

The University of Waikato
Waikato Management School

Department of Accounting

ANNUAL REPORT
2008

THE UNIVERSITY OF WAIKATO
Waikato Management School

Department of Accounting

Annual Report 2008

Department of Accounting
The University of Waikato
Private Bag 3105
Hamilton 3240

Phone: 0064 (0)7 838-4305

Fax: 0064 (0)7 838-4332

WWW - <http://www.mngt.waikato.ac.nz>

March 2009

Contents

<i>Staff</i>	<i>1</i>
<i>Past and Present Chairpersons</i>	<i>2</i>
<i>Teaching</i>	<i>4</i>
<i>Papers Offered</i>	<i>6</i>
<i>Prizes and Awards</i>	<i>8</i>
<i>Professional Events</i>	<i>10</i>
<i>Seminars</i>	<i>10</i>
<i>The Doctoral Programme</i>	<i>11</i>
<i>Research</i>	<i>14</i>
<i>Departmental Publications</i>	<i>17</i>
<i>Finance</i>	<i>22</i>

STAFF



Back Row: Pat Piper, Stephen Schollum, Muruges Arunachalam, Umesh Sharma,
Jim Ryan, Howard Davey, Stewart Lawrence
Front Row: Mary Low, Clinton Alley, Andrea Bather, Alison McCourt, Karen Van Peurse,
Helen Samujh, Nikki Smith, Jackie Allen
Absent: Brennan Allen, David Coy, Ian Eggleton, Martin Kelly, Grant Samkin, Jagdeep
Singh-Ladhar

Chairpersons of the Department

1989	Professor D M Gilling
1990	Professor M J Pratt
1991 – 1994	Associate Professor S R Lawrence
1995 – 1997	Professor J Haslam
1997 – 2001	Associate Professor D V Coy and Mrs P K Wells (Joint)
2001 - 2002	Mrs P K Wells and Dr H B Davey (Joint)
2002 - 2005	Professors H B Davey and A D Lowe (Joint)
2006 -	Professor H B Davey and Associate Professor M Kelly (Joint)

Staff

Staff numbered 21 during the year; 19 academic and 2 administrative. Of the academics, 17 are full-time and 2 are part-time appointments.

Professors

Dr Howard Davey, BA BBS MBA *Massey* PhD *Waikato* CA ACIS FCA
Dr Ian Eggleton, BCom *Well* MBA PhD *Chicago* CA FCPA ACIM ACIS
Dr Stewart Lawrence, BSc(Econ) *Lond* MSc *Warw* PhD *Waikato* ACMA CA
(study leave B semester)
Dr Karen Van Peurse, BSc *Oregon* MBS *Massey* PhD *Waikato* CPA CA

Associate Professors

Dr David Coy, BA *Nott* MBS *Massey* PhD *Waikato* (February to December)
Dr Martin Kelly, MBS *Massey* PhD *Waikato* FCCA CA

Senior Lecturers

Clinton Alley, BCA *Well* CA CMA (study leave until April 2008)
Dr Grant Samkin, BCompt(Hons) *South Africa* MCom(Cum Lauder) *Durban-Westville* CertTaxLaw DCompt *South Africa* CA (South Africa) CA (NZ)
Dr Helen Samujh, BCom *Otago* MEc *NewEng* PhD *Southern Cross* CA
Dr Stephen Schollum, LLB MComLaw DipTP PhD *Auck*

Lecturers

Dr Brennan Allen, BCA *Well* MMS PhD *Waikato*
Dr Mary Low, BA DipEd *USP* MMS DipAcc&Fin PhD *Waikato* CA

Teaching Fellow

James Ryan, MMS *Waikato* CA

Senior Tutors

Murugesh Arunachalam, BAacct *Malaya* MSc *Stir*
Andrea Bather, LLB *Cant* LLM *Waikato*
Alison McCourt, BA LLB *Capetown* LLM *Waikato*
Umesh Sharma, BA BEd MA DipEd DipAcc&Fin DipEdAd *S'Pac*

Tutors

Jacqueline Allen, BMS Grad Dip EnvMgt MMS *Waikato* CA
Jagdeep Singh-Ladhar, BA(Hons) LLB LLM *Waikato*

Administrators

Pat Piper and Nikki Smith

Teaching

The department offered 40 (40 in 2007) taught papers during the year: 23 (22 in 2007) at the undergraduate level and 17 (17 in 2006) at the graduate level. The doctoral programme remained healthy with 13 in progress.

