

# Accounting Pioneers, Mentors and Explorers

World Accounting Frontiers Series – 2nd Conference



University of  
Western Sydney  
Bringing knowledge to life

## Conference Proceedings

ISBN 978-1-74108-210-4

University of Western Sydney

Sydney, NSW, Australia

9-10 December 2010

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## Learning in 2030 – what will it be like?

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“Boy I have had a hard day at work. Be glad to get home and rest. Oh no; I promised to submit that assignment for AIS by tomorrow and the kids will be hungry.”

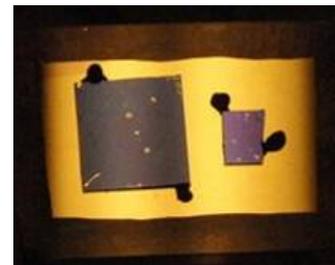
Sarah-Jane is a mum of two primary school boys, trying to bring them up on her own as best she can while building her knowledge to gain a better position. Although she finished high school and completed a diploma part-time, the lure of big money from the mining boom of the early 2000s dragged her away from studies. Now the boom is over and she is back to an office job that is taking her nowhere. Sarah-Jane needs to build her education profile to move ahead and has chosen to complete a four year Bachelor of Commerce/Master of Accounting program at one of the world’s leading fleximode distributed education institutions in the world, called University for the World (UniW).

She chose this university because it provides a learning pod and the flexibility to study 24/7 at her own pace, submitting assessments to a schedule agreed between the on-line assessor and the learner. It also provides the ability for a learner to take a challenge final exam at any time even at enrolment or any time the learner is ready. One other reason why Sarah-Jane chose the institution was its affordability. She can pay by the course or by the month. The latter

option allows her to undertake as many courses as she wants in a month but only pay the same



monthly fee \$99. Of course UniW’s courses are only on-line through iLearn delivered to iFlex devices (a flexible, roll up screen-right<sup>1</sup>), on smart phones (far right<sup>2</sup>) through an AppsStore, and a graphene<sup>3</sup> chip (right) driven device capable of speeds in excess of 1000GHz.



After dinner Sarah-Jane drops the dishes into an ultrasonic washer that uses no water, turns on the robotic cleaner that sweeps and mops the floor, and then reviews her children’s school work on the multi-screened wall in the family room. She checks what the children’s teacher has allocated for after-school work which is not that much these days as most takes place in the classroom where similar

<sup>1</sup> <http://www.wired.com/gadgetlab/2010/05/video-flexible-sony-screen-can-be-wrapped-around-a-pencil/>

<sup>2</sup> [http://www.google.com/imgres?imgurl=http://www.ohgizmo.com/images/DreamphoneCalledit12988\\_01.jpg&imgrefurl=http://www.ohgizmo.com/2006/03/21/polymer-vision-concept/&h=337&w=450&sz=43&tbnid=L6pQXkkUMJsHeM:&tbnh=95&tbnw=127&prev=/images%3Fq%3Dflexible%2Bscreen&zoom=1&q=flexible+screen&hl=en&usq=whM\\_slaQRhuNXUHEF3WDuLRMWjQ=&sa=X&ei=dITCTO3tBuGQ4gaD7qm6Aw&ved=OCDQQ9QEwBg](http://www.google.com/imgres?imgurl=http://www.ohgizmo.com/images/DreamphoneCalledit12988_01.jpg&imgrefurl=http://www.ohgizmo.com/2006/03/21/polymer-vision-concept/&h=337&w=450&sz=43&tbnid=L6pQXkkUMJsHeM:&tbnh=95&tbnw=127&prev=/images%3Fq%3Dflexible%2Bscreen&zoom=1&q=flexible+screen&hl=en&usq=whM_slaQRhuNXUHEF3WDuLRMWjQ=&sa=X&ei=dITCTO3tBuGQ4gaD7qm6Aw&ved=OCDQQ9QEwBg)

<sup>3</sup> <http://nextbigfuture.com/2009/03/graphene-chips-may-enable-1-terahertz.html>

devices and on-line systems are available. She also looks at what they will be covering tomorrow in order to prepare them for the projects. School students can also now progress at their own paces. Once that is done Sarah-Jane takes the children to bed and reads to them, something she enjoys even though the eReader could read them a story and project images on their wall.

Finally, Sarah-Jane has time to herself but it is already 8:30pm and she really needs to get stuck into the assignment. A smile comes across her face as she is looking forward to stepping into her learning pod (Lpod). You see the first thing that happens is the Lpod turns on its relaxation mode that provides an invigorating massage, physically and mentally. With some music to sooth the mind and some brain gym exercise she is ready to start after 10 minutes. "Let's go", she says to the system.

"Good evening Sarah-Jane", replies Lpod. "Where would you like to start?"

"AIS", replies Sarah-Jane. "Need to review all the materials you have that relate to assignment 2."

"One picosecond<sup>4</sup> please. Here you are. I'll leave you to browse but I am here if you need me."

Sarah-Jane looks at the area of the 360° surround flexi screen and picks the recording that relates to her assignment. Just by blinking at the area of the screen she is able to bring up the recording which was made a few years ago in a live class.

"Hello Tricia," says Sarah-Jane. "Have you done assignment 2 yet?"

"Hi Sarah-Jane. Just started. Have you?" says Tricia sitting to the right of Sarah-Jane in what appears to be a classroom.

"I am just about to start. Any tips?"

"Take a look at this recording 6 and 9 as well as an article by Blake 2015"

"Bookmark all," says Sarah-Jane to the system. "Thanks for the tip but I better get back to it. Let me know how you progress. Bye"

"OK. Bye," says Tricia.

