



Programme

New Zealand Management Accounting Conference – 2021

Hosted by University of Otago

15 and 16 November

Queenstown Resort College/virtual



Our sponsors

Main sponsor



Other sponsors





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Welcome

On behalf of the Department of Accountancy and Finance, University of Otago, we would like to welcome you to the 2021 New Zealand Management Accounting Conference. This annual conference offers management accountants the opportunity to share the findings from their latest research projects, as well as hear about and learn from the work that their colleagues are undertaking.

COVID-19 has unfortunately prevented many of you from attending this year's conference in person. Please know that in spite of this reality we will be doing everything possible to enable your fullest participation. All delegates connecting virtually to the conference will be provided the opportunity to use the Zoom chat function to pose questions to speakers. The session chairs will be monitoring these chats to ensure your questions are asked. You can similarly use the chat function to request that the session chair provides you the chance to pose a question directly to a speaker.

In addition to welcoming our conference delegates, we would also like to take this opportunity to welcome and recognise our sponsors, without whose support this conference would not be possible. In particular, we wish to acknowledge our main sponsor CA ANZ, as well as the sponsorship of CPA Australia, AAFANZ, and the University of Otago.

Again, we look forward to hosting you for the conference. We trust you will find the two days highly stimulating and rewarding. Please be sure to let us know of any conference-related issues or concerns you have, whether in advance of or during the conference, so that we can ensure your experience is the best possible.

Organising committee:

Ralph Adler, Chair

Dinithi Ranasinghe, Co-chair

Pallab Biswas

Hoa Luong

Sriya Kumarasinghe

Tahir Suleman

General Information

Hybrid conference

NZMAC is devoted to the presentation and critical discussion of a broad spectrum of management accounting research. The plan was always to enable and encourage physical conference attendance, primarily because it affords benefits that are not always achieved with virtual attendance. However, due to the prevailing COVID-19 global pandemic and the consequent lockdown restrictions in the Auckland and Waikato regions, we are offering the conference on a hybrid platform. While we encourage all participants who are not facing lockdown restrictions to attend in person for the conference, we also offer a virtual participation option. The Zoom links for each session will be emailed for the registered participants.

COVID-19 restrictions

We will follow the procedures set out by the New Zealand government in hosting this event. Assuming that the South island will be remaining under Alert level 2 for the conference period, we will be following the below guideline from the government's official website.

"At Alert Level 2, there are no restrictions on the number of people that can attend an event at a venue, for example at a stadium, cinema, theatre, casino, concert hall or conference venue — as long as everyone can safely stay 1 metre apart. Attendees can be seated or standing."

People with special needs

We take every effort to ensure people with special needs are looked after. Should you require any specific assistance, please advise the registration desk as soon as possible to enable us to make your time at the conference a pleasant and comfortable experience.

CAANZ/CPA CPD hours claim

The Chartered Accountants Australia and New Zealand; and CPA Australia recognise that AFAANZ conference participation count towards ten (10) Continuing Professional Development (CPD) hours provided that you attend all the technical sessions. To claim your hours, you will need to maintain records confirming your participation, which may consist of receipts, attendance lists, or a confirmation notice from us.

Social functions:

Conference dinner will be held on the 15th November after the conference sessions.

Tea breaks are a way of socializing and continue discussion on research presentations

Keynote speakers

Professor Ken Merchant

Emeritus Deloitte & Touche LLP Chair in Accountancy at USC

Kenneth Merchant is an expert in management accounting, management control systems, and corporate governance. He has published in many journals, including Accounting, Organizations and Society, The Accounting Review, Industrial Relations, Journal of Accounting Research, Journal of Marketing, and Management Science. He has received numerous awards, including five Notable Contributions to Research awards from the American Accounting Association, two for lifetime contributions to the field. He also received an honorary doctorate from the Turku School of Economics (Finland) in 2010. Professor Merchant served as Dean of the Leventhal School of Accounting from 1994 to 2001. Before joining USC, he taught at Harvard Business School and UC-Berkeley.



Mr Paddy Cribb

Finance Manager, Queenstown-Lakes District Council

Paddy is the Finance Manager at QLDC. The role requires being proactive in analysing the numbers, noting the story they are telling, and relaying this information across the business.

