

College of Business
Doctoral Training Centre

HDR Summer Conference 2017

Milestone Abstracts
A - Z

14 - 17 February 2017

Masoud Aghajani

Business IT & Logistics PhD

Tuesday 14 February 2017, 10.30 am - 11.20 am

Confirmation of candidature

80.10.13

Title: The role of Agile Project Management in project portfolio success.

Abstract: Researchers and practitioners are continuously seeking alternative solutions for project management with the aim of reducing the high failure rate of projects. Light-weight and customer-oriented Agile Project Management (APM) is one of these alternative methods that has found significant attention in the IT and software development industry in the past decade. However, the benefits of agile methods cannot be fully realised if the organisations do not scale up their agile practices from individual projects and teams and integrate them into the top-down traditional hierarchical processes of organisations from where project portfolio is managed. Project Portfolio Management (PPM) is one of these highly structured processes that focuses on identifying, prioritising, allocating and balancing projects and portfolios.

To date, researchers have moved toward exploring the agile project and portfolio relationship and have explored its benefits and challenges mainly through single case studies and experience reports with the limited presentation of empirical data. However, no research has identified the factors that exemplify portfolio success in an agile project environment. Furthermore, the impact of agile project success on portfolio success has not yet been investigated.

Therefore, the focus of the proposed research is on exploring the relationship between project and portfolio success in the context of IT and software development companies that are using agile approaches to support software development, by utilising a multi-case study qualitative method. The proposed research will extend contemporary knowledge of PPM and APM and provide more insights for organisations intending to scale up their agility efforts to their portfolio(s).

Hafsah bedah M Albedah

Business IT & Logistics Masters

Thursday 16 February 2017, 2.00 pm - 2.50 pm

Confirmation of candidature

80.10.14

Title: Library and Information Science (LIS) Professional Competency: Model for Academic Librarians in Saudi Arabia.

Abstract: In early 2016, the kingdom of Saudi Arabian Government recognised the need to plan move away from a reliance on natural resources and adopt policies that reflect the concept of a Knowledge-based economy. This is reflected in the recent policy direction referred to as Vision 2030 and stands to develop and improve Saudi Arabian citizens' wellbeing and the country development. It will contribute significantly in shifting the country from oil dependency to knowledge based economy.

This research aims to determine the extent to which the economic and social changes in Saudi Arabia and 2030 Vision may impact on the Library and Information Science (LIS) profession. In order to establish this, it is necessary to understand what the LIS specific core competencies are within the current Saudi Arabian environment. This can then be compared against the future skills determined or implied by the 2030 vision, so as to assess whether the LIS professions are able to meet the required skills for the future needs and the shift to a knowledge economy.

The Master by Research will employ three data collection process to identify the required competencies implied by the Vision 2030 policies and to then determine or examine the degree to which current LIS practitioners are positioned in Saudi Arabia. To fulfil the research, aim and objectives, mixed research methods will be employed in this research. The research will provide a Saudi perspective in the growing body of research on core competency in LIS profession within knowledge based economy environment. It is expected that the research will illustrate the importance of role that can be played by LIS working in academic libraries which will contribute teaching and learning in academic community.

Ayman Fehaid S Almukhlifi

Business IT & Logistics PhD

Wednesday 15 February 2017, 9.00 am - 9.50 am

Second Milestone

80.11.09

Title: Critical Factors for Transparent Public Decision-Making through E-government Development in Saudi Arabia.

Abstract: This research aims to investigate the critical factors that affect the transparency in public decision-making through e-government development in Saudi Arabia. A comprehensive review of the related literature on e-government development and transparency in public decision-making is conducted for developing a conceptual framework within the theoretical foundation of the technology acceptance model and the theory of public value.

A quantitative methodology based on the use of survey of citizens in Saudi Arabia is adopted. A total of 435 respondents are considered to be further analysed. The initial result shows that constructs used in the survey instrument are reliable. Structural equation modeling is used for testing the relationships proposed in the conceptual framework.

This research contributes to the information systems literature through proposing and validating a framework for improving the transparency in public decision-making through e-government development in Saudi Arabia.

Keywords: E-government, Transparency, Decision-making, Openness, Saudi Arabia

Ali Alsabhan

Graduate School of Business & Law PhD

Wednesday 15 February 2017, 1.20 pm - 2.10 pm

Second Milestone

80.10.14

Title: Understanding the Lack of Uptake of Entrepreneurial Opportunities: The Case of Saudi Arabia.