Summary Enrolment and EFTS statistics are as follows:

<u>Enrolments</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
Undergraduate	2906	2859	2886	2816
Graduate (taught)	169	159	102	101
Graduate (research)	<u>14</u>	<u>13</u>	<u>20</u>	<u>20</u>
Total	3089	3031	3008	2937

<u>EFTS</u>				
Degree	452	448	463	441
Graduate (taught)	40	42	31	31
Graduate (research)	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Total	499	497	501	479

A statistical summary of the offered papers for 2008 with comparisons for 2007 is shown on the next page.

Seven Level 3 papers and five Level 4 papers were offered at the University of Tauranga, with total enrolments numbers at 131. Tauranga enrolments are included in the paper results on the following page.

Department of Accounting
Summary of Paper Results 2007 & 2008

Paper	2007 ENROLLED	2008	2007 PASS %	2008	2007 A GRADES	2008	2007 B GRADES %	2008	2007 C GRADES %	2008
101	450	513	69%	82%	26%	24%	31%	30%	12%	28%
102	154	176	72%	71%	22%	27%	35%	22%	15%	22%
	604	689	71%	77%	24%	26%	33%	26%	14%	25%
202	199	198	73%	68%	16%	11%	31%	27%	29%	30%
209	35	18	74%	88%	45%	33%	29%	51%	0%	4%
221	404	388	91%	86%	17%	20%	52%	47%	22%	19%
231	260	187	84%	76%	29%	22%	35%	35%	20%	19%
	898	791	81%	80%	27%	22%	37%	40%	18%	18%
301	66	49	87%	90%	30%	21%	50%	47%	7%	22%
302	191	167	65%	58%	5%	7%	20%	14%	40%	37%
313	55	53	91%	87%	49%	24%	37%	42%	5%	21%
321	140	137	92%	84%	7%	6%	64%	60%	21%	18%
322	135	115	84%	86%	15%	27%	43%	41%	26%	18%
324	59	38	92%	98%	10%	23%	59%	47%	23%	28%
331	26	30	81%	94%	31%	12%	50%	59%	0%	23%
341	151	143	88%	81%	10%	11%	50%	37%	28%	33%
351	173	184	78%	75%	13%	11%	40%	43%	25%	21%
399	1	1	100%	100%	0%	0%	0%	0%	100%	100%
	997	917	86%	85%	17%	14%	41%	39%	28%	32%
401	120	91	98%	96%	11%	15%	58%	47%	29%	34%
402	4	0	199%	0%	25%	0%	75%	0%	0%	0%
407	41	36	98%	100%	30%	91%	68%	9%	0%	0%
412	39	39	92%	100%	16%	3%	51%	74%	25%	23%
422	33	19	91%	84%	16%	16%	54%	63%	21%	5%
431	101	92	90%	95%	28%	11%	49%	80%	13%	4%
451	30	17	100%	100%	34%	42%	60%	47%	6%	11%
490	0	3	0%	100%	0%	33%	0%	67%	0%	0%
499	118	107	89%	*	21%	*	62%	*	6%	*
	486	404	95%	84%	20%	26%	53%	48%	11%	10%
MNGT501	18	15	100%	100%	45%	47%	55%	47%	0%	6%
501	2	0	100%	0%	50%	0%	50%	0%	0%	0%
502	2	4	100%	100%	50%	75%	50%	25%	0%	0%
506	16	17	100%	100%	81%	82%	19%	18%	0%	0%
507	13	14	100%	93%	46%	93%	54%	0%	0%	0%
512	8	9	100%	100%	75%	67%	25%	33%	0%	0%
513	4	0	100%	0%	25%	0%	75%	0%	0%	0%
531	13	15	100%	100%	77%	73%	23%	27%	0%	0%
532	11	0	100%	0%	64%	0%	36%	0%	0%	0%
541	7	10	100%	100%	72%	60%	28%	30%	0%	10%
551	7	15	100%	100%	58%	63%	42%	27%	0%	0%
590	1	2	100%	100%	100%	0%	0%	100%	0%	0%
591	5	5	100%	100%	100%	40%	0%	60%	0%	0%
592	0	1	0%	*	0%	*	0%	*	0%	*
593	0	1	0%	*	0%	*	0%	*	0%	*
594	1	0	100%	0%	100%	0%	0%	0%	0%	0%
599	4	15	100%	*	50%	*	50%	*	0%	*
	112	123	88%	71%	58%	43%	30%	26%	0%	1%

NOTES: n/a = paper not offered this year

Where a paper was offered more than once in a year the results have been aggregated

* Grades totals not available until May 2009.

