

Griffith Business School

symposium



6th
One-Day



Symposium on Accountability, Governance & Performance

Accountability

Governance & Performance

Meeting Sustainability

Symposium Program

15 February 2008

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Griffith Business School

and the

2008 Organising Committee

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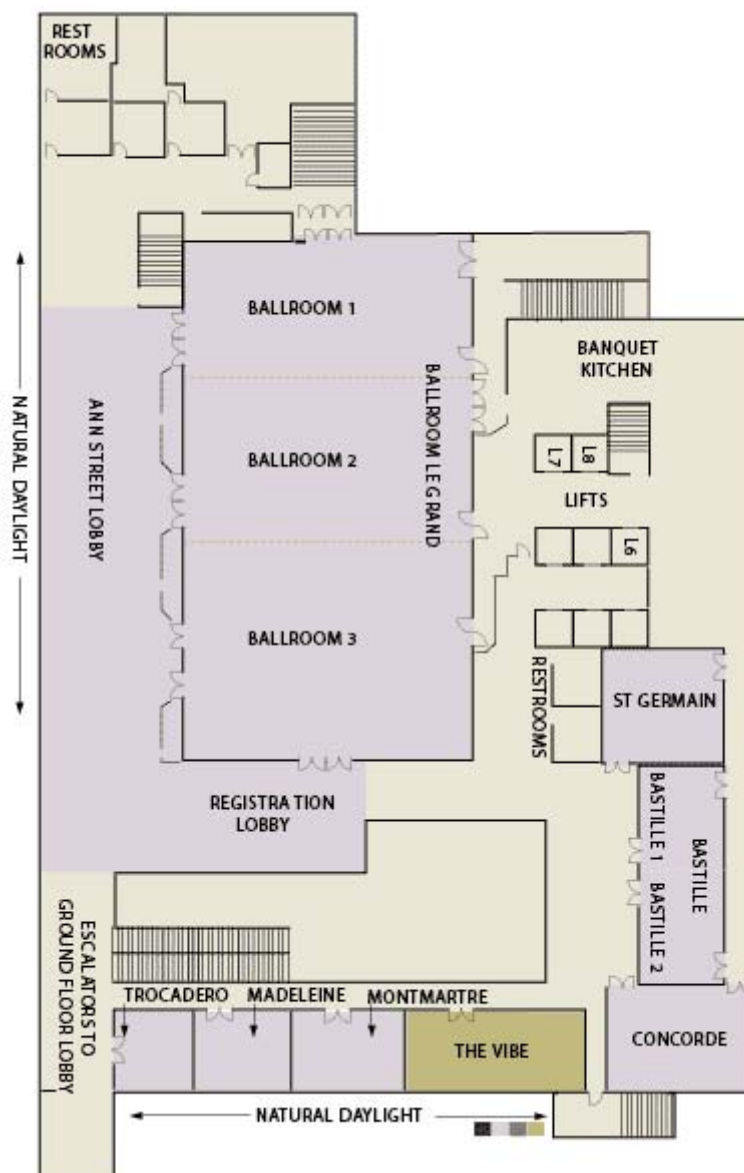
Program at a Glance

8:30	Arrival and Registration
8:50	Welcome Address
9:00	Keynote Speakers
10:10	Main Sponsors Acknowledgments
10:15	Morning Tea
10:40	Morning Concurrent Session 1
12:00	Afternoon Concurrent Session 2
12:45	Lunch
1:45	Afternoon Concurrent Session 3
3:45	Afternoon Tea
4:00	Closing Session

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The registration lobby and meeting rooms are located as follows on Level 2.

Floor Plan



Morning Tea, Afternoon Tea and Lunch

Morning and afternoon teas will be served in the registration lobby on Level 2.

Lunch will be served in the Thyme² Restaurant on Level 1. A buffet lunch with a large selection of food will be provided. If you have any dietary concerns or are unsure of the food content please check with the waiters.

