

Asia-Pacific Management Accounting Association



APMAA 2018 Conference News, July 1, 2018 Issue

APMAA 2018 Conference ([http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/))

Theme: The Forefront of Management Accounting: Research and Practices

October 29<sup>th</sup> (Monday) – November 1<sup>st</sup> (Thursday), 2018

Venue: Waseda Campus of Waseda University, Tokyo, Japan



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## **APMAA 2018 Events**

The preparation for the 2018 Conference of the Asia-Pacific Management Accounting Association (APMAA) has been progressing very well. I would like to introduce you to the array of events planned for the APMAA 2018 Conference.

In the morning of October 29, we hold the 2018 Board of Directors Meeting. We estimate that more than 60 people will attend, including 30 invited overseas observers. This makes the largest number of attendees in the APMAA board meeting history. In the afternoon, we hold an Executive Meeting for the first time, where we will deliberate on the medium-term APMAA governance structure, the relation of the Asia-Pacific Management Journal with APMAA, and other strategic matters. The 2018 Doctoral Colloquium will be held in the afternoon of October 29. The doctoral seminar this year is “How to go through an Accounting Doctoral Program: Tips from Supervisors.” Seminar panelists are incumbent supervisors who are tackling issues and problems that doctoral students have to face, and will provide answers based on their rich experiences.

On October 30, a special session, called “Stage of Management Accounting Evolution in Asia Pacific (SMAE), will be held by the SMAE Collaborative Research Team, with three parallel sessions, in the morning. The CFO/ Controller Symposium will be held in the afternoon by inviting CFOs and controllers of the largest Japanese multinational enterprises. Each speaker will address the important issues and problems faced today. Attendees may obtain entirely new ways of thinking about an existing subject or come away with something completely new.

On October 31, we will devote the whole day to parallel sessions where heated but friendly discussions are expected at each room. International participants are invited to a one-day bus tour (Factory and Culture Visit) on November 1.

The APMAA 2018 Homepage [http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/) provides the latest information about APMAA 2018. Please join the APMAA community and enjoy this year’s conference in Japan. I look forward to seeing you soon in Tokyo.

### Susumu Ueno

Chair of the APMAA Board of Directors

## 1. APMAA 2018 Program (Tentative)

### 1.1. Outline of the APMAA 2018 Conference (Tentative: Edited on June 30)

#### Events on Day One (International Conference Center=18th Building)

9.30-12.00	Meeting
12.00-13.30	Lunch for Board Directors
13.00-15.00	Executive Meeting
12.30-17.10	Doctoral Colloquium (12 papers)
	12.30-13.30 Doctoral Lunch Meeting
	13.30-15.00 Parallel Session at 4 rooms (25 min. presentation plus 20min. Q&A)
	15.10-15.30 Break
	15.30-16.15 Parallel Session at 4 rooms (25 min. presentation plus 20 min. Q&A)

16.20-17.10 Doctoral Seminar  
17.40-20.00 Welcome Reception at Rihga Royal Hotel

**Events on Day Two** (International Conference Center=18th Building)

9.00- 9.30 Opening Ceremony  
9.30- 9.50 Group photo  
9.50-10.10 Morning Break  
10.10-11.40 Special Session, and Parallel Sessions Day2-1 A.C (20 min. presentation plus 10 min. Q&A) × 3 papers at 3 rooms: Total 9 papers  
11.40-12.50 Lunch for All (Lunch box or buffet style)  
12.50-17.00 APMAA 2018 CFO /Controller Symposium at Ibuka Masaru Memorial Hall in the International Conference Center of Waseda U.  
13.00-14.00 Plenary (CFO) Session (Presentation plus Q&A)  
14.00-15.10 Controller Panel Session (sponsored by The Institute of Internal Auditors Japan)  
15.10-15.30 Afternoon Break  
15.30-17.00 CEO/CFO Panel Session  
17.40-20.00 Conference Dinner at Rihga Royal Hotel

**Events on Day Three** (11th Building)

9.00-10.30 Parallel Sessions Day3-1 A.F (20 min. presentation, 10 min. Q&A) × 3 papers at 6 rooms  
10.30-10.50 Morning Break  
10.50-12.20 Parallel Sessions Day3-2 A.F (20 min. presentation, 10 min. Q&A) × 3 papers at 6 rooms  
12.20-13.50 Lunch for All (Lunch box or buffet style)  
13.50-15.20 Parallel Sessions Day3-3 A.F (20 min. presentation, 10 min. Q&A) × 3 papers at 6 rooms  
15.20-15.40 Afternoon Break  
15.40-17.10 Parallel Sessions Day3-4 A.F (20 min. presentation, 10 min. Q&A) × 3 papers at 6 rooms  
17.30-20.00 Farewell Party at Rihga Royal Hotel Tokyo

**Events on Day Four**

**One-Day Bus Tours** for international participants. You must complete a registration/payment for the conference before requesting the bus tour seat.

Tokyo Works of Hitachi Kokusai Electric Inc. (<http://www.hitachi-kokusai.co.jp/global/en/index.html>)  
Akebono Brake Iwatsuki Manufacturing Co., Ltd (<http://www.akebono-brake.com/english/index.html>)

## 1.2. Doctoral Seminar

**How to go through an Accounting Doctoral Program:  
Tips from Supervisors  
16.20-17.10, 29<sup>th</sup> October 2018**

**Objective:**

During the seminar, doctoral students could obtain valuable tips from panelists about how to go through an Accounting Doctoral Program. Panelists are incumbent supervisors who can address issues and problems that PhD students have to face and will provide answers based on their rich experiences.

**Focus:**

The seminar will focus on five sub-themes:

- a. writing a good proposal and a dissertation,
- b. establishing trust with professors and classmates,
- c. publishing dissertation on a scholarly journal,
- d. getting a position in an academic institution,
- e. balancing family and doctoral degree.

**Chair:**

Prof. Wnuk-Pel, Tomasz (University of Łódź, Poland, [tomwnuk@uni.lodz.pl](mailto:tomwnuk@uni.lodz.pl))

**Panelists:**

Prof. Hosomi, Shoichiro, Tokyo Metropolitan University, Japan

Prof. Sriyalatha Kumarasinghe, University of Otago, New Zealand

Prof. Lin, Hsaio-Lun Lin, National Taipei University, Taiwan

Prof. Mimba Ni Putu Sri Harta, Udayana University, Indonesia



### 1.3. Special Session/Workshop: SMAE Collaborative Research Project

#### Stage of Management Accounting Evolution in Asia Pacific (SMAE)

With the commitment to update the management accounting practices to literature, and assess the progress of the management accounting practices that each country adopted taking IFAC (1989) as a benchmark, this research was recognized as an APMAA Collaborative Research Project at the APMAA 2016 conference held in Taiwan. This research links us, scholars, with industry. Researchers from Thailand, Taiwan, and Vietnam have taken the first steps to acquire research grants from their funding authorities.

This special session will be an avenue to communicate the progress and findings to each other. Since this project is on-going, I encourage you to join in. Next on the road ahead for the SMAE project is to encourage joint-publications, book-chapter (s) and etc. Since collaboration is not easy to achieve or sustain despite substantial and tangible results, we strongly expect support from you.



**Terdpaopong, Kanitsorn**, 2018 Workshop Organizer  
[kanitsorn@rsu.ac.th](mailto:kanitsorn@rsu.ac.th) (Rangsit University), Thailand

Schedule	
19.00-19.15, <b>October 29</b> (at the APMAA 2018 Welcome Reception)	
Letter of Intent/Research Agreement Signing among collaborative researchers	
10.10-11.40, <b>October 30</b> ; Special Session	
Welcome speech to the workshop (3min)	Professor Susumu Ueno Advisor of the Project
Management Accounting in <b>Thailand</b> (5min)	Assoc. Prof. Dr. Kanibhatti Nitirojntanad Chulalongkorn University, and Asst. Prof. Dr. Kanitsorn Terdpaopong Rangsit University
Management Accounting in <b>Malaysia</b> (5min)	Prof. Dr. Normah Omar Accounting Research Institute, Universiti Teknologi MARA
Management Accounting in <b>Indonesia</b> (5min)	Prof. Grahita Chandrarin University of Merdeka Malang
Management Accounting in <b>Taiwan</b> (5min)	Representative of Prof. Hsuan-lien Chu Department of Accounting College of Commerce, National Taipei University

