

APIRA-2010-003	RISK DRIVERS AND RISK MANAGEMENT STRATEGIES IN RESPONSE TO CLIMATE CHANGE POLICIES
Bui, Binh	The aim of this study is to explain the external drivers of the risk exposure and risk management strategies of electricity generators in response to New Zealand Government' climate change policies. This study proposes a theoretical framework that builds upon the categorisation of environmental strategies and applies such categorisation in a risk perspective. The findings of this study show that over time, risk exposure increased due to changes in the mixture of environmental risks, market opportunities and regulatory uncertainties. Such risk exposure in turn drove changes in organisations' risk management strategies. Organisations move from stable and reactive strategies to anticipatory, proactive and creative strategies. The desired impacts on risk reduction of these strategies also moved accordingly, from reducing consequences of the risk, to reducing or enhancing the likelihood or avoid/seek the risk. It is also found that regulatory uncertainties are the major constraint to investments in low-carbon technologies and carbon credit purchases.
	risk management, climate change, regulations, carbon emissions, risk
APIRA-2010-004	EXPLORING ACCOUNTABILITY RELATIONSHIPS IN THE NFP SECTOR
Gurd, Bruce; Palmer, Philip	Purpose: Accountability relationships in the NFP sector have been insufficiently explored. This paper uses submissions to an Australian Parliamentary enquiry to explore the attitude of the sector to accountability. Methodology: Content analysis of submissions to the inquiry of the 2008 Australian Senate Standing Committee on Economics into the disclosure regimes for charities and not-for-profit organizations. Leximancer and NVivo software packages were used for the analysis. Findings: Current models of accountability relationships are inadequate in that they do not put enough focus on the role of the Clients and Community stakeholder group. We argue that there is a problem in putting too much emphasis on upwards accountability through mechanisms of financial reporting to the detriment of downwards accountability. Originality/Value of the paper: Ebrahim's (2003) model is augmented by giving greater focus to clients and community. Paper classification: Research paper
	accountability, not-for-profits, reporting
APIRA-2010-005	EXPLORING FACTORS INFLUENCING ENVIRONMENTAL MANAGEMENT ACCOUNTING ADOPTION AT RMIT UNIVERSITY
Chang, Huei-Chun; Deegan, Craig	Purpose – The purpose of this paper is to explore the factors, either based on theories or reflecting participants' own concepts, that impede environmental management accounting adoption at RMIT University. Design/methodology/approach – A research methodology of both deduction and induction was applied to interview data collected from eleven participants of RMIT University, Australia. The interviews were guided by eight propositions developed from a theoretical framework that considers four theoretical perspectives. Findings –We found five key barriers – attitudinal, financial, informational, institutional, and management barriers, which could potentially retard accounting changes at RMIT University. Practical implications – This paper provides a discussion of theoretical generalisations and implications for practice to encourage EMA to be embraced by universities. Originality/value – This paper extends the applicability of EMA to the higher education sector by providing a theoretical framework that helps explain a lack of EMA utilisation.
	Environmental management accounting, Theoretical framework, Barriers, University

APIRA-2010-007	ANALYSING THE RELEVANCE AND UTILITY OF LEADING ACCOUNTING RESEARCH
Unerman, Jeffrey; O'Dwyer, Brendan	The sub-prime banking crisis and credit crunch raised questions over whether the scope of accounting research has been too narrow to serve the longer-term needs of business and society. This paper assesses the extent to which the range of articles published by the foremost accounting journals has been broad enough to address these needs. More specifically, the research analyses the titles, abstracts and of all articles published in the six principal accounting journals from 1999 to 2008. This analysis aims to ascertain the scope of research published in each journal, especially since the collapse of Enron highlighted a need for accounting research to examine accounting in a broader context. By doing so, the research highlights significant gaps in research coverage.
	Research relevance
APIRA-2010-015	SOCIAL AND CULTURAL ASPECTS OF INSTITUTIONALISED CHANGE: A CASE STUDY
Lawrence, Stewart	The paper explains how change was introduced and was resisted in a Fijian telecommunication company (FTL). It analyses the changes at various levels of analysis – societal, organisational and individual. The resistance to accounting change is explained in terms of historical, cultural and political influences specific to Fiji. The globalising movement to install new public management (NPM) into public sector organisations met local resistance. The case study illustrates that political and cultural influences which are normally missing from conventional portrayals of institutional theory can stall the accounting change process. The paper describes how over time this resistance was overcome as old institutions were replaced with new routinised ways of conduct, of which accounting and control techniques were an integral part. The case study extends a cultural political economy of accounting.
	Fiji, Organisational change, Institutional theory, cultural system
APIRA-2010-019	KEEPING ACCOUNTS BY THE BOOK: THE REVELATION(S) OF ACCOUNTING
Joannides, Vassili	Our paper addresses what the moral foundations of accounting are, regardless of capitalistic operations, as we are seeking to trace a genealogy of accounting thinking disconnected from coincidence with Capitalism. We demonstrate that accounting was revealed to mankind in the Book. Hence, we purport to explicate how the three monotheisms (Judaism, Christianity divided into Roman Catholicism and Protestantisms, and Islam) have successively revealed the nature of accounting to moralise people's day-to-day conduct. Our approach to the revelation of accounting is informed with practice theory, i.e. a bundle of common understandings, routines, rules and teleoaffective structures used to read historiographic and theological texts on accounting. Our study reveals that, in the four religions, bookkeeping serves as routine and rules to account for daily conduct, its content being contingent upon common understandings (viz. God's identity, capabilities and expectations) and teleoaffective structures (viz. definition of and ways to salvation). Through this paper, we demonstrate that accounting issues have always served as a sub-practice in moral practices and is therefore not necessarily coincidental with economic operations. Ultimately, we contribute to literature on the genesis of accounting, accounting as situated practice and accounting as moral practice.
	Islam, religion, accounting, Christianity, Judaism

APIRA-2010-020	A CONCEPTUAL FRAMEWORK FOR CHANGES IN FUND MANAGEMENT AND ESG ACCOUNTABILITY
Holland, John	In the past decade the significance of environmental, social and governance (ESG) factors in investment processes and ownership practices has become very high profile especially with regard to financial markets and investing financial institutions. This paper reveals a new conceptual framework for fund management (FM) based on field based empirical patterns and literature analysis. This is used to analyse how fund managers can adapt and change in a systematic and coherent way relative to ESG issues. Ethical problems and climate change issues will be used as the main examples of ESG issues. This change to FM is designed to enhance FM accountability to clients (pension funds, other savers) and other stakeholders concerning ESG issues.
	governance, fund managers, change, ethics, environmental, social
APIRA-2010-021	POWER AND PERFORMANCE
Modell, Sven	<p>Purpose – The purpose of this paper is to explore how performance measurement and management (PMM) practices are implicated in the exercise of power in organizations through the theoretical lens of institutional entrepreneurship.</p> <p>Design/methodology/approach – The paper builds on a longitudinal field study in a Chinese local government department conducted over a period of six years.</p> <p>Findings – The incomplete shift between moral- and merit-based performance logics in the Chinese government sector fostered opportunities for institutional entrepreneurship and power struggles in the organization under examination. The institutional entrepreneur initially balanced successfully between these logics, but was ultimately forced to resign as the power relationships forged through her manoeuvring were radically reversed. This process was intricately intertwined with the construction of shifting conceptions of her performance engendered by the ambiguity associated with the incomplete shift between performance logics.</p> <p>Originality/value – The paper explores the relational properties of the notion of power implicated in PMM whilst extending the analysis to unravel opaque political processes, generally ignored in prior, related research, and addressing the issue of what determines successful institutional entrepreneurship.</p>
	China, institutional entrepreneurship, institutional theory, performance measurement and management, power
APIRA-2010-022	INSTITUTIONALISATION AND DEINSTITUTIONALISATION OF BUDGET
Berland, Nicolas; Levant, Yves; Joannides, Vassili	This paper jointly investigates the process whereby budgeting became institutionalised between 1930 and 1960 and the attempts of the Cam-i to deinstitutionalise it since 1990. The study focuses on the rhetoric. Paradoxically, the same arguments have been used to support the institutionalisation and the attempts to deinstitutionalise budgets. First, the turbulence of the environment supported the implementation of budgeting. Since 1990, the turbulence of the environment has generated a feeling that it should be abandoned. Secondly budgets contributed to the emancipation of managers. Since 1990, they have been deemed as rigid frameworks preventing managers from acting freely.
	institutionalisation, budget, history, BBRT

APIRA-2010-025	PERSPECTIVES OF ACCOUNTABILITY IN CHARITIES
Sinclair, Rowena; Ayoub, Samir; Hooper, Keith	<p>This study identifies three different perspectives of accountability in charitable organisations – agency, stewardship and stakeholder. To examine current accountability practices seventy-five interviews and informal conversations with auditors/accountants, managers, board members and experts of charities in New Zealand have been undertaken.</p> <p>Most of the charities interviewed operated under some form of stewardship milieu. They regard the need to discharge accountability through the provision of accessible financial information as a low priority both as a distraction and deviation of resources and also as unnecessary in that they claim their stakeholders put no value on such information.</p> <p>To temper idealism with pragmatism by means of education is a way forward to resolve this issue by advancing the stakeholder perspective of accountability. For as stakeholders become used to accessing detailed information on the impact the charity is making to its beneficiaries they will demand the same access and detail from others within the charitable sector which could result in a lowering of support for charities that do not discharge stakeholder accountability appropriately.</p>
	Accountability, Stewardship, Agency, Stakeholders, Charities
APIRA-2010-027	THE IMPACT OF CULTURE AND INSTITUTIONAL ENVIRONMENT ON INTERNAL CONTROL DISCLOSURES
Hooghiemstra, Reginald; Hermes, Niels; Emanuels, Jim	<p>The purpose of the present study is to empirically examine the association between on the one hand culture and the institutional environment and the amount of information on internal control listed firms disclose in their annual reports, on the other. While prior work on internal control disclosure focused on single countries and typically the US, this study is the first to examine determinants of internal control disclosure cross-nationally. The study uses unique hand-collected data from a sample of 2,172 firm-year observations for 815 distinct firms from 25 countries for the period 2005 to 2007. The amount of internal control disclosure is based on a self-constructed disclosure index comprising seven separate reportable items. The results indicate that both culture and institutional environment explain cross-national variations in the amount of information on internal control firms disclose in their annual reports after controlling for firm characteristics. The results of this large-scale study suggest that there is no uniform approach to tackle accounting scandals and corporate failures, but that culture and the institutional environment comprise factors policy makers have to take into account.</p>
	Voluntary disclosure, Culture and accounting, Internal control disclosure, Institutional environment, Corporate governance codes
APIRA-2010-029	DEVELOPMENT OF SYSTEMS OF INTERNAL CONTROL AND RISK MANAGEMENT IN ENGLISH HEIS
Broadbent, Jane	<p>The paper analyses the wide-ranging concern with internal control and risk management processes in the private, public and voluntary ('third' sector). It explores attempts to manage the complex risks and uncertainties. This development has been operationalised in a way that has led to a greater concern with procedure over substance, due largely to a need to make internal control and risk management more certain and more transparent. This paper explores the origins of this approach in the private sector and how this transfer of thinking has presented in Higher Education Institutions (HEIs) in England. The paper ends with a wide-ranging critique of this development in internal control and risk management across all the sectors. In the words of Power (2004, 2009), despite the attempt to be concerned with the 'risk management of everything' this has, because of this shift from substance to system, led to the 'risk management of nothing' occurring making this commendable concern largely ineffective at a time where the risks and uncertainties facing not just HE but all organisations in all sectors, are never more significant and complex.</p>
	Higher Education Institutions, internal control, , risk management, governance, effectiveness

APIRA-2010-032	ASSESSING THE IMPLEMENTATION OF INSTITUTIONAL CHANGE IN LOCAL GOVERNMENT
Lord, Beverley; Craig, Russell; Ball, Amanda; Tan, Chia Yie	The weakening of public accountability in the public sector, observed after the New Public Management reforms in the late 1980s, raises concern about the merit and effectiveness of local government reforms in the early twenty-first century. The present study gives a contextual account of experience in replacing output-based performance measures with outcome-oriented performance measures in a New Zealand local council. A major purpose is to improve understandings of how institutional pressures affect actors in the public sector. We explore change at Christchurch City Council using the lens of the six-stage model of institutional change proposed by Greenwood et al. (2002). Responses from semi-structured interviews with four managers and a city councillor suggest that the less definable the outputs and/or outcomes of activities are, the harder it becomes for actors conform to new organisational practices. A strong finding is that processes of community consultation lead managers to be more people-oriented, and reduce information asymmetry between managers and councillors.
	accountability, change, institutional theory, local government, performance measurement
APIRA-2010-033	RESPONSES OF PROFESSIONAL ACCOUNTING BODIES TO CRISES: THE 1960s AUSTRALIAN PROFESSION
O'Connell, Brendan; Carnegie, Garry	This historical study set in Australia seeks to make a contribution to our understanding of how the accounting profession responds to crises. The legitimacy of the Australian accounting profession was unfavourably impacted in the early 1960s in the face of a Commonwealth government induced credit squeeze which resulted in a spate of corporate failures. Initially, the profession was slow to respond to criticisms levelled by company inspectors, finance journalists and shareholders. Eventually, the two major competing professional bodies responded to mounting criticism and, among other measures, jointly formed the Accountancy Research Foundation (later renamed the Australian Accounting Research Foundation) in 1966 to develop and issue pronouncements of accounting principles on behalf of the profession as a whole. Drawing on perspectives on the dynamics of occupational groups and applying the legitimacy typology of Suchman (1995), the study examines the responses of the professional bodies, both individual and collective, to the 1960s crisis. While the history of the accounting profession has been characterized by intra-professional rivalries, this case study illustrates how such rivalries were put aside in mounting co-ordinated action aimed at repairing the profession's then existing legitimacy as part of the ongoing struggle to maintain professional trajectory and monopolize opportunities.
	legitimacy, Accounting history , professionalization
APIRA-2010-035	ENVIRONMENTAL INCIDENTS IN A DEVELOPING COUNTRY AND ENVIRONMENTAL DISCLOSURES BY A MULTINATIONAL
Islam, Muhammad; Islam, Muhammad	This paper examines the environmental disclosure initiatives of Niko Resources – a Canadian based multinational oil and gas company – following the two major environmental blowouts at a gas field in Bangladesh in 2005. As part of the examination, we particularly focus on whether Niko's disclosure strategy was associated with public concern pertaining to the blowouts. The findings show that Niko did not provide any non-financial environmental information within its annual reports and press releases as a part of its responsibility to the local community who were affected by the blowouts, but it did produce a stand-alone report to address the issue. However, financial environmental disclosures, such as the environmental contingent liability disclosure, were adequately provided through annual reports to meet the regulatory requirements concerning environmental persecutions. The findings also suggest that Niko's non-financial disclosure within a stand-alone report was associated with the public pressures as measured by negative media coverage towards the Niko's blowouts. This paper concludes that Niko's non-financial environmental disclosure, via introducing a stand-alone report, was because of the survival considerations; Niko's reaction did not suggest any real attempt to hold broader accountability for its activities in a developing country.
	multinational company , environmental blowouts, disclosures, Bangladesh

APIRA-2010-038	Knowledge and Crisis - failure by bankers, shareholders, auditors, accountants, regulators
Holland, John	Regulators such as Turner (2009) have identified excessive securitization, high leverage, extensive market trading and a bonus culture, as being major factors in bringing about the bank centred financial crisis of 2007-9. The core idea of this paper is that a lack of banking knowledge and history amongst bankers, shareholders, auditors, accounting bodies, rating agencies and regulators, was also deeply implicated in the crisis. Addressing this knowledge gap and its causes will be part of the solution to the crisis. The paper develops a framework for understanding the role and application of knowledge in banking and suggests how banks can institutionalise learning and actively create new knowledge through time to improve bank organisation, intermediation, and risk management. Similar arguments for learning concerning banks and banking can be extended to shareholders, auditors, accounting bodies, and rating agencies. The institutionalisation of banking knowledge across banks, shareholders, auditors, accounting bodies, rating agencies and regulators, ought to constitute an important element of any sustainable solution to the problems currently being experienced by the banking sector. By ensuring greater learning, knowledge creation, and knowledge use (concerning banks), governments, regulators and others could help reduce individual bank risk and the likelihood of future crisis.
	crisis, knowledge, learning, banks, regulators, accountants, auditors
APIRA-2010-042	THE ACCOUNTING IMPRINTS OF STRATEGIC CHANGE, ACTOR-NETWORK THEORY IN MANAGEMENT ACCOUNTING
Siivonen, Salla; Puolamäki, Esa	This paper critically examines the ability of actor-network theory (ANT) to highlight the supposed constitutive role of management accounting (MA) in strategic change. We review contemporary management accounting literature and compare ANT to other lines of practice theory and traditional contingency theory in studying strategising in organisations. Our main concern is the empirical puzzle of diverse accountings constructed and mobilised by privileged key actors, who occupy significant positions in the organizations, and the possibility to theorize the various forms of management accounting phenomena which appear in specific locations of time and space in organizational life leaving observable signs of normative pursuit. The main conclusion of the paper is that ANT has exclusive dynamic features which contribute to our search for the sources of long-term change in companies and in the society around them.
	Management accounting, Strategising, Actor-network theory, Structuration theory, Contingency theory
APIRA-2010-043	THE ROLE OF ACCOUNTANTS IN SUSTAINABILITY REPORTING – A LOCAL GOVERNMENT STUDY
Williams, Belinda; Clift, Robert; Wilmshurst, Trevor	Purpose This paper explores the role of accountants in sustainability reporting from a local government perspective. Design/Methodology/Approach A mail survey document was employed to collect data from 190 respondents, in particular, Chief Financial Officers (CFOs). Findings Findings indicate that just over 50% of respondent local councils are using accountants in the sustainability reporting process in a variety of key roles. To further this role, local authorities need to take a broader view of the accountant's role and accountants, themselves, need to engage more in issues of sustainability. Research Limitations/Implications The paper provides initial evidence of the accountant's role in sustainability reporting in local government in Australia. By doing so, it highlights the need for a greater recognition of the role that accountants can play in this developing field. Originality/Value This is an exploratory study examining an area of accounting in which there are few others. It seeks to contribute to the literature by exploring and examining the accountant's role in sustainability reporting in the local government sector in Australia.
	sustainability reporting, public sector, local government, accountant

APIRA-2010-044	THE IASB AND THE SHAREHOLDER VALUE PRIESTLY CULT!
Chabrak, Nihel; Bouden, Ines	Associated with neo-liberalism, shareholder value is at the origin of the financialization of the economy and the current financial crisis. Indoctrinated by neoliberal economics, accountants set themselves the objective of ensuring the efficient functioning of financial markets instead of re-establishing accountability to other stakeholders. The IASB project is in line with this logic. The fair value convention strengthened the resilience to the principle of governance by markets, which becomes a cult. As a response to the financial crisis, the IASB published in October 2008 an educational guidance on the application of fair value measurement when markets become inactive. We make obvious how this amendment contributes to maintaining the status quo and preserving the primacy of the shareholder value as governance model. More problematic are the implications of this amendment on the sacred principle of conservatism which is institutionally abolished.
	IASB, Shareholder Value, Fair Value, Conservatism, Financial Crisis
APIRA-2010-045	STUDENT IMAGININGS, COGNITIVE DISSONANCE AND CRITICAL THINKING
Craig, Russell; Chabrak, Nihel	The paper urges accounting educators to encourage imaginings and critical thinking in students. We reflect on the results of an assignment in which French accounting students were encouraged to assess the collapse of Enron in 2001. The submitted assignments attest to the originality and the richness of non-conformist stories reported by students. However, they revealed strong instances of cognitive dissonance, which we contend was fostered by the contradictions students detected between the rhetoric and the reality of capitalism; and by the perpetuation of socially bereft capitalist values in accounting curricula. The assignments manifested student discontent with the current pervading economic system because it operated contrary to their moral and ethical precepts. We identify four ways that students responded to their cognitive dissonance and propose some pedagogic and curriculum initiatives to improve accounting education. In general, these initiatives call for stronger efforts to connect accounting topics with the social world; and for students to be encouraged to imagine and critique.
	doxa, Accounting education , Enron, pedagogy, capitalism
APIRA-2010-058	CONTROL IN INTER ORGANIZATIONAL LIFE
Mourey, Damien	Following in the footsteps of Caglio and Ditillo (2008), this paper aims at studying the control problems faced in specific inter-firm relationships in the retail business in France. So far, academic researches have mostly developed control solutions for taken for granted control problems. Drawing on Mary Parket Follett's pragmatist-inspired view of coordination and control (1919, 1924, 1925, 2005), we argue that the main control problem faced by the actors of these relationship is neither a problem of information exchanges spiced up with a risk of opportunistic behaviour nor it is a problem of what is or what should be. It is a problem of ignorance of what may be done together. In this paper we have elaborated the concept of circular control to account for the controlling process of inter-firm relationships in the French retail industry. The not-so-obvious development of these cooperative practices lies in the necessity for both parties, in a hypercompetitive environment, to permanently explore and experiment new ways of combining resources. Circular control is a micro-social process sustaining the emergence of new possibilities of collective joint action.
	inter firm control

