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 FROST
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 Emesley
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
Marjahn 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
PUBLIC SECTOR PARLIAMENTARY FINANCIAL OVERSIGHT AND ACCOUNTABILITY IN THE ANTIPODES
Kerry Jacobs
Kate Jones
Sven Modell
Discussant: Jane Broadbent
Discussant: Kerry Jacobs
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
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<td>Tyrone Carlin</td>
<td><strong>AUDITING</strong>&lt;br&gt;THE EFFECT OF CFO BACKGROUND (ALUMNI AND PRIOR AUDIT EXPERIENCE) ON AUDITOR INDEPENDENCE POST-ENRON</td>
<td>Nonna Martinov-Bennie</td>
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<td><strong>AUDITING</strong>&lt;br&gt;THE PERCEPTIONS OF THE SINGAPOREAN MANAGER CLASS REGARDING</td>
<td>Kieran James, Ahmad Sujan, Cassandra Yee</td>
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<td><strong>AUDITING</strong>&lt;br&gt;THE MEANING OF THE AUDITOR’S REPORT: UTILISING A READER RESPONSE MODEL</td>
<td>Susda Devi, Zakiah Muhimmaddun Mohamed</td>
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<td><strong>ACCOUNTABILITY</strong>&lt;br&gt;LOOKING BEHIND THE VEIL - INVISIBLE CORPORATE INTANGIBLES, STORIES, STRUCTURE AND THE CONTEXTUAL INFORMATION CONTENT OF DISCLOSURE.</td>
<td>John Holland</td>
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<td><strong>CORPORATE REPORTING</strong>&lt;br&gt;Making Imaginary Worlds Real: The Case of SFAS 123R</td>
<td>Paul Williams, Sue Ravenscroft</td>
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<td><strong>REGULATION AND CORPORATE GOVERNANCE</strong>&lt;br&gt;TOWARDS A MORE ETHICAL STANDARD-SETTING PROCESS</td>
<td>Paul Williams, Joni Young</td>
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<td>Katarzyna Kosmala, Chunyan Xian</td>
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<td>Christopher Napier</td>
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<td><strong>SOCIAL AND ETHICAL RESPONSIBILITY</strong>&lt;br&gt;DO CPA'S TOLERATE MISREPRESENTATIONS?</td>
<td>Deanna Burgess</td>
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<td><strong>PROFESSIONS</strong>&lt;br&gt;THE CONCEALED PROBLEMS FOR ACCOUNTING LABOUR IN GLOBAL PROFESSIONAL NETWORK INITIATIVES</td>
<td>Rachel Baskerville</td>
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<td>Shahzad Uddin, Jamal Choudhury</td>
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<td>Muhammad Islam, Craig Deegan</td>
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<td><strong>DEVELOPING COUNTRIES</strong>&lt;br&gt;STAKEHOLDER INFLUENCE STRATEGIES ON ENVIRONMENTAL REPORTING: EXPLORING THE MALAYSIAN CONTEXT</td>
<td>Evangeline Eljido-Ten</td>
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<td><strong>DEVELOPING COUNTRIES</strong>&lt;br&gt;THE DRIVING FORCES BEHIND SUSTAINABILITY REPORTING IN SPAIN: A QUALITATIVE ANALYSIS OF SPANISH REPORTING</td>
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**Concurrent Session 2**

**09 Jul 2007 11:00:00**

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<td><strong>SOCIETY AND ENVIRONMENT</strong>&lt;br&gt;The Driving Forces Behind Sustainability Reporting in Spain: A Qualitative Analysis of Spanish Reporting</td>
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<td><strong>CORPORATE REPORTING</strong>&lt;br&gt;The Perceptions of the Singaporean Manager Class Regarding</td>
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<td><strong>AUDITING</strong>&lt;br&gt;The Meaning of the Auditor's Report: Utilising a Reader Response Model</td>
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<td><strong>AUDITING</strong>&lt;br&gt;The Reduced Accountability of Australian Auditors</td>
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<td><strong>ACCOUNTABILITY</strong>&lt;br&gt;Looking Behind the Veil - Invisible Corporate Intangibles, Stories, Structure and the Contextual Information Content of Disclosure.</td>
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<td><strong>REGULATION AND CORPORATE GOVERNANCE</strong>&lt;br&gt;Towards a More Ethical Standard-Setting Process</td>
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### S2 F2 in Princes Ballroom B