Pass % calculated as proportion passing a paper out of number enrolled.

Papers offered in 2008

<u>100 level</u>	<u>Title</u>	<u>Convenor</u>
ACCT101A, B	Accounting for Management	Mary Low
ACCT102S, A, B	Introductory Financial Accounting	Mary Low
<u>200 level</u>		
ACCT202S, A, B	Intermediate Financial Accounting	Muruges Arunachalam (S Sem and B Sem) Helen Samujh (A Sem)
ACCT209S, A, B	Accounting & Managerial Decision Making	Mary Low
ACCT231A, B	Management Accounting: Accounting for Organisational Control	Stewart Lawrence (A Sem) David Coy (B Sem)
MNGT221A, B	Business Law, Ethics and the Treaty of Waitangi	Brennan Allen
<u>300 level</u>		
ACCT301A*	Accounting Theory	Howard Davey
ACCT302B*	Financial Accounting	Grant Samkin
ACCT313B*	Accounting Information Technology and Systems	David Coy/Jackie Allen
ACCT321A*	Commercial Law	Stephen Schollum
ACCT322B	Law of Business Enterprises	Stephen Schollum
ACCT324A,B	Legal Issues in E-Commerce	Wayne Rumbles/ Alison McCourt
ACCT331A*	Management Accounting	Ian Eggleton
ACCT341A*	Auditing	Karen Van Peursesem
ACCT351A, B*	Taxation	Jim Ryan (A Sem) Clinton Alley (B Sem)
ACCT399	Applied Project in Accounting	Helen Samujh
<u>400 level</u>		
ACCT401A*	Accounting Theory	Howard Davey
ACCT407B	Accounting for Sustainability	Brennan Allen
ACCT412A	Organisations and Society	Martin Kelly
ACCT422B*	Law of Business Enterprises	Stephen Schollum
ACCT431B*	Management Accounting	Ian Eggleton
ACCT451A	Advanced Taxation	Clinton Alley
ACCT499*	Report of an Investigation	Helen Samujh
<u>500 level</u>		
ACCT502A	Advanced Financial Reporting	Grant Samkin
ACCT506A	International Accounting	Howard Davey

ACCT507A	Accounting, Sustainability and a Changing Environment	Brennan Allen
ACCT512S	Organisations and Society	Martin Kelly
ACCT531B	Advanced Management Accounting	Martin Kelly
ACCT541A	Fraud Auditing	Karen Van Peurseem
ACCT551B	International Tax Strategies	Jim Ryan
ACCT599	Report of an Investigation	Helen Samujh

* Also at Tauranga

Prizes and Awards

Executive Insight Award

Monica Fraser, at the University of Waikato in Tauranga, won the \$750 accounting Executive Insight award by the New Zealand Institute of Chartered Accountants. This award aims to give an insight into the role of a chartered accountant, and form relationships between students and prospective employers.

Recipients of the departmental academic awards for 2008 are listed below.

CCH Prize in Advanced Taxation

ACCT451 Advanced Taxation

Gail Brown

Chartered Secretaries of New Zealand Prize

ACCT422 Law of Business Enterprises

Kimberly Wykes

Grant Thornton Prize in Accounting Theory

ACCT301 Accounting Theory

Christina Mitchell-
Burnard

Ian Beattie Prize in Taxation

ACCT351 Taxation

Luisa Clarkin

Jerry Rickman Prize in International Taxation

ACCT551 International Tax Strategies

Ashley McQuarters

New Zealand Institute of Chartered Accountants Prizes

ACCT101 Accounting for Management

ACCT202 Intermediate Financial Accounting

ACCT431 Management Accounting

Jordan Taylor

Mark Ryan

Jianrong Zhou

PricewaterhouseCoopers Prize in Auditing

ACCT341 Auditing

Luisa Clarkin

PricewaterhouseCoopers Prize in Financial Accounting

ACCT302 Financial Accounting

Mark Ryan

Nikita Renee

**PricewaterhouseCoopers Prize in Accounting
Information Technology and Systems**

ACCT313 Accounting Information Technology & Systems

Natya Chantrasmi

Staples Rodway Award

ACCT231 Management Accounting: Accounting
for Organisational Control

Mark Ryan

Also, one of our students won a postgraduate scholarship:

