (NZICA) and CPA Australia.

We are proud of our long standing commitment to quality education for our students. For the third consecutive year, a staff member from the School was voted "the College of Business Best Lecturer" by business students on the Albany campus. Professor Jill Hooks was the proud recipient of the award in 2009, Dr Debbie Wilson in 2008 and Warwick Stent in 2007.

Dr Lin Mei Tan, senior lecturer, completed her PhD studies at the Australian National University, Canberra, Australia, in 2009. Her study examined the role of tax practitioners and tax practitioner-client relationship. Dr Norida Basnan and Dr Fairuz Salleh, international students from Malaysia, completed their PhD studies at the School. Norida investigated the performance reporting practices and accountability of Malaysian local authorities. Fairuz examined political influence, corporate governance and financial reporting quality of government-linked and non government-linked companies in Malaysia. We congratulate Drs Tan, Basnan and Salleh and wish them successful and productive careers.

2009 was another productive year for research in the School. Research articles were published in international and national refereed journals including Journal of Contemporary Accounting and Economics, Abacus, Accounting Education, and the International Journal of Public Sector Management. Staff members presented papers in international Accounting and Business Law conferences such as the Conference of the Accounting and Finance Association of Australia and New Zealand in Sydney, the American Accounting Association Annual Meeting in New York, the Asian Pacific Conference on International Accounting Issues in Las Vegas, the Asian Academic Accounting Association Conference in Istanbul, and the Australasian Law Teachers' Conference in Sydney. The School of Accountancy's Seminar Series had visiting presenters from various overseas universities as well as staff members and post graduate students. Seminar presentations were held on all three campuses, Albany, Manawatu and Wellington.

The School is pleased with its leadership in adopting and implementing the new student learning platform 'Stream'. Many papers were Stream enhanced in 2009 with full implementation in 2010. The adoption of this new platform, which enhances our students' learning experience, required significant resources, and time and effort by School staff. The School continues to lead in the adoption and implementation of information technology, providing an excellent opportunity for engagement with our students and to meet their diverse learning needs.

Professor Fawzi Laswad
Head of School

School of Accountancy

Vision and Mission

Vision

The vision of the School of Accountancy is to be recognised as a national and international leader in accounting education and research.

Mission statement

To provide high quality learning for students, conduct and disseminate research, and positively contribute to the profession and the wider community.

Student learning

Goal

To provide quality learning that would challenge and develop the capabilities, potential and intellectual independence of students, on a life-long basis, through education both on and off campus.

Objectives

- To support continuous improvement through a rigorous programme of evaluation and assessment
- To reinforce strong commitment to research-led teaching and scholarship.
- To provide all students access to on-line educational opportunities, support tools and pedagogy of a high standard.
- Recognise the distinctive nature of Massey University developed through its extramural experience and broaden this to a flexible learning and teaching focus that integrates new technologies into the creation and design of curricula. Ensure that all papers, regardless of the campus or mode of delivery, provide students with access to excellent education of high international standard, supported by effective quality systems, and where appropriate with specific national and international accreditation.

Research

Goal

To advance the reputation and performance of the School as a research unit of international standard.

Objectives

- To encourage research and scholarship in the pursuit of academic excellence and to recognise and reward outstanding achievement.
- To place a high priority on the support and resourcing of researchers, research groups and research activities.
- To increase the numbers of students undertaking postgraduate research programmes and the level of scholarship and other support available to them.
- To build the research capability of the School by:
 - giving a high priority to the development of comprehensive research capability on all campus.
 - providing researchers with infrastructure and support of high standard.
 - identifying and nurturing new or emerging areas of research.

Profession and the wider community

Goal

To serve the profession and wider community as a source of expertise and advice.

Objectives

- To contribute to the development of the profession by actively participating in professional activities.
- To contribute to the wider community.

Research Activities

Staff Recent Research Profiles

Manawatu Campus

MATTHEW BERKAHN

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Albany Campus

HELEN BISHOP

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Cai, L., Rahman, A., and Courtenay, S. (2009). The effect of IFRS and its enforcement on earnings management: An international comparison. *Quantitative Accounting Research Symposium*, University of Auckland, 5 June.

Carr, S., Chua, F., and Fermor, M. (2009). Accounting technicians' capabilities: the employer and student perspectives. *In the Proceedings of the 10th Asian Academic Accounting Association Conference*, Istanbul, Turkey, 15-18 November.

Chua, F., and Rahman, A. (2009). Restoring trust: Regulation, governance and ethics. *In the Proceedings of the American Accounting Association (AAA) Annual Meeting*, New York, 1-5 August.

Chua, F., and Rahman, A. (2009). Institutional pressures and ethical reckoning. *In the Proceedings of the American Accounting Association (AAA) Annual Meeting*, New York, 1-5 August.

Dunmore, P. (2009). Time-series properties of financial directions and ratios. Invited keynote presentation at the *Second Conference on Methodological and Empirical Advances in Financial Analysis*, University of Sydney, 29 January.

Dunmore, P.V. (2009). Time-series properties of financial directions and ratios. *In the Proceedings of American Accounting Association Annual Meeting*, New York, 1-5 August.

Ghani, E. K., Said, J., and Laswad, F. (2009). Does level of balanced scorecard adoption affect service quality? a study of Malaysian local authorities. *The 2009 European Applied Business Research Conference (EABR)* and *The College Teaching & Learning Conference (TLC)*, Prague, Czech Republic, 8-11 June.

Hooks, J., and Stewart, R. (2009). Farmers, politics and accounting: The history of standard values – an accounting convenience or political arithmetic. *In the Proceedings of American Accounting Association (AAA) Annual Meeting*, New York, 1-5 August.

Hu, Y., Karbhari, Y., and Nik Nazli, N. (2009). Perceptions on corporate environmental reporting by Malaysian companies: An exploratory study. *In the Proceedings of the 21st Asian-Pacific Conference on International Accounting Issues*, Las Vegas, 22-25 November.

Islam, A., Kabir, M.H., and Laswad, F. (2009). The impact of IFRS adoption on earnings quality - preliminary evidence from New Zealand. *In the Proceedings of Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Adelaide, 5-7 July.*

Kuruppu, N., Laswad, F., and Oyelere, P. (2009). Going concern and corporate bankruptcy models: Auditors' judgement and perceptions. *In the Proceedings of British Accounting Association (BAA) Annual Conference, Dundee, UK, 21-23 April.*

Perera, H., Chua, F., and Cummings, L. (2009). The cultural relativity of accounting professionalism: further evidence from New Zealand and Samoa. *In the Proceedings of the 21st Asian-Pacific Conference on International Accounting Issues, Las Vegas, Nevada, 22-25 November.*

Salleh, F., and Dunmore, P.V. (2009). Political influence, corporate governance and financial reporting quality: Evidence from companies in Malaysia. *In the Proceedings of American Accounting Association (AAA) Annual Meeting, New York, 1-5 August.*

Smith, A.M.C., Islam, A., and Moniruzzaman. (2009). Value-added taxes in developing countries - The case of Bangladesh. *In the Proceedings of the 21st Asian-Pacific Conference on International Accounting Issues, Las Vegas, Nevada, 22-25 November.*

Smith, N. (2009). Discrimination and culture. *The Annual Conference of the Australian Society of Legal Philosophy, University of Melbourne Law School, Melbourne, Vic, 4-6 June.*

Tan, L.M. (2009). Factors associated with acceptance of aggressive tax advice. *In the Proceedings of American Accounting Association (AAA) Annual Meeting, New York, 1-5 August.*

Tooley, S., and Hooks, J. (2009). Public accountability: the perceived usefulness of school annual reports. *In the Proceedings of 23rd Australia and New Zealand Academy of Management (ANZAM) Conference, Melbourne, Australia, 1-4 December.*

Trotman, L.G.S. (2009). Employee/director liability under fair trading legislation. *64th Annual Australasian Law Teachers' Association Conference, Sydney, NSW, 5-8 July.*

Velayutham, S. (2009). Governance without Boards: The Quakers. *The 14th Asia Pacific Management Conference, Surabaya, Indonesia, 18-20 November.*

Velayutham, S., and Rahman, A. (2009). Is AACSB international accreditation of accounting contributing to the development of accounting education and profession? *Accounting Education Special Interest Group Symposium, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference, Adelaide, Australia, 4 July.*

Seminars/Other Papers Presented

Berkahn, M. (2009). 'Almost identical' company names in New Zealand: 'Not yet passé'. *School of Accountancy Seminar Series, Massey University, Palmerston North, 3 June.*

Dunmore, P.V. (2009). Time-series properties of financial directions and ratios. *Accounting Research Workshop, School of Accounting and Finance, University of Waterloo, Canada, 4 September, McMaster University, 25 September, and University of Alberta School of Business, Edmonton, Canada, 9 October.*

Dunmore, P. (2009). Half a defence of positive accounting research. *Accounting Research Workshop, the School of Accounting and Finance, University of Waterloo, Ontario, Canada, 4 September, and the Sauder School of Business, University of British Columbia, Vancouver, Canada, 13 November.*

Hooks, J. (2009). Functionality, accountability and School Annual Reports. *School of Accountancy Seminar Series, Massey University, Albany Campus, 11 November.*

Mulholland, R. (2009). Constructive trusts: The residual of equity. *School of Accountancy Seminar Series, Massey University, Palmerston North, 29 April.*

O'Sullivan, T. (2009). Insolvency and no asset debtors - The impact of the no asset procedure. *School of Accountancy Seminar Series*, Massey University, Albany Campus, 21 October.