Organising Committee

Chairperson Assoc Prof Nava Subramaniam

Committee Members Assoc Prof John Sands

Dr George Hooi

Dr Lisa McManus

Prof Lokman Mia

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Chairperson's Welcome

Welcome to the Sixth biennial **ONE-DAY SYMPOSIUM on ACCOUNTABILITY, GOVERNANCE AND PERFORMANCE**. The theme of this symposium - '*Meeting Sustainability*' - reflects a key challenge faced by both public and private sector organisations today, and thus represents the collective aim of the many researchers and practitioners who are gathered here. Sustainability is no more a 'warm, fuzzy philosophical outlook' but one that mankind needs to address in order to enhance the efficiency and effectiveness of organisations - today and in the future.

We have several outstanding plenary speakers, panel discussants, and presenters from academia and practice with a variety of papers - promising a stimulating and illuminating day of activities. Be ready for many thought provoking and challenging debates!

Further, this conference offers in conjunction with staff from the Natural Edge Project (a not-for-profit organisation), a special workshop on 'Developing Effective Strategies and Policies for Organisational Sustainability'. The session will be coordinated by Mr Charlie Hargroves and Ms Cheryl Desha who have significant experience in the area. The workshop aims to highlight emerging issues pertaining to developing strategies that help innovation through partnerships, constructing a sustainability helix, creating a culture of sustainability and awareness, and more. This workshop is complemented by Mr Richard Barber's presentation which will push the current paradigms of organisational sustainability research.

I would also like to, on behalf of the Department of Accounting, Finance and Economics, Griffith Business School, take this opportunity to extend my hearty gratitude to all our sponsors, particularly both our Platinum and Gold Sponsors - Institute of Certified Management Accountants of Australia (CMA) and the Chartered Secretaries of Australia (CSA), as well as the Queensland Audit Office (QAO), Institute of Business Leaders and Pearson Education Australia. Special thanks to the distinguished key speakers, Professor Stephen Bartos from the University of Canberra, and Professor Carol Adams from Latrobe University, and to Professor Michael Powell, Pro-Vice Chancellor - Griffith Business School. Also, thank you to Professor Ken Trotman from the University of New South Wales and Mr, Len Scanlan, as expert panel members for sharing their ideas with us today, and those chairing the various concurrent sessions. We also acknowledge the invaluable contribution of the presenters themselves, and the peer and expert reviewers for performing the double blind reviews of the papers accepted for presentations at this year's Symposium. Last but not least, I would like to thank each and every participant including my colleagues from the Department of Accounting, Finance and Economics for making this day possible.

Please Note: All papers accepted for presentation are subsequently published in full for a period of two years on the Symposium's website:

www.gu.edu/school/gbs/afe/symposium/2008

Finally, I would like to thank the members of the organising committee, Assoc Prof John Sands, Dr Lisa McManus, Dr George Hooi, Prof Lokman Mia and especially Ms Melinda John for their invaluable assistance.

May you enjoy the day, renew old acquaintances and forge new associations and friendships.

Assoc. Prof. Nava Subramaniam CPA; CMA

Keynote Speakers



A New Governance Agenda for a New Government

Professor Stephen Bartos

Director, The Allen Consulting Group

Presentation Synopsis: The election of the Rudd government in November 2007 provides an opportunity for a rethink of governance in Australia at a number of levels: improving standards of governance and transparency in our national institutions; addressing weaknesses in corporate governance frameworks; strengthening regional and multilateral governance relationships; and rethinking approaches to indigenous governance. This paper draws on recent academic and other leading thinking in the field to lay out the prospects for a coordinated and cohesive approach to improved governance. It advocates a "building blocks" approach to governance: that is, rather than a uniform approach that assumes similar approaches to governance can work in different sectors or different contexts, we need a more nuanced approach that recognises these differences and adapts to them.

Stephen joined the Allen Consulting Group in 2007 from the post of Director, National Institute for Governance, held since January 2005. Under his leadership NIG established itself as Australia's pre-eminent governance research body with a focus on linkages between private, public and non-profit sectors.