PricewaterhouseCoopers Masters Scholarship

Duran Ormond

Professional Events

Visitors to the Department

Professor Arnis Vilks

Professor Vilks again spent six weeks in the department over the summer period. He has worked mainly on the foundations of economic theory, and on formal logic approaches to game theory in particular. He has taught at the universities of Hamburg and Cologne in Germany, and at the University of Latvia in Riga, before joining Germany's oldest Business School, HHL, in Leipzig, where he served as the Dean from 2000 to 2005. He has held various academic visitor's positions, notably at Stanford University, and the University of Cambridge, UK.

Professor Richard Wilson

During his time in New Zealand as the JA Valentine Visiting Professor of Commerce at the University of Otago, Professor Wilson visited the department in June. He is Emeritus Professor of Business Administration and Financial Management at Loughborough University Business School. During his academic career he has held appointments in universities in Australia, Kenya, South Africa, Saudi Arabia and the United Arab Emirates.

Mr Graeme Treasure, Advanced Business Education Ltd, Christchurch

Continuing the arrangements of recent years Graham Treasure visited the department to make presentations to our first year accounting students about careers in chartered accountancy and the route to qualification, and provided an update to senior accounting students on the post-university qualifying arrangements.

Departmental Academic Seminar Series

(Arranged by Professor Ian Eggleton)

Professor Richard Wilson (Emeritus Professor Business Administration and Financial Management, Loughborough University Business School) "Alignment in Accounting Education and Training", June 2008.

Professor Wilson also presented to a WMS Research workshop "Getting Published", June 2008.

The Doctoral Programme

The department offers the Doctor of Philosophy Degree as a two year full-time or four year part-time degree. The department's doctoral supervision activities continued to thrive with thirteen in progress at the end of the year including two by departmental staff members, plus one staff PhD being undertaken at another university. Supervision is undertaken by five doctorally qualified departmental staff members assisted by four other supervisors; three from other departments within the Waikato Management School and one at another New Zealand university.

Mary Low was awarded her PhD this year.

Doctoral Theses completed since 1990

	Title	Supervisors
S R Lawrence	Management accounting and the social construction of reality (1990)	Professor D Gilling Professor D Bettison Dr M Gilling
K C Hooper	Studies in the importance of accounting in New Zealand: a Foucauldian perspective (1992)	Professor M J Pratt Dr S R Lawrence
H B Davey	Theoretical paradigms of understanding in accounting: from structuralism to pluralism (1993)	Professor M J Pratt Dr S R Lawrence
D V Coy	A public accountability index for annual reporting by New Zealand universities (1996)	Professor M J Pratt Dr G Tower Dr J Buchanan
D C Cochrane	Interpretations of manufacturers' consumer brands and financial reporting: an exploration of multiple realities (1996)	Professor T Lowe Professor J Haslam Dr H B Davey
D N Northcott	Uses of accounting information in capital investment decision making (1996)	Professor M J Pratt Dr S R Lawrence
S D Selvaraj	Accounting standard setting in Malaysia (1996)	Professor M J Pratt Dr S R Lawrence
K Van Peurseem	An accountability model for public hospital reports: theory development and a New Zealand application (1996)	Professor M J Pratt Dr G Tower

