

A-CSEAR 2023 Conference Program

Accounting for Flows



School of Accountancy, Faculty of Business and Law
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QUT A-CSEAR CONFERENCE 2023 *Accounting for Flows*

CONFERENCE PROGRAMME – DAY 1

Thursday, 7 th December	
Morning Session	
Venue QUT Gardens Point Campus B Block Foyer Level 1	
8:00am	Registration
9:00am	<p>Opening and thanks to our sponsors</p> <p>Welcome to Country: Ms Jody Currie, Professor of Indigenous Practice, Faculty of Health, Office of the Deputy Dean, QUT</p> <p>Official Conference Opening: Professor Amanda Gudmundsson, Executive Dean, Faculty of Business and Law, QUT</p> <p>Dr Kylie Kingston and Dr Annette Quayle 2023 A-CSEAR Conference Co-Convenors</p>
9:30am	<p>Plenary Session 1 Knowledge Flows</p> <p>Professor Jane Andrew, University of Sydney</p> <p><i>Knowledge Inequalities, Data Cartels and Profit Seeking: On why the current academic publishing model is unsustainable, unethical and avoidable</i></p> <p>Given that publishing lies at the heart of the academic endeavour, it is surprising how little we discuss the academic publishing model and the firms that underpin it. Drawing on her insights as the editor of CPA, Jane will address her concerns about the impact the model has on knowledge production and distribution, particularly regarding paywalled research that offers crucial insights into existential challenges such as climate change. Why are multinational publishers allowed to control access to knowledge based on their pursuit of profit? Why do we overlook the inherent conflicts of interest when these same publishing companies own the metrics used to assess the quality and impact of our work? How has the transformation of publishers into data dealers and analytics firms gone unnoticed? Furthermore, with these firms having acquired most of their competitors, why are they permitted to engage in cartel-like business practices that hinder knowledge from being treated as a public good? Not only is this model unsustainable, but it is also unethical, and Jane will argue that it is entirely avoidable, especially considering the limited value added in digital publishing.</p> <p>Moderator: Dr Annette Quayle</p>
10:30am	Morning tea
	The Foundry Level 2 B Block

11:00am					Parallel Session 1 - Full papers with discussants			
Session 1a B 223		Session 1b B 224		Session 1c B 225		Session 1d B 226		
TOPIC: Social Accounting & Accountability Chair: Sandra van der Laan		TOPIC: Environmental Accounting & Accountability Chair: Claire Horner		TOPIC: Critical Research Stream Chair: Lee Moerman		TOPIC: Management Accounting Chair: Mireia Guix		
11am	<i>Critical Race Theory and Critical Dialogic Accounting and Accountability: Taking Race Seriously through Counter Stories</i> Authors Farzana Tanima*, Sendirella George, Erin Twyford	<i>Historical Environmental Flows and the Indigenous Economies of the Southern Māori Tribes</i> Authors Andre Poyser*, Matthew Scobie	<i>Financialisation of Iron Ore Pricing in China: A Marxist Perspective</i> Authors Eagle Zhang*, Jimmy Gong, Corinne Cortese	<i>Accounting for Wellbeing</i> Authors Jodie Moll*, Soon Yong Ang, Chamara Kuruppu, Pawan Adhikari				
	Discussant: Annette Quayle	Discussant: Yesh Nama	Discussant: Max Baker	Discussant: Faisal Alyala				
11:30am	<i>The middle path accounting: A conceptual paper</i> Authors Kinley Wangchuk*, Leanne Morrison, Glenn Finau, Sonam Thakchoe	<i>Managing water for Environment for a sustainable future: A case study of the Murray Darling Basin, Australia</i> Authors Dinushi Wijesinghe, Yesh Nama*, Alan Lowe	<i>The interrelationship of media and political power: The case of Australia's carbon tax</i> Authors David Moore*, Ken Mc Phail	<i>Supply chain carbon footprint management, measurement and reporting: A structured literature review</i> Authors Xintao Li, Binh Bui, Thanh Phan				
	Discussant: Farzana Tanima	Discussant: Matthew Scobie	Discussant: Eagle Zhang	Discussant: Jodie Moll				
12pm	<i>Accounting for social control: How naming, counting and costing shapes refugee flow</i> Authors Annette Quayle*, Shamima Haque	<i>Capitalism and the environment in crisis. An ecological Marxist account</i> Author Matthew Scobie*	<i>The future of accounting: Neural networks, computation and consciousness</i> Author Max Baker*	<i>Corporate Social Responsibility Research in the Gulf: What is Now and What is Next?</i> Authors Faisal Alyala, Zhongtian Li, Sammy Ying				
	Discussant: Kinley Wangchuk	Discussant: Matthew Egan	Discussant: David Moore	Discussant: Xintao Li				

