

Concurrent Session 1
09 Jul 2007 09:00:00

S1 F1 in Princes
Ballroom A

chair: Trevor Wilmshurst

**ACCOUNTABILITY
INTERPRETATIONS: A
CRITICAL PERSPECTIVE
ON ACCOUNTING FOR
WAR**

Glen Lehman

**ACCOUNTABILITY
ACCOUNTING AS VEHICLE
TO SOCIALISE THE RISK
OF GLOBAL WARMING: A
DIALECTICAL
THEORISATION OF THE
SUSTAINABILITY
DISCOURSE**

Kala Saravanamuthu

**INTERNATIONAL
ACCOUNTING
ENVIRONMENTAL
DISCLOSURE WITHIN
LEGAL AND ACCOUNTING
CONTEXTS: AN
INTERNATIONAL
PERSPECTIVE**

Naomi Soderstrom

Bjorn Jorgensen

**SOCIETY AND
ENVIRONMENT
ENVIRONMENTAL
MANAGEMENT
SYSTEMS,
STAKEHOLDER
ENGAGEMENT
PROCESSES AND
ENVIRONMENTAL
PERFORMANCE IN
AUSTRALIAN
COMPANIES**

Geoff Frost

CAROL ADAMS

Roger Burritt

S2 F1 in Princes
Ballroom B

chair: Leonardo Rinaldi

**PUBLIC SECTOR
NEW PUBLIC SECTOR
MANAGEMENT: A FIELD
STUDY OF EMERGENCE
OF NEW
ORGANIZATIONAL
REALITY**

Umesh Sharma

Stewart Lawrence

**MANAGEMENT
ACCOUNTING
HOW MANAGEMENT
ACCOUNTANTS' COGNITIVE
STYLE AND ROLE
INVOLVEMENT COMBINE
TO AFFECT THE LEVEL OF
MANAGEMENT
ACCOUNTING
INNOVATIVENESS**

David Emsley

Lai Hong Chung

**MANAGEMENT
ACCOUNTING
DOES "STYLE OF USE"
OF PERFORMANCE
MEASUREMENT SYSTEMS
IMPACT ON INDIVIDUAL
CREATIVITY? AN
EMPIRICAL ANALYSIS**

Carly Moulang

**MANAGEMENT
ACCOUNTING
THE EVOLUTION OF
MANAGEMENT
ACCOUNTING
ROUTINES**

Martijn van der Steen

S3 F1 in Regatta Room
D

chair: Richard Laughlin

**PUBLIC SECTOR
PERFORMANCE
MANAGEMENT
SYSTEMS: A
CONCEPTUAL MODEL
AND AN ANALYSIS OF
THE DEVELOPMENT AND
INTENSIFICATION OF
'NEW PUBLIC
MANAGEMENT' IN THE
UK**

Jane Broadbent

Discussant: Kerry Jacobs

**PUBLIC SECTOR
PARLIAMENTARY
FINANCIAL OVERSIGHT
AND ACCOUNTABILITY IN
THE ANTIPODES**

Kerry Jacobs

Kate Jones

Sven Modell

Discussant: Jane Broadbent

**PUBLIC SECTOR
CHANGE IN TRUST IN
ACCOUNTING SYSTEMS
FOR ORGANISATIONS
THAT HAVE BEEN
AFFECTED BY NPM
REFORM**

David Moore

Discussant: James Guthrie

S4 F1 in Regatta Room
A

chair: Vida Botes

**GENDER
THE GREEN OWL AND
THE CORN MAIDEN**

jesse dillard

mary ann reynolds

**GENDER
DEINSTITUTIONALIZATION
OF GENDER-BIASED
EMPLOYMENT PRACTICES
IN NEW ZEALAND'S
ACCOUNTANCY
WORKPLACES**

Rosalind Whiting

**GENDER
GENDERING STRATEGIC
MANAGEMENT AND
ACCOUNTING
PROCESSES**

Lee Parker

**GENDER
'BALANCING' THE
'ACCOUNTS': A 'DEEP'
EXAMINATION OF
FACTORS INFLUENCING
TURNOVER AMONG
WOMEN ACCOUNTANTS**

Margaret Lightbody

S5 F1 in Regatta Room **chair:** Tyrone Carlin
B**AUDITING**

**THE EFFECT OF CFO
BACKGROUND (ALUMNI
AND PRIOR AUDIT
EXPERIENCE) ON
AUDITOR
INDEPENDENCE
POST-ENRON**

Nonna Martinov-Bennie

AUDITING

**THE PERCEPTIONS OF THE
SINGAPOREAN MANAGER
CLASS REGARDING**

Kieran James

Ahmad Sujan

Cassandra Yee

AUDITING

**THE MEANING OF THE
AUDITOR'S REPORT:
UTILISING A READER
RESPONSE MODEL**

Susela Devi

Zakiah Muhammaddun

Mohamed

AUDITING

**THE REDUCED
ACCOUNTABILITY OF
AUSTRALIAN
AUDITORS**

Robert Langton

S6 F1 in Regatta Room **chair:** Grant Samkin
C**ACCOUNTABILITY**

**LOOKING BEHIND THE
VEIL - INVISIBLE
CORPORATE
INTANGIBLES, STORIES,
STRUCTURE AND THE
CONTEXTUAL
INFORMATION
CONTENT OF
DISCLOSURE.**

John Holland

CORPORATE REPORTING

**MAKING IMAGINARY
WORLDS REAL: THE CASE
OF SFAS 123R**

Paul Williams

Sue Ravenscroft

**REGULATION AND
CORPORATE
GOVERNANCE**

**TOWARDS A MORE
ETHICAL STANDARD-
SETTING PROCESS**

Paul Williams

Joni Young

S7 F1 in James Cook **chair:** Linda Kirkham**PROFESSIONS**

**IDENTITY REGULATION
IN THE CHINESE
PROFESSIONAL
SERVICE FIRMS: 'LOCAL
ACCOUNTS'
PERSPECTIVE**

Katarzyna Kosmala

Chunyan Xian

PROFESSIONS

**THE PORTRAYAL OF
ACCOUNTANTS AND
ACCOUNTING FOLLOWING
THE ENRON COLLAPSE**

Christopher Napier

**SOCIAL AND ETHICAL
RESPONSIBILITY**

**DO CPAS TOLERATE
MISREPRESENTATIONS?**

Deanna Burgess

PROFESSIONS

**THE CONCEALED
PROBLEMS FOR
ACCOUNTING LABOUR
IN GLOBAL
PROFESSIONAL
NETWORK INITIATIVES**

Rachel Baskerville

S8 F1 in Edwin Musick **chair:** Keith Dixon**REGULATION AND
CORPORATE
GOVERNANCE**