APIRA-2010-061	CORPORATE INTELLECTUAL CAPITAL DISCLOSURE IN A NON-MANDATORY DISCLOSURE REGIME
Rashid, Afzalur	<p>Purpose: The purpose of this paper is to present an overview of corporate discretionary intellectual capital reporting in Bangladesh.</p> <p>Design/Methodology/Approach: From a sample of 136 listed companies with Dhaka Stock Exchange and by using the content analysis with codification of data, it examines the extent of intellectual capital reporting.</p> <p>Findings: It is found that company's intellectual capital reporting practices is very limited and there is an increasing trend of such reporting over the years. Most notable disclosure attribute was the human capital reporting. It is noticed that unlike companies in many developed countries, companies in Bangladesh failed to disclose many areas of intellectual capital reporting.</p> <p>Practical Implications: Although there is an increasing trend of firms' voluntary disclosure, the disclosure is made irrespective of the IC intensive industries.</p> <p>Originality/ Value: The findings provide an insight and build knowledge on corporate intellectual capital reporting practices in a less developed country.</p>
	Bangladesh, Content Analysis, Intellectual Capital, Human Capital, Knowledge
APIRA-2010-064	A DESCRIPTIVE MODEL OF GOVERNMENT OF CANADA-FIRST NATIONS' ACCOUNTABILITY
Baker, Ron; Schneider, Bettina	<p>In an effort to promote First Nations' self determination responsibility for the provision of some government services has be delegated to First Nations Bands from the federal Government of Canada. Funding for these services has been transferred to the various Bands through a formal agreement between the two parties thereby establishing a formal accountability relationship. The paper is concerned with building a descriptive model of this relationship. By unpacking and reconstructing the components of the accountability relationship we identify incompatibilities between notions of the partnership espoused by both parties (and others) and the elements of the accountability relationship. In doing so, we develop an expanded accountability model that offers insights we argue will be useful in promoting a more functional and equitable First Nations/Government of Canada partnership.</p>
	Indigenous, accountability, First Nations

APIRA-2010-065	An Awfully Big Adventure: Doing Cross-Disciplinary Interventionist Research
Baard, Vicki	<p>Purpose – This paper provides a practical and reflective perspective of doing cross-disciplinary (management accounting and information systems) Interventionist Research (IR), with the spirit of adventure.</p> <p>Design/methodology/approach – An intervention theory and research framework derived from social work and related disciplines are introduced. Their practical application, strategically and operationally, is discussed in the context of doctoral research conducted.</p> <p>Findings – A practical perspective including the pitfalls, with theoretical underpinnings, to guide researcher engagement with practitioners and industry, when undertaking interventionist research.</p> <p>Research limitations/implications – The application of a rarely used theoretical approach to conducting interventionist research poses a challenge for accounting and management scholars. This paper offers an interventionist research perspective restricted to doctoral research which may have limited the scope of IR activities embarked upon.</p> <p>Practical Implications – It has the potential to advance IR in accounting, through providing a practical viewpoint, rather than a profound theoretical approach.</p> <p>Originality/value – The novelty of this paper lies in the provision of constructive insights for established and novice researchers, and higher degree research students considering undertaking IR using a rare theoretical basis, on which a hands-on view is provided. It also offers a unique alternative to case-based IR in accounting.</p>
	Intervention Theory, Interventionist Research Frameworks, Research Methodology
APIRA-2010-066	ACCOUNTABILITY, ASBESTOS AND INDIGENOUS RIGHTS: THE CASE OF BARYULGIL
Moerman, Lee; van der Laan, Sandra	<p>Purpose: This paper documents the history of corporate paternalism and human rights abuses by an asbestos mining company in the indigenous community at Baryulgil in northern New South Wales.</p> <p>Design/methodology/approach: The paper takes an historical case study approach, relying on an analysis of documents, to examine the circumstances surrounding corporate accountability.</p> <p>Findings: Despite the lack of profitability of the asbestos mine at Baryulgil, the operations continued for over 30 years leaving a legacy of asbestos-related issues. The transfer of social responsibility from the State to a corporate entity lacking appropriate accountability mechanisms is evidenced.</p> <p>Originality/value: The Baryulgil case is instructive in a number of ways: first it demonstrates the subtlety with which human rights abuses can occur in an environment where paternalistic attitudes towards indigenous peoples prevail; it demonstrates the clash between pursuit of corporate objectives and human rights; and finally it demonstrates denial of corporate accountability for the asbestos legacy.</p>
	indigenous Australians, asbestos, accountability, James Hardie, Baryulgil

APIRA-2010-073	THE PARADOX OF SUSTAINABILITY DEFINITIONS
Dimitrov, Dara	<p>Purpose: This paper aims to encourage debate and reflection over the increasing application of the word sustainability and the implied meanings taken from this usage. It is argued that there are increasing numbers of sustainability definitions which are producing negative effects; that the interpretation and dissemination of sustainability definitions are not neutral in their effects of sustainability understanding.</p> <p>Design/Methodology/Approach: This paper examines how sustainability is conceptualised from two worldviews and by specifically by looking at four different convening parties; how their dimensions of sustainability are linked, influence and drive the construction of the sustainability definitions in a variety of arenas and in the public domain.</p> <p>Findings: This research has identified that the paradox of sustainability definitions lies in the parties who create them and not in the issues of sustainability; this research paper shows that the sustainability definitions often do not share the same goals.</p> <p>Practical Implications: This paper seeks to bring the increasing surfeit of sustainability definitions under scrutiny and therefore extend possibilities of further research in the areas of social responsibility, ethics, claims of professionalism and accountability.</p>
APIRA-2010-077	NGO ACCOUNTABILITY AND THE SHARING OF KNOWLEDGE
Agyemang, Gloria; Awumbila, Mariama; Unerman, Jeffrey; O'Dwyer, Brendan	<p>Accountability mechanisms offer the opportunity for sharing knowledge, through their role in the synthesis, contextualisation and transmission of information. Through an examination and analysis of both the different types of knowledge possessed by NGO fieldworkers in a developing country, and the extent and effectiveness that these knowledge types are incorporated into accountability mechanisms between funders and donors, this paper evaluates the current and potential role of NGO accounting and accountability mechanisms in furthering knowledge management and organizational learning in NGOs.</p> <p>The paper finds that NGO fieldworkers possess operational knowledge which is shared and situational knowledge which is not fully shared with funders. Situational knowledge represents "encultured" knowledge which may contribute to the successful implementation and sustainability of development projects. However in the reporting processes fieldworkers concentrate on compliance with requirements of hierarchical accountability to the possible detriment of knowledge creation and performance improvement of their organisations.</p>
	Developing countries, NGO Accountability, Knowledge Management

APIRA-2010-080	GREENHOUSE GAS REPORTING AND THE CARBON DISCLOSURE PROJECT
Cortese, Corinne; Andrew, Jane	<p>Purpose: This paper explores the voluntary disclosure of climate change-related information by global energy companies responding to the Carbon Disclosure Project (CDP), and examines the use of the Greenhouse Gas (GHG) Protocol as a reporting model.</p> <p>Design: This research examines the key players involved in the development of the CDP and the GHG Protocol, and examines reporting methodologies used by companies when responding to CDP information requests.</p> <p>Findings: Findings indicate that the many and varied voluntary disclosure regimes that are used by companies to report GHG data will inhibit the usefulness of climate change-related data. This paper raises the possibility that information gathered under the CDP and GHG Protocol will do little to inform the investing public and abate climate change.</p> <p>Originality/Value: With the form of useful, understandable carbon information still undetermined, it is crucial that standards put forward by undemocratic rule making bodies such as CDP and the GHG Protocol be subject to scrutiny and critique before being adopted as the solution to climate change regulation.</p> <p>Research paper – climate change, carbon disclosures, accounting standards, Carbon Disclosure Project, GHG Protocol.</p>
	Carbon Disclosure Project, climate change, carbon disclosures, GHG Protocol, accounting standards
APIRA-2010-084	EMERGING GLOBAL GIANTS: FOREIGN INVESTMENT BY INDIAN COMPANIES
Lawrence, Stewart; Duppati, Geeta; Locke, Stuart	<p>The purpose of this paper is to illustrate the emergence of giant global organisations in India and how the forces of globalisation have changed the merger and acquisitions activities of Indian companies. We examine the changes in government policy, their impacts on FDI, and the most significant mergers and acquisitions by top companies. This leads to a consideration of the strategies and the identified new approach to mergers and acquisitions of these new global players. The approach of the Indian corporate for acquiring companies abroad is different from a traditional approach in which the main focus was cost reduction, operational synergies, and short term goals. More recent Indian acquisitions reflect a strategic and long term focus. Their aim is to obtain new technologies, brands, and consumers in foreign countries. There is little literature on the phenomenon of the emergence of giant corporate in India and areas for further research are identified.</p>
	Brownfield investment, Acquisitions and mergers, India, Government policy, Foreign direct investment

APIRA-2010-085	ACTIVITY-BASED COSTING SUCCESS IN CHINA: THE EFFECT OF ORGANIZATIONAL CULTURE AND STRUCTURE
Zhang, Yi Fei; Isa, Che Ruhana	<p>Purposes -This study aims to investigate the effect of corporate culture and organizational structure on Activity-Based Costing (ABC) success in China.</p> <p>Design/methodology/approach - Data were collected by survey questionnaire from a randoml sample of Chinese manufacturing businesses.</p> <p>Findings - The results indicate that Chinese manufacturing firms achieved a moderate level of ABC success. One organizational structure factor, formalization was found to affect the ABC success significantly. The culture factors of outcome orientation and attention to details were significantly associated with ABC success. The results also show that organizational culture factors were more strongly associated with ABC success implementation than organizational structure factors.</p> <p>Research Implication – The paper contributes to the current literature on the effects of contextual variables on ABC success particularly corporate culture and organizational structure. This paper also aims to create awareness among managers on the importance of having appropriate corporate culture and structure to enhance ABC implementation success in their organizations.</p> <p>Originality/value – This paper makes the first attempt to examine the effect of organizational culture and structure on ABC success among Chinese manufacturing sector.</p>
	Activity based costing, structure and culture
APIRA-2010-088	WHERE IS STRATEGY?
Hoskin, Keith; Frandsen, Ann-Christine	<p>This paper proposes that accounting, as primary practice, shapes strategy rather than the other way round. To understand accountings significance we argue that the Accounting/Strategy relation needs to be understood from two interlinked dimensions: the diachronic and the synchronic. The modern relation is just the latest version of a dynamic that started with accountings invention and thereafter the development of an unprecedented kind of space/time/value machine (Frandsen 2009) and as such became an inescapable parts of human living, The diachronic approach continues where accounting is a primary set up in the initial emergence of modern management and the modern business enterprise form which made possible up for the modern business strategy. We then move to two contemporary sites of how accounting/strategy relations play out synchronically and in its latest forms, involving bus drivers and nurses. As a supplement, according to what Derrida described as the 'logic of the supplement is central, as it will help us to see accounting and the relations of accounting to strategizing from the invention of accounting as being precisely as identified, purely in a contemporary context of business strategizing, by Chris Smith (2002). The numbers always come before the strategizing.</p>
	translations, space/time/value machine, accounting, strategy, practice
APIRA-2010-089	ACCOUNTABILITY, CORPORATE GOVERNANCE, AND THE ROLE OF THE STATE
Baker, Richard	<p>The prior literature dealing with accountability and corporate governance has often neglected the role of the State, focusing instead on relationships between boards of directors, managing directors, shareholders and other stakeholders. This paper seeks to overcome this limitation through a historical analysis of the evolution of the role of the State in corporate governance both in Europe and the United States. Developments in corporate governance have been frequently linked with financial market scandals and crises, leading to recurring interventions by governments in order to restore economic stability and resolve conflicts among contending parties. Acknowledging the historically important role of the State in corporate governance will hopefully lead to a better understanding of the dynamics of regulation in advanced capitalism.</p>
	ideology, corporate governance, the State, business history, legitimacy

APIRA-2010-090	CONTEXTUAL RELATIVITY OF THE ROLE OF ACCOUNTING IN CORPORATE GOVERNANCE
Ekanayake, Athula; Perera, Hector; Perera, Sujatha	Accounting and corporate governance failures have figured prominently in discussions of the possible causes of bankruptcy of financial institutions in recent times. These discussions suggest that accounting has failed to play an effective role in facilitating good governance of those organizations. Using Ekanayake et al. (2009), this paper argues that whilst accounting could assist corporate governance in banks, the effectiveness of its role in corporate governance is influenced by a number of contextual factors which are likely to vary between developing and industrialized countries. Based on the data gathered from a wide range of documents, and interviews of several key personnel related to the banking industry in a developing country, the paper reveals how the role of accounting in corporate governance in banks could be facilitated as well as obstructed by various factors in the environment.
	Sri Lanka, Role of accounting, Corporate governance, Banking industry
APIRA-2010-091	THE LIBYAN ACCOUNTING PROFESSION: HISTORICAL FACTORS AND ECONOMIC CONSEQUENCES
Shareia, Bubaker	The aim of this paper is to trace the historical development of the accounting profession in Libya, in order to identify challenges facing the profession as the country moves from a closed to emerging economy. The study is based on a literature review and archival research. This study focuses on one country, which does limit its generalisability. However, it also suggests fruitful research areas in considering the impact and challenge of historic factors on the accounting profession in emerging economies. Studies on the accounting profession have focused primarily on those in developed economies, where the need for meaningful accounting information for decision making is taken for granted and there is a well trained, professional workforce. This study of the profession in an emerging economy highlights the efforts that will be needed to ensure the contribution of the profession to the economic wellbeing of other emerging economies.
	emerging economy, accounting profession, developing countries, culture, planned economy, emerging economy, developing countries, culture, planned economy

APIRA-2010-092	AN INTERNATIONAL COMPARISON OF NOT-FOR-PROFIT ACCOUNTING REGULATION
Ryan, Christine; Irvine, Helen	<p>Purpose: This paper examines and compares the different regulatory systems and processes that five jurisdictions adopt to develop not-for-profit accounting regimes.</p> <p>Design/methodology/approach: The paper draws upon publicly available archival data, using the analytical construct of regulatory space.</p> <p>Findings: Internationally, the not-for-profit regulatory space is rapidly changing. Challenges such as the adoption of IFRS highlight existing not-for-profit financial reporting challenges.</p> <p>Research limitations/implications: A regulatory space framework enables the assessment of unique national regulatory regimes. The tracking of ongoing developments could yield useful insights.</p> <p>Practical implications: This international analysis provides empirical data to guide policy makers at a time of rapid change in the not-for-profit regulatory environment.</p> <p>Social implications: A consequence of the social importance of the not-for-profit sector is the salience of effective not-for-profit regulation, including financial regulation.</p> <p>Originality/value: This paper provides a timely international perspective of not-for-profit accounting regulation. A regulatory space framework advances our understanding of its evolving nature.</p>
	not-for-profit accounting regulation, not-for-profit sector , accounting standard-setting, regulatory space, international
APIRA-2010-093	RE-VISITING THE INTERFACE BETWEEN RACE AND ACCOUNTING: THE CASE OF FILIPINO WORKERS
Dyball, Maria; Rooney, Jim	<p>The interface of race and accounting in sugar plantations in Hawaii is a subject that is unresolved in Accounting History (Fleischman & Tyson, 2000; 2002; Burrows, 2002). This paper presents previously untapped archival material of Hamakua Milling Company from 1921 to 1939 to shed further light on the 'dark side of accounting' in the control of workers. We find that accounting was not fully complicit in the suppression of wages and job advancement for the last wave of Filipino workers. Individual worker productivity data, the absence of which Fleischman and Tyson (2000; 2002) ascribe to the salience of race in labour control became available in the 1920s. Racial stereotyping continued into this period, however, we interpret this to be driven by business imperatives to remain viable and manage scarce resources rather than suppress job mobility aspirations of specific racial groups. Archival material shows that management was aware that Filipino workers did not share common racial characteristics but exhibited material differences in ethnic backgrounds, which management appeared to knowingly use to reduce worker turnover.</p>
	Accounting, labour control, race, sugar plantations , Filipino workers

APIRA-2010-094	A CONCEPTUAL FRAMEWORK FOR NOT-FOR-PROFIT SUSTAINABILITY: RENOVATION OR RECONSTRUCTION?
Tooley, Stuart; Ryan, Christine; Irvine, Helen; Mack, Janet	<p>Purpose of the paper: This paper identifies how a stewardship approach can enhance not-for-profit (NFP) sustainability, advocates a NFP-specific conceptual framework, and illustrates the potential of a stewardship foundation to resolve NFP financial reporting issues.</p> <p>Design/methodology/approach: Archival sources are used to examine contentious conceptual framework and NFP financial reporting issues. Concepts are theorized through metaphor.</p> <p>Findings: There is a need for accounting practices that provide a complete picture of NFPs' financial realities. A conceptual framework based on a stewardship approach can make such a contribution.</p> <p>Research limitations/implications: The paper is selective in its exploration of NFP accounting issues. Metaphor is a powerful device for building an argument.</p> <p>Practical implications: The paper provides a timely identification of the important role financial reporting can play in enhancing NFP sustainability.</p> <p>Originality/value: The paper uses metaphor to bring together theory and not-for-profit practice in the current conceptual framework debate.</p>
	not-for-profit sector sustainability, not-for-profit accounting, conceptual framework, financial reporting, metaphor
APIRA-2010-095	A GENEALOGY OF CALCULATIONS AT AN EARLY QUEENSLAND SUGAR MILL
Irvine, Helen	<p>Purpose: The paper examines technical and rhetorical dimensions of calculations employed at a 19th century Queensland sugar plantation and mill in relation to the employment of indentured labour.</p> <p>Design/methodology/approach: Historical archival data is interpreted through the lens of the rhetoric of rationality.</p> <p>Findings: The employment of indentured Pacific islanders was permitted by Queensland legislation to assist in the development of its sugar industry. The Colonial Sugar Refinery (CSR) rationalized the employment of islanders at its Goondi mill on economic grounds, with accounting practices focused on recording and controlling labour costs to maximize profits and maintain a healthy dividend to shareholders.</p> <p>Research limitations/implications: A single perspective provides a unique interpretation of historic contexts and events.</p> <p>Practical implications: A greater awareness of accounting history challenges us to consider and critique the rationale and impact of current accounting practice.</p> <p>Originality/Value: This study of a unique historic situation is sociologically framed and politically contextualised.</p>
	indentured labour, accounting history, genealogy of calculations, rationality, sugar industry accounting
APIRA-2010-097	PERFORMANCE ON THE RIGHT HAND SIDE: ORGANIZATIONAL PERFORMANCE AS AN INDEPENDENT VARIABLE
Tucker, Basil; Thorne, Helen	<p>Organizational performance in most survey-based management control research appears on the "left hand side of the equation" as a dependent variable. The objective typically being to identify, predict or model the effects of management control variables presumed to be causally antecedent. However, the effects of organizational performance acting as an independent variable has received surprisingly little attention in management control research. We argue that without taking into consideration the recursive effects of organizational performance, such models are likely to be incomplete and provide a distorted picture of the true causal structure of performance. Based on a questionnaire survey, and follow-up interviews with CEOs and senior executives in Australian Not-for-profit (NFP) organizations, our quantitative results do not support this contention. Our qualitative results however, reveal broader considerations that may explain this finding. We discuss the theoretical implications of these findings, and propose directions for further research in this area.</p>
	informal control, organizational performance, management control systems (MCS)

