

## Asia-Pacific Management Accounting Association



### APMAA News January 1, 2019 Issue (No.30)

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## 15th Anniversary APMAA Annual Conference in Doha, Qatar

Conference Date: 2<sup>nd</sup> (Saturday)-5<sup>th</sup> (Tuesday) November 2019

[http://apmaa2019.000webhostapp.com/#/chair\\_msg](http://apmaa2019.000webhostapp.com/#/chair_msg)



Saturday 2<sup>nd</sup> of November for PhD collegium; Sunday 3<sup>rd</sup> and Monday 4<sup>th</sup> Nov for the main conference; Tuesday 5<sup>th</sup> for the cultural visit

## 1. Messages and Greetings from Forthcoming Annual Conference Chairs

### Message from the 2019 (15th Anniversary) Annual Conference Chair Conference Date: 2<sup>nd</sup> (Saturday)-5<sup>th</sup> (Tuesday) November 2019

We are pleased to invite you to the APMAA 15th annual conference in Doha that will be hosted by the College of Business and Economics, Qatar University. Since this is the first time for the APMAA conference to take place in the Gulf Cooperation Council (GCC), we are enthusiastic and eagerly working at Qatar University with the APMAA board and international scholars to make the APMAA 2019 conference an international destination for Accounting and Finance scholars. The main theme of the conference will be “Management Accounting and Finance in the 21<sup>st</sup> Century: Challenges and Perspectives”. Manuscripts covering any topical area of management accounting and finance will also be welcomed. They can be theoretical, teaching-based or practice-oriented.

The scope of the APMAA 2019 conference will be to celebrate the new theoretical and practical developments in management accounting and managerial finance of the 21st century with particular attention to Asia-Pacific and GCC accounting issues. In fact, the GCC oil-based economy is in transition to a more sustainable knowledge-based economic model. This transformation creates within us a strong motivation to actively investigate contemporary issues related to management accounting and finance.

We hope the APMAA 2019 conference will be an opportunity for you to have a productive and unforgettable experience in Doha. Meanwhile, we are looking forward to seeing you in **November 2019**.



Chairs of APMAA 2019 Doha Conference,

Dr. **Khalid Al-Abdulqader Al**, Qatar University



Dr. **Mohammed Elgammal**, Qatar University

### Message from the 2020 (16th Anniversary) Annual Conference Chair Conference Date: 25<sup>th</sup> – 28<sup>th</sup> November 2020

It is an honour to be appointed again as the organising committee for APMAA 16th annual conference in Kuala Lumpur, Malaysian. Universiti Teknologi MARA (UiTM), Malaysia will be the host for this conference. This is our third time hosting similar conference. We hosted both the 2004 and 2011 (7<sup>th</sup>) APMAA conferences. Since this is our third APMAA conference, we are excited, looking forward and trying our level best to have a more memorable event to all participants.

The main theme of the conference will be “Staying Relevant: Management Accounting in the Era of Industry 4.0”. However, any papers management accounting and finance related are welcomed. Papers can include those theoretical, teaching-based or practice-oriented.

The tentative dates and venue for APMAA 16<sup>th</sup> annual conference will be 25<sup>th</sup> to 28<sup>th</sup> Nov 2020 and at University Teknologi MARA (UiTM), respectively. We hope the APMAA 2020 conference will be an opportunity for you to have a continuous productive and an unforgettable experience in Malaysia. We are looking forward to seeing you in November 2020.

We hope the APMAA 2020 conference will be an opportunity for you to have a memorable and exciting experience in Malaysia.



Professor Datin Dr **Suzana Sulaiman**  
Chair of APMAA 2020 Malaysia Conference  
Universiti Teknologi MARA (UiTM), MALAYSIA

#### Message from the 2021 (17th Anniversary) Annual Conference Chair

APMAA Conference in 2021 is celebrating its sweet seventeen Anniversary. Over the past 15 years, we have evolved to become a provider of research in management accounting through the use of international conference as media for communication among management accounting expertise around the world, both of practitioner and researcher. It will be the honor of us being the host of 17 the APMAA Conference. The conference committee will not disappoint all attendees. We try to invite many distinguished speakers and present qualified papers.