Pinny, J. (2009). Fat taxes or skinny subsidies? - Taxing food in New Zealand. *School of Accountancy Seminar Series*, Massey University, Wellington, 2 June.

Rajaretnam, T. (2009). The networks know where you've been and what you do: the implications of 'behaviour-tracking ad systems' for online information privacy. *School of Accountancy Seminar Series*, Massey University, Palmerston North, 10 June.

Steenkamp, N., and Kashyap, V. (2009). New Zealand managers' perceptions about the importance and contribution of intangible assets. *School of Accountancy Seminar Series*, Massey University, Albany Campus, 19 August.

Stent, W. (2009). Massey University, migrant support and the accounting profession. Presented at a specialist seminar on 30 September on behalf of the School of Accountancy. The seminar was run by Auckland Regional Migrant Services.

Wilson, D. (2009). For sale: Beautiful family home, three bedrooms, termites, friendly poltergeist and unique reputation as local murder site: the obligations of disclosure on real estate agents under the Fair Trading Act (NZ)/Trade Practices Act (Cth). *School of Accountancy Seminar Series*, Massey University, Palmerston North, 13 May.

Yang, L., Rahman, A., and Bradbury, M. (2009) The trade-offs between real earnings management and accruals management by R&D intensive firms. Nanyang Technological University, 18 February, and at Griffith University, 8 May.

Abstracts of PhD Theses Completed in 2009

Congratulations to **Norida Basnan**, **Fairuz Salleh**, and **Lin Mei Tan** who completed their PhD studies in 2009.

Norida Basnan

An Investigation into the Performance Reporting Practices and Accountability of Malaysian Local Authorities

Within the notion of New Public Management (NPM) and theoretical framework of accountability, the research aims to investigate whether current performance reporting of Malaysian local authorities meets the expectations of stakeholders. The intention is to make recommendations about the future direction of performance reporting of Malaysian local authorities. To achieve these aims, the research has the following objectives (1) to identify the perceptions of stakeholders of Malaysian local authorities on the performance accountability of local authorities, (2) to identify the information which the stakeholders consider relevant in the monitoring and assessment of local authority performance, (3) to evaluate the extent and quality of such information as disclosed in local authority annual reports; and (4) to determine whether the informational expectations are currently being met.

The research employs a questionnaire survey, a Delphi exercise (a means of seeking consensus of expert opinions), and content analysis of annual reports. Both descriptive and analytical methods are employed to support the analysis of the empirical findings.

The research will contribute to the body of literature that documents one aspect of NPM, namely performance reporting. The findings of the research are expected to support the notion that NPM provides a fundamentally different approach to reform. In addition, the findings will contribute to our understanding of accountability as interpreted by key stakeholders of local authorities located within the context of a developing country. Specifically, in relation to Malaysia, the findings could potentially assist public sector administrators and will be of significance to policy makers interested in improving the performance management of Malaysian public entities, particularly local authorities.

Fairuz Salleh

Political Influence, Corporate Governance and Financial Reporting Quality: Evidence from Government-Linked and Non Government-Linked Companies in Malaysia

Recent well-known corporate misdeeds suggest that financial reporting quality has been questioned and is under scrutiny (Penman, 2003) and that poor corporate governance structure has been identified as one of the contributing factors to this (Claessens and Fan, 2002). In addition, political influence has also been related to the issuance of low quality financial reports (Ball et al., 2003; Luez and Oberholzer-Gee, 2003a) and weak corporate governance (ADB, 1998). Based on contingency and agency theories, the proposed study will attempt to investigate the relationship between political influence, corporate governance and financial reporting quality. Data from 1999 to 2003 of Malaysian government-linked and non-government linked companies will be used. It is hypothesized that political influence causes lower financial reporting quality; political influence causes weaker corporate governance; weak corporate governance causes low financial reporting quality; and corporate governance mediates the effects of political influence on financial reporting quality. Seemingly unrelated regression analysis will be employed to test the hypotheses. In addition, a qualitative approach (interviews) will be used to complete the triangulation design of the proposed research.

The findings are expected to empirically support previous studies on the effects of political influence on corporate governance and financial reporting quality. The proposed study will also provide insights and additional guidance for regulators and policy makers in improving the design of corporate governance features and financial reporting frameworks.

Lin Mei Tan

Towards an Understanding of the Tax Practitioner-Client Role Relationship: A Role Analysis

This thesis investigates the practitioners' and the business taxpayers' roles and relationship using a Tax Practitioner-Client Role Model. This Model is used as a framework for developing a mail survey sent to a sample of business taxpayers and an independent sample of tax practitioners to collect data on their role expectations, experiences and practices, and factors affecting their roles in a tax setting. The findings show that aggressive tax decisions arise from complex interplay between taxpayer and tax practitioner. Practitioners adapted their decision making to suit cautious or aggressive clients. Their assessment of the likelihood of clients being audited or sanctioned was associated with giving advice that is more conservative or more aggressive, but these effects disappeared when practitioners' own risk propensity was taken into account. Practitioners' firm size was also associated with more cautious or more aggressive advice giving. In comparison, taxpayers' own risk propensity and perceived risk of sanctions predicted their decisions to accept or reject their practitioners' aggressive advice.

While individual characteristics of taxpayers and practitioners were important in making particular decisions, interactions between them took place against a background of shared understandings of roles as well as some misunderstandings. The strongest evidence of shared understandings was found through the dimensions that defined expectations, experiences and practices. Both practitioners and taxpayers conceptualised the other in terms of three dimensions of 'demands' and 'responses': technical proficiency, cautious advice giving, and aggressive advice giving in this order of importance. Both practitioners and taxpayers concurred on the order, but when it came to deciding whether taxpayers received what they expect from their practitioners and whether practitioners delivered on what they perceived to be their clients' expectations, some interesting ambiguities and conflicts emerged. Taxpayers want all three types of advice, but considered that practitioners fell short of the performance standards expected. Only the technically proficient gap and trust in practitioners affected satisfaction with practitioners' services. This finding implies that a trusting relationship coupled with a competent practitioner is what helps to establish a good practitioner-client relationship.

Tax practitioners perceived themselves differently from the way taxpayers perceived them. They saw themselves as being technically competent, more cautious, and less aggressive in giving tax advice than expected. This finding possibly reflects that practitioners are adept at adapting to their clients, and perhaps even weeding out clients who are not likely to work cooperatively. Qualitative data showed that practitioners are well versed in persuading, listening to, and negotiating with clients. Interactions between a practitioner and client not only affected the ultimate decision made by the client but also helped to resolve role conflict. Interaction is indeed part and parcel of the whole decision making process.

Abstracts of Some PhD Research in Progress

Umapathy Ananthanarayanan

The Determinants of Audit Fees in the US and New Zealand in the Post SOX Period

This study examines the audit fee determinants in both US and New Zealand after the introduction of SOX (US) and corporate governance principles (NZ), respectively. This study extends previous studies that looked at the determinants of audit fees by including the audit committee characteristics and executive compensation as additional factors. This study is motivated by the increasing interest of the academic and business communities regarding the level and structure of executive compensation and the role played by the various committees of the board of directors. In this paper, I examine how audit fees are determined by various factors that includes executive compensation, audit committee and the regulatory changes. I contend that audit and non-audit fee changes should reflect a stronger association with local governance regulations such as the adoption of NZ IFRS and NZX rules, and a weaker association with international regulations such as SOX. I also contend audit fees are associated with independent audit committee and executive compensation.

Nirmala Nath

Performance Auditing and Public Sector Accountability: A Fijian Case Study

Public sector auditing has expanded from providing an independent and professional assurance on the usage of resources by the government to a wide range of management issues including performance auditing (Burrowes and Persson, 2000; Parker, 1990). A historical analysis of the Anglo-American literature on development and emergence of public sector performance auditing indicates that there were various factors, which led to the development of performance auditing. Some of these factors are: public sector auditing profession, the changes in the legislature and statutes, calls for greater government accountability in the use of public sector resources by social and other lobby groups and, in some instances, the government itself. Literature on performance auditing has established that it is widely accepted that performance-auditing focuses on economy, efficiency and effectiveness but a clearly defined meaning of these concepts is not easily discernible. Nonetheless, advocates of performance auditing promote the view that performance auditing would improve public sector accountability by focusing on the way the public sector resources are managed.

In the Fijian context, the Fijian Audit Office implemented public sector performance auditing and then it was withdrawn. The aim of this research project is to understand the practice and the processes by which performance auditing was undertaken and then withdrawn in Fiji by the Fiji Audit Office. The research project is also aims to establish a theoretical meaning of economy, efficiency and effectiveness.

The research will be grounded in Laughlin's (1995) Middle Range Theory in which a skeletal framework for both methodology and theory are fleshed out in the context of an empirical research.

Judith Pinny

Fat Taxes or Skinny Subsidies? Taxing Food in New Zealand

Obesity is an increasing problem in New Zealand, with the consequent increased health costs of heart disease, strokes and diabetes. The proposed research addresses the problem of obesity by investigating the effect of a tax on obesogenic foods, particularly those which are high in fat and sugar. The research explores the economic rationale for implementing food taxes, and how food tax policy should be designed and implemented in the context of the current New Zealand health and tax systems. This will be undertaken by using the Linear Expenditure System, a behavioural microsimulation model, to measure the welfare effects of an indirect tax on NZ households using the Household Economic Survey as a dataset.

Rahayu Abdul Rahman

The Impact of Culture, Corporate Characteristics and Governance on Corporate Social Reporting of Malaysian Shariah-Approved Companies

The Islamic capital market (ICM) is one of the fastest growing segments of today's financial system in Malaysia. It plays an important complementary role to the conventional market, functioning as a significantly large alternative market for capital seekers and providers. It provides a range of instruments which comply with Islamic principles and are available to all investors who would like to participate in investments that abide by those principles or simply want to take part in ethical investments.

