



2024 Auckland Region Accounting Conference

Exploring Cutting-Edge Trends in Contemporary Accounting Research

DATE/TIME

STARTS:

TUESDAY 10 DEC 2024, 8:30 AM

ENDS:

TUESDAY 10 DEC 2024, 5:00 PM

VENUE

UNITEC MT ALBERT CAMPUS 139

CARRINGTON ROAD, MT ALBERT



School of Applied Business

21st Auckland Region Accounting (ARA) 2024 Conference Programme

Tuesday, 10 December 2024
School of Applied Business, Unitec
Auckland, New Zealand

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

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

Panel Members

Liz Rainsbury - Unitec

A strategic, collaborative and driven senior leader and Associate Professor, with over 15 years' successful education leadership experience driving and fostering an environment of transformative change, continuous improvement and research excellence. Provides an action-oriented approach, developing networks across internal and external stakeholders to identify and realise the benefits of new initiatives, programme frameworks, products, services and learning pathways. A proven track record of identifying, targeting and embedding improvements to achieve increases in learning success and student retention. Highly skilled assessing programme viability and translating workforce needs into qualification frameworks.

Professor David Hay – University of Auckland

David Hay is the Professor of Auditing at the University of Auckland, New Zealand. David's international research has been influential. David is a former winner of the "Notable Contribution to the Auditing Literature Award" presented by the Auditing Section of the American Accounting Association, with his co-authors. He is also co-author of a recent reference book on auditing and auditing research, The Routledge Companion to Auditing, and an author of more than 80 articles in refereed journals, books and book chapters. David has had a substantial role in the publication of auditing research as the Editor-in-Chief of the International Journal of Auditing from 2014 to 2022 and as editor of Auditing: A Journal of Practice & Theory. He is currently an editor of The International Journal of Accounting and an editorial board member of many other research journals. David was previously Head of the Department of Accounting and Finance at the University of Auckland. He has been an external reviewer of accounting degree programmes at more than ten universities and similar institutions in New Zealand, Australia, Malaysia, Oman and Hong Kong. David has had extensive professional auditing experience and has been active in professional accounting activities. He is a member of the New Zealand Auditing and Assurance Standards Board.

Anne Liu – CPA Australia

Anne is a CPA with over 25 years of accounting and finance experience. She has worked in various industries and commercial roles. She has been deeply involved in the NZ and global tech startup space and has held senior global financial leadership positions in the past 10 years. Driving innovation and growth and helping NZ tech startups is her passion. Currently, Anne is the CFO at Clutterbot, an AI Robotics startup with subsidiaries in NZ, Canada, India, and the US. This year, she was nominated as a finalist at the "Australian CFO of the Year (startup)" awards.

Samuel Chen – Chartered Accountants Australia New Zealand

Samuel Chen is a Chartered Accountant and Certified Fraud Examiner based in Auckland, New Zealand, with over seven years of experience in the financial sector. Currently a Senior Business Development Consultant at PwC New Zealand, he excels in forging strategic partnerships and surpassing sales targets, particularly within the China Business Group. Samuel's career includes roles at Westpac New Zealand, Xe.com, Heartland Bank, and ASB Bank, where he has consistently improved financial operations and compliance. A graduate of Massey University, Samuel is an active member of the Emerging Leader Committee for Chartered Accountants Australia and New Zealand, representing young professionals and navigating international markets with fluency in English and Chinese.

Willie Johnston - Johnston Associates Chartered Accountants Limited

Willy is a Chartered Accountant with over 20 years accounting experience in New Zealand, initially with Spicer & Oppenheim as well as 3 years as a partner with Christmas Gouwland Limited. Willy also has 3 years "Offshore Company & Trust" experience in the Cook Islands & British Virgin Islands. Willy specialises in business structuring, operations management and financial management for an extensive list of clients ranging from professional athletes to general business entities, to Iwi organisations. Willy is a government appointed trustee of National Pacific Radio Trust and is also a member of the UNITEC Business Advisory Board.