Abstract: Fostering entrepreneurship globally is not an easy task, cultural, political and economical factors influence the uptake of entrepreneurial activities. Therefore, a deep understanding of the cultural context is essential to create a vibrant entrepreneurial environment. Saudi Arabia is at a transitional point, where the government is adapting a knowledge-based economy and encouraging entrepreneurship among its youth. According to the crossvergence theory, this adaptation of a new business ideology collides with the existing cultural values which in return produce new and unique cultural values.

Therefore, this study attempts to contribute to Ralston's crossvergence theory of value formation by exploring how substantial a role crossvergence situations play in value formation that may affect the uptake of entrepreneurial opportunities. Data have been collected by conducting a comparative case study approach on seven Saudi potential entrepreneurs by observing them through an entrepreneurship course over a three-months period.

An interview with each entrepreneur will be conducted using laddering technique. This study will lead to new insights with respect to how entrepreneurship is hindered in a specific context and will aid decision-makers in improving how potential entrepreneurs can be trained and guided.

Keywords: Crossvergence, Potential Entrepreneurs, Values Formation, Entrepreneurial Mindset, Culture.

Priyabrata Chowdhury

Business IT & Logistics PhD

Wednesday 15 February 2017, 1.20 pm - 2.10 pm

Second Milestone

80.11.10

Title: Role of Social Capital in Mitigating Supply Risk of Small and Medium Enterprises.

Abstract: Given the increasing severity of supply risks, the vulnerability of small-and medium-sized enterprises (SMEs) to such risks and the significant role of SMEs in the economies worldwide, it becomes imperative to develop an appropriate supply risk mitigation strategy for SMEs.

This study investigates how SMEs can leverage the three dimensions of social capital structural, relational and cognitive gained via networking with key suppliers and peers to mitigate supply risks. A model that posits the impact of social capital on supply risks of SMEs and subsequently firm performance has been proposed. Using the survey data collected from the apparel manufacturing SMEs in Bangladesh, the model will be tested using structural equation modelling.

This study aims to supplement the inadequacy in research on supply risk mitigation focusing on SMEs. It expands the extant literature on supply risks by combining antecedents and consequences of supply risks in the same model.

The findings of this study can help practitioners of SMEs develop and implement strategies to leverage various dimensions of social capital in lowering their supply risks. They can also guide the professionals of SMEs to formulate proper strategies for inbound supply.

Tanjeela Chowdhury

Economics, Finance & Marketing PhD

Wednesday 15 February 2017, 3.15 pm - 4.05 pm

Confirmation of candidature

80.11.10

Title: Institutional barriers and motivations to the adoption of innovative sustainable building materials.

Abstract: The need for incorporating sustainable practices into construction processes, particularly in the usage of sustainable building materials, has been advocated by experts. Sustainable building materials, generally obtained from renewable or recyclable sources, must be sustainable during their whole life-cycle and require the use of less energy throughout the entire construction process, thereby attempting to mitigate adverse effects on the environment.

Despite being available in markets for many decades, sustainable building materials are yet to be accepted and adopted widely by the Australian construction industry. Using Institutional Theory, this research examines how institutional pressures act as barriers or enablers to the adoption of innovative sustainable materials by the construction industry.

Using a qualitative approach, interviews with industry experts in the Australian commercial construction industry will be conducted to identify and explore the barriers for the widespread adoption of innovative green building materials. The results from this exploratory study will provide insights for practitioners in the construction industry to understand the dynamics of the construction sector along with the current demeanour in terms of using sustainable materials, and will present effective ways to address these barriers to achieve a more sustainable future.

Keywords: Institutional Theory, innovation, adoption, sustainability, sustainable building materials, barriers

Anthony Cooper

Economics, Finance & Marketing PhD

Wednesday 15 February 2017, 11.45 am - 12.35 pm

Confirmation of candidature

80.11.10

Title: Understanding the use of social media in the strategic management of virtual brand communities by online and offline (fashion) retailers.

Abstract: Brand communities have attracted considerable attention from academia for several decades but with the advent of social media, aspects of their management have emerged which remain unclear in the marketing discipline. Pureplay firms in particular [i.e. those that operate only online] conduct their business in a sensory environment devoid of many of the important cues that exist in the offline world.