**RATIONALITY,
TRADITIONALISM AND
THE STATE OF
CORPORATE
GOVERNANCE
MECHANISMS:
ILLUSTRATIONS FROM
A LESS DEVELOPED
COUNTRY**

Shahzad Uddin

Jamal Choudhury

DEVELOPING COUNTRIES

**MOTIVATIONS FOR
ORGANISATIONS WITHIN
DEVELOPING COUNTRIES
TO REPORT SOCIAL
RESPONSIBILITY
INFORMATION: A CASE
STUDY FROM BANGLADESH**

Muhammad Islam

Craig Deegan

DEVELOPING COUNTRIES

**THE ROLE OF BANK
LENDING IN SUSTAINING
INCOME/WEALTH
INEQUALITY IN SRI
LANKA**

Candauda Arachchige Saliya

**DEVELOPING
COUNTRIES**

**STAKEHOLDER
INFLUENCE
STRATEGIES ON
ENVIRONMENTAL
REPORTING:
EXPLORING THE
MALAYSIAN CONTEXT**

Evangeline Eljido-Ten

Concurrent Session 2
09 Jul 2007 11:00:00**S1 F2** in Princes **chair:** Lorna Stevenson
Ballroom A**THEORY AND
METHODOLOGY**

**STATE IDEOLOGY,
UTOPIAN SOCIETY AND
ACCOUNTING**

**SOCIETY AND
ENVIRONMENT****CORPORATE REPORTING**

**THE DRIVING FORCES
BEHIND SUSTAINABILITY
REPORTING IN SPAIN: A
QUALITATIVE ANALYSIS
OF SPANISH REPORTING**

**SOCIETY AND
ENVIRONMENT**

Hasri Mustafa
Michael Gaffikin

**CORPORATE SOCIAL
DISCLOSURE BY
WESTPAC BANKING
CORPORATION: A STUDY
OF SOCIAL IMPACT
REPORTS (2002 – 2004)**
Carol Tilt

ENTITIES
Javier Husillos
María José Alvarez
Manuel Fernández
Carlos Larrinaga

**WHAT ARE
MOTIVATIONS FOR
ENVIRONMENTAL
ACCOUNTING?
IMPLICATIONS FROM A
STUDY OF LOCAL
GOVERNMENT WASTE
MANAGEMENT**
Wei Qian
Roger Burritt

S2 F2 in Princes
Ballroom B

chair: Kathleen Herbohn

**MANAGEMENT
ACCOUNTING
TOWARDS A
GOVERNANCE
FRAMEWORK OF AF
OUTSOURCING
RELATIONSHIPS**
Ali Elharidy
Brian Nicholson
ROBERT SCAPENS

**MANAGEMENT
ACCOUNTING
HOW PERFORMANCE
EVALUATION SUPPORTS
THE HIERARCHY**
Carolyn Stringer

**HISTORY
ACCOUNTING AND
AIRCRAFT:**
Michael Coyne
Elton McGoun

**DEVELOPING
COUNTRIES
WESTERN IMPERIALISM
MEETS EASTERN
ACCOUNTING**
Bala Balachandran

S3 F2 in Regatta Room
D

chair: Kathy Rudkin

**DEVELOPING
COUNTRIES
ACHIEVING
ACCOUNTABILITY IN
PUBLIC HEALTH:AN
ALTERNATIVE
PERSPECTIVE FROM A
DEVELOPING COUNTRY**
Deryl Northcott
Godwin Awio
Stewart Lawrence

**PUBLIC SECTOR
EVALUATING THE
PERFORMANCE OF A
PUBLIC PRIVATE
PARTNERSHIP USING A
TRANSACTION COSTS
APPROACH: AN
AUSTRALIAN CASE
STUDY**
Peter Robinson

**ACCOUNTABILITY
ACCOUNTABILITY
DISCHARGE IN PRIMARY
HEALTHCARE
ORGANISATIONS:**
Carolyn Cordery
Rachel Baskerville

Discussant:Glen Lehman

Discussant:Amanda Ball

S4 F2 in Regatta Room
A

chair: Sharon O'Neill

**ACCOUNTABILITY
THE PROPHET AND THE
ACCOUNT: ACCOUNTING
FOR THE SACRED IN THE
SEVENTH-DAY
ADVENTIST CHURCH**
Les Hardy
Harry Bailis
Kerry Jacobs

**REGULATION AND
CORPORATE
GOVERNANCE
CORPORATE
GOVERNANCE: WHAT
ABOUT THE WORKERS?**
Prem Sikka

**REGULATION AND
CORPORATE
GOVERNANCE
EXPOSING
ORGANISATIONAL
RHETORIC: THE CASE OF
JAMES HARDIE**
Sandra van der Laan
Lee Moerman

Discussant:Ted Watts

Discussant:Richard Laughlin

Discussant:Brendan
O'Connell

S5 F2 in Regatta Room
B

chair: Zarihul Hoque

**REGULATION AND
CORPORATE
GOVERNANCE
EXPLORING THE ROLE
OF THE BOARD OF
DIRECTORS IN
CORPORATE STRATEGIC
CHOICE: AUSTRALIAN
EVIDENCE**

**THEORY AND
METHODOLOGY
DO GOOD CORPORATE
ENVIRONMENTAL
PERFORMERS DISCLOSE
MORE OR LESS
ENVIRONMENTAL
INFORMATION THAN
BAD PERFORMERS?**

**THEORY AND
METHODOLOGY
PUBLIC ACCOUNTING
PRACTICE: OBLIGATORY
PASSAGE POINTS**
Susan Ciccosto

**PROFESSIONS
IN WHOSE INTERESTS?
AN EXAMINATION OF
THE PROFESSIONAL
IDEOLOGY REVEALED IN
THE AICPA'S STATE
CASCADE PROJECT**
Peggy Dwyer

