

## PROGRAMME

## ARA Conference Friday, 26 November 2010



4. /1				o Manukau			
8.20 – 8.50am	REGISTRATION Venue:	CHATS Foyer (NT Building), North Campus, Alexander Crescent, Otara (Gate 14)					
	Welcome: John Wadsworth, Dean of Faculty of Business, MIT						
8.50 – 10:00am	Keynote Speaker:	Professor David Mayes BNZ Professor of Finance, The University of Auckland Business School After the global financial crisis, who should pay? A credible new approach. NR 106					
	Venue:						
10:00 – 10:25am	NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS	Morning Tea and Coffee – sponsored by NZICA  Venue: Palm Restaurant CHATS Building					
10:30 – 11.55am		CONCURRENT SESSION 1					
	NR 1	.08	NR 109	NQ 104			
	TOPIC: GLOBAL FINANCIAL CRISIS		TOPIC: FINANCIAL ACCOUNTING	TOPIC: MANAGEMENT ACCOUNTING			
	Chair: Ahsan Habib		Chair: Karin Olesen	Chair: Heather Buchan			
Presentation time: 10:30 - 10:55am  Presentation time: 11:00 - 11:25am	Presenter: Umesh Sharma		Presenter: Warwick Stent	Presenter: Sharlene Narayan			
	Lessons from the global financial crisis: Bringing neoclassical and Buddhist economic theories together to progress global business decision making in the 21 <sup>st</sup> century		The switch to IFRS: beyond the financial statements – a qualitative analysis of annual reports	Does a Drive towards an Open Innovation Strategy Add Value? A Management Control Systems Perspective			
	Discussant: Mahmood Momin		<b>Discussant:</b> Semisi Prescott	<b>Discussant:</b> Tui Taulapapa			
	Presenter:		Presenter:	Presenter:			
	Christina Chiang		Adnan Khattak	Hedy Huang			
	The Financial Crisis in New Zealand: An Inconvenient Truth		Capital Market Developments and Stock Price Synchronicity	Funding organisations: towards a more consistent criteria of allocating funds in New Zealand			
	<b>Discussant:</b> Roger Su		<b>Discussant:</b> John Kommunuri	<b>Discussant:</b> Rowena Sinclair			

	Presenter:	Presenter:	Presenter:				
Presentation time: 11:30 – 11:55am	Noel Yahanpath	Irshad Ali	Lyn Murphy				
11.50 11.554111	Some accountability issues in the Finance company failure in New Zealand	Internet Financial Reporting: A Review of the Literature and Further Evidence from New Zealand	Quantifying the benefits and costs of conducting sponsored clinical trials: some preliminary results				
	<b>Discussant:</b> Elizabeth Rainsbury	<b>Discussant:</b> Jon Moses	<b>Discussant:</b> TBA				
12:00 – 12:45pm	Lunch — sponsored by NZICA  NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS  NZICA Best Paper Award \$1,000						
12:50 – 1:55pm							
	PLENARY SESSION – VENUE NR 106						
	Distinguished Practitioner Speakers:						
	Michael Stiassny Senior	Michael Stiassny Senior Partner, KordaMentha					
	David Jackson Independent Director, Former Chairman, Ernst and Young						
2:00 – 2.55pm	CONCURRENT SESSION 2						
	NR 108	NR 109	NQ 104				
	NR 108 Topic: General	NR 109 Topic: International	NQ 104 Topic: International				
Presentation time: 2:00 – 2:25pm	Topic: General  Chair: Kelvin Mataira  Presenter:	Topic: International  Chair: Anthony Ling  Presenter:	Topic: International  Chair: Lloyd Austin  Presenter:				
	Topic: General Chair: Kelvin Mataira	Topic: International Chair: Anthony Ling	Topic: International Chair: Lloyd Austin				
	Topic: General  Chair: Kelvin Mataira  Presenter: Adrian France  The portrayal of accountants in high profile New Zealand	Topic: International  Chair: Anthony Ling  Presenter: Mahmood Momin  NGOs perception of Corporate Social Disclosure in	Topic: International  Chair: Lloyd Austin  Presenter: Roger Su  Financial Anomalies: Evidence				
	Topic: General  Chair: Kelvin Mataira  Presenter: Adrian France  The portrayal of accountants in high profile New Zealand newspapers  Discussant:	Topic: International  Chair: Anthony Ling  Presenter: Mahmood Momin  NGOs perception of Corporate Social Disclosure in Bangladesh  Discussant:	Topic: International  Chair: Lloyd Austin  Presenter: Roger Su  Financial Anomalies: Evidence from Chinese B-share Markets  Discussant:				
2:00 – 2:25pm  Presentation time:	Topic: General  Chair: Kelvin Mataira  Presenter: Adrian France  The portrayal of accountants in high profile New Zealand newspapers  Discussant: Paul Wells  Presenter:	Topic: International  Chair: Anthony Ling  Presenter: Mahmood Momin  NGOs perception of Corporate Social Disclosure in Bangladesh  Discussant: Rahayu Abdul Rahman  Presenter:	Topic: International  Chair: Lloyd Austin  Presenter: Roger Su  Financial Anomalies: Evidence from Chinese B-share Markets  Discussant: Ahsan Habib  Presenter:				

## 3:00 - 3:25pm **Afternoon Tea and Coffee** – sponsored by CPA Australia Venue: Palm Restaurant CHATS Building 3:30 - 5:00pm **CONCURRENT SESSION 3 NR 108** NR 109 NQ 104 Topic: General **Topic: Financial Topic: Management Accounting Accounting** Chair: Jon Moses Chair: Vijay Saini Chair: Thomas Tam Presentation time: Presenter: Presenter: Presenter: 3:30 - 3:55pm Christina Chiang Angela Liew Lisa Nguyen Environmental matters in How appropriate is it for New How do decision technologies financial reports: current Zealand to adopt the IFRS for influence the execution of audit approach change? SMEs? management control in new product development? **Discussant: Discussant: Discussant:** Charl de Villiers Lloyd Austin Daud Ahmed Presenter: **Presenter:** Presenter: Presentation time: Heather Buchan 4:00 - 4:25pm Rowena Sinclair Julie Harrison Fringe Benefit Tax (FBT) -The Quality of Charities' Audit Product Specification, Credibility and Reports in New Zealand Categorisation and accountability Measurement: a study of Case mix in Home Care Services **Discussant: Discussant: Discussant:** Satya Gonuguntla Debbie Alexander **Gerard Hulst** Presenter:

Presentation time: 4:30 - 4:55pm

Presenter: Anélle Black

GST rate increase: a study on business impact

Satya Gonuguntla

Presenter:

Zahir Ahmed

Gender and Management Accounting

Discussant:

**Discussant:** Cai Lei

Lloyd Austin

Accounting policies of

**Owning Companies** 

monopoly industries in New Zealand: the Case of Airport-

> **Discussant: Umesh Sharma**

5:00-5:50pm



**Cocktail function and Networking** 

- sponsored by CPA Australia Venue: Palm Restaurant CHATS Building

**CPA Australia PhD Best Paper Award \$500**