20th New Zealand Management Accounting Conference Programme
24 – 25 November 2026

Hosted by Accounting and Finance Group, Division of Management,
University of Waikato – Hamilton, New Zealand

<table>
<tr><th colspan="3">Programme</th></tr>
<tr><td colspan="3">Tuesday 24 November</td></tr>
<tr><td>8.30 – 9.00 am</td><td colspan="2">Registration - Level 1 Foyer Waikato Management School (WMS)</td></tr>
<tr><td>9.00 – 9.15 am</td><td colspan="2">Opening Address [MSB1.01]
– Professor Neil Quigley, Vice Chancellor [University of Waikato]</td></tr>
<tr><td>9.15 – 9.30 am</td><td colspan="2">Official Welcome [MSB1.01]
- Professor Chris Akroyd, Deputy Head of School, Division of Management [University of Waikato]</td></tr>
<tr><td>9.30 – 10.30</td><td colspan="2">Plenary Session – Chair: Associate Professor Umesh Sharma [MSB1.01]
Topic: “Qualitative Research in Sustainability Management: Current Status, A Tool and Future Prospects”
- Professor Sumit Lodhia, Adelaide University, Australia</td></tr>
<tr><td>10.30 – 10.45 am</td><td colspan="2">Morning Tea – Level 1 Foyer WMS Building Foyer</td></tr>
<tr><td rowspan="4">10.45 am–11.45 am</td><td colspan="2">Concurrent Sessions 1</td></tr>
<tr><td>Frederick Ng - Chair [MSB0.01]

Theme: Accounting as a Social and Cultural Practice</td><td>Carolyn Fowler - Chair [MSB1.03]

Theme: Accounting, Budgeting and the Construction of Accountability</td></tr>
<tr><td>Time : 10.45 – 11.05 am
Accounting in the evolvement of Japanese green tea culture: A historical case study of family-owned tea company
Author: Hiroyuki Selmes-Suzuki</td><td>Time: 10.45 – 11.15 am
The construction of accounting estimates: The case of accounts receivable at the University of the South Pacific
Authors: Peni Fukofuka, Charlotte Taylor, Nacaniela Rika, Sunia Fukofuka, Iki Uele
Discussant: Hannah Li</td></tr>
<tr><td>Time: 11.05 – 11.25 am
Cocoa farmers' poverty paradox and accountability façade of the Ghanian Cocoa Board
Authors: Miriam Arthur, Olayinka Moses, Ainul Islam and John Dumay</td><td rowspan="2">Time: 11.15 – 11.45 am
Fiscal accountability and budgeting: The Zambian experience
Authors: Clenny Thebe, Umesh Sharma, Vida Botes, Ike Uele
Discussant: Carolyn Fowler</td></tr>
<tr><td>Time: 11.25 – 11.45
Shaping accounting careers in small developing states: Insights from Fijian secondary educators through the theory of reasoned action
Author: Ravikash Chand</td></tr>
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<tr><td rowspan="5">11.50 am–12.50 pm</td><td colspan="2">Concurrent Sessions 2</td></tr>
<tr><td>Kosuma Shinohara- Chair [MSB0.01]

Theme: Artificial Intelligence, Behaviour and Organizational Performance</td><td>Hiroyuki Selmes-Suzuki - Chair [MSB1.03]

