

AGORA

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From the Head's Desk

It is my pleasure to present the first Newsletter for 2008. This issue of AGORA provides an opportunity to review major events involving the School across the last six months.

The latter part of 2007 was dominated by the award of a second National Security grant to Dr Gail Ridley and her co-researchers amounting to \$76,264. Dr Ridely and her academic and industry colleagues will be working on their project entitled *Critical infrastructure resilience: an ICT governance approach*.

The School hosted the 20th Annual Australasian Tax Teachers' Association Conference on the Hobart campus of the University between 23-25 January 2008. The enormous effort put in behind the scenes by the conference organising committee resulted in an outstanding event. Preparations are now well underway for the 3rd International Teaching and Learning Conference scheduled for January 2009. The conference theme 'Zed-ucation' is of significant interest to educators and researchers and many exciting and lively presentations are anticipated.

A School Planning Day, a one-day Teaching Forum and a one-day Research Forum have been conducted across the past six months. These events replace the two and a half day planning model of previous years. The shorter model ensures that staff bring a fresh and enthusiastic attitude to discussions and important new initiatives agreed to at these events have been implemented within the School.

The activities of the School outlined in the remainder of this Newsletter reflect the growing enthusiasm and energy of its faculty in teaching, research and engagement with the university community. In closing, I would like to express my thanks to the dedication and support of all those who have contributed to the ongoing success of the School.

Professor Victoria Wise, Head of School

Welcome to New Staff

The School welcomes Ms Wendy Fleet who was appointed as a Level C Teaching Fellow. Wendy is based at the Launceston campus and she has an extensive background in teaching and learning matters. Mr Stephen Allen commenced in February 2008 as a Level B academic. Steve is based the Burnie campus, Cradle Coast. Steve has extensive experience within the education sector and the North-Western community, and he is a valuable representative of the School in that region.

New appointments

The School offers congratulations to Dr Gail Ridley who has recently been appointed to a Level C position and to Ms Simone Watson who has accepted a Level A position. The School also welcomes Mr David Kronenberg who has accepted a one-year contract position and Ms Kerri O'Donnell who has a one-year .6 fractional appointment. These appointments are well deserved and reflect the important contribution made by each to the ongoing success of the School.

Departures

Since the last Newsletter we have farewelled Ms Frances Chapman and Dr Judy Oliver. Frances left to commence a program of study at the University of Sydney and we wish her well. Judy has joined Swinburne University of Technology in Melbourne.

Sessional Staff

The School welcomes a group of highly talented and dedicated sessional teachers who are assisting with the delivery of its undergraduate and postgraduate programs in 2008. Our sessionals include Monique Blackman, Trevor Folvig, Ian Roberts and John Streeter. John Streeter has been appointed as an Honourary Associate in the School for a one-year period, ending on 31 December 2008.

Grants and Awards

As mentioned in the Head's introduction, **Dr Gail Ridley** was awarded a second National Security grant. The project is entitled 'Critical infrastructure resilience: an ICT governance approach'. The grant is for \$76,264 and the project is employing **Tai (Wulimpa) Jarern-iamsakul** until the end of September 2008 as a research assistant. The grant scheme is under the Research Support for Counter-Terrorism program of the National Security Science & Technology Department of the Prime Minister and Cabinet. Gail's co-researchers are Jacky Hartnett and Judy Young of the School of Computing and Information Systems, Allan McConnell from the University of Sydney and Craig Valli from Edith Cowan University. The government partners in the project are the Defence Signals Directorate (Department of Defence), the Department of Communication, IT and the Arts, and the Attorney-General's Department. The industry partners include Standards Australia and the Risk Management Institution of Australia.

Ms Belinda Williams graduated with a Master of Commerce degree awarded by the University of Tasmania. Well done Belinda! Belinda has also been awarded a three-year Graduate Research Scholarship by the University of Tasmania which commences in July 2008.

Professor Victoria Wise and Mr Robert Gilmour (Manukau Business School, Auckland, New Zealand) received an Honourable Mention for their paper in the Allied Academies Internet Conference, Reno, Nevada, USA.

Ms Patricia O'Keefe was awarded the Patron's Prize for the Best Student Paper at the 20th Australasian Tax Teachers' Association Conference recently hosted by the School. Patricia's paper was entitled 'Part IVA and wash sale arrangements—will it all become clear in the wash?'

Mr Tom Baxter received a commendation under the Individual—General Engagement category of the Vice-Chancellor's Awards for Outstanding Community Engagement.