Discussion for the future collaborative research publications (10min)	Assoc. Prof. Dr. Kanibhatti Nitirojntanad and Asst. Prof. Dr. Kanitsorn Terdpaopong
Workshop on the proposed book chapter from comparative research results (15min)	Prof. Robert C. Rickards And Prof. Rolf Ritsert German Police University, Germany
Concluding remarks (2min)	Professor Susumu Ueno



Assoc. Prof. Dr. **Kanibhatti Nitirojntanad**, 2018 Research Leader on SAME Project

Nitirojntanad is a professor of Accounting at Chulalongkorn University, Thailand, whose expertise on Transport Economics, Accounting Scholarship, Business Administration, management accounting, risk management, board effectiveness and firm value. She was a conference organizer of the APMAA 2014 held in Bangkok. She has many publications and recently on management accounting practices both for manufacturing and hotel businesses.



**Robert C. Rickards**, PhD, is a Professor of Accounting and Finance as well as Research Professor and Director of the PhD Workshop Program at the German Police University in Münster, Germany. In addition, he teaches regularly at Università Roma Tre, Uniwersytet Lodzki, and Polytechnika Krakowska. He has directed numerous research projects for companies, foundations, and government agencies.



**Rolf Ritsert**, Dr., is Professor and Head of the Department of Business Administration – Public Management at the German Police University in Münster, Germany. He has directed research projects for the European Union, various companies, and for the German federal and state governments. He has acted as an advisor to various National Security Authorities, the Federal Ministry of the Interior in particular.

## 1.4. CFO /Controller Symposium

CFO /Controller Symposium is held in the afternoon of October 30 at Ibuka Masaru Memorial Hall in the International Conference Center of Waseda University.

12.50-13.00 Opening: Masao Tsuji, Organizer of the CFO /Controller Symposium  
 13.00-14.00 Plenary (CFO) Session  
 14.00-15.10 Controller Panel Session (The Institute of Internal Auditors Japan)  
 15.10-15.30 Afternoon Break  
 15.30-17.00 CEO/CFO Panel Session

Profiles of the practitioner speakers are as follows as already informed in the last issue.

**Plenary (CFO) Session:** Moderator Masao Tsuji; Co-moderator Masumi Nakashima



**Mike Nishiyama**, Representative Executive Officer, Senior Vice President and Executive Officer, CFO of Hitachi, Ltd. (<http://www.hitachi.com/>)

**Presentation Theme:** “Hitachi's management reform and corporate governance”

**Outline:** Improving the earnings quality for Hitachi is synonymous with sustainable improvement in corporate value. Hitachi's efforts to improve sustainable corporate value, including business structural reform, corporate governance, and financial governance, will be introduced.

**Controller Panel Session** (*The Institute of Internal Auditors Japan*)



**Kazuhisa Fujita**, Senior Vice President, General Manager for Internal Audit Dept. of Mitsubishi Corporation (<http://www.kazuhisa.fujita@mitsubishicorp.com/>)



**Yasumi Taniguchi**, Country Market Leader of Protiviti Japan. Ms. Taniguchi leads Protiviti's Japan governance, risk management, internal control and Internal Audit and Financial Advisory practices. (<https://www.protiviti.com/JP-jp>)



**Okihiko Maruta**, Ph.D., Professor, Graduate School of Economics, Kyushu University, Japan. Research Interest: Target Costing, Balanced Scorecard, Amoeba Management, Internal Auditing

**CEO/CFO Panel Session:** Moderator Masao Tsuji; Co-moderator Masumi Nakashima



**Yoshimasa Ogino**, Executive Vice President, Representative Director & Member of the Board, CFO of AKEBONO BRAKE INDUSTRY CO., LTD. (<http://www.akebono-brake.com/english/index.html>)

**Presentation Theme:** How Does a CFO Measure Quality of Earnings: A Perspective of Managerial Accounting

**Outline:** While the objective of financial accounting is to disclose operating performance and financial positions to their stakeholders such as investors and creditors, the objective of managerial accounting is to use such information as management plans and strategies. Although, of course, earnings measures themselves are the exact same, there are differences in the indicators or usages to evaluate earnings for each accounting area. Also, the indicators or usages to measure earnings quality are depending on firms. CFOs are expected to oversee corporate financial reporting processes and to play a significant role in producing high quality earnings. In this lecture, I speak how a CFO measures earnings quality and improves earnings quality from the perspective of managerial accounting.





