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Co-edited by Paul de Lange,  
David Lont and Cheryl Umoh

### 2014 AFAANZ CONFERENCE AUCKLAND, NEW ZEALAND, from 6-8 July

The 2014 AFAANZ Conference registration brochure is available for download at <http://www.afaanz.org/conferences>.

We look forward to welcoming you in Auckland.



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## Presidents' Message

Welcome to the first newsletter for 2014!

We would like to take this opportunity to thank all our individual members, institutional members and platinum sponsors CPA Australia and ICAA. We would also like to take this opportunity to thank NZICA for their support of AFAANZ until 2013. From 2014 both ICAA and NZICA have merged to form one entity and we are looking forward to working with them. More details about the merger is available at <http://www.onenewinstitute.com/news/update-transition-to-chartered-accountants-australia-and-new-zealand>.

Arrangements for our 2014 conference are well advanced. Approximately 306 papers across a diverse range of topics and disciplines were submitted and another exciting program has been put together. We thank Mandy Cheng and Chris van Staden for their significant work in the management of the technical program and also thank the members of the Conference Technical Committee for their time and hard work in reviewing the papers. Our thanks also go to Cheryl Umoh for her ongoing work on improving the online submission process. It has been working extremely well.

We are pleased to advise you that AFAANZ has again not increased the conference registration fee this year despite rising costs. The fee has remained the same since 2006. Our Conference Organiser, Jacqui Bates and her team are all geared up to go for our 2014 conference and we thank them for their assistance. Conference registration is open at <http://www.afaanz.org/conferences>. Both the online form and the pdf version of the brochure & form are available at this link. We are looking forward to seeing you all in Auckland in early July.

### Discounted Conference Registration Fee:

Again this year, AFAANZ is offering a discount on the conference registration fee to student members of AFAANZ who are full time higher degree research students



David Lont and Paul Delange

(e.g., Masters by research and PhD) and full time honours students, for the period of their study and the first year after their graduation. The fee is \$600 plus GST.

AFAANZ members who are first time attendees at the AFAANZ Conference can also register at the discounted rate of \$660 plus GST. To be eligible, this must be the individual's first AFAANZ conference attendance. Retired academic staff members who have been members of AFAANZ for 20 years or more and who are no longer in full time employment will also be offered the discounted rate. Please help spread the word!

For enquiries on the discounted conference registration fees for all the above categories, please contact Cheryl Umoh at [cherylu@afaanz.org](mailto:cherylu@afaanz.org)

### AFAANZ conference participation grants:

AFAANZ will be awarding up to five AFAANZ conference participation grants of up to \$2,000 each to members who have a paper accepted at the annual conference but do not have sufficient institutional financial support to enable them to attend. A call for applications will be circulated to Heads of Departments shortly and applications will be due two weeks after the date of notification of successful paper submissions.

### 2014 AFAANZ Research Grants:

This year again there will be two categories of research grants with equivalent total funds available in each category.

The first category of grants focuses on "mentoring of developing researchers", and

must involve at least two applicants, the first being the “developing researcher” and the second being an “established researcher”, who takes on the role of research mentor in the context of the grant proposal. A “developing researcher” is someone who does not have more than two publications in refereed journals (including accepted for publication). These grants are for a maximum of \$7,500.

The second category of grants is for mid-career researchers who have more than two publications in refereed journals and hold an academic appointment below full professor. These grants are for a maximum of \$15,000.

From 2014, successful applications using SIRCA data will be awarded a SIRCA/AFAANZ grant. Such applications must meet two criteria: use SIRCA data and the first named applicant is in an institution that is both a member of AFAANZ and SIRCA.

Applications are encouraged from all areas of accounting and finance research. The due date and time for submissions is 22 April 2014, 12 midnight AEST.

#### Awards

On behalf of the board and membership, we would like to congratulate Associate Professor Sue Wright on receiving fellowship status of AFAANZ.

#### Call for Editor-in-Chief

Professor Steven Cahan will finish his term as Editor-in-Chief of *Accounting and Finance* at the end of 2014.

The AFAANZ Board is seeking nominations for a new Editor-in-Chief. A call for nominations was emailed to members on 12 February. Nominations must be received by COB on 2 June 2014 and directed to Cheryl Umoh at [cherylu@afaanz.org](mailto:cherylu@afaanz.org).

The AFAANZ Board would like to take this opportunity to thank Steven for his dedication to *Accounting and Finance*. Steven worked tirelessly to ensure that *Accounting and Finance* publishes theoretical, empirical and experimental papers that significantly contribute to the disciplines of accounting and finance.

#### Call for Nominations to the AFAANZ Board

One member will be retiring this year from the AFAANZ Board. A call for nominations to the Board was emailed on Wednesday, 12 March. We urge you to nominate worthy members.

Please enjoy reading the rest of the newsletter to discover information about important news, events and developments that relate to our members.

**Paul de Lange**  
President (Australia)

**David Lont**  
President (New Zealand)

## 2014 Conference Report

As in prior years, we have great responses to our call for papers for the 2014 AFAANZ conference. We have received 319 paper submissions. The submissions come from 25 different countries, covering all the major streams of research.

Based on feedback from the prior conference, we will have two different types of concurrent sessions this year: concurrent sessions with discussants (3 papers for each 90 minute session, with a discussant for each paper), and concurrent sessions without discussants (3 papers in a 60 minute session, with interactive discussions lead by the chair but no discussants).

Another change we have made to this year’s conference is to expand the technical committee for the bigger streams. This spreads the work load around and allows each technical committee member more time to manage the review process, with the aim of continuously improving the quality of our program. We would like to thank our technical committee members and voluntary reviewers for their invaluable service for the 2014 AFAANZ Auckland Conference.

#### **Mandy Cheng and Chris van Staden**

*Joint Technical Committee Chairs  
AFAANZ Conference 2014*

## Editor-in-Chief’s Report

### A&F/IASB Conference

Accounting and Finance and the IASB will be holding a joint conference in Hong Kong in the latter half of 2015. The theme of the conference will be ‘Consequences of IFRS for Capital Markets, Managers, Auditors and Standard-setters’. The conference will be linked with one of the IASB’s IFRS conferences and a meeting of standard-setters giving presenters will have a unique opportunity to expose their work to practitioners and standard-setters in addition to academics. Selected papers from the conference will be published in *Accounting and Finance*. It is anticipated that an initial call for papers will be circulated in May 2014.

### Submissions

278 submissions were received for the year ending 31 December 2013. In 2012, 316 submissions were received, but that includes 61 submissions for the 2013 Accounting and Finance Conference. If these submissions are subtracted from the 2012 total, the 278 submissions in 2013 is an all-time high for non-conference submissions in a year. In addition to the 282 submissions, 127 revisions were received. Thus, a total of 405 papers were processed in the 12 month period.

Submissions were received from 35 countries. The top countries in terms of submissions (based on the location of the submitting author) are: Australia (86 submissions), US (33), Taiwan (33), Spain (15), New Zealand (14), and Korea (14).

The acceptance rate for the year to 31 December 2013 was 16.2%, i.e., 45 papers accepted divided by 278 papers submitted. The 45 papers accepted compares with 37 accepted in 2012; the higher figure for 2013 includes 9 papers from the 2013 A&F Conference. Papers were accepted from 11 countries with Australia accounting for 51% of the acceptances (23 papers accepted).

The average time from submission to the final decision for original submissions, excluding desk rejects, is roughly 65 days. The turnaround times for all original submissions processed, excluding desk rejects, is as follows:

<30 days	7.6%
31-60 days	38.6%
61-90 days	41.4%
91-120 days	11.0%
121+ days	1.4%

Recent Additions to Accounting & Finance Early View

The following forthcoming papers are now available on the A&F website in Early View at [http://onlinelibrary.wiley.com/journal/10.1111/\(ISSN\)1467-629X/earlyview](http://onlinelibrary.wiley.com/journal/10.1111/(ISSN)1467-629X/earlyview) :

- ▶ “What drives mortgage fees in Australia?” by Benjamin Liu and Eduardo Roca
- ▶ “A model of emulation funds” by Zhe Chen, F. Douglas Foster, David R. Gallagher and Adrian D. Lee

Call for New Editor-in-Chief

As my term as Editor finishes at the end of 2014, the AFAANZ office has recently circulated a call for a new Editor-in-Chief. I am happy to discuss the role with anyone who is interested in putting forward an application. Applications are due on 2 June 2014.

**Steven Cahan**  
*Editor-in-Chief*

2014 AAA Doctoral Consortium

Congratulations to Ashna Prasad, The University of New South Wales, who will represent AFAANZ at the 2014 AAA Doctoral Consortium. We look forward to reading about Ashna’s experience in the September issue of the newsletter.

2014 EAA Doctoral Consortium

Congratulations to Adrian Raftery, University of Technology, Sydney, who will represent AFAANZ at the 2014 EAA Doctoral Colloquium. We look forward to reading about Adrian’s experience in the September issue of the newsletter.