Paddy qualified as a CA with Chartered Accountants Australia New Zealand in 2003, after which he embarked on a seven-year OE. He worked in Melbourne, London, Dublin and Edinburgh on various job assignments with General Motors, BBC Worldwide and Bank of Scotland/Lloyds Banking Group. Prior to joining QLDC, Paddy spent six years at KiwiRail working in finance, change management and contract management functions. He finds his diverse work experience, especially the head office components of this experience, has served to hone his ability to tell the “fuller story” and thereby help organisations make better decisions.

Outside work, Paddy is still a numbers person. He has four boys under the age of six and is himself an endurance sport competitor, who knows the importance of training with numbers.



Technical Programme

Monday - 15 November

Time	Speaker(s)	Paper title
8:30-9:00	Registration	
9:00-9:45	Keynote talk - Professor Kenneth Merchant (USC)	Beyond CSR Reporting: How Best to Execute CSR Programs
9:45-10:15	Oksana Koval (Audi Business Innovation GmbH), Konan Anderson Seny Kan (Grenoble Ecole de Management) & Jude Edeigba (Massey University)	Balancing Soft and Hard Management Control Practices for Effective Strategic Management Accounting Initiatives
10:15-10:45	Christopher Akroyd (Canterbury University)	Management control systems and the strategic management of innovation
10:45-11:00	Morning tea	
11:00-11:45	Simon Hann (CA ANZ)	Capabilities for the modern accountant: where “technology” meets “professional”?
11:45-12:15	Fawad Ahmad (Massey University), Muhammad Kaleem Zaheer-ul-Hasan (Zayed University), Arshad Hasan (Lahore School of Economics) & Dorothea Greiling (Johannes Kepler University)	Ex-post evaluation of PPPs: A system level analysis of Pakistan's 1994 power policy
12:15-12:45	Julia Wu (Canterbury University) & Christopher Akroyd (Canterbury University)	How organizational networks influence the adoption and use of formal management controls
12:45-13:30	Lunch	
13:30-14:00	Sharon Manasseh (Waikato Institute of Technology, Wintec), Mary Low (Waikato University) & Richard Calderwood (Waikato University)	Senior leadership accounting academics’ perceptions on the Performance-Based Research Funding system in New Zealand
14:00-14:30	Abhishek Mukherjee (Waikato University), Junliang Liu (Waikato University) & Umesh Sharma (Waikato University)	The role of big data analytics in shaping the work of accounting function and accounting professionals
14:30-15:00	Judith Cambridge (AccountingPod Limited)	Management Accounting Education, Tech Stacks and the Need for EdTech
15:00-15:30	Afternoon tea	Research Funding system in New Zealand

15:30- 16:00	Vida Botes (Waikato University) and Zaid Alshwabaka (Waikato University)	The emotional and spiritual impacts of pollution in the Jordan Valley and Zarqa River Basin
16:00- 16:30	Ruth Dimes (Auckland University)	Can Integrated Thinking combine with the Balanced Scorecard (BSC) to help organisations deliver their sustainability goals?
16:30- 17:00	Thanh Ngo (Massey University), Tu Le (Vietnam National University) & Hai Hong Trinh (Massey University)	Green Growth Efficiency and Its Determinants: A Global Perspective
17:00- 17:30	NZMAC AGM	
19:00- 22:00	Conference dinner	

Tuesday - 16 November

8:30- 9:00	Registration	
9:00- 9:45	Keynote talk - Paddy Cribb (QLDC)	The Finance Team and Being the Drummers in the Band
9:45- 10:15	Tarmo Kadak (Tallinn University of Technology) & Erkki Laitinen (University of Vaasa)	How different are Performance Management Systems? Empirical typology of Performance Management Systems
10:15- 10:45	Grace Preston (Waitemata DHB), Sharlene Biswas (Auckland University) & Paul Rouse (Auckland University)	The impacts of telehealth in a specialist outpatient setting during, and following, a COVID lockdown environment
10:45- 11:00	Morning tea	
11:00- 11:30	Disney Kariyawasam (Otago University)	Structured Literature Review: Waste Management
11:30- 12:00	Christopher Akroyd (Canterbury University)	Decisions-as-promises: Accounting information, project management and sustainability at Auckland Transport
12:00- 12:30	Ramona Zharfpeykan (Auckland University) & Christopher Akroyd (Canterbury University)	The integration of sustainability indicators into a company's performance management system
12:30- 1:30	Lunch	
1:30- 3:00	Social event (weather dependent)	

Guidelines for the presenters

Each paper presentation has been allocated 30 minutes. Presenters are expected to take up to a maximum of 20 minutes to make their presentations. This allows 10 minutes for questions and answers.