APIRA-2010-100	SOCIAL REPORTING BY ISLAMIC BANKS: DOES SOCIAL JUSTICE MATTER?
Rammal, Hussain; Kamla, Rania	All religions place significant importance to social justice and equality. Furthermore, financial institutions have an important role in channelling funds to those who need them the most, enhancing equality and justice in society. Islamic banks are placed in a position where they are expected to play a significant role in equitable redistribution of wealth in society and attaining social justice. This study examines reporting by ten Islamic banks regarding their social justice role in societies they operate in. It explores if certain themes related to social justice are present (or absent) from their annual reports and websites. By using 'immanent critique', the study delineates the values that Islamic banks claim to hold and confronts them with what it is in fact becoming as depicted by their disclosures (or silences). The study concludes that disclosures by Islamic banks explored in this study do not indicate that Islamic banks have serious schemes targeting poverty elimination or enhancing social justice in society.
	social justice, critical theory, religion
APIRA-2010-105	SOCIAL ACCOUNTING, EXTERNAL PROBLEMATISATION OF INSTITUTIONAL CONDUCT: EXPLORING SHADOW ACCOUNTS
Dey, Colin; Thomson, Ian; Russell, Shona	Shadow accounts are a form of value-driven external account that seeks to problematise undesirable institutional conduct in order to bring about change. Drawing on analytics of government, we evaluate prior experiments in shadow accounting and characterise shadow accounting strategies. Our evaluation identifies the potential of shadow accounting to critique institutional conduct, produce new knowledge, create new visibilities and entities and challenging the moral and ethical underpinnings of problematised actions. Tension exists as the power of shadow accounting draws from the power of dominant governing techniques and calculative rationality used within the institutions whose conduct is being problematised and institutions with the power to bring about change. A number of shadow accounts contained emotional, moral narratives to help dramatise the 'harm' caused by institutions. We also identify concerns that shadow accounts could be used in an undemocratic, oppressive fashion. Shadow accounting can challenge dominant institutional knowledge and visibilities as part of a programme to reform institutional practices. For interventions to be effective we argue multi-disciplinary problematisations and reforms will be required. We suggest that shadow interventions should form part of a dialogic process to engage with wider governing structures if they are to be considered emancipatory.
	Governmentality, Social accounting, Engagement, Shadow accounts
APIRA-2010-106	ACCOUNTABILITY IN PRIVATE PRISONS? A STUDY OF THE EFFECTIVENESS OF DIALOGIC EVALUATION
Baker, Richard	Privatization of public services has become a subject of considerable debate during the last thirty years. Criticisms have focused on a lack of accountability and questionable measures of cost effectiveness and operational efficiency. This paper explores the question of accountability by focusing on the program evaluation aspects of accountability relationships. In developing its first privately managed prison, the state of Western Australia established an independent statutory body, the Office of the Inspector of Custodial Services (OICS), to provide external scrutiny, accountability and greater assurance regarding the achievement of correctional service objectives. This paper explores how the OICS interpreted its legislative mandate, articulated its inspection standards, and conducted its inspections. The paper argues that by adopting a dialogic approach to program evaluation (Guba and Lincoln, 2005), the OICS succeeded in ensuring that the Department of Custodial Services (DCS) and the privately managed prison (Acacia) would be held accountable to multiple stakeholders for prison quality. While the objective of using privatized prison operations to spearhead reforms in the public prison sector has not been fully achieved, the evidence indicates that Acacia Prison has produced costs savings, and that it is currently rated as one of two most effective prison facilities in Western Australia.
	program evaluation, privatization, prisons, dialogic evaluation

APIRA-2010-108	CALCULATIVE PRACTICES IN HIGHER EDUCATION: A RETROSPECTIVE ANALYSIS OF CURRICULAR ACCOUNTING
Dixon, Keith	Accounting has been shown to figure variously in New Higher Education. Overlooked, however, is curricular accounting (e.g. credit points, levels of learning, qualification frameworks and credit transfer systems). The former University of New Zealand and its affiliate in Christchurch, New Zealand, and the University of Canterbury, are used as a case study. The credit point system in place in 2009 and its antecedents back to 1873 are analysed genealogically. The analysis illuminates how and why learning (and teaching) at the University of Canterbury has come to be specified, recorded and controlled using curricular accounting; and why the accounting in use accords conceptually and, to an increasing degree, in practice to that in use across tertiary education in many countries. Among the social, economic and political issues that have spurred on this spread are international standards, quality and equivalence of tertiary education qualifications, study and learning; diversification of participation in tertiary education; changes to the levels and sources of funding tertiary education; and the many and varied ideas, etc. associated with New Higher Education.
	Genealogical methods , Higher education, qualification frameworks, Credit accumulation and transfer, Social and institutional accounting
APIRA-2010-109	Sustainability Reporting by the Australian Commonwealth Public Sector
Lodhia, Sumit	This paper explores sustainability reporting in the Australian Commonwealth public sector through the focus on departments with a primary responsibility for social and environmental issues. The research moves beyond existing theorisation for social and environmental reporting and adopts new institutional theory in order to assess the extent to which coercive, mimetic and normative influences impact sustainability reporting in the public sector. The practices of the two selected departments for this study are assessed through interviews and documentary data. Our findings support new institutional theory but highlight that the internal perspective also impacts public sector sustainability reporting.
	reporting , SUSTAINABILITY , Public sector, Social, Environment
APIRA-2010-111	ASSURANCE OF AUSTRALIAN NATURAL RESOURCE MANAGEMENT
Hecimovic, Angela; Martinov-Bennie, Nonna	This paper traces the challenges encountered in the development of an appropriate guidance for an Australian public sector organisation embarking on meeting its legislated responsibility of performing audits of natural resource management practices and performance (i.e., environmental audit). The evidence suggests that the development of such guidance is complex and the current array of existing standards or guidance on sustainability and audit were of limited value.
	environmental audit, audit standards
APIRA-2010-113	Accounting for Human-Rights: Doxic Health-and-Safety Practices – the accounting lesson from ICL
Cooper, Christine; Coulson, Andrea; Taylor, Phil	This paper is concerned with a specific human right – the right to work in a safe environment. It sets out a case for developing a new form of account of health and safety in any organisational setting. It draws upon the theoretical insights of Pierre Bourdieu taking inspiration from his assertion that in order to understand the “logic” of the worlds we live in we need to immerse ourselves into the particularity of an empirical reality. In this case the paper, analyses a preventable industrial disaster which occurred in Glasgow, Scotland which killed nine people and injured 33 others. The paper unearths the underlying structures of symbolic violence of the UK State, the Health and Safety Executive and capital with respect to health and safety at work in the case. While dealing with one specific country (Scotland) and arguably an anomalous event we contend that Bourdieu’s objective of constructing a special case of what is possible can equally be used to question health and safety regimes and other

	forms of symbolic violence across the globe.
	Bourdieu, Accounting, Health and safety, Symbolic violence
APIRA-2010-114	CONTRASTING REALITIES: CORPORATE ENVIRONMENTAL DISCLOSURE AND STAKEHOLDER-RELEASED INFORMATION
Rodrigue, Michelle	<p>Purpose: This paper studies the informational dynamics taking place between a firm and its stakeholders with respect to corporate environmental management.</p> <p>Design/methodology/approach: The analysis rests on a longitudinal case study contrasting environmental information reported by the case firm with environmental information about the firm disclosed by four key stakeholder groups or their representatives (governments, community, environmental non-governmental organizations and investors) over three years.</p> <p>Findings: Results suggest the presence of a gap composed of different patterns between corporate and stakeholder disclosures. The patterns range from uniformity between disclosures to performance-neutral and performance-biased gaps, with stakeholders complementing or contradicting corporate disclosures. Using the lens of ethical relativism, these results are attributed to differences between the environmental moral code of the firm and those of its stakeholders.</p> <p>Originality/value: This paper compares corporate disclosure to external sources of information and employs ethical relativism to interpret findings and assess the accountability of the case firm.</p>
	Accountability, Environmental reporting, Stakeholders, Ethics
APIRA-2010-116	THE IMPACT OF SOCIAL INFLUENCE PRESSURE ON PROFESSIONAL ACCOUNTANTS' ETHICAL REASONING
Lynch, Barbara; Clayton, Bruce; van Staden, Chris	We conducted an online survey among the members of four professional accounting institutes in two countries. We find that although the members of these professional bodies have a high knowledge of, and commitment to, the ethical codes of their respective bodies, and generally display a high level of ethical behaviour, inappropriate social influence pressure in the form of obedience and conformity pressure generated by superiors and colleagues did influence their ethical reasoning. Furthermore we find that high levels of organisational and/or professional commitment mitigate inappropriate social influence pressure in that those respondents who exhibit high levels of organisational and/or professional commitment, do not succumb to social influence pressure. These findings are important as it shows how organisations employing professional accountants could make workplace environments conducive to ethical decision making by focussing on increasing organisational and/or professional commitment.
	Professional Commitment, Ethics, Professional commitment, Social Influence Pressure, Organisational Commitment
APIRA-2010-117	Detecting Linguistic Traces of Destructive Narcissism in a CEO's Letter to Shareholders
Craig, Russell; Amernic, Joel	A CEO's letter to shareholders, published as part of a corporate annual report, is an important, formal corporate communication medium. We explore a CEO letter to shareholders from each of Enron, Starbucks and General Motors. Our aim is to pique interest in the possibility that close reading analysis of such letters can help to detect linguistic traces of destructive narcissism and provide insight to aspects of corporate leadership and the ambient culture of a company.
	leadership , annual report, CEO, communication, narcissism
APIRA-2010-121	A HEALTH(Y) IMAGE IN THE POST-MANAGERIALIST AGE

<p>Cordery, Carolyn; Baskerville, Rachel</p>	<p>Concomitant with the intensification of private provision of public services, government purchasers are managing third party service providers' performance through accountability demands. As the excesses of New Public Management (NPM) are superseded by a post-NPM ethos, these purchasers are encouraged to soften those demands and 'partner' with providers. However, we argue that post-NPM reforms ignore the role of organisational identity in structuring accountability processes.</p> <p>Organisational identity can be described through image-laden metaphors. This paper explores how negative and positive organisational metaphors affected government purchasers' demands for accountability from primary health care providers. Notwithstanding standard contractual arrangements, it found that purchasers' demands for accountability vary according to the providers' organisational images. Further, these government purchasers used sense-breaking and negative images to force change in providers' identity.</p>
	<p>organisational metaphors, accountability, primary health care, organisational identity</p>
<p>APIRA-2010-123</p>	<p>Local and Global Merchant Networks: Accounting Across Space and Time</p>
<p>McWatters, Cheryl; Lemarchand, Yannick</p>	<p>Purpose: Our study has three main objectives. We build upon our earlier research of the Guide du Commerce (1773) and French trade to examine business networks emanating from eighteenth-century Nantes. Second, through the use of techniques drawn from social theory, we analyse these networks in terms of their linkages and their dominance across space and time. Third, we assess the importance of network structures on the financial as well as social dimension.</p> <p>Design/methodology/approach: This study employs archival-based historical methods to examine merchant trading networks of the eighteenth century. We adopt the methods of social network analysis to illustrate social and business networks, their inter-relation and their importance in fostering the growth of merchant capitalism.</p> <p>Findings: Our approach underscores accounting's contributions to networks, their functioning and sustainability. Accounting mechanisms played a key role in accountability and contracting to mitigate inherent weaknesses in agency relationships.</p> <p>Practical implications: Our research approach bridges disciplinary divides by linking our study to current themes and debates in sister disciplines.</p> <p>Originality/value: The research method is relatively novel in accounting history. Our research points to the value of a combined qualitative-quantitative approach and demonstrates the potential contribution of social network analysis to historical studies of accounting.</p>
	<p>social network analysis, merchant networks, accounting history</p>
<p>APIRA-2010-127</p>	<p>ACCOUNTING FOR EARTHQUAKE: GOVERNING THE POPULATION'S HEALTHCARE AFTER THE DISASTER</p>
<p>Sargiacomo, Massimo</p>	<p>This paper, through the use of the "governmentality" framework, analyses the roles that accounting has played in the dynamics of the keeping (the Region) and controlling (the State) the accounts of the recent Abruzzo earthquake, and in the government "at a distance" of the Abruzzo population's healthcare after the disaster. In a scenario dominated by the federalist discourse and a tight annual healthcare Budget Recovery Plan, the sudden ascent of a novel discourse triggered the launching of an emergency governmental programme. The analysis seeks to go beyond extant research by investigating the novel purposely defined cost accounting criteria and techniques designed to keep and control "at a distance" the healthcare accounts of the Abruzzo earthquake, examining at the same time the content of the healthcare emergency regional 'Operational Programme', as well as the objections raised by State experts. This paper thus unveils how, in a moment of crisis, the Region, through accounting mechanisms, seized the opportunity to better solve its financial problems by adding costs, later deemed not refundable by the State, and how the State, in its turn, used accounting techniques to object to a part of the claimed emergency healthcare asking for the re-formulation of the OP.</p>
	<p>healthcare, accounting, earthquake, governmentality</p>

APIRA-2010-129	Building Schools for the Future: the accountability challenges of joint ventures
Stafford, Anne; Stapleton, Pamela; Shaoul, Jean	<p>Building Schools for the Future (BSF) is a new Public Private Partnership arrangement specifically tailored to the needs of small education projects. BSF establishes joint ventures with the private sector to plan, finance, build/refurbish and operate schools. The purpose of this paper is to examine the accountability challenges in terms of both the policy itself and the accounting issues. This is of international relevance as the UK is a world leader in PPP developments.</p> <p>The paper explains the policy, its objectives and modus operandi within the context of educational reforms over the last 30 years. Secondly, it considers the problems posed by accounting for joint ventures and the degree to which the accounting standards will be able to ensure accountability for public money. Finally, the paper draws conclusions about the potential problems in tracking the flow of public monies to which the policy may give rise.</p>
	Building Schools for the Future, public private partnership, accountability, joint ventures
APIRA-2010-130	The roles of risk management technologies in the public sector
Skaerbaek, Peter; Vinnari, Eija	<p>Risk management technologies have become ever more ubiquitous in our societies, and propagators claim that they contribute to learning and effectiveness, which has been questioned in the audit literature. However, little is still known of what kind of roles these technologies perform in practice. Drawing on Actor-Network Theory, the paper looks at risk management in the context of a municipal risk audit and the internal auditor's efforts to carry out a risk monitoring related to various operations. The purpose of the audit was to learn from it and how to avoid future risks. Our study analyses how the internal audit report was constructed and what kind of effects the report generated while being in circulation. We found that the audit resulted in a confusing situation because of strong disagreements between the auditors and the operational managers, stemming from differences in their risk perception, risk appetite and notions of who should learn. The audit technology may be seen as performing the role of a 'risk generator', producing overflow to such an extent that the internal audit unit decided to invest in and follow the ideals of the COSO framework. In this way, the paper illustrates the dynamics and the active role of risk technologies in performing risk management.</p>
	risk management, auditing, public sector, Actor-Network Theory
APIRA-2010-131	GOVERNING BY BUMIPUTERA IDEOLOGY: CORPORATE GOVERNANCE REFORMS IN MALAYSIA
MOHAMAD-YUSOF, NOR ZALINA; Wickramasinghe, Danture; Zaman, Mahbub	<p>Purpose - This paper attempts to reflect on the political and economic factors which have led to the pre-eminence of a particular political ideology in Malaysia and of its ideological effects on the country's corporate governance reforms.</p> <p>Design/methodology/approach – Our theoretical approach is informed by the diverse works on ideology which guided us to a definition of ideology and an ontological and epistemological method in our attempt to establish Bumiputera as the Malaysia's dominant political ideology. We then relate the reflection of the theory of ideology and discourse with a periodisation analysis of corporate governance reforms using data collected from secondary sources.</p> <p>Findings - Corporate governance apparatuses in emerging economies are a constitutive of multiple programmes of economic and political reforms. The study shows how political ideology Bumiputera established a power base in the country's corporate governance mechanisms.</p> <p>Research limitations/implications – The need to explore in greater detail how ideology and accounting enmesh with the political, the economic and the ethnic in different contexts as the global protagonist proceed with their interests and programmes.</p> <p>Originality/value - This paper marks an alternative way of looking at corporate governance issues through its ideological treatment of the corporate</p>

	governance literature, vis-à-vis an emerging economy.
	Malaysian code on corporate governance, Corporate governance, political ideology, Malaysia, Bumiputera
APIRA-2010-136	IFRS COMPLIANCE IN THE YEAR OF THE PIG: HONG KONG IMPAIRMENT TESTING
Carlin, Tyrone; Finch, Nigel; Tran, Dung	Several studies have suggested that the adoption of IFRS can enhance the quality of financial reports, in turn improving their reliability and usefulness (Wyatt, 2005; Barth et al., 2008). However, such studies generally assume that the introduction of IFRS guarantees consistency and compliance in practice. Given that goodwill impairment testing under IFRS presents a technically challenging task (Hoogendoorn, 2006; Wines et al., 2007) that can materially impact the determination of economic profit, this study focuses on assessing the compliance quality of a large sample of Hong Kong firms that are mature IFRS adopters. By examining the detailed disclosures made by 264 large listed firms in 2007, three years after Hong Kong's adoption of IFRS, an alarmingly high rate of non compliance with HKAS 36 still exists among these goodwill-intensive firms, casting doubts over the hypothesis that lax compliance is a characteristic associated solely with early adoption.
	Hong Kong, Goodwill, Impairment, IFRS, HKAS 36
APIRA-2010-138	Privatisation of State-Owned Enterprises in Nigeria
BAKRE, OWOLABI	With the inability of the Nigerian government in 2002 to service the country's debt of over US\$30 billion, Nigeria needed an accord with its Western creditors (the Paris Club, the London Club, the World Bank and the IMF), in order to pave the way for debt reschedule talks. However, the adoption of IMF-dictated structural adjustment programmes (SAPs), which included privatisation of the presumed non-performing State-Owned Enterprises (SOEs), was the pre-condition for debt reschedule talks set by the representative of the Western creditors, the International Financial Corporation (the IFC). Notwithstanding the objections of many Nigerians, the local neo-capitalist elite joined hands with the IFC to propagate the gospel of divestment of government shares in the SOEs, with a joint message that privatisation would create more wealth and generate employment opportunities for Nigerians.
	Privatisation, IMF, World Bank, Neo-Capitalist Elite, Poverty
APIRA-2010-139	The accumulated weight of evidence in audit fee research
Hay, David	Research on factors related to audit fees has become widespread in recent decades, with nearly 200 papers now published. The studies examine issues such as audit quality or independence, using a model of the relationship of audit fees to the variables of interest, with controls for the size, complexity and riskiness of the entity being audited. Recent narrative research reviews suggest that auditing research has had only limited influence on public policy, and observe that this may be because research results are sometimes conflicting. This paper explores ways in which meta-regression analysis might be used to resolve such issues in audit fee research. Many of the findings have significant public policy implications. For example, non-audit services are widely believed to be associated with loss of auditor independence, and some authorities believe that auditors reduce their audit fee to attract clients and gain access to opportunities for consulting work; evidence from meta-analysis suggests this "loss-leader" pricing does not take place. The audit fee effects of longer auditor tenure (higher fees) are relevant to the debate over auditor rotation. Research about specialisation and Big firm premiums provide information about the extent to which higher quality auditors are desired and in what circumstances.
	Meta-analysis, Auditing, Audit fee research