Research

The School held a Research Forum at Campbelltown during March. All research-active staff were beneficiaries of the informative and provocative program that was delivered. Thanks go to Ms Sue Hrasky—School Research Director, for her valuable contribution to ensuring the success of this important event. The School looks forward to a more cohesive approach to its future research efforts and further research success as a direct result of the guidance provided at the forum.

A Collaborative Research Initiative has been implemented within the School. Aimed at facilitating the development and maintenance of research profiles, the Collaborative Research Initiative provides staff the opportunity to engage in scholarly research as a member of a team led by an experienced chief investigator.

Refereed Journals

Dr Gail Ridley together with J. Young, D. Woodward, and K. Boyer has had a paper accepted for publication in the *International Journal of Healthcare Technology & Management*. The paper is entitled 'Modelling how the healthcare user acquires health information: Tasmanian case studies'.

A book review by **Professor Victoria Wise** entitled 'Doctorates downunder: keys to successful doctoral study in Australia and New Zealand' has been accepted for publication in November / December 2008 in the *International Journal of Doctoral Studies* (USA).

Conferences

The School hosted the 20th Annual Australasian Tax Teacher's Association Conference between 23-25 January 2008. This was a very successful event and has received high praise from many of the keynote speakers, delegates and attendees. The professional manner in which the conference was conducted is a reflection of the support of many members of the School. I would like to take this opportunity to thank all those who contributed so much to this successful outcome.

Associate Professor Trevor Wilmshurst and **Ms Bungon Sawatsuk** (PhD candidate) presented a paper entitled 'Adoption of information technology within the accounting information system: the case of IPOs and non-IPOs SMEs in Thailand'. The paper was presented at the GABER International Conference in Bangkok in December 2007.

Four research students within the School attended the 2007 UTas TUPA Conference 'Sharing Excellence in Research'; **Sue Conway** (Honours), **Kerri O'Donnell** (Masters), **Shelley Du** (PhD and Conference Poster Presenter) and **Tom Baxter** (PhD).

Other Outcomes

Mrs Bernadette Smith has accepted an appointment as the editor of the Journal of the Australasian Tax Teacher's Association. The appointment is for a fixed term of one year.

Professor Victoria Wise reviewed one article submitted to the *New Zealand Journal of Applied Business Research* (NZJABR).

Ms Simone Bingham chaired a session at the Australian Conference of Economists held in Hobart in 2007.

Associate Professor Trevor Wilmshurst's term as Associate Dean—Northern Campuses ended on 31 December 2007. The School offers thanks to Trevor for his effort and dedication in undertaking this role, particularly across 2006 when he was also Head of School.

Teaching

Student liaison meetings were conducted at Burnie, Launceston and Hobart campuses. These occasions provide a more personal opportunity for students to present their views to the Head on aspects of the School's programs.

The School takes great pride in announcing the recognition of the outstanding contribution of four staff members to teaching in 2007. Tom Baxter, Simone Bingham, Helena Mitev and John Streeter each were awarded a Teaching Merit Certificate for 2007. Four out of nine certificates in the Faculty of Business were awarded to the School of Accounting and Corporate Governance—this is indeed a feat of which we can all be very proud.

Orientation programs were prepared and conducted by Ms Simone Bingham on the Hobart campus and by Ms Wendy Fleet on the Launceston Campus. Orientation is particularly important for newly commencing students and the School plans to greatly increase its activities in this regard, including extending them to the Burnie campus from second semester 2008.

Dr Gail Ridley attended a seminar conducted by the National Institute of Accountants (NIA) on 'A one-stop guide to compliance with AASB / AUASN standards.

Professor Victoria Wise attended a presentation delivered by Associate Professor Janice Orrell, Director (Discipline-Based Initiatives, Networks & Special Projects) from the Carrick Institute for Learning and Teaching in Higher Education.

International and interstate travellers

The School was broadly represented offshore in late 2007 and early 2008 with Professor Victoria Wise representing the University on a marketing visit to India during March 2008, and Ms Bungon Sawatsuk, who presented a paper at a conference in Thailand.

University and community engagement

Mrs Helena Mitev and Ms Patricia O'Keefe have joined the Faculty Marketing Committee. Both have a background in marketing activities and are able representatives of the School. Associate Professor Trevor Wilmshurst has assumed the role of Graduate Research Officer, replacing Dr Judy Oliver, who departed the School in January 2008. Ms Sue Hrasky has accepted the position as Deputy Head of School which became vacant with Dr Oliver's departure.