The objective of my work is to investigate the extent of corporate social disclosure (conventional disclosure items and Islamic disclosure items) in the annual reports of Shariah-approved companies (ShAC), one of the components of the ICM. Additionally, I aim to provide a better understanding of the potential effects of culture, corporate characteristics and governance on the level of disclosure by examining the relationship between the extent of disclosure and these factors. Since ShAC are expected to serve social responsibility norms, i.e., social justice, fairness and well-being of society, they are likely to create a demand for corporate social reporting (CSR).

Warwick Stent

The Impact of International Financial Reporting Standards (IFRS): A study of Early Adopters in New Zealand

The aim of the research is to investigate the impact that IFRS has had on reporting entities in New Zealand, that have elected to adopt IFRS *before* it became mandatory to do so as from 1 January 2007 ("Early Adopters"), and to investigate why these entities chose to adopt early.

The unique contribution of the proposed study is that it will provide early empirical evidence for New Zealand regarding the impact of IFRS, as well as extending the relatively limited understanding we currently have of motivation for early adoption in the face of sweeping changes to accounting standards.

Specifically, the intention is to conduct both quantitative and qualitative research to identify the significance of financial as well as non-financial impacts of the switch from New Zealand Generally Accepted Accounting Practice (NZ GAAP) to IFRS. These impacts are to be measured mainly by analysis of financial statements in the year of adoption of IFRS, but are also to be supplemented by use of questionnaires which are to be followed up, where appropriate, by interviews. The information acquired relating to these impacts is to be evaluated within the framework of Positive Accounting Theory, namely that Early Adopters are likely to be motivated by self-interest, which may arise in a variety of different ways. While the quantitative aspects of the study should answer questions concerning *what* impacts and *what* reasons there were for early adoption, the qualitative aspects of the study should build on this to provide a richer understanding and additional insights/tacit themes, from various perspectives, that would be unlikely to otherwise have emerged. It will focus on descriptions of *how* and *why* in relation to impacts of/motivation for the early adoption of IFRS and it will be open to perspectives additional to those which may arise within the Positive Accounting Theory framework.

Master Theses/Research Reports Completed 2009

Student	Supervisor	Advisor	Title of thesis/research reports
Xinyao Tian	Prof Michael Bradbury		Decision-usefulness of investment property fair value information.
Maria Morunga	Prof Michael Bradbury		NZIFRS: The effect of adoption on financial statement length.
Serena Lai	Prof Asheq Rahman		The value relevance of intangibles.
Zhuojia Zhang	Assoc Prof Steve Courtenay		The impact of corporate governance on firm performance.
Laura Schroeder	Prof Michael Bradbury		Materiality and volatility of comprehensive income.
John Mead	Prof Asheq Rahman	Assoc Prof Steve Courtenay	Mandatory recognition of externalities, price elasticity and the market value of firms.
Avik Das	Prof Asheq Rahman		Motivation behind asset revaluation.

Research Seminar Series

The School of Accountancy Research Seminar Series provides a valuable forum for researchers to share their research ideas, findings and policy recommendations in a variety of areas of accounting and business law. In this way they could share their ideas with, and receive feedback from the academic community as well as the wider public, including professionals. By providing an informal atmosphere that allows for active discussion, the seminar series is designed to benefit not only the presenters but also the participants. In addition, for members of the Institute of Chartered Accountants of New Zealand, attendance at the Seminar Series qualifies as Structured Continuing Professional Development (CPD).

Working Papers presented are available at the venue or from the website in PDF format or from Heather Toy (Manawatu), Glenyss Jones (Albany), and Nikki Batten (Wellington).

Seminars are usually held on Wednesday from 12pm to 2pm. Subject to availability of a suitable time slot, the School will contribute towards travel costs and accommodation (where appropriate) for visiting speakers from outside Manawatu, Albany or Wellington.

Attendance

Those with an interest in the accounting and business law disciplines including:

- Massey University staff;
- Post graduate research students
- staff of other educational institutions;
- those employed in the commercial or public sector; and
- accounting practitioners.

Benefits

- Exposure to different research ideas, methodologies, and data sources.
- Broaden your research horizons.
- Update your knowledge in the field of accounting research.
- Interchange of ideas in an informal environment.
- Enhance your links with academicians, practitioners or those in the commercial and public sectors.
- For Institute members, your attendance at each seminar is recognised as one hour of structured CPD.

Contact Us

If you are interested in presenting a paper in the series, you could contact the appropriate seminar convenor.

Research Seminar Series Convenors

Albany

Trish O'Sullivan
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Professor Paul Dunmore
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2009 Research Seminar Series for Manawatu Campus

Date	Presenter	Topic
25th March	Siva Velayutham	Governance without boards: The Quakers.
29th April	Ray Mulholland	Constructive trusts: The residual of equity.
13th May	Debbie Wilson	For sale: beautiful family home, 3 bedrooms, termites, friendly poltergeist and unique reputation as local murder site: the obligations of disclosure on real estate agents under The Fair Trading Act (NZ)/Trade Practices Act (Cth).
19th May	Kenton B. Walker	Ethical reasoning by accounting and business professionals in decisions to engage in budget-induced dysfunctional behaviour and earnings management.
3rd June	Matthew Berkahn	"Almost identical" company names in New Zealand: "not yet passé".
10th June	Thilla Rajaretnam	The networks know where you've been and what you do: the implications of 'behaviour-tracking ad systems' for online information privacy.
22nd June	Roger Debreceeny	The eXtensible Business Reporting Language (XBRL).
16th September	Judith Pinny	Fat taxes or skinny subsidies? Taxing food in New Zealand.

2009 Research Seminar Series for Wellington Campus

Date	Presenter	Topic
2 June	Judith Pinny	Fat taxes or skinny subsidies? Taxing food in New Zealand.

2009 Research Seminar Series for Albany Campus

Date	Presenter	Topic
4th March	Charl De Villers	Good, bad and crisis firms: How much and where they disclose environmental information.
	Peter Kendrick Postgrad Student	Factors that affect the adoption of Strategic Management Accounting in New Zealand.
11th March	Umopathy Ananthanarayanan	The association between auditors' fees and earnings management in New Zealand.
29th April	John Mead Postgrad Student	Mandatory recognition of externalities, price elasticity and the market value of firms.
27th May	Warwick Stent	The impact of IFRS.
11th June	Laura Schroeder Postgrad Student	The materiality and volatility of comprehensive income.
24th June	Professor Roger Debreceny	Interacting with interactive data: The effects of interface and context on mapping financial statement elements to the XBRL U.S. GAAP taxonomy.
19th August	Natasja Steenkamp and Varsha Kashyap	The importance and contribution of intangible assets: New Zealand SME managers' perceptions.
16th September	Postgrad student presentations: Kathleen Tian, Rounak Chauhan, and Das Avik	Research Proposals
7th October	Werner Lubbe	Product stewardship in New Zealand, Australia and the United Kingdom: Policy differences and illustrations.
21st October	Trish O'Sullivan	Insolvency and no asset debtors - The impact of the no asset procedure.
11th November	Jill Hooks	Functionality, accountability and school annual reports.
9th December	Kathleen Tian	Relevance and reliability of investment property fair values.
	Rounak Chauhan	Earnings management.

Staff on Editorial Boards

Co-editor of Journal

Bradbury, M.	Accounting and Finance
Tan, L.M.	New Zealand Journal of Taxation Law and Policy

Board of Advisors

Tan, L.M. (Chair)	Taxation Today Journal
Hooks, J.	Pacific Accounting Review Trust

Members of Editorial Boards

Bradbury, M.	Abacus Australian Accounting Review Financial Reporting, Regulation and Governance Journal of Contemporary Accounting and Economics Journal of Accounting and Public Policy New Zealand Journal of Taxation Law and Policy Pacific Accounting Review
Dunmore, P.	Journal of Accounting and Organizational Change
Hooks, J.	Pacific Accounting Review
Laswad, F.	Pacific Accounting Review Accounting Education, An International Journal
Rahman, A.	Abacus Financial Reporting and Governance Journal of International Accounting Research International Journal of Accounting

Reviewers/Referees

Botica Redmayne, R.	International Journal of Auditing
Bradbury, M.	Abacus Accounting and Finance Australian Accounting Review Journal of Contemporary Accounting and Economics Journal of International Financial, Management & Accounting Qualitative Research in Accounting and Management University of Auckland Business Review
Courtenay, S. M.	The International Journal of Accounting Accounting and Finance

Dunmore, P.	International Journal of Auditing
Hawkes, L.C.	Accounting Education: an International Journal
Hooks, J.J.	Accounting, Auditing and Accountability Journal Pacific Accounting Review Qualitative Research in Accounting and Management Advances in Public Interest Accounting
Islam, A.	International Journal of Accounting and Finance
Kirk, N.E.	Qualitative Research in Accounting and Management Accounting, Accountability and Performance
Laswad, F.	Pacific Accounting Review Accounting Education, An International Journal Journal of Economics and Business Journal of Financial Reporting and Accounting Accounting Research Journal
Nath N.	Fijian Studies Journal (Fiji)
Rahman, A.	European Accounting Review Abacus Pacific Accounting Review Journal of International Accounting Research International Journal of Accounting Journal of Information Systems
Steenkamp, N.	Accounting, Accountability and Performance The Journal of Intellectual Capital Australian Accounting Review Journal CSEAR Conference Papers 2009
Tan, L.M.	E-journal of Tax Research Journal of the Australasian Tax Teachers Association Accounting Education: An International Journal Journal of the Australasian Tax Teachers Association Accounting and Finance Association of Australia and New Zealand Conference American Accounting Association Annual Meeting
Tozer, L.	Journal of Accounting Education (UK)

Discussants at Conferences 2009

Steenkamp, N.	Sustainability Conference held at Massey University, 12-13 November; also chaired two concurrent sessions. Auckland Region Accounting Conference held at University of Auckland, 27 November.
Hooks, J.	Auckland Region Accounting Conference held at University of Auckland, 27 November.
Rahman, A.	Auckland Region Accounting Conference held at University of Auckland, 27 November. American Accounting Association Annual Meeting, New York, 1-5 August.