This research aims to understand how social media is used by firms to manage their relationships with brand communities. Specifically, identifying how the relationship between firm and fan is controlled and the types of governance issues that arise through the tension created by conflicting goals are proposed to be examined in the study.

The research will investigate both online and offline companies and expects to identify differences in the manner in which each approaches the issues of control and governance of their communities. It is proposed that a management framework will be developed from the research to assist practitioners of online enterprises in the planning of their social media communications strategies and will contribute to the development of theory by enhancing the body of knowledge in this important emerging field.

Keywords: brand communities, social media, pureplay

Duy Dang

Business IT & Logistics PhD

Wednesday 15 February 2017, 4.05 pm - 5.05 pm

Third Milestone

80.10.15

Title: Investigating the formation of information security climate in a large Vietnamese construction company: a social network analysis approach.

Abstract: As modern organisations are handling large volume of data and relying more on strategic information systems, there is a pressing demand for developing 'people-centric security workplaces' whereby security-aware employees are empowered to make informed security decisions on their own and diffuse security practices further. It was realised that effective security management need to focus on human and socio-organisational factors, rather than solely rely on security technologies and centralised IT authority. As a result, current behavioural security researches are exploring the environmental factors of security workplaces.

This thesis belongs to the behavioural information security field and investigates the formation of information security climate, or the employees' perceptions of the workplace's security-related practice. More specifically, the thesis aims to answer the research question 'how can information security climate be developed?', as well as two sub-questions:

- (1) 'what are the critical factors of security implementation in Vietnamese context' and
- (2) 'what are the forming mechanisms of information security climate'.

This thesis employs the canonical action research approach and collaborate with one of the largest construction companies in Vietnam, which was in the process of implementing their ISO 27001 information security management system (ISMS), to investigate the formation of their information security climate. The thesis progressed through four research iterations, which have been completed and evaluated for outcomes by the research team. Research findings offer practical recommendations for developing 'people-centric security workplaces', and novel theoretical knowledge concerning the unique applications of social network analysis methods in behavioural security field.

Thusitha Dissanayake

Accounting PhD

Thursday 16 February 2017, 12.15 pm - 1.15 pm

Third Milestone

80.10.14

Title: The Diffusion of New Public Financial Management Innovation in Developing Countries.

Abstract: A major feature of public sector accounting reform has been the displacement of the conventional methods of accounting with new practices. Even though these new practices have been adopted in the private sector, little is currently known about the way in which these practices are diffused throughout the large and complex public sector organisations.

This thesis relies on Rogers (1983) Diffusion of an Innovation Theory (DOI) to explore the diffusion of accounting innovation across the three-tiered (Central - Provincial - Local) government of Sri Lanka. Data is collected from official document, semi-structured interviews, and a survey targeting Chief Financial Officer (CFO) in the public sector to identify the critical success factors and mechanisms explaining this process.

This thesis emphasises the need for the identification of customised innovation and diffusion process accordingly norms of social system and promote government accountants, with their much needed extensive and intimate knowledge of public sector accounting should be allowed to steer public sector accounting reforms so as to ensure the success of such reforms. The understanding of innovation and diffusion process can be applied into another innovation development process in the public sector.

Keywords: diffusion theory, public sector accounting innovation, developing country, Sri Lanka

Thi Ha Lan Do

Management PhD

Thursday 16 February 2017, 11.15 am - 12.15 pm

Third Milestone

80.10.15

Title: CSR in the Vietnamese garment and food industries: Antecedents, strategies and performance.

Abstract: Corporate Social Responsibility (CSR) has gained its global prominence in discourses, policies and practices in both developed and developing countries. CSR dynamics sits at the core of CSR discourse 'from a state of mere compliance to a mode of engagement, from harm minimization to value creation'.

While the extant literature is characterized by the Western centric body of CSR knowledge and CSR models of companies in developed country contexts, there is still much to know about the smaller, emerging and developing countries where striking different institutional environments may offer new insights into diverging CSR understanding and practices.

On such ground, this exploratory study aims to address the gap in the current literature on CSR strategies by addressing the questions of why and how Vietnamese garment and food companies undertake its CSR initiatives.