AFAANZ Board of Directors 2013-2014

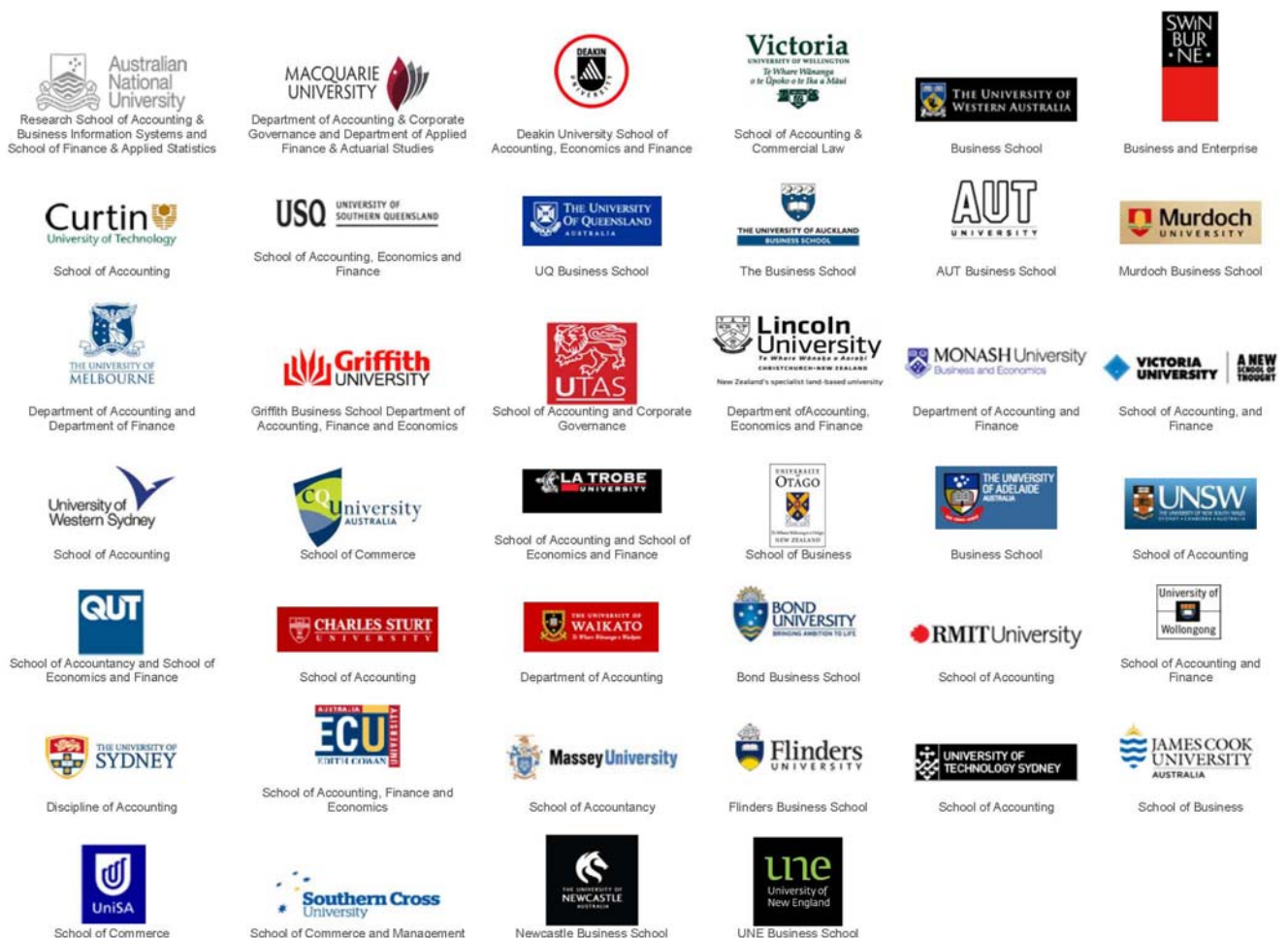
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## AFAANZ gratefully acknowledges the support of its Platinum Sponsors for 2014



**Institute of  
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## AFAANZ gratefully acknowledges the support of its Institutional Members for 2014



### CPA Australia

#### *Accountants – Feast or Famine?*

If your only point of reference is recent media reports you will be forgiven for thinking that there were only two submissions to the Government's annual review of its Skilled Occupation List (SOL) - one from the CPA Australia and the Institute of Chartered Accountants Australia (ICAA) and another from the Department of Employment (DOE). The SOL is the current basis for determining who is eligible to be invited to migrate to Australia independent of employers and family based on projected labour market conditions. To the uninitiated,

the two contrary submissions create an impression of a feast or famine in the labour market for accountants. On the 'feast' side is the DOE who point to the apparent relatively low level of vacancies for accounting jobs and high level of applicants. On the famine side is reportedly the professional accounting bodies is who are said to claim the reverse. So, who should you believe? The answer is simple and explained by perspective.

The first point to make is that there were more than two submissions. A number of submissions were received from highly regarded business and educational interests.

Only one - the DOE submission - argued that accountants should be removed from the list. All others argued for its retention. As did stakeholders, including AFAANZ, who took part in the face-to-face consultations.

The second point is that the professional accounting bodies' submission, and the submissions of others, were prepared with timeframe in mind. Ours references the projections of the DOE's predecessors and others which rank accountants amongst the most highly sought after occupations over the medium to long term. Between 2012 and 2017 the number of accountants employed is projected to grow by a massive 12.6%. The DOE submission, it would seem, has been prepared with its gaze fixed firmly on the rear view mirror.

Nonetheless, even if you were to accept that there is no current shortage, if it was removed from the SOL the risk is that a shortage will be created overnight. Three quarters of accounting program completions are international students. A motivation for many of these students for undertaking accounting is the prospect of migrating to and working in Australia.