APIRA-2010-144	THE CHALLENGES OF AUDITING ENVIRONMENTAL MATTERS IN FINANCIAL REPORTS
Northcott, Deryl; Prescott, Semisi; Chiang, Christina	<p>This study investigated the challenges and issues auditors face when auditing material environmental matters relevant for financial reporting. This study adopted an interpretive methodology. Qualitative interviews with 18 New Zealand audit partners and managers from the North and South Islands provided the research findings. Legitimacy theory informed the interpretation of the research findings.</p> <p>The research findings revealed that auditors could risk not considering environmental matters and environmental risks exposure in audit planning if disclosures are not made in the financial report or communicated to the auditor; also for new clients or clients not operating in obviously environmentally sensitive industries or sector. The auditors are further challenged by keeping up with the prolific environmental laws and regulations. AGS-1010 recommended that auditors apply the accounting standard for 'Provisions, Contingent Liabilities and Contingent Assets', however, it is subjective and creates some confusion in its application. Generally, auditors do seek technical advice but there are few suitable qualified environmental experts in New Zealand to assist them.</p> <p>The general implication is that the audit of significant environmental matters seems to extend the boundary of financial audits, reflecting perhaps unreasonable expectations of auditors' knowledge of environmental issues and auditing environmental matters.</p>
	environmental matters, financial accounting
APIRA-2010-145	TRANSLATION AND ITS PROBLEMS: AN INTER-PROFESSIONAL PERSPECTIVE AND LESSONS FOR ACCOUNTING
Baskerville, Rachel; Evans, Lisa; Nara, Katariina	<p>This paper responds to concerns about the translation and translatability of accounting regulation into diverse languages and cultures. Prior research suggests, for example, that problems relating to translation contribute to differences in interpretation and application of IFRS internationally, but also that equivalence in translation is virtually impossible to achieve. Nevertheless, such issues are relatively under-researched in accounting, while a wealth of research on translation exists in other disciplines (law, medicine, advertising etc.). The objective of this paper is therefore to provide a wide-ranging review of selected literature in other disciplines in the expectation that its findings may inform researchers, translators, standard setters and regulators in accounting. Our preliminary findings identify problems, approaches and solutions encountered in other disciplines. In particular, we identify developments in several disciplines away from literal translation of the source text towards a receiver oriented translation, aiming for equivalent effects on the target reader. These developments resonate with the call for decision-useful information in accounting, as well as with the "principles versus rules" debate. However, given the power of words (which can impact on jurisdictional claims), rule-makers and regulators may be reluctant to invest translators with the power to "interpret".</p>
	inter-Professional studies, translation strategies, IFRS
APIRA-2010-146	NEW ZEALAND'S SWITCH TO IFRS: A QUALITATIVE ANALYSIS OF ANNUAL REPORTS
Hooks, Jillian; Stent, Warwick	<p>We use content analysis to examine annual reports, excluding financial statements, for IFRS related disclosures. Our sample comprises annual reports of first time "early adopters" of IFRS during 2005 through 2007.</p> <p>The switch to IFRS is generally regarded by accountants and accounting researchers as one of the most significant events in world accounting history and one which may have important economic consequences. If this is so, it seems reasonable to expect that the importance of this event would be reflected in disclosures in the annual report, other than those in the financial statements, which are mandated by IFRS and prepared by accountants. Our study contributes to the decision-usefulness literature by investigating whether there is empirical support for this expectation.</p> <p>We find mixed evidence - large companies and those audited by Big 4 accounting firms provide more IFRS disclosures and the bulk of these relate to "Informing of Importance". However, many companies provide little, no or negative non-financial statement IFRS related disclosures.</p>

	Annual report disclosures, Early adopters, IFRS, Decision-usefulness
APIRA-2010-147	Benefits of mixed methods in environmental reporting
De Silva, Tracy-Anne	<p>Purpose – The purpose of this paper is to illustrate the benefits of using mixed methods in environmental reporting research.</p> <p>Design/methodology/approach – This is achieved through discussing a study employing content analysis and interviews. Key aspects understood and overlooked from the use of each method are highlighted, followed by a discussion of the benefits of mixed methods research.</p> <p>Findings – Each research method tells its own and different story, answering research questions the other cannot. Our understanding of voluntary environmental reporting is enriched through a number of specific insights into reporting practices and processes. These would have been speculative, potentially ill-informed, and easily mis-interpreted, if known at all, had content analysis been employed as a single research method.</p> <p>Research limitations/implications – Through illustrating benefits achieved from employing mixed methods in environmental reporting research this paper highlights the need for more research to use alternative and additional methods to content analysis.</p> <p>Originality/value – Selected aspects of a study employing mixed methods research are detailed, and unlike other work this paper uses the study to highlight the additional insights that can be achieved from using such an approach.</p>
	mixed methods, content analysis, semi-structured interviews, environmental reporting
APIRA-2010-148	WHERE MATERIALITY ISN'T ALWAYS CONSIDERED TO BE MATERIAL: PUBLIC SECTOR PERFORMANCE REPORTING
Christensen, Mark	<p>The principle of materiality extends beyond financial accounting and its assurance. It is indeed an underlying concept that unavoidably influences the usefulness of any information summary being presented to a user who is removed from the preparer of that summary. However, virtually no literature exists on issues of materiality applied to public sector performance reporting outside a financial reporting context. Notwithstanding that deficiency, this paper makes an international comparison of two performance reporting instances and examines how concepts of materiality were treated in each case. By using a communicative analysis within the frameworks offered by Goffman and Callon, our work shows how the absence of materiality became an overflow in bureaucratic communicative exercises between reporting agencies and the central agencies directing the reporting project. In the cases drawn from Australia and Denmark, preparers' decisions to include some pieces information and exclude other pieces were not guided by considerations of materiality.</p>
	impression management, materiality, public sector, performance reporting, Actor Network Theory
APIRA-2010-149	Post-Hofstede diversity/cultural studies: what contributions to accounting knowledge?
JOANNIDES, Vassili; Berland, Nicolas; Wickramasinghe, Danture	<p>Bhimani (1999) and Harrison & McKinnon (1999) critiqued Hofstedian-based cultural/diversity research for homogeneity and poor ability to enhance our understanding of accounting. Knowledge claims articulated, claims addressed, datasets and methods, and theoretical frameworks were always the same, which has inevitably led to predictable conclusions and contributions to scientific knowledge. In that context, our paper aims at critically reviewing the situation of diversity/cultural accounting research ten years later. This research purports to analyse the contributions of post-Hofstedian research to accounting knowledge. To this end, we selected all papers published by international accounting journals in 2009 and dealing with culture or diversity. In total 68 papers fell within our remit. We coded each of them with respect to the criteria of Bhimani's critique: knowledge claims and debates, means deployed (empirical site, theoretical framework, methods employed) and ultimately contributions to scientific knowledge (empirical, theoretical and methodological). We found that post-Hofstedian research offers large variety of approaches and contributions to knowledge. Despite diversity and discontinuity, all these publications have in common that they make culture part of the social environment in which an accounting situation is observed. In other words, post-Hofstedian research unbound culture, accounting, organisations and society.</p>
	knowledge, culture, diversity, Hofstede, accounting

APIRA-2010-150	CONFLICTS AND SOLUTIONS BETWEEN MATERIAL FLOW COST ACCOUNTING AND CONVENTIONAL MANAGEMNT THINKING
Kokubu, Katsuhiko; Kitada, Hirotsugu	Material flow cost accounting (MFCA), a major tool in environmental management accounting, has been developed worldwide. In Japan, the Ministry of Economy, Trade and Industry (METI) has been strongly supportive for promoting MFCA, and the number of companies introducing this tool has been steadily increasing. However, in order to apply MFCA in companies continuously, it is necessary to overcome the conflicts between MFCA and conventional management thinking. This paper indicates that the conflicts are likely to be caused by the essential feature of MFCA, and examines some possible solutions theoretically. Then, taking up three case examples that have succeeded in the continuous use of MFCA, specific countermeasures for dealing with the conflicts are investigated.
	waste, material flow cost accounting, environmental management accounting, Japan
APIRA-2010-151	The Levers of Control in the Boardroom
Crombie, Neil; Geekie, Trent	Purpose: The paper challenges agency and stewardship theories' straw person conceptions of human behaviour and discusses how the board of directors can use accounting and control systems to effectively moderate a realistic model of the CEO's behaviour. Design/methodology/approach: The paper uses a pragmatic approach in reconciling agency and stewardship theory. Findings: As well as a framework for implementing strategy, Robert Simons' levers of control can be used to regulate the behaviour of the CEO. Beliefs and interactive control systems encourage pro-organisational behaviour, whereas boundary and diagnostic control systems constrain self-interested (or opportunistic) behaviour. Originality/value: Assuming people are opportunistic leads to accounting and control systems which encourage opportunistic behaviour and discourage pro-organisational behaviour. Assuming people are pro-organisational leads to accounting and control systems which an opportunistic CEO can exploit. This paper shows how, theoretically, organisations can employ the levers of control to resolve this paradox.
	Corporate governance, Stewardship Theory, Management accounting, Levers of Control, Agency Theory
APIRA-2010-159	Domesday Book: An example of embryonic Weberian administration
Jones, Michael	Purpose: This paper aims to look at the use of Domesday Book, a fiscal accounting narrative through the lens of Weberian Administrative Theory. Methodology: Historical analysis is employed combined with theoretical analysis using Weber. Findings: Domesday Book is shown to be an important historical accounting document. It is a fiscal accounting narrative used to survey English landholdings in the eleventh century by William I. William I is shown to be a charismatic leader who uses Domesday Book as an administrative control mechanism to consolidate his power. Research Implications: Weberian analysis is shown to be a powerful and useful theoretical framework with which to view historical events. Originality: The historical event chosen, the production, and use of the Domesday Book and the Weberian theoretical framework used in the context of medieval accounting.
	William I, administrative control, Domesday book, historical analysis, Weber
APIRA-2010-160	BODY BEAUTIFUL?: GENDER, WORK AND THE BODY IN PROFESSIONAL SERVICES FIRMS
Haynes, Kathryn	This paper explores the professional identity formation of professionals and its relationship with their embodied physical image, with a particular focus on women in accounting and law. It examines the role of the professional services firm in defining professional body image, socialisation processes which contribute to the definition of the professional body, the role of the client in defining professionalism, the legitimation of certain

	types of embodied identities, and the importance of the body in defining gendered perceptions of the self. By examining the development of the professional identity of women in accounting and law, and drawing from interviews with contemporary practitioners, the paper considers whether notions of physical capital remain highly gendered.
	identity, gender, body, profession, work
APIRA-2010-161	Strategy Making in Cities: The role of calculative practices in manufacturing competition
Carter, Chris; Kornberger, Martin	Recent years have witnessed an increasing number of cities develop corporate strategies. In this paper we problematise the seemingly natural and self-evident link between cities, competition and strategy. We explore the role that calculative practices plays in creating city league tables that, in turn, function as the a priori condition that generate competition between cities. The argument unfolds in four steps: first, we will briefly provide some theoretical background for our analysis and relate it back to strategizing and accounting as a calculative practice; second, we will scrutinize league tables as an a priori of competition; third, we will discuss the implications of our argument for city management and accounting studies; finally, we conclude with a discussion of the power effects of those calculative practice that shape strategizing in cities through the production of competition. The paper seeks to open up an agenda for studying city management, strategy and accounting.
	strategy, calculative practices, league tables
APIRA-2010-162	The concept of accountability in the Pacific: The case of Tonga
Prescott, Semisi; Chiang, Christina; masoe, agnes	Tongan society today experiences a divide between traditional island communal ways of accountability and that of urban and individualistic accountability. This paper considers this divide and explains the problems and tensions that arise in the context of Tongan accounting practice in New Zealand. Tongan society is divided geographically with as many people living overseas as there are living in Tonga. This spread of population represents a people struggling to keep faith with their old systems of accountability while having to embrace a modern capitalistic economy in their new home away from Tonga. Through interviews with Tongan leaders and with small business owners in New Zealand, we examine the effect of this clash of values in relation to the way they manage their business and practice accounting. Our findings show that as a result of trying to meet two irreconcilable systems of accountability many Tongan businesses struggle to perform well and risk failure. Greater understanding of the misalignment between these two forms of accountability, Tongan and western commercial, provides guidance for policy development for minority ethnic businesses operating in an increasingly global market.
	Small Business, Tonga, Accountability, Collectivism, Accounting
APIRA-2010-163	Professionalisation in a Centralised State: The Development of Accountancy in Brazil
Agrizzi, Dila	The political history of Brazil includes a period of colonization by the Portuguese, the establishment of an imperial court, a period of rule by various military juntas, dictatorship and democracy. Drawing on archival based research conducted in Brazil, this study focuses on the forces that transformed the modus operandi of accountants in this country within this changing context, at times constraining and at times and providing opportunities in their quest for professional status. Perceived as a low-status occupation since colonial times, the pursuit of professional status was driven by those with superior educational qualifications as a mean of differentiating themselves from those with only practical experience. Such activity peaked between 1900 and 1946, a period of dictatorship and centralisation, and was only successful because some of the key protagonists were in positions of power within the centralised state. Unlike professional projects in the Anglo-American mode, here the emphasis was on legislating for improved educational qualifications which then provided a platform for professional organisation. Emerging as the product of such legislation, a national accounting body was created in 1946, although issues pertaining to the dedicated functions of accounting professionals and their perceived status remained unresolved.

	state, professionalisation, colonization, accountancy, centralisation
APIRA-2010-164	The site of the merger: the mobilisation of accounting in merger preparations.
van der Steen, Martijn	This paper draws on practice theory (Ahrens & Chapman, ACC, ORG & SOC., Vol. 32, No. 1/2, 2007) to explain the ways in which management controls were mobilised in a merger between two local banks in the Netherlands. The paper also draws on Schatzki's (ORG. STUDIES, Vol. 26, No. 3, 2005) notion of sites to argue that the practices and associated controls were tied to highly specific contexts. When the merger was completed, the so-called site of the merger, in which all preparations were performed, was dissolved. As a consequence, many controls which were mobilised during these preparations, had become unavailable. As a consequence, the post-merger bank was unable to control the newly prepared procedures of the new bank.
	site ontology, practice theory, merger, the Netherlands
APIRA-2010-165	A STUDY OF THE EVOLUTION OF COMMUNITY DISCLOSURES IN A DEVELOPING COUNTRY
Soobaroyen, Teerooven; Mahadeo, Jyoti	This paper adopts a multi-method approach to analyze the evolution of, and motivations for, community disclosures in a developing economy (Mauritius). We first study the word counts of 82 listed and non-listed companies and carry out a quantitative analysis of the data. Community disclosure narratives are then examined in depth and triangulated with interview data from a sample of company directors. Whilst the analysis of the word counts might, on its own, lead us to conclude that companies disclose community disclosures primarily as a legitimation strategy, we uncover - from the combined analysis of the word counts, narratives and interview data - a different set of motivations for community involvement and disclosure, centered on one hand on (i) the pursuit of the 'business case' and on the other hand, (ii) on the existence of altruistic attitudes influenced by the country's social, economic and political context.
	community disclosures, corporate social disclosure, developing country
APIRA-2010-166	NGOs AS ACCOUNTABILITY PROMOTERS: IN THE MONGOLIAN CASE
Vandangombo, Danaasuren	Accountability, one of the main prerequisites of democracy, has attracted a mounting research interests among various disciplines. In the accountability literature, researchers often examine accountability issues within developed countries where societies as a whole are 'relatively' accountable. However, accountability issues confronting developing countries can be quite different than those of developed countries because of their political, economic and social circumstances and their cultural features. Particularly, in many post-communist countries, there are often a lack of accountability mindsets among the state, business and the public. The public, in these newly democratic countries in transition, are often unaware of democracy and their democratic rights, and lack a participatory mindset because of their culture and old societal regimes. Given this kind of society, civil society organizations, namely NGOs, have played an important role to encourage accountability, democracy and participation in these countries. This paper seeks to examine the role of NGOs in operationalizing accountability in society. In this respect, case studies of two Mongolian NGOs, which address mining and environmental issues, are introduced in order to illustrate NGOs' strategies, their institutional development and potentials in promoting accountability.
	NGOs, accountability, post-communist developing country
APIRA-2010-171	What's in a word?: 'managerialism'?

Collier, Paul M.; Zhuang, Zoe	This paper was focused on three research questions. First, what are the origins of the term 'managerialism'? Second, is 'managerialism' exclusively an NPM concept? And third, is the term used exclusively pejoratively? A search of the literature for the terms 'accounting' or 'new public management' together with 'managerialism' or 'managerialist' was carried out and 79 articles were analysed by sector (private, public, non-profit), by author's attitude to 'managerialism', by journal name, and by year. The review finds that the origins of managerialism are in the separation of ownership from control in the private sector but were translated to the public sector following the introduction of New Public Management reforms. The analysis of the literature review found that managerialism, post the mid 1990s, became almost exclusively a public sector concept in published research papers. However, the attitudes of authors towards managerialism was not, as was expected, largely negative, but instead was balanced between positive/ neutral, and negative attitudes.
	managerialism, new public management, public sector
APIRA-2010-174	SOUTHERN AFRICAN PERCEPTIONS OF THE MORAL OBLIGATIONS AND OBJECTIVES OF CORPORATIONS
West, Andrew	The question of whether or not Southern African countries should adopt a shareholder, a stakeholder, or another approach to corporate governance is relevant both to debates on corporate governance convergence, and the development of the region. Such normative arguments, however, are predicated upon some descriptive understanding. This paper investigates the claims of descriptive moral relativism, that there are differences in moral judgements between individuals/groups, by comparing the beliefs put forward by a group of black Southern African professional accounting students regarding the obligations and objectives of corporations to the underlying morality of the Anglo-American model of corporate governance. While differences were identified with the traditional theoretical Anglo-American model of corporate governance in which social responsibilities are limited or denied, fewer differences were evident when considering a more moderate Anglo-American model in which stakeholder concerns are considered. The relationship of a corporation with its community remains a possible area of difference.
	Southern Africa, Corporate governance, Morality, Ethics
APIRA-2010-179	Examining how Management Control Systems contribute to Organisational Flexibility and Efficiency
Cuganesan, Suresh; Steele, Cara; Palmer, Ian; Dunford, Richard; Beaumont, Rosie	Conditions of environmental dynamism and turbulence make flexibility a central influence on organisational performance. Concurrently, however, efficiency needs to be achieved, The management control system literature has increasingly adopted the position that flexibility and efficiency can co-exist and are no longer incompatible with one another. However, the dominant narrative in the literature comprises a position whereby efficiency and flexibility are a tension that needs to somehow be balanced, and that mechanistic control elements are not productive for flexibility. By shifting the focus from an individual's freedom to adapt their actions to a perspective on how an organisation might adapt to environmental contingencies we show how mechanistic controls can contribute to organisational flexibility both directly and indirectly (through enhancing efficiency). We do this by conceptualising organisational flexibility as comprising strategic, structural and operational flexibility capabilities. We base our arguments on a case-study of a policing organisation that is presented in the paper.
	efficiency, management controls systems, flexibility
APIRA-2010-180	THE IMPOSSIBILITY OF MANAGEMENT CONTROL SYSTEMS?
Gurd, Bruce; Byrne, Allan	Purpose: While the research in management control systems (MCS) continues to grow; we return to question the underpinnings of MCS. We argue that the rational approach to management control relies upon the dominant discourse in management built on cybernetics. Drawing from Stacey's view of an organization as a complex responsive process of relating then an organization is formed in local daily interaction. This privileges the social and the process of relationship and questions the presuppositions of mainstream management theory underpinning MCS, namely the privileging of the individual and systems Methodology: We critique the concept of management control systems using Stacey's view of organizations as complex responsive processes of