Using qualitative methodology with a multiple case-study approach, this study shed light on how internal factors (individual and organizational characteristics) and external factors (institutional factors) influence the adoption of CSR strategies by Vietnamese food and garment firms, thereby making a contribution to the theoretical framework of CSR strategy-making and implementation and providing inputs for managers, trade associations and local authorities in an endeavour to improve CSR engagement in Vietnam.

Keywords: Corporate social responsibility, strategy, garment, food-processing, Vietnam

Giang Hoang

Business IT & Logistics PhD

Tuesday 14 February 2017, 11.20 am - 12.10 pm

Confirmation of candidature

80.10.14

Title: The value of environmental enterprise systems: an environmental dynamic capability approach.

Abstract: This research investigates the value of environmental enterprise systems (EES) and how to achieve this value. EES are integrated software services that offer enterprises a digital platform to automate and manage environmental management processes, data, risk and reporting. EES are now widely used in organisations. However, to maximise benefits from EES investment, organisations need to nurture value-creating mechanisms and pathways. Since the value of EES has not been well researched and documented in the information systems (IS) literature, this study is set out to address three research questions of (a) What values do organisations harvest out of their EES? (b) What are the viable mechanisms and pathways for generating and maximising EES value? and (c) How do organisations develop viable EES value creating mechanisms and pathways?

Theoretically, the research draws from the dynamic and environmental capability theories and proposes that EES implementation spurs the development of 'dynamic environmental capabilities' which can improve the environmental performance of organisations. In terms of method, the research adopts a developmental sequential mixed methods approach starting with an exploratory investigation to be followed by a survey.

The study will contribute an EES value framework to the IS literature. It also illustrates to business organisations how to leverage EES's potential to improve environmental sustainability without trading off economic value.

Keywords: Green IS, Environmental enterprise systems, capability, competence, sustainability value.

Glen Hutchings

Accounting PhD

Wednesday 15 February 2017, 2.10 pm - 3.00 pm

Second Milestone

80.10.13

Title: The Development of a Decision-Useful Environmental Commitment Index and its Relationship to Corporate Environmental Disclosures.

Abstract: Despite the significant impact that industry can have on the natural environment and the growing number of stakeholders interested in corporate environmental performance, the literature suggests that current environmental disclosures lack objectivity, completeness and comparability. Drawing on decision-usefulness theory, this study proposes a new measure of environmental commitment that is based on the design sophistication of an organisation's environmental management system (EMS). This study contends that the new measure, the environmental commitment index (ECI), will:

- (i) reduce the information asymmetry that exists between stakeholders and organisations,
- (ii) improve stakeholders ability to hold organisations accountable for current environmental management and
- (iii) enhance stakeholders ability to predict future environmental performance. The research component of this study will be completed in four stages.

In the first stage, the ECI is developed using the convergent insights of the research literature, global environmental management standards and interviews with environmental management practitioners. In the second stage external stakeholders validate the ECI. In the third stage the ECI will be used to investigate the environmental commitment of sites operating within the Australian resources sector. The resources sector is selected due to its environmental sensitivity and its greater potential exposure to institutional forces. The final phase of the study investigates the decoupling phenomenon in the context of site-level environmental commitment and corporate environmental disclosures. The theoretical foundation for the decoupling phenomenon is found in the institutional theory perspective that organisations operate in both an institutional and technical environment.

Carmel Kostos

Management PhD

Wednesday 15 February 2017, 10.55 am - 11.45 am

Third Milestone

80.11.10

Title: Neuroscience and facilitating learning in organizations: implications for HRD or The impact of insights from neuroscience on facilitating learning in organizations: implications for HRD.

Abstract: Linking findings from neuroscience to life in organizations has become increasingly popular. Stimulated by this movement, professional bodies engaged in Human Resource Development (HRD) are promoting the value of incorporating knowledge from neuroscience into practice approaches. This is despite limited empirical evidence to support claims about the potential of neuroscience to influence HRD theories and methods.

Meanwhile, scholarly debate about the promise and perils of applying insights from neuroscience highlight concerns that practitioners may be running ahead of the science, drawn-in by so-called neuroscience research and claims in the popular press about the potential of neuroscience, leading to a risk of misinterpretation and a resulting misapplication. HRD practitioners need to be equipped with a framework to navigate this complex, multidisciplinary arena. To date, such a framework does not exist.