Maria Dyball
Ivy Chen
Sue Wright

Chris Van Staden
Charl De Villiers

Anna Alon

S6 F2 in Regatta Room C **chair:** Paul Collier

**CORPORATE REPORTING
USERS' PERCEPTION OF
USEFULNESS AND EASE
OF USE OF DIGITAL
PRESENTATION
FORMATS**

Erlane K Ghani
Fawzi Laswad
Stuart Tooley

**CORPORATE REPORTING
IMPORTANCE OF
CODING PICTURES IN
ICR CONTENT ANALYSES**

Natasja Steenkamp

**CORPORATE REPORTING
CAN
AUTO-COMMUNICATION
HELP UNDERSTAND
EXTERNAL VOLUNTARY
NON-FINANCIAL
ACCOUNTS?**

Vinni Pietras-Jensen

**INTERNATIONAL
ACCOUNTING
ACCOUNTING
STANDARDS AND
INFORMATION QUALITY**

Wenjie Wang

S7 F2 in James Cook **chair:** Kaia Saravanamuthu

**SOCIAL AND ETHICAL
RESPONSIBILITY
REALISING VEDIC
PHILOSOPHY: THE
POTENTIAL OF
COMMUNITARIAN
ECONOMICS AND
ACCOUNTING**

Sam Stewart-Jacks

**THEORY AND
METHODOLOGY
TWENTY-FIVE YEARS OF
ISLAMIC ACCOUNTING
RESEARCH: A SILVER
JUBILEE REVIEW**

Christopher Napier

**ACCOUNTABILITY
'SPIRIT' OF RELIGION
AND PEOPLES'
PERCEPTIONS OF
ACCOUNTABILITY IN
BUDDHIST AND HINDU
RELIGIOUS
ORGANISATIONS: A
STORY FROM
NON-WESTERN
SOCIETIES**

Kelum Jayasinghe

Teerooven Soobaroyen

**ACCOUNTABILITY
CONCEPTION OF
ACCOUNTABILITY IN
BUDDHISM: AN
EXPLORATORY ESSY**

Gregory Liyanarachchi

S8 F2 in Edwin Musick **chair:** Lauren Danastas

**PUBLIC SECTOR
DEVELOPING A FUNDING
FORMULA: ACCOUNTING
FOR NEEDS**

Gloria Agyemang

**SOCIETY AND
ENVIRONMENT
AN ATTEMPT AT
ORGANISATIONAL
CHANGE WITH AN
EXPERIMENTAL
ACCOUNTING
TECHNOLOGY: AN
ABORTED EXCURSION**

Michael Fraser

**SOCIAL AND ETHICAL
RESPONSIBILITY
EXPLORING SOCIALLY
RESPONSIBLE
INVESTMENT FOR
SUPERANNUATION
FUNDS IN AUSTRALIA: A
RESEARCH PROPOSAL**

Daniel Murphy

**ACCOUNTABILITY
OWNERSHIP AND THE
RHETORICAL USE OF
ACCOUNTS - A
LONGITUDINAL CASE
STUDY OF ACCOUNTS TO
BOARDS OF DIRECTORS
IN A SWEDISH PLC**

Daniel Johanson

**Concurrent Session 3
09 Jul 2007 14:00:00**

S1 F3 in Princes Ballroom A **chair:** Markus Milne

**SOCIETY AND
ENVIRONMENT
ENVIRONMENTAL
ACCOUNTING AND
CHANGE: EXPLORING
THE INSTITUTIONAL
TOOLKIT**

Amanda Ball

**ACCOUNTABILITY
STAKEHOLDER
PERSPECTIVES ON A
FINANCIAL SECTOR
LEGITIMATION
PROCESS: THE CASE OF
NGOS AND THE EQUATOR
PRINCIPLES**

Brendan O'Dwyer

Niamh O'Sullivan

**SOCIAL AND ETHICAL
RESPONSIBILITY
LEGITIMACY THEORY: A
STORY OF REPORTING
SOCIAL AND
ENVIRONMENTAL
MATTERS WITHIN THE
AUSTRALIAN FOOD AND
BEVERAGE INDUSTRY**

James Guthrie

Suresh Cuganesan

Leanne Ward

**SOCIETY AND
ENVIRONMENT
(SOCIAL) ACCOUNTING
(RESEARCH)**

Rob Gray

S2 F3 in Princes
Ballroom B

chair: Karen Van Peurse

**MANAGEMENT
ACCOUNTING**

**ACTIVITY-BASED
COSTING AND
LEGITIMACY: AN
INSTITUTIONAL
PERSPECTIVE**

MARIA MAJOR
Trevor Hopper

Discussant:Rui Vieira

**MANAGEMENT
ACCOUNTING**

**BOUNDARY OBJECTS AS
ENABLERS OF PRODUCT
DEVELOPMENT: AN
EMPIRICAL STUDY OF
MANAGEMENT
CONTRTOL IN PRACTICE**

Chris Akroyd
William Maguire

Discussant:Sven Modell

**MANAGEMENT
ACCOUNTING**

**NEW INSTITUTIONALISM
AND ACCOUNTING
CHANGE: WHY IDEALS,
DISCOURSES AND
TECHNIQUES ARE NOT
ENOUGH**

Phillippe Zarlowski
Annick Bourguignon
Olivier Saulpic

Discussant:Michael Fraser

S3 F3 in Regatta Room
D

chair: Sue Newberry

**ACCOUNTABILITY
IS E-GOVERNMENT
LEADING GLOBAL
CONVERGENCE
TOWARDS
ACCOUNTABLE
GOVERNMENTS?**

Lourdes Torres
Vicente Pina

**PUBLIC SECTOR
DEFINING A NOT FOR
PROFIT ENTITY IN
AUSTRALIA - ONE SIZE
MAY NOT FIT ALL**

Lydia Kilcullen
Phil Hancock
H.Y. Izan

**PUBLIC SECTOR
BEWARE THE
REFORMERS: A
MACHIAVELLIAN VIEW
OF THE ACCOUNTING
PROFESSION AND
PUBLIC SECTOR REFORM
IN AUSTRALIA**

Ching Chau
Kathie Cooper
Helen Irvine

**PUBLIC SECTOR
A CONTINGENCY THEORY
PERSPECTIVE ON THE
RISK MANAGEMENT
SYSTEM WITHIN
BIRMINGHAM CITY
COUNCIL**

Margaret Woods

S4 F3 in Regatta Room
A

chair: Jane Broadbent

**PUBLIC SECTOR
USING CONTRACTS TO
GOVERN HYBRID PPPS: A
CASE STUDY OF
VICTORIAN PPP
PRISONS**

Linda English
Jane Baxter

Discussant:Christine
Cooper

**ACCOUNTABILITY
SALMON FARMING IN
SCOTLAND: AN
EXPLORATION OF RISK,
INSTITUTIONAL
REFLEXIVITY,
SUB-POLITICS AND
ACCOUNTABILITY**

