

AGORA

Volume 1, Issue 1, May 2007

From the Head's Desk

Welcome to the inaugural issue of AGORA. I am delighted to start off the newsletter by acknowledging the highly successful 2nd International Conference on Innovation in Accounting and Corporate Governance Education hosted by the School in January/February 2007. Delegates praised the organising team for making an outstanding contribution to the discipline of accounting education and I am enormously proud of the contribution they all made. It also gives me pleasure to announce that the School will be hosting the Australian Tax Teachers Association Conference in early 2008. It is events such as these that distinguish our School and help it develop its own distinctive, recognisable and attractive character. I would like to wish all our School members, supporters and readers an enjoyable conclusion to a busy and successful first semester and I look forward to another prosperous semester in 2/2007.

Welcome to Administrative, Casual & Sessional Staff

The School of Accounting & Corporate Governance is pleased to announce the appointment of the following casual and sessional staff members and to welcome them.

Administrative:

Catherine **Lineham** is the new Executive Assistant and she replaces Suellen **Lampkin** who has taken maternity leave.

Casual:

Steve **Allen** and John **Pugh** have both been appointed for 2007. Steve and John have many years of experience in teaching and are making an enormous contribution to the excellence of the School's teaching profile and delivery.

Sessional:

Mohd Shaari **Abd Rahman**, Monique **Blackman**, Albie **Brooks**, Lester **Bryant**, Michael **Clemens**, Naomi **Gourlay**, Michael **Harvey**, Warren **Loy**, Scott **Monaghan**, Della **Nicholson**, Kerri **O'Donnell**, Tom **Ravlic**, Jeff **Ridley**, Ian **Roberts**, Linda **Shirvington**, John **Streeter**, Yi **Wang** and Antony **Young** have been appointed as sessional staff in 1/2007. The School welcomes this group of talented and dedicated teachers and acknowledges the contribution that each is making to its undergraduate and post-graduate teaching programs.

Teaching

Letters of congratulation were sent to all students who achieved a High Distinction grade in units offered in Semesters 1 and 2, 2006. These students have performed at an outstanding level and the letters acknowledge their achievements.

AGORA Contributions

If you have a story or announcement of importance to the accounting and corporate governance discipline that you would like included in the next issue of AGORA please contact us at –

Catherine.lineham@utas.edu.au

School Projects and Activities

2nd International Conference on Innovation in Accounting and Corporate Governance Education

The School held a second international conference between 31 January and 2 February 2007 at the Hotel Grand Chancellor in Hobart. The conference was highly successful and attended by over 80 delegates from throughout the Asia Pacific region. The Governor of Tasmania, Sir William Dean and UTas Vice Chancellor Professor Daryl Le Grew opened the conference. Two internationally renowned keynote speakers, Professor Richard Wilson and Ms Jenny Kent addressed the delegates. Their presentations centred on creating curricula focussed on future challenges in learning and teaching. The conference enjoyed the sponsorship and support of peak industry bodies including the National Institute of Accountants, CPA Australia and CCH Australia.

International travellers

Four staff members represented the School internationally in the first four months of this year. Trevor Wilmshurst and Bernadette Smith delivered teaching assignments: Trevor at WIT in New Plymouth, New Zealand and Bernadette at Binary College in Kuala Lumpur, Malaysia. Victoria Wise undertook a one-week professorial visit at Manukau Business School in Auckland, New Zealand in late January and a familiarisation visit to Shanghai Fisheries University in March. Simone Bingham represented the School and Faculty in a recruitment visit to India in March.

Research

Four applications were received and approved for conference support (100% hit list – demonstrates the excellence and suitability of each application). Tom Baxter will be attending the Conference of the Australia and New Zealand Society for Ecological Economics in Queensland; Sue Hrasky will be attending the Financial Reporting & Business Communications Research Unit 11th Annual Conference in Wales; Trevor Wilmshurst will be attending the 5th Asia Pacific Interdisciplinary Research in Accounting Conference in Auckland; and Victoria Wise will be attending the Business and Economics Society International Conference in France.