Theme: Emerging Forms of Control and Accountability: Digital Platforms and Climate Governance</td></tr>
<tr><td>Time: 11.50 am – 12.10 pm
Ready or Not: Employee Behaviour in AI driven accounting system
Authors: Anil Singh and Sharlene Biswas</td><td>Time: 11.50 am – 12.20 pm
Individual reflexivity under algorithmic controls: A netnographic study of food delivery platforms
Authors: Zhengi (Yuki) Gao, Fangbin Lin, Jinchi Hong
Discussant: Zahirul Hoque</td></tr>
<tr><td>Time: 12.10 – 12.30 pm
General ledger data-entry errors in AI-integrated ERP Ecosystems: A multiple case study of Australian SMEs
Authors: Sarini Azizan and Ritika Sudan</td><td rowspan="2">Time: 12.20 – 12.50 pm
Accounting for Climate promises: Performance measurement and accountability of Air New Zealand
Authors: Justin Zhu, Claire Cui and Anil Narayan
Discussant: Olayinka Moses</td></tr>
<tr><td>Time: 12.30 – 12.50 pm
Performance reporting challenges in an innovative ecosystem: Self -erasure and accountability
Authors: Luke Denvir, Fredrick Ng and Sharlene Biswas</td></tr>
<tr><td>12.50 – 1.20 pm</td><td colspan="2">Lunch Level 1 Foyer WMS Building</td></tr>
<tr><td>1.25 – 2.25 pm</td><td colspan="2">Plenary Sessions - Chair: Professor Chris Akroyd Chair [MSB1.01]
Future Capabilities in Management Accounting – CAANZ and CPA Australia
Chartered Accountants Australia and New Zealand
Topic: The Future of Finance: Preparing Future Management Accountants for a Changing Profession
- Charlotte Evett – NZ General Manager NZ Regions, CAANZ
CPA Australia
Topic: Educating Future Business Partners: Building Integrated Capability
- Rebecca Kennedy, Technical Assurance and Assessment Manager, CPA Australia</td></tr>
<tr><td rowspan="3">2.30 – 3.30 pm</td><td colspan="2">Concurrent Sessions 3</td></tr>
<tr><td>Peni Fukofuka – Chair [MSB0.01]
Theme: Measuring What Matters: Sustainability, Inclusion and Organizational Performance</td><td>Olayinka Moses - Chair [MSB1.03]
Theme: Navigating Institutional Pressures: Strategy, Controls and Resilience in Universities</td></tr>
<tr><td>Time: 2.30 – 2.50 pm
The strategic logic and value relevance of non-financial information
Author: Sunil Lakhani</td><td>Time: 2.30 – 3.00 pm
Asymmetric Rule Encoding: Digitalisation and Sustainability in a Small Public University
Authors: Yuqian Zhang and Anil Narayan
Discussant: Yuki Guo</td></tr>
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<tr><td></td><td colspan="2">Concurrent Sessions 3 Continued</td></tr>
<tr><td></td><td>Time: 2.50 – 3.10 pm
From sustainability pressures to selective institutionalisation: Management controls in a Saudi University
Authors: Abdulmajed Almuteri, Chris Akroyd and Rob Vosslamber</td><td rowspan="2">Time: 3.00 – 3.30 pm
Strategizing and accounting practices of universities in financial crises: A case study
Authors: Zahirul Hoque and Esin Ozdil
Discussant: Sharlene Biswas</td></tr>
<tr><td></td><td>Time: 3.10 – 3.30 pm
Diversity, Equity and Inclusion (DEI) reporting practices in Aotearoa's public service departments
Authors: Shilpa Jain, Asma Jahan and Jaco Pieterse</td></tr>
<tr><td>3.30 – 3.45 pm</td><td colspan="2">Afternoon Tea Level 1 Foyer WMS Building</td></tr>
<tr><td>3.45 – 4.25 pm</td><td colspan="2">Concurrent Sessions 4</td></tr>
<tr><td></td><td>Niruja Rajakulanajagam-Chair [MSB0.01]
Theme: Innovation, Sustainability and Transformative Thinking in Organization</td><td>Sunil Lakhani- Chair [MSB1.03]