This study addresses this gap by first examining the discourse linking neuroscience to organization studies to understand the utility of neuroscience for the discipline. Then, the perceptions of HRD professional associations, HRD managers and HRD practitioners are examined to understand how neuroscience is influencing HRD practice, particularly the facilitation of learning in organizations

Keywords: human resource development, learning and development, workplace learning, organizational learning, organizational neuroscience, organization development.

Manju Krishnan Vijayakumaran

Business IT & Logistics PhD

Wednesday 15 February 2017, 11.45 am - 12.35 pm

Second Milestone

80.10.14

Title: Determinants of effective workplace mental wellbeing programs in the Australian mining industry.

Abstract: The literature has been meticulous in reporting the unique mining features such as Fly-In-Fly-Out (FIFO), long shift pattern, male dominant workforce and boom and bust cycle and their socio-economic impacts on the mining workers as well as the need for mental wellbeing programs. However, relatively less attention was given to determining the effectiveness of the mental wellbeing programs. The objective of this study is to understand the determinants of effective mental wellbeing programs and its antecedents in the mining industry. It could be argued that the evaluation of these programs through the lens of SCT and program theory will help us answer the research question: How and in what context are the determinants of the mental wellbeing programs in the mining industry effective? This study will incorporate three phases. First, we perform an ontological mapping and create a framework on the publicly available data on mental wellbeing to understand how these programs influence employee well-being and company performance. Second, we use the case study method to evaluate 7 mental wellbeing programs in the Australian mining industry. Third, undertake a quantitative study that will further explore the impact of the mental wellbeing program from the participant's perspective. The analysis in this study is done in the following manner. Phase I: In order to understand the program and its significant contribution to the knowledge of mental wellbeing of employees, the data was mapped using NVivo 11. Phase II: NVivo 11 software was used to process and manage the in-depth interview data. Within-case analysis was completed prior to the cross-case analysis (Eisenhardt 1989). The within-case analysis provided in-depth analysis for each case. A cross-case analysis was conducted to compare the programs across variations in effectiveness. Phase III: Data analysis will be conducted in three principal stages: data screening, Confirmatory Factor Analysis (CFA) and multiple regression using SPSS. To outline the progress, ...

Dudu Luo

Accounting Masters

Tuesday 14 February 2017, 2.35 pm - 3.25 pm

Confirmation of candidature

80.10.15

Title: Understanding the Role of Network Governance on CSR: A Case Study of a GONGO in China.

Abstract: China has brought about an exceedingly novel setting for corporate social responsibility (CSR) regarding its distinctive roles of the government and regulation system. However, disturbing scandals and regulation failures have raised widespread concerns about its top-down CSR regulation approach. Bearing extensive Chinese characteristics, government owned non-governmental organizations (GONGOs) have been accentuated to the fore in forging governance networks to tackle social and environmental challenges. Despite that, extant literature has given short shrift to a network-level, contextualised examination on this phenomenon. Embracing the networked governance perspective in responsive regulation theory, this research seeks to enrich rather than challenge conventional CSR literature.

This research proposes a two-stage case study design and selects the Red Cross Society of China as the centric case. While the first stage traces how GONGO operates and interacts with regulatory actors to influence CSR practices, the second stage examines how companies perceive and respond to such governance. Careful considerations will be applied throughout data collection and analysis process to ensure research validity and reliability. By doing so, this research seeks to provide an in-depth, rich in context empirical insight in understanding the role of network governance on corporate social responsibility in China.

Keywords: Corporate Social Responsibility (CSR), Networked Governance, Government Owned Non-Governmental Organizations (GONGOs), Responsive Regulation Theory, Case Study

Yapa Madduma Bandara

Economics, Finance & Marketing PhD

Thursday 16 February 2017, 10.00 am - 11.00 am

Third Milestone

80.10.14

Title: Commissions, Flows and Disposition Effect of Fund Managers: Empirical Evidence from Indian Mutual Fund Industry.

Abstract: The Disposition effect, a behavioural tendency of investors to realize their profits too early and reluctance to realize their losses, is one of the well documented price anomalies in stock markets. Empirical studies in finance have found that the disposition effect persists among a significant fraction of mutual funds. Such irrational behaviour by fund managers is a concern for regulators due to the significant welfare loss for investors. This study aims to understand the role of commissions paid to financial product sellers on fund managers' disposition effect and thus propose an alternative explanation for the existence of the disposition effect among mutual funds.