	<p>relating.</p> <p>Findings: From the perspective of Stacey's complex responsive process of relating strategic plans, budgets and other control devices have no meaning outside of the shared meaning of the organizational participants. The paper concludes with a way forward by building research and practice balanced by an understanding of the deficiencies of the systems view.</p> <p>Originality/Value of the paper: Stacey's view of organizations is had not yet been drawn into the accounting literature.</p>
	management control systems; complex responsive processes of relating; Elias; Mead
APIRA-2010-184	NETWORKS AND THE DIFFUSION OF ACCOUNTING TECHNOLOGIES: THE UK WGA PROJECT
Chow, Danny; Humphrey, Christopher; Moll, Jodie	<p>The paper has two central empirical dimensions. First, it investigates the process by which the UK came to adopt WGA, paying attention to the mechanisms by which various local political motivations come to be associated with international ideas, and the dynamic interactions between protagonists and recipients and their evolving roles over time. A second dimension of the paper considers the stability of networks by viewing the WGA diffusion process and its continuing failure to launch in the UK through the interactions of central and peripheral network actors.</p> <p>Our paper contributes to the NPM literature by providing a better understanding of the processes involved in international accounting policy diffusion and the role that expert networks, as key protagonists, play in facilitating such diffusion. Our findings affirmed beliefs that international policy diffusion occurs within expert networks through significant exchanges of ideas between donor and recipient organisations, and other mechanisms such as technology transfer in its various forms, backed by strong political imperatives.</p>
	New Public Management, Diffusion, Accounting, WGA, Actor Network Theory
APIRA-2010-185	CSR Reporting by New Zealand Financial Services Institutions: Analysing Understandings and Motivations
Kearins, Kate; Thien, George; Tregidga, Helen	<p>Purpose: To investigate New Zealand financial services institutions' (NZFSIs) understandings of, and motivations for, CSR and CSR reporting.</p> <p>Design/methodology/approach: Findings are based on interviews with eight personnel from three reporting institutions and two expert stakeholders.</p> <p>Findings: A relatively narrow and corporate-centric view of CSR is uncovered and the business-case appears as the primary motivation for CSR reporting.</p> <p>Research limitations/implications: The findings do not bode well for substantive and systematic change based on financial institutions' latent potential for influence in regard to the indirect impacts of their core business.</p> <p>Practical implications: The paper serves to challenge current NZFSI thinking about CSR and CSR reporting and encourage a consideration of the indirect impacts of the sectors core products and services.</p> <p>Originality/value: Insight into CSR and CSR reporting as expressed by key personnel involved is provided. This information complements what can be observed in company reports.</p>
	CSR reporting, financial institutions, New Zealand
APIRA-2010-189	ACCOUNTABILITY AND INSTITUTIONS: THE PATH OF PARLIAMENTARY ACCOUNTABILITY
Jacobs, Kerry	<p>Purpose: In purpose of this paper is to address the question of whether New Public Management (NPM) reforms have increased or decreased public sector accountability.</p> <p>Design / methodology/ approach: In this paper we adopt an institutional approach to understanding the relationship between institutions and the practice of accountability. Accountability can only be understood in relation to key institutions. We present the example of the institution of the public accounts committee (PAC) as literature implies that there has been a shift away from democratic or parliamentary accountability. We examine the reports of the Australian Parliament's Joint Committee of Public Accounts and Audit (JCPAA) under the last four parliaments (1999 to</p>

	<p>2009) to evaluate any change in notions of accountability. Findings: From the analysis of the reports we found that the accountability changes predicted by previous literature did not occur and that there has not been a substantial swing towards managerial accountability, accountability to the executive or accountability to the public. Originality / Value: This paper illustrates the importance of consistency in generating political legitimacy and the returns of building on existing structures and practices which explains the inconsistencies and paradoxes associated with NPM reforms</p>
	Accountability, Public Accounts Committee, New Public Management, Institutional
APIRA-2010-191	Socialising Accountability in a Religious Charity Organisation
Hardy, Leslie; Ballis, Harry	<p>The dual classification of hierarchical and socialising forms of accountability has proved useful in assisting accounting and accountability researchers to consider accountability beyond the confines of technical considerations. However, researchers concur that the two forms of accountability overlap and are interdependent. This paper presents empirical data highlighting how socialising accountability has been adopted by one religious charity organisation - the Sanitarium Health Food Company – as the principle means to report on its activities to constituents and the wider public. The paper explores both the strengths and limitations of socialising accountability as a form of reporting, and particularly the consequences when this form of accountability is decoupled from its hierarchical moorings.</p>
	Sanitarium Health Food Company, Accountability, Socialising Accountability, Seventh-day Adventists
APIRA-2010-192	ALIGNING PROGRAMMATIC IDEALS AND TECHNOLOGICAL CAPABILITIES: THE CASE OF SUSTAINABILITY ASSURANCE
O'Dwyer, Brendan	<p>This paper investigates the nature of and dynamics surrounding the operationalisation of sustainability assurance within two Big 4 professional services firms. Drawing primarily on a longitudinal series of in-depth interviews conducted with practitioners, the paper seeks to develop our understanding of the processes and practices through which practitioners construct sustainability assurance. Power's (1999) theorisation of the loosely coupled relationship between the programmatic and operational aspects of audit is mobilized to frame the study's findings. The analysis reveals an uneasy and shifting relationship between the operationalisation of assurance and the realisation of its emerging programmatic ideals. Recent moves to structure loosely formulated practices within methodological 'shells' derived from financial audit have formalised and rationalised emerging practice while rarely guiding detailed assurance procedures. This shift towards structure has occurred in the midst of ongoing tensions between accountant and non-accountant assurers over legitimate approaches to the assessment of evidence. In light of the operational challenges and tensions, both firms have moved to publicly acknowledge the technological limitations of traditional financial audit practice while simultaneously offering an external 'expert' stakeholder solution that can be coupled with existing practice. The paper reflects on these findings in the context of Power's (1999) aforementioned theorisation.</p>
	audit, assurance, sustainability, Big 4
APIRA-2010-193	SHAPING NGO ACCOUNTABILITY: ALIGNING IMPOSED AND FELT ACCOUNTABILITIES IN OXFAM NOVIB
O'Dwyer, Brendan; Boomsma, Roel	<p>The purpose of this paper is to advance and deepen our understanding of the shaping of accountability in non-governmental organization (NGOs) contexts. Using a framework drawing on the concepts of imposed, felt and adaptive accountability the paper examines the process through which one prominent Dutch development NGO, Oxfam Novib, has come to construct its own accountability. The case traces the process through which an initial imposed (maladaptive) accountability regime primarily based on satisfying narrow governmental requirements was altered and shaped to instigate a more adaptive regime aimed at aligning informal felt accountabilities with formal accountability mechanisms. The stability of this regime</p>

	is shown to be threatened by the recent emergence of demanding, narrowly focused governmental funding requirements in a context where NGOs are coming under greater critical scrutiny.
	NGO, Ngo accountability, accountability, Oxfam
APIRA-2010-194	A FRAMEWORK FOR THE INTEGRATION OF ENVIRONMENTAL LEGITIMACY, ACCOUNTABILITY AND PROACTIVITY
de Villiers, Charl; van Staden, Chris; Alrazi, Bakhtiar	This paper shows linkages between three conceptually distinct but interrelated dimensions of corporate environmental behaviour, namely environmental legitimacy, accountability and proactivity, in a single framework. The framework takes a managerial perspective and sets environmental legitimacy as the aim of an organisation in its environmental endeavours. This requires attention to aspects of environmental performance and environmental reporting (environmental accountability), which in turn, require proper environmental management and accounting systems and stakeholder engagement (environmental proactivity). We identify certain company, stakeholder and other characteristics that influence these behaviours. We also discuss some of the measures used in the literature to proxy for the concepts in the framework. The framework advances our understanding of different levels of corporate environmental behaviour and their determinants. It can be used in future studies to develop theory and expectations and to identify possible gaps in the literature.
	Environmental proactivity, Environmental accountability, Environmental legitimacy
APIRA-2010-195	The accounting profession's influence on academe: a cautionary case study
de Villiers, Charl; Venter, Elmar	Purpose: To highlight the negative aspects of the influence of the accounting profession on academe. Design/methodology/approach: Our case study on the influence of the South African Institute of Chartered Accountants (SAICA) on the South African accounting academy highlights negative influences also present in the USA, the UK and Australia. Findings: Four mechanisms of influence have been identified, namely, accreditation; supplementation of academic salaries; reputational benefits of association; and the way the qualifying examination results play universities off against each other. Isomorphic structures within the academy have developed as a result. The effects include overly technical teaching, not informed by research, with no reference to theory, principles, or social implications. Research is also de-emphasised. Social implications: The accounting academy is losing its academic freedom and its ability to be critical of the profession. Originality/value: Awareness of these issues will place the accounting academy in a position to assess whether there is a need to resist the influence of professional bodies. We suggest approaches that may be useful to counteract the influence of such professional bodies if this is deemed necessary.
	isomorphism, accounting profession, accounting academy, institutional theory
APIRA-2010-196	Isomorphism in social and environmental disclosures
de Villiers, Charl; Alexander, Debbie	Purpose – Legitimacy theory suggests that differences in stakeholders will lead to trade-offs between different types of social and environmental disclosures (SED). We test this proposition by comparing disclosure in two countries with different social issues, because they are developed and developing. Design/methodology/approach – We compare the social and environmental disclosures of South African and Australian mining companies. Findings - Among the 30 comparisons of disclosure patterns and characteristics, we find practically no differences between the two countries. Originality/value – We conclude that the isomorphic influences of the similar institutional environments extend to SED practice. Our findings imply

	that SED practices are converging towards certain patterns and characteristics on a worldwide basis. We regard this as a sign that SED is becoming systemised and managed and can therefore no longer be viewed as indicative of managerial intent, but is rather indicative of managerial talent in managing SED and everything else. SED convergence over international boundaries can be regarded as the use of SED templates devoid of local context to (re)gain or maintain local legitimacy. With the systematisation of SED, researchers may have to take the perspective that SED is just another management decision and not unique in any way.
	Environmental disclosure
APIRA-2010-197	REVOLUTION AND PROFESSION: REBUILDING ACCOUNTING IN CAMBODIA FOLLOWING THE KHMER ROUGE
Jacobs, Kerry; YAPA, Premasiri; Bopta, Chen	This paper describes the Accounting profession in Cambodia, which was wiped-out along with the destruction under the Khmer Rouge and has re-emerged again since that time. The question addressed in this paper is what would happen if the historical and political processes were disrupted to the extent that the development of an accounting profession linked to colonial powers was no longer inevitable. Given the French colonial history it is reasonable to expect that Cambodia would develop a Continental European model of accounting profession influenced by the French. The KR interrupted the 'normal' patterns of post-colonial social and professional development. Using historical-institutionalist perspective – path dependency - this paper discusses that there was little capacity for accounting to exercise a particular elite role within the post-colonial and Marxist Cambodia as the accountants were killed along with the greater part of the Cambodian educated and middle class. Cambodia offers an interesting example of an evolutionary extinction event in the accounting profession which is radically different to the literature on the accounting profession in both developed and developing countries.
	Accounting Profession, Socialist, Cambodia, Khmer Rouge (KR), KICPAA
APIRA-2010-198	Equivalence of IFRS across languages: Translation issues from English to German
Patel, Chris; Perera, Hector; Hellmann, Andreas	Convergence has been supported by the notion that a single set of high-quality global accounting standards is an important means of enhancing comparability of financial statements. The purpose of this study is to emphasize translation of International Financial Reporting Standards (IFRS) as an impediment for a consistent application and interpretation across countries. Specifically, we critically analyse literature that combines the fields of linguistics and accounting and examine the quality of IFRS translation. Using Germany as a case study, we provide evidence that the translation of selected IFRS from English to German is not equivalent to the original version.
	English, IFRS, translation, German
APIRA-2010-199	AUSTRALIAN PREPARER PERCEPTIONS TOWARDS THE QUALITY AND COMPLEXITY OF IFRS
Pawsey, Nicholas	Despite concerns about their quality and complexity, in recent years there has been a rapid global uptake of IFRS. Following Australia's 2005 adoption of IFRS, this paper documents the results of a study which utilised mail surveys and explored the perceived quality and complexity of these standards amongst CFOs from large, ASX listed Australian firms. A number of respondents acknowledged that IFRS adoption had provided tighter guidance on key issues that had not been adequately addressed in the past. Despite this, numerous faults with IFRS were identified. Furthermore, there was strong support for the position that, when compared to compliance with prior AASB standards, IFRS reporting is more complex, time consuming and results in greater financial statement user confusion and higher audit and external consultancy fees. Some respondents were very passionate in their critique of IFRS describing the standards as "utterly stupid", "ridiculous", "nonsense" and "a mess". IFRS most commonly singled out for both praise and criticism included those in relation to financial instruments, share-based payments, impairment and intangible assets.
	Chief Financial Officers, International Accounting and Globalisation, Listed Australian Companies, Quality and Complexity of Accounting Standards, Surveys

APIRA-2010-201	FAIR VALUE ACCOUNTING IN CHINA: NEOLIBERALISATION AND ACCOUNTING CHANGE
Andrew, Jane; Rudkin, Kathy; Zhang, Ying	This paper explores the tension between neoliberal theory and practice by using China as an example. This paper investigates the implementation of Fair Value Accounting (FVA) in China and argues that market share prices are not 'fair values' of companies' financial position as theories of FVA assume, rather, they project only the distorted share price movements caused by the strong intervention of the Chinese government with its multiple and often competing agendas. By positioning this regional event in a broad neoliberal context, this paper argues that the accounting term 'fair value' is imbued with assumptions about the state and the market that have little bearing on the realities of a Chinese capital market. The impacts the adoption of FVA has had on Chinese capital markets demonstrate that, rather than advancing the public interest in China, the adoption of FVA has not transformed political and economic power. Instead, it has provided another opportunity to reposition powerful political and economic elites both inside and outside China. The process has reconfigured capital markets in the image of those in advanced capitalist economies, but is devoid of the regulatory and socio-political context apparatus to rationalise its relevance and reliability in the Chinese context.
	Chinese Capital Markets, Fair Value Accounting, Neoliberalism, Free Market, Chinese Accounting Standards
APIRA-2010-203	Complex Adaptive Systems and Interorganisational Relationships
Rooney, Jim; Cuganesan, Suresh	This paper explores the evolution of management control mechanisms associated with an outsourcing business relationship. Adopting the control problem framework of Caglio & Ditillo (2008) and the control mechanisms described by Dekker (2004), it explores the dynamics of interorganisational control, seeking a deeper understanding of the emergence of control problems and the interaction with control design and the environment in which the relationship is sited. In particular, we seek understanding of system characteristics that identify the fundamental dynamic nature of such a relationship. Following Thrane (2007), we build on a systems perspective of interorganisational relationships that goes beyond the static view prevalent in the accounting literature. Thus, consistent with recent supply chain literature, we adopt a Complex Adaptive Systems perspective. In particular, we search for the existence of path dependency within three case studies examined using a mixed methods approach. Overall, the paper provides empirical evidence of alternate pathways for evolution of management control. Inter alia, we gain a more nuanced understanding the interaction between management control problems and control evolution within such relationships. In particular, we provide insights on how controls co-evolve with the business environment within which exchange partners operate. Finally, we provide guidance for future exploration of the systems nature of interorganisational relationships.
	Outsourcing, Management Control, Interorganisational Relationships, Complex Adaptive Systems
APIRA-2010-206	ACCOUNTABILITY TO STAKEHOLDERS IN A STUDENT-MANAGED ORGANISATION
Crombie, Neil; Hill, Chris	Purpose: Management is normally held accountable to stakeholders because it enters into long-term relationships with them. However, managers which are planning on departing the organisation can take advantage of stakeholders' trust for their own personal benefit. This paper examines how accountability mechanisms can preserve organisation-stakeholder relationships in the face of high management turnover. Design/methodology/approach: A case study of student-managed non-profit organisation in which the management team is replaced annually. Representatives of all (internal and external) stakeholders are interviewed. Findings: While stakeholders and management work towards mutually agreed upon objectives, at times they also work against each other and pursue their own self-interests. The organisation has, however, been able to survive due to the introduction of accountability mechanisms. Originality/value: Drawing on stakeholder-agency theory, this paper shows how accountability mechanisms can preserve organisational memory and organisation-stakeholder relationships.
	Corporate governance, Accountability, Stakeholders, Not-for-Profit, Management Turnover

APIRA-2010-211	ACCOUNTABILITY OF WAQF MANAGEMENT: LEARNING FROM PRAXIS OF NONGOVERNMENTAL ORGANISATION (NGO)
osman, ahmad	<p>The paper aims to explore a conceptual framework in which improvement on waqf management may be made focusing on its relationship with beneficiaries. The study uses accountability as the main theoretical lens informing this, where waqf management does not merely see beneficiaries as the passenger in the relationship, rather, as one of the means to improve waqf management.</p> <p>Drawing from NGO accountability literatures, the paper looks at the potential of the holistic accountability where the notion of downward accountability augments the conventional upward accountability. While effort to improve the effectiveness of waqf management tends to focus on upward accountability to board of trustee, there may be a huge potential to listen to and to have dialogue with beneficiaries. An improved accountability relationship downwardly to beneficiaries offers an opportunity for an improvement on the effectiveness and efficiency of waqf management.</p> <p>This is essentially a conceptual paper in which the empirical study is in progress. In presenting the conceptual elements, the paper draws experience from NGO accountability literature and explores the extent to which a theoretical understanding of holistic accountability may offer important insight into the way management of waqf may be improved.</p>
	religious institution, accountability, waqf, ngo
APIRA-2010-214	Continuity and Change in WB Discourses and the Rhetoric Role of Accounting
JAYASINGHE, KELUM	<p>The paper traces how the World Bank (WB) has utilised accounting rhetoric/languages in articulating development discourses at different stages of global capitalism through the case study of development projects in Sri Lanka and published development reports. Development projects in Sri Lanka and development reports (1978-2006) reflect that ideological shifts brought about the changes in accounting rhetoric in development discourses. The study shows that the articulations and re-articulations of development discourse have yet to grasp the real complexity of the local problems in those villages in Sri Lanka. The paper further traces on the effectiveness of development projects and shows how culture and values in a traditional local setting are in conflict with rational ideas imported from a different setting. This finding has policy implications for the economic development programmes often prescribed by the aid agencies without considering the local context. The paper adds to the literature on the use of accounting languages in development discourses, especially in the context of LDCs. It will be of great value to researchers and practitioners seeking to gain a better understanding of reforms driven by a particular set of accounting technology in distant places.</p>
	Sri Lanka, Accounting languages, aid agencies, development policy, WB
APIRA-2010-218	On knowing, accounting and methodological position of Geertz
Mustafa, Hasri	<p>Since the calls to view accounting as a cultural defined discipline Geertz's work yields significant debate from accounting scholars. This review paper argues that Geertz á la interpretive anthropology has been inaccurately discerned by many accounting methodologists. They overlook the theoretical anchoring Geertzian conception of culture schemes - "by isolating its elements", "internal relationships", and "in some general way" - that illustrate accounting as a kind of being of knowing – the form of what accounting comes to. The paper traces the implications of this on fundamental consequences for accounting research methodology and establishes direction to critic with a position of where the claims of Geertz should apparently held.</p>
	knowing, Geertzian conception of culture, interpretive anthropology
APIRA-2010-225	Practicing Corporate Governance
Ahrens,	This paper proposes an alternative to a dominant theme of corporate governance research to date, namely, the engagement between diverse