**Ryohei Yanagi**, Ph. D. Chief Financial Officer, Eisai Co., Ltd. (<http://www.eisai.com/>).  
Visiting Lecturer, Waseda University, Visiting Professor, Toyo University

**Presentation Theme:** “Synchronization Model of Non-Financial capital and Equity Spread”

**Summary:** Recently ESG or non-financial information for sustainability has been gathering a great deal of attention from academicians as well as businesspersons in Japan with ESG investments swelling and corporate Integrated Reporting gaining ground. Hence I will present my own value proposition called “Synchronization Model of Non-Financial Capital and Equity Spread” in a bid to connect ESG (intangibles) and ROE (based upon residual income model) for maximization of corporate value on a long-term basis. To prove this value proposition, my proprietary global investor survey conducted in 2018 and several empirical researches together with concrete example from Eisai’s Integrate Report 2017 used for shareholder engagement will be presented herein.

#### 1.4. One-day Bus Tours (Factory and Culture Visit)

One-day bus tours are prepared for international participants. You must complete the registration/payment for the conference before requesting the bus tour seat. Destinations are Tokyo Works of Hitachi Kokusai Electric Inc. and Akebono Brake Iwatsuki Manufacturing Co., Ltd. On the way going back to Rihga Royal Hotel (the conference hotel), the buses stop at the Tokyo JR station.

**Tokyo Works of Hitachi Kokusai Electric Inc.** (<http://www.hitachi-kokusai.co.jp/global/en/index.html> 日立国際電気(株)東京事業所)

<http://www.hitachi-kokusai.co.jp/global/en/index.html>

<http://www.hitachi.com/corporate/about/index.html>

<http://www.hitachi-kokusai.co.jp/global/en/corporate/index.html>

Hitachi Kokusai Electric was formed in October 2000 from the merger of three Hitachi Group companies engaged in businesses related to video, wireless communications, and semiconductor manufacturing equipment. Since then, the company strived to build infrastructure for a safe and affluent society under our corporate statement (“Hitachi Kokusai Electric Group strives to realize a society of security, safety, and happiness; creates value by applying advanced technologies; and pushes the boundaries of tomorrow”) and the Hitachi Kokusai Electric Way (“1. Customers First; 2. Global Leader; 3. Human Assets; 4. Basics and Ethics; 5. Harmony, Sincerity, and Pioneering Spirit”).

<http://www.hitachi-kokusai.co.jp/global/en/corporate/message.html>



**The Tokyo Works** is an integrated facility that develops, designs and manufactures public communication system such as emergency communication systems and train communication systems, as well as broadcasting systems, monitoring systems, inspection equipment and other such broadcasting and video system products. Major Products : Wireless Communications and Information Systems , Broadcasting and Video Systems

32 Miyuki-cho, Kodaira-shi, TOKYO 187-8511, Japan

TEL +81 (0)42-322-3111 (Rep) FAX +81 (0)42-322-0313

[http://www.hitachi-kokusai.co.jp/global/en/corporate/location\\_works.html#tokyo](http://www.hitachi-kokusai.co.jp/global/en/corporate/location_works.html#tokyo)

**Akebono Brake Iwatsuki Manufacturing Co., Ltd.** (<http://www.akebono-brake.com/english/index.html> 曙ブレーキ工業(株))

Factory Visit for Akebono

November 1: Depart Rihga Royal Hotel, the conference hotel, at 9:00am, for the Iwatsuki Factory of Akebono. Arrive at the factory around 10:00am.

10:00-10:30 Greetings, and Explanation of Akebono Profile

10:30-11:40 Tour of Factory by small group unit

11:40-12:00 Q&A

12:00-12:45 Lunch provided by Akebono.

12:45-13:00 Picture Taking

13.00- Leave the factory for Downtown Tokyo

**Akebono Brake Industry Co., Ltd.**



Founded in 1929, as a dedicated brake manufacturer, Akebono has a long history of contributing to society by providing both safety and peace of mind.

Mainly through our automotive OEM disc brake pad business and other products such as disk brakes and drum brakes, Akebono has grown its automotive brake business in 12 countries around the world.

Akebono has expanded beyond our core automotive brake business into other areas, supplying brakes for motorcycles, industrial machinery and railways including Japan's acclaimed Shinkansen.

In 2007, we began participating in Formula 1™ racing, the world's most prestigious racing event, as a technical partner of the McLaren team, and through these challenges, Akebono has continued to develop and refine its brake technology.

**Akebono Brake Iwatsuki Manufacturing Co., Ltd.**

Founded in 1962, Iwatsuki Manufacturing is our global mother plant where is a source of "technology and *monozukuri*-manufacturing excellence".

Products: disc brakes, drum brakes, brakes for rolling stocks and industrial machinery.

Number of associates: 870

<http://www.akebono-brake.com/sp/corporate/en/>

## **2. Review Policy and Notification of Paper Acceptance**

### **2.1. Submission and Review Policy for Parallel Session Papers**

Note that each author who registers for the conference is limited to two (2) full paper submissions for the parallel sessions. APMAA parallel sessions receive more than 100 paper submissions every year. Review teams engage in review on first-come first-served basis. The teams try to notify the corresponding author of the result as soon as possible in order to help authors arrange their conference registration and participation. It is your responsibility to ensure that your submission satisfies the formatting requirements below.

[http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/Call%20for%20Papers\\_.htm](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/Call%20for%20Papers_.htm)

#### **Formatting Requirements**

All manuscripts should be in Times New Roman, font size 12, double-spaced with an **abstract of 200-300 words**. Include up to 5 keywords. An abstract should be on a separate page immediately preceding the text.

Manuscripts should be as concise as the subject and research method permit. The length of **text** should be over 5,000 but not exceed 10,000 words.

All papers will be double blind reviewed. To promote anonymous review, authors should not identify themselves directly or indirectly in their paper. Single authors should not use the editorial “we.” Referencing should follow the APA style (Refer to <http://www.apastyle.org>).

The cover page should contain the title of the paper (all bold capitals), the author’s name (first name, initial (s), and family name), title and affiliation, phone numbers, and email address.

## 2.2. Notification of Paper Acceptance

**Notification of Paper Acceptance** The APMAA 2018 conference organizing committee (Masayuki Aoki, parallel session chair) will send your paper review results before September 1. The committee, however, notifies you of the review result as soon as possible to help you prepare for the APMAA 2018 Conference. If you submitted your paper to the doctoral Colloquium, paper review results will be sent to you by Shoichiro Hosomi in early August.

**Proceedings Paper and PPT** If your paper is accepted, you are required to prepare and submit a *proceedings paper* to your CMT account by *September 15*. *Please complete your participation fee payment by the date*. After confirming your proceedings paper submission and participation fee payment completion, you are included in the presentation schedule in the APMAA 2018 program book. In addition, you are required to submit your Powerpoint file to your account by *October 15*.

**Registration and Attendance** At least one of the authors should register (pay the participation fee) for the conference *before September 15* and attend as well as present the paper in the conference. *Note that your registration is not complete until you pay the conference-fee.*

**Letter of Invitation** Please request either Parallel Session Chair or Doctoral Colloquium Chair to issue a Letter of Invitation if the document is required for you to apply for subsidies and/or a tourist visa after submitting your proceedings paper to the CMT..

You can apply for the "temporary visitor visa" (generally called "tourist visa") directly at the Japanese Embassy / Consulate nearby. Citizens of the countries having visa exemption arrangements with Japan can arrive in Japan only with their passport without going through any procedure in advance

## 3. Registration and Participation Fee Payment Site

Registration and Participation Fee Payment **site us under construction at** [http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/registration.htm](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/registration.htm). You can pay the fee either by a credit

card or by a bank transfer. The site will be available in July.

<b>Participation Fees for APMAA 2018</b>		
	Early Payment <sup>×</sup>	General and On- site Payment
Participation Fee*	JPY30,000	JPY 35,000
Student Fee**	JPY20,000	
Family Member Fee***	JPY20,000	
Note that your registration is not complete until you pay the conference-fee. Also, participation fees are not refunded.		

\* This participation fee includes a printed program with a Welcome Bag (Conference kit), Welcome Reception (Day1), Lunch (Day 2 and Day 3) and Conference Dinner (Day 2).

\*\* Student Fee does not include "Conference Dinner (Day2)."