Theme: Fraud, Governance and Organizational Failure</td></tr>
<tr><td></td><td>Time: 3.45 – 4.05 pm
ESG issues and challenges for management accountants: a systematic literature review
Author: Olkan Guler</td><td rowspan="2">Time: 3.45 – 4.15 pm
Two pathways of fraud: Normalisation of deviance in bank collapses across developed and developing contexts
Authors: Vida Botes, Umesh Sharma
Discussant: Peni Fukofuka</td></tr>
<tr><td></td><td>Time: 4.05 – 4.15 pm
States and social license to operate in deep-sea mining in Pacific Island Countries: A corpus-assisted discourse analysis
Author: Jhon Blesia</td></tr>
<tr><td>4.25 – 5.30 pm</td><td colspan="2">Break to change for dinner – Xmas theme
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<tr><td>5.30 – 8.45 pm</td><td colspan="2">5.30 – 6.00 pm Pre-dinner drinks and canapes

6.00 – 8.45 pm Dinner

Please note that with your name tags there will be two drink vouchers for you to claim your drinks with.

If you need to request a taxi to take you back to your hotel, please ring Hamilton Taxis 0800 477 477.
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Wednesday 25 November

<table>
<tr><td>8.30 – 9.30 am</td><td colspan="2">Concurrent Sessions 5</td></tr>
<tr><td></td><td>Sarini Azizan- Chair [MSB0.01]

Theme: Sustainability, Financial Risk and Performance Evaluation</td><td>Olkan Guler - Chair [[MSB1.03]

Theme: Sustainability Management Controls and Performance Measurement</td></tr>
<tr><td></td><td>Time: 8.30 – 8.50
Defining and evaluating the 'success' of sustainability consulting
Authors: Zhuofan Mao, Chris Akroyd, Julia Wu and Claris Chung</td><td>Time: 8.30 – 9.00 am
Carbon management accounting research: A thematic literature of carbon information, management control and Performance measurement
Author: Jin Mi
Discussant: Adam Arian</td></tr>
<tr><td></td><td>Time: 8.50 – 9.10
Assessing the roles of VIX and VVIX in forecasting stock market crises: A Markove-Switching ARCH model with time-varying transition probabilities
Authors: Leon Li and Shaen Corbet</td><td rowspan="2">Time: 9.00 – 9.30 am
Sustainable Control System and Investment Efficiency
Author: Adam Arian
Discussant: Justin Zhu</td></tr>
<tr><td></td><td>Time: 9.10 – 9.30
Real effects of the World's first mandatory climate-related disclosure regime
Author: Niruja Rajakulanajagam</td></tr>
<tr><td>9.30 – 10.30 am</td><td colspan="2">Concurrent Sessions 6</td></tr>
<tr><td></td><td>Shilpa Jain – Chair [MSB0.01]
Theme: Management Control, Organizational Dynamics and Professional Wellbeing</td><td>Vida Botes - Chair [MSB1.03]

Theme: Adaptive Management Controls in Dynamic Contexts</td></tr>
<tr><td></td><td>Time: 9.30 – 9.50 am
Interaction between actors in the implementation process of performance budgeting reform in Cambodia
Authors: Udam Prang, Carolyn Fowler and Thu Phuong Truong</td><td>Time: 9.30 – 10.00 am
Selective reconfiguration of management controls in long-cycle innovation
Authors: Qais Saleh, Christian Walsh, Nelly Todorova, Heba Ahmed and Chris Akroyd
Discussant: Kohji Yoshikawa</td></tr>
<tr><td></td><td>Time: 9.50 – 10.10 am
The Emergence of Management Control System in Hybrid Organisations
Author: Izzah Zakaria</td><td rowspan="2">Time: 10.00 – 10.30 am
Reinterpreting management control in times of crisis: A multiple case study of sensemaking, practice and organisational resilience
Author: Kohji Yoshikawa
Discussant: Chris Akroyd</td></tr>
<tr><td></td><td>Time: 10.10 – 10.30 am
Mental health challenges and coping mechanisms among accountants: A systematic literature review
Author: Olkan Guler</td></tr>
<tr><td>10.30 – 10.45 am</td><td colspan="2">Morning Tea Level 1 Foyer WMS Building Foyer</td></tr>
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<tr><td>10.45 – 11.35 am</td><td colspan="2">Plenary Session – Chair: Professor Chris Akroyd [MSB1.01]