MURF Funding for Research

The following staff members received MURF Funding for their research projects: **Stephen Courtenay, Fawzi Laswad, Asheq Rahman, Nives Botica-Redmayne, Natasja Steenkamp, Siva Velayutham, and Jayantha Wickramasinghe.**

Participants in Educational Activities 2009

Bradbury, M.	Faculty member, PhD Colloquium, School of Accounting and Commercial Law, Victoria University of Wellington, 23-24 February; Faculty member, Doctoral Colloquium, Accounting and Finance Association of Australia, Adelaide, 1-3 July.
Dunmore, P.	Paul made presentations to scholarship accounting high school pupils, Auckland, 2 July, and Palmerston North, 24 July.
Rahman, A.	Teaching and Learning Events Team, Annual Meeting Program Advisory Committee, American Accounting Association 2009 and 2010.
Stent, W.	Warwick presented a session entitled "Accountancy: The oil that makes business run" at the Massey Open Day on 12 September on behalf of the School of Accountancy.
Steenkamp, N.	Natasja attended postgraduate recruitment evening on 18 November 2009 and advised potential postgraduate students about the Accountancy Postgraduate programme. She helped with Massey Open Day at School of Accountancy display, 12 September.
Tavite, S.	Siata attended Pasifika@Massey Network Conference, Wellington, 12-13 November and the 11th Pacific Islands Political Studies Association Conference, University of Auckland, 3-4 December.

Awards and Nominations

- **Associate Professor Jill Hooks** was awarded the College of Business Lecturer of the Year, Albany Campus, by student votes.
- **Dr Natasja Steenkamp** was nominated for Lecturer of the Year, Albany Campus.
- The following paper won the **Best Paper Award** at the European Applied Business Research Conference (EABR) and the College Teaching & Learning Conference (TLC), Prague, Czech Republic, 8-11 June:

Ghani, E. K., Said, J. and Laswad, F. (2009). Does level of balanced scorecard adoption affect service quality? A study of Malaysian local authorities.

Student Prizes and Awards for 2009

- New Zealand Institute of Chartered Accountants Prize for First Year Accountancy - 115.102 Accounting:

Rohan Biggs
- New Zealand Institute of Chartered Accountants Prize for Second Year Accountancy – 110.209 Financial Accounting:

Mark Scoggins
- New Zealand Institute of Chartered Accountants Prize for Third Year Accountancy – Top three students in 110.309 Advanced Financial Accounting:

1. Sheryn Becker
2. Sonia Neely
3. Chuanbin Wang
- Bennetts University Book Centre Prize for 110.229 Management Accounting:

Mark Scoggins
- CCH Prize in Advanced Taxation:

Mark Scoggins

- Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Albany):
Lynda Low
- Chartered Institute of Management Accountants 200 level Prize in Management Accounting (Manawatu/Wellington Campus):
Xiaolong Zhao
- Chartered Institute of Management Accountants 300 level Prize in Management Accounting (Manawatu/Wellington Campus):
Richard Hooper
- CIMA - R Wijeyesekera Memorial Prize in Accounting:
Sheryn Becker
- PJC Farron Prize for Third Year Accounting Information Systems:
Juliet Spiers
- KPMG Prize in Advanced Auditing:
Owen McCool
- School of Accountancy Distinguished Prize in Advanced Auditing – 110.379:
Owen McCool
- School of Accountancy Distinguished Prize in Advanced Taxation – 110.389:
Sheryn Becker }
Valeria Kern } First equal
- CCH Prize in the Law of Business Organisations:
Lauren Clark
- BDO Award for Top Student in Advanced Financial Accounting – Albany Campus:
Sheryn Becker
- BDO Manawatu Award for Top Student in Advanced Financial Accounting – Manawatu Campus:
Owen McCool
- CPA Australia prize for most outstanding 3rd year student majoring in Accountancy:
Sheryn Becker

- ACCA Prize for most outstanding 2nd year student majoring in Accountancy:
Louise Bergman
- ACCA Prize in Accounting 110.109:
Carlton King
- ACCA Prize in Accounting 110.209:
Michelle Howlett
- CPA Australia Top First Year Accountancy Prize:
Jing Li
- CPA Australia Prize in Accounting Information Systems:
Sheryn Becker
- Thomson Reuters Tax Prize for 110.289 Taxation:
Lauren Clark

Massey Scholars 2009 – Accountancy Students

Massey Scholars are students receiving Massey Scholarships. This scholarship is awarded by the University to the top 5% of students completing an undergraduate degree in each of the University's five Colleges. The purpose of the Massey Scholarship is to acknowledge the achievement of the University's top undergraduate students, and to encourage their transition to postgraduate degrees.

Name	Degree	Location
Charis Rigler	BBS (Accountancy)	Manawatu
Richard Hooper	BBS (Accountancy)	Manawatu
Timothy Kirkpatrick	BBS (Accountancy)	Albany
Samuel Crowhurst	BBS (Accountancy)	Albany
Jonathon Stone	BBS (Accountancy)	Albany
Wai Liu	BBS (Accountancy)	Albany
Wei Song	BAcc	Manawatu
Chuanbin Wang	BAcc	Albany
Juliet Spiers	BAcc	Albany
Mark Spooner	BAcc	Albany
Ping Chen	BAcc	Manawatu
Alton Terry	BAcc	Manawatu
Margaret Skilton	BAcc	Manawatu

Zonta International Jane M. Klausman Scholarship



Valeria Kern was named the recipient of a prestigious Zonta International Jane M Klausman Woman in Business Scholarship for 2009. Valeria is a third year Bachelor of Business Studies degree student, majoring in Accounting and Finance at the Albany campus. Valeria intends to complete her Chartered Accountancy qualification, before progressing to post-graduate study. Her ultimate goal is to be the owner of an accounting or business advisory firm.

The Zonta International Jane M Klausman Women in Business Scholarships are open to women pursuing an undergraduate degree in business leading to a business management career. The US\$5000 scholarship is awarded annually to 12 students, of outstanding achievement and future potential in their third or fourth year of undergraduate, worldwide. To be eligible to enter for the international scholarship, the applicant must first have been nominated by a local Zonta Club and have won the District (New Zealand) Jane M. Klausman round.

Accounting Honours student won top prize for business innovation



The GO! Competition Finals were held recently at the Albany campus. The competition aims to find the best innovation business idea/product based on a genuine gap or opportunity.

The competition accepted entries from students from all disciplines at the Albany campus. In an initial round, judges at e-centre, the university's business development incubator, evaluated 16 entries. Among the four finalists were winners, College of Science PHD student Enrico De Klerk, who developed a low cost network search appliance, and Business School Accounting Honours student **Rounak Chauhan** (pictured left), putting his idea of takeaway coffee cup advertising into

reality.

Rounak Chauhan and Enrico de Klerk both received a \$4000 scholarship as well as the opportunity to enter the e-centre business incubator. This will include a one-on-one evaluation of the idea and a 90 day rent free Start-Up desk space in the e-centre.

The competition and finals event were organised by the Business Student Group at Massey University Albany, and sponsored by the e-centre, and the various Massey University Albany Colleges.



Rounak Chauhan and Enrico De Klerk are presented their prizes by Steve Corbett, CEO of the e-centre.

Sporting Achievement



In August 2009, Business Law Lecturer, **Feona Sayles** played in her biggest tournament yet at the Merdeka Asia-Pacific Indoor Championships in Kuala Lumpur Malaysia. Feona qualified for the tournament when she won the New Zealand Community Trust finals in Rotorua in April.

Bowling on the special carpet-like turf at the Tournament makes forecasting her result tough, she said, as she is used to play on natural lawn. Access to playing on the special surface is limited in New Zealand making such training hard to come by. Bowlers from Fiji, Australia and Malaysia competed. Feona also competed in the mixed doubles with Darren Redway from Canterbury, South Island.

Feona missed out on a final placing at the Asia Merdeka Indoor Championships in Malaysia, finishing third of the 21 female bowlers. The mixed double team of Feona and Darren was unplaced.

Beta Alpha Psi

Beta Alpha Psi is an honorary organization for Financial Information students and professionals. The primary objective of Beta Alpha Psi is to encourage and give recognition to scholastic and professional excellence in the business information field. This includes promoting the study and practice of accounting, finance and information systems; providing opportunities for self-development, service and association among members and practicing professionals, and encouraging a sense of ethical, social, and public responsibility' (from the website: www.bap.org).



Recently, an executive committee of students on the Albany campus prepared and lodged a petition to establish a Beta Alpha Psi chapter at Massey. The petition included a plan for student activities in 2010. The petition was successful and the chapter was established.