Georgios Georgakopoulos
Ian Thomson

Discussant:ROBERT JUPE

**SOCIETY AND
ENVIRONMENT
THE NEOLIBERAL
PROJECT - LOCAL
TAXATION
INTERVENTION IN
SCOTLAND**

Christine Cooper

Discussant:Prem Sikka

S5 F3 in Regatta Room
B

chair: Robert Langton

**CORPORATE REPORTING
WHEN INCONVENIENT
OBSERVATION MEETS
COMFORTABLE MYTH - A
FRESH LOOK AT AUDIT
QUALITY**

Tyrone M. Carlin
Nigel Finch
Guy Ford

**AUDITING
"PERCEPTIONS OF
AUDITOR
INDEPENDENCE AFTER
ENRON DEBACLE: HONG
KONG EVIDENCE"**

Philip Law

**COMMUNICATION
A SURVEY ON THE USE
OF INTERNET FOR THE
INVESTOR RELATIONS
BY THE MALAYSIAN AND
SINGAPORE FIRMS**

Fathilatul Abdul Hamid

**AUDITING
PRACTICAL TRAINING
AND AUDIT
EXPECTATION GAP: THE
CASE OF ACCOUNTING
UNDERGRADUATES OF
UNIVERISITI UTARA
MALAYSIA**

Teck Heang Lee

S6 F3 in Regatta Room
C

chair: Paul Williams

**INTERNATIONAL
ACCOUNTING**

**REGULATION AND
CORPORATE
GOVERNANCE**

CORPORATE REPORTING

**REGULATION AND
CORPORATE
GOVERNANCE**

**EARNINGS
MANAGEMENT,
INVESTOR PROTECTION,
AND NATIONAL CULTURE**Kriengkrai Boonlert-U-Thai
Sandeep Nabar**THE CHANGING FACE OF
THE US SEC'S
ENFORCEMENT
INVESTIGATIONS
(AAERS) INTO
FINANCIAL STATEMENT
FRAUD IN THE
POST-ENRON
ENVIRONMENT**Brendan O'Connell
Richard Lane**CULTURAL INFLUENCE
ON DISCLOSURE IN
FINANCIAL REPORTING-
THE CURRENT SCENARIO
IN INDIA**

Bikram Chatterjee

**STAKEHOLDERS:
CORPORATE
GOVERNANCE,
PRINCIPLES AND CODES
OF CONDUCT**

Lauren Danastas

S7 F3 in James Cook**chair:** Michael Gaffikin**EDUCATION
ACCOUNTING STUDENT
PERCEPTIONS,
PREFERENCES AND
PERFORMANCE
OUTCOMES IN TEAM
PROJECTS**Premila Gowri Shankar
Jean Seow**EDUCATION
AN INVESTIGATION
INTO THE
RELATIONSHIP BETWEEN
ETHICAL DEVELOPMENT
AND ETHICAL
BEHAVIOUR: IS SEX
IMPORTANT?**Chang-Yuan Loh
Jane Baxter**EDUCATION
DEVELOPING GENERIC
SKILLS IN DISTANCE
LEARNING FOR
POST-GRADUATE
STUDENTS**Kieran James
Jacqueline Birt**EDUCATION
ACCOUNTING
EDUCATION IN THE
INSTITUTION KNOWN AS
THE UNIVERSITY: ALIBIS
OF SOCIAL RELEVANCE**

Kellie McCombie

S8 F3 in Edwin Musick**chair:** Sandra van der Laan**SOCIETY AND
ENVIRONMENT
ACTION RESEARCH AND
SOCIAL ENGAGEMENT**

C. Richard Baker

**SOCIAL AND ETHICAL
RESPONSIBILITY
REACHING SOCIAL AND
ENVIRONMENTAL
ACCOUNTABILITY IN
MALAYSIA**

Norhayah Zulkifli

**SOCIAL AND ETHICAL
RESPONSIBILITY
CORPORATE SOCIAL
REPORTING OF THE
FOUR MAJOR BANKS IN
AUSTRALIA FROM 2002
TO 2006**Julie Margret
Bach Xuan Tran**SOCIAL AND ETHICAL
RESPONSIBILITY
CORPORATE SOCIAL
DISCLOSURE IN SHELL
MALAYSIA BERHAD
CORPORATE REPORTS
1968-2003: PURSUING
FOR CORPORATE
LEGITIMACY OR
MANAGING REALITY?**

AZHAR A. RAHMAN

**Concurrent Session 4
09 Jul 2007 16:00:00****S1 F4** in Princes
Ballroom A**chair:** Stewart Lawrence**SOCIETY AND
ENVIRONMENT
FROM SOOTHING
PALLIATIVES AND
TOWARDS ECOLOGICAL
LITERACY: A CRITIQUE
OF THE TRIPLE BOTTOM
LINE**Markus J. Milne
Amanda Ball
Rob Gray**SOCIETY AND
ENVIRONMENT
MEGA-ACCOUNTING AND
REPORTING:A
PROPOSAL FOR
FURTHER DEVELOPMENT**

Reg Mathews

Discussant:Markus J. Milne**SOCIETY AND
ENVIRONMENT
ENVIRONMENTAL
REPORTING IN THE UK:
AN ANALYSIS OF
EMERGING TRENDS**Jan Bebbington
Carlos Larrinaga**Discussant:**Helen Tregidga**Discussant:**David Owen**S2 F4** in Princes
Ballroom B**chair:** Paul Rouse**MANAGEMENT
ACCOUNTING
PLAUSIBLE CAPITALISM
AND MANAGEMENT
ACCOUNTING: A
NARRATIVE
INTERPRETATION OF****MANAGEMENT
ACCOUNTING
BUNDLING MANAGEMENT
CONTROL
INNOVATIONS: A FIELD
STUDY OF
ORGANISATIONAL****MANAGEMENT
ACCOUNTING
BUDGETS AND THE
ORGANIZATIONAL
CONSTRUCTION OF
PUBLIC LEGITIMACY**

THE INSTITUTIONAL ECONOMICS FRAMEWORK

Will Seal
Ruth Mattimoe

Discussant:Jodie Moll

EXPERIMENTING WITH TOTAL QUALITY MANAGEMENT AND THE BALANCED SCORECARD

Sven Modell

Discussant:Sue Llewellyn

Jodie Moll
Zahirul Hoque

Discussant:INES CRUZ

S3 F4 in Regatta Room D

chair: David Moore

PUBLIC SECTOR ACCOUNTING FOR THE USE OF PRIVATE FINANCE IN ROADS: EXPERIENCES IN THE UK AND SPAIN

Anne Stafford
Jose-Basilio Acerete
Pamela Stapleton

PUBLIC SECTOR ACCRUAL ACCOUNTING IN THE PUBLIC SECTOR: WHY THIS SUCCESSFUL TRAJECTORY?