Disposition oriented behaviour of fund managers goes unnoticed if the majority of investors are unsophisticated and are mainly driven by high commission seeking financial advisors. Further, the presence of brokers and the naive investors can affect the sensitivity of fund flows to performance and potential DE, which weakens the mechanism to control such biased behaviour of fund managers. Therefore, financial mediation, by way of commissions, can be attributed to the persistence and the level of the disposition effect among fund managers. Accordingly, the main objective of this study is to explore the relationship among commissions, fund flows and the disposition effect in the mutual fund industry. A unique dataset from the Indian mutual funds industry, which experienced an exogenous regulatory ban of commissions paid to financial advisers, is used to explore the causal relationship between commissions and the disposition effect.

Keywords: Disposition Effect, Mutual Funds, Commissions, Fund Flows

Mochammad Hadi Pratomo

Graduate School of Business & Law PhD

Thursday 16 February 2017, 10.00 am - 11.00 am

Third Milestone

80.11.09

Title: Investigating Tax Compliance Risks of Large Business in Indonesia.

Abstract: The aim of this study is to investigate the factors that influence the Indonesian large business failing to comply with the tax law. This research also explores on how the Indonesian tax office the Directorate General of Taxes (DGT), managing the risks. This research contributes to the diversification of tax research in tax compliance by demonstrating how a qualitative work could provide unique insights. Furthermore, this study is a pioneer of qualitative study that investigated large business compliance behaviour in Indonesia with access to the key informants.

This study was conducted by employing the qualitative methods approach. Data collection in this study was collected by performing in-depth semi-structured interviews to 48 participants with various backgrounds that represented tax official, tax advisor and tax manager. Further, thematic analysis was used to analyse the interview results as this method provides flexibility to elicit a deeper insight in gaining a better understanding of the problems.

The findings are considered as incomplete because the full data are still being analysed. However, two key findings were emerged from the analysis. First, the factor of regulation complexity, taxpayer characteristics and the DGT's condition influence the compliance of large business. Secondly, regulation ambiguity, regulation that budget oriented, regulation uncertainty and regulatory overlap are the dimensions of regulation complexity that perceived as major factor in shaping large business compliance in Indonesia.

Keywords: tax compliance, large business, qualitative, Indonesia

Yenny Purwati

Economics, Finance & Marketing PhD

Thursday 16 February 2017, 4.05 pm - 5.05 pm

Confirmation of candidature

80.11.09

Title: Examining the effects of consumers' technology engagement on the wellbeing of children.

Abstract: As the popularity of new media technology has grown, questions are being raised about excessive use and other negative outcomes of high levels of engagement, such as the risk of brain tumour. Parents' preoccupation with new media technology has received growing media attention following a number of child injuries and death. It has been argued that new media technology tends to drive away parents from the needs of their children and result in escalating neglect and undesirable wellbeing outcomes in children.

Thus, the purpose of this study is to investigate the influence of parents' new media engagement on the parent-child relationship and the subsequent wellbeing of children. The measurement model will be examined using a survey of 200 middle-school children and their respective parent(s). Employing a transformative consumer research lens, this study will draw on multidisciplinary theoretical insight to contribute to the growing body of literature on consumer engagement.

The results will have practical implications for social marketers in developing social marketing campaigns to discourage parents' engagement with new media technology whilst caring for their children. Moreover, factors that influence parents' new media engagement may be used as diagnostic tools to develop intervention programs in order to improve wellbeing outcomes for children.

Keywords: New media technology, Engagement, Wellbeing

Shannon Sidaway

Accounting PhD

Thursday 16 February 2017, 3.05 pm - 4.05 pm

Third Milestone

80.11.10

Title: The auditor's response to fraud in the client organisation: The impact of auditor industry specialisation, corporate governance and internal controls'.

Abstract: Fraud has always been the subject of significant public concern. Auditing standards formalise the auditor's responsibilities related to identifying, assessing and responding to risks of material misstatement due to fraud. Based on a unique and proprietary fraud dataset between 2002-2010, this research aims to determine the extent to which external auditors conduct additional audit work (proxied by audit fees) when audit clients have experienced known fraud.