The purpose of BAP chapter at Massey is to facilitate networking opportunities for students and professionals in the fields of Accountancy, Finance, and Information Systems and motivate them to achieve excellence in their chosen fields. The executive committee members comprises the following:

Valeria Kern (President) BBS (Acctg)
Tim Kirkpatrick (Vice-President) BBS (Acctg/Finance)
Michelle Howlett (Promotions) BBS (Acctg/Mktg)
Tafadzwa Mutizira (Reporter) BAcc
Hamza Mohamed (Treasurer) BAcc

Matthias Heurich (Activities) BBS (Acctg/Mngmt)
Hei Chun Leung (Activities) BBS (Acctg/Finance)
Pubudu Nambukara BAcc
Ashly Warner BBS (Acctg)

The faculty advisor is Professor Asheq Rahman.

Members of the executive committee can be contacted at: bap_albany@googlegroups.com.

Staff Profiles 2009

Manawatu Campus



MATTHEW BERKAHN
BBS (Hons), LLM(Hons) *Well.*, SJD *Deakin*
Senior Lecturer

Matt is the Undergraduate Business Law Co-ordinator for the School of Accountancy. He is involved in teaching a number of papers, mainly in the area of company law. He supervises research on company law topics, and is the paper coordinator of the undergraduate and postgraduate special topic and research papers. Recent research has been in the areas of shareholder remedies under the Companies Act 1993, the duties of company directors and their enforcement. Matt completed his doctorate at Deakin University (Australia) in 2003. His thesis deals with the different approaches to company law enforcement in New Zealand, Australia and the United Kingdom. It was published in 2006 by the Centre for Commercial and Corporate Law, University of Canterbury. Other than several undergraduate papers, Matt is also the paper coordinator for postgraduate special topics and research papers.



NIVES BOTICA REDMAYNE
BSc (Econ), MSc (Econ) *Zagreb*, PhD, FCA
Senior Lecturer

Nives teaches third year and postgraduate auditing and financial accounting courses. She is a Fellow of the New Zealand Institute of Chartered Accountants. She has prepared, over the years, a number of the comments and submissions on professional promulgations and financial reporting standards on behalf of the Manawatu Branch of NZICA. She also prepares professional standards updates for Manawatu Branch newsletters.

Nives is the Convenor of the Manawatu Branch Executive Insight Programme where third and final year students are found placements in working environments to gain experience.

In 2005, Nives completed her PhD studies in the School concerning the effects of political risk and governance on audit production, audit effort and audit fees in the New Zealand public sector.

Nives is the Chairperson of the Manawatu Branch, NZICA, and Board Member of New Zealand Institute of Chartered Accountants Professional Practices Board. She is the Honorary Auditor and a board member for a number of Manawatu community groups and societies.



FRANCES CHUA

BA Taiwan; BBS, MBS, DipEd, DipSLT, DipBusAdmin, CPA (Aust.)

Lecturer

The teaching responsibilities of Frances are in the financial accounting area, in particular, accounting theory and a case-based paper called Integrative Accounting which aims to create an appreciation of how accounting operates in practice through an integrated study of accounting sub-disciplines and other related disciplines.

Frances is the School's Accountancy Undergraduate Co-ordinator. She is also a Harassment Complaint Contact Person for the Harassment Advisory Committee of the University.

Frances is interested in the professionalisation and sociology of the accounting profession. Her current research projects include corporate codes of ethics, accounting education and the role of accounting in corporate governance.



LINDSAY HAWKES

BBS, DipBusAdmin, MBS, CA

Lecturer

Lindsay teaches on a range of papers which include the undergraduate courses Advanced Management Accounting and Auditing.

Lindsay has wide research interests which have focused on social and environmental accounting and management accounting education in recent years.

Lindsay is a member of the New Zealand Institute of Chartered Accountants and is involved as a facilitator and writer in the Institute's Professional Competence programs.



YUAN YUAN HU

MA Wolv., MAcc Glas., PhD Cardiff

Lecturer

Prior to joining Massey, Yuan Yuan taught at the University of Wales, Cardiff, UK at the undergraduate and postgraduate levels. Currently, Yuan Yuan teaches financial accounting, management accounting and accounting information systems.

Yuan Yuan has research interests in corporate social environmental reporting, and accountability, corporate governance and Chinese Accounting. The topic for Yuan Yuan's PhD thesis was 'An Investigation into the Willingness of Chinese Listed Companies to Participated in Corporate Environmental Reporting'.



NGAIRE KIRK
BBS(Hons), MBS, NCBCertMgmt, NZIM, CA
Lecturer

Ngaire has a background in farming and in the public and private health sectors. Her teaching responsibilities include coordinating and teaching introductory and intermediate accounting courses. Currently Ngaire is preparing a proposal for a PhD in Accounting. She is a designated Health and Safety Officer and First Aid Officer for the School. Ngaire's research interests include: truth and fairness in accounting; the perception and use of accounting terms and concepts; and social, environmental and ethical issues in accounting. She is also Co-ordinator of the School of Accountancy Research Seminar Series. Ngaire is a member of the Accounting Association of Australia and New Zealand; the Asian Academic Accounting Association; the British Accounting Association; the European Accounting Association and a member of the New Zealand Institute of Chartered Accountants.



FAWZI LASWAD
BEcon Garyounis, MSc Wisc., PhD Syd., FCA, CMA, FCPA (Aust.)
Professor and Head of School

Fawzi Laswad is Professor of Accounting and Head of School. He teaches in a number of subjects in financial reporting in the undergraduate and postgraduate programmes. He supervises Masters and PhD theses. Fawzi has wide research interests with a focus on financial reporting. He is involved in many professional activities. Fawzi served as a member of the Accounting Standards Review Board from 2002 to 2010. Currently he is a member of the Admissions Board of the New Zealand Institute of Chartered Accountants and Chair of the Academic Board of Advanced Business Education Limited (ABEL). He served as President (NZ) of the Accounting and Finance Association of Australia and New Zealand, chaired the academic committee of the NZICA and is Director of Advanced Business Education Limited.



RAYMOND D. MULHOLLAND
BCom, MCA, LLB Well., LLM Cant., LLM Melb.
Adjunct Lecturer

Ray is a senior member of the Business Law academic staff. Currently he is involved in tutoring first year Business Law students. Author of several books and numerous papers, Ray continues to research in all areas of commercial law, in particular the Law of Contract.



NIRMALA NATH
BA, MA, PGDip, DipEd USP, CPA (Aust.)
Lecturer

Nirmala joined Massey University in 2003, from Waikato University where she taught part-time. Prior to this, Nirmala taught at the University of South Pacific in Fiji. Nirmala's research areas include aspects of both management and financial accounting and public sector efficacy and accountability. She is currently working on her PhD research in the area of Public Sector Performance Auditing.



FEONA SAYLES
BBS, LLB, LLM(Hons) Cant., GradDipBusStuds, PGCertTertTchg,
Barrister and Solicitor of the High Court of New Zealand
Lecturer

Feona's teaching commitments include a variety of areas ranging from Criminal Law to Sports law. She is also involved in postgraduate and undergraduate supervision of students. Feona's research interests are in Media, Sports and also Commercial Law. She is researching in the area of Criminal Law. Feona also has a keen interest in developing teaching practice and innovation especially by using latest technology available.



ELANA STALMANN
BCom, DipTchg PU for CHE
Tutor

Prior to joining Massey, Elana has lectured on diploma level subjects such as Marketing, Personal Sales, Consumer Behaviour, Purchasing Management and Stores Management at Technicon Witwatersrand, Vaal Triangle Technicon and Technicon SA.

Her last position in South Africa was Head of Academics at Our Lady of Fatima Convent School where she taught Accountancy and Business Studies and implemented the new schooling curriculum. Elana has 22 years teaching and lecturing experience.



LIN MEI TAN

MA *Lanc.*, DipAcc (Taxation), PhD ANU, FCCA, ACIS (UK), CA
Senior Lecturer

Since joining the School, Lin Mei has been involved in teaching financial accounting, management accounting and taxation courses. She is also the support person for Maori students in the School.

Lin Mei's research interests lie in the tax compliance area such as tax compliance costs, and the relationship between tax practitioners and taxpayers. She completed her doctorate at the Australian National University in 2009. Her thesis examines the role relationship between the taxpayers and tax practitioners. She is also the co-editor of the New Zealand Journal of Taxation Law and Policy, the Chair of the Board of Advisors for the Taxation Today Journal, and one of the authors of the book titled, 'New Zealand Taxation' to be published in 2010. Her research interests also include other contemporary tax issues and accounting education.



LIN TOZER

BBS, MBS, DipBusAdmin, CA
Lecturer

Lin Tozer has taught accounting in New Zealand and Australia for the past 20 years. Lin's primary teaching in 2010 will concentrate on first and second year financial accounting. Other teaching interests include accounting theory and auditing. Some of Lin's research interests are financial accounting, environmental accounting and auditing, and accounting education, in particular the development of professional and academic competencies within the accounting curriculum at the tertiary level in New Zealand.



LINDSAY TROTMAN

LLM(Hons) *Cant.*; Barrister and Solicitor of the High Court of New Zealand, Assoc. NZLS
Associate Professor

Lindsay is an associate professor. His principal teaching responsibilities are in company law. Lindsay's principal research interests are in the area of corporate law and misleading or deceptive conduct. He has contributed to a number of company law publications in New Zealand and Australia and authored a book on misrepresentation and the Fair Trading Act and co-authored a book on misleading or deceptive conduct. He is the honorary solicitor for various national and regional charitable organisations.



SIVAKUMAR VELAYUTHAM
MAcc, GradDipPhil Woll., PhD
Associate Professor

Siva joined the School of Accountancy as an Associate Professor in July 2008. Prior to joining Massey University, he was at the University of Sharjah in the United Arab Emirates and Sultan Qaboos University in the Sultanate of Oman. He also worked at Massey University between January 1990 and December 1996, and received his PhD in accountancy from Massey University. Siva's main teaching areas include financial accounting, financial statement analysis and management accounting. His research interest are in the areas of governance, accounting education, culture and the accounting profession, leading to publications in the British Accounting Review, International Journal of Accounting, Critical Perspectives in Accounting and Accounting, Auditing and Accountability Journal.



