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Resourcing for the Future

PROOF

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New Affordable Level Crossing Protection Systems for Passive Level Crossings

William Thomsen, PhD candidate, CRE

This project addresses the need for evaluation of new level crossing protection systems from Human Factors perspectives early in the process of identification and selection of candidate systems. Installation of any new system will be at risk of wasting public and rail industry resources for little improvement of system safety unless new technologies are proven to generate compliant, safe responses from road users. Data has been gathered from a range of sources to gain understanding of road user responses to different situations encountered at passive level crossings. Through analysis of this data, criteria will be developed for evaluation of technologies to determine whether they result in improvement of user responses at passive crossings. Applying these criteria will ensure cost effective use of industry and government resources, as well as a reduction in frequency of collisions at passive crossings across Australia.

The influence of a changing social and political environment on corporate emissions disclosures of Australian companies

Maria Tyler, PhD candidate, BRG

This study examines the specific emissions disclosures in annual and sustainability reports of Australian companies over a seven year period. This period (1 July 2003 to 30 June 2010) covered significant changes in the Australian social and political environment, including a change in Australian government and the introduction of the National Greenhouse and Energy Reporting Act 2007. The study grounds itself on existing traditional accounting theories of legitimacy and stakeholder, and furthers these by proposing an evolving multi-theoretical accounting model. It then applies the theoretical model to practice, testing its predictive and explanatory abilities by investigating Australian corporate emissions reporting over a change in their social and political environment. The study expects to find that (a) changes in emissions disclosures can be explained by an evolving overlap of legitimacy to managerial stakeholder theories, and (b) specific emissions disclosures are reflective of the more prominent concerns of their social and political environments. Hence, this research contributes both to existing accounting theory literature as well as to practice. These findings (a) extend the current accounting theoretical literature by developing the predictive and explanatory power of transitioning theories, and (b) inform those involved with designing future emissions policy, particularly in Australia.