



AUT BUSINESS SCHOOL RESEARCH NEWSLETTER

AUGUST

AUT Business School was the location for a very successful Emerging Scholars' Colloquium held in conjunction with the Asia Pacific Interdisciplinary Research In Accounting Conference, on 6-7 July. Eight AUT Business staff were among the 48 Emerging Scholars from around the globe who attended the colloquium, presenting their work for feedback: **Zahir Ahmed, Anil Narayan, Saliya, Rowena Sinclair, Helen Tregidga, George Thien, Paul Wells and Sue Yong.** Led by Professor Lee Parker from Adelaide, the colloquium was organised by Kate Kearins with help from **Shelley Tasele.**

Accounting Discipline

Zahir Ahmed presented a paper at 5th APIRA conference titled "From Ceremonial to Holistic: NGO Accountability in Transition".

Hooper, K.C. & Kearins, K.N. (2007) "Recurrent rescues of a financial institution: Socialising the losses" *Critical Perspectives on Accounting*, 18 (4), 469-486.

Hooper, K.C., Turner, L & Godfrey, A. (2007) "Women Can't Manage Without Men" APIRA Conference, Auckland, New Zealand.

Hooper, K.C., Turner, L & Godfrey, A. (2007) "Management styles of women: lessons from European history" AFAANZ Conference, Gold Coast, Australia.

Sinclair, R. & Hooper, K.C. (2007) "Financial reporting by New Zealand charities: finding a way forward" AFAANZ Conference, Gold Coast, Australia.

Chiang, C. (2007) "Environmental matters in the audit of financial reports" *Chartered Accountants Journal*, v 86/4, p. 44.

Chiang, C. (2006) "Auditors' perceptions of environmental issues and its implication for the consideration of environmental matters" *New Zealand Journal of Applied Business*, v 5/2, p. 17-24.

Chiang, C. (2007) "The consideration of environmental matters in financial reports: Some preliminary evidence on current practice". A paper presented at the 5th Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA), held in Auckland, NZ.

Yong, S. (2007) "Tax Compliance of Small Businesses: A Preliminary Examination", Asia Pacific Interdisciplinary Research in Accounting (APIRA) conference, Auckland, July 2007.

Yong, S., & Hulst, G. (2007) "Accounting Education and the Business Research Nexus", Education Symposium, Accounting and Finance Association of Australia and New Zealand (AFAANZ), Gold Coast, Australia, June/July 2007.

Olesen K. (2007) "Research Network in the making" *Chartered Accountants Journal*, March, pg 36.

Olesen K. (2007) "Technological Frames, Proceedings of the International Symposium of Research Methods", 11th Pacific-Asia Conference on Information Systems, Langham Hotel, July 3-6.

Elharidy, A., Capens, R., & Nicholson, B. (2007) "Towards a governance framework of AF outsourcing relationships" Working paper presented at 5th Asia-Pacific Interdisciplinary Research in Accounting (APIRA). 8-10 July. Auckland, NZ.

Habib, A., & Islam, A. (2007) "Determinants and consequences of non-audit fees: Preliminary evidence from Bangladesh" *Managerial Auditing Journal*, Vol. 22(5).

Habib, A. "Corporate transparency, financial development, and the allocation of capital: Empirical evidence" Accepted for publication in *ABACUS*.

Habib, A. (Forthcoming) "The role of accruals and cash flows in explaining security returns: Evidence from New Zealand" to be published in *International Journal of Accounting, Auditing and Taxation*, Volume 27, Issue 1, 2008.

Anil Narayun presented a paper titled "Window Dressing for Legitimacy? A Selected Review of Annual Reports of New Zealand Tertiary Education Institutions" at the AFAANZ conference held from 1-3 July 2007, Gold Coast, Australia.

Professor Deryl Northcott was one of the organisers (along with Kate Kearins) of the highly successful Asia-Pacific Interdisciplinary Research in Accounting Conference hosted in Auckland 8-10 July. The conference was attended by nearly 300 delegates from around the world.

Deryl has also recently been invited to join the Editorial Board of *Accounting, Auditing and Accountability Journal*, a top-level international research journal.

Steenkamp, N. and Northcott, D. "Content analysis in accounting research: the practical challenges", *Australian Accounting Review*.

Professor Northcott received a request from the International Public Sector Bulletin of the Association of Certified Chartered Accountants to reproduce an excerpt of a recent research paper deemed of interest to public sector accounting practitioners and policy-makers. The item - A community response in the public sector: emerging accountability practices in the Uganda HIV/AIDS programme (Godwin Awio, Deryl Northcott & Stewart Lawrence) appeared in the ACCA Bulletin in May/June 2007.

Deryl has also recently had her internationally selling textbook Capital Investment Decision-Making translated into Japanese, for publication in late 2007 (this book has previously been translated into Spanish, Italian and Russian).

A. Godfrey with J. Horsley "Corporate Governance and Private Equity", Keynote Presentation, Malaysian Institute of Chartered Secretaries and Administrators Annual Conference, Kuala Lumpur, July 2007.

A. Godfrey with L. Austin "Harmonisation of Financial Reporting Practices: Evidence from the Airline Industry", Nineteenth Asian Pacific Conference on International Accounting Issues, Kuala Lumpur, November 2007.

Economics Discipline

Professor Thomas Lange has accepted an invitation to present his latest paper entitled "Well Being at Work in Central and Eastern Europe: Values, Beliefs and the Legacy of a Communist Gender Order" at Massey University as part of the Department of Commerce research seminar series. The presentation will take place on Wednesday, 15th of August 2007.

Congratulations to Gail Pacheco who has successfully completed the minor revisions to her PhD thesis. Dr Pacheco received her PhD in Economics from the University of Auckland.



Finance Discipline

In the past weeks, Finance colleagues have presented more than 20 papers at some of major international conferences all over the globe. Among others, Financial Management, Barcelona, European Financial Management, Vienna, Multinational Finance, Thessaloniki, Greece, International Finance, Dublin, and Pacific Basin Finance, Hong Kong. Most notably, Professor Margaritis gave a keynote address at the 10th European Workshop on Efficiency and Productivity Analysis, IESEG School of Management, Lille, 27-30 June on "Efficiency and Productivity: Malmquist and More".

Publications:

M.H. Liu, D. Margaritis and A. Tourani-Rad, "Monetary Policy Transparency and Pass-through of Interest Rates" *Journal of Banking and Finance*, forthcoming.

H. Koerniadi and **A. Tourani-Rad**, "Accrual or Cash Flow Anomaly? Evidence from the New Zealand Stock Market" *Accounting Research Journal*, forthcoming.

H. Koerniadi, **M. Liu and A. Tourani-Rad** "Stock Repurchase in New Zealand" *Advances in Financial Economics*, Vol. 12, 2007.

A. Gilbert, A. Tourani-Rad and Tomasz Wisniewski "Insiders and the Law: The Impact of Regulatory Change on Insider Trading" *International Management Review*, Vol. 47, No. 5, 2007.

B. Frijns, R. Bauer, R. Otten and **A. Tourani-Rad** "The Impact of Corporate Governance on Corporate Performance: Evidence from Japan" , *Pacific Basin Finance Journal*, forthcoming.

D. Margaritis and M. Psillaki "Capital Structure and Firm Efficiency" *Journal of Business, Finance and Accounting*, forthcoming.

B. Balk, R. Fare, S. Grosskopf and **D. Margaritis** "Exact Relations Between Luenberger Productivity Indicators and Malmquist Productivity Indices" *Economic Theory*, forthcoming.

R. Fare and S. Grosskopf and **D. Margaritis**, "The Role of R&D in U.S. Agriculture" *Journal of Productivity Analysis*, forthcoming.

R. Fare and S. Grosskopf and **D. Margaritis**, "Productivity, Convergence and Policy: A Study of OECD Countries and Industries" . *Journal of Productivity Analysis*, forthcoming

R. Fare and S. Grosskopf and **D. Margaritis**, "Efficiency and Productivity: Malmquist and More" in: H.O. Fried, C.A.K. Lovell and S.S. Schmidt (eds.) *The Measurement of Productive Efficiency and Productivity Growth*, Oxford University Press.

J. Bialkowski, K. Gottschalk and T.P. Wisniewski, "Political Orientation of Government and Stock Market Returns" , *Applied Financial Economics Letters* 3 (2007), 269-273.

J. Bialkowski, K. Gottschalk and T.P. Wisniewski, "The Winds of Change" , *INFINZ Journal*, May 2007, 22-24.

J. Alba, W. Ho, and **P. Wang**, "Merger & acquisition FDI, relative wealth and relative access to bank credit" , *International Review of Economics and Finance*, forthcoming.

Management Discipline

Dr Edwina Pio has had her paper "Islamic Sisters: Spirituality and Ethnic Entrepreneurship in Sweden" accepted for the journal *Equal Opportunities International*.

Professor Ray Markey has submitted a paper with Associate Professor Greg Patmore (University of Sydney) on 'Employee Participation and Safety: the Case of the Port Kembla (Australia) Steelworks, 1936-2006' at the 15th Annual Conference of the International Employment Relations Association, Canterbury Christ Church University, 10 July.