PEIR PEIR WOON
Cert AcctBusComp, DipCom(FinAcct) TARC M'sia,
MSc(AcctFin) Greenwich
Senior Tutor

Peir Peir joined Massey as a tutor in late 2006. Currently she is involved in the teaching and co-ordination of financial accounting and taxation papers. Prior to joining Massey, Peir Peir had about 8 years of teaching experience at both college and university levels in Malaysia. Her previous teaching experience covers financial accounting subjects.

Albany Campus

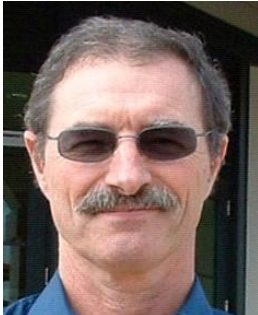


HELEN BISHOP
BCA, MCA, PhD Well., CA
Senior Lecturer

Helen is currently teaching in the areas of Accounting Information Systems and Management Accounting. She also maintains an interest in Financial Accounting and Accounting History.

Helen completed her PhD studies at the Victoria University of Wellington in 2007. The topic of her PhD studies was 'The debt/equity distinction and the classification of hybrid financial statements'.

Helen is a member of the New Zealand Institute of Chartered Accountants (NZICA), the Accounting and Finance Association of Australia and New Zealand (AFAANZ) and ISACA®.



MICHAEL BRADBURY
MCom, PhD Auck., FCA, CMA
Professor

Michael is a professor in accounting. He obtained his PhD at the University of Auckland and has held visiting positions at the University of Sydney, and the Sloan School of Management, Massachusetts Institute of Technology. His research and consulting interests are in the area of corporate financial reporting and financial analysis. He has published in the Journal of Accounting Research, The Accounting Review, Journal of Accounting and Public Policy, Abacus, Accounting and Finance, and the Journal of Corporate Finance.



DAVID BUTCHER
MMS(Dist.) Waik., CA, FCA (England and Wales)
Senior Tutor

David joined Massey University in 2006 after many years as a senior lecturer in accountancy and taxation at Auckland University of Technology. Before coming to New Zealand, David qualified as a chartered accountant in England where he specialised in taxation and was a tax partner in a medium sized firm in Hereford. David teaches taxation and advanced taxation.



STEPHEN COURTENAY
BA(Econ), MBA, PhD Arkansas, CPA (Aust.)
Associate Professor

Stephen is an associate professor in accounting at the Albany Campus. He has held faculty positions in the United States, New Zealand and Singapore. Prior to his academic career Stephen worked as a CPA for Coopers & Lybrand (now PriceWaterhouseCoopers) for several years in the United States. His research and teaching interests are in the area of financial reporting of listed companies, financial analysis and valuation, executive compensation and corporate governance, with publications in *The Accounting Review*, *Journal of Accounting and Public Policy*, *The International Journal of Accounting*, and other journals.



JILLIAN HOOKS
BBS, MMS (Dist.), DipTchg, PhD Waik., FCPA, CA
Professor

Jill is a Professor of Accountancy and Academic Co-ordinator for the School of Accountancy, Albany Campus. She has taught a number of financial accounting papers; most recently intermediate and advanced financial accounting. Jill's research interest is in corporate reporting. Much of her research relates to New Zealand's electricity industry. She has recently published in *British Accounting Review*; *Abacus*; *Accounting, Auditing & Accountability Journal*; *Journal of Accounting Historians* and *Journal of Contemporary Accounting & Economics*. She is a member of the NZ Institute of Chartered Accountants (CA) a Fellow Certified Practising Accountant (Australia) (FCPA), a member of the Accounting and Finance Association of Australia and NZ (AFAANZ) and a member of the American Accounting Association (AAA). She is also on the Education Liaison Committee of the NZ Institute of Chartered Accountants. Jill is on the editorial board of *Pacific Accounting Review* and a member of the trust for that journal.



PATRICIA (TRISH) O'SULLIVAN
LLB(Hons) Cant., MComLaw(Hons) Auck., Barrister and Solicitor of the High Court of New Zealand
Lecturer

After working as a solicitor in commercial litigation for seven years, Trish joined Massey as a lecturer. She completed a MComLaw with Honours at the University of Auckland in 1999. Trish teaches in the areas of commercial and company law. Trish's areas of research include consumer law, intellectual property, employment law and corporate distress. She has been admitted as a Barrister and Solicitor of the High Court of New Zealand.



ASHEQ R. RAHMAN

BCom Dhaka, MBA Eastern Illinois, PhD Syd., FCPA (Aust.), CA
Professor

Asheq joined the School of Accountancy in June 2006 as a Professor. Prior to joining Massey University, he was at Nanyang Technological University, Singapore. He worked at Massey University's Palmerston North Campus from January 1989 to December 1997. His areas of interest in research and teaching include financial accounting, disclosure, and accounting institutions. Asheq is on the editorial committee of the Journal of International Accounting Research and the editorial boards of Abacus and International Journal of Accounting. He also reviews papers for many major international accounting journals. Asheq teaches at postgraduate and undergraduate levels.



NICHOLAS SMITH

BA(Hons), LLB Natal, PhD Auck.
Senior Lecturer

Nicholas, senior lecturer in business law, started working at Massey University in 1999. Before that, he lectured in the School of Law at the University of Witwatersrand in Johannesburg. Nicholas completed his PhD at the University of Auckland in 1997. His PhD research was on the concept of equality in moral, political and legal philosophy. He has published articles on human rights, including some from his doctoral dissertation, and statutory interpretation.



NATASJA STEENKAMP

BCom PU for CHE, BCom(Hons) RAU, MCom Pret., PhD AUT, CA
Senior Lecturer

Prior to joining Massey in 2007 Natasja lectured in Financial Accounting and Auditing at the undergraduate level, and Management Accounting and Financial Management at the postgraduate level at universities in New Zealand and in South Africa (SA) for twelve years. She qualified as a chartered accountant in SA in 1988 and is the School of Accountancy Postgraduate Programme Coordinator. Natasja's research interests lie in the areas of: sustainability, the accounting and auditing thereof, intellectual capital, intangibles, and the accounting model. She reviews papers for international accounting journals and teaches at postgraduate and undergraduate levels. Natasja is a member of the organising committee of an International Conference on Sustainability held at Massey University.



WARWICK STENT
BCom(Hons), HDE Rhodes, MCom RAU, CA
Lecturer

Warwick started work at Massey in 2005 and teaches Auditing and Advanced Auditing to undergraduate students at the Albany Campus. He worked as a manager at Deloitte for six years in New Zealand. He was responsible for managing Learning & Development nationally within Deloitte's Assurance & Advisory Service Line and also specialised in management of superannuation sector audits. Prior to moving to New Zealand, he qualified as a Chartered Accountant in South Africa in 1991 and worked in a number of different capacities, including over five years of lecturing at the University of Natal (Durban), S.A. Warwick is currently working on research for his PhD at the School of Accountancy on the topic: "The Impact of IFRS in New Zealand: A Study of Early Adopters". Other research interests include fraud and security in internet environments, the implementation of IFRS, the superannuation scheme industry and audit related issues.



SIATA TAVITE
BCom Auck., MBA, PGDip(AcctFinMgmt) USP
Tutor

Siata is the offering coordinator for 110.011 in Albany and is also involved with auditing, AIS and financial accounting papers. Siata joined Massey University in June 2008, prior to this she worked as a tutor at the School of Accounting and Finance, University of the South Pacific, Suva, Fiji for 3 years. Siata also assists with Pasifika@Massey functions and events.



JAYANTHA WICKRAMASINGHE
MBA, PhD Bond, CMA, FCA, MACS
Lecturer

Jayantha teaches Management Accounting and Accounting Information Systems papers in the BBS and BAcc programs. Prior to joining Massey University, he taught management accounting and information systems offerings at both undergraduate and postgraduate levels in Australia. He has also taught financial accounting and auditing papers. Jayantha's research interest focuses on the management accounting/information systems/finance interface. Other research interests include information technology investment disclosure in financial reporting, information content in reported earnings, and macroeconomic effects on earnings performance.

Wellington Campus



JOHN ARCUS
BCA Well., CA
Senior Lecturer

John has working experience as an auditor with international accounting firms in London, Europe and New York. He has lectured at Wellington Polytechnic and the University of the South Pacific in Financial Accounting and Auditing. Currently, John teaches papers in Financial Accounting, Management Accounting and Auditing.



PAUL DUNMORE
BSc(Hons) Well., MBA, PhD McM., CMA
Professor

Paul Dunmore is a research professor at the School. He teaches papers in research methods and advanced accounting information systems. Paul has broad research interests involving the application of mathematical and statistical techniques to accounting-related problems. He has applied this expertise to study the economics of auditing, the statistics of financial ratios, distress prediction, audit efficiency, distributions of personal incomes, and tax policy. Paul is a member of the Information Systems Audit and Control Association and of various other learned societies. Paul has been a regular presenter for the Institute of Directors.



JAMES HESLOP
AdvCertTTg WP, BCA Well., MBS, CA
Senior Lecturer

Currently James is teaching in the areas of Accounting Information Systems, Management Accounting and Introductory Accounting. James has visited the WTO Institute of Wuhan University, Hubei, China as a guest lecturer three times in recent years

James` research interests include reporting by the Not-for-Profit sector and the tourism industry. James co authored a research paper titled "Implications of applying a private sector based reporting model to not-for-profit entities: the treatment of charitable distributions by charities in New Zealand". This paper was published in the *Australian Accounting Review* in 2009.



