

CSEAR 2006 Conference Programme



WEDNESDAY 22 November 2006

8.30-10.00 am Arrival and Registration

10.00-10.30 am Morning Tea

10.30-11.00 am Conference Opening

Welcome – Judy Brown, *CSEAR 2006 Conference*
Presentation – John Purcell, *CPA Australia*

11.00-12.30 am Plenary Session

Jan Bebbington

University of St. Andrews

12.30-1.30 pm Lunch

1.30-3.00 pm Parallel Sessions – 1

Session 1a Chair: **Brenda Porter**

'Aethical' Corporations: Is There a Case to Answer Under a 'Social Contract'?

Lin Tozer, Massey University

Fin Hamilton, Open Polytechnic of New Zealand

Extending the Mathews' Matrix to Incorporate Time and National Origin in Categorising the Social Accounting Research Literature

Dianne McGrath, Charles Sturt University

Reg Mathews, Robert Gordon University

Auto-Communication - A Theoretical Perspective to Elaborate Further to Understand External Voluntary Non-Financial Accounting?

Vinni Pietras-Jensen, University of Canterbury

Session 1b Chair: **Zahirul Hoque**

Silencing the 'Noise' of Corporate Responsibility: James Hardie, Asbestos and Strategic Bankruptcy

Lee Moerman, University of Wollongong

Sandra van der Laan, University of Sydney

Reporting Occupational Health and Safety Performance: Current Disclosure Practices in the Australian Mining Industry

Kevin Clarke, University of New South Wales

Sharron O'Neill, University of Sydney

Sustainable Development (Triple Bottom Line) Reporting and Management Behaviour of Australian Public Sector Organizations: An Application of the Theory of Planned Behaviour

Prabanga Thoradeniya, Monash University

Session 1c Chair: **Carol Tilt**

The Contribution of Reporting to Corporate Social Responsibility: A Critical Discourse Analysis of Shell's Reports

Colin Higgins, Massey University

The Role of Discourse in Bridging the Text and Context of Corporate Social and Environmental Reporting

Helen Tregidga, University of Otago

Markus Milne, University of Canterbury

Kate Kearins, Auckland University of Technology

The Difficulty of Signification: The Problematic of Legislative and Judicial Comment on Sustainability

David Carter, Victoria University of Wellington

3.00-3.30 pm Afternoon Tea

3.30-5.00 pm Parallel Sessions – 2

Session 2a Chair: **Gary O'Donovan**

Empirical Research in Social and Environmental Accounting – A Meta-Review

Larry O'Connor, La Trobe University

Mega-Accounting and Reporting: A proposal for further development

Reg Mathews, Robert Gordon University

Voluntary Corporate Social Disclosures: Mapping the Territory

Sandra van der Laan, University of Sydney

Session 2b Chair: **Margaret Lightbody**

NGO Activism via Websites

Carol Tilt, Flinders University

Matthew Tilling, Flinders University

Robyn Davidson, Flinders University

Images of Corporate Citizenship: A Rhetorical Analysis of Social/Environmental Reporting

Colin Higgins, Massey University

Robyn Walker, Massey University

Su Olsson, Massey University

Spheres of Salience in the Characterisation of Stakeholders and Partners in Annual Reports

Kate Kearins, Auckland University of Technology

Glen Oliver, Auckland University of Technology

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Session 2c Chair: Geoffrey Frost

Social and Environmental Reporting: The Australian Food and Beverage Industry

James Guthrie, University of Sydney
Suresh Cuganesan, Macquarie Graduate School of Management
Leanne Ward, Coca-Cola Amatil

Accounting Controls in Environmental Management Systems in Australian Organisations

Matthew Egan, University of Sydney

Resource Consents - Do They Have an Impact on Fair Value?