\*\*\* Family Member Fee includes the Welcome Reception (Day 1= October 29), Conference Dinner (Day 2), Farewell Party (Day3= November 1) and One-Day Tour (Day 3). The fee does not include Welcome Bag and Lunch.

<sup>×</sup>Early Registration (September 30 is the final day for the early registration)

For an early bird payment, use either a credit card or a bank transfer. We accept only Cash (JPY) for the on-site payments.

#### **(Profile) Registration Form APMAA 2018 (at Waseda University, Tokyo, Japan)**

Please report your food preference (halal food) in the Profile Registration Form when you pay your participation fee. You can obtain the form at

[http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/registration.htm](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/registration.htm).

## **4. Conference Venue and Transportation**

Venue: Waseda Campus of Waseda University, Tokyo, Japan

### **Descriptions of Conference Venues in YouTube**

Tokyo Vacation Travel Guide | Expedia

[https://www.youtube.com/watch?v=cS-hFKC\\_RKI](https://www.youtube.com/watch?v=cS-hFKC_RKI)

How to get from Narita Airport to Tokyo | japan-guide.com

<https://www.youtube.com/watch?v=xGOxrTPlm0c>  
How to Get to Tokyo from Haneda Airport |  
<https://www.youtube.com/watch?v=mwKzjR1Ijaw>  
100 Things to do in TOKYO, JAPAN | Japan Travel Guide  
<https://www.youtube.com/watch?v=HYSMJ-1M2t0>

<https://www.waseda.jp/top/en/access/waseda-campus>  
[http://www.waseda.jp/eng/common/images/campus/map\\_printable\\_waseda.pdf](http://www.waseda.jp/eng/common/images/campus/map_printable_waseda.pdf)  
(International Conference Center=18th Building)



Waseda Campus Map



## 5. Accommodations

Please mail to Masao Tsuji (mtsuji@waseda.jp), Chair of APMAA 2018 (14th) Conference, if you have a question about the accommodation. Information of hotels with reasonable prices and convenient location to the conference venue is provided below.

### **Rihga Royal Hotel Tokyo** (APMAA 2018 Conference Hotel)

1-104-19 Totsuka-machi, Shinjuku-ku, Tokyo 169-8613, Japan

<http://www.rihga.com/tokyo> +81 (0)3-5285-1121

RIHGA Royal Hotel Tokyo is situated in Waseda, a land of culture and tradition, adjacent to Okuma Garden offering beautiful views of season's landscapes of Waseda Campus. Enjoy a peaceful stay in Tokyo in a luxurious European classic ambience, far from hustle and bustle of the city.

### **Special Rates for APMAA 2018 Conference** (Subscription period:2018/10/28-2018/11/01)



Single room (size: 25 sq. meter): JPY18,500 (Around USD 170) per night with breakfast including tax and service charge

Twin room (34/38 sq. meter) : JPY29,000 per night with breakfast including tax and service charge

Twin room (49 sq. meter) : JPY34,000 per night with breakfast including tax and service charge

Rates are inclusive of breakfast, service charge and taxes.

Requests for specific room/bed types (Double or Twin Bed)

To book your room at RIHGA Royal Hotel Tokyo by the APMAA 2018 Conference Special Rate, please visit [http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/accommodations.htm](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/accommodations.htm), and click [http://rsv.ihonex.com/cgi-bin/ihonex3/plan\\_shokai.cgi?hid=rihga\\_royal\\_tokyo&plan\\_groupcd=APMAA&c=1&form=en](http://rsv.ihonex.com/cgi-bin/ihonex3/plan_shokai.cgi?hid=rihga_royal_tokyo&plan_groupcd=APMAA&c=1&form=en).

Contact: Mr. koichi Murayama [koichi.murayama@rihga.co.jp](mailto:koichi.murayama@rihga.co.jp) Phone 03-5285-1124

### **Richmond Hotel Tokyo Mejiro**



<http://mejiro.richmondhotel.jp/>

<http://mejiro.richmondhotel.jp/accommodation> (Booking is available after May 1.)

Single Room (size: 15 sq. meter): JPY 9,000 per night, including tax and service charge, but not include breakfast.

