



# School of Applied Business

## 2024 Auckland Region Accounting (ARA) Conference Programme

<b>Tuesday, 10 December 2024</b> <b>School of Applied Business, Unitec</b> <b>Auckland, New Zealand</b>			
8.30 am – 8.50 am	<b>Registration</b>	<b>Building 180 Hub</b>	
8.50 am – 9.00am	<b>Karakia – Lead by Rekona Andrews</b>	Red Lecture Theatre	
9.00 am – 9.15 am	Welcome– <b>Dr Kerry Kirkland</b> , Head of the School of Applied Business, and <b>Dr James Prescott</b> - Conference Chair	Red Lecture Theatre	
9.15 am – 10.15 am	Keynote Speaker: <b>Mr Kayur Patel</b> *	Red Lecture Theatre	
10.15am - 10.30am	Q&A		
10.30 am– 10.50 am	<b>Morning Tea</b>	Red Lecture Theatre Lobby	
10.50 am–12.20 pm	<b>Concurrent Session A</b>		
	<b>Session A1: Room 180-2043</b>	<b>Session A2: Room 180-2044</b>	<b>Session A3 Room 180-2045</b>
	<b>Chairperson: Liz Rainsbury</b>	<b>Chairperson: James Prescott</b>	<b>Chairperson: Gayani Hewagama</b>
	<b>Presenter:</b> Quynh Pham <b>Topic:</b> <i>Credit Risk Assessment: Does Corporate Culture Matter?</i> <b>Authors:</b> Quynh Pham (Massey University); Harvey Nguyen (Massey University); Mia Pham (Massey University)	<b>Presenter:</b> Paul K Wells <b>Topic:</b> <i>Why are enrolments in accounting programmes declining?</i> <b>Author:</b> Paul K Wells (AUT)	<b>Presenter:</b> Wajira Dassanayake <b>Topic:</b> <i>Revealing Predictive Insights: Harnessing Statistical and Machine Learning Techniques for New Zealand Stock Index Forecasting</i> <b>Authors:</b> Aman Anand (Unitec), Wajira Kumara Dassanayake (Unitec)
	<b>Presenter:</b> Dilljashan Dhillon <b>Topic:</b> <i>The impact of working capital management on firm performance before, during, and after COVID-19 pandemic: evidence from New Zealand-listed companies</i> <b>Authors:</b> Dilljashan Dhillon (Unitec); Lakshan Attanayake (Unitec)	<b>Presenter:</b> Nadesa Goundar <b>Topic:</b> <i>Using AI in Accounting - An Iterative Assessment Model</i> <b>Authors:</b> James M Prescott (Unitec); Nadesa Goundar (Unitec NZ); Alan Lockyer (Unitec)	<b>Presenter:</b> Hanyi Xu <b>Topic:</b> <i>Sustainability Assurance Quality Influences and Consequences</i> <b>Author:</b> Hanyi Xu (The University of Auckland)
	<b>Presenter:</b> Sandun Fernando <b>Topic:</b> <i>Retail and Institutional Short Selling: Evidence from the Taiwanese Equity Market</i> <b>Authors:</b> Sandun Fernando (Auckland Institute of Studies); Olena Onishchenko (University of Otago); Duminda Kurupparachchi (Otago)	<b>Presenter:</b> Chandra Sharma Poudyal <b>Topic:</b> <i>Can blended delivery shape the future of teaching and learning in accounting education?</i> <b>Author:</b> Chandra Sharma Poudyal (Universal College of learning (UCOL: Te Pukenga)	<b>Presenter:</b> Takumi Nomura <b>Topic:</b> <i>Multiple Global CSR Pronouncements and Market Liquidity – Evidence from European Union</i> <b>Author:</b> Takumi Nomura (Massey University)