The blunt approach that is currently employed, whereby an occupation is either 'on' or 'off' a list, threatens to undermine the cultural and economic benefits of skilled migration by creating uncertainty, instability and red tape. It fuels unfruitful debate, such as the one played out in the media, where different parties argue at cross purposes given differences in the length and breadth of their perspectives. We argue for a more sophisticated and nuanced approach. The opportunity exists to adjust the threshold level of migration points required in order to be invited to migrate in light of labour market and other considerations.

#### *An opportunity to share your expertise...*

CPA Australia is seeking expressions of interest from experienced practitioners to be accounting and finance presenters, trainers/educators or consultants. Key activities include:

- ▶ designing and developing learning materials and innovative training solutions for face to face and/or online learning
- ▶ presenting CPA Australia existing content to enhance the knowledge capability of our membership.
- ▶ developing and presenting thought generating and practical topics of interest for seminars and conferences

If you can engage effectively with a professional level audience and want to share your expertise, please provide your contact details, topic areas of expertise and examples of experience to Kellie Hamilton, Product Development Manager at [professional.development@CPAAustralia.com.au](mailto:professional.development@CPAAustralia.com.au)

### **The Chartered Institute of Accountants in Australia** *Engaging with Asia in Higher Education*

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The role of the accounting profession in the culturally, economically and socially diverse region of Asia was the focus of a forum co-hosted by the Institute of Chartered Accountants Australian and the Centre for Accounting, Governance and Sustainability, The University of South Australia in Adelaide recently.

Local and international academics and regulators discussed the international student market, the role of the accounting profession in Asia's emerging economies and how accounting and auditing standards operate in Asia and Australia. Institute CEO Lee White FCA said Australia's international education sector is an important driver of economic growth.

"Australia is currently one of the most popular destinations for students in Asia seeking to study internationally, particularly business and accounting. As the quality of education in Asia improves, and competition for international students in the rest of Asia gains momentum, we need to make sure we remain competitive. It's important that we continue to strengthen ties with our Asian neighbours in a mutually beneficial way," he said.

Professor Barry Cooper, Head of the School of Accounting, Economics and Finance at Deakin University, also spoke of the challenges ahead for higher education. The Skilled Migration Program strongly influences the international education sector and the review currently underway, in which accounting may be removed from the list, has major implications for accounting education. This is why the joint accounting bodies have made a submission to the Federal Government.

Recognising the importance of the international education sector to the Australian economy, there was also discussion of the demands on Australian business schools and how to maintain quality teaching and research in the face of diversion of funds away from business schools to other parts of the university. Participants pointed to common experiences and frustrations including student/staff ratios, casualisation of academic staff, large class sizes and a lack of research resources. These pressures seem likely to impact student achievement and the maintenance of academic standards, both for local and international students.

Speakers, including Dr. Zhang Wei Guo, member of the International Accounting Standards Board and former employee at the China Securities Regulatory Commission, highlighted the differences in the Asian and Australian context, pointing to how Western accounting standards, models and values in business are approached differently in Asian countries.

Discussions from the forum will inform a publication in the Institute's [Academic Leadership series](#), to be launched at AFAANZ 2014 in July.

## SIG News

### Auditing and Assurance Special Interest Group (SIG1)

*SIG Meeting, Auckland, 6 July*

The AASIG will be hosting its third meeting at the AFAANZ Conference in July 2014 in Auckland. Our meeting will be scheduled for Sunday 6 July in the morning prior to the commencement of the conference. Registration for the AASIG meeting will be through the AFAANZ Conference registration process.

We are currently planning our speakers for our meeting and will advise members of the detailed schedule when it is finalised. Similar to 2013, we plan to have speakers from the profession as well as time for questions and discussion to facilitate sharing of information and ideas with our New Zealand counterparts.

We look forward to seeing you in Auckland.

**Elizabeth Carson (Chair), Robyn Moroney, Peter Carey, Noel Harding and Nives Botica Redmayne**

### Accounting History Special Interest Group (SIG2)

The AFAANZ Accounting History Special Interest Group (AHSIG – AFAANZ SIG2) is pleased to announce the seventh *Accounting History* Symposium, to be held in Auckland, New Zealand on Saturday, 5 July 2014.

This year's Symposium will feature a guest speaker, Associate Professor Jim McAloon of Victoria University of Wellington, together with presentations of research working papers, proposals, and papers in progress concerning studies of accounting's past.

We are confident that the 2014 Symposium will enjoy the same level of success as the past six Symposia and we welcome your participation in the seventh *Accounting History* Symposium. Note that attendance and participation at the Symposium is *not* limited only to AHSIG members.

The call for research proposals/working papers for the Symposium appears below and any enquiries can be directed to Carolyn Fowler, Victoria University of Wellington (email: [Carolyn.Fowler@vuw.ac.nz](mailto:Carolyn.Fowler@vuw.ac.nz)).