Lindsay Hawkes, Massey University
Lin Tozer, Massey University

6.30-7.30 pm

Drinks at the Carter Observatory, Kelburn
Planetarium Tour of the Observatory

7.30 pm Conference Dinner



THURSDAY 23 November 2006

8.30-8.45 am Registration Desk Open

8.45-10.15 am Plenary Session

Carol Adams
La Trobe University

10.15-10.45 am Morning Tea

10.45-12.15 pm Parallel Sessions – 3

Session 3a Chair: James Guthrie

Four Ways to Tame the Corporation: An Exploration of Corporate-Centric, Consumer-Centric, Citizen-Centric and Producer-Centric Approaches to Corporate Sustainability in the Context of Australian Water Resources
James Hazelton, Macquarie University

Criteria to Evaluate the Process of TBL Reporting as an Agent for Change

Michael Mitchell, Charles Sturt University
Allan Curtis, Charles Sturt University
Penny Davidson, Charles Sturt University

Accounting and Critical Consciousness: Emancipatory Possibilities

Pala Molisa, Victoria University of Wellington

Session 3b Chair: Sumit Lodhia

The Consideration of Environmental Matters in Financial Reports: Some Preliminary Evidence on Current Audit Practices

Christina Chiang, Auckland University of Technology

Social and Environmental Accounting: Critical Issues for 'Third Sector' Organisations in Australia
Marcelle Holdaway, Accounting for Life

Environmentally Sensitive Companies Social Responsibility and Reporting: A Study of Malaysian Companies

Nor Ain a Manaf, Kolej Yayasan UEM, Malaysia
Ruhaya Atan, Universiti Teknologi MARA, Malaysia
Nafsiah Mohamed, Universiti Teknologi MARA, Malaysia

Session 3c Chair: Reg Mathews

The Materiality of Annual Report Environmental Disclosures to Sell-Side Analysts in Retail Banking
David Campbell, University of Newcastle upon Tyne, UK
Richard Slack, Northumbria University

The Adoption of "ISO14001 National Demonstration Zone" Project in China.

Beibei Liu, University of Sydney

Legitimising Corporate Social Reporting Through Dual Strategies: An Indian Experience.

Vijaya Murthy, University of Sydney
Indra Abeysekera, University of Sydney

12.15-1.00 pm Lunch



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1.00-1.30 pm Parallel Sessions – 4

Session 4a Chair: Colin Higgins

Reflecting on Contemporary Accounting: Teaching and Learning Social and Critical Perspectives
Bill Blair, Macquarie University
Gordon Boyce, Macquarie University
Cindy Davids, Macquarie University
Susan Greer, Macquarie University

Session 4b Chair: Christina Chiang

'Balancing' the 'Accounts': An Examination of the Factors Influencing Women Accountants' Decisions to Leave Fulltime Professional Accounting Employment
Margaret Lightbody, University of Adelaide

Session 4c Chair: Marcelle Holdaway

National Sustainable Development Strategy
Wendy McGuinness, Sustainable Aotearoa New Zealand

1.30-3.00 pm Travel to Otaki

Plenary Session Whatarangi Winiata Te Wānanga-o-Raukawa

6.30 pm Dinner

9.30 pm Return to Wellington



FRIDAY 24 November 2006

8.30-9.00 am Registration Desk Open

9.00-10.30 am Plenary Session Amanda Ball University of Canterbury

10.30-11.00 am Morning Tea

11.00-12.00 pm Parallel Sessions – 5

Session 5a Chair: Vinni Pietras-Jensen

Does the Public Sector Attempt to Incorporate Environmental Costs Within their Capital Investment Programmes? A Case Study of Water
David Moore, University of Tasmania

Corporate Governance in Entrepreneurial Sustainable Local Government
Eugene Boyle, Sustainable Development and Strategy, Melbourne

Session 5b Chair: David Campbell

Choice of Reporting Mediums by Australian State GTEs
Geoff Frost, University of Sydney

Corporate Governance in India: Impact on/ of the Software Industry.
Supriya Eliezer, University of Sydney

Session 5c Chair: Kate Kearins

CSR or CPR: Breathing Life into New Zealand Businesses Through Capturing CSR?
Matt Adams, Victoria University of Wellington

Mōtueka Catchment Futures: A Catchment-Scale Accounting Framework for Tracking Economic, Environmental and Social Progress Towards Sustainability
Anthony Cole, Te Wānanga-o-Raukawa

12.00-1.00 pm Farewell and Lunch