In closing, I hope that all of you will enjoy the upcoming conference, and I wish our visitors from abroad will have a very pleasant stay in our city, especially on our campus.

Thank you.



Chairs of APMAA 2021 Jakarta Conference  
Dr. **Bambang Soedaryono** [cikagunawan@gmail.com](mailto:cikagunawan@gmail.com) (Trisakti University, Indonesia)



Dr. **Mayangsari, Sekar**, [sekar@hotmail.com](mailto:sekar@hotmail.com) (Trisakti University, Indonesia)

### Greeting from the 2022 (18th Anniversary) Annual Conference Chair

As APMAA conference chair and co-chair in 2022, we take great pride in welcoming all of the attendees from around the world to join Asia-Pacific Management Accounting Association 2022 (18th) Annual Conference in Bangkok at Dhurakij Pundit University. The 2022 conference tentative theme is “Management accounting: Recent Themes and Directions for a Digital Future”. The main objective of the conference is to help steer the future directions of management accounting research. The theme is to shed light on the development of management accounting theories and methodologies. This also provides interesting insights for future directions on management accounting tools, techniques and practices for a digital revolution to reveal a real world. We are looking forward to meeting and discussing with researchers and practitioners from different disciplines relating to management accounting as well as to sharing research acumen on management accounting for digital future. Once again, on behalf of 2022 APMAA conference chair and co-chair, we warmly welcome you to Bangkok, Thailand.



Chair of APMAA 2022 Bangkok Conference  
Dr. **Pattanant Petchchedchoo** ([pattanant.peo@dpu.ac.th](mailto:pattanant.peo@dpu.ac.th))  
Dhurakij Pundit University



Co-chair of APMAA 2022 Bangkok Conference  
Dr. **Siridech Kumsuprom** ([siridech.kum@dpu.ac.th](mailto:siridech.kum@dpu.ac.th))  
Dhurakij Pundit University

### Greeting from the 2023 (19th Anniversary) Annual Conference Chair

APMAA is aimed at propelling the development of management accounting, supporting members who engage in the advancement of management accounting theory and practices in Asia-Pacific region. In 2014, Ministry of Finance in China emphasized the importance and urgency in pushing the development of management accounting. Since 2017, I become a member of APMAA and see significant synergy APMAA brings to China in the education and research of management accounting. As the host of 2023 APMAA conference, I am now proceeding with the preparatory work. Looking forward to meeting all the members in Xi'an.



Chair of APMAA 2023 Xi'an Conference  
**TIAN, Gaoliang** ([tian-gl@xjtu.edu.cn](mailto:tian-gl@xjtu.edu.cn)), Professor, Ph.D. in Accountancy, Xi'an Jiaotong University, China

## 2. Scientific Committee at APMAA Headquarters

### **Background thought for adding Quality Control function to APMAA**

An important mission of APMAA, as an international academic association located in Asia, is to provide regional researchers an easy-to-access platform for communicating their research results with overseas colleagues.

There exist broad variations in quality (relating to content, writings, etc.) among papers submitted to APMAA parallel sessions. Some are very good, i.e., may be at the level that a good scholarly journal will accept. On the other hand, the quality and writing style of some papers is far from good.

APMAA must guarantee that the research results reported at their annual conferences are honest, accurate and can be relied upon (*quality control*). However, conference organizing teams and paper review teams (*local scientific committee*) are different every year in their experiences, skills, and in their level of commitment to paper reviews.

**The Scientific Committee at Headquarters**, by acting as a steward, supports local conference organizing teams and paper review teams to ensure the integrity and the reliability of the manuscripts in the proceedings (*quality control*). This support by the Scientific Committee at headquarters is essential because of the reasons described above.

At a very early stage (up to 3-4 years ahead the conference) the *Scientific Committee at Headquarters* assigns a chief(s) to each conference to support an organizing team and a review team.

**Chiefs** contact local scientific committees of forthcoming conferences and co-work with them to guarantee quality of the conferences. **Chiefs** attend at the Conference Organizers Committee meetings and the Conference Paper Reviewers committee meetings and lead the deliberations about conference quality control.