**Chair:** Kathleen Herbohn

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<td>Carolyn Stringer</td>
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<td>Brian Nicholson</td>
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<td>ROBERT SCAPENS</td>
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**Developing Countries**

- Public Sector Accountability
- Evaluating the Performance of a Public Private Partnership Using a Transaction Costs Approach: An Australian Case Study

**Historical Aircraft: Western Imperialism Meets Eastern Accounting**

- Michael Coyne
- Elton McGoun
- Baba Balsechandran

**Discussants:**

- Amanda Ball
- Linda English

### S3 F2 in Regatta Room D

**Chair:** Kathy Rudkin

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<td>Deryl Northcott</td>
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<td>Godwin Awio</td>
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**Discussants:**

- Amanda Ball
- Linda English

### S4 F2 in Regatta Room A

**Chair:** Sharon O’Neill

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<td>Les Hardy</td>
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<td>Kerry Jacobs</td>
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**Discussants:**

- Ted Watts
- Richard Laughlin
- Brendan O’Connell

### S5 F2 in Regatta Room B

**Chair:** Zarihui Hoque

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**Discussants:**

- Richard Laughlin
- Brendan O’Connell

**Professions in Whose Interests? An Examination of the Professional Ideology Revealed in the AICPA’s State Cascade Project**

- Peggy Dwyer
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 Tookey

**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 Petras-Jensen

**INTERNATIONAL ACCOUNTING**

- ACCOUNTING STANDARDS AND INFORMATION QUALITY
  - Wenjie Wang

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S7 F2 in James Cook

**chair:** Kala Saravananamuthu

**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
  - Kekum Jayasinghe
  - Teerooven Soobrayen

**ACCOUNTABILITY**

- CONCEPTION OF ACCOUNTABILITY IN BUDDHISM: AN EXPLORATORY ESSAY
  - Gregory Liyanarachchi

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S8 F2 in Edwin Musick

**chair:** Lauren Danastas

**PUBLIC SECTOR**

- DEVELOPING A FUNDING FORMULA: ACCOUNTING FOR NEEDS
  - Gloria Ayemang

**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 Johansen

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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
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<td>PUBLIC SECTOR DEFINING A NOT FOR PROFIT ENTITY IN AUSTRALIA – ONE SIZE MAY NOT FIT ALL</td>
<td>Lydia Kikullen, Phil Hancock, H.Y. Izen</td>
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<td>PUBLIC SECTOR BEWARE THE REFORMERS: A MACHIAVELLIAN VIEW OF THE ACCOUNTING PROFESSION AND PUBLIC SECTOR REFORM IN AUSTRALIA</td>
<td>Ching Chau, Kathie Cooper, Helen Irvine</td>
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<td>PUBLIC SECTOR SALMON FARMING IN SCOTLAND: AN EXPLORATION OF RISK, INSTITUTIONAL REFLEXIVITY, SUB-POLITICS AND ACCOUNTABILITY</td>
<td>Georgios Georgakopoulos, Ian Thomson</td>
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<td>Tyrone M. Carlin, Nigel Finch, Guy Ford</td>
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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 Gaffkin

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 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 Zulkiffli

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 ECOCLOGICAL LITERACY: A CRITIQUE OF THE TRIPLE BOTTOM LINE
Markus J. Milne
Amanda Ball
Rob Gray

Discussion: Markus J. Milne

Discussion: 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
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<td>Anne Stafford, Jose-Basilio Acerete, Pamela Stapleton</td>
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<td>PUBLIC SECTOR ACCRUAL ACCOUNTING IN THE PUBLIC SECTOR: WHY THIS SUCCESSFUL TRAJECTORY?</td>
<td>Lourdes Torres, Vicente Pina, Ana Yetano</td>
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<td>PUBLIC SECTOR VALUE FOR MONEY AUDITING IN THE STATE OF VICTORIA</td>
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<td>ACCOUNTABILITY: THE PARADOX OF GREATER NGO ACCOUNTABILITY: A CASE STUDY OF AMNESTY IRELAND</td>
<td>Brendan O'Dwyer, Jeffrey Uneman</td>
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<td>ACCOUNTABILITY: POWER, DISCOURSES AND ACCOUNTING CHANGE</td>
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<td>Annika Schneider, Grant Samkin</td>
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<td>CORPORATE REPORTING NARRATIVE DISCLOSURE OF INTELLECTUAL CAPITAL: A STRUCTURAL ANALYSIS</td>
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<td>Grant Samkin</td>
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<td>HISTORY LEGITIMIZING POWER OF FINANCIAL STATEMENTS OF THE HONGKONG AND SHANGHAI BANKING CORPORATION (HSBC) IN HONG KONG, 1865–1876</td>
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MAKING INTERVIEW SENSE: AN EXPERIENCE FROM A DEVELOPING COUNTRY
Mahmood Momin