A S Abdul Rahaman	Public sector accounting and financial management in the context of a developing country: an empirical study of the VRA in Ghana (1998)	Professor J Haslam Dr S R Lawrence
W R Doolin	Discourse, technology and organisation in a New Zealand Crown Health Enterprise (1998)	Dr S R Lawrence Dr R McQueen Professor C Gilson
A D Lowe	Accounting in action in the New Zealand health reform process: an analysis informed by a specific case study of a major health provider (1998)	Dr S R Lawrence Professor J Haslam
N B Ali	A social perspective on the operationalisation of accounting and its development: analysis on the feasibility of the Fiji Development Bank of a Fiji development enterprise (1999)	Dr S R Lawrence Dr M Alam
S B Isa	New Zealand financial management reform: organisational changes in secondary schools focusing on structure, resourcing, budgeting and reporting (1999)	Professor J Haslam Dr M Alam Dr H B Davey
M Kelly	Action research in education: a narrative of a longitudinal case study (2000)	Dr H B Davey Dr N Haigh
B R Lord	The effect of a change to total quality management on management accounting (2000)	Dr S R Lawrence Dr M Alam
J Hooks	Accountability in the retail and distribution sectors of the New Zealand electricity industry (2001)	Dr H B Davey Dr D V Coy
K Mataira	Archetypes and the unthought: the projection of the King's Court in New Zealand television media (2001)	Dr K C Hooper Dr M Humphries
N France	Testing times: New Zealand's clinical laboratories under the 1990s health sector reforms (2002)	Dr S R Lawrence Dr J F Smith
P A McNicholas	Indigenous women and the professions: Maori women's experiences in the accountancy profession of Aotearoa/New Zealand (2003)	Dr M Humphries Dr S Gallhofer Dr J Locke

B G Allen	Having your cake and eating it too: toward a deeper understanding of the potential of self-regulation to address private and public goals (2004)	Professor M Pratt Professor H Davey
G Davidson	Towards understanding the root causes of outdoor education incidents (2005)	Dr D V Coy Professor H Davey
M C H Low	Ethical educational interventions: perceptions of accounting students and graduates and the legitimization of “ethical” actions (2008)	Professor H B Davey Professor K C Hooper

Doctoral Theses in Progress at December 2008

Y An	Voluntary disclosure of IC in Chinese (mainland) companies	Professor H Davey Professor I Eggleton
M Arunachalam	Communitarian approach to accounting for sustainability	Professor S Lawrence Dr M Kelly
M H A Cheng	Taxation of capital in New Zealand: lessons drawn from foreign jurisdictions	Professor H B Davey Professor K C Hooper
G R Duppati	Corporate governance, ownership, structure and value creation: a case study of India public enterprises	Professor S Lawrence Dr Martin Kelly
H. Harun	Public sector accounting reforms in the Indonesia post-Soeharto era	Profession I Eggleton Professor K Van Peursesem
A. Hauriasi	A cultural framework for budgeting in a religious institution: a Solomon Islands’ case study	Professor K Van Peursesem Professor H Davey
G Liu	Internet financial reporting: towards best practice in China	Professor H Davey Dr David Coy
B L’Huillier	The financial aspects of corporate governance in New Zealand state high schools	Dr M. Humphries Dr M Fitzpatrick
A Malik	Performance metrics for New Zealand’s secondary schools: a stakeholder’s perspective	Professor H B Davey Dr Martin Kelly
N D Nath	Public sector performance auditing and accountability: a Fijian case study	Professor K Van Peursesem Professor S Lawrence Professor A Lowe

K M Old	An integrated theory of the roles of governing boards of co-operative dairy companies	Professor K Van Peurse Dr S M Locke
H Osman	Determinants and outcomes of the quality of the audit committee-internal auditor relationship	Professor K Van Peurse Professor Ian Eggleton
U Sharma	Context and change in management accounting systems: a case study of Telecom Fiji Ltd	Professor S Lawrence Professor A Lowe

Doctoral Theses by our staff being undertaken at another university

J Allen	Stakeholder relationships and sustainability in the New Zealand power industry	Professor K Kearins Professor M Milne Dr R Morgan
---------	--	---

Research

The department research publications included 13 items published by 10 departmental members in international refereed journals compared with 14 items by 9 staff members in 2007.

We believe that our research output and contributions compare favourably with all other New Zealand university accounting departments, as reflected in our ranking as No. 1 in Accounting and Finance in the last PBRF results. In part, this reflects the emphasis placed by the WMS on all academic staff obtaining doctoral qualification. This has the dual benefit of encouraging staff to develop on-going research programmes, and also enables them to keep their teaching at the leading edge of accounting developments. Eleven of our staff are doctorally qualified and a further three are pursuing doctoral studies.

The department is fortunate in being able to continue supporting staff members to attend international academic conferences. This is an important way of enabling them to keep abreast of current developments in accounting research, and also to build networks among academics at other universities. Eleven staff members attended sixteen international conferences during the year.