He is the author of two books: *Public Sector Governance Australia* (CCH, Sydney, 2004); *Against the Grain: the AWB Scandal and Why it Happened* (UNSW Press, November 2006) and numerous articles on governance and public sector reform. He was previously a visiting fellow in the Asia Pacific School of Economics and Government, Australian National University with research interests in governance, public sector budgeting, fiscal management, tax expenditures and public policy.

Stephen has worked in the Australian public service for some 25 years, and has been an economic and policy adviser to the Fraser, Hawke, Keating and Howard governments. He worked not only in Finance but also departments of Transport, Communications, Housing and the Public Service Board, where he contributed to significant policy development and public sector reform.

Stephen is a Fellow of the Australian Institute of Management and the Australian Institute of Company Directors, and a Member of the Institute of Public Administration Australia. He has been a member of the Board of a major public corporation, the Telstra Instalment Receipt Trust company and other governance boards and councils.

Keynote Speakers



Sustainability Reporting and Improving Sustainability Performance

Professor Carol Adams

Professor of Accounting, La Trobe University

Professor Carol Adams joined La Trobe University in October 2005 as Professor of Accounting. Some of Carol's current research projects are concerned with: the integration of sustainability reporting into decision making, performance management and risk management; internal sustainability reporting processes; examining the use of the Internet as a medium for ethical, social and environmental reporting; and environmental management systems. Her research work has received national (UK and Australia) media coverage.

Carol has served as a Director and Council Member of the Institute of Social and Ethical Accountability and was involved in the drafting of the 'AA1000 framework'(1999) and the 'AA1000S Assurance Standard: Guiding Principles' (2002) both aimed at improving the accountability of organisations.

She is a judge for the ACCA Australia and New Zealand Sustainability Reporting Awards and has provided advice to management teams and Boards of a number of companies on sustainability reporting processes and related issues.

Sustainability Workshop

Developing Effective Strategies and Policies for Organisational Sustainability



Mr Charlie Hargroves

Co-founder and Executive Director, Natural Edge Project (TNEP)

In 2004 Charlie was seconded from TNEP as the Chief Executive Officer of Natural Capitalism Inc for 12 months, based in Boulder Colorado, under the supervision of Hunter Lovins. In 2007 Charlie was accepted as an Associate Member of the Club of Rome to represent the TNEP team.



Ms Cheryl Desha

Education Director, TNEP

Cheryl Desha (formerly Paten) is a lecturer in the School of Engineering at Griffith University and Education Director of The Natural Edge Project (TNEP), a non-profit partnership on research, education and strategy for innovation for sustainable prosperity.

In 2003 Cheryl joined TNEP in formal collaboration with Griffith University as a lecturer in the School of Engineering. Further to this collaboration.

The Natural Edge Project (TNEP) is an independent Sustainability Think-Tank based in Australia. TNEP operates as a partnership for education, research and policy development on innovation for sustainable development.

TNEP's mission is to contribute to and succinctly communicate leading research, case studies, tools, policy and strategies for achieving sustainable development across government, business and civil society. Driven by a team of early career Australians, the non-profit Project receives mentoring and support from a range of experts and leading organisations in Australia and internationally.

TNEP's main activities involve undertaking research, creating education material and curriculum, and developing industry and economic policy. This research is supported by a range of grants, sponsorship (both in-kind and financial) and donations. For example, the project is administratively hosted in-kind by Griffith University and ANU and they provide oversight and financial accountability for the use of TNEP funds. Previous to this The Institution of Engineers Australia incubated and hosted TNEP as a special project from 2002-2006.

TNEP undertakes a range of action research activities to inform and further develop its research program, including delivering short courses, workshops, design charrettes, strategic planning sessions and conference presentations and to build industry experience and relationships.

Panel Chair

Prof Jenny Stewart, Griffith University

Jenny Stewart is currently the Professor of Accounting at Griffith Business School, Griffith University, Gold Coast.

Jenny's research interests include various aspects of corporate governance; risk management and ethical conduct; and financial reporting quality and triple bottom line reporting as outputs of sound corporate governance.

Panelists

Prof Ken Trotman, University of New South Wales

Ken Trotman is a Scientia Professor of Accounting at Australian School of Business, University of New South Wales.

His main current research interests are concerned with behavioral decision making in accounting. This research involves the examination of the processing of information and the quality of decisions made by both users of accounting reports and by accountants themselves. Within this area he has a particular interest in the judgments made by auditors, and developing decision aids to improve their judgments. Currently he is involved in a nationwide water policy research project.

Prof Steven Bartos, Allen Consulting Group

Stephen Bartos joined the Allen Consulting Group in 2007 from the post of Director, National Institute for Governance, held since January 2005.

Recent projects include a review of the operations, performance and governance of Airservices Australia; review of the Australian Centre for International Agricultural Research; reform of legislation (canon law) for the Australian College of Theology; training to bed down new governance for the National Health and Medical Research Council; and governance reviews of Swinburne and Canberra Universities.

Program

8:30 – 8:50 **Arrival and Registration** (*Lobby 2*)

8:50 – 9:00 **Welcome Address**

Prof Michael Powell

*Pro-Vice Chancellor, Griffith Business School
Griffith University*

9:00 – 10:10 **Keynote Speakers**

Professor Stephen Bartos

Director, The Allen Consulting Group, Canberra

Stephen joined the Allen Consulting Group in 2007 from the post of Director, National Institute for Governance, held since January 2005. Under his leadership NIG established itself as Australia's pre-eminent governance research body with a focus on linkages between private, public and non-profit sectors.

Stephen is the author of two books: *Public Sector Governance Australia* (CCH, Sydney, 2004) and *Against the Grain: The AWB Scandal and Why it Happened* (UNSW Press, 2006) and numerous articles on governance and public sector reform.

Professor Carol Adams

Professor of Accounting, La Trobe University

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Carol has served as a Director and Council Member of the Institute of Social and Ethical Accountability and was involved in the drafting of the 'AA1000 framework'(1999) and the 'AA1000S Assurance Standard: Guiding Principles' (2002) both aimed at improving the accountability of organisations.

10:10 – 10:15 **Main Sponsors Acknowledgments**

10:15 – 10:40 **Morning Tea**

Program

10:40 – 11:55 MORNING - CONCURRENT SESSION 1

Sustainable Governance and Corporate Social Responsibility

Chairperson: Assoc Prof John Sands

Ballroom Le Grande 3

- 10:40 Balanced Scorecard Performance Measurement Practices in Australian Government Departments: Some Preliminary Results
Zahirul Hoque and Carol Adams, La Trobe University
- 11:05 Enhancing Corporate Social Responsibility: A Legislative or Market-Based Approach
John Purcell, CPA Aust and Janice Loftus, The University of Sydney
- 11:30 Keeping up Appearances: The Quest for Governance Legitimacy
Graham Bowrey, University of Wollongong

Public Sector Performance Reporting

Chairperson: Prof Lokman Mia

St Germain Room

- 10:40 Performance Reporting by Australian Federal Government Departments
Maria Mucciarone and John Neilson, Curtin University of Technology
- 11:05 Regulatory Performance Indicators in Government Departments
Peter Carroll, University of Tasmania
- 11:30 Impact of IFRS on Australian Local Government Reporting and Performance
Robyn Pilcher, Curtin University of Technology and Graeme Dean, University of Sydney

11:55 – 12:00 Short Break

Program

12:00 – 12:55 AFTERNOON - CONCURRENT SESSION 2

Sustainable Investments

Chairperson: Dr Lisa McManus

Ballroom Le Grande 3

12:00 Reform of Investment Organisation in Australia's Local
Government Sector

Martin Gold, University of Wollongong

12:25 Gain and Risk in Sustainable Style Investments

*Maria Balatbat and David Carmichael, University of New South
Wales*

International Corporate Governance

Chairperson: Dr George Hooi

St Germain Room

12:00 Nordic Governance in the Context of International Best Practice

Lisa Barnes, University of Newcastle

12:25 Performance of Public-listed Companies in Malaysia: Using EVA

Issham Ismail, Universiti Sains Malaysia

12:50 – 1:45 Lunch

1:45 – 3:45

AFTERNOON - CONCURRENT SESSION 3

Sustainability Workshop

Ballroom Le Grande 3

1:45 – 3:45

Developing Effective Strategies and Policies for Organisational Sustainability

Presenters: Mr Charlie Hargroves, co-founder and Executive Director, Natural Edge Project (TNEP) and; Ms Cheryl Desha, Education Director, TNEP

- The 2-hour workshop will be interactive and highlight the challenges faced by senior management in meeting corporate sustainability
- Participants will learn the basic tools and processes needed to facilitate constructive debate on policy formulation and direction setting well as selecting the most effective implementation strategies taking into consideration the needs of key stakeholders

Academic Forum and Paper Presentations

St Germain Room

1:45 – 2:45

Emerging Issues and Trends in Corporate Social Responsibility Research and the Public Sector

Chairperson: Professor Jenny Stewart

□ **Academic Research Panel**

Professor Ken Trotman – *Professor of Accounting, University of NSW*
Professor Stephen Bartos - *Director, National Institute of Governance*

2:45 – 2:55

Short Break

2:55 – 3:45

Paper Presentations: Managerial Quality

Chairperson: Dr Peta Stevenson-Clarke

2:55 – 3:20

CEO Quality, Firm Performance and CEO Compensation

Reza Monem, Griffith University

3:20 – 3:45

Resource Allocation and Empowerment Practices: Evidence from Disability Support Services

Manzurul Alam, Monash University

Program

3:45 – 4:00 **Afternoon Tea**

4:00 – 4:50 **CLOSING SESSION**

4:00 – 4:30 **Presentation**

Towards Sustainable Organisations - Challenging the
Paradigms – More of the Same is not Enough

Presenter: Mr Richard Barber, Advanced Dynamics

4:30 – 4:40 **Closing Remarks**

Mr Len Scanlan, Scanlan Consulting, Brisbane

4:40 – 4:50 **Best Paper Announcements and Lucky Door Prizes**

Two Best Paper Awards have been sponsored by the
Institute of Business Leaders, Gold Coast.

SYMPOSIUM CLOSSES

Resource Allocation and Empowerment Practices: Evidence from Disability Support Services

Manzurul Alam

Monash University

This paper investigates the implications of empowerment practices within the Disability Support Service (DSS) sector in New Zealand. The DSS framework is designed as part of the public sector reform process to promote empowerment for the disabled people so that they can lead independent lives in their communities. Implementation of empowerment principles, however, depends on resources to create a support structure at the community level and an atmosphere where there is a choice and flexibility for disabled people to access essential services. The empirical evidence suggests that we need to see such concepts as empowerment as problematic, because it can be perceived as a manipulative strategy where empowerment principles may be only notionally applied when services are offered by following managerialist principles.

Gain and Risk in Sustainable-Style Investments

Maria C. A. Balatbat* and David G. Carmichael

The University of New South Wales

The paper examines the gain and risk from investing in businesses that promote sustainable products, such as plantations, forests, aquaculture and agribusiness generally. And, by inference, indicates what such businesses need to offer in order to appear attractive to investors. An analysis of business failures leads to a finite probability that the investor will lose money. Failure here can be generalised to mean failure of the sustainable product, and not just the business. The attractiveness of the investment is further diminished because of the uncertainty in the downstream return on investment and time of the return. Based on probabilistic arguments, the paper presents a robust methodology on which to make investment decisions. The methodology is not only practical but will be useful to people interested in sustainable-style investments, and businesses promoting sustainable-style investment. The methodology is significant in that it quantifies what heretofore was largely undertaken qualitatively.