#### Call for Papers/Research Proposals

The Accounting History Special Interest Group (AHSIG – SIG2) is pleased to announce that the seventh *Accounting History* Symposium will be conducted on Saturday, 5 July 2014, immediately preceding the 2014 AFAANZ Annual Conference. The Symposium will take place at the

AFAANZ Conference venue in Auckland, between 9.00am and 4.00pm (approx.).

The guest speaker for the symposium will be Associate Professor Jim McAloon, School of History, Philosophy, Political Science & International Relations at Victoria University of Wellington. Jim's research covers the economic and social history of New Zealand and other places, including settler societies, colonial development, class and history, labour history, migration, and twentieth century political history.

In addition to the presentation of proposals, papers in progress and working papers by participants, a panel of scholars will be in attendance, making presentations and/or providing feedback on the papers and presentations of other participants. The panel comprises Garry Carnegie of RMIT University and Brian West of the Federation University Australia, editors of *Accounting History*, Lee Parker of RMIT University and Carolyn Fowler of Victoria University of Wellington, associate editor of *Accounting History*.

Working papers, papers in progress, or outlines of research proposals for presentation and discussion at the Symposium are due to be submitted no later than the close of business on **Monday, 5 May 2014**.

Individuals who are interested in making a presentation about a planned project are kindly requested to submit a brief research proposal (say, of no more than three pages, single spaced) of their chosen research topic, and which contains the following information:

1. Project (working) title
2. Background to the study (or scenario for investigation)
3. Main research objective to be stated in a single, concise sentence
4. Concise statement of key research question(s)
5. Research methodology
6. Period selection
7. Limitations of the study
8. Expected (original) contribution of the study to the literature.

Submission of research proposals, papers in progress and working papers, and any questions concerning the Symposium, should be directed to Carolyn Fowler, Victoria University of Wellington (email: [Carolyn.Fowler@vuw.ac.nz](mailto:Carolyn.Fowler@vuw.ac.nz)).

Looking forward to welcoming you to the seventh *Accounting History* Symposium, Carolyn Fowler,

**Carolyn Fowler**  
*Symposium Convenor*

### ***Accounting Standards Special Interest Group (SIG3)*** ***2014 Accounting Standards Forum – 5 July, Auckland***

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The Accounting Standards Forum in 2014 will be held at the same venue as the AFAANZ conference and registration will be through the AFAANZ registration process. The format will be similar to last year with members of the various standard setting bodies providing reports to participants in the morning session.

We will once again be fortunate to have the support of the AASB in Australia and the XRB in New Zealand. Staff from the standard setters in Australia and New Zealand will provide the usual update on various projects and we hope to have a panel session on the proposed revenue standard. PhD students will present their research in the afternoon so come along to listen and have a say in what promises to be a lively debate about many current financial reporting issues. Note also that attendees who are members of CPA Australia may be able to include attendance at this event in CPD hours.

#### Call for Papers

We invite interested academics, practitioners and others to submit papers on any topic related to financial reporting/accounting. Full papers or abstracts of 300 words maximum will be considered for acceptance. These should be sent to [janice.loftus@adelaide.edu.au](mailto:janice.loftus@adelaide.edu.au) no later than April 23. Applicants will be notified by April 30 in time for conference registration. Full papers for successful applicants will be required by June 30. Papers that are to be presented in a concurrent session or forum of the AFAANZ conference are not eligible for presentation at the Accounting Standards Special Interest Group Symposium.

#### PhD Presentations: Call for Submission of Abstracts

For the afternoon session we invite students working on Masters or PhD projects that are likely to have significant relevance to accounting standards present papers on their research. This is an opportunity for academics to get valuable feedback from an audience with a strong interest in financial reporting. It is also an opportunity for the academic community to show the standard setters that some academic research currently in progress in Australia and New Zealand may be very relevant to them as standard setters.

If you are a student working on a higher degree and the topic of your research is likely to have significant relevance to accounting standards and you would like to nominate for the afternoon session you should e-mail an abstract of no more than 300 words to Phil Hancock. ([phil.hancock@uwa.edu.au](mailto:phil.hancock@uwa.edu.au)). If you would like more details, call Phil on 08 6488 1835.

**Phil Hancock**

*Chair*

### ***Behavioural Finance Special Interest Group (SIG7)*** ***2014 Accounting Standards Forum – 6 July, Auckland***

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The behavioural finance SIG will have its first meeting at the 2014 AFAANZ conference and we have an exciting program planned! We are still looking for more members. This is the only finance SIG at AFAANZ so please join us and support this initiative.

Our plan for the SIG meeting, scheduled for Sunday 6 July 2014 at 12noon – 2.30PM include:

Welcome and mission and vision of the SIG  
 (Professor Ray da Silva Rosa and Dr Maria Strydom)

Panel discussion (panel guests to be confirmed):  
 “Is there a distinctive behavioural finance approach?”