Mr Tom Baxter continued his high profile media activities when he commented in a Radio National broadcast of 'The National Interest' during February 2008 on an area closely related to his PhD topic. Tom's comment was included in the edited, broadcast program which is available online at <http://www.abc.net.au/rn/nationalinterst/stories/2008/2165595.htm>.

Steve Allen met with representatives of the ICAA (Mike Blake—Tasmanian representative and Auditor-General, and Mike Nazarri—Victorian State Manager) at the Launceston campus in February.

Mr Peter Collett very ably represented the School when he spoke at the MBA / MPA Evening Information Session hosted by the Faculty of Business at the University of Tasmania.

Professor Victoria Wise published a Letter to the Editor which appeared in the *Australian Financial Review* on 18 February 2008., and was interviewed by *The Examiner Newspaper* and a short piece outlining the offerings of the School appeared in the newspaper in February 2008.

PhD Candidates

Mr Tom Baxter has had his PhD preliminary research plans approved by the UTas Graduate Research Office. Congratulations on this achievement are extended to Tom. His thesis title is 'An examination of exemptions from the Environmental Protection and Biodiversity Conservation Act 1999 (Cth).'

Two other PhD candidates have submitted their preliminary research plans—Hartini Jaafar 'Accounting conservatism, corporate life-cycle and value relevance of intangible assets' and Hazianti Abdul Halim, 'Voluntary reporting of intangible assets by Malaysian publicly listed companies.

Mrs Bernadette Smith has been accepted as a PhD candidate by the University of Canberra. The tentative title of her thesis is 'Facilitating collaborative learning in accounting students'.

Walking the Talk



A profile of Andrew Deng

Shang Mou (Andrew Deng) is a PhD candidate with the School of Accounting and Corporate Governance. Before Andrew came to the University of Tasmania he was a lecturer with the Department of Accounting and Information Systems, Fortune Institute of Technology (FIT) in Taiwan. Andrew holds a bachelor degree in commerce (major in accounting) from Feng Chia University in Taiwan, and a master degree from the School of Accountancy, the University of Memphis in the US. Before entering into the teaching job at FIT, Andrew spent two years working as a cost accountant then internal auditor in a petrochemical company.

Andrew commenced his study at the University of Tasmania in August 2005. Andrew is supervised by Professor Gary O'Donovan and Professor Robert Clift, and his PhD research project is entitled "A theoretical exploration of the adoption of GRI (Global Reporting Initiatives) guidelines in corporate sustainability reports". This project seeks to develop our understanding of the adoption of the Global Reporting Initiative Sustainability Report Guidelines (GRI Guidelines) in business. The study focuses on why companies adopt GRI guidelines in their Corporate Social Responsibility (CSR) reports, and analyses how economic efficiency factors affect companies at the application level and in the organisational constituencies when adopting GRI guidelines in CSR reporting. To achieve this, the research draws on recent theoretical developments in organization studies, namely institutional theory, stakeholder theory, legitimacy theories and agency theory. The first three theories are used to describe why and how companies manage their legitimacy. The last theory is invoked to examine how companies comply with the GRI guidelines in terms of economic incentives. The motivation for this investigation stems from the increased use of GRI guidelines in companies' CSR reports, and the lack of a clear theoretical explanation for the use of social and environmental disclosure (CSD). Additionally, little literature pays attention to the process of SCR reporting. Exploratory research is undertaken into the emerging of adoption and implementation of GRI Guidelines in CSR reporting among Australian companies through an engagement research in the field. This study will contribute to the literature on corporate social reporting by offering a multi-level theory to predict an organizations' behaviour and the reasons for adopting a global standard. At present, Andrew is working on the data-collection for this project.

Andrew is enjoying his study and staying in Tasmania, which he finds has charm, good hospitality and is friendly. Apart from studying in Hobart, Andrew has been bushwalking, camping and sightseeing in Wineglass Bay, Port Arthur and Launceston. Andrew would like to visit the northwest coast of Tasmania and in particular Cradle Mountain once he has submitted his thesis.

Staff Profiles

Peter Collett



My position in the School is designated teaching only. Apart from my direct teaching responsibilities in a number of undergraduate and postgraduate units offered by the School, my administrative duties are exclusively teaching related. I am responsible for matters related to assessment, including representing the School at the Faculty Assessors' meetings at the end of each semester where decisions about which students are to be granted supplementary examinations are made. I wrote the Faculty's Assessors' Guidelines which clarify and set out the steps to be followed within schools prior to these meetings.