Thomas; Chapman, Christopher; Khalifa, Rihab	groupings with different interests, such as shareholders, stakeholders, directors, and non-executive directors. According to extant research, principles, rules and incentives are to influence the perceptions and motivations of individuals such that they form a complex system that governs corporations for the benefit of shareholders and stakeholders. By contrast, this paper starts not from the question of how diverse interests can be influenced to produce structured interactions between disparate groups but instead focuses on the practice of corporate governance as a holistic unit of analysis that is defined as possessing structured interaction. Following Schatzki's (2002) practice theory, practices and their constitutive activities and interactions are ordered by common rules, objectives, and practical understandings of practitioners. An essential element of functioning practices is their practitioners' ability and willingness to judge good and bad behaviour. A practice cannot, therefore, function without a shared basis for judging behaviour that draws on the rules, objectives, and practical understandings of the practice.
	practice theory, corporate governance
APIRA-2010-229	IMAGINING VALUE: INVESTIGATING PERFORMATIVE IMAGERY IN THE CASE OF A PPP SCHEME
Andon, Paul; Baxter, Jane; Chua, Wai Fong	PFI, Imagining, Value for Money, PPP
APIRA-2010-230	'Homo economicus', 'homo socialis', 'homo fabulans' and 'homo publicus': Conceptualising impression management
Brennan, Niamh	This paper constitutes a multi-paradigm review of the literature on impression management in a corporate reporting context. We differentiate beliefs about the object of research by their focus on the ontological status of the behaviour and actions of organisational agents (objective vs. subjective) and their focus on the ontological status of social practice (agency vs. structure). Combining these two dimensions results in four different views regarding 'the doing of impression management' adopted by the prior literature. Each is represented by a different metaphor of the organisational actor, namely (1) 'economic man' (homo economicus), (2) 'social man' (homo socialis), (3) 'political man' (homo publicus), and (4) 'story-telling man' (homo fabulans). By combining the beliefs relating to 'the doing of research' with beliefs relating to 'the doing of impression management', we identify seven distinct research paradigms in the prior literature: (i) positive (empiricist), (ii) positive (qualitative), (iii) postpositive, (iv) neo-empirical, (v) interpretive, (vi) critical (realist), and (vii) critical (constructivist). We argue for the disruption of the dominant perspective of organisational agents and the dominant research paradigm of positivism by asserting alternative metaphors which encompass alternative sources of insight and alternative modes of enquiry.
	Impression management, Research paradigms, Metaphor, 'The doing of research', Bricoleur
APIRA-2010-231	Theoretical Perspectives on Narrative Disclosures: Insights from Psychology, Sociology & Critical Perspectives
Brennan, Niamh	Theories from traditional finance (e.g. agency theory) are not suitable for impression management research as they are based on fundamental assumptions of manager and investor rationality. For the assumption that impression management results in capital misallocations to hold true requires alternative theoretical perspectives. This paper develops theoretical perspectives on corporate narrative disclosures beyond prior research using insights from behavioural finance/economics, psychology and sociology and the critical perspectives literature. Two analytical frameworks are presented: (i) The framework for corporate narrative reporting by managers adopts four theoretical perspectives based on economics, psychology, sociology and critical theories. Three competing explanations of corporate narrative disclosures by managers are identified: incremental information, impression management (the primary focus of the paper) and hubris. (ii) The framework for investors' susceptibility to corporate narratives adopts three theoretical perspectives based on economics, behavioural finance/economics, and sociology. These analytical frameworks are illustrated by application to prior narrative disclosure research from a preparer and user perspective. The range of assumptions underlying prior research is made explicit. The inconsistencies in some of these assumptions are identified. Gaps in the prior literature

	are revealed and opportunities for future research are identified.
	Impression management, Rationality, Psychology, Sociology, Behavioural finance
APIRA-2010-236	ART FOR ART'S SAKE. MONEY, FOR GOD'S SAKE!
Evans, Steve; Jacobs, Kerry	<p>Purpose: Given that art and money are frequently portrayed as inimical, this paper explores why money and the world of finance are painted negatively in song lyrics.</p> <p>Design/methodology/approach: This paper takes a literary perspective on the intersection of accounting and music culture, focussing especially on the mixed messages of contemporary musicians, and the career and lyrics of the Beatles.</p> <p>Findings: It concludes that some lyrical points of view are merely a kind of dramatic play, underlying which is a continuing and conventional need for comfort and financial wellbeing requiring the assistance of accounting practitioners.</p> <p>Research limitations/implications: The analysis of Beatles' lyrics raises issues about the relationship between music and finance in the careers of these musicians. Future research could be undertaken to test the applicability of findings to the experience of a wider population of musicians.</p> <p>Originality/value: This paper is a novel assessment of the lyrical output of the world's most successful popular music group with respect to accounting.</p>
	accounting, music, Beatles, Bourdieu, habitus
APIRA-2010-238	Water management in Australia. Progressing towards institutionalisation in 2009
Egan, Matthew	<p>Purpose: This study questions the motivations to develop approaches to controlling water usage within large water consuming organisations and whether those approaches were institutionalised.</p> <p>Design methodology/approach: Semi structured interviews have been undertaken within 7 large food and beverage producing organisations operating in Sydney, Australia.</p> <p>Findings Several distinct institutional pressures were driving a diversity water management practices. Theorisation of the importance of water management was improving into 2009 suggesting that progress was being made towards the institutionalisation of related processes across this field of organisations.</p> <p>Research limitations: The study focuses on one component of each organisation's total environmental impacts (water). Further research could investigate how the process of institutionalisation that was developing in 2009 further unfolds.</p> <p>Practical implications: Water resources are subject to growing supply constraints in Australia. This paper responds by contributing to an understanding of what is required to achieve an institutionalisation of water management and accounting.</p> <p>Originality/value: Despite the supply constraints, water continues to be of minimal financial concern for consumers (water prices continue to be low) and so the drive to manage usage is puzzling. The study contributes to an understanding of the drivers and nature of environmental management and accounting developments in the Australian context.</p>
	sustainability (or environmental) management accounting, water accounting, water management
APIRA-2010-239	Hegemony, Counter Hegemony and NGO Accountability Change: BRAC in Bangladesh
Wickramasinghe,	Drawing from Antonio Gramsci's ideas, a dialectic analysis of accountability change in a large, Bangladesh NGO – BRAC is conducted to investigate how BRAC extended accountability issues within society; and how hegemonic and counter-hegemonic dialectics changed accountability practices. The

Danture; Ahmed, Zahir; Hopper, Trevor	paper details how a functional accountability was transformed into a holistic social form as it interacted with Bangladesh's socio-economic and political context.
	Accountability, Hegemony, Non-governmental Organisation(NGO), Bangladesh
APIRA-2010-241	Re-thinking auditor liability: The case of the European Union's regulatory reform
Samsonova, Anna; Humphrey, Chris	Recent years have witnessed increasing academic and professional debate over the equitable nature of auditor liability and the potential risk that a successful lawsuit against the auditors could serve to bring down one of the major audit firms. This paper looks at the recent change in the European Commission's policy stance vis-à-vis auditor liability, moving from one of relative non-interference to the issuance in 2008 of a recommendation that Member States should take action to limit the civil liability of auditors. By examining how this change of opinion came about and the factors/standpoints that proved most influential in inducing it, the study provides valuable insights into the evolving nature of European audit policymaking. Specifically, our findings point to the increasingly transnational and expertise-driven nature of interest representation in European policy-making. In turn, this is leading to the growing influence of market players and a supplanting of conventional national governmental polity. Such observed shifts in the ways in which policy issues gain or lose regulatory momentum emphasise the value of capturing historic accounts of policy processes and of understanding the significance of institutional environments in shaping the way in which policy debates and dilemmas occur, reoccur and, ultimately, get resolved.
	auditor liability, europe, regulation
APIRA-2010-242	Audit Decision Making: Action Research, Pedagogy and Student Engagement
Van Peurse, Karen; Samujh, Helen	The purpose of this study is to evaluate lessons learned from the development of an audit computerised learning package for the classroom. The contribution is in the knowledge acquired about what engages students in a package which focuses on audit decision making, and under what circumstances engagement occurs. The Action Research project begins with package development using educational and audit theory. A learner's perspective is then adopted as students' experiences and views influence development over seven further years of study. Observations are logged, students are surveyed (2002 and 2007) as are external instructors (2005). Results emerge in the form of those features which most engage students in the classroom. A Discussion section considers the implications of these experiences for instruction, particularly as to lecture and lab distinctions that emerged, student engagement, Action Research and further research.
	Audit, Action research, Pedagogy
APIRA-2010-244	Consequences for NZ Research of Distant Performance Measurement of the Academic Person
Dixon, Keith	Purpose – Academics are an important source of discovering knowledge about accounting practice and learning in New Zealand. This study examines whether such knowledge is being disseminated in a way that is suitable for New Zealand audiences, including New Zealand students, accountants, policymakers and Society. Design/methodology/approach – A longitudinal approach is taken, including by analysing contents of journals listed by the Australian Business Deans Council and by the Excellence in Research for Australia (ERA) Initiative. Findings – The analysis shows that most research about New Zealand is obliged to be published in Australian, UK and other foreign journals, that research output about New Zealand in journals is increasing, and that to publish about New Zealand in foreign journals, it is an advantage (and may continue to be an advantage) if New Zealand is seen as a "world leader" in the topic (e.g. new public management, student-centred learning, environmental accounting).

	Research limitations/implications – The research is still underway.
	University accountability, Control at a distance, Academic performance measurement , Retrospective analysis
APIRA-2010-245	JAMES HARDIE & THE FINAL FUNDING AGREEMENT
Moerman, Lee; van der Laan, Sandra	Using Douglas and Wildavsky's (1982) model of culture and risk, this paper documents the role of accounting in managing, mediating and facilitating the socialisation of the risks surrounding asbestos litigation payments in Australia. James Hardie Industries NV, the parent of former asbestos manufacturing subsidiaries in Australia, enlisted various legal arrangements in an attempt to separate its asbestos legacy from its current operations. While this separation strategy was largely unsuccessful, James Hardie through exerting its power as a market institution, has managed to mitigate its asbestos risk through 'socialising' this risk by entering an agreement to fund asbestos payments which reorients the burden of risk.
	James Hardie, risk, asbestos liabilities
APIRA-2010-246	Disclosures on the Financial Risk Paradox: Reporting to Corporate Monitors or Mushrooms?
O'Neill, Sharron; Flanagan, Jack; Clarke, Kevin	Occupational health and safety presents a financial risk paradox for shareholders. On the one hand, efforts to make organisations more competitive, productive and profitable can result in higher levels of OHS risk. On the other hand, where higher OHS risk results in failures (serious injury or illness), the financial returns can be both negative and significant. This paper provides an empirical examination of voluntary external reporting on OHS risk by the managers of large listed firms. The findings of poor quality data is theoretically explained.
	OHS, Disclosure, Risk
APIRA-2010-247	Disclosures by Key Bodies in Australian Mining Industry on Climate Change
Lodhia, Sumit; Pellegrino, Catherine	Purpose: This study explores how disclosure is used by key bodies in the Australian mining industry as a means to respond to the climate change and ensure their social licence to operate. Design/methodology/approach: The study utilises the legitimacy theory framework and uses a multi-case analysis to examine the disclosure practices via a variety of media of two mining companies and two industry bodies. Findings: It is revealed that a combination of legitimising strategies are undertaken by key bodies in Australia's mining industry in response to the proposed ETS and climate change, however to differing degrees depending on the organisation. There is also support for the notion that different media plays a critical role in facilitating the legitimacy seeking behaviours of the companies and industry bodies. Research Implications/Limitations: This study extends existing literature on legitimacy theory by highlighting the value of utilising this framework to explore contemporary phenomena such as corporate responses to climate change. The findings of this study have practical significance as they are expected to have important policy ramifications. Originality/Value: One of the differentiating features of this paper, compared to prior studies utilising a legitimacy theory framework, is the examination of legitimising disclosure strategies at an industry level, which complements a company level analysis
	Australian mining industry, climate change, corporate disclosure strategies , emissions trading scheme, legitimacy theory
APIRA-	THE VALUE RELEVANCE OF FIRMS' INTEGRAL ENVIRONMENTAL IMPACT: EVIDENCE FROM RUSSIA

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Bagaeva, Alexandra	<p>Purpose: The purpose of this paper is to investigate the value relevance of firms' integral environmental impact.</p> <p>Design/methodology/approach: In this study we utilize data from 74 Russian listed firms for the years 2005-2007. For the proxy of environmental performance we use the integral environmental impact measure, which we construct on the basis of the data provided by the Russian Independent Ecological Rating Agency (NERA).</p> <p>Findings: The results indicate that environmental performance measured as integral environmental impact is value relevant and is valued as an investment.</p> <p>Originality/value: In our analysis, we extend the literature on the valuation properties of environmental performance introducing the measure of integral environmental impact. We also address the question of the legitimacy of environmental performance disclosure by examining differences between firms with different disclosure policies. Moreover, we contribute to the literature on the impact of ownership on environmental disclosure and performance by examining how foreign ownership affects environmental performance.</p>
	Russia, environmental performance, value relevance, non-financial information
APIRA-2010-252	Accountability and indirect government: early childhood care in a marketised environment
Newberry, Susan	<p>Whittington (2008a: 2008b) opposes the International Accounting Standards Board's (IASB's) narrowing focus on forward-looking financial reports perceived necessary for financial market participants. This narrowing focus relegates the accountability orientation of financial reporting. Whittington expressed particular concerns about the dangers arising from the forward-looking focus when the reporting requirements rely on management predictions, citing intangible assets as a particular concern. Government efforts to marketise social services via provision of demand-side taxpayer-funded subsidies to service providers, including listed companies, increase the importance of an accountability orientation. This paper traces the emergence, growth and collapse of heavily taxpayer-subsidised ABC Learning, Australia's (and by late 2007 the worlds) largest listed childcare provider. It examines ABC Learning's published financial reports, focusing in particular on its intangible assets in the form of childcare licences, and identifying changes over time, especially on conversion to International Financial Reporting Standards (IFRS) from 2005. This paper endorses Whittington's call for attention to accountability and, further, seeks specific attention to accountability for taxpayer-funded support</p>
	conceptual framework, accountability, marketisation, childcare, intangible assets
APIRA-2010-253	ACCOUNTING RESEARCH AND THE SOCIOLOGY OF KNOWLEDGE
Moerman, Lee	<p>Accounting research that involves a social critique within the social, economic, political and ideological realms presents challenges for researchers wishing to step beyond the confines of traditional forms of analysis. Alternative methodologies provide a different problem definition and subsequently a solution based upon a different set of basic assumptions. Mannheim's sociology of knowledge is a method of analysing social phenomena or social artefacts. In particular, sociological analysis of textual artefacts provides a rich insight for discerning the metanarrative or world-view of the participants and a critique of textual discourse can also provide a critique of ideology thus exposing dominant interests which control public imagination and defines the thinkable or imaginative options (Brueggemann, 1997). Therefore, Mannheim's sociology of knowledge presents opportunities for accounting researchers to engage with the emancipatory or enabling ideals of critical theory.</p>
	accounting research, Karl Mannheim, sociology of knowledge
APIRA-2010-255	Stakeholder pressure, social trust, governance and the disclosure quality of environmental information
van Staden, Chris; Chen, Xiaolin	<p>This paper studies the relationship between stakeholder pressure, social trust, corporate governance, and the environmental information disclosure quality of listed Chinese companies. The evidence shows that stakeholder pressure and corporate governance have a positive relationship with the disclosure quality of environmental information. Higher pressure from government and creditors, and better corporate governance, results in higher</p>

	disclosure quality of environmental information. Over different industries, the correlation between social trust and disclosure quality of environmental information is different. We find that social trust is negatively related with environmental information disclosure quality for companies that are not heavy polluting, and positively related to heavy polluting companies. Finally, we propose several suggestions for the improvement of disclosure quality of environmental information in China.
	Corporate governance, Environmental information, Stakeholder pressure, Social trust
APIRA-2010-257	The tax and accounting compliance hurdles for Tongan entrepreneurs in New Zealand
Prescott, Semisi; Mataira, Kelvin	Tax compliance and record keeping is challenging for many small businesses as they are generally less equipped compared with their larger corporate counterparts. For small Tongan businesses in New Zealand the challenge is even greater. Interviews with Tongan businesses in New Zealand reveal that many of the difficulties they face in relation to record keeping and tax compliance is related to a fundamental misalignment in cultures. Despite the difficulties they face, the findings from the interview sessions highlight practices that are consistent with business sustainability. These practices are discussed in the dual context of western commercial markets and embedded Tongan culture. The findings are suggestive of a way forward that supports Tongan business sustainability in New Zealand while continuing to embrace the values and beliefs that are characteristic of Tongan culture. The findings are also suggestive of similar challenges faced ethnic entrepreneurs who come from outside a western capitalistic framework.
	taxation compliance, record keeping, Tonga, small business, New Zealand
APIRA-2010-258	ADAPTING ACCOUNTANTS' COMMUNICATIONS TO SMALL BUSINESS MANAGERS' OBJECTIVES AND PREFERENCES
Stone, Gerard; Fiedler, Brenton	<p>Purpose – This paper explores the impact of small business managers' objectives and preferred methods of communicating on the communications aspect of accountants' advisory relationship with small business.</p> <p>Methodology – A mixed methodology, comprising a questionnaire to access evidence from small business managers and semi-structured interviews with accountants which provide a complementary perspective to accountant/small business communications. The findings are informed by media richness theory.</p> <p>Findings – Small business managers prefer direct forms of contact with their accountants and the richness of verbal communications. This is demonstrated in accountants' use of visual and audio cues, including reinforcing and adjusting techniques, which enhance the appeal and utility of verbal communications. Accountants' documents have been relegated to a reinforcing function in the profession's communications with small business. Small firm managers' objectives influence their interest in and use of accounting information and the communications approach their accountant implements. The findings indicate that accountants adopt communications approaches with small business managers which satisfy the communication needs of the small business sector.</p> <p>Originality/value – The paper contributes to redressing a gap in the accounting discipline's literature regarding accountants' communications with small business while offering insights which may be useful to practitioners in their advisory relationships with small business managers.</p>
	Small business, accounting, objectives, communications preferences
APIRA-2010-259	Manoeuvring the VFM Auditor Identity within the State Public Sector in Australia
Jacobs, Kerry; Dahanayake, Sunil	This paper examines how a State Audit Office (SAO) in Australia has developed and moulded, the auditor identity, through the corporate planning and annual planning process, from financial auditor to the Value for Money (VFM) auditor. The research context is the public sector audit transformation process of the Victorian Auditor-General's Office (VAGO) in Australia. This research paper is framed within the four stages of 'Sociology of Translation' (Latour, 1987, and Callon, 1988). The research project extends and tests the conclusions and arguments made by recent research studies on the VFM audit's development of the audit mandate, jurisdiction and audit environment in the Province of Alberta, Canada (Radcliffe, 1998, 1999, Gendron et al. 2001, 2007) and National Audit Office of Denmark (Skaerbaek, 2009). This research paper also examines how