SIRCA Presentation by Nicholle McNiece– new data on house prices etc. available to us via SIRCA

Workshop and round table discussion –  
 How can the group serve its members best?

AGM and plan for the next year

Close and networking drinks

For more information please contact:  
 Maria ([maria.strydom@monash.edu](mailto:maria.strydom@monash.edu)); or  
 Ray ([ray.dasilvarosa@uwa.edu.au](mailto:ray.dasilvarosa@uwa.edu.au))  
 See you in Auckland!

### ***Management Accounting Special Interest Group (SIG8)*** ***2014 Accounting Standards Forum – 6 July, Auckland***

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The newly established AFAANZ special interest group called "Management Accounting" (MASIG) will conduct its first Forum meeting in Auckland on Sunday morning 6 July from 9am to 12.30pm. Members are encouraged to register for this SIG immediately. For further details about the MASIG, please contact Associate Professor John Sands at [j.sands@griffith.edu.au](mailto:j.sands@griffith.edu.au). The Forum schedule will be circulated to members in coming weeks.

Many of the senior Australian management accounting academics and researchers have become members of MASIG.

MASIG aims to develop a supportive environment for accounting academics in Australia and New Zealand who are engaged in, or wish to engage in management accounting research and/or teaching. The MASIG aims to support research, education and foster relationships with practice in order to improve the contribution of academics to the management accounting areas.

## News from Institutions

### Federation University Australia

*Research School of Accounting and Business Info Sys*

From 1 January 2014 the Gippsland campus of Monash University and the University of Ballarat were merged to create a new entity: Federation University Australia. The new institution will have a particular focus on serving the needs of regional Victoria and continue to offer Accounting and Finance programs in various delivery formats at undergraduate and postgraduate levels.

### Macquarie University

*Department of Applied Finance and Actuarial Studies*

*Financial Risk Day 2014*

One day research seminar "Spotlight on Superannuation and Investment Risk" Friday 14<sup>th</sup> March in North Sydney. All welcome: [www.be.mq.edu.au/riskday2014](http://www.be.mq.edu.au/riskday2014)

#### Staff changes:

We welcome two new staff members:

James Cummings, Lecturer, from industry and Joel Fabre, Lecturer, from industry

#### Recent Grants:

'Effect of the Basel Accord capital requirements on the loan-loss provisioning practices of Australian banks', (James Cummings, Kassim Durrani, Sue Wright), CIFR Research Grant (AUD 52,000).

The MySuper Default Option: Assessing Portfolio Diversification, Suitability for Contributors and Performance of Superannuation Investment Strategies' (Stefan Trück, Yuri Salazar, Michael Drew, Rob Bianchi), CIFR Research Grant (AUD 80,000).

### RMIT University

*School of Accounting*

*Call for Papers - The RMIT Accounting for Sustainability Conference, 2014*

The fourth annual RMIT Accounting for Sustainability Conference, 2014 sponsored by the Institute of Chartered Accountants in Australia will be held on Monday, 2 June at the Swanston Academic Building (Building 80), 445 Swanston Street in Melbourne, Australia.

The theme of the conference will be "Accounting for a Sustainable Future". Papers and Research Proposals will not be limited to the conference theme and may address the broad area of accounting and sustainability. Potential topics of interest include but are not limited to:

- ▶ Development of theoretical frameworks to explain motivations for, and reactions to:
  - Integrated reporting and the value proposition
  - Social audit
  - Assuring sustainability reports

- Regulatory and taxation options
- Emission trading schemes
- Carbon bubble/stranded assets
- ▶ The role of accounting educators to inspire the creation of shared values
- ▶ Biodiversity and valuing natural capital
- ▶ Embedding sustainability in strategy and business models
- ▶ Corporate governance mechanisms designed to improve social and environmental performance
- ▶ Sustainability within industries
  - Supply chain management and the circular economy
  - Food security
  - Water accounting
  - Changing manufacturing environments
- ▶ The role of stakeholders and NGOs in addressing sustainable development

As all papers will be subject to a double blind peer review, please ensure that *no author details* are mentioned in your paper. Research proposals can be submitted for presentation but will not be reviewed.

Ideally papers should be a maximum of 7,500 words with an abstract of no more than 150 words.

*A special issue of Managerial Auditing Journal (MAJ – Assurance, Management Performance and Governance) will be dedicated to publishing papers that are presented at this conference. Papers presented will have the opportunity to be submitted to this special issue. Papers submitted will undergo a double-blind review. Guest Editors are Professor Steven Dellaportas and Dr. Gillian Vesty.*

Papers should be submitted to [AccountingConferences@rmit.edu.au](mailto:AccountingConferences@rmit.edu.au) by **9am on Wednesday, 23 April 2014**.

The Co-ordinator of the Technical Committee, Dr Gillian Vesty, School of Accounting, RMIT University, may grant a submission extension.

For more event details, please refer to [www.rmit.edu.au/accounting/sustainability](http://www.rmit.edu.au/accounting/sustainability).