JEREMY HUBBARD
LLB, CertTEd Lond., LLM Well.
Senior Lecturer

Jerry teaches in business law at the Wellington Campus and the Manawatu Campus. He joined the Wellington Polytechnic in 1973. Jeremy's teaching is principally in the area of introductory law courses.

Jerry's research interests include constitutional issues especially those involving immigration as well as contract and tort. He is co-author of Principles of Law for New Zealand Business Students and of The Legal Environment of Business – an outline (to be published in February 2010).

Jerry is currently appointed as the University Proctor.

In 2010 Jerry will be paper coordinator for 155.222 Immigration Law and Practice, 115.103 The legal and social environment of business and offering coordinator at Wellington for 155.210 Commercial law and 122.203 The Law of Business Organisations.



AINUL ISLAM
BCom(Hons), MCom(Acct) Dhaka, PhD Well., CPA (Aust.), CA
Senior Lecturer

Before joining Massey University, Ainul had several years of tertiary teaching and research experience. He has worked as a full-time lecturer and as an Assistant Professor in the Department of Accounting at the University of Dhaka. Ainul's areas of research interest are financial reporting, auditor independence, NAS involvement of auditors, audit services market and market efficiency of developing and underdeveloped countries.



JUDITH PINNY
BCA(Hons) Well., CA
Assistant Lecturer

Judith Pinny teaches in taxation, financial accounting and introductory accounting. Her research interests are in tax policy and in 2010, she is pursuing a PhD in Accountancy, studying tax food policy in New Zealand. Before joining Massey, Judith worked at Victoria University. She then worked in Chartered Accountancy and for a large New Zealand corporation specialising in taxation. Judith is a member of the New Zealand Institute of Chartered Accountants (NZICA) and is the Massey Wellington representative in the Executive Insight Committee of NZICA.

Administration, Research and Technical Staff

Manawatu Campus



Jude Batten
Academic Administrator



Andrew Brown BInfSc (Info Sys)
Computer Technician



Sim Loo BBS, MBA
Research Assistant



Mary Rossiter BA, PGDipBusAdmin
Research Support/Secretary



Lin Shi MInfSc (Info Sys)
Computer Technician



Heather Toy
Senior Secretary



Jessica Weakley
Secretary/Administrator



Inez Goldsworthy
Secretary/Administrator

Albany Campus



Glenyss Jones
Secretary/Administrator



Natalie Snyders
Secretary/Administrator

Wellington Campus



Nikki Batten
Secretary/Administrator

Visitors to the School

Staff members of the Accounting and Finance Department, Brawijaya University (Indonesia), visited the School in March 2009.

Professor Ross Stewart visited to conduct research with Professor Jill Hooks (Visiting Professor Research Grant).

K. Walker, (visitor from University of Wyoming, WY USA) gave a seminar, 'Ethical reasoning by accounting and business professionals in decisions to engage in budget-induced dysfunctional behavior and earnings management', School of Accountancy Seminar Series, Massey University, Palmerston North, 19 May.

R. Debreceeny visited from the University of Hawaii at Manoa.

Sabbatical Leave

Professor Paul Dunmore commenced sabbatical leave at the School of Accounting and Finance, University of Waterloo (Canada), starting 17 August and continuing over this reporting period.

Executive Insight 2009

2009 is the 8th consecutive year that the Executive Insight Programme is run on each campus with the local branch of the New Zealand Institute of Chartered Accountants (NZICA). The programme aims to give students insight into executive roles and the commercial decision-making process, and to broaden their views of potential career paths in accounting-related roles. Each participant works with a carefully selected host organisation over a three-day period, usually late in August.

Participants receive a certificate on successful completion of the programme, but usually find that the main benefits are the contacts that they make and the insights that they gain into how organisations actually work. The contact person on each campus is:

Campus	Massey Contact	Local NZICA Branch
Albany	Jill Hooks	Auckland Branch
Manawatu	Nives Botica-Redmayne	Manawatu Branch
Wellington	Judith Pinny	Wellington Branch

Academic Programmes and Accreditation

Professional Accreditation

AACSB Accreditation - College of Business

In November 2009, Massey University College of Business achieved international accreditation for its business degrees; Bachelor of Business Studies (BBS), Bachelor of Accountancy (BAcc), Bachelor of Applied Economics (BApplEcon), Master of Business Administration (MBA), Master of Business Studies (MBS), Master of Finance (MFin) Master of Management (MMgt), Doctor of Business Administration (DBA) and its Doctor of Philosophy (PhD) programme in business.

AACSB is a professional association for college and university management education institutions and is the premier accrediting agency for bachelor's, master's, and doctoral degree programs in business administration and accounting. Of around 10,000 business schools in the world, fewer than 600 are accredited by AACSB International - The Association to Advance Collegiate Schools of Business. The accreditation represents the highest standard of achievement for business schools worldwide.

<http://www.aacsb.edu/>

CIMA Accreditation

Bachelor of Accountancy (BAcc) and Bachelor of Business Studies (BBS)

In January 2010 the School received news from Chartered Institute of Management Accountants (CIMA) (UK) that all the exemptions requested for the BAcc and BBS programmes have been ratified and approved. This exemption is for 5 cohort years. The decision was published on CIMA exemption webpage: www.cimaglobal.com/exemptions.

The School of Accountancy also has accreditation from the following professional bodies:-

- **Certified Practising Accountants (CPA) Australia**
- **New Zealand Institute of Chartered Accountants (NZICA)**
- **Association of Chartered Certified Accountants (ACCA) UK**

Academic Programmes

Semesters and Summer School

The Massey University academic year is divided into three main teaching periods: Semester One, Semester Two and Summer School. Most of the School's programmes of study and papers fit into these standard semester periods although the School's Summer study programmes have become increasingly popular.

Internal and Extramural Studies

Some papers in the School are offered internally and extramurally. Some others are offered internally or extramurally. Extramural programmes offer opportunities for long distance study at the comfort of a student's own environment. Extramural programmes may include contact/block courses. Contact courses are a chance for students to receive face-to-face tuition from lecturers and to interact with other students taking the same paper. Contact courses may be held at the Albany, Manawatu and Wellington Campuses of Massey University, as well as at a Christchurch venue. Some papers are offered in block mode. This means students are required to attend one or more periods of intensive study usually either in the Manawatu or Albany Campus.

Undergraduate Programmes

Bachelor of Accountancy (BAcc)

The Bachelor of Accountancy (BAcc) is a highly specialised degree, identifying you as having expertise in Accountancy. It is the degree for students who know they wish to specialise as Accountants and seek NZICA membership.

Accountancy Major in the Bachelor of Business Studies (BBS)

The 2008 BBS Accountancy major is very flexible and gives you the opportunity to have a concentration in a particular area of accountancy. You can also combine the Accountancy major with one offered by another Department to complete the BBS with a double major. Career options will be many and varied depending on the combination of papers you choose to take.

Graduate Diploma in Business Studies (GradDipBusStuds)

The Graduate Diploma in Business Studies (GradDipBusStuds) is designed for students who wish to develop new or additional professional skills to open up and enhance vocational possibilities. The GradDipBusStuds may be completed in one year of full-time study or over a period of time as part-time study.

Postgraduate Programmes

The courses of study offered by the School of Accountancy at the graduate level are aimed at preparing a more independent and inquiring mind. Through their course work, students are encouraged to conduct systematic inquiry into specific issues and discover new information or relationships and/or expand or verify existing knowledge for some identified purpose.

The School of Accountancy offers graduate programmes at Postgraduate Diploma and Masters levels, leading to:

- Doctor of Philosophy (PhD)
- Master of Philosophy (MPhil)
- Master of Business Studies (MBS)
- Master of Business Studies (Accountancy)
- Master of Business Studies (Business Law)
- Master of Management (MMgt)
- Master of Management (Accountancy)
- Master of Management (Business Law)
- Postgraduate Diploma of Accountancy (PGDipAcc)
- Bachelor of Business Studies with Honours (BBS[Hons])
- Bachelor of Business Studies with Honours (Accountancy)
- Bachelor of Business Studies with Honours (Business Law)

Postgraduate Scholarships

Please visit the following websites to view information on scholarships:

- <http://awards.massey.ac.nz>
- <http://www.nzvcc.ac.nz>

Paper Listing for Accountancy

Paper Code	Name
Undergraduate	
115.102	Accounting (Core Paper offered by the College of Business)
110.109	Introductory Financial Accounting
110.209	Intermediate Financial Accounting
110.229	Management Accounting
110.230	Introductory Financial and Management Accounting
110.249	Accounting Information Systems
110.279	Auditing
110.289	Taxation
110.294	Special Topic - Not offered in 2010

Paper Code	Name
110.297	Special Topic - Not offered in 2010
110.303	Integrative Accounting
110.309	Advanced Financial Accounting
110.329	Advanced Management Accounting
110.349	Advanced Accounting Information Systems
110.379	Advanced Auditing
110.380	Estate and Tax Planning
110.389	Advanced Taxation
Postgraduate	
110.700	Accountancy for Business Administrators - Not offered in 2010
110.710	Contemporary Issues in Financial Accounting
110.711	Advanced Accounting Theory
110.717	Research Methods in Accounting
110.720	Contemporary Issues in Management Accounting
110.770	Contemporary Issues in Auditing - Not offered in 2010
110.780	Contemporary Issues in Taxation - Not offered in 2010
110.790	Special Topic
110.792	Special Topic
110.796	Research Report
110.799	Research Report
110.800	MPhil - Accounting
110.897	Thesis (Year 1)
110.898	Thesis (Year 2)
110.899	MBS Thesis - Accountancy
110.900	PhD in Accounting