Topic: Tika me te pono - being the relevant storyteller
- Sheree Ryan (FCA, FCPA, CGP, MInstD)</td></tr>
<tr><td rowspan="4">11.35 am–12.35 pm</td><td colspan="2">Concurrent Sessions 7</td></tr>
<tr><td>Abhishek Mukherjee-Chair [MSB0.01]
Theme: Generative AI, Digital Transformation and Organizational Change</td><td>Jhon Blesia-Chair [MSB1.03]
Theme: Governance, Sustainability and Calculative Practices in Contemporary Organizations</td></tr>
<tr><td>Time: 11.35 am – 11.55 am
How generative AI reconfigures performance reporting infrastructure and calculative practice
Authors: Chris Akroyd and Satoshi Horii</td><td>Time: 11.35 am – 11.55 am
Does CSR Committee Quality Promote Corporate Green Innovation?
Authors: Md Humayun Kabir, Pallab Biswas, Hoa Luong and Helen Roberts</td></tr>
<tr><td>Time: 11.55 am – 12.15 pm
AI Services in Omnichannel Retailing: Business Model Transformation, Performance Measurement, and Digital Fatigue
Author: Vaida Mardosaite</td><td>Time: 11.55 am – 12.15 pm
Modern slavery and the valuation of Xinjiang-linked cotton in Global Apparel Supply Chains
Authors: Walaa Ghazy and Cherrie Yang</td></tr>
<tr><td></td><td>Time: 12.15 – 12.35 pm
The Elephant in Accounting Classrooms: Measuring Technology Integration in Australasian Management Accounting Education
Authors: Merwiey Al-Aqrabawi and Qutaiba Adeeb Odat</td><td>Time: 12.15 – 12.35 pm
The temporal horizon of calculative mediation: Calculative temporal work in marketing resource allocation
Authors: Kosuma Shinohara and Yasuyuki Kusaba</td></tr>
<tr><td>12.35 – 1.05 pm</td><td colspan="2">Plenary Session – Chair: Professor Chris Akroyd [MSB1.01]

Topic: From Management Accountant to Impact Accountant
- Amy Wharakura-Taewa, Chief Financial Officer | Aapiha Tumu Arumoni</td></tr>
<tr><td>1.05 – 1.15 pm</td><td colspan="2">Announcement of Best Paper Award [MSB1.01]
Chair: Associate Professor Umesh Sharma