Peter Carroll made two refereed presentations in February: (1) 'The international activities of 'domestic' government departments: the case of education' and (2) 'Federalism and intergovernmental relations: COAG, the NCP & RIS'. Both presentations were made at the PPN Conference held at Flinders University, Adelaide.

A number of staff members presented papers at the 2nd International Conference on Innovation in Accounting and Corporate Governance Education in Hobart (January/February). These included Simone Bingham and Noel Meyers 'Designing activities to engage international students in Australian business law: introducing contexts and framing learning skills'; and Gail Ridley 'An analysis of accounting exam answers: an inductive case study of response characteristics'. Bernadette Smith and Noel Meyers presented a workshop entitled 'Cumulatively building peer evaluation and self reflection through individual and group assessment tasks'.

Publications

Academic

Noel Meyers, Bernadette Smith, Simone Bingham and Sonia Shimeld are the editors of the proceedings of the 2nd Innovation in Accounting and Corporate Governance Education Conference. Lynne Gerke was advised in February that her proposal for a chapter in the book 'IT Governance and Service Management Frameworks and Adaptations' has been accepted. The chapter is based on the findings of her Honours research.

Professional

Victoria Wise and Jon Moses published an article, 'Streamlining and simplifying corporate annual reporting' in the Chartered Accountants Journal, New Zealand in March. Victoria Wise published a commentary in the Star Campus magazine of The Daily Star Bangladesh entitled 'Global business education in the 21st century'. Victoria is Honorary Advisor to the Faculty, School of Business Administration, The People's University of Bangladesh.

HDR Students

The School has accepted two new PhD candidates and takes this opportunity to welcome them. Ms Nadiamatra Musa, an academic from the University of Malaysia at Sarawak commenced a full-time candidature in early January. Nadia is supported by a scholarship from her university. Upping Phetphairin commenced in February 2007. Upping comes to UTas from Thailand. Belinda Williams submitted her Masters thesis entitled 'Accounting for SGARAs – Has comparability and consistency been achieved?' for examination in February 2007.

E-prints

The School of Accounting & Corporate Governance is the first in the University to have its working papers disseminated through the UTas e-prints repository. The first paper (Gilmour and Wise) is due for release in late April.

Grants & Other

The University of Queensland allocated a grant of \$500 to have an expert reader review the ARC linkage application prepared by Green, Ridley Ferguson & Curran prior to its submission in April 2007.

Linda Shirvington (sessional staff member and past student of the School) was awarded the CPA Australia prize for her essay on corporate ethics.

Tom Baxter was an invited speaker at the National Academies Forum Symposium in Hobart during February.

At the invitation of the Australian Government – Treasury, in April Victoria Wise attended a Forum on Financial Services Advice to be provided to the Minister in relation to the Corporate and Financial Services Regulation Review Proposals held at the head office of the Australian Securities and Investments Commission in Sydney.

The School held its first Research Forum for the year in early March at Campbelltown and many of the School's HDR students made presentations about their research projects. A second forum will held in the latter part of this year.

Gail Ridley has received advice from the Department of the Prime Minister & Cabinet that her 'counter-terrorism' project has been approved.

World's greatest shave ... looks great on our staff!

Monique Blackman and Simone Bingham participated this year in the worlds greatest shave to raise money for the fight against leukemia. To their great delight they raised approximately \$1000. They would both like to thank everyone who made a donation. In particular the staff with the School of Accounting and Corporate Governance were so very generous. Things now for Monique and Simone have been a little cold on top, but their collection of caps and bandanas is growing, so, all for a worthy cause.

Australasian Tax Teachers' Conference 2008

The School of Accounting and Corporate Governance is hosting the 20th Australasian Tax Teachers' Association Conference to be held in Hobart on 23rd - 25th January 2008.

The conference theme is "Tax - the devil's in the detail".