Afternoon Session	
12:30pm	<p>Lunch</p> <p style="text-align: right;">The Foundry Level 2 B Block</p>
1:30pm	<p>Panel Discussion 1 B 117</p> <p>Topic: Accounting for Flows</p> <p>This panel session is framed around our conference theme <i>Accounting for Flows</i>. Our invited expert panellists will consider flows (e.g. water, information, people) relevant to their research and practice, and related environmental and social issues; encouraging a thought provoking and meaningful discussion with attendees.</p> <p>Panellists:</p> <ul style="list-style-type: none"> • Professor Ashantha Goonetilleke – QUT • Dr Richa Vijayraj – Director, Impact HQ Australia • Mr Abel Immaraj - Director, Environment and Planning, Aurecon • Mr Stuart Bettington - Technical Director, Royal HaskoningDHV <p>Moderator: Dr Yesh Nama</p>
2:30pm	<p>Plenary Session 2 Animal, Human and Monetary Flows B 117</p> <p>Professor Eija Vinnari, Tampere University, Finland. Via video link</p> <p><i>What do you call a counter account with an ‘exit strategy’? On accounting for flows of animals, humans and money.</i></p> <p>This presentation is based on Eija’s experiences of constructing a counter-account of the Finnish fur industry. For decades, Finland has been one of the top fur producing countries in the world, while many other Western nations have banned fur farming due to ethical reasons. Commissioned by an animal rights organization, the counter-account focused on economic aspects, was met with relatively few counter arguments from the fur industry’s side, and has produced some concrete impacts to date. A quite novel aspect of the counter-account was that it contained an ‘exit strategy’, in other words suggestions on how fur farmers and the fur farming region could be supported if the government took on its agenda the controlled termination of the trade. In the presentation Eija explores whether and how the account she produced corresponds to the prevailing definition of a counter-account and if the debated emancipatory potential of counter accounts could be enhanced by the inclusion of ‘exit strategies’ for unethical or unsustainable industries. She also elaborates on the conceptual problems of (counter) accounting for flows of animals, humans and money.</p> <p>Moderator: Professor Belinda Luke</p>
3.30pm	<p>Afternoon tea</p> <p style="text-align: right;">The Foundry Level 2 B Block</p>