Richmond Hotel Tokyo Mejiro is composed of 134 functional designed guestrooms, offering you convenience for business, but also relaxing premises for leisure purpose. Located in an immediate proximity to central areas of Ikebukuro and Shinjuku, the Richmond Hotel Tokyo Mejiro is convenient for visits to the heart of city while staying out of the crowd .

**Access Information** <http://mejiro.richmondhotel.jp/location>

**From Tokyo International Airport (Haneda Airport)**

Haneda Airport Domestic Terminal Station → (Keikyu Main Line) → Shinagawa Station → (JR Yamanote Line Outer Loop) → Mejiro Station

**From New Tokyo International Airport (Narita airport)**

Narita Airport Station → (Narita Express) → Shinjuku Station → (JR Yamanote Line Outer Loop) → Mejiro Station

## Hotel Mets Mejiro



<http://www.jrhotelgroup.com/en/125.html>

<http://www.hotelmets.jp/mejiro/facilities.html>

**Address** : 1-4-1 Mejiro, Toshima-ku, Tokyo171-0031 (1min. walk from JR Mejiro Station)

**Phone** : 81-3-5985-0011 / Fax: 81-3-5985-0015

**Rooms** : 95 / Check-in 3:00PM / Check-out 11:00AM

Prices by Internet booking at <http://www.jrhotelgroup.com/en/125.html>

Single room(1(size: 16 sq. meter): 10,400 per night with breakfast, including tax and service charge

Twin room(size: 21 sq. meter): 14,400 per night with breakfast, including tax and service charge



## 6. APMAA 2018 Conference and Doctoral Colloquium Call for Papers

### Paper Submissions: July 10, 2018

If you are thinking of paper submissions to APMAA 2018, first, visit pages of "Call for Papers" and "Doctoral Colloquium" in the [http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/). The paper submission page is [http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/Paper\\_Submissions\\_.htm](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/Paper_Submissions_.htm). APMAA 2018 uses the Conference Management Toolkit (CMT) that is provided by Microsoft Corporation. If you have any questions and/or suggestions about the paper submission site, please contact Masaaki Aoki ([maoki@tohoku.ac.jp](mailto:maoki@tohoku.ac.jp)).

### Important Dates for Authors:

Paper Submission Deadline: July 10, 2018

([http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/Paper\\_Submissions\\_.htm](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/Paper_Submissions_.htm))

Paper Acceptance Notification: before September 1, 2018

Conference Registration and Fee Payment Deadline: September 15, 2018

Proceedings Paper Submission Deadline: September 15, 2018

## 7. Brief messages from APMAA 2018 organizers: What we can do for you!



**Tomoki Oshika** ([oshikat@waseda.jp](mailto:oshikat@waseda.jp)), Co-chair of APMAA 2018 (14th) Conference  
I will be in charge of preparing the conference site, not only on the conference itself, but also other events such as receptions, parties, and company visit. I hope you will have a great time here in Tokyo!



**Takanori Suzuki** ([suzuki@waseda.jp](mailto:suzuki@waseda.jp)), Waseda University  
My current research theme is to find out optimal incentive systems as well as optimal information systems to run the firms efficiently. I'd like to support the APMAA 2018 conference to be successful as a committee member.



**Tetsuhiro Kishita** ([kishita@biz.ryukoku.ac.jp](mailto:kishita@biz.ryukoku.ac.jp)), Ryukoku University  
I am pleased to have all of you from all over the world on the APMAA 2018 conference. I am looking forward to discussing your cutting-edge works in the conference. The more people, the more fun. Please join us in Tokyo.



**Masumi Nakashima** ([n-masumink@kanazawa-gu.ac.jp](mailto:n-masumink@kanazawa-gu.ac.jp)), Kanazawa Gakuin University  
I believe that you could find that the APMAA conference makes a difference from other conferences. I hope that you can see the difference at 2018 APMAA through your own eyes. I hope to see many friends in Tokyo.



**Matsuoka, Kohsuke** ([matsuoka@mail.tohoku-gakuin.ac.jp](mailto:matsuoka@mail.tohoku-gakuin.ac.jp)) Tohoku Gakuin University  
With the experience as a APMAA board member, I am delighted to support the APMAA 2018 conference attendees. I am looking forward to talking with you about our current research in the conference.