Three items were published in the Departmental Working Paper series under the editorship of Alison McCourt. Full details of 2008 departmental conference attendance, publications and working papers are shown from page 15.

Research Outputs

	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
WMS (Accounting) Research points	121	127	128	123	109
No. of staff	18	19	21	20	18
Points per capita	6.6	6.4	6.0	6.4	6.0

Conferences attended by staff members during the year

Australasian Tax Teachers Association Conference, Hobart, January.	Jim Ryan
Association of Law Teachers 43 rd Annual Conference, Oxford, March.	Stephen Schollum
Critical Perspectives on Accounting Conference, New York, April.	Stewart Lawrence
Corporate Lawyers' Association of New Zealand Conference, Rotorua, May.	Andrea Bather
Global Accounting and Organisation Change Conference, Melbourne, July.	Umesh Sharma
International Colloquium on International Business, Bangkok, July.	Helen Samujh
Philosophy of Management Conference, Oxford, July.	Martin Kelly
Accounting and Finance Association of Australia and New Zealand Conference, Sydney, July.	Ian Eggleton Stewart Lawrence Grant Samkin Karen Van Peursesem
British Academy of Management Conference, Harrogate, September.	Karen Van Peursesem
Accounting Business and Financial History Conference, Cardiff, September.	Karen Van Peursesem
5 th International Conference on Accounting, Auditing and Management in Public Sector Reforms, Amsterdam, September.	Stewart Lawrence

12 th Waikato Management School Student Research Conference, Hamilton, October.	Karen Van Peurseem
NZICA 2008 Tax Conference, Christchurch, October.	Jim Ryan
2 nd New Zealand Management Accounting Conference, Auckland, November.	David Coy Stewart Lawrence
Asian Pacific Conference on International Accounting Issues, Paris, November.	Jim Ryan
22 nd Australia and NZ Academy of Management Conference, Auckland, December.	Umesh Sharma

Seminars and workshops attended

NZICA Seminar “Dividend Regime and PIEs, Hamilton, March.	Karen Van Peurseem
CLE Seminar in Intellectual Property, Auckland, June.	Andrea Bather Alison McCourt
New Zealand Law Society “Company Law Update”, Hamilton, July.	Alison McCourt Stephen Schollum Jagdeep Singh-Ladhar
NZICA Financial Accounting Research and Teaching Seminar, Wellington, November.	Grant Samkin Helen Samujh

Study Leave

Clinton Alley commenced study leave in B semester 2007 through to April 2008, conducting research in Dubai, the United Kingdom, Australia and New Zealand.

Stewart Lawrence spent his study leave in B semester undertaking research on the sustainability practices of firms in New Zealand; aspects of performance measurement in the public sector and to begin a new project on a financial evaluation of Parentline’s client tracker as part of a Forst funded project led by Professor Ted Zorn. Although most of his research was conducted in New Zealand, Stewart also spent time as a Visiting Fellow at Manchester University in the UK and attended a conference at Sienna University.

Departmental Publications for 2008

REFEREED JOURNAL ARTICLES

Arunachalam, Muruges; Lawrence, Stewart; Kelly, Martin; Locke, Joanne (2007), A communitarian approach to constructing accountability and strategies for sustainable development, *Issues in Social and Environmental Accounting*, 1(2): 217-242.

Kelly, Martin; Alam, Manzurul (2008), Management Accounting and the Stakeholder Value Model, *Journal of Applied Management Accounting Research*, 6(1): 75-86.

Kelly, Martin; Oliver, Graham (2007) Wisdom and ethics in management: The educational society and sustainability, *Philosophy of Management*, 6(2): 107-116.

Kelly, Martin; Walker, Ruth (2008), Re-thinking the role of business decision-makers in contemporary society, *The International Journal of Interdisciplinary Social Sciences*, 3(1): 75-84.

Lau, Chong; Wong, Kuan; Eggleton, Ian (2008), Fairness of performance evaluation procedures and job satisfaction: the role of outcome-based and non-outcome based effects, *Accounting and Business Research*, 38(2): 121-135.

Low, Mary; Davey, Howard; Hooper, Keith (2008), Accounting scandals, ethical dilemmas and educational challenges, *Critical Perspectives on Accounting*, 19(2): 222-254.