Lourdes Torres
Vicente Pina
Ana Yetano

PUBLIC SECTOR VALUE FOR MONEY AUDITING IN THE STATE OF VICTORIA

Sunil Dahanayake
Kerry Jacobs

PUBLIC SECTOR 'THE WORST OF ALL WORLDS?': NEW LABOUR<, NETWORK RAIL AND THE THIRD WAY

ROBERT JUPE

S4 F4 in Regatta Room A

chair: Steve Evans

CORPORATE REPORTING UK PREPARERS' PERSPECTIVES ON INTELLECTUAL CAPITAL REPORTING MEDIA

Jeffrey Unerman
James Guthrie

ACCOUNTABILITY THE PARADOX OF GREATER NGO ACCOUNTABILITY: A CASE STUDY OF AMNESTY IRELAND

Brendan O'Dwyer
Jeffrey Unerman

ACCOUNTABILITY POWER, DISCOURSES AND ACCOUNTING CHANGE

Rui Vieira

ACCOUNTABILITY RETIREMENT VILLAGES: ACCOUNTABILITY AND CRITICAL FINANCIAL ANALYSIS

Glen Lehman

S5 F4 in Regatta Room B

chair: Carolyn Cordery

COMMUNICATION CORPORATE DISCLOSURE, THE LEARNING ORGANISATION, AND THE MANAGEMENT OF EXPECTATIONS

John Holland

DEVELOPING COUNTRIES SIGNALLING EXTERNAL CAPITAL DISCLOSURE IN ANNUAL REPORTS

Indra Abeysekera

PUBLIC SECTOR INTELLECTUAL CAPITAL REPORTING BY THE NEW ZEALAND LOCAL GOVERNMENT SECTOR

Annika Schneider
Grant Samkin

CORPORATE REPORTING NARRATIVE DISCLOSURE OF INTELLECTUAL CAPITAL: A STRUCTURAL ANALYSIS

Johannes Dumay

S6 F4 in Regatta Room C

chair: Michael Coyne

HISTORY THE GEOGRAPHY AND IDEOLOGY OF ACCOUNTING: A CASE STUDY OF ACCOUNTING IN A SUGAR REFINERY IN AUSTRALASIA, 1900-1920.

Ross Stewart

Discussant:Grant Samkin

HISTORY TRADER SAILOR SPY

Grant Samkin

Discussant:Linda Kirkham

HISTORY LEGITIMIZING POWER OF FINANCIAL STATEMENTS OF THE HONGKONG AND SHANGHAI BANKING CORPORATION (HSBC) IN HONG KONG, 1865-1876

Freda Hui

Discussant:Christopher Napier

S7 F4 in James Cook

chair: Gregory Liyanarachchi

THEORY AND METHODOLOGY

ACCOUNTABILITY OBJECTIVITY IN ACCOUNTING

THEORY AND METHODOLOGY

SOCIAL AND ETHICAL RESPONSIBILITY

MAKING INTERVIEW SENSE: AN EXPERIENCE FROM A DEVELOPING COUNTRY

Mahmood Momin

Glen Lehman

USING TALANOA IN PACIFIC BUSINESS RESEARCH

Semisi Prescott

CATHOLIC SOCIAL THOUGHT, CORPORATE SOCIAL RESPONSIBILITY AND ACCOUNTING

Sonja Gallhofer

S8 F4 in Edwin Musick**chair:** Nonna Martinov-Bennie**ACCOUNTABILITY AN EMPIRICAL INVESTIGATION OF CHAIRPERSON'S REPORT - A COMPARISON BETWEEN SECRETIVE AND TRANSPARENT VALUE ORIENTED COUNTRIES**Bikram Chatterjee
Monir Zaman Mir**ACCOUNTABILITY THE EFFECT OF CORPORATE GOVERNANCE ON TRANSPARENCY AND PERFORMANCE OF MALAYSIAN LISTED COMPANIES**Mohd Hassan Che Haat
Rashidah Abdul Rahman
Sakthi Mahenthiran**ACCOUNTABILITY CORPORATE GOVERNANCE AND THE ESTABLISHMENT OF A RISK MANAGEMENT COMMITTEE BY MALAYSIAN LISTED FIRMS**

Puan Yatim-Wulff

ACCOUNTABILITY EXECUTIVE STOCK OPTION GRANTS AND EXERCISES IN RELATION WITH EARNINGS MANAGEMENT IN KOREAJong-Seo Choi
Chang-Bum Kim**Concurrent Session 5
10 Jul 2007 09:00:00****S1 F5** in Princes
Ballroom A**chair:** Richard Baker**CORPORATE REPORTING INFORMATION 'SUPPLY CHAIN' PERSPECTIVES ON THE MATERIALITY OF ENVIRONMENTAL NARRATIVES**

David Campbell

SOCIETY AND ENVIRONMENT DEVELOPMENT AND BACKGROUND OF SOCIAL AND ENVIRONMENTAL REPORTING IN JAPAN

ATSUO MUKOYAMA

ACCOUNTABILITY ACCOUNTING FOR OCCUPATIONAL HEALTH AND SAFETY DAMAGE USING GRI PERFORMANCE INDICATORS: MIGHT THE FACTS SUGGEST A FICTION?Sharron O'Neill
Geoff McDonald**SOCIETY AND ENVIRONMENT GOVERNING THE TRANSITION TO SUSTAINABLE DEVELOPMENT? EVALUATING THE ROLE OF INDICATORS - EVIDENCE FROM THE SCOTTISH EXPERIENCE**Ian Thompson
Shona Russell**S2 F5** in Princes
Ballroom B**chair:** Maria Major**MANAGEMENT ACCOUNTING THE EFFECT OF JIT AND TQM MANUFACTURING STRATEGIES AND NON-FINANCIAL PERFORMANCE MEASURES ON FIRM PROFITABILITY**