### **Quality Control Desk**

(Chief) **Chu, Hsuan-Lien** [Lien@gm.ntpu.edu.tw](mailto:Lien@gm.ntpu.edu.tw), National Taipei University, Taiwan

(Chief) **Hu, Yiming**, [huym@sjtu.edu.cn](mailto:huym@sjtu.edu.cn), Shanghai Jiao Tung University, China

(Chief) **Nitirojtanad, Kanibhatti**, [kanibhatti@cbs.chula.ac.th](mailto:kanibhatti@cbs.chula.ac.th), Chulalongkorn University, Thailand

### **English Help Desk**

(Chief) **Scarborough, Paul** ([psc Scarborough@brocku.ca](mailto:psc Scarborough@brocku.ca)), Brock University, Canada

If you are nominated to serve as a scientific committee member, please work to guarantee quality of the future conferences (2020, 2021, 2022, and 2023).

### 3. Messages from 2019 Representative Directors



**Chair of the Board of Directors**

**Ueno, Susumu** [ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp) (Professor Emeritus, Konan University, Japan)

APMAA 2019 in Doha will commemorate the 15th Anniversary of the Asia-Pacific Management Accounting Association.

Our association was founded in 2004 by the leadership of Professor Akira Nishimura and grew gradually. It was the 6<sup>th</sup> conference (formerly called “forum”) in 2010 held at National Taiwan University that the overseas participants to our annual conference reached double digit numbers. Thanks to the efforts by APMAA directors and members, today, our conference welcomes around 100 overseas accounting and management scholars and experts from across the world, in addition to attendees from the host nation.

APMAA is a “members-first” organization. As everyone recognizes, our annual conferences have been the platform that brings our members together. Our conference programs are “of the members,” “by the members,” and “for the members.” All conference organizers have allocated sufficient time for presentation and discussion of the research papers by reviewers and discussants. Although we welcome practitioners as speakers, their presence should not overshadow the academics.

In APMAA 2018, we received many robust and rigorous scholarly papers. Of course, there exist broad variations in quality (relating to contents, writings, etc.) among papers submitted to APMAA parallel sessions. As an international academic association located in Asia, an important mission of APMAA is to provide regional researchers an easy-to-access platform for communicating their research results with overseas colleagues. No matter the conference venue, our review teams must ensure the integrity and the reliability of the research manuscripts in the proceedings. We will set up a scientific committee at headquarters to achieve the very important mission.

APMAA has grown into one of the leading associations of scholars and specialists in the field of management accounting. Administrative and secretariat tasks at headquarters have increased year by year. Some of our senior directors have hosted the annual conferences and accumulated rich experiences of various tasks. I wish I could share the routine and secretariat tasks with more directors. Let’s work together and achieve a sustainable growth of APMAA.

I look forward to seeing you at APMAA 2019 in Doha.

(December 10, 2018)



**Deputy-Chair of the Board of Directors and Auditor**

**Tsay, Yang-Tzong (Jimmy)**, [ytsay@ntu.edu.tw](mailto:ytsay@ntu.edu.tw) (Professor Emeritus, National Taiwan University)

I believe every participant who attended the 2018 APMAA annual conference in Tokyo would agree that this year's conference is one of the most successful activities we have had. Although at this point, we do not have complete statistics released by the Organizing Committee, the number of registrants, the number of countries represented, the quality of papers and presentations, the interactions in panel discussion sessions, and the company tours, all marked a new milestone in the history of our Association. Let's extend our congratulations and appreciations to the 2018 Conference Organizing Committee for their great efforts and outstanding performance.

Another feature of this year's conference is that a special forum entitled "Management Accounting Research and Education in Asia Top Accounting Schools", was successfully introduced. We decided to carry on such forums in our future annual conferences and hope more top accounting schools will join the forums and share with us their stories. I am convinced that through this forum, we can promote more understandings and collaborations among academic institutions in this region.

The APMAA 15th annual conference in Doha will be hosted by the College of Business and Economics, Qatar University. This is the first time for the APMAA conference to be held in the Gulf Cooperation Council. The Qatar University sent a big delegate to the 2018 conference to welcome all of us. The 2019 Conference Organizing Committee led by Dr. Khalid Al-Abdulqader Al and Dr. Mohammed Elