Abstracts

Ethical Behaviour in Auditing: Do auditor provided non-audit services impair auditor independence?
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Supervisor: Malcolm Voyce

Abstract: The concept of independence is fundamental to compliance with the principles of integrity and objectivity. Independence requires the state of mind that permits the expression of a conclusion without being affected by influences that compromise professional judgment, allowing an individual to act with integrity, and exercise objectivity and professional scepticism. Regulators, academics and the accounting profession have debated and researched whether the joint provision of audit services and non-audit services by a company’s incumbent auditor compromises auditor independence in fact or in appearance. There have been recent calls to extend the scope of auditor independence in Australia. Regulators have reacted to recent corporate scandals despite the lack of convincing corroborative evidence from the auditing research literature. This conference paper investigates whether auditor independence is impaired as a consequence of auditor provided non-audit services. This paper then examines the regulation of auditor provided non-audit services in Australia and discusses the effectiveness of recent revisions to the law.

AB Ruling in US Gasoline Case¹: Scope for Reappraisal of WTO Jurisprudence on Human Rights Exceptions to GATT.
Shima Zaman
Supervisors: M. Rafiqul Islam and Shawkat Alam

Abstract: In the present era of globalization, trade-human rights linkage is an issue of increasing significance. Specially, a series of WTO disputes on trade environment interface have raised the concern of a possibility of addressing the human rights issues under the GATT provisions. GATT articles do not clearly speak of human rights. Human rights related disputes except environmental issue has not been addressed by the Dispute Settlement Body till now although the literal interpretation of the Article XX shows a significant adherence to human rights issues. Moreover, the environmental measures under Article XX so far remained unsuccessful due to the shifting of interpretation of various clauses to the interpretation of the chapeau of GATT Article XX. The Panel’s interpretation of different terms has made the invocation of Article XX more remote. However, the recent Appellate Body ruling in the Gasoline case calling for panels to adhere to the widely respected Vienna Convention in interpreting the GATT provisions has widened the scope for liberal

¹ United States- Standards for Reformulated and Conventional Gasoline (herein after as Gasoline Case).
interpretation of GATT Article XX, and added an impetus for giving these provisions the force a pro-human rights exceptions. In the changed circumstances, this article argues that trade and human rights linkage exists and human rights issues can be addressed under the provisions of Article XX (b) as per AB Ruling in US Gasoline Case. This article begins with an analysis of GATT provisions to show how human rights issue may be invoked generally. Finally this article argues that the Gasoline case has opened the scope for addressing human rights issues under GATT Article XX.

**Applicability of the Principle of Non-discrimination in GSP Schemes: Revisiting the EC-Tariff Preferences Case.**

Sharmin Jahan Tania  
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Abstract: The Generalised System of Preferences (GSP) allows and encourages the WTO-Members to provide preferential tariff treatment to the products of developing countries so that enhanced market access can stimulate their economic development. Paradoxically, the major GSP schemes incorporate conditionality which discriminates among preference-receiving countries and whereby GSP-schemes are often used by developed countries as a tool for reward or punishment. Through India’s challenge of the European Communities’ GSP scheme in the EC-Tariff Preferences case the issue of discrimination was brought to forefront. Though decided in India’s favour, the Appellate Body (AB) by interpreting the term ‘non-discriminatory’ as similar treatment to similarly situated beneficiaries, overturned the Panel’s interpretation of the term. The Panel earlier interpreted ‘non-discriminatory’ as requiring identical tariff preferences under GSP schemes to all developing countries without differentiation except for more favourable treatment for the least developed countries (LDCs). This article makes a critical comparison between the Panel’s and the AB’s interpretation of the term ‘non-discriminatory’ and argues that the Panel’s approach made an apposite political balance between preference-giving and receiving countries by rectifying one of the predicaments in GSP schemes.

**Trans-boundary River Basin Management: IWRM or ITWRM or both?**

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Abstract: Nowadays Integrated Water Resources Management (IWRM) approach brings success for sustainable development, utilization, conservation and management of water resources within a country. Around the globe there are more than 263 large international trans-boundary river basins that share two or more countries. Most of the international trans-boundary river basins do not have integrated regional or multilateral legal and institutional framework for its development and management, such as, the Ganges-Brahmaputra-Meghna (GBM) river basin level in the South Asia region. In these cases IWRM success is relatively slow. This short paper tries to find out the primary common key concerns of those river basins that require ‘Integrated Trans-boundary Water Resources Management (ITWRM)’ approach for its sustainable development, utilization, conservation and management. It explores
whether an integrated regional legal and institutional framework can address those primary key concerns through an ITWRM approach with a combination of NIWRM approaches at the trans-boundary shared river basin level. In this context it evaluates ‘the Mekong Agreement’ as a model legal framework and ‘Mekong River Commission (MRC)’ as a model institutional framework for ITWRM approach. Finally, it argues that a regional regulatory and institutional framework for ITWRM at the GBM river basin level can be developed for its sustainable development and management.

**Litigation as A Strategy for Settlement of Maritime Security Disputes: The ‘Volga Case’ Revisited**

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Abstract: Maritime security issues have become a great source of disputes involving international law. In early 2002, a Russian flagged long-line fishing vessel the Volga was detained by the Australian authority few hundred metres outside the Exclusive Economic Zone of Australia’s Heard and McDonald Islands in the Southern Ocean. The vessel was reportedly engaged in illegal fishing. This incident gave birth to several pieces of litigation in international and Australian Courts. Apart from these cases, Russia also foreshadowed separate litigation against Australia for violation of articles 111 and 87 of the United Nations Convention on the Law of the Sea. Considering the outcome of these cases, this article critically examines the characteristics of litigation as a strategy for pacific settlement of maritime security disputes. Using the Volga Case as an example, this article explores some issues related to legalised settlement of maritime security disputes. This article demonstrates that the legal certainty of winning a case may not be the only factor influencing the strategy for settlement of maritime security disputes. The article submits further that the international legal system, with all its shortcomings, has a modest potential to handle emerging maritime security disputes.

**Conceptualising Climate Change Displaced Persons**

Mostafa Mahmud Naser

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Abstract: Climate change migration can be seen to represent a rapidly emerging problem demanding effective protection and support from the international community. To date there has been no coordinated and coherent response from the international community to address the problem of climate induced displacement. Still no internationally accepted term exists for persons moving for environmental reasons. The terms such as ‘environmental refugee’ or ‘climate change refugee’ though have often been used to describe this group of people; this does not accurately reflect their status in international law. The status, treatment and protection of these people are thus uncertain as a matter of international law. In this context, this paper analyses existing environmental or climate change refugee definitions to show the variety of opinions regarding the concept. Then it proposes a new definition of Climate Change Displaced Persons (CCDP) to confront the issue of climate induced displacement.