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 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:

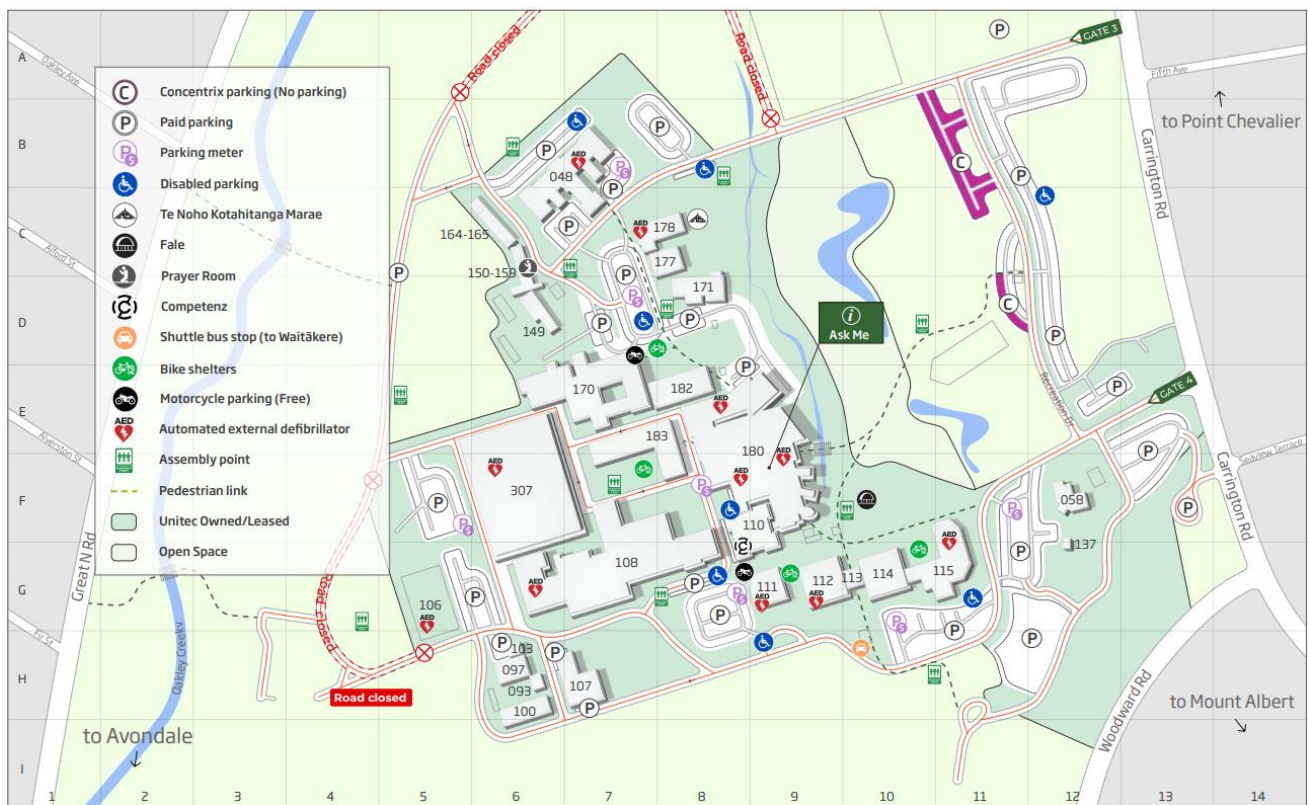
Please keep to the 20 minutes presentation time and signal to the presenter the time that they have remaining (suggest reminding the presenter at the 5- and 2-minutes remaining point). Keep to the 10 minutes Q&A with any additional question to be discussed during the break sessions if you run out of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



Other Information

Access: Please enter the campus through Gate 4 from Carrington Road (See map above)

Parking: The carparks that you will drive past when you enter through Gate 4 are all free.

Venue: The conference will be hosted inbuilding 180. (see above map with the Ask Me flag)

- **Red Lecture theatre** is located in the basement floor of Building 180
- **Event Kitchen** is on the first floor of building 180
- **Concurrent session rooms** are on the second floor of building 180.
- **Registration Desk** is on the first floor of building 180 near the “Ask Me” desk.

Wifi: The password for the conference wifi will be available from the registration desk

Our Sponsors

We would like to thank the following sponsors for their support in making this 21st ARA conference Possible