Nordic Governance in the context of International Best Practice

Lisa Barnes

University of Newcastle

The countries of Norway, Sweden, Finland, Iceland and Denmark have all issued codes on Corporate Governance to assist companies trading on the various stock exchanges and to encourage international investment. This paper reviews these codes in relation to popular International codes in an attempt to find comparisons and differences between them.

This analysis will assist governments and regulatory bodies to write one code of corporate governance, coined the International Governance Practices Regimes (IGPR) it should assist to create economies of scale for those corporations listed on the various stock exchanges who have several different codes to address.

Keeping up Appearances: The Quest for Governance Legitimacy

Graham Bowrey

University of Wollongong

An effective corporate governance structure is as crucial to a public sector organisation as it is for a private sector organisation, however the impact of the failure of a governance structure in a public sector organisation is significantly different. There is no likelihood of a public sector organisation becoming bankrupt nor is there any likelihood of members of the public losing any financial investment in the organisation. So why has the public sector adopted and implemented governance structures based on those in the private sector? The misconception that private sector practices are superior to public sector practices has led to a push by governments to adopt private sector practices in an attempt to legitimise their existence and place in society. This is evident from the relatively recent wholesale move to a new managerialism within the public sector where the focus is on efficiency, effectiveness and performance rather than service to the public. This paper will focus on one component of corporate governance in the Australian public sector, the non-executive directors of the government controlled Commonwealth Statutory Authorities, and assess whether governing boards of directors improve governance or just maintain the appearance of good governance.

Regulatory Performance Indicators in Government Departments

Peter Carroll

University of Tasmania

The paper describes and evaluates a system of regulatory performance indicators used by Commonwealth government departments in the 1998-06 period. Its conclusion is that the indicators were of limited value, caused by the neglect of output and impact measures, the limited range of regulations covered, and a failure to integrate the indicators into departmental performance management systems. The indicators did provide some useful information, suggesting that departmental performance in relation to process requirements was at best variable and for several indicators, displayed a worrying downward trend.

Reform of Investment Organisation in Australia's Local Government Sector

Martin Gold

University of Wollongong

The losses reported from the so-called sub-prime category, and the collateral damage suffered by some councils, has brought renewed scrutiny of their financial viability and the investment practices which are employed across the local government sector. The diversity of prudential investment standards which currently apply in Australia also suggests that the investment policies expected to deliver optimal economic outcomes for ratepayers require reform. In conjunction with the moves to address the financial sustainability of the sector, this paper argues that reforms are needed to standardise investment powers, empower councils to develop appropriate investment objectives, and to centralise funds management.

Balanced Scorecard Performance Measurement Practices in Australian Government Departments: Some Preliminary Results

Zahirul Hoque and Carol Adams

La Trobe University

The purpose of this study is to document the incidence of “modern” strategic performance measurement practices, popularly known as Balanced Scorecards, within state and federal government departments in Australia. A mail out survey approach has been adopted within government departments. The study seeks to develop answers to the following major questions: How do government departments appraise their performance in the ‘new’ public sector environment? How is departmental performance measured and reported? What are the key elements of performance measurement and reporting?

The findings revealed a number of observations. First, the performance measures utilised to a great extent in the subject departments and agencies who participated were in the areas of cost efficiency and quality measures and for learning and growth measures. Secondly, the most common performance measures used were to satisfy community expectations and legislative requirements. These exploratory findings will have some value to both public sector managers and policy makers.

CEO Quality, Firm Performance and CEO Compensation

Reza Monem

Griffith University

This paper provides evidence that (1) CEO quality is positively associated with firm performance (2) high-quality CEO may reduce the firm’s demand for good corporate governance and (3) CEO quality explains cross-sectional variations in CEO compensation even after controlling for industry-effects, economic factors and corporate governance factors associated with CEO compensation. Although CEO quality is potentially correlated to CEO compensation, it has been largely ignored in the CEO compensation models. Thus, this paper makes an important contribution to the CEO compensation debate and highlights the role of CEO quality in firm performance and corporate governance.