Cheryl McWatters

MANAGEMENT ACCOUNTING DOUBLE VISION: THE THEORY OF MUTUAL CAUSALITY AND THE STRATEGIC BALANCED SCORECARDTed Watts
CJ McNair**MANAGEMENT ACCOUNTING MANAGEMENT ACCOUNTING CHANGE: A FIELD STUDY OF BALANCED SCORECARD TRANSLATION IN THE THAI FINANCIAL SERVICES ORGANISATION**

Wila-sini Wongkaew

MANAGEMENT ACCOUNTING MANAGEMENT CONTROL & ERP SYSTEMS: A CASE STUDY FROM EGYPT

Heba El-Sayed

S3 F5 in Regatta Room
D**chair:** Ralph Kober**PUBLIC SECTOR THE ROLE OF EPISTEMIC COMMUNITIES IN BRINGING WIDESPREAD ACCOUNTING CHANGE: DEVELOPING GLOBAL ACCOUNTING REFORMS FOR PUBLIC SECTOR ENTITIES**

Sue Newberry

PUBLIC SECTOR PUBLIC PRIVATE PARTNERSHIPS: CURRENT ACCOUNTING-RELATED RESEARCH AND FUTURE RESEARCH OPPORTUNITIES

Paul Andon

Discussant:Sue Newberry**PROFESSIONS THE POWER OF CORPORATE AGENCY: CLINICIANS, RESOURCES AND COSTING IN JAPAN AND THE UK**Sue Llewellyn
Ko Arai

S4 F5 in Regatta Room **chair:** Bala Balachandran
A

DEVELOPING COUNTRIES
THE PEDIGREE OF
ACCOUNTING IN
KIRIBATI AND ITS
CONSEQUENT
PROSPECTS IN THE
TRANSPARENCY AND
ACCOUNTABILITY
STAKES
Keith Dixon

PROFESSIONS
PROFESSION, RACE AND
EMPIRE: KEEPING THE
CENTRE PURE,
1921-1927
Chris Poullaos

ACCOUNTABILITY
NORTHERNERS
COUNTING BLACK
ELEPHANTS: ON SAFARI
WITH LIVE 8 AND G8
Kathy Rudkin
Kathie Cooper

ACCOUNTABILITY
US IMPERIALISM IN
ACTION
Christine Cooper
Lesley Catchpowle

S5 F5 in Regatta Room **chair:** Hector Perera
B

INTERNATIONAL
ACCOUNTING
THE HOLLOW PROMISE
OF AN ACCOUNTING
STANDARD SETTER
Corinne Cortese
Helen Irvine
Mary Kaidonis

DEVELOPING COUNTRIES
THE POLITICAL
ECONOMY OF
CONVERGENCE: IASB
STANDARD FOR SMES
Susela Devi

INTERNATIONAL
ACCOUNTING
MODELLING THE
INTERNATIONAL
ACCOUNTING
STANDARDS SETTING
PROCESS FOR
FINANCIAL
INSTRUMENTS
Margaret Woods
Ron Hodges

INTERNATIONAL
ACCOUNTING
A NEOFUNCTIONALIST
PERSPECTIVE ON
INTERNATIONAL
ACCOUNTING
CONVERGENCE:
ANALYSIS AND
INSIGHTS
Lorne Cummings
Parmod Chand

S6 F5 in Regatta Room **chair:** Anne Stafford
C

PUBLIC SECTOR
PUBLIC SECTOR
FINANCIAL REPORTING
ISSUES: PERSPECTIVES
FROM USERS AND
PREPARERS
Ralph Kober
Janet Lee
Juliana Ng

ACCOUNTABILITY
REVIEWING THE
CHANGING THE FACE OF
FINANCIAL REPORTING
IN NEW ZEALAND. THE
CASE OF A PUBLIC
BENEFIT ENTITY
Grant Samkin
Annika Schneider

PUBLIC SECTOR
THE IMPLICATIONS OF
ACCOUNTING
DISCLOSURES WITHIN
PUBLIC-SECTOR
NETWORKS
Hei Hookana

PUBLIC SECTOR
CONTESTING IDEAS IN
PUBLIC SECTOR
ACCOUNTING:
ACCURACY OF
ACCRUAL ACCOUNTING
Mark Christensen

S7 F5 in James Cook **chair:** Kim Langfield-Smith

MANAGEMENT
ACCOUNTING
VALUE BASED
MANAGEMENT:
PRESCRIPTIONS VERSUS
PRACTICES
Carolyn Stringer

ACCOUNTABILITY
INTANGIBLE RESOURCE
MOBILISATION: A
PROCESS PERSPECTIVE
Rodney Coyte

MANAGEMENT
ACCOUNTING
THE ROLE OF
MANAGEMENT
ACCOUNTING IN R&D
INSTITUTIONS
Marta Barbas
Aldonio Ferreira

PUBLIC SECTOR
RISKING
PRIVATISATION IN AIR
TRANSPORT
Stewart Lawrence
Graham Francis

S8 F5 in Edwin Musick **chair:** Susela Devi

SOCIETY AND
ENVIRONMENT
THE EFFECT OF ENACTED
CAPABILITIES ON
ELECTRONIC
PROCUREMENT SYSTEMS
ENABLEMENT: A STUDY
OF SMALL AND

CORPORATE REPORTING
LIMITATIONS OF THE
GOING CONCERN
PRINCIPLE: A CASE
STUDY OF BUSINESS
FAILURE
Paul Collier

SOCIETY AND
ENVIRONMENT
TAX COMPLIANCE OF
SMALL BUSINESSES: A
PRELIMINARY
EXAMINATION
sue yong

PROFESSIONS
ORGANISATIONAL
CHANGE AND
INNOVATION IN SMALL
ACCOUNTING
PRACTICES: EVIDENCE
FROM THE FIELD

MEDIUM-SIZED ENTERPRISES
Noor Akma Mohd Salleh

Manzurul Alam
Ruvendra Nandan

Concurrent Session 6
10 Jul 2007 11:00:00

S1 F6 in Princes Ballroom A

chair: David Owen

COMMUNICATION
THE ROLE OF DISCOURSE IN BRIDGING THE TEXT AND CONTEXT OF CORPORATE SOCIAL AND ENVIRONMENTAL REPORTING

Helen Tregidga
Kate Kearins
Markus J. Milne

Discussant:Jan Bebbington

AUDITING
THE CONSIDERATION OF ENVIRONMENTAL MATTERS
Christina Chiang
Discussant:Reg Mathews

SOCIETY AND ENVIRONMENT
A FRAMEWORK FOR COMMUNITY ENGAGEMENT IN ACCOUNTING AND ACCOUNTABILITY FOR ENVIRONMENTAL, ECONOMIC AND CULTURAL SUSTAINABILITY: HERMENEUTIC ENQUIRY ON THE TAUPO ACCORD

Murugesh Arunachalam
Stewart Lawrence

Discussant:Sue Llewellyn

S2 F6 in Princes Ballroom B

chair: Carolyn Stringer

PUBLIC SECTOR
HOW PRACTICALLY ORIENTED IS PUBLIC SECTOR MANAGEMENT ACCOUNTING RESEARCH?