Suggestions, photos and other activities (including papers) related to the theme will be gratefully accepted by the Conference organiser, Bernadette Smith. You can contact Bernadette on (03) 6226 2282 or by email: [B.N. Smith@utas.edu.au](mailto:B.N.Smith@utas.edu.au)

Distinguished guest speakers include:

- * The Commissioner of Taxation, Michael D'Ascenzo
- * Professor Pasquale Pistone, University of Salerno, Italy. Pasquale won the European Young Investigator Award in 2005. Furthermore, not only does he speak 7 languages fluently, but he's written books and articles in 5 languages.
- * Professor J. Clifton Fleming Jr. Professor Fleming holds the Wilkinson Chair at the J. Reuben Clark Law School, Brigham Young University, Provo, Utah, U.S.A., where he has taught since 1974. He is a regular visiting professor at the Central European University, Budapest, Hungary. He held the Freeland Eminent Visiting Scholar Chair at the University of Florida College of Law in 2002, he has twice been a visiting professor at the University of Queensland and he was a Fulbright visiting professor at the University of Nairobi. He has also served as Professor-in-Residence in the Chief Counsel's Office of the U.S. Internal Revenue Service.
- * Professor John Fox, Mount Holyoke (Mt. Holyoke is one of the renowned '7 sisters' colleges in the US). John is currently a Fulbright scholar. Apparently his books, articles and editorials on tax issues have wide public appeal and the Holyoke website boasts about his writings that have appeared in the "*Washington Post*, *Boston Globe*, *Boston Herald*, *Atlanta Journal-Constitution*, and numerous other newspapers around the country. He also has been a frequent guest commentator on radio and television programs."
- * Professor Gordon Cooper, Patron of ATTA .

Preliminary information about the conference can be found at <http://www.utas.edu.au/business/faculty/ATTA/index.htm>. These details will be progressively expanded upon in coming weeks.

Walking the Talk

A profile of Mohd Shaari Abd Rahman and Bungon Sawatsuk

Many of you already may be aware, Shaari and Bungon are PhD candidates within the School and are nearing the completion of their studies. Shaari will be returning home in late 2007—early 2008 to his position at Universiti Malaysia Terengganu. Bungon also has a background in university teaching gained at Naresuan University, Phayao Campus, Thailand.



Mohd Shaari Abd Rahman

Bachelor of Accountancy (Hons) Universiti Utara Malaysia
MSc (Accounting and finance) The University of Birmingham

Shaari is currently one of the School's postgraduate students under the supervision of Associate Professor Trevor Wilmshurst. He commenced his PhD candidature in early November 2003 on the topic of *The Utilisation of Data Mining Technologies within Accounting Information Systems in the Public Sector :A Country Study—Malaysia*. The project's main

focus is to investigate the level of awareness, readiness and the status of data mining implementation within accounting information systems in public organisations in Malaysia. Currently, Shaari is concentrating on completion of his penultimate draft before submission, which is expected in late October 2007. And then, he is looking forward to reacquainting himself with the sunshine of Terengganu.

Prior to pursuing his postgraduate study in Australia, Shaari worked as an Administrative Officer and a Finance Officer at University Malaysia Terengganu (formerly known as Kolej University Sains dan Teknologi Malaysia KUSTEM). Being offered a position as a tutor at this University broadened the opportunities for pursuing postgraduate studies at an overseas university. It was a realisation of a dream of many Malaysians to be able to gain experience in a different part of the world. Shaari commenced his overseas experience by completing a Master of Science in Accounting and Finance at the University of Birmingham in 2001 and 2002. Then Shaari turned his sights to warmer climes—Tasmania, and a PhD program.

Under my tenure at the School of Accounting and Corporate Governance many experiences have occurred. My involvement in tutorials which is part of sessional work has been a rewarding experience and enabled me to prepare myself as a better academician and educator. I have an enormous sense of satisfaction in choosing to study at the University of Tasmania. Supervisors and staff have been very encouraging and supportive.

Hobart has also given my wife and me many wonderful memories which we will not forget for the rest of our lives. Both my daughters, Alya and Afya, were born here at the Royal Hobart Hospital. They were splendid moments for us. Now I am looking forward to birth of my third baby.

continued ...