#### APMAA 2018 Conference Organizing Team

**Masao Tsuji** ([mtsuji@waseda.jp](mailto:mtsuji@waseda.jp)), Chair of APMAA 2018 Conference

**Tomoki Oshika** ([oshikat@waseda.jp](mailto:oshikat@waseda.jp)), Co-chair of APMAA 2018 Conference

**Masaaki Aoki** ([maoki@tohoku.ac.jp](mailto:maoki@tohoku.ac.jp)), Co-chair of APMAA 2018 Conference

**Shoichiro Hosomi** ([hosomi@tmu.ac.jp](mailto:hosomi@tmu.ac.jp)), Chair of APMAA 2018 Doctoral Colloquium

**Takashi Shimizu** ([ts814@waseda.jp](mailto:ts814@waseda.jp)), Waseda University

**Nobumasa Shimizu** ([s-nobu@waseda.jp](mailto:s-nobu@waseda.jp)), Waseda University

**Yoshinori Suzuki** ([suzuki@waseda.jp](mailto:suzuki@waseda.jp)), Waseda University

**Takashi Yaekura** ([yaekura@waseda.jp](mailto:yaekura@waseda.jp)), Waseda University

**Kentaro Koga** ([kkoga@ics.hub.hit-u.ac.jp](mailto:kkoga@ics.hub.hit-u.ac.jp)), Hitotsubashi University

**Tetsuhiro Kishita** ([kishita@biz.ryukoku.ac.jp](mailto:kishita@biz.ryukoku.ac.jp)), Ryukoku University

**Masumi Nakashima** ([n-masumi@kanazawa-gu.ac.jp](mailto:n-masumi@kanazawa-gu.ac.jp)), Kanazawa Gakuin University

**Yuji Mori** ([yujimori@u-shizuoka-ken.ac.jp](mailto:yujimori@u-shizuoka-ken.ac.jp)), University of Shizuoka

**Kohsuke Matsuoka** ([matsuoka@mail.tohoku-gakuin.ac.jp](mailto:matsuoka@mail.tohoku-gakuin.ac.jp)), Tohoku Gakuin University

**APMAA 2018 Conference News July 1, 2018 Issue Editorial Team**

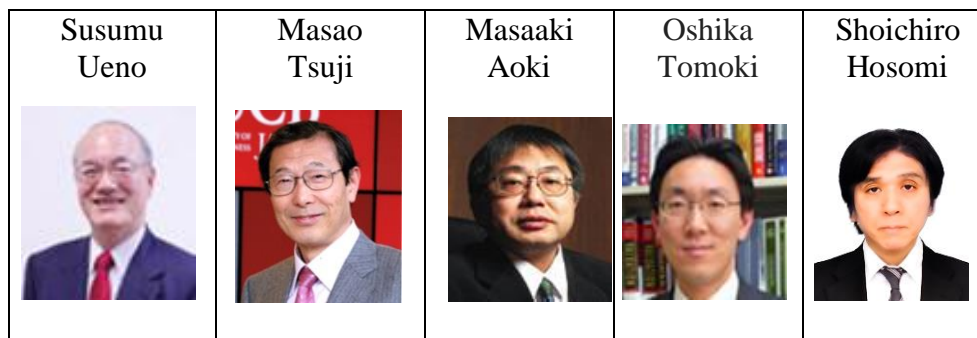
**Susumu Ueno**([ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)), Chair of the Board of Directors

**Masao Tsuji** ([mtsuji@waseda.jp](mailto:mtsuji@waseda.jp)), Chair of APMAA 2018 Conference

**Masaaki Aoki** ([maoki@tohoku.ac.jp](mailto:maoki@tohoku.ac.jp)), Co-chair of APMAA 2018 Conference

**Tomoki Oshika** ([oshikat@waseda.jp](mailto:oshikat@waseda.jp)), 2018 Conference co-chair

**Shoichiro Hosomi** ([hosomi@tmu.ac.jp](mailto:hosomi@tmu.ac.jp)), Chair of APMAA 2018 Doctoral Colloquium



**APMAA 2018 Homepages**

[http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/)

**Asia-Pacific Management Accounting Association Homepages**

<http://www.apmaa.asia/>

[http://s-ueno.sakura.ne.jp/APMAA\\_asia/](http://s-ueno.sakura.ne.jp/APMAA_asia/)