To the left of Sarah-Jane at 9 o'clock on the screen are the bookmarked icons. She blinks at recording 6 and it starts to play the session. "Move to assignment 2 discussion," she says to the system and the recording fast-forwards to the assignment 2 tag. Sarah-Jane just saw something flash by in the tags as the recording was fast-forwarding. "Pause. Back to tag 33," and the system jumps to tag 33. "Play tag," she says and the system plays the segment. After viewing this segment Sarah-Jane tells the system to "Continue previous command." The system fast-forwards again to assignment 2 tag and starts playing segment. Part way through, Sarah-Jane is struggling to understand a particular requirement as the lecturer is describing it. She rewinds over the explanation but still does not fully comprehend.

"Excuse me Professor, could you tell me where I can see a worked example for this requirement? I am missing something."

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<sup>4</sup> A **pico** is 10 to the -12th power, or one trillionth.

“Sure Sarah-Jane. Just go to Pearson MyAccountingLab session 23,” says Prof Joseph. “You will find a few worked examples and exercises you can walk through.”

“Bookmark that,” she said. “Thanks for the advice. Sorry to interrupt.”

“No problem. I prefer you ask rather than you not understand,” said the Professor. “Ok let’s continue.”

Sarah-Jane listened intently but was also thinking how she was going to structure her assignment. As she viewed recording 6, her brain was working on her assignment content. These brain waves were interacting with the system to search for resources from UniW repository and what was in the past called the Internet, now labelled the GloRes (global repository). Sarah-Jane completed recording 6 and started 9. Here she found some interesting references part way through the recording, booked marked them and viewed the remainder at 1.5 speed skimming for relevant information. By now the Blake article Tricia had mentioned was already in her assignment 2 folder, EndNotes library and summarised for her to read when ready.

Sarah-Jane was ready to start compiling her assignment. The structure was already there with a bibliography of what she had collected at the end. Under each heading she started to dictate some notes which were ideas and comments she had gleaned from recordings, readings and other ideas of her own. There were no logical links and although the writing had no spelling errors, there were some grammatical issues. That was easy to fix.

At 10.30 Sarah-Jane decided she had done enough for the evening as she had some meeting to prepare for that would happen first thing tomorrow morning.

“Proof and edit this assignment and check I have all references correctly cited in Harvard GPS format. And see if there are any more recent articles I need to look at those that relate to what I wrote before I check and submit it in the morning. Thanks.”

“Certainly. I will have it delivered to your iFlex by 7am. Have a good night.”

As Sarah-Jane picked up her iFlex, which had stored all that she had viewed and read tonight including the draft of assignment 2, and got out of the Lpod, the system hibernated. This was to reduce power consumption, which had improved significantly from the early days of computing and was now supplied by solar collectors painted on her apartment building’s roof and north facing wall.

Next morning Sarah-Jane was up at 6 am to get ready and get the children’s breakfasts. She knew that all will go well today because the children were ready for the day’s schooling having seen what the teacher was going to cover and preparing the children over breakfast. They had all they needed for their projects on their iFlexs. She was ready for her meetings at work and all she had to do was review her assignment before submitting it. After Sarah-Jane buckled up the children in the car, she plugged her iFlex into the docking station and drove them to school.

Saying goodbye to the children with a big group hug, Sarah-Jane headed off to her office down town, which would take 45 minutes, just enough time to review her assignment. Having a crash avoiding system in the car meant that she could review and drive at the same time. Using voice commands, she instructed the iFlex to read the polished assignment. She paused the read in places and made verbal corrections. Once again Sarah-

Jane asked the iFlex to read the complete assignment again. “OK. Sounds good. Send the assignment to my desk screen for final check.” The system came back and said, “Assignment 2 backed up and sent to desk screen in Halo Building Room 2164.”

“Now let’s review my notes for the two meetings this morning. Read me the notes for the meeting with John Brown from accounts payable.” Sarah-Jane continued her journey to work confident that she had covered all the bases and was so pleased she had enrolled at UniW. She would never have been able to manage children, work and study without her Lpod, IFlex and other technologies that her mother did not have in her day.

The technologies that are mentioned in this fictional story have been developed and will be available in the next year (see cited references). The intelligence required to drive the Lpod is not far away. There are universities offering accredited on-line course for the price stated (eg Smarthinking<sup>5</sup>). What are now needed are the will and the strategy to attain the vision of a different future for higher education institutions.

One way to start would be to develop a larger room-size version of the Lpod called a Lnode or Learning Node. This Lnode would be sited in a distant location where students would come and sit in a 360° virtual classroom and take part in live class session distributed from a central campus. Some of the technologies and systems identified in the story would be developed and applied in this Lnode including some of the AI software needs for a more human-centric interface. Thus the Human-centric Virtual Classroom (HCVC) will be born.

## **A Radically Different World**

### **If you think our future will require better schools, you're wrong.**

The future of education calls for entirely new kinds of learning environments.

### **If you think we will need better teachers, you're wrong.**

Tomorrow’s learners will need guides who take on fundamentally different roles.

As every dimension of our world evolves so rapidly, the education challenges of tomorrow will require solutions that go far beyond today’s answers.<sup>6</sup>

Take a look at this YouTube clip and see why we need to change<sup>7</sup>.

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<sup>5</sup> <http://www.google.com.hk/search?q=Smarthinking+&ie=utf-8&oe=utf-8&aq=t&rls=org.mozilla:en-GB:official&client=firefox-a>

<sup>6</sup> <http://www.futureofed.org/> and [http://www.washingtonmonthly.com/college\\_guide/feature/college\\_for\\_99\\_a\\_month.php?page=1](http://www.washingtonmonthly.com/college_guide/feature/college_for_99_a_month.php?page=1)

<sup>7</sup> [http://www.youtube.com/watch?v=vPO\\_HGafBsE](http://www.youtube.com/watch?v=vPO_HGafBsE)