	state auditors manoeuvre the audit environment to be suitable to their own abstract knowledge base (Power, 1996). Contrary to Gendron et al (2008) arguments, we found that the VAGO uses corporate plans, annual plans and annual reports in order to align the long term strategic objectives of the State Audit Office with Parliament and Public Accounts and Estimate Committee (PAEC), their primary client.
	Corporate Planning, Public Sector Audit, VFM Audit, VAGO, New Public Management
APIRA-2010-260	Annual Reports of Malaysian Public Universities: the Extent of Compliance and Accountability
Ismail, Suhaiza	<p>Purpose: The study intends to evaluate the extent of public universities' annual report disclosure in complying with the Malaysia Government Treasury Circular No. 4/2007 and in disclosing accountability information. Then, it compares the degree of annual report disclosure between established and new universities in Malaysia.</p> <p>Methodology: Content analysis using two disclosure indexes was undertaken. Mean disclosure index was computed to examine the disclosure levels.</p> <p>Findings Malaysian public universities have not fully complied with the minimum disclosure requirements and more importantly, the degree of accountability information disclosure is lower. Additionally, although established universities group is better off in terms of accountability information disclosure it is reported to have lower degree of compliance to the minimum disclosure requirements.</p> <p>Research limitations: The number of universities participated in the analysis is relatively small and the study mainly considers the extent of disclosure.</p> <p>Practical implications: Greater enforcement from the government authority is required to ensure greater compliance of the universities in disclosing information in their annual report.</p>
	accountability, annual report, public universities, Malaysia, disclosure
APIRA-2010-261	Strategy and Budgeting Alignment
Vieira, Rui; Pina, Nuno	<p>This paper seeks to gain an understanding of some of the processes of control that operate within organizations, especially those involved in parent-subsidiary relationship. It provides information about how a Telecommunications company is complementing and interacting budgeting and nonfinancial performance measures, aligning budgeting with strategy in a highly customer-driven environment. It is based on a case study using the framework of Ferreira and Otley (2009) to gain a comprehensive view of Performance Management Systems (PMS) and identify strengths and weaknesses of the systems in place. Using the "discursive" framework of Morgan and Sturdy (2000), it also provides a comprehensive description of how the company was able to improve the budget, make it a more efficient and reliable process, and align it with strategy. This was achieved through good communication, enhanced responsibility, feedback flows, and great recourse to non-financial key performance indicators.</p> <p>The paper explains how Vodafone, working in a competitive environment, has improved its budgeting system including nonfinancial performance measures to enable the organization to stay alert and detect changes in time and how discursively individuals explain themselves, their actions and organizations – both to themselves and to others.</p>
	Management Control Systems, Budget, Strategy, Discourses, Key Performance Indicators
APIRA-2010-263	SUSTAINABILITY IN AN AUSTRALIAN UNIVERSITY: STAFF PERCEPTIONS
Dyball, Maria; Wang, Fengfei; Wright, Sue	<p>The aim of this study is to explore the impact of a shift in a university's sustainability strategy from one of voluntary practice to mandatory compliance, in anticipation of the Carbon Pollution Reduction Scheme in Australia. That impact is assessed in terms of the challenges and barriers perceived by staff of a business faculty at a large university in an Australian capital city, including the consequent implications for accounting and organizational change. We find that the staff's understanding of the reasons for the university's pursuit of sustainability is not consistent with theories of corporate social responsibility or regulation for sustainability. We also identified a number of barriers both at the faculty and individual</p>

	levels in a holistic transformation approach to sustainability. Staff indicated that they would be more supportive of a shift from environmental protection and preservation and energy usage reduction in the short-term, to sustainability research and measurement and reporting in the long-run. There were also calls for accounting changes to improve sustainability measurement, reporting and accountability.
	Sustainability, University, Staff perceptions, Barriers, Accountability
APIRA-2010-265	CORPORATE KANGAROOS' AND DRAGONS' SUSTAINABILITY DISCLOSURES: A COMPARATIVE ANALYSIS
Rowe, Anna	The purpose of this paper is to undertake a comparative analysis of the current state of Corporate Sustainability Disclosures (CSD) in Australia and China. Content analyses of CSD were undertaken according to six major criteria (Indicator Sections) with 51 indicators for the top 40 listed companies (by market capitalisation) on the Australian Stock Exchange (ASX) and Stock Exchanges of Shanghai and Shenzhen. Companies particularly those in the banking and energy resource mining industry sectors, which are signatory to the UN Global Compact and have adapted some form of the GRI guidelines tend to score higher on CSD. Fifty percent of them used GRI guidelines in their CSD - 15 ASX companies and 5 Chinese listed companies. The aim and value added contribution of this paper is the potential to raise awareness among company boards and senior managers concerning reporting and communicating of sustainability issues, providing recommendations for further research.
	Ranking, Australia, China, Corporate Sustainability Disclosure, Content Analysis
APIRA-2010-266	Money grows on trees
Di Lernia, Cary	This paper focuses on a defining element of modern accounting which has been conspicuously absent from accounting debates since the beginning of critical dialogue in the discipline: A qualitative analysis of the money form in and of itself, and its potentially limiting effects upon the practice of accountability. It does so through a (brief) exposition of Georg Simmel's Philosophy of Money, before applying Simmel's insights to an investigation of the interaction between money and accounting, and the impact of their union on individual and social existence in the context of environmental sustainability.
	Money, Accountability, Reducing Emissions from Deforestation and Degradation, Critical accounting
APIRA-2010-267	SOCIAL RESPONSIBILITY DISCLOSURE, ACCOUNTABILITY MECHANISMS AND EMPOWERMENT: THE EVIDENCE OF MERCY MALAYSIA
Abdul Aziz, Norazita Marina; Coulson, Andrea	Non-governmental organisations (NGOs) in Malaysia face increasing attention from the public and government agencies due to their provision of aid. This includes questions regarding the appropriateness of adopting accounting mechanisms designed for corporate organisations to NGOs with social objectives and no profit motive. The empirical research study reported in this paper centres on the accountability relations of one such NGO - MERCY Malaysia. MERCY occupies a dominant position in providing humanitarian assistance and medical relief to disasters around the world; they are a fully-certified member of the Humanitarian Accountability Practices (HAP) and the only NGO in South-East Asia to have received an ACCA reporting ward in 2007. The study is founded on an interpretive position executed through a case study which includes multiple sources of data collection: interviews with staff and volunteers across the organisation regarding their perceptions and experience of accountability and extensive documentary reviews. Our findings highlight the moral foundation underpinning plural rationalities for action taken to discharge social accountability and the importance of distinguishing the act of formal reporting from relief action. Thus, the act of formalising financial accounts is illustrated in the context of a broader framework for social and arguably 'moral' accountabilities.
	communitarian accountability, humanitarian assistance, medical relief, NGO accountability, functional accountability
APIRA-2010-268	AUDIT AND GOVERNANCE IN ISLAMIC BANKS: SELECTION AND TRAINING OF SHARI'AH ADVISORS
Rammal,	Since its commercialization in 1970's Islamic finance has grown at a rapid pace. While there have been many studies dealing with the features of

Hussain; Parker, Lee	Islamic financial products, not much attention has been paid to the governance of Shari'ah (Islamic law), and the role of the Shari'ah advisors in Islamic financial institutions. Using the longitudinal case study of the Pakistani Islamic banking sector this study investigates the issues of selection and training of Shari'ah advisors in Islamic financial institutions. The study reveals a limited pool of Shari'ah advisors who may be serving multiple Islamic financial institutions in contravention of government banking regulations, and creating conflict of interest situations. The study also discusses how the dual role of internal and external religious auditor performed by the Shari'ah advisors adds to the potential for conflict of interest in Islamic banks. This paper identifies the need for government and private sector investment in educational infrastructure to expand the number of qualified Shari'ah advisors, and signals the likely necessity of further regulatory development.
	Pakistan, Internal Auditing, Islamic Banks, Corporate Governance, Shari'ah Advisors
APIRA-2010-271	DO CULTURE AND GOVERNANCE STRUCTURE INFLUENCE CSR REPORTING QUALITY?
Hay, David; van Staden, Chris; Adnan, Shayuti	This study provides preliminary findings on CSR disclosure practices in various reporting media used by 70 big corporations in China, India, Malaysia and the UK. It also investigates whether national culture, corporate governance and the existence of a CSR committee on the board influence the quality of CSR. Results show that CSR disclosures on websites and stand-alone reports have better quality than annual reports. The quality of CSR disclosure varies across countries, with UK corporations being the best reporters, followed by India and Malaysia. Chinese corporations ranked last when annual reports were compared. However, they appeared as good as India when the websites and stand-alone reports were analysed. The quality of CSR disclosure increases with the existence of CSR committees on the board; and national culture partly influences the disclosure. Overall, the results suggest that CSR reporting in emerging markets could be enhanced through changes in companies' governance structure.
	governance structure, CSR reporting, culture, CSR committee
APIRA-2010-272	MANAGING ACCOUNTABILITY EXPECTATIONS IN AN UNCERTAIN CONTEXT: A NEW INSTITUTIONAL PERSPECTIVE
Narayan, Anil	The realities of many public sector organisations today is characterised by uncertainty, complexity, interdependence, diversity, and instability. Under such conditions, managing accountability expectations utilising New Public Management (NPM) principles based on conditions of certainty about expected results have created tensions that remain largely unexplained in current literature. Using two exploratory case studies of universities engaged in commercialisation of research, this study makes a useful contribution to this area by proposing that under conditions of uncertainty and complexity, institutionalized practices flourish as public institutions strive for greater legitimacy within their larger institutional environments to enhance reputation and compete for resources. The findings of the study reveal that within an uncertain context of research commercialisation, accountability has a stronger normative perspective focused on building research capability and capacity. The structures serve as both bridging mechanisms to facilitate collaboration of research as well as provide a buffer for researchers to exercise professional autonomy. Under conditions of uncertainty, positive communicative narratives are rationally constructed to influence powerful stakeholders, enhance reputation, and provide legitimacy for resources. While NPM accountability focus is on measurement of results, in an uncertain context, legitimization of purpose is considered more important.
	Accountability, Commercialisation, Legitimacy, New Public Management, Uncertain Context
APIRA-2010-273	Strategies of persuasion in social/environmental reporting
Higgins, Colin; Walker, Robyn	Purpose – To illustrate how persuasive strategies utilised in social/environmental reports assist to legitimise prevailing, business-centred understandings of social responsibility and sustainable business. Methodology/Approach – Rhetorical analysis, specifically Aristotle's concepts of ethos, logos and pathos, to reveal the persuasive textual strategies employed by the three companies in their social/environmental reports. Findings – Each company makes use of intersecting persuasive appeals that work to both construct an image of a responsible business and also to demonstrate that organisation's performance in relation to those expectations.

	<p>Research Implications/Limitations – This paper extends the critical accounting literature about social/environmental reporting by drawing attention to persuasive strategies. It is limited by a focus on only three New Zealand companies.</p> <p>Originality/Value – This paper expands and develops critical perspectives on social/environmental reporting by illustrating how persuasive strategies complement other discursive studies and assist to strengthen prevailing business discourses.</p>
	New Zealand, social/environmental reporting, discourse, rhetoric, persuasion
APIRA-2010-274	Sustainability and balanced scorecard reporting: What determines public disclosure decision?
Elijido-Ten, Evangeline	<p>The purpose of this study is to investigate whether companies providing sustainability report (SR) also publicly report their balanced scorecard (BSC) implementation/adoption and to examine if there is any correlation between BSC disclosure, market perception, size and industry. To facilitate an exploratory analysis, we focus on the top 100 publicly listed firms in Australia. Two seemingly competing predictions from voluntary disclosure theory and socio-political theories adopted in sustainability/environmental reporting literature are considered and used as complementary theories in this study. The results show that BSC disclosure increased from 2007 to 2008 despite the global financial crisis. Although all BSC disclosers also provide SRs, only around half of the SR disclosers also disclose their BSC publicly in both years. Logistic regressions for 2007 and 2008 are conducted to ascertain if the financial crisis has affected BSC public disclosure decisions and its association with the variables of interest. The analyses show, for both 2008 and 2007, that size and industry prominence are positively and significantly related to BSC disclosure supporting predictions from socio-political theories. Suggestions that the BSC disclosers outperform the non-disclosers in terms of shareholder returns holds true in 2007 but not in 2008 suggesting that the financial crisis may have introduced more volatility to overall market performance.</p>
	Balanced scorecard, strategic performance measurement system, sustainability reporting, top 100 Australian companies
APIRA-2010-275	Regulating for Corporate Human Rights Abuses
Islam, Muhammad; McPhail, Ken	<p>This paper investigates the adoption of the International Labour Organisation's (ILO) workplace standards by major multinational companies that source products from developing countries, as disclosed through their reporting media. Despite the ubiquitous nature of the discourse on human rights, there is currently little research on the emergence of corporate disclosure on their human rights obligations or the regulatory dynamic that lies behind this disclosure. This study specifically explores the role that International Governmental Organisation's (IGO) such as ILO have played in regulating the behaviour of large multinational garment retail organisations that source products from developing countries. This study reviews corporate reporting media including social responsibility codes of conduct, annual reports and stand-alone social responsibility reports released by 18 major global clothing and retail companies during a period from 1990 to 2007. The study found that the number of companies adopting and disclosing on the ILO's workplace human rights standards has significantly increased since 1998 – the year in which the ILO's standards were endorsed and accepted by the global community. The study also found similar or isomorphic behaviour among companies in addressing the ILO's workplace social standards within their reporting media.</p>
	International Governmental Organisation, Workplace social standards, Human Rights, multinational companies, International Labour Organisation
APIRA-2010-277	Success or segregation? 'Post-senior manager' positions and women's careers in public accounting
lightbody, margaret; Single, Louise; Almer, Elizabeth	<p>Historically public accounting careers have been "up or out" with progression from staff-senior-manager-senior manager-partner. Recent AICPA data suggests senior managers are increasingly promoted to non-equity "director/principle" positions rather than to partner (AICPA, 2006). Further, this career path appears to be disproportionately occurring for women. This survey of the membership of the American Women's Society of Certified Public Accountants (AWSCPA) provides the first published comprehensive descriptive data on the position and reflects on the gender implications of these findings. Of concern is the early indication that such positions may be forming a new source of vertical segregation or 'pink-collar ghetto' for women accountants.</p>
	vertical segregation, gender, career progression, upward mobility, partner

APIRA-2010-279	CSR IN AUSTRALIAN CREDIT UNIONS' DECISION-MAKING PROCESS (NOT)
McGrath, Dianne	<p>Purpose: This paper provides a snapshot of the role that Corporate Social Responsibility (CSR) plays in the decision-making process within small regionally based credit unions.</p> <p>Design/methodology: The findings are based on a qualitative analysis of semi-structured interviews with members of the management team of credit unions. The primary analysis tool utilised was content analysis.</p> <p>Findings: CSR impacts are not formally captured within the decision-making processes in credit unions. While credit unions are concerned about the issues encapsulated in the concept of CSR they are yet to identify a medium to integrate, measure and report on these issues.</p> <p>Research limitations: This paper reports on the outcomes from interviews conducted in a small percentage of credit unions. Participation in the study was restricted to regionally based credit unions located in the mainland Eastern states of Australia.</p> <p>Originality: Unlike other studies in the area this paper explores CSR from the perspective of organisational decision-making rather than from the perspective of annual reports. The context of the study is small to medium sized enterprises in the not-for-profit sector which has been under researched in the domain of CSR. Finally the study focuses on organisations that have an emphasis on social rather than environmental constructs of CSR.</p>
	Corporate Social Responsibility, CSR, Credit Unions, Decision-making
APIRA-2010-281	CORPORATE GOVERNANCE IN FIVE ARABIAN GULF COUNTRIES
Willett, Roger; Baydoun, Nabil; Ryan, Neal	In this paper we discuss the state of corporate governance in five countries, Kuwait, Bahrain, the United Arab Emirates, Qatar and Oman, of the Arabian Gulf. The countries are similar in culture and part of a locality with characteristics which make it distinctive in terms of wealth, state of social, economic and political development and their economic dependence on hydrocarbon resources. We construct a measure of corporate governance using the OECD's 2005 survey data, which included these and many other countries in the sample. We analyze the resulting measures in the light of ongoing institutional developments in each country. Our findings are that Oman appears as a clear leader followed by Kuwait and the United Arab Emirates, based on our corporate governance measurement scale. Bahrain and Qatar rank least highly. We discuss some of the underlying reasons for these results.
	Gulf Arabian States, Corporate Governance, International accounting
APIRA-2010-282	PERFORMANCE REPORTING IN A LARGE MULTI-SERVICE COMMUNITY WELFARE ORGANISATION
Saj, Phil	Community Welfare Organisations (CWOs) perform an important role in society. Many develop large structures and command significant economic resources in order to undertake their work. While the literature shows a significant increase in the use of performance reporting by CWOs, scholars have noted that little is known about the processes through which performance reports are developed and deployed. This paper attempts to fill this lacuna by explaining, through the application of Strategic Choice Theory, the development and deployment of performance reporting by a CWO. It shows that performance reporting was extensive, being undertaken within two distinct but related frameworks: a largely internal, voluntary system, and a mandatory system of external reporting. As such, performance reporting was found to be the strategic response of a purposeful, voluntary organisation that chose to operate in a highly regulated welfare system. The contribution to scholarship arising from this paper is through the "fine grained" (Yin, 1989) grounded analysis that only a field-based case study can yield.
	Strategic Choice Theory, Performance Reporting, Not-for-profit, Accountability
APIRA-2010-285	NGO ACCOUNTABILITY AND SUSTAINABLE DEVELOPMENT IN NIGERIA
Owolabi,	Accountability, Sustainable Development, NGOs, Stakeholders, Social Accounting

Akintola	
APIRA-2010-288	Corporate sustainability reporting of major banks in line with GRI: Bangladesh evidence
Islam, Muhammad; Khan, Md; Ahmed, Khadem	<p>This paper examines the tendencies of sustainability reporting by major banks in Bangladesh in comparison with global sustainability reporting indicators such as indicators outlined within the GRI framework. Based on the GRI G3 guidelines, we investigated banks' reporting in five broad areas of sustainability such as environment, labour practices and decent works, product responsibility, human rights and society. We also considered sixteen GRI financial service sector (FSS) specific performance indicators. The 2008/2009 annual reports of twelve (12) major banks listed on Dhaka Stock Exchange were coded and analysed. The results of our study show that information on society is addressed most extensively with regards to extent of reporting. Furthermore, surveyed banks disclosed more on decent works and labour practices than environmental issues. While there is scarcity of disclosing product responsibility information by banks, information for human rights is perceived entirely absent in banks' reporting. Likewise, there is a lack of considerable commitment for sample banks to report FSS specific disclosures, only seven items out of sixteen are disclosed by all banks. However, the ongoing initiatives of country's central bank and IFC provide some insights which are expected to impact on the future disclosure behaviour of the banking companies operating in Bangladesh.</p>
	annual report, content analysis, corporate sustainability reporting, Global Reporting Initiative, banks, Bangladesh
APIRA-2010-289	The right to water information
Hazelton, James	<p>Purpose: This paper explores the notion of access to environmental information as a human right, focusing on the case of corporate water disclosures. As human rights have 'moral force', if provision of particular information can be convincingly asserted as a human right then this may contribute to policy change. This work may be relevant to those members of the social and environmental accounting community who have been persistently calling for improved organisational sustainability reporting in other settings.</p> <p>Design/Methodology: While ideally disclosures would be evaluated in relation to the principles underpinning human rights, identification of such principles is problematic. Therefore the paper evaluates disclosures in relation to the relatively uncontested human right of political participation, considering whether water is a political issue and the extent to which water information might inform this participation.</p> <p>Findings: The analysis suggests that access to corporate water-related disclosures may indeed constitute a human right. However, such disclosures may not necessarily be in the form of organisational sustainability accounts, but may encompass a much wider range of disclosure approaches, such as reporting by government agencies via public databases and product labelling. A countervailing corporate right to privacy is disputed on the basis that attributing moral agency to corporations ignores the important limitations to corporate autonomy.</p>
	triple bottom line, water, human rights
APIRA-2010-292	Accountability Via Central Database Regimes in the Context of NSW Political Donations
Leong, Shane; Hazelton, James	<p>Purpose: We examine the extent to which the NSW political finance disclosure regime promotes accountability in order to both improve this case as well as understand how accountability might be realised through a central database regime (CDR). A CDR is system in which organizations report information to a central agency, which then ensures that the information is accessible in a publically-available database. This paper also outlines the benefits and limitations of using CDRs as accountability mechanisms.</p> <p>Design/Methodology: A framework for assessing accountability is derived from John Dryzek's discursive democracy and then applied to the NSW disclosure regime through an analysis of submissions to a recent Parliamentary Inquiry.</p> <p>Findings: Our analysis of the data is not yet complete. However our initial observations are that the potential of this particular CDR to enhance accountability is not realised. We suggest that CDRs have the potential to significantly enhance accountability relative to TBL reports, primarily by collecting and presenting information at the level most relevant to the issue at hand, which is often not that of the organisation.</p>