Performance of Public-Listed Companies in Malaysia: Using EVA

Issham Ismail

Universiti Sains Malaysia

The main purpose of this study is to identify the relationship between Economic Value Added and the company performance in Malaysia. It also sought to explain the ability of EVA, compared to traditional tool, in measuring performance under various economic conditions; pre-economic crisis, during economic crisis and post-economic crisis period. Single and multiple panel pool regression, using pooled time-series, cross-sectional, with common and period specific coefficients with White's heteroscedasticity-corrected variances and standard errors were used for data analysis. This study found that traditional tools particularly EPS is able to correlate and had a relationship with stock return and this study revealed that EVA also able to correlate with stock return and it is superior in explaining the variations of the stock return as compared to the traditional tools under varying economic conditions. The finding disclosed that a component of EVA was not had a better relationship with stock return than EVA. While, this study indicates that EVA had a better relationship with stock return over a longer period of the study. The finding revealed that neither positive EVA (value creators) nor negative EVA (value destroyers) had a relationship with stock return. However, the positive EVA (value creators) had a better relationship with earnings than negative EVA (value destroyers) and this study indicates that value creators have better earnings multiplier than value destroyers. While the combination of traditional tool and EVA will not lead to increase the ability in developing relationship with stock return.

Performance Reporting by Australian Federal Government Departments

Maria Mucciarone and John Neilson

Curtin University of Technology

This paper examines the extent of disclosure of various categories of performance-related information in the Annual Reports of Australian Federal Government departments. This paper reviews 13 Federal government department's 2003/2004 Annual Reports. This paper is also based on 6 semi-structured interviews. The results indicate that not all Federal government departments disclose efficiency and effectiveness in their Annual Reports. This paper concludes that the public's ability to assess the performance and discharged of accountability of Federal government entities is limited in Australia.

Impact of IFRS on Australian Local Government Reporting and Performance

Robyn Pilcher¹ and Graeme Dean²

¹ *Curtin University of Technology*

² *University of Sydney*

This paper considers the impact of International Financial Reporting Standards (IFRS) on management decisions by local government in Australia. Results indicate that although financial reporting requirements are time consuming and extremely costly, in larger councils they do not detract from management's operational decision-making. However, in small councils where resources and staff are scarce, complying with the various standards and legislative demands did appear to dominate management accounting systems. The research makes several contributions with results affording observations and precautions to users of financial statements as to what degree they can rely upon reported accounting numbers to assess performance.

Enhancing Corporate Social Responsibility: A Legislative or Market-Based Approach?

John A. Purcell¹ and Janice A. Loftus²

¹ *CPA Australia*

² *University of Sydney*

While the corporations law, when considered in conjunction with extraneous social and environmental laws, may promote corporate social responsibility (CSR) in the context of an enlightened understanding of the interests of the company, it does not, nor should it, compel corporate decision-making towards overriding social and environmental ends. Corporate disclosure provides a more appropriate avenue of stakeholder engagement, and as such, an alternative basis for advancing CSR. We advocate principle-based CSR reporting over prescriptive mandatory reporting regulation in light of the limitations of reporting capacity and the absence of a shared understanding of how desired reporting outcomes are best achieved.



Accounting, Accountability & Performance aims to advance the quality of research and knowledge on the interactions between accounting and, the socio-economic and political environment. It provides a forum for debate through the publication of high-quality manuscripts concerning the inter-relationships between accounting, accountability and performance. Papers from international, multi- and inter-disciplinary perspectives relating to accounting and finance, as well as public sector performance and accountability are all welcome.

Published by Griffith Business School, Griffith University

Editors

Prof Lokman Mia
Assoc Prof Nava Subramaniam

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Adam Clements, Gemma Dale and Michael E. Drew

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Gerry Gallery and Natalie Gallery

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Jayne E. Bisman

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Managing Academic Dishonesty in Australian Universities: Implications for Teaching, Learning and Scholarship
Mark Brimble and Peta Stevenson-Clarke

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