

# Accounting Historians Journal

---

Volume 27  
Issue 2 December 2000

Article 12

---

2000

## [Announcement 2000, Vol. 27, no. 2]

Academy of Accounting Historians

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_journal](https://egrove.olemiss.edu/aah_journal)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

### Recommended Citation

Accounting Historians, Academy of (2000) "[Announcement 2000, Vol. 27, no. 2]," *Accounting Historians Journal*: Vol. 27 : Iss. 2 , Article 12.

Available at: [https://egrove.olemiss.edu/aah\\_journal/vol27/iss2/12](https://egrove.olemiss.edu/aah_journal/vol27/iss2/12)

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Journal by an authorized editor of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

## **Third Asian Pacific Interdisciplinary Research in Accounting Conference**

**15-17 July, 2001**

**The University of Adelaide, South Australia**

**IN ASSOCIATION WITH**

***ACCOUNTING, AUDITING & ACCOUNTABILITY JOURNAL***

### **CALL FOR PAPERS**

After its first two conferences in Sydney (1995) and Osaka (1998), APIRA now moves to Adelaide in 2001. The premier food and wine city of Australia, centre of a thriving arts and film industry, and a top-rated convention city in the Asia Pacific, Adelaide is home to the editorial offices of AAAJ. Following the large international contingent at Osaka, we are expecting APIRA Adelaide to be the largest conference of its type ever mounted in Australia.

We seek papers addressing the relationships between accounting, auditing and accountability and their social, economic, institutional and political environments.. Our scope includes:

Social and Environmental Accounting; Accounting and Gender and/or Feminist Theories; Accounting and Accountability in the Public Sector; Non-profit Organizations' Accountability; Accounting Policy and Standard Setting; Corporate Regulation and Accountability; Accounting Professions; New Forms of Accounting and Auditing; Professional and Business Ethics; Accounting and the Public Interest; Critical, Explanatory, Oral and Visual Approaches to Accounting History; Critical and Ethnographic Case Studies of Accounting in Action; Accounting and Management Planning and Control; Accounting and Technology; Accounting and Culture; Accounting and the Home; Methodological and theoretical Issues; Accounting Communication

**Three paper copies of completed papers must be sent to Professor Lee Parker at the AAAJ editorial office (below) no later than 1 December 2000.** All papers will be refereed. Refer to website address above for further submission requirements and details.

#### **EMERGING SCHOLARS' COLLOQUIUM**

A forum for doctoral students, new faculty and emerging researchers will be held on 14 July, immediately prior to the conference. Attendance is strictly limited and will be by application. Refer to website for further details

#### **ALL ENQUIRIES TO:**

APIRA 2001 website: <http://www.commerce.adelaide.edu.au/apira/>

Email: [aaaj@commerce.adelaide.edu.au](mailto:aaaj@commerce.adelaide.edu.au)

Postal: APIRA 2001, School of Commerce,  
The University of Adelaide, Adelaide,  
South Australia 5005

Conference organiser: Ms Gloria Parker Tel 61-8-8303 5524

Conference Chair: Professor Lee D. Parker

Conference Committee:

Professor James Guthrie,  
Macquarie Graduate School Management  
Professor Richard Laughlin  
Kings College, University of London

Professor Jesse Dillard  
University of New Mexico  
Professor Hiroshi Okana  
Osaka City University

AUTUMN 2000

## Accounting and Business Research

Volume 30

Number 4

Autumn 2000

### Contents

#### Articles

- |  |   |     |
|--|---|-----|
| The investment opportunity set and the voluntary use of outside directors: New Zealand evidence                | M. Hossain<br>S.F. Cahan<br>M.B. Adams        | 263 |
| Performance measurement and the use of league tables: some experimental evidence of dysfunctional consequences | Kevin Keasey<br>Philip Moon<br>Darren Duxbury | 275 |
| Incentives and disincentives for voluntary disclosure by pension funds: international evidence                 | Paul J. M. Klumpes                            | 287 |
| FRS3 earnings, Headline earnings, and accounting-based valuation methods                                       | Stephin Lin<br>Martin Walker                  | 299 |
| Is true and fair of over-riding importance?: a comment on Alexander's benchmark                                | Christopher Nobes                             | 307 |
| Detecting earnings management using cross-sectional abnormal accrual models                                    | K. V. Peasnell<br>P. F. Pope<br>S. Young      | 313 |

## Accounting, Business & Financial History

Since the commencement of the 1979 economic reform programmes accounting in China has been subject to many changes. Considerable efforts have been made to advance our understanding of current practice of Chinese accounting. However, the history of accounting thought and practice may be significant in terms of understanding present attitudes exhibited within the profession. Chinese accounting has a long history. It once took the lead in the world in ancient times and made a great contribution to the development of world accounting. It is with the intention of extending knowledge in the important field that a special issue of Accounting, Business & Financial History is to be published on "Accounting history: Chinas Contributions and Challenges."

Economic reforms in China over the past two decades have been accompanied by structural advances, legislative activities and the provision of institutional and professional guidelines for accounting. These reflect requirements for international recognition of the discipline together with other forces of the modern era. However, patterns of accounting development in China over thousands of years encompassing the dynasties, western influences and revolutionary edicts have accommodated the cultural environments in which practice has occurred. The competence of Chinese accountants in this context. The special issue of Accounting Business Financial History will address the subject of chinese financial history and it's development. the sub-editors for the issue will be Maxwell Aiken, La Trobe University Melbourne and Wei Lu, Monash University, Melbourne. Papers on all aspects of Chinese accounting history are welcome. Possible topics include, but are not limited to:

- The influence of Chinese philosophies on accounting
- Government accounting
- Auditing
- Bookkeeping
- Culture and accounting
- The development of certified public accountants
- Chinese innovations in management accounting
- International influences on accounting

This special issue is to be published in the first quarter of 2002. Papers will be subject to the usual review process. Submissions should be made no later than the 31 January, 2001 to: Dr. Wei Lu, Department of Accounting and Finance, Monash University, Caulfield Campus, PO Box 197, Caulfield East, Victoria 3145, Australia.

**THE ACADEMY OF ACCOUNTING HISTORIANS  
APPLICATION FOR 2001 MEMBERSHIP**

Individual Membership    \$45.00  
Student Membership:      \$10.00

Name: (please print) \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_

Zip Code: \_\_\_\_\_ Country: \_\_\_\_\_

Accounting History Area of Interest: \_\_\_\_\_

\_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-Mail: \_\_\_\_\_

Method of Payment:  check enclosed

Mastercard     Visa

Card Number: \_\_\_\_\_

Expiration Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Mail to:    Professor Gary P. Spraakman  
              Atkinson College  
              York University

Toronto, ON M3J 1P3  
[https://egrove.olemiss.edu/ahh\\_journal/vol27/iss2/12](https://egrove.olemiss.edu/ahh_journal/vol27/iss2/12)  
Canada