Bungon Sawatsuk

First of all, my name is Bungon Sawatsuk. I come from the lower north of Thailand, a place called Nakhorn Sawan Province. I have worked for the Thai Government since 1994. My current responsibility is that of a lecturer, teaching undergraduate students in Accounting at Naresuan University, Phayao Campus. I teach the following subjects: Managerial Accounting, Financial Business and Asset Accounting. I have also taught a Research Methodology subject to undergraduate students. Prior to coming to Australia I

filled the role of assistant to the President of Naresuan University (Phayao Campus) in the Division of Academic Affairs between 2002—2004. Besides, I also coordinated the MBA executive program and was involved with other postgraduate programs on the Phayao campus

In an independent study unit leading to entry to a doctoral program, I conducted research on 'Cost and return analysis for a complete cycle of hybrid corn production feedstock: case study at Phitsanulok Province in Thailand'. My sponsor for this project was Monsanto Co., Ltd (Thailand), and I received 100,000 baht to undertake this activity. The objective of this study was to determine the cost and returns of hybrid corn production during the dry season of 1997 / 1998. Furthermore, I researched a project entitled 'Study into the effectiveness of the small farmers' debt suspension project case study Phayao Province in Thailand'. This study was of a government project to relieve the farmers' legal debts, led by the Bank of Agriculture and the Cooperative. The aim of this research was to study the finances of farmers participating in the project, the effectiveness, the factors and the problems identified in the project's operation. This project was supported by Naresuan University (Phayao campus) in 2003.

Currently, I am studying for a doctorate under the supervision of Assoc. Professor Trevor Wilmshurst in the School of Accounting and Corporate Governance at the University of Tasmania. I have been conducting research on enhancing internal control and risk management in the accounting information system in Thai small and medium sized enterprises (SMEs) since August 2004. This study is a comparison between non-IPO and IPO SMEs to investigate how they process information in the Accounting Information System, how risk is managed, and how internal control systems operate within the accounting information system and how stakeholder needs are met. At the end of the day, this study is expected to offer practical guidance to Thai SMEs to assist them in operating more efficiently and effectively to assist Thai SMEs management to understand the importance of having good accounting systems in place with effective internal control systems and appropriate organisational risk strategies. At this stage, I have substantially completed the literature review, research methodology, collected data and am in the process of analysing and writing up research results. This year is my fourth year and I expect to submit my thesis by June 2008. I also plan to present a paper based on my research at an international conference late in 2007.

Personally I believe I have made the right decision to do a PhD at the University of Tasmania in Australia. I delight in not only studying the environment but also the life style in Tasmania. My supervisor, the school's lecturers, classmates, office mates, and the schools' administrators are impressive. They are friendly, offer generous support and are helpful. By way of example, as an international student and unfamiliar with my new environment, when I undertook the research methods unit in Hobart, the former Head of School, Prof. Gary O'Donovan, personally drove me to the Redline Coach transit centre. The advice and constructive criticism of my supervisor, Assoc. Professor Trevor Wilmshurst has been invaluable. My study has been made possible because of the quality of supervision he has provided. I delight in being able to thank everyone for all their support and advice while study at the University of Tasmania. I am proud to be one of UTas's postgraduate students.

Social scene

There are only three types of accountants—those who can count and those who can't.
Kerri O'Donnell

MID YEAR BARBECUE!

If you are in Hobart on this date, please put this in your diary!

A Launceston barbecue will be organised in the second half of 2007

*The School will host a barbecue on Sunday 31 July
at the Waterworks Reserve.*

Everyone is welcome, including family and friends

*The School will provide a barbecue lunch, and we ask you to
supply your own drinks, corkscrews and thermos!*

*The barbecue will be held at Site 9, Waterworks Reserve,
Waterworks Road, Dynnyrne
from 11 am to 4 pm*

*The site has a double gas barbecue, three trestle tables,
on site toilets and a hut—in case it pours!*

*You can find directions at [http://www.hobartcity.com.au/
HCC.10879126:STANDARD::pc=SITE_MAP_AND_DIRECTIONS](http://www.hobartcity.com.au/HCC.10879126:STANDARD::pc=SITE_MAP_AND_DIRECTIONS)*

If you have any queries or suggestions, don't hesitate to contact me.

*Please let me know if you will be attending, and numbers,
by the end of semester.*

*Catherine
Email: catherine.lineham@utas.edu.au
Tel: 6226 2266*