4:00pm					
Parallel Session 2 – Abstracts without discussants					
Session 2a B 223		Session 2b B 224		Session 2c B 225	Session 2d B 226
TOPIC: Social Accounting & Accountability Chair: Daniel Murphy		TOPIC: Environmental Accounting & Accountability Chair: James Hazelton		TOPIC: Not-for-Profit Chair: Jennifer Kruwinnus	TOPIC: Accounting Education Chair: Karen Handley
4pm	<i>The Role of Accounting in Improving Big Data Accountability: Issues, Challenges and Opportunities</i> Authors Beatrice Amonoo Nkrumah*, Wei Qian, Amanpreet Kaur, Carol Tilt	<i>Accounting: Facilitating Fossil Capitalism and Climate Change</i> Authors Leanne Morrison*, Alan Lowe	<i>A holistic flow: Sustainability accounting and reporting for Sustainable Development Goal integration. A case study in the Indonesian Regional-Owned Enterprises</i> Authors Moni Muskanan, Carol Tilt, Kathy Rao, Rob Whait	<i>The utility of scaffolding critical reflection in an accounting subject</i> Authors Erin Twyford*, Bonnie Dean	
4:20pm	<i>Tackling sustainability and hazardous child labour in the cocoa supply chain: A dialogic accountability and ecosystem approach</i> Authors Stephanie Perkiss*, John Dumay*, Cristiana Bernardi, Samuel Mawutor	<i>Selective pursuit of truth: hegemonic engagement with life cycle assessment techniques within Australia's water services sector</i> Authors Matthew Egan*, Fabian Sack, Arunima Malik	<i>The Impact of the 2013 Australian Regulatory Reforms on the Reporting Practices of Registered Charities: A critical discussion.</i> Authors Nicole Desjardins Moschakis, Carol Tilt	<i>A Historiographic Account of the Accounting Programme at the University of the South Pacific</i> Author Nacanieli Rika*	
4:40pm	<i>Social Auditing by a Sanitarian in 19th-Century Tasmania</i> Authors Terese Fiedler, Bernadette Smith, Sandra van der Laan*	<i>Accounts of flourishing in farmed animal sanctuaries</i> Author Lisa Powell*	<i>Reconceptualising Third Sector Impact Measurement as a flow: of pipes, rivers and karsts</i> Author Craig Furneaux*	<i>Sharing our account of journeying through Jindaola: An Aboriginal way towards curriculum reconciliation</i> Authors Farzana Tanima*, Lee Moerman, Erin Twyford, Sanja Pupovac, Mona Niki	
5pm	<i>Food Loss and Food Waste Management: Using a Mixed-Approach of A Case Study in Street Food Restaurants in Indonesia</i> Authors Elvia Shauki*, Taufika Nurani Fajri	<i>Animist Accounting: Animating corporate accounts</i> Author Leanne Morrison*	<i>Implementing natural capital accounting in a non-profit organisation: a case study in Australia</i> Authors Le Thuy Duong Ha*, Alia Alshamari, Glenn Finau, Claire Horner, Marie-Chantale Pelletier		
5:30pm	Close of day				

Evening Activity		Venue
6:30pm	<p>Conference Dinner</p> <p>Corner of George and Alice Streets, Brisbane (next to QUT but entry is around the corner toward the river)</p> <p><i>N.B. You need to pass through a security screening process to enter the Parliamentary Annex and need to have ID. Please allow additional time (and patience) for this process.</i></p> <p><u>Including:</u> A-CSEAR 2023 Prizegiving – presented by conference hosts and award sponsors Andrew Albury, CPA Australia and Craig Furneaux, QUT ACPNS Hall of Fame Presentation 2023 and A-CSEAR 2024 Host Announcement – Stephanie Perkiss, Associate Professor, UOW</p>	Qld Parliamentary Annex

We are grateful to our conference sponsors:



Friday, 8 th December		
<i>Morning Session</i>		
9:30am	<p>Plenary Session 3 Human Flows</p> <p>Dr Katherine Christ, University of South Australia.</p> <p><i>Addressing modern slavery risk in business operations and supply chains: the role for accounting</i></p> <p>With recent estimates suggesting there are now more than 50 million people being held in modern slavery conditions worldwide, attention has turned to understanding the ways in which businesses and supply chains are implicated in this practice and what can be done to address it. The search for greater cost savings by business means modern slavery has become a negative social externality associated with contemporary business activities. This is demonstrated by the more than US\$468 billion of goods at risk of being produced with modern slavery being imported into G20 countries every year meaning many of the goods we use every day are potentially tainted. Legislative efforts to tackle modern slavery in supply chains currently fall into three main categories: transparency and reporting based, due diligence based, and outright import bans. While these approaches differ in some ways, they all involve the need for improved data systems that can provide credible information on activities that occur both within business operations and outside direct operations in the supply chain. This information then needs to be collated, assured and reported meaning accounting is crucial if meaningful progress towards SDG 8.7 in which modern slavery is eliminated once and for all is to be made. This presentation considers the ways in which accounting can help in the fight against modern slavery and outlines an agenda for both academia and practice.</p> <p>Moderator: Professor Ellie Chapple</p>	B 117
10:30am	Morning tea	The Foundry Level 2 B Block

11:00am							
Parallel Session 3 – Abstracts without discussants							
Session 3a B 223		Session 3b B 224		Session 3c B 225	Session 3d B 226		
TOPIC: Social Accounting & Accountability Chair: Leanne Morrison		TOPIC: Environmental Accounting & Accountability Chair: Lisa Powell		TOPIC: Critical Research Stream Chair: Matthew Scobie	TOPIC: Disclosure & Reporting Chair: Zhongtian Li		
11am		<p><i>Symbolic moral legitimacy appeals on modern slavery disclosure under the UK Modern Slavery Act: evidence from large hotel groups</i> Authors Mireia Guix*, Maryam Lotfi</p>		<p><i>Increasing Community Economic Resources Through Multi-Community Based Waste Management: Application of the Citizen Scientist Approach to the Elderly and School-Age Children in West Nusa Tenggara Province, Indonesia</i> Authors Elvia Shauki*, Romy Hidayat, Febrina Sulistiawati</p>		<p><i>Strategically professing ignorance of the public good: Accounting malfeasance</i> Author Daniel Murphy*</p>	<p><i>The ESG-RQA Nexus Within Enterprise Value in ASEAN Countries</i> Author Sri Mulyati*</p>
11:20am		<p><i>Using creative AI to advance the Social and Environmental Accounting agenda</i> Authors James Hazelton*, Shane Leong, Awn Muhammad</p>		<p><i>Borrowing from the Bank of Earth: Recognising Nature as a Capital Provider</i> Authors Claire Horner*, Anthony O'Grady, Greg Smith, Sue Ogilvy</p>		<p><i>Ideology in performance measurement: A Marxian critique</i> Authors David Wild, Dale Tweedie*</p>	<p><i>Environmental Disclosure Tone and Analyst Forecast Behaviour: A Study of the EU Non-Financial Reporting Directive</i> Authors Mumtaheena Anwar*, Elisabeth Sinnewe, Annette Quayle</p>
11:40am		<p><i>Atoning for Australia's Colonial Sins: The Timber Creek Case, Compensatory Justice, and Accountability for First Nations Peoples</i> Authors Ellie Norris*, Glenn Finau, Shawgat Kutubi</p>		<p><i>Driving Change from Within: How Sustainable Intrapreneurs Drive CSR Reporting in Indian Corporate Sector.</i> Authors Sucheta Mohapatra*, Carol Tilt, Wei Qian, Kathy Rao</p>		<p><i>MacIntyrean thought as Critical Accounting Theory</i> Author Andrew West*</p>	<p><i>Unveiling Greenwashing Behaviour: A Theoretical Model Informed by Management Control Systems</i> Authors Isabella Li, Jane Qin, Julie Harrison</p>
12:00pm		<p><i>Cultivating Sustainable Dialogues: Exploring Stakeholder Engagement, Democratic Processes, and Dialogic Accounting in Planning and Policy Development</i> Authors Alia Alshamari*</p>		<p><i>Psychological Wellbeing of Accounting Professionals in Australia: The Impact of Job Demands and Resources</i> Authors Karen Handley*, Sammy Ying, Jackie Yong</p>		<p><i>Stigma power, race and public accountability: an exploration of the hard lockdown of public housing in Melbourne, Australia</i> Authors Belete (BJ) Bobe*, Mercy Denedo, Amanze Ejiougu, Azizul Islam</p>	<p><i>Impact of the Institutional Macro Context on the Readability of Integrated Reporting</i> Authors Ajanthan Alagathurai*, Reza Monem, Shireenjit Johl, Shamsun Nahar</p>

Afternoon Session

12:30pm	Lunch	The Foundry Level 2 B Block
1:30pm	Panel Discussion 2 Topic: <i>Impact Flows: How to have impact in social and environmental accounting research.</i> This panel discussion will further explore the theme of "Accounting for Flows" and learn how social and environmental accounting research can make a positive impact. In this session, you will have the opportunity to gain insights from four distinguished colleagues who have made significant contributions in this area. Following this, you will be encouraged to actively participate in a debate and ask questions related to the topic. Together, let's create a meaningful dialogue and inspire each other to make a difference. Panellists: <ul style="list-style-type: none">• Emeritus Professor James Guthrie (Macquarie Business School)• Professor John Dumay (Macquarie Business School)• Associate Professor Stephanie Perkiss (University of Wollongong)• Associate Professor Paul Thambar (Monash Business School) Moderator: Associate Professor Jodie Moll	B 117