Paper Listing for Business Law

Paper Code	Name
Undergraduate	
115.103	The Legal and Social Environment of Business (Core Paper offered by the College of Business)
155.100	Introduction to Business Law - Not offered in 2010
155.201	Law of Property
155.203	Law of Business Organisations
155.210	Commercial Law
155.215	Criminal Law
155.216	Land Law for Real Estate Agents - Not offered in 2010
155.222	Immigration Law and Practice in New Zealand
155.315	Sport Law
155.391	Special Topic in Business Law - Not offered in 2010
Postgraduate	
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.704	Corporate Governance
155.705	Special Topic Business Law
155.712	Advanced Competition and Marketing Law - Not offered in 2010
155.798	Research Report
155.799	Research Report

Associated Human Resource Management Papers

Paper Code	Name
Undergraduate	
155.301	Employment Law
155.306	Health Care law
Postgraduate	
155.706	Advanced Healthcare Law
155.751	Advanced Employment Law

Paper Listing for Semester 3 (Summer School)

Paper Code	Name
Undergraduate	
115.102	Accounting (Core Paper offered by the College of Business)
115.103	The Legal and Social Environment of Business (Core Paper offered by the College of Business)
110.109	Introductory Financial Accounting
155.100	Introduction to Business Law
155.216	Land Law for Real Estate Agents
155.391	Special Topic in Business Law
Postgraduate	
155.700	Fundamentals of Law
155.702	Special Topic Business Law
155.704	Corporate Governance
155.705	Special Topic Business Law
155.798	Research Report

For more information on academic programmes offered by the School, visit the School's website <http://www-accountancy.massey.ac.nz>.

University Service, Community Engagements and Professional Associations

Service to Massey University

Berkahn, M.A.

Member, College of Business Scholarships Committee.

Bishop, H.E.

Elected Staff Representative on College of Business Board.

Chua, F.C.

Harassment Contact Person, Harassment Advisory Committee.

Dunmore, P.

Member, Massey University Academic Board; Elected Member, Wellington Regional CE's consultative group, representing the College of Business, Massey University.

Heslop, J.

Regional Marshall, Wellington Graduation Ceremony; Massey University Teaching Strategy, Member of Teaching Focus Group led by Hon. Steve Maharey.

Hooks, J.

Massey University Teaching Strategy – 2020, member of focus group led by Hon Steve Maharey.

Hubbard, J.J.

University Proctor

Jones, G.A.

Representative, College of Business Health and Safety Committee (Albany Campus)

Laswad, F.

Chair, College of Business Accreditation Steering Committee

Pinny, J.A.

Massey University Teaching Strategy, Member of Teaching Focus Group led by Hon. Steve Maharey.

Rahman, A.R.

Member, University Professorial Promotion Committee 2009; Member, College of Business Research Committee; Elected Professorial Representative, College Board, College of Business, Massey University, 2006 to date; Member of staff recruitment panels: School of Accountancy, Department of Commerce, and the Department of Management and International Business, 2006 to date; Faculty Advisor, Beta Alpha Psi Chapter, Massey University.

Sayles, F.J.

Staff Representative, College of Business Board.

Steenkamp, N.

Member, Organising Committee of the International Conference on Sustainability, Massey University, 12-13 November.

Tan, L.M.

Support Person, College of Business Maori Students; Appointed Member of the College of Business Promotions Committee.

Tavite, S.

Member, Pacific Peoples' Consultancy Group

Trotman, L.G.S.

Member, Leave and Ancillary Appointments Committee; Member, College of Business Ambassador Programme.

Community Engagements and Professional Associations

Berkahn, M.

Presenter to LexisNexis professional development conferences. Member, Australasian Law Teachers Association.

Bradbury, M.E.

Member, International Financial Reporting Interpretation Committee; Member, New Zealand Institute of Chartered Accountants Financial Reporting Standards Board; Member, New Zealand Institute of Chartered Accountants, PhD Scholarships and Research Grants Selection Committee.

Botica Redmayne, N.

Chair of the Manawatu Branch, NZICA, Convenor of Technical and Legislation Sub-Committee, and Board Member of New Zealand Institute of Chartered Accountants Professional Practices Board; Honorary Auditor of a number of Manawatu community groups and societies.

Dunmore, P.

Presenter, High School Careers Advisers; Conducted training for managers of the Ministry of Cultural Affairs and Heritage; Member, Committee for the Forensic Accounting Special Interest Group of the New Zealand Institute of Chartered Accountants; Ongoing Member, Committee for Executive Insight programme, Wellington branch of New Zealand Institute of Chartered Accountants.

Hawkes, L.

Facilitator for Professional Competence Exam 1 (PCE1) Ethics Workshops; Facilitator for Professional Accounting School (PAS) Workshops; Writer for the Professional Accounting School. Contributed to the writing of the Professional Competence Exam for the Institute of Chartered Accountants of New Zealand professional competence programme. Reviewer of various community groups. Conducted Judges Workshops for the Manawatu Business Awards scheduled for 11th September. Visited 40 businesses in the Wanganui and Manawatu regions as part of the Judging Panel for the Massey University Wanganui Business Awards 2009 and the Manawatu Business Awards, during month of October. The Award Event was held on 13 November, in Palmerston North.

Heslop, J.

Honorary Reviewer for St Barnabas, Rainbow Wellington, and Wellington Gay Welfare Group (WGWG).

Hooks, J.

Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; Judge for the Annual Reporting Awards, New Zealand Institute of Chartered Accountants, member of the Pacific Accounting Review Trust; Convening Committee Member, Auckland Regional Accounting Conference; Co-ordinator Save the Children Fund.

Islam, A.

Mentor on behalf of CPA Australia.

Kirk, N.

Honorary Auditor of several charitable clubs; AUS Health and Safety Representative.

Laswad, F.

Member, Accounting Standards Review Board; Member, Admissions Board of the New Zealand Institute of Chartered Accountants; NZICA Academic Committee. Chair of Academic Board of Advanced Business Education Limited; member of the Board of Directors of Advanced Business Education Limited; Writer, Reviewer and Facilitator for the Professional Accounting School.

Pinny, J.

Member, Committee for Executive Insight programme, Wellington branch of New Zealand Institute of Chartered Accountants.

Rahman, A.

Teaching and Learning Events Team, Annual Meeting Program Advisory Committee, American Accounting Association; Elected Member, Advisory Board of the International Accounting Section of the American Accounting Association; Member, Outstanding Dissertation Award Committee, International Accounting Section, American Accounting Association; External examiner for PhD. and Masters: Curtin University, Macquarie University, Auckland University of Technology.

Stent, W.

Member, New Zealand Institute of Chartered Accountants Education Liaison Committee; CPA Albany Campus Liaison Person; Coach, Lion Foundation Youth Enterprise Scheme at E-Day 2009.

Smith, N.

Member of Auckland Regional Committee of New Zealand Society for Legal and Social Philosophy.

Steenkamp, N.

Judge at Takapuna Grammar School for the SELL programme; Volunteer, Enterprise New Zealand Trust; Volunteer, Salvation Army, Browns Bay, Auckland.

Tan, L.M.

Vice President of the Manawatu Malaysian Society; Moderator for a tax course at a New Zealand polytechnic.

Tavite, S.

Treasurer, Masilamea International; Secretary, Tonga High School Ex-Students (NZ) Association; Participant, Pasifika Festival and the ASB Polyfest.

Tozer, L.

Honorary auditor for local scout group. Branch committee member TEU Massey Manawatu, external moderator for accounting and related papers at three New Zealand polytechnics.

Trotman, L.G.S.

Honorary Solicitor, Amputees Federation of New Zealand Incorporated; Honorary Solicitor, Amputee Society of Manawatu and Central Districts; Trustee, Manawatu College Educational Trust Incorporated; Trustee, Foxton Flax Stripper Museum Trust Incorporated; Honorary Solicitor, Palmerston North Surf Life Saving Club Incorporated.

Woon P. P.

Volunteer, Arohanui Hospice, Palmerston North; Committee member, Manawatu Malaysian Society.

Resources and Support for Students, Contact Persons and Student Advisors

For general information about the School please contact:

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Academic Staff Directory

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Botica Redmayne, Nives	Senior Lecturer	MAN	2148	n.redmayne@massey.ac.nz
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Brown, Andrew	Computer Technician	MAN	4823	brown@massey.ac.nz
Shi, Lin	Computer Technician	MAN	2130	l.shi@massey.ac.nz
Jones, Glenyss	Secretary / Administrator	ALBN	9220	g.a.jones@massey.ac.nz
Goldsworthy, Inez	Secretary / Administrator	MAN	2196	i.l.goldsworthy@massey.ac.nz
Loo, Sim	Research Assistant	MAN	2162	y.loo@massey.ac.nz
Rossiter, Mary	Research Support Officer / Secretary	MAN	2197	m.c.rossiter@massey.ac.nz
Snyders, Natalie	Secretary / Administrator	ALBN	9589	n.e.snyders@massey.ac.nz
Toy, Heather	Senior Secretary	MAN	2199	h.j.m.toy@massey.ac.nz
Weakley, Jessica	Secretary / Administrator	MAN	2194	j.l.weakley@massey.ac.nz

For Personal Assistant to the Head of School, please contact Heather Toy (Senior Secretary), (06) 356-9099 ext. 2199, or h.j.m.toy@massey.ac.nz.

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