	Originality/Value: Few prior studies have considered disclosures in relation to political donations or the relative merits of disclosures in databases versus TBL reports.
	Triple-Bottom Line Reporting, Political Donations, Databases
APIRA-2010-293	Use of management control systems by upper echelons of university faculties
Taylor, Dennis	Drawing on upper echelon theory and focusing on the context of new public management in university faculties/colleges, this study investigates the diagnostic versus interactive uses of management control systems (MCSs) by Executive Deans/Pro-Vice Chancellors of Faculties/Colleges (hereafter called Faculty PVCs). It seeks to identify how the professional and experiential characteristics of these senior academic executives and the structure of their Faculty, impact on their managerial and collegial orientation as reflected in their approach to using management controls. A mail survey of PVCs of all Faculties at Australian universities, was supplemented with semi-structured interviews. Results reveal that the PVCs length of career in higher education, duration in their current position, whether recruited from outside, and the complexity of their Faculty were factors determining whether they were more diagnostic or interactive MCS users. A key revelation from interviews is that PVCs will give over-riding importance to meeting standard centrally-set diagnostically-focused KPI, but may still take a collegial management approach within their Faculty. The findings lend limited support to upper echelons theory, and provide a grounding for further research into the impact that a diagnostic versus interactive approach by PVCs may have on their Faculty's growth in innovative capacities, teaching qualities or financial strength.
	upper echelons theory, Management control systems, diagnostic, interactive, university faculties
APIRA-2010-295	DETERMINANTS OF ENVIRONMENTAL DISCLOSURE PRACTICES OF US RESOURCE COMPANIES: HARD COPY VERSUS INTERNET
Razeed, Abdul	Environmental issues have emerged as a prominent social issue of the 1990's and in the beginning of the 21st Century. In more recent times, electronic dissemination of information online is also becoming commonplace for larger as well as smaller corporations. This study examines the determinants of voluntary environmental disclosures (VED) over the internet versus hard-copy reports of a sample of resource companies listed on the New York Stock Exchange over the 2000, 2004 and 2008 fiscal years. The aim of this study is to note any changing motivations driving the disclosure of VED information in hard copy and internet reports. The results of this study indicate that size significantly predicted the level of environmental disclosure in hard copy reports in all of the 3 years examined whilst Size and Economic Performance had also consistently and significantly predicted the level of environmental disclosures on the Internet in all of the 3 years examined. The results of the study indicate that the motivations driving the choice of medium for VED disclosures hasn't changed in the last 8 years. The political visibility of organizations and factors that go beyond stakeholder theory such as the technological know-how of the management may possible reasons for the observed VED levels.
	Hard Copy Reports, Environmental Accounting, Mediums, Internet
APIRA-2010-298	Performance reporting: developing a disclosure index for Malaysian local authorities.
Hooks, Jillian; Basnan, Norida; Tooley, Stuart	Concern over the performance of government agencies in the delivery of public services has become an important issue for governments of varying political persuasions. Internationally, moves have been made to increase the accountability of government agencies through improved reporting. Often the demands for accountability-for-performance come from outside the immediate confines and reflect the concerns of a broader stakeholder interest. This paper describes the development of a disclosure index emphasizing the public interest aspect of reporting and the need to provide relevant and meaningful information to stakeholders. The index was crafted from a public accountability perspective using stakeholder opinions captured via questionnaire and a Delphi exercise and incorporates a best-practice model of performance reporting in the annual reports of Malaysian local authorities.
	Accountability, Local Authorities, Malaysia, Performance Reporting

APIRA-2010-299	ACCOUNTABILITY AND SUSTAINABILITY: DAVIDSON'S AND TAYLOR'S MEANS TO ENGAGE THE WORLD.
Lehman, Glen	Many accountants and accounting theorists believe that objective accounts of the external world are possible. This paper critiques such arguments via an examination of the ethical assumptions underpinning social and environmental accounting. In the early 1990s, David Solomons and Tony Tinker debated the idea that accounting was a fair, just and neutral means to represent reality. On the one hand, Tinker argued that accounting reports are simply artificial constructions and are not objective. On other hand, Solomons argued that accounting was an unbiased and neutral technology. This debate has been given renewed impetus in the accounting work of John McKernan who introduced Donald Davidson's argument that language, signs and words have a causal relationship to the world. This paper attempts a critical evaluation of these debates.
	Objectivity, Davidson, Representational, Anti-Representational, Taylor
APIRA-2010-300	Critical Accounting and the Art of Interpretation
Lehman, Glen	This paper explores the recent trends that have influenced how we understand modern accountability relationships. These relationships involve how corporations relate to their external stakeholders and other significant parties. A continuum of ideas is introduced to investigate these obligations and suggest some ways forward. In particular, liberal, communicative and radical arguments are discussed to consider how accounting might democratise the institutions of civil society. Thereby providing ideas about how accounting can contribute to the current financialisation and ecological problems confronting modern communities. The approach is necessarily a theoretical one and explores whether accounting for the public interest can ever satisfy accountability relationships. One aspect of accounting's public role can be critiqued by examining the extent to which they provide common and public goods.
	interpretive, activism, public sphere, communicative
APIRA-2010-302	Civil society's view on Corporate Social Disclosure through Gramscian lenses.
Momin, Mahmood	This paper explores civil society's perceptions on corporate social disclosure using Gramscian explanation of civil society, political society and structural hegemony. Prior studies have looked at corporate social disclosures (CSD hereafter) mainly from the managerial perspective and using theoretical lenses such as stakeholder, legitimacy and political economy theories. There are very few studies which have examined CSD from a social stakeholder perspective. More importantly, very few studies employed Gramscian explanation into CSD literature. This paper contributes to that limited CSD literature. Semi-structured interviews were carried out in the selected social and environmental NGOs (a major element of civil society) of both overseas and Bangladesh origin. The results suggest that NGOs viewed current CSD practice negatively and not more than corporate advertisement. However, the paper suggests that it is not corporations to be blamed alone for advertisement type of disclosure, it is the structural elements that constraint production of honest social and environmental account through CSD.
	Civil society. CSD, Bangladesh
APIRA-2010-303	The Rhythm of the Business: Emotions and Accounting
boedker, christina	The study finds that accounting time and routines have agency in strategising. Accounting rhythms are part of a network of actors that enable surveillance and control from a distance. Yet, intriguingly global accounting rhythms never fully 'lock down' or stabilise strategy. Instead, change and

	variation continue to unfold as people 'tinker' and 'experiment' with new configurations of resources in sometimes unanticipated ways. Accounting stabilises, yet also expands strategy. Furthermore, accounting arouses strong emotions in people which impact strategising. Specifically, the annual Mid Year Review with many corporate executives influences how local actors feel and what they do. On the one hand, MYR makes local people fearful and anxious of being dismissed. Yet, it also creates hope and excitement and holds promises for local actors to 'shine on stage' and become 'rising stars' who one day may travel to the headquarter themselves. And it is such desires for recognition, even love, that make people strategise and 'go an extra mile'. The paper shows that incentivising and enrolling actors extend far beyond traditional economic incentives.
	strategise, accounting, rhythms , emotions
APIRA-2010-304	FINANCIAL MANAGEMENT ACCOUNTABILITY INDEX IN THE MALAYSIAN PUBLIC SECTOR: A WAY FORWARD
Ismail, Suhaiza; Abu Bakar, Nur Barizah	Background: The National Audit Department (NAD) of Malaysia has introduced the Financial Management Accountability Index (FMAI) within the framework of the audit rating system. Aim: This study shares the Malaysian experience in using FMAI as accountability medium, evaluates the FMAI scores obtained by Agencies, and proposes measures to enhance the usefulness of FMAI. Method: The study uses secondary data as provided on the NAD Web site. Descriptive analyses were conducted in evaluating the rating scores. Result: It was found that majority of the Agencies have a 'good' financial management system, with Federal Agencies performing better than their counterparts at the State level. It was also found that the overall rating system and FMAI suffer from lack of proper disclosure, consequently reducing their worthiness. Conclusion: There is still some room for improvement that need to be addressed by the NAD to enhance the value of the overall audit rating system.
	performance disclosure, financial management , accountability index, benchmarking
APIRA-2010-306	BLOWING IN THE WIND LEGITIMACY THEORY: AN ENVIRONMENTAL INCIDENT AND DISCLOSURE
Wilmshurst, Trevor; LIM, May; Shimeld, Sonia	Purpose: Change in CSR in annual reports before and after a major environmental incident in 2006 is investigated. Design/Methodology/Approach: Content analysis adopting words was undertaken (2004 to 2008) of annual reports of the 'incident' company and 30 other companies in that industry. Findings: The results indicate the quantity of disclosure increased over the period. The 'incident' company did respond by increasing disclosures after the 'incident' year. This was not clear for the 'other mining companies'. Research Limitations/implications: This paper adds to the literature that considers social and environmental incidents in the context of legitimacy theory. The differential results suggest that further investigation is warranted in terms of sample size and in the context of internet reporting. Originality/Value: This exploratory study adds to literature in CSR, the implications of incidents affecting the environment, addressing stakeholders and the relevance of legitimacy theory. Classification: Research paper
	Annual reports, Legitimacy theory, CSR, Disclosure, Stakeholders
APIRA-2010-307	ASSESSING UNDERLYING REALITIES OF ACCOUNTING'S DUALITY CHECK BY THE ACCOUNTING EQUATION
Gaffikin, Michael; Lodh, Sudhir	This paper explores a general validity of the prevalent Accounting Equation in determining the real wealth and accountability discharge through contemporary financial reporting. In so doing, an augmented accounting framework is developed in order to indicate the gaps that may arise in the Accounting Equation; which is inherent in the system if compared among different layers – sign to alleged to referent (Buarillard 1983, 1994;

	MacIntosh 2000, Ijiri 1986, and Mattessich 2003). We argue that this augmented framework will help in enhancing our understanding, at least at the level of pedagogy and for corporate governance and discharging social responsibility, about the missing elements and the nature of financial reporting including the determination of fair values and therefore, reduce the blaming games of maintaining objectivity and neutrality about information provision for an augmented reality of wealth (economic or otherwise) for an entity.
	Fair Value, The Accounting Equation, Financial Reporting, Accountability, Augmented Accounting Framework
APIRA-2010-308	Accounting Professionalisation and Occupational Context
Yee, Helen; West, Brian	While applied broadly within the setting of accounting and some other occupations, 'profession' is a particularly Western concept with peculiarly British origins. However, the significance of such status and the process by which it is acquired has defied precise explication. Examination of the sociology of the accounting occupation within non-Western locations can contribute to exposing and clarifying these problematic and contingent aspects of occupational stratification, as well as assist in redressing the bias towards English-speaking and European countries within the accounting history literature. Proceeding from these theoretical premises, a historical study of the accounting occupation within China is undertaken. Integrating episodes from this country into the broader historical narrative of the professionalisation of accounting reinforces – often vividly – that accountants' work status is not bound to an innate and predetermined trajectory. Rather, the variety of localised and time-specific variables which constitute the occupational context are shown to exert a dominating influence.
	Professionalisation, Accounting history, China, Occupational Status, Public accounting profession
APIRA-2010-310	VISUAL IMAGES AND ASSOCIATED MOTIFS IN THE ANNUAL REPORTS OF HSBC, 1958-2008
Hui, Freda; Rudkin, Kathy	This research seeks to further understand the visual communication of annual reports by presenting a historical review of the annual reports of HSBC over the period 1958 to 2008. Visual images and associated motifs contained in HSBC's annual reports over a period of half a century are surveyed and analysed within the context of the bank's prevailing political and economic setting. The visual images and associated motifs are found to align with changes in HSBC's political and economic environment. In particular, while HSBC initially gave prominence to its colonial legacy this was subjugated in favour of a "one bank, two identities" self-representation as HSBC positioned itself for the return of Hong Kong to Chinese sovereignty in 1997. "Security" also emerged as an important visual motif during this period of uncertainty. Following Hong Kong's return to China, HSBC cultivated an image of neutrality which included reverting to a relatively bland format for its annual reports. Overall, the use of visual images is found to be a means by which the company sought to shape and manage public perceptions of itself. This research sheds light on the use of visual images in an accounting context over an extended timeframe and within the significant and unique setting of the banking industry in Asia.
	Annual reports, Visual images, Hong Kong
APIRA-2010-311	Chinese CPA Examination - Analysis from a Foucauldian Perspective
Hooper, Keith; Xu, Gina; Prescott, Semisi	The purpose of this paper is to consider the effects of an accounting education acquired by attending a Chinese cram school on their graduates in Foucauldian terms: their normalisation, examination, discipline and subjugation. A triangulation of methods was employed to gather empirical data including participant observation, interviews with students and analysis of documents. Attendance was, therefore, necessary at a cram school and interviews were conducted with students and students from other cram schools. A first person voice is employed to report the findings. The key finding is that at a Chinese cram school, teachers focus on teaching how to answer the most probable examination questions. Students are not encouraged to ask questions but to rote learn possible answers. The result is that the breadth and content of the curriculum does not move beyond this narrow purpose. The implication of such a popular means to achieving a Chinese accounting education is that students will graduate with few "soft skills" or critical

	abilities but will be trained in “obedience” and a particular range of technical skills. The novelty value of this paper is in its theoretical approach married with authors’ experiences of the Chinese approach to resolving its dearth of qualified accountants.
	Normalisation, Chinese CPAs, Examination, Foucault, Observation
APIRA-2010-312	ACCOUNTING FOR KILLING, ACCOUNTABILITY FOR DEATH
Sargiacomo, Massimo; Carnegie, Garry; Servalli, Stefania	Accounting and the conscious killing of humans are rarely concurrently examined in the contemporary and historical literature. Based on examinations of a rare and formerly highly-secretive surviving written record found in the Venice State Archive and other surviving primary records as well as secondary sources, this study provides evidence of “accounting for killing” of the enemies of the Venetian State during the sixteenth century as a means of rendering the individuals who were responsible for such decisions “accountable for death”. The rationale for this governmental approach to self-preservation is described as “Reason of State” and was widely adopted in Europe during this period. The available evidence provides startling examples of the use of police apparatus in the Venetian State, named the Council of X, in order to reinforce, protect and defend the State and illuminates the role of accounting information in the highly-secretive and sinister process. As will be shown, the notion of secretive collective internal horizontal accountability assists in explaining the accountability for death regime found to have been adopted based on surviving evidence, thus broadening the dimensions of accountability that are typically recognised within the accounting literature. Rarely has accounting and accountability within government been shown to be so secretive.
	accounting , accountability, killing, Reason of State, sixteenth century
APIRA-2010-313	CSR – One Company’s Journey
Dillard, Jesse	How does a large (Fortune 100), progressive multinational corporation represent, understand, and operationalize corporate social responsibility (CSR)? In addressing this question, we analyze Intel Corporation’s publicly available information, primarily its Corporate Responsibility reports, in light of the reflections of a retired Intel executive who observed, and was extensively involved in, CSR functions over his career. The study describes the public face of CSR and the relationship between this public personae and the related activities of the corporation, enhancing our ability to understand and evaluate CSR reports. We explore the meaning and operationalization of CSR, and its various dimensions, and follow them over time through their operational manifestation in the areas of governance, ethics, compliance, risks, and controls. The analysis represents not only the face the corporation wishes to present to the world with regard to CSR, but also addresses the conflicting and contradictory forces confronted as the corporation engages with, and responds to, the demands of its various constituencies. This “CSR maelstrom” reflects the at times irreconcilable enabling and constraining pressures constantly faced by corporate decision makers as they attempt to meet the demands associated with legal and regulatory requirements, corporate norms and values, constituency expectations, and shareholder requirements.
	corporate social responsibility
APIRA-2010-314	From Knowledge-Inquiry to Aim-Oriented Empiricism: Integrating Wisdom into Accounting Research
Everett, Jeffery	Drawing from the work of physicist and philosopher Nicholas Maxwell, this paper introduces and discusses aim-oriented empiricism, a research approach that moves beyond the traditional scientific community’s privileging of humanity’s problems of knowledge to privilege instead its problems of living. To illustrate this wisdom-based epistemology and as a means of inquiring into the nature of the accounting field’s human values, the paper critically examines the recently released memoirs of one well-known and exemplary accountant, Cynthia Cooper, the ex-Vice President of Internal Audit of failed telecom giant WorldCom. Cooper’s narrative is worth considering not only because it illustrates an array of transcultural and transhistorical human values, but also because it draws attention to the manner in which these values are undermined in the modern workplace, in the institutions and practices of accounting, and, most importantly, in accounting research.

	Nicholas Maxwell, epistemology, ethics , Cynthia Cooper, wisdom
APIRA-2010-316	Dancing the Dow: Accounting and Financial Information Embodied
Frandsen, Ann-Christine; McGoun, Elton; Knox, Kelly	There is no such thing as purely propositional knowledge; embodied knowledge is a necessary part of all of our knowledge. It's not only a matter of being unable to know anything about the world without our body's senses, it's a matter of being unable to comprehend the world without our body's experiences. For example, we graph accounting and financial data in order to transform numbers into physical objects; we do not just read and interpret graphs, we viscerally relate and react to their shapes as we would to other physical objects in the world. And if for this reason graphs enable us to make better sense of numerical data, there is every reason to expect that music and dance will as well. The dominance of the visual in our modern culture has not reduced the importance of the aural and the corporeal senses, it's simply blinded us (a telling metaphor itself) to their importance.
	Accounting, Dancing, Embodied Knowledge
APIRA-2010-317	THINKING OF SOCIAL AND ENVIRONMENTAL ACCOUNTING IN MALAYSIA: EDUCATORS' INSIGHT
Zulkifli, Norhayah	<p>Purpose: Accounting practitioners and accounting educators could play important roles in the development of social and environmental accounting and reporting (SEAR) in Malaysia. The purpose of the paper is to explore accounting educators' perception and insight of social and environmental accounting (SEA) in Malaysia.</p> <p>Methodology/approach: The study utilises a mixed methods approach and involves 222 survey questionnaire respondents, 7 in-depth interviews and the qualitative data from the survey respondents.</p> <p>Findings: While accounting educators' knowledge and awareness is relatively low, three broad areas covering nature of SEA, ethical issues and SEA education are developed to understand their thinking about SEA.</p> <p>Research limitations/implications: This paper implies that SEAR is relevant and SEA should be integrated in the curriculum. The data of this paper is limited to Malaysia only, hence its implication is confined to the nation only and perhaps to other countries which have similar culture.</p> <p>Originality/value of paper: While most research on social and environmental accounting and reporting in the context of Malaysia focuses on the disclosure aspects, this paper explores the perceptions of accounting educators and establishes their insights on the issue of social and environmental accountability and reporting as well as social and environmental accounting education.</p>
	Corporate social disclosure, social and environmental accounting, accounting education, accounting educators, Malaysia
APIRA-2010-318	EXPLORING SUPPORT FOR USING FCA IN SOLID WASTE MANAGEMENT IN MALAYSIA
Lim, Mei	The need for effective solid waste management that includes awareness of external costs, such as social and environmental costs, is a problem faced by all countries. There is, however, little evidence that Full Cost Accounting (FCA) is in use in Newly Industrialised Countries (NICs). The research study discussed in this paper focuses on exploring this issue in a solid waste management entity within the municipality of Kuching, Malaysia. This research study contributes to knowledge by exploring participants reactions for the adoption of FCA in the solid waste management. The perception that senior management would not support FCA because of lack of resources is identified as a barrier to introduction of FCA. Lack of expertise was also raised as a barrier to adopting FCA by the case study entity. Limitations of resources and government funding were also identified as barriers to building the expertise needed.
	Full Cost Accounting , Solid Waste Management, Newly Industrialised Country

APIRA-2010-319	HOW DOES CONTACT WITH ACCOUNTANTS INFLUENCE PERCEPTIONS OF ACCOUNTING AND ACCOUNTANTS?
Wells, Paul	Drawing on social psychology theory, this paper compares the perceptions of accounting and accountants held by people who have reported no prior contact with accountants with perceptions of the recipients of accounting services and who have hence had contact with accountants. Analysis focused on ascertaining how contact, a recognised stereotype intervention, influenced participants' perceptions of accounting and accountants. This study found that the perceptions of both groups were overgeneralisations of exemplar models and that the participants were in general unwilling to commit further cognitive resources to enhance their understanding of accounting and accountants. These findings raise doubts as to whether increased exposure of accountants to non-accountants would influence the accounting stereotype. This in turn has implications for how the profession promotes itself.
	perceptions, stereotypes, accounting, accountants