2.30pm	Parallel Session 4 - Full papers with discussants			
	Session 4a B 223	Session 4b B 224	Session 4c B 225	Session 4d B 226
	Topic: Social & Environmental Accounting & Accountability Chair: Kinley Wangchuk	TOPIC: Not-for-Profit Chair: Ellie Norris	TOPIC: Critical Research Stream Chair: Max Baker	TOPIC: Disclosure & Reporting Chair: Sri Mulyati
2.30pm	<i>The market for human body parts: Institutions, intermediaries and regulation</i> Authors Sandra van der Laan*, Lee Moerman	<i>Localisation of Humanitarian Aid: A Case Study of Cambodian Children's Trust's Sustainable Development</i> Authors Mona Nikidehaghani, Freda Hui-Truscott*	<i>The Financialisation of Elder Care in Australia</i> Authors Erin Twyford*, Rachel Rowe, Jane Andrew	<i>Does a 3D picture tell 3,000 words? The utility of 2D and 3D visualisations in a 3D virtual environment for preparers and users of sustainability reports</i> Authors Awn Muhammad*, James Hazelton
	Discussant: Alia Alshamari	Discussant: Jennifer Kruwinnus	Discussant: Andre Poyser	Discussant: Yan Qin
3pm	<i>Mapping the Social and Environmental Accountability of the Iraqi Oil Industry</i> Authors Alia Alshamari*, Glenn Finau, Leanne Morrison	<i>Female CEO and Transparency of Chinese Foundations</i> Authors Zheyu Lu*, Alexandra Williamson, Xiaohua Wu, Yuyu Zhang	<i>Accounting and accountability for and by the fossil fuel industry in a carbon-constrained world</i> Authors Sanja Pupovac, James Guthrie, John Dumay, Adam Lucas, Cristiana Bernardi	<i>Market Competition, Corporate Social Responsibility Disclosure, and Corporate Social Responsibility Committees</i> Authors Zhongtian Li*, Ellie Chapple, Jing Jia
	Discussant: Sandra van der Laan	Discussant: Freda Hui-Truscott	Discussant: Erin Twyford	Discussant: Craig Furneaux
3:30pm	<i>The evolution of institutional logics and its impact on sustainability reporting practices and transparency</i> Authors Mireia Guix*, Juan José Nájera Sánchez, M ^a Jesús Bonilla Priego, Xavier Font	<i>Enhancing Gender Balance in Nonprofit Chief Executive Officer Positions: Enablers and Barriers to the Top</i> Authors Jennifer Kruwinnus*, Wendy Scaife, Terrance W. Fitzsimmons, Michael Rosemann	<i>It's the Environment, Stupid: Motivations, Preferences and Sustainable Investment Perspectives of Indigenous Asset Owners</i> Authors Andre Poyser*, Sebastian Gehricke, Katharina Ruckstuhl	<i>Corporate Environmental Investment and Firm Value: The Moderating Effects of Organisational Visibility and Environmental Reporting</i> Authors Yan Qin*, Julie Harrison, Li Chen
	Discussant: Abstract only – no discussant	Discussant: Zheyu Lu	Discussant: John Dumay	Discussant: Zhongtian Li
4:00pm	Closing drinks and canapés			The Foundry Level 2 B Block

Conference Attendees Webpage:

Conference registrants have access to the conference program, full papers, and abstracts, located on the *conference attendees webpage* – <https://connectqut.edu.sharepoint.com/sites/ACSEARConference2023>

(Note that this is a different webpage to our external facing conference promotional website).

Should you find you do not have access to this site please contact the organising committee at acsear23@qut.edu.au

Parallel session information:

Presenters

Parallel session presentations are of two types: 1) full papers and 2) abstracts.

Full paper presentations have a *half hour* time allocation, consisting of a 20 minute presentation, 5 minute discussant, and 5 minutes of discussion from the room.

Abstract presentations have a *20-minute* time allocation, consisting of (approximately) 10-minutes for the presentation and (approximately) 10-minutes for discussion from the room (up to 20-minutes in total).

Slides are required to be on USB stick, and brought in on the day.

Discussants are requested to discuss their allocated paper for 5 minutes and may choose to use slides. Discussants can access the paper to discuss on the *conference attendees webpage* (link above).

Session chairs are requested to monitor time usage, so ensure equality for all presentations.