12.20 pm – 1.20 pm	<b>Lunch</b>	Venue: Events Kitchen Level 1 Building 180
1.20 pm – 2.20 pm	<p><b>Panel Discussion:</b> Topic: The Impact of AI on Accounting <b>Facilitator: James Prescott</b></p> <p><b>Panellists</b> Associate Professor Liz Rainsbury Professor David Hays Anne Liu – CPA TBA – Chartered Accountants Australia New Zealand Mr Willie Johnston - Practitioner</p>	Red Lecture Theatre
2.20 pm – 3.50 pm	<b>Concurrent Session B</b>	
	<b>Session B1 Room 180-2043</b>	<b>Session B2 Room 180 - 2044</b>
	<b>Chairperson: Lakshan Attanayake</b>	<b>Chairperson: Saman Bandara</b>
	<p><b>Presenter:</b> Yunzhe Miss Zhu</p> <p><b>Topic:</b> <i>Local Gambling Preferences and Financial Advisor Misconduct</i></p> <p><b>Authors:</b> Yunzhe Miss Zhu (Massey University)*; Harvey Nguyen (Massey University); Mia Hang Pham (Massey University); Jasmine Fang (Massey University)</p>	<p><b>Presenter:</b> Muthuthanthrige S.E. Fernando/Gayani Hewagama</p> <p><b>Topic:</b> <i>TCFD Reporting Quality</i></p> <p><b>Authors:</b> Muthuthanthrige S.E. Fernando (Unitec); Gayani Hewagama (Unitec)</p>
	<p><b>Presenter:</b> Walaa Ghazy</p> <p><b>Topic:</b> <i>The pursuit of innovation: cost stickiness in R&amp;D-intensive firms</i></p> <p><b>Authors:</b> Walaa Ghazy (Unitec); Asheq Rahman (AUT); Humayun Kabir (AUT); Tom Scott (AUT)</p>	<p><b>Presenter:</b> Maria Geroda/Gayani Hewagama</p> <p><b>Topic:</b> <i>The Impact of Environmental, Social, And Governance Scores Towards Firms' Performance in New Zealand</i></p> <p><b>Authors:</b> Maria Geroda (Unitec); Gayani Hewagama (Unitec)</p>
	<p><b>Presenter:</b> Jingjing (Ellie) Zhang</p> <p><b>Topic:</b> <i>Evolutions of key audit matters in China</i></p> <p><b>Authors:</b> Jingjing (Ellie) Zhang (Massey University); Ahsan Habib (Massey University: Solomon Opore (Massey University); Nafiz Fahad (Massey University)</p>	<p><b>Presenter:</b> Roshlyne S Lata</p> <p><b>Topic:</b> <i>Unlocking Stock Market Insights: Comparing the Efficiency of ARIMA and HWES in New Zealand Index Predictions</i></p> <p><b>Authors:</b> Roshlyne S Lata (Unitec); Wajira Kumara Dassanayake (Unitec)</p>
3.50 pm – 4.20 pm	Best paper announcements, afternoon tea and closing remarks	Venue: Events Kitchen Level 1 Building 180

**\*Keynote Speaker: Mr Kayur Patel**

Kayur is a leader in PwC's Gen AI team and focuses on mid-market clients. He has been driving workforce, finance, and technology transformation engagements for his clients for a number of years, and his previous roles at PwC have involved helping PwC offices in more than 25 countries transform the way they work, the technology they use, and the way they serve their clients. He is also a lecturer at the University of Auckland, having taught information systems for more than 10 years, whilst also being a faculty adviser for Beta Alpha Psi, an honorary organisation for accounting, finance and information systems students.

## **Presentation Format:**

Each presentation will be 20 minutes followed by 10 minutes for Q&A and transition to the next presenter. Presentations should be loaded into the venue computer prior to the session commencing. Please email your presentation to [sbandara@unitec.ac.nz](mailto:sbandara@unitec.ac.nz) before the conference so we can load it in advance.

For any technical issues please ask for I conference IT person **Mun Naqvi**.