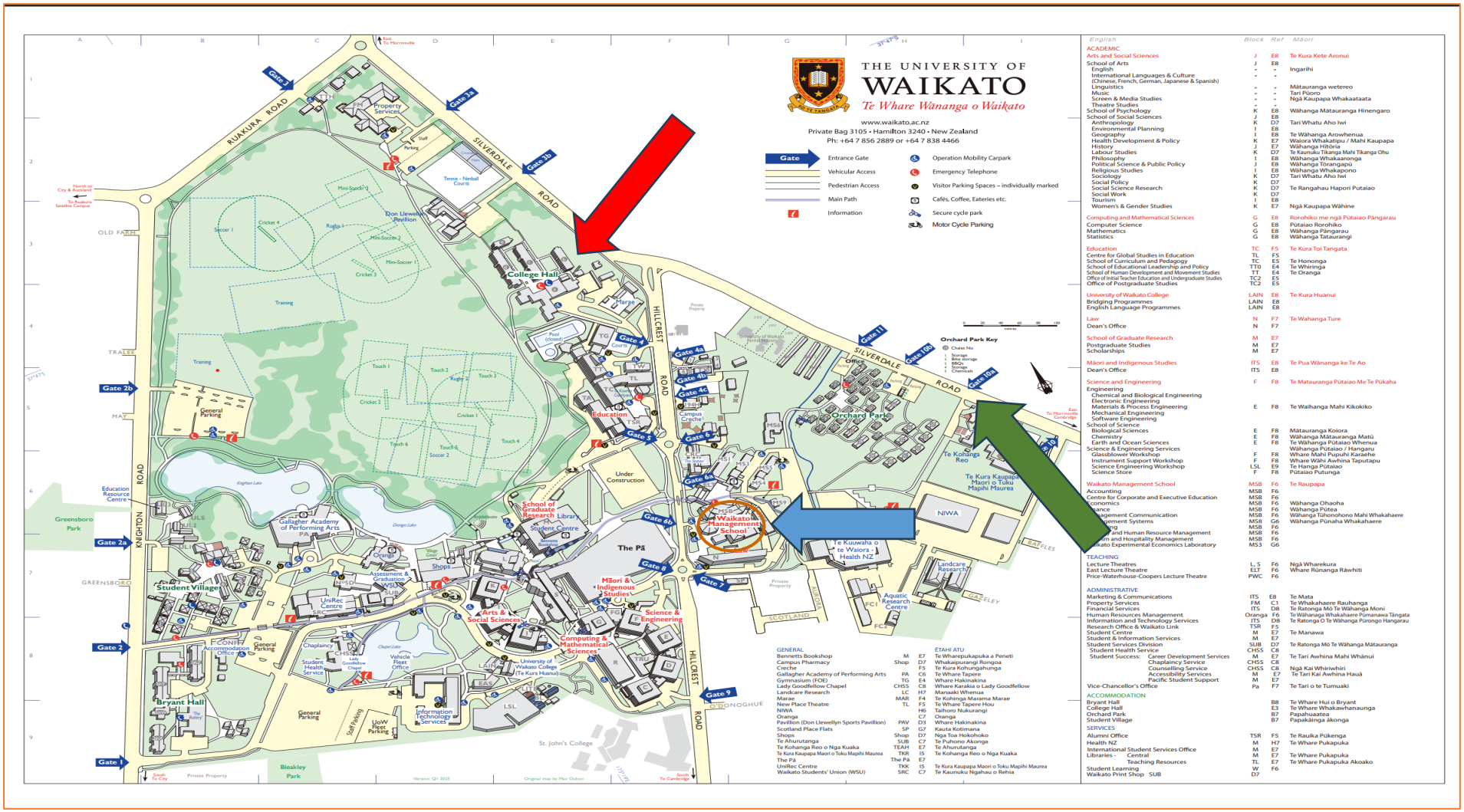
Handover to 2027 Conference Organisers
Conclusion</td></tr>
<tr><td>1.15 – 2.30 pm</td><td colspan="2">Lunch Level 1 Foyer WMS Foyer</td></tr>
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Format of Concurrent sessions:

- For authors who submitted an **Abstract,** the time given will be 15 minutes to present their paper. The presentation will be followed by 5 minutes of Q&A.
- For authors who submitted a **Full paper**, the time allocated is 30 minutes in total with 20 minutes presentation, 5 minutes for a discussant and 5 minutes Q&A.
- Please upload your files in the registration or morning tea or lunch breaks.

We thank our sponsors CAANZ, CPA Australia, ACCA, AFAANZ, CMA (ANZ), and the University of Waikato for their sponsorship of the 20th New Zealand Management Accounting Conference 2026.

University of Waikato Map



Note: College Hall Accommodation is accessed via Gate 3b off Silverdale Road (**Red arrow**). Car parking for the Colloquium and Conference in the Waikato Management School Building (**Blue arrow**) is accessed via Gate 10 off Silverdale Road (**Green arrow**). Please Park in the Students' General Parking area; vehicles parked beyond the barrier in the Staff Parking area may be clamped. There is a parking fee for parking in this area. Parking is available on site at the Hamilton campus. Use the free PayMyPark app (opens in a new tab) to pay parking fees, or pay online at the PayMyPark website (opens in a new tab). There are a range of options to choose from including daily, weekly and trimester parking. Be sure to select The University of Waikato as the app defaults to Hamilton City Council.