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### 7<sup>th</sup> Colloquium on Qualitative Research Methods in Business and Accounting

The RMIT School of Accounting is pleased to announce that it will be hosting the 7<sup>th</sup> Colloquium on Qualitative Research Methods in Business and Accounting on the 25 and 26 August 2014 at RMIT University in Melbourne.

The 7<sup>th</sup> Colloquium on Qualitative Research Methods in Business and Accounting is supported by the Accounting and Finance Association of Australia and New Zealand (AFAANZ) and will be led by Professor Lee Parker with presentations by Professor Judy Brown, Victoria Univer-



sity of Wellington and Professor Kathryn Haynes, University of Newcastle, UK.

Please watch the 7<sup>th</sup> Colloquium on Qualitative Research Methods in Business and Accounting webpage [www.rmit.edu.au/events/qualitative-colloquium](http://www.rmit.edu.au/events/qualitative-colloquium) for further information releases.

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### **Shaping the future of accounting in business education in Australia**

It is more than 20 years since accounting and business education in Australia was comprehensively examined by the Mathews Committee. With the growing challenges and rapid changes associated with globalisation, massification, technological innovation, and increasing consumerism, among other key changes, it is timely to pose the question: "What is the future of accounting and business education in Australia?"

Professors Brendan O'Connell and Garry Carnegie (RMIT), Phil Hancock (UWA), Paul de Lange (Curtin), Christine Helliar (UniSA), and Kim Watty (Deakin), are undertaking a comprehensive exploration of the shape of accounting and business education in Australia. Its purpose is threefold: to assess the current state of play in accounting and business education, to focus on key challenges, issues and opportunities faced by the sector, and, to develop feasible, innovative and productive ways forward to meet the many challenges and take full advantage of the opportunities identified.

The Inquiry, supported by CPA Australia under the Global Research Perspective Programme, will be conducted throughout 2014, and involve interviews with key stakeholders, drawn from business, the accounting profession, including practitioners, accounting academics, as well as from government and the higher education sector generally. The project will also provide the opportunity for interested parties to make submissions in line with the study purpose. To register your interest in making a submission, please email Brendan O'Connell ([brendan.oconnell@rmit.edu.au](mailto:brendan.oconnell@rmit.edu.au)).

### **University of Adelaide**

#### *Business School*

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The University of Adelaide Business School is pleased to announce the appointment of Professor Lawrence Abeln to the role of Dean of Business. Professor Abeln joined The University of Adelaide in February this year and brings extensive academic experience directing top-ranked MBA, EMBA and Executive Education programs in the USA and the UK. A PhD graduate of University of Pennsylvania and founder of three companies, Professor Abeln began his academic career at the MIT Sloan School of Management as the Director of the MBA. He has also held leading business positions at Georgetown University, the University of Cambridge, and University of Texas at Austin and is currently director of a research centre at MIT.



## RESEARCH FUND

### 2014-2015 Call for Applications

## Background and Purpose

The AFAANZ Research Fund (ARF) Annual Grants Program is designed to encourage and support AFAANZ members by providing funding for research projects. The grants are competitive, and are primarily intended to support small-scale projects of up to one year's duration or to assist in seed funding for larger scale projects. Applicants must demonstrate their ability to conduct the research proposed and show how the project will benefit the research profile of the individuals and the discipline. The pool of funds comes directly from fees paid by institutional members. As such, access to the ARF is limited to staff based at an Institutional Member.

## Eligibility

The first named applicant must be a full-time employee at one of the Institutional Members of AFAANZ. If the first named applicant is not a current member of AFAANZ, then an application fee applies. Please contact AFAANZ at [ionest@afaanz.org](mailto:ionest@afaanz.org) for more details. All applicants must hold academic positions (at least 50% appointments).

From 2014, successful applications using SIRCA data will be awarded a SIRCA/AFAANZ grant. Such applications must meet two criteria: use SIRCA data and the first named applicant is in an institution that is both a member of AFAANZ and SIRCA

Successful applicants in 2013 are eligible to apply again in 2014, but priority will be given to applicants who did not receive funding in 2013. Applicants must indicate clearly if they have applied (or intend to apply) for another grant for the same project in 2014.

## Research Priority for 2014

Whilst remaining academic in nature, the 2014 round will focus on quality projects that address or respond

to contemporary and future challenges to, and/or have implications for, accounting and finance practice, policy and/or the professions.

There are two categories of research grants, with equivalent total funds available in each category.

The first category of grants focuses on "mentoring of developing researchers", and must involve at least two applicants, the first being the "developing researcher" and the second being an "established researcher", who takes on the role of research mentor in the context of the grant proposal. A "developing researcher" is someone who does not have more than two publications in refereed journals (including accepted for publication). These grants are for a maximum of \$7,500.

The second category of grants is for mid-career researchers who have more than two publications in refereed journals and hold an academic appointment below full professor. These grants are for a maximum of \$15,000.

Applications are encouraged from all areas of accounting and finance research.