Jan van Helden
Deryl Northcott

MANAGEMENT ACCOUNTING
MANAGEMENT CONTROL STRUCTURES OF A PROJECT-BASED ORGANIZATION

Rosliza Mat Zin

MANAGEMENT ACCOUNTING
DARTBOARDS AND CLOVERS TO ENHANCE MANAGEMENT ACCOUNTING FOR THE TRIPLE BOTTOM LINE THEORY

Leonardo Rinaldi
Massimiliano Bonacchi

MANAGEMENT ACCOUNTING
A MANAGEMENT CONTROL SYSTEM FOR OPERATIONS: FIELD RESEARCH AND SURVEY STUDY OF THE MICROPROFIT CENTER SYSTEM

Satoko Matsugi

S3 F6 in Regatta Room D

chair: Heli Hookana

PUBLIC SECTOR
NEW ORGANIZATIONAL FORMS IN THE AUSTRALIAN PUBLIC SECTOR: THE SPECIFIER /PROVIDER MODEL

Zahirul Hoque
Jodie Moll

Discussant:Evangeline Eljido-Ten

ACCOUNTABILITY
CONTRIBUTIONS TO LOCAL GOVERNMENT ACCOUNTABILITY IN COLONIAL NEW SOUTH WALES

Ted Watts
Clorstan Smark

Discussant:Chris Poullaos

ACCOUNTABILITY
FROM CEREMONIAL TO HOLISTIC: NGO ACCOUNTABILITY IN TRANSITION

Zahir Ahmed

Discussant:Jeffrey Unerman

S4 F6 in Regatta Room A

chair: Daniel Murphy

CORPORATE REPORTING
CORPORATE SOCIAL REPORTING IN MALAYSIA: A MIXED METHOD APPROACH TO ETHNOCENTRICITY

AZLAN AMRAN
S. Susela Devi Selvaraj

ACCOUNTABILITY
SOCIAL AND ENVIRONMENTAL ACCOUNTING, THE PROFESSIONAL ACCOUNTACY BODIES AND THE WEB: A PRELIMINARY

CORPORATE REPORTING
GREEN MEANING: A DISCOURSE ANALYSIS OF CORPORATE COMMUNICATION

Lisa Powell

ACCOUNTABILITY
ANGLO-AMERICAN CAPITALISM: A ROLE FOR SOCIAL INDICATORS?

David Collison
Colin Dey

S5 F6 in Regatta Room **chair:** Carol Tilt
B

SOCIETY AND ENVIRONMENT
ENVIRONMENTAL MANAGEMENT ACCOUNTING: A THEORETICAL FRAMEWORK
Dayana Jalaludin
Maliah Sulaiman
Discussant:Trevor Wilmshurst

SOCIETY AND ENVIRONMENT
TO WHAT EXTENT ARE STAKEHOLDERS INVOLVED IN THE ASSURANCE OF SOCIAL AND ENVIRONMENTAL REPORTS?
Mike Jones
Carla Edgley
Jill Solomon
Discussant:David Campbell

SOCIETY AND ENVIRONMENT
WHAT INSIGHTS DOES GEORG SIMMEL'S THE PHILOSOPHY OF MONEY OFFER TO CONTEMPORARY ACCOUNTING?
Cary Di Lernia
James Hazelton
Discussant:Kathy Rudkin

S6 F6 in Regatta Room **chair:** Kelly McCombie
C

SOCIETY AND ENVIRONMENT
"BREAKING UP THE SKY": THE CHARACTERIZATION OF ACCOUNTANTS AND ACCOUNTING IN POPULAR MUSIC
David Smith
Kerry Jacobs

ACCOUNTABILITY ACCOUNTING: AN UN-AUSTRALIAN ACTIVITY?
Steve Evans
Kerry Jacobs

ACCOUNTABILITY INTELLECTUAL CAPITAL PRACTICES OF FIRMS AND THE COMMODIFICATION OF LABOUR
Indra Abeysekera

S7 F6 in James Cook **chair:** Katarzyna Kosmala

PROFESSIONS
RESEARCH THE AMERICAN WAY – THE ROLE OF US ELITES IN DISSEMINATING AND LEGITIMIZING CANADIAN ACADEMIC ACCOUNTING RESEARCH
Sandy Qu

PROFESSIONS
THE RE-EMERGENCE OF ACCOUNTING PROFESSION IN CAMBODIA
Prem Yapa
Bopta Chan Huot
Kerry Jacobs

ACCOUNTABILITY
CLOSURE AMIDST THE CONSTRUCT OF ACCOUNTANCY MARKET: THE MONOPOLY POWER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA FACES TRIALS AND TRIBULATIONS
Owolabi Mukaila Bakre

ACCOUNTABILITY
FEMALE REPRESENTATION IN SENIOR FINANCIAL POSITIONS: A SOUTH AFRICAN PERSPECTIVE
Vida Botes

S8 F6 in Edwin Musick **chair:** (empty)

PUBLIC SECTOR
PUBLIC SECTOR TO PUBLIC SERVICES: THE LAST 25 YEARS OF ACCOUNTING RESEARCH IN THE AREA
Jane Broadbent
James Guthrie