Samkin, Grant; Schneider, Annika (2008), Adding scientific rigour to qualitative data analysis: an illustrative example, *Qualitative Research in Accounting and Management*, 5(3): 207-238.

Samkin, Grant; Francis, Graham (2008), Introducing a learning portfolio in an undergraduate financial accounting course, *Accounting Education: An International Journal*, 17(3): 233-271.

Schneider, Annika; Samkin, Grant (2008), Narrative reporting of intellectual capital by New Zealand local government sector, *Journal of Economic and Financial Sciences*, 2(2): 115-138.

Schneider, Annika; Samkin, Grant (2008), Intellectual capital reporting by the New Zealand local government sector, *Journal of Intellectual Capital*, 9(3): 456-486.

Sharma, Umesh; Lawrence, Stewart (2008) Stability and change at FPTL: An institutional perspective, *Australian Accounting Review*, 18(1): 25-34.

Van Peurse, Karen; Jiang, Lehan (2008), Internal audit outsourcing practice and rationales: SME evidence from New Zealand, *Asian Review of Accounting*, 16(3): 219-245.

Wei, Tingling; Davey, Howard; Coy, David (2008), A disclosure index to measure the quality of annual reporting by museums in New Zealand and the UK, *Journal of Applied Accounting Research*, 9(1): 29-51.

REFEREED CONFERENCE PROCEEDINGS

Samujh, R. Helen (2007), Small business research: Combining grounded theory, abduction and action research, *International Colloquium on Business and Management*, Bangkok, Thailand; 19-22 November, 15pgs.

REFEREED CONFERENCE PAPERS

Arunachalam, Murugesh; Lawrence, Stewart; Kelly, Martin (2008), Community involvement in business decision making: towards a sustainable future, *Critical Perspectives on Accounting Conference*, New York; USA; 24-26 April, 37 pgs.

Awio, Godwin; Northcott, Deryl; Lawrence, Stewart (2008), Alternative accountability in 'grass roots' public service provision: the case of the Ugandan community-led HIV/AIDS programme, *Global Accounting and Organisational Change Conference*, Melbourne, Australia; 9-11 July, 35pgs.

Kelly, Martin; Walker, Ruth (2008), Living the 'good life' in the age of corporate power, *Philosophy of Management Conference*, Oxford, UK; 11-14 July, 18pgs.

Lawrence, Stewart; Sharma, Umesh (2008), Giving institutional theory a critical edge: a study of systems change in a Fijian housing authority, *AFAANZ/IAAER Conference*, Sydney, Australia; 6-8 July, 26pgs.

Nandan, Ruvendra; Alam, Manzurul; Sharma, Umesh (2008), Affirmative action, budgets and management control systems: some evidences from Fiji, *Global Accounting and Organisational Change Conference*, Melbourne, Australia; 9-11 July, 23pgs.

Samuhj, R. Helen (2007), IFRS for SMEs: A New Zealand perspective, *19th Asian-Pacific Conference on International Accounting Issues*, Kuala Lumpur, Malaysia; 11-14 November, 18pgs.

Sharma, Umesh; Lawrence, Stewart (2008), Global remedies for local needs - corporate governance and public sector reforms in Fiji, *22nd Australia and New Zealand Academy of Management Annual Conference*, Auckland; 2-5 December, 15pgs.

Sharma, Umesh; Lawrence, Stewart; Lowe, Alan (2008), Institutional contradiction: Total quality management practices in a privatised telecommunication company, *Global Accounting and Organisational Change Conference*, Melbourne; Australia; 9-11 July, 32pgs.

Van Peurse, Karen; Harnisch, Neil (2008), Concepts for public sector reporting: Challenging 'sector neutrality' in New Zealand, *British Academy of Management Annual Conference*, Harrogate, UK; 9-11 September, 28pgs.

OTHER AUTHORED BOOKS

Alley, Clinton; Chan, Carrol; Dunbar, David; Gupta, Ranjana; Holmes, Kevin; Maples, Andrew; Ritchie et al (2008) *New Zealand Taxation 2008: Principles, Cases and Questions*, Thomson Brookers, New Zealand, 1113pgs.

Deegan, Craig; Samkin, Grant (2008), *New Zealand Financial Accounting*, McGrawHill, Australia, 1206pgs.

Hooper, Keith; Davey, Howard; Liyanarachchi, Gregory; Prescott, Semisi (2008), *Conceptual Issues in Accounting: A New Zealand Perspective*, Cengage Learning, Australia, 270pgs.

Van Peurse, Karen; Pratt, Mike; Dunbar, David (2008), *Introduction to auditing and tax*, Pearson Education New Zealand, New Zealand, 250pgs.

EDITED JOURNAL SPECIAL ISSUES

Lawrence, Stewart; Cooper, Barry (2008), Corporate Responsibility: Governance and Sustainability, *Accounting, Accountability and Performance*, 14(1): 1-85.

BOOK CHAPTER

Bather, Andrea; Kelly, Martin (2007), Whistleblowing: The advantages of self-regulation, *Whistleblowers: Impact and Implications*, Icfai University Press, India, pp. 57-76.

NON-REFEREED JOURNAL ARTICLE

Lyon, David; Francis, Graham, (2007), Civil aviation in New Zealand, *Airlines*, Vol. 37, pp. 1-4.

OTHER CONTRIBUTIONS TO JOURNALS

Coy, David (2008), Beijing's biggest winners, *The National Business Review*, August, p.9.

Singh-Ladhar, Jagdeep (2008), Support for renewable energy: Analysing legal issues for wind power generators in New Zealand law, *Resource Management Bulletin*, 7(12): 142-145.

CONFERENCE PAPERS

Bentley, Duncan; Alley, Clinton (2008), Measuring good practice in tax administration: an inter-disciplinary challenge, *8th International Tax Administration Conference; Safe Harbours and New Horizons*, Sydney, Australia; 26-28 March, 24pgs.

James, Simon; Alley, Clinton (2008), Successful tax reform: The experience of value added tax in the United Kingdom and goods and services tax in New Zealand, *30th Annual Conference of the Association of Chartered Institute of Public Finance and Accountancy Lecturers (ACIPFAL)*, Manchester, UK; 3-4 July, 22pgs.

Lawrence, Stewart; Ba, Ruiting (2008), Risk management and management accounting, *2nd New Zealand Management Accounting Conference*, Auckland; 20-21 November, 19pgs.

Samujh, R. Helen (2007), Let's build sustainable communities through supporting successful micro-businesses, *Annual Asia Pacific Academy of Business in Society Conference (APABIS)*, Port Vila, Vanuatu; 25-27 June, 18pgs.

Samujh, R. Helen (2007), Small business perceptions of their interactions with the New Zealand Government, *21st ANZAM Conference*, Sydney, Australia; 3- 7 December, 17pgs.

BOOK REVIEW

Alley, Clinton (2008), Taxpayers Rights: Theory, Origin and Implementation, *The Journal of Finance and Management in Public Services*, 7(2): 45-47.

WORKING PAPERS

James, Simon; Alley, Clinton (2007), Reflections on the introduction of value added tax in the United Kingdom and goods and services tax in New Zealand, Department of Accounting Working Paper Series No. 97.

Osman, Mohammad Noor Hisham; Van Peurse, Karen; Eggleton, Ian (2008), Audit committees and internal auditors: Using LMX for relationship analysis, Department of Accounting Working Paper Series No. 98, 35pgs.

Sharma, Umesh; Lawrence, Stewart; Lowe, Alan (2008), Institutional contradiction: Total quality management practices in a privatised telecommunication company, Department of Accounting Working Paper Series No. 99, 31pgs.

DOCTORAL THESES

Low, Mary (2008), Ethical educational interventions: Perceptions of accounting students and graduates and the legitimization of ethical actions, University of Waikato, 418pgs.

Samujh, R. Helen (2006), Micro-business operators' perceptions of their business learning opportunities in New Zealand, Southern Cross University, Australia, 310pgs.

Finance

Budgeted income of \$2.072 million (2007 \$2.245 million) was available for departmental operations in 2008.

	2007 \$000s	2008 \$000s
Operating budget	2,244.7	2,071.9
Sundry income	5.3	0.8
TOTAL INCOME	2,250.0	2,072.7
Academic staff salaries	1,844.1	1,721.5
Administrative staff salaries	95.9	97.0
Staff related expenditure	61.0	49.0
Office expenses	63.7	48.5
General expenses	111.0	151.6
TOTAL EXPENDITURE	2,175.7	2,067.6
SURPLUS / (DEFICIT)	\$74.3	\$ 4.4