## **Responsibility of Chair:**

### Welcome, Introduction and conclusion

Introduce yourself and welcome the participants and presenters. Check in that the three presenters are there. Introduce the first presenter (name and affiliation and co-authors and the title of the paper)

After each presentation and Q&A, thank the presenter and lead the audience in acknowledgement and applause.

### Synchronisation of Concurrent session blocks:

Each session block will have 3 presentations. Each presentation will be for about 20 minutes and 10 minutes for questions and transition to the next presentation. Please ensure that presentation start at the scheduled time so that concurrent sessions are synchronised to allow attendees/participants to moving between current sessions after each presentation.

### Time Keeping:

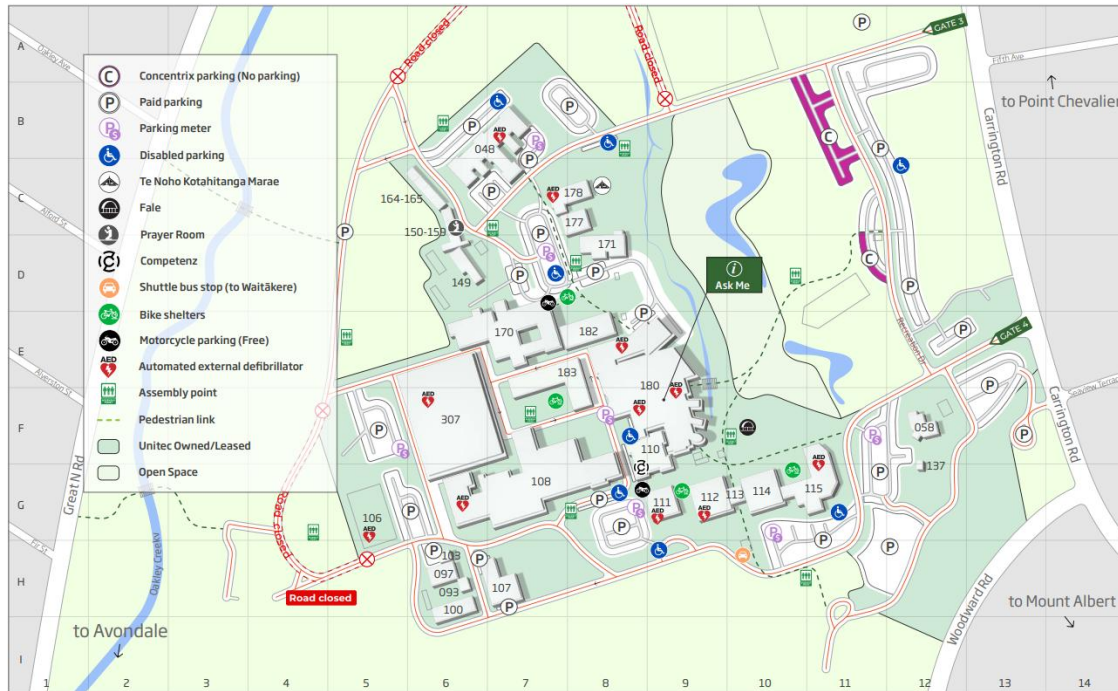
Please keep to the 20 minutes presentation time and signal to the presenter the time that they have remaining (suggest reminding the presenter at the 5- and 2-minutes remaining point). Keep to the 10 minutes Q&A with any additional question to be discussed during the break sessions if you run out of time.

### Questions and Answers

During the Q& A component of the presentation the chair is encouraged to prepare some questions and discussion points to facilitate feedback to the presenter. Feedback may include what you found most interesting in the paper and how the paper could be strengthen going forward. Some suggested questions are noted below.

1. What are your plans for the paper going forward (journals etc)?
2. Who is your primary audience in preparing this paper?
3. What interested you most in preparing this paper?
4. Any other more specific and directed questions relating to the presentation.

## Campus Map Mt Albert



## Building 180 – Hub

## Our Sponsors

We would like to thank the following sponsors for their support in making this 24<sup>th</sup> ARA conference Possible



**Baker Tilly**