Concurrent Session 7 **10 Jul 2007 14:00:00**

S1 F7 in Princes **chair:** Gloria Agyemang
Ballroom A

**ACCOUNTABILITY
ENVIRONMENTAL
ACCOUNTING - WHY
BOTHER?**

Trevor Wilmshurst

CORPORATE REPORTING

**CORPORATE
ENVIRONMENTAL
REPORTING: AN
INFORMAL
INSTITUTIONAL
CHINESE CULTURAL
NORM**

Anna Rowe

CORPORATE REPORTING

**CATCHING THE G3 WAVE
- WOULD INCREASED
CORPORATE
COMPLIANCE WITH GRI
WATER-RELATED
INDICATORS IMPROVE
AUSTRALIAN WATER
SUSTAINABILITY?**

James Hazelton

CORPORATE REPORTING

**THE RELATIONS AMONG
CORPORATE
ENVIRONMENTAL
DISCLOSURES, PUBLIC
INITIATIVES,
CORPORATE
CHARACTERISTICS:
KOREAN EVIDENCE**

Jong-Seo Choi

In-Young Chang

Ji-Kyung Jang

S2 F7 in Princes
Ballroom B

chair: Martijn Van der Steen

**MANAGEMENT
ACCOUNTING**

**LOOSE COUPLING OF
PERFORMANCE
MEASUREMENT
PRACTICES IN A
GLOBALIZED
ORGANIZATION**

INES CRUZ

MARIA MAJOR

ROBERT SCAPENS

Discussant:Chris Akroyd

**SOCIETY AND
ENVIRONMENT**

**THE ROLE OF
ACCOUNTING IN
PRODUCT LIFE-CYCLE
ANALYSIS**

Janice Loftus

John Purcell

Discussant:Yvonne
Shanahan

**MANAGEMENT
ACCOUNTING**

**PERFORMANCE
MEASUREMENT
INNOVATIONS IN THE
BADEN-WÜRTTEMBERG
STATE FOREST SERVICE:
IMPLEMENTATION AND
OUTCOMES**

John Herbohn

Kathleen Herbohn

Discussant:Carolyn Stringer

S3 F7 in Regatta Room
D

chair: John Holland

**SOCIETY AND
ENVIRONMENT**

**A CRITICAL THEORY
BASED INVESTIGATION
INTO RACE AND
CLASS-BASED
DISCRIMINATION
EXPERIENCED BY
INTERNATIONAL
CHINESE GRADUATES AT
AUSTRALIAN
ACCOUNTING FIRMS**

Kieran James

Setsuo Otsuka

PROFESSIONS

STRANGE BEDFELLOWS

Elton G McGoun

Ann-Christine Frandsen

David Jensen

PROFESSIONS

**BREAKING THE LINK
BETWEEN QUALITY AND
UNIVERSITY IN THE
CREATION OF THE
PROFESSIONAL
ACCOUNTANT: THE ICAS
STORY**

Linda Kirkham

S4 F7 in Regatta Room
A

chair: Will Seal

**MANAGEMENT
ACCOUNTING**

**A POLITICAL DISPLAY
AND SYMBOLIC
REASONING OF
BUDGETING AND
ACCOUNTING - A CASE
OF AN INDONESIAN
HIGHER EDUCATION
INSTITUTION**

Imam Wahyudi

ACCOUNTABILITY

**ACCOUNTING IN
RELIGIOUS
ORGANISATIONS:
EXAMINING THE
INTERNAL CONTROL
PROCEDURES IN
MOSQUES OF MALAYSIA**

Siti Alawiah Siraj

Shahul Hameed Mohamed
Ibrahim

Siti Alawiah Siraj

Maliah Sulaiman

**MANAGEMENT
ACCOUNTING**

**SAILING THROUGH
TURBULENCE:
STRATEGIC CONTROL OR
STRATEGIC
NAVIGATION?**

Chris Durden

Hector Perera

**MANAGEMENT
ACCOUNTING**

**MEASURING THE
PERFORMANCE OF
PROFESSIONAL
SERVICES WITH AN
APPLICATION OF DEA TO
FINANCIAL AUDITS**

Paul Rouse

Robert Knechel

Caren Schelleman

S5 F7 in Regatta Room
B

chair: Indra Abeysekera

REGULATION AND CORPORATE GOVERNANCE
ANALYST FOLLOWING, INSTITUTIONAL INVESTORS AND PRICING OF FUTURE EARNINGS
Bobae Choi

REGULATION AND CORPORATE GOVERNANCE
THE IMPACT OF FAMILY CONTROL ON INVESTORS' RISK AND PERFORMANCE OF ITALIAN LISTED COMPANIES
Francesca di Donato
Giovanni Fiori
Riccardo Tiscini

GENDER
EXPLAINING HORIZONTAL SEX STRATIFICATION IN ACCOUNTING FIRMS: AN EXAMINATION OF GENDER STEREOTYPING OF ACCOUNTING SPECIALISMS
Rihab Khalifa
Thomas Ahrens

S6 F7 in Regatta Room **chair:** Chris Napier
C

HISTORY
INTERNATIONAL AFFILIATIONS, MERGERS AND FIRM CULTURE: A CASE STUDY INTO HISTORY OF A NEW ZEALAND NATIONAL ACCOUNTING FIRM 1908-1988
Binh Bui

HISTORY
WOMEN CAN'T MANAGE WITHOUT MEN: REFLECTIONS FROM THE PAST
Keith Hooper
Discussant:David Hay

HISTORY
SOURCES OF POWER AND INFRASTRUCTURAL CONDITIONS IN MEDIEVAL GOVERNMENTAL ACCOUNTING
Mike Jones
Discussant:Ross Stewart

Discussant:Keith Hooper

S7 F7 in James Cook **chair:** Julie Margret

SOCIAL AND ETHICAL RESPONSIBILITY
THE BUSINESS OF DOING GOOD: AN AUSTRALASIAN PERSPECTIVE ON CORPORATE PHILANTHROPY
Collette Chesters

COMMUNICATION
NO LOGOS: BEYOND THE MEANING OF THE TRUE AND FAIR VIEW
Claran OhOgartaigh

SOCIAL AND ETHICAL RESPONSIBILITY
ABSENCE OF CORPORATE SOCIAL REPORTING (CSR) IN BANGLADESH: A RESEARCH NOTE
ATAUR BELAL

SOCIAL AND ETHICAL RESPONSIBILITY
EXTENDING TRADITIONAL REPORTING: A PROPOSED FRAMEWORK TO INTEGRATE SOCIAL AND ENVIRONMENTAL REPORTING FOR THE CREDIT UNION SECTOR
Dianne McGrath

S8 F7 in Edwin Musick **chair:** (empty)