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 heat 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 KOREA
Jong-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 AND 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
Jan Thompson
Shona Russell

S2 F5 in Princes Ballroom B

chair: Maria Major

MANAGEMENT ACCOUNTING
THE EFFECT OF JIT AND TPM 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 SCORECARD
Ted Watts
CJ McNair

MANAGEMENT ACCOUNTING
MANAGEMENT ACCOUNTING CHANGE: A FIELD STUDY OF BALANCED SCORECARD TRANSLATION IN THE THAI FINANCIAL SERVICES ORGANISATION
Wito-sand 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 CHANGE IN BRINGING WIDESPREAD ACCOUNTING CHANGE: DEVELOPING GLOBAL ACCOUNTING STANDARDS 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 Jewell
Ko Arai
S4 F5 in Regatta Room 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 Pouleos

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

**ACCOUNTABILITY**
US IMPERIALISM IN ACTION
Christine Cooper
Lesley Catchpole

S5 F5 in Regatta Room 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 C

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

**ACCOUNTABILITY**
REVIEWING THE CHANGING FACE OF FINANCIAL REPORTING IN NEW ZEALAND: THE CASE OF A PUBLIC BENEFIT ENTITY
Grant Sarnkin
Annik Schmeckler

**PUBLIC SECTOR**
The Implications of Accounting Disclosures within Public-Sector Networks
Heil Hookana

**PUBLIC SECTOR**
Contesting Ideas in Public Sector Accounting: Ascendancy of Accrual Accounting
Mark Christensen

S7 F5 in James Cook

**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
Aldoino Ferreira

**PUBLIC SECTOR**
RISKING PRIVATISATION IN AIR TRANSPORT
Stewart Lawrence
Graham France

S8 F5 in Edwin Musick

**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
Concurrent Session 6
10 Jul 2007 11:00:00

S1 F6 in Princes Ballroom A

**Chair:** David Owen

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**Discussant:** Jan Bebbington

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S2 F6 in Princes Ballroom B

**Chair:** Carolyn Stringer

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S3 F6 in Regatta Room D

**Chair:** Heli Hookana

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**Discussant:** Jeffrey Unerman

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S4 F6 in Regatta Room A

**Chair:** Daniel Murphy

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<td>Anglo-American Capitalism: A Role for Social Indicators?</td>
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INVESTIGATION
Donna Mangion
Gwen Hannah
Lorna Stevenson

S5 F6 in Regatta Room B

chair: Carol Tilt

SOCIETY AND ENVIRONMENT
ENVIRONMENTAL MANAGEMENT
ACCOUNTING: A THEORETICAL FRAMEWORK
Dayana Jelakidin
Malash Subhan

Discussant: Trevor Wilshurst

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

S6 F6 in Regatta Room C

chair: Kelly McCombie

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

ACCOUNTABILITY
ACCOUNTING: AN UN-AUSTRALIAN ACTIVITY?
David Smith
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 Mukaib 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 Ballroom A

chair: Gloria Agyemang

http://www.mage.hku.hk/ConferenceManager/schedule.asp
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
MARCUS MAJOR
ROBERT SCAPENS

Discussant: Chris Akroyd

SOCIETY AND ENVIRONMENT
THE ROLE OF ACCOUNTING IN PRODUCT LIFE-CYCLE ANALYSIS
Janice Lofts
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 McGonigal
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
RELIGIOUS ORGANISATIONS: EXAMINING THE INTERNAL CONTROL PROCEDURES IN MOSQUES OF MALAYSIA
Siti Alawiah Siraj
Shahul Hameed Mohd. Ibrahim
Siti Alawiah Siraj
Malikah 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 Flori
Riccardo Tecini

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 C
chair: Chris Napier

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

HISTORY
SOURCES OF POWER AND INFRASTRUCTURAL CONDITIONS IN MEDIEVAL GOVERNMENTAL ACCOUNTING
Mike Jones

Discussant: David Hay
Discussant: Ross Stewart

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
Ciaran OhOgartaigh

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

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)