Free Wi-Fi Access: QUT offers free public Wi-Fi access while on campus. Sign in here <https://qut.vostro.live/>

Thank You

The conference organisers thank all presenters, keynote speakers, delegates, panellists, reviewers, and sponsors for their tremendous support for the 2023 A-CSEAR conference. Without your generous support, A-CSEAR 2023 would not have been possible. We also want to thank Professor Rowena Barrett, Julie Pollard, and everyone at the QUT Foundry for housing us. We also acknowledge our hard-working organising committee including Kylie Kingston, Annette Quayle, Belinda Luke, Jodie Moll, Jackie Bettington, Ellie Chapple, Yesh Nama, Craig Furneaux, and Tanya Walker. Many thanks to the professional staff in the School of Accountancy, Tanya Walker and Kristy Hoffman, for their amazing support; and to Kathryn Heiser, QUTPay staff, and Mary Dunbar for their assistance with our website, registrations, and accommodation.

Thank you to everyone for joining us in Meanjin (Brisbane)! We look forward to seeing you again at the 2024 A-CSEAR conference.

Speaker Bios – Plenaries

Professor Eija Vinnari



Eija is professor of public financial management at Tampere University. A cross-cutting theme in much of her recent research is non-human animals as a marginalized constituency. She has published for instance on counter-accounts produced by animal rights activists and the inclusion of animals in the definition of sustainability. Her other publications cover a broad range of issues including critical dialogic accounting and accountability, and the roles of theories in accounting research. Her work has been published in *Accounting, Organizations and Society*; *Accounting, Auditing and Accountability Journal*; *Critical Perspectives on Accounting*; *Financial Accountability and Management*; *Journal of Agricultural and Environmental Ethics* and several edited collections. Eija is Associate Editor of *Critical Perspectives on Accounting* and she also serves on the editorial boards of various other journals.

Professor Jane Andrew



Jane Andrew is the Head of the Discipline of Accounting, Governance and Regulation at the University of Sydney. She is also co-editor-in-chief for *Critical Perspectives on Accounting*, and an associate editor for *Abacus*. Jane has a particular interest in the relationship between accounting information and public policy and has written extensively on public accountability, carbon accounting, immigration detention, prison privatisation and whistleblowing. All of Jane's work has considered the impact of accounting on issues of equity, justice and well-being within the context of neoliberalism.

Dr Katherine Christ



Dr Katherine Christ is a Senior Lecturer in Accounting in UniSA Business. She is an expert in accounting for modern slavery risk in business operations and supply chains and recently founded the South Australian Modern Slavery Research and Practitioner Network. Katherine has received funding from CPA Australia and AFAANZ for her research into modern slavery and was a nominee for a 2021 Themis Financial Crime Prevention Award in the category of Combating Modern Slavery. Katherine is an invited member of the Federal Government's Human Trafficking and Modern Slavery (HTMS) Research Network and also serves on the Modern Slavery Academic Advisory Board for the Australian Universities Procurement Network. She has published widely on the topic of modern slavery and sustainability accounting more generally and regularly contributes to mainstream media on her areas of interest.

Speaker Bios – Panellists

Panel 1:

- **Professor Ashantha Goonetilleke**

Dr Ashantha Goonetilleke is a Professor in Water/Environmental Engineering at Queensland University of Technology (QUT). Ashantha focuses on producing research outcomes of relevance to industry and the community and the translation of these outcomes for practical application. His areas of expertise include Nature Based Solutions, circular economy, climate change adaptation, Integrated Water Resources Management (IWRM) and stormwater and wastewater recycling. He has co-authored 8 books and over 230 journal papers in his areas of expertise. For five years, he was the Director for Infrastructure Research at QUT. For ten years he served as the advisor on sustainability to Brisbane Airport Corporation and also held the Chair in Airport Innovation.

- **Dr Richa Vijayraj**

Dr Richa Vijayraj holds a Doctorate in Accounting from RMIT, Melbourne, and her scholarly pursuits focus on Social Impact Investing in Australia. Her research specifically explores the intricate dimensions of subjectivity, biases, as well as the critical considerations of validity and reliability inherent in Impact Assessment methodologies. She has a deep commitment and passion for helping businesses pursue profit with purpose. She is a GRI Certified Sustainability Professional, Certified SROI (Social Return on Investment) Practitioner and ISO 14064 certified carbon emission measurement specialist. She has 15+ years industry experience and is helping Australian businesses understand their ESG priorities and achieve environmental and social impact alongside pursuing their financial returns.

- **Mr Abel Immaraj**

Abel Immaraj is a water stewardship practitioner and is an advocate for systems thinking and adaptive planning. He has contributed to water projects across Australia and Aotearoa New Zealand, in engineering, operations, resource management, assets, regulation, leadership and governance roles. Abel is Aurecon's water resource systems leader with deep expertise in water resource governance, regulation, and reform, having transformed two of the largest state-based water authorities – NSW State Water Corporation (now WaterNSW) and Seqwater. He helped draft the Commonwealth Water Act (2007), Murray-Darling Basin Reforms and was on the PM's panel to review compliance with the Murray-Darling Basin Plan as well as principal advisor to the Commonwealth on water investments.

- **Mr Stuart Bettington**

Stuart Bettington is Technical Director in the Brisbane office of Royal HaskoningDHV, a Dutch company that is a global leader in coastal and maritime engineering. Stuart is a civil engineer with a Masters in Engineering Science who has nearly 35 years' experience in coastal and maritime engineering. He started his career with the University of NSW's Water Research Laboratory before joining Queensland Government's Hydraulics Laboratory. He has spent the last 23 years working in consulting engineering working for KBR then AECOM before joining Royal HaskoningDHV a few years ago. Stuart is an industry leader in coastal process and the design of coastal and marine infrastructure in remote tropical locations. Relevant to discussions today he has spent much of the last 12 years working on projects in the Torres Strait and recently appeared as an expert witness in the Federal Court case of Pabi vs Commonwealth, where government action on climate change and investment were being considered.

Panel 2:

- **Emeritus Professor James Guthrie**

Emeritus Prof. James Guthrie, AM, FCPA, is a Professor of Accounting at Macquarie Business School in Sydney, Australia. His research interests have focused on social and environmental accounting, accountability, public sector accounting, academic research performance measurement, and public universities' commercialisation. Prof. Guthrie is a joint founding editor of the *Accounting, Auditing and Accountability Journal*, consistently ranked among the top journals in the field. He has an extensive publication record, including 180 research articles, 70 professional articles, 20 books, and over 60 book chapters. Over three decades, he has also made numerous submissions to parliamentary committees. His work has received more than 38,000 citations, according to Google Scholar.

- **Professor John Dumay**

Dr John Dumay is a Professor of Accounting and Finance at Macquarie Business School (Sydney, Australia) with affiliations at Nyenrode Business Universiteit and Aalborg University Business School. John is a critical scholar researching modern slavery, sustainability, and corporate disclosure with over 150 peer-reviewed publications. John is highly cited, and a Stanford University study recognises him in the top 2% of scientists globally. In 2020, 2022 and 2023, The Australian newspaper recognised John as Australia's leading accounting scholar. He is an Associate Editor of *Accounting, Auditing and Accountability Journal* and *Meditari Accountancy Research* and a Deputy Editor of *Accounting & Finance*.

- **Associate Professor Stephanie Perkiss**

Dr Stephanie Perkiss is an Associate Professor at the University of Wollongong and a Certified Practising Accountant (CPA). Her research interests are sustainability and accountability with focus on corporate social & environmental responsibility and disclosure, the SDGs, and sociological theory. Her publication record includes research in *Accounting, Auditing & Accountability Journal*, *Critical Perspectives on Accounting*, *Social and Environmental Accountability Journal* and more. Her current work on the Chocolate Scorecard with NGO and academic partners has been well received throughout the world and aims to develop a more sustainable industry.

- **Associate Professor Paul Thambar**

Associate Professor Paul Thambar is the Director of the Mutual Value Lab at the Monash Business School and a Deputy Head of the Department of Accounting. Paul has a focus on research in performance measurement in 'alternate organisational forms' including cooperatives and mutuals and not-for-profit organisations. His research has been published in top accounting journals including *AOS* and *AAAJ*. Paul has led a long-term research program in the cooperative and mutual sector which has led to the development and commercialisation of a performance measurement framework (www.mvm.coop) which has had a global reach in Australia, UK and USA. Paul also has a long-term research program in food security measurement with The One Box (www.theonebox.org.au). He has brought in over \$1m in industry grants to support his research programs. Paul's research has been recognised with awards at Monash and CIMA-AICPA and has also been shortlisted for a global award which will be decided in January 2024 in London.