I have recently been relieved from two responsibilities that I undertook for some time on behalf of the School. I represented the School on the Faculty Teaching and Learning Committee for ten years, a period of significant additions and changes to the courses offered by the Faculty. I also served as coordinator of the Master of Professional Accounting course for a three-year period. During this time the number of students taking the course increased six-fold, the vast proportion of the student intake being international. These students require considerable support, for example, in relation to assessment for advanced standing and counselling about unit selection.

In place of these roles I have recently taken on new responsibilities. I am currently responsible for allocating teaching workloads to my colleagues in the School. My primary objective since taking on this role, apart from obviously aiming to maintain transparency and equity in the process, has been to minimise the amount of travelling that members of the School may have to undertake between campuses to teach.

In October 2007 I organised the first (and highly successful) School Teaching Forum at which members of the School were given the opportunity to share their teaching experiences and initiatives with colleagues.

Finally, the Faculty is now embarking on a major program designed to ensure that the generic attributes which we want to impart to our graduates are systematically and effectively built into our courses. I represent the School on the committee overseeing this process.

Patricia O'Keefe



I originally trained as a secondary school teacher and have taught in high schools in Queensland and Tasmania, in TAFE and Skillshare in NSW and at Work and Training in Hobart. I completed a Bachelor of Business by external studies through Charles Sturt University (as I was living in country NSW at the time). More recently I worked for a taxation accounting firm, but kept my finger in the teaching pie by coordinating and teaching their statewide tax training courses.

I began my association with the University of Tasmania and the School of Accounting and Corporate Governance in January 2007 when I was offered a position as an Honours Cadet. I hadn't studied for quite a few years and had never studied at UTAS, so I was a little anxious about this "life changing" decision I had made. It didn't take too long to get into the swing of things and a week long Research Skills course in Launceston in February ignited my interest in the whole idea of research and what I was about to undertake.

During 2007 I tutored in Taxation at both undergraduate and MPA level. I absolutely love teaching tax as it is such a dynamic area of the law and never "black and white" (much to the student's dismay and frustration!!). You can really get some heated discussion happening and I have actually seen students literally jumping up and down on the spot whilst having a debate about a contentious area of taxation law. This year I am *lecturing* in Taxation and really enjoying the challenge.

On the research front I have written two papers as part of assessment requirements for my honours units and had some success with both papers. Fellow honours cadet Sue Conway and I wrote a paper on Impression Management and Legitimacy in an NGO Environment which has been accepted into the School's Working Paper Series. The paper concerns impression management and charitable organizations following the 2004 Asian tsunami. I also completed a paper for Advanced Taxation on Part IVA and Wash Sales Arrangements. After encouragement from our Honours Coordinator, Bernadette Smith and my lecturer Mike Kobetsky, I presented the paper at the ATTA conference in January and was pleasantly surprised to win the best student paper award. I am now beginning my biggest challenge so far – my Honours Thesis. I will be researching in the area of Corporate Governance and Compliance with ASX guidelines. All in all, 2007 has been a very challenging but exciting year and I look forward to what my future at UTAS has in store.

Sue Conway



I commenced working in the School of Accounting and Corporate Governance in April 2005 providing assistance with research and tutoring. I was delighted to gain a cadetship in January 2006 which enabled me to combine my hobby (part time study) and my passion (teaching). I must admit I had planned a major career change, having worked for many years in welfare I thought the world of commerce would be an interesting challenge. However I hadn't anticipated working in the world of academia.

I am now based on the Newnham campus and currently tutoring in BFA103 Accounting and Financial Decision Making. Last year I completed the course component of my honours degree and from that, in collaboration with Patricia O'Keefe, produced a Working Paper entitled "Impression Management and Legitimacy in an NGO Environment". I am now working on my honours dissertation under the supervision of Associate Professor Trevor Wilmshurst and Belinda Williams.

My research interest relates to the voluntary disclosure by companies and in particular the use of the internet for dissemination of corporate information. This research is motivated by the recent revision of the Corporate Governance Principles and Recommendations by the ASX Corporate Governance Council. The new guidelines had only minor changes in requirements and reporting. However, there is an increased emphasis on disclosure in particular use of company websites. I intend to firstly investigate the level of disclosure of corporate governance practices and then identify the determinants of corporate governance disclosure.

In my spare time I am involved in a range of organisations:

- Vice President, Committee of Management, Northern Residential Support Group, an organisation providing day support and housing for people with disabilities.
- Secretary, Executive representative body, Tasmanian Beekeepers Association Incorporated
- Treasurer and performer, Longford Morris Dancers
- And I am a member of Launceston Blues Club, Friends of the Museum and Launceston Film Society.