## Funding

- ▶ AFAANZ research grants do not attract GST.
- ▶ Funding can be provided for time and resource support including teaching relief where permitted by the relevant university policy.
- ▶ Conference attendance will not be funded.
- ▶ AFAANZ research grants specifically disallow infrastructure levies charged by universities
- ▶ Funds will be available for twelve months after the award of the grant from 1 July 2014 to 30 June 2015 and must be fully expended within that period.
- ▶ One application only per developing researcher

will be eligible (although the mentor may be associated with more than one grant).

To assist those seeking to apply this year, exemplar applications from previous years which were funded will be available via the AFAANZ website.

## Accountability

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- ▶ A final report on the use of the funds and the outcomes of the project will be required within 60 days of completion of the project or 30 November 2015 at the latest. The format for this report is included later in this call for applications. Future grants to the applicant(s) will be conditional on the timely receipt of this report.
- ▶ Any working papers or published papers resulting from the research grant must acknowledge AFAANZ's funding.

## Selection Process

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A panel of assessors (normally comprising the AFAANZ Treasurer, the AFAANZ Board member(s) holding the Research Portfolio, and at least two academics of senior standing appointed by the Board) will rank all eligible applications. They will then make allocations of funds based on merit, to the limit of the annual funding pool (which may vary from year to year).

The criteria upon which the grants will be examined include:

- ▶ The quality of the research and the likely research outcomes, including its potential impact for practice or policy
- ▶ The extent to which the research project will enhance the applicants' and discipline research profile
- ▶ The extent to which the project is expected to result in publishable output
- ▶ The quality and clarity of the research application, including a research plan and a proposed budget.

The application must include written support from the Dean/Head of the relevant university organisational unit. Applications will not be accepted without this letter of support. A maximum of four grants will be made to each institutional member in this round. Partly funded applications and applications that are unfunded due to the institutional limit will be given feedback from the selection committee.

## Application Process

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Complete applications comprise three components:

- (1) The Research Proposal (see "Content and Format of Research Proposals", below);
- (2) A Dean/Head supporting letter (signed electronically), including confirmation that teaching relief is permitted under university policy (if applicable); and
- (3) Applications from developing researchers should also include a supporting statement (signed electronically) from the established researcher of not more than two (2) pages. This statement should highlight key features of the developing researcher applicant's research history and her/his ability to successfully undertake the research. The statement should also indicate willingness and demonstrate an ability to mentor the project.

Complete applications, including supporting statements, must be submitted electronically, by the due date in a 'pdf' file, via email to [jonest@afaanz.org](mailto:jonest@afaanz.org) with the subject: "AFAANZ Research Grant Application 2014-2015". If you do not receive a return email acknowledging receipt of your application within 2-3 days, please contact the AFAANZ office via email at [jonest@afaanz.org](mailto:jonest@afaanz.org) or phone on +61-3-9349 5074.

## Critical Dates

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- ▶ Closing Date: midnight AEST, 22 April 2014
- ▶ Applicants Notified: 13 June 2014
- ▶ Formal Announcement of Successful Grants: AFAANZ Conference Second Plenary Session, 8 July 2014.

## Enquiries

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Enquiries should be directed to Millicent Chang by email at [millicent.chang@uwa.edu.au](mailto:millicent.chang@uwa.edu.au)

## **Content and Format of Research Grant Applications**

All applications must be typed, on A4 paper using a minimum of 11-point font and minimum 2cm margins, and include the following details:

### **Title Page**

The proposal is to have a title page, which should contain the following headings:

#### **AFAANZ RESEARCH FUND – GRANT APPLICATION 2014-2015**

- (1) Project Title
- (2) The name(s) of the researchers\*, their AFAANZ membership numbers (if applicable), and their employer-institution
- (3) Funds requested and the category of grant involved
- (4) Project Summary (100 words)  
(\*identifying the developing researcher)

### **Project Details**

The main body of the proposal is not to exceed **four (4) typed pages** in length. It should contain the following headings:

#### **TITLE OF RESEARCH PROPOSAL**

- (5) Aims and Intended Outcomes
- (6) An explanation of the project in a manner that would be accessible to practitioners
- (7) Background and Research Question(s)
- (8) Research Methods
- (9) Research Plan
- (10) Budget and Budget Justification\*  
(\*Each budget item must be justified and other sources of income are to be indicated.)

## **Reporting Format for Grant Outcomes (due 30 Nov 2015)**

- 1) Name, Position, Contact Details for each applicant
- 2) Project Title
- 3) Updated Project Summary (500 words) including any variations between the project undertaken and the original application
- 4) Funds Granted
- 5) Detailed Report on Expenditure of Funds against Budget Items, with variations explained
- 6) Outcomes, for example, working papers, presentations and publications (give full details, including abstracts)
- 7) Future Intentions for this Project (give full details)
  - Conference submissions
  - Journal submissions
  - Grant applications
  - Projects
- 8) Summary of Outcomes and Benefits