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WELCOME TO COLLEGE HALL

For Your Info

HALL OFFICE is open Monday to Friday 8.30am – 4.30pm
Check in times are: during office hours or after hours please phone 0800388972
Check out time: 10am

CONFERENCE ASSISTANCE will be available to assist you outside office hours throughout your stay at College Hall.
To contact the conference assistance outside office hours

DUTY Ph. 0800 388 972

ADDRESS 211 Hillcrest Rd, Hamilton 3216 or for taxis, couriers, Uber eats – Gate 4 Hillcrest Rd.

ALCOHOL During your stay at College Hall the University wishes to maintain a responsible approach by those who choose to consume alcohol. Excessive consumption of alcohol by some conference guests may disrupt other guests and we request that you avoid over consumption of alcohol while on the premises.

Guests are asked to drink responsibly and quietly without affecting other guests in the Hall and being conscious that others may be trying to sleep or rest. Drinking outside the College Hall buildings on campus or in Admin-Block, Dining Hall, Leisure Centre or Laundry is **not** allowed unless pre-arranged.

Excessive noise will be reported to security.

Empty alcohol bottles and cans must be removed by the guest to the recycling stations behind the Laundry.

HOUSEKEEPING will be available during the day to maintain the premises for your comfort. To assist them please put your bin outside your door in the morning for emptying. Please keep the kitchen bench tops free of dishes and the bathrooms tidy. Guests are asked to keep these areas clean and tidy and not cause any unnecessary mess. Guests are not to be intoxicated in these areas. On checkout day, unless prior arrangement made, you need to vacate your rooms by 10am.

ACCESS AND SECURITY An access card is issued to you upon arrival. This allows you 24hr access to your building, level and bedroom. The main entrance Auto doors lock at 10pm and open at 7am. At the end of your stay please leave your card in your room - there is a $100 replacement charge for non-return.
FOR THE SAFETY OF THIS COMMUNITY - DO NOT PROP ANY EXIT DOORS OPEN.

NO SMOKING **This is a smoke/vape-free campus**. So strictly no smoking/vaping anywhere on site. Each room has a smoke detector that is extremely sensitive to smoke and to aerosol sprays. Please refrain from aiming upwards at the ceiling when using aerosol sprays - as it may activate the alarm.
The alarms are linked directly to the Fire Service and can be traced back to your room.

EMERGENCY EVACUATION
The continuous ringing of the alarms will be accompanied by a voice message saying "please evacuate the building" Take the nearest exit and leave the building. Wait on the grassed area nearest to your building. **DO NOT RE-ENTER** the building until the 'all clear' is given by a staff member in a high viz jacket.

LAUNDRY FACILITIES Washing machines and dryers are free to use. You need to have your own laundry soap. An ironing board and iron is also available for use.

PARKING There are 46 parks on site otherwise general parking is in Gate 3A and 3B Silverdale Road.

MEDICAL CENTRE Anglesea Clinic is centrally located on the corner of Anglesea and Thackeray Streets.
Ph.: **In an emergency call 0800388972** and ask your Conference Assistant to help you.

TAXIS and BUSES For a taxi please phone 0800 477 7447 or 07 839 0500. Buses leave and arrive at the campus bus stop as well as roadside pick-up- namely outside Gate 2 Knighton Rd and Gate 5 Hillcrest Rd. - on a regular basis Monday to Friday.

UNIVERSITY SHOPS the following amenities are available on campus –Cafes, Campus Pharmacy and a Convenience store. The Warehouse and other food outlets are within a ten-minute walk from the University. There is also a small shopping village on Silverdale Road.

Thank you for choosing to stay with us ~ we trust you have an enjoyable experience and hope to see you back.