The study examines how the substitution effect, role conflict theory and signalling theory interconnect within an agency framework in the context of known fraud. The research investigates whether the corporate governance function and internal control factors impact on the extent of additional work undertaken by auditors. It also examines simultaneously the impact of auditor industry specialisation on audit fees in the presence of known fraud. Given the significant economic cost of fraud to society, findings from this study are important to regulators and the public.

This research makes a unique contribution to the literature by investigating the under-researched area of misappropriation of assets as most prior fraud studies focus on financial statement fraud.

Keywords: Fraud; Audit fees; Industry Specialisation; Corporate Governance; Internal Control; Misappropriation of Assets

Sherene Smith

Management PhD

Thursday 16 February 2017, 9.00 am - 10.00 am

Third Milestone

80.10.15

Title: Creative Governance: Board Capital a Resource for Firm Performance?

Abstract: Research Question/Issue: This study interrogates the conceptualisation of board capital (Hillman and Dalziel, 2003) and how the notion informs understandings of how boards perform. **Research Findings/Insights:** Using data from: 20 in-depth semi-structured interviews with company directors' and documentary analysis, I find that board capital is comprised of directors' human, social and moral capital, activated by synergistic capital an antecedent characteristic of boards. The human and social factors alone do not adequately explain variations in success and governance failures as moral capital has a moderating effect on human capital. The study finds that synergistic capital provides the stimulus needed to influence outcomes when directors come to work together, an intrinsic element of board composition. **Theoretical/Academic Implications:** The study contributes to the body of knowledge on board capital with the intention of articulating a fuller theory of board capital, an empirical inquiry influenced by the resource dependency view of boards. Findings suggest that in addition to human and social capital, differences in board capital and outcomes may be explained by moral and synergistic capital, a more anthropological view of governance. This proposed model of board capital probes inside the black box of boards shedding light on some of the grey areas that currently exist in corporate governance research. **Practitioner/Policy Implications:** Findings highlight that board composition should not only be determined by education, experience and social ties as factors such as values, power and board synergy are of equal importance. Policies promoting board diversity and ethical conduct are required to derive value from boards.

Keywords: Corporate Governance, Board Capital, Human Capital, Social Capital, Board Diversity

Ahmad Hussain Subahe

Economics, Finance & Marketing PhD

Tuesday 14 February 2017, 12.10pm - 1.00 pm

Second Milestone

80.10.13

Title: Factors in the Underpricing of IPOs on the Tadawul: A study of Underwriter Reputation, Retail Participation, and the Involvement of the Institutional Investors in the Saudi Market.

Abstract: There are various theories on the impact of the underwriter, the institutional investors, and the retail investors' participation on IPO underpricing. Studies agree that the IPO underpricing phenomenon is related to one of these key players involved in the IPO process, namely the firm, the underwriter, and the investors, including retail and institutional. However, some propose that IPO underpricing is mainly related to the institutional investors. Information asymmetry theory, which assumes one of the three key parties in the initial public offering mechanism, knows more than the others is the most frequently applied theory. However, the Saudi stock exchange represents a unique subject of this study, because there are historically two separate periods when the relationship between these three players changed dramatically. Before 2008 only retail investors and underwriter reputation were factors in IPOs, after that date institutional investors were added to the mix via the adoption of the book-building mechanism.

Therefore, it is possible to isolate and study the effects of adding this single variable to the question of the factors involved in IPO underpricing. While there are previous studies on IPO underpricing in the Saudi stock exchange market, to the best of the author's knowledge no previous research makes a comprehensive analysis in a single study of the three key factors in IPO underpricing before and after the introduction of institutional investors. On the one hand, then, this study examines whether the posited theories are still applicable to explain the influence of underwriter reputation and retail participation on IPO underpricing in the Saudi market prior to the involvement of institutional investors in 2008. It examines these factors on market adjusted first day returns for 44 Saudi IPOs, managed by 51 underwriters issued between 2003 and 2008....

Tasmihah Tarafder

Management PhD

Thursday 16 February 2017, 11.15 am - 12.15 pm

Second Milestone

80.11.10

Title: Inclusive Governance for Promoting Employee Well-being: the Case of Readymade Garment Industry in Bangladesh.

Abstract: This thesis argues that there are two lines of analysis in governance and well-being literature that are important for HR researchers, policy makers and strategists. The first involves mapping the inclusive governance dimensions of accountability, transparency, and rule of law, participation and to identify the barriers prevailing in the RMG (Ready-made garment) sector. The first line of analysis is relevant with serious misfits in the hierarchical decision making process and consultative approach between employee and employer in the sector. The second line of analysis facilitates recognition of employee well-being dimensions involving life well-being, workplace well-being, psychological well-being, etc. Therefore, the research question of this thesis is how and to what extent inclusive governance impact on employee well-being in the context of RMG sector in Bangladesh. The study employs a mixed methods research design approach for collecting data. Semi-structure interviews are conducted with the managers, HR managers and compliance managers of the RMG industries by using snowball sampling techniques. Nvivo has been used for analysing qualitative data. The qualitative findings suggest various mechanisms to improve the stakeholder's involvement in the RMG industry. The insights that are provided by the RMG managers are essential for next step of the project. The second phase of the study, which is the survey is still underway of (n=200) RMG employees. SEM will be used to analyse quantitative data. The philosophical treatment of this study is that it provides both positive and negative form of employee well-being results measuring the objective values. The study tends to provide a holistic perspective that allows the employees and employers share their concern and their voice, which will also identify and find remedies of the leakages in various stakeholder levels in the RMG sector in Bangladesh.

Sanjeewa Wijyaratne

Economics, Finance & Marketing PhD

Wednesday 15 February 2017, 10.55 am - 11.45 am

Second Milestone

80.10.15

Title: The role of the dietary gatekeeper's food literacy in the home environment.

Abstract: The rise of obesity has focussed attention towards obesogenic environments, in particular the home environment, which is an important setting for the development of dietary patterns and eating preferences. In this environment, the dietary gatekeeper is the person primarily responsible for food shopping and preparation and therefore determines the food that will be consumed by the family in the home.

Food literacy is an emerging concept used to describe the everyday practicalities associated with healthy food intake. (Vidgen and Gallegos, 2011, Vidgen and Gallegos, 2014). However, in the extant literature, there is a lack of research assessing food literacy and the role of the dietary gatekeeper's food literacy in the household domain.

The current research adopts a public health and social marketing perspective, to investigate how the dietary gatekeeper's food literacy influences healthy food consumption in the home environment.

This research involves two stages. First, a quantitative analysis of an existing data set of 756 Australian dietary gatekeepers has been undertaken to establish a valid measure of food literacy and determine how food literacy impacts healthy dietary behaviour and dietary barriers.

Then using the quantitative findings as a guide, the second stage will explore food literacy further in a qualitative study of dietary gatekeepers to provide greater understanding on the different aspects of food literacy used by gatekeepers to overcome dietary barriers in the home environment. This study will also explore how the household gatekeeper transfers his/her food literacy capabilities to other members of the household (e.g. children)...

Karen Wong

Accounting PhD

Thursday 16 February 2017, 10.00 am - 11.00 am

Third Milestone

80.11.10

Title: The Impact of Full IFRS Convergence on the Accounting Quality in Malaysia.

Abstract: The aims of this thesis project are to examine the impact of full IFRS convergence on the financial statements and financial ratios for the listed companies in Bursa Malaysia (formerly known as Kuala Lumpur Stock Exchange) and to examine whether the full compliance with IFRS has enhanced the financial reporting in Malaysia through investigating the quality of the reported earnings. Based on the agency and signalling theory, the full IFRS convergence shall minimise the incentive of the management of companies to manipulate the financial figures and shall reduce the information asymmetry between the management of the companies and investors. The sample of this thesis consists of the non-financial listed companies in Bursa Malaysia Main Board. Six financial periods i.e. three years prior and three years after full convergence have been selected for observation. The quality of the reported earnings is measured based on earnings management, specifically the magnitude of discretionary accruals.

The empirical results have shown that the full convergence with IFRS has significant impact on the financial statements and financial ratios, particularly the income statements and profitability ratios. The partial convergence with IFRS has also significantly impact the financial statements and financial ratios, particularly the balance sheet items and the leverage ratios. This thesis project shall contribute to the IFRS literature on the impact of IFRS full convergence. The analytical information shall provide implication to the regulators, financial statement preparers, academic representatives, as well as the investors.

Keywords: IFRS, Convergence, Financial Statements, Financial Ratios, Discretionary Accruals, Malaysia

