



ARA PROGRAMME

TUESDAY 22 NOVEMBER 2016

8.30am – 8.45am	Registration WG306, Governor Fitzroy Place, AUT University					
8.45am – 9am	Asheq Rahman, HOD Accounting, to welcome delegates and introduce Professor Geoff Perry; Dean of Business, Economics and Law; to officially open the conference: WG308					
9am – 9.45am	Plenary speaker: Professor Wai Fong Chua. "Studying Accounting as an Actor – A Critical Review" WG308					
9.45am – 10.15am	Morning tea: WG306					
10.15am – 11.15am	Concurrent sessions					
	Management Accounting WG901-902 Chair: Gonuguntla, S.	Financial Accounting WG903 Chair: Rainsbury, L.	Conceptual paper WG906 Chair: Craig, G.	Auditing and Corporate Governance WG907 Chair: Werner, M.	Charities, Not for Profit and NGOs WG908-909 Chair: Hooks, J.	
	Paper No: 1 "Exploring how and why the Balanced Scorecard is diffused in its adoption and post-adoption periods: A rhetorical and affective perspective" P: Islam, S. (AUT) D: Yama, N. (RMIT)	Paper No: 3 "The role of interim reviews on pricing initial engagements" P: Scott, T. (U of Auckland) D: Stent, W. (Massey)	Paper No: 12 "Publish or Perish A Sustainable Imperative?" P: Tozer, L. (Massey) D: Sharma, U. (U. of Waikato)	Paper No: 16 "Auditors Response to Political Instability and Military Economy in Pakistan" P: Fawad, A. (Massey) D: Khattak, M. (AUT)	Paper No: 20 "Unveiling the Role of Identity Accountability in Charity Outcome Measurement Practices" P: Yang, C. (AUT) D: Harrison, J. (U. of Auckland)	
	Paper No: 4 "How the Rhythm of Management Controls Enables Organizational Agility in a Rapidly Changing Environment" P: Ackroyd, C. (Oregon State U.) D: O'Grady, W. (U. of Auckland)	Paper No: 19 "International Progress, Reflections and Revelations of General Hedge Accounting Standards" P: Hao, G. (Massey) D: Chong, S. (AUT)	Paper No: 15 "GST and retirement villages in Australia and New Zealand" P: Fung, K. (AUT) D: Taulapapa, T. (MIT)	Paper No: 22 "Performance and Value effects of Enterprise Risk Management" P: Kommunari, J. (AUT) D: Prescott, S. (UNITEC)	Paper No: 6 Using value to assess improvement in healthcare; but what counts as 'value'? P: Murphy, L. (AUT- Health Studies) D: Harahap, R. (AUT)	
11.15pm – 12noon	Plenary speaker: Professor Mandy Cheng WG308					
12noon – 12.45pm	Lunch WG306					
12.45pm – 2.15pm	Concurrent sessions					
	Management Accounting WG903A Chair: Hawke, S.	Financial Accounting and Standard Setting WG903 Chair: Ali, I.	Stakeholder and Audit WG908-909 Chair: Northcott, D.	CSR WG906 Chair: Fonseka, A.	Qualitative Research WG907 Chair: Chiang, C.	Charities, Not for Profit and NGOs WG901-902 Chair: Hulst, G.
	Paper No 7: "Changes in costing system: an Australian university case study" P: Sharma, U. (U. of Waikato) D: Islam, S. (AUT)	Paper No: 27 "Harmonisation in a "closed" regulatory standard setting" P: Nguyen, L. (AUT) D: Mear, K. (Massey)	Paper No: 26 "Accountability and Individualism" P: Ramachandra, S. (AUT) D: Hay, D. (U.of Auckland)	Paper No: 18 "Environmental Accounting Disclosures of Manufacturing and Mining Listed Companies in Shandong Province, China" P: Rainsbury, L. (UNITEC) D: Kommunari, J. (AUT)	Paper No: 23 "Implementing an operational level performance management system: A case study in a logistics setting" P: O'Grady W. (U. of Auckland) D: Yang, C. (AUT)	Paper No: 24 "Towards a Model for Managing Value Creation Process of the Performing Arts Institutions" P: Chong, S. (AUT) D: Gonuguntla, S. (MIT)
	Paper No: 2 "Exploring why organizations do not subject their business models to formal empirical testing" P: Islam, S. (AUT) D: Askarany, D. (U. of Auckland)	Paper No: 11 "Conditional and Unconditional Conservatism in ASIAN Countries: The Effect of IFRS" P: Marzuki, M. (Mara) D: Rainsbury, L. (UNITEC)	Paper No: 25 "A comparison of two small business approaches to stakeholder management" P: Quilty, T. (MIT) D: Wang, C./Hao, G. (UNITEC)	Paper No: 17 "Sustainability assurance: A review of the field and avenues for future research" P: Farooq, B. (AUT) D: Goundar, N. (UNITEC)	Paper No: 21 Developing written and video vignettes – as research tools in ethical decision-making P: Liyanapathirana, N. (U. of Waikato) D: Ackroyd, C. (Oregon State U.)	Paper No: 14 "Cost stickiness in Charities in New Zealand" P: Habib, A. (Massey) D: Scott, T. (U.of Auckland)
		Paper No: 8 "Factors associated with the timeliness of corporate financial statements by Indonesian Companies: A Longitudinal analysis" P: Pardede, D. (Deakin) D: Ramachandra, S. (AUT)	Paper No: 13 Evidence about the value of public audit to stakeholders P: Hay, D. (U. of Auckland) D: Sharma, U. (U. of Waikato)	Paper No: 9 Environment and Social Responsibility: "Environmental And Social Responsibility: An Overview of Regulations and Performance in Indonesia" P: Damayanti, C. (U. of Canberra) D: Farooq, B. (AUT)	Paper No: 10 Secondary School Performance: The impact of National Certificate of Education Achievement (NCEA)" P: Qin, J. (AUT) D: Guo, H. (Massey)	Paper No: 28 Accounting for Social Services Outcomes: Extending the Balanced Scorecard to NGOs in New Zealand P: Prescott, S. (UNITEC) D: Saini, V. (MIT)
2.15pm – 2.45pm	Afternoon tea WG306					
2.45pm – 4.30pm	Plenary speakers: Mr Warren Allen (XRB) "Extended External Reporting – one of the key issues facing the accounting profession" and Dr Michael Fraser (CAANZ) WG308					
4.30pm – 5.30pm	Happy hour, Awards given by the four sponsors and networking WG306					

KEY: P: Presenter D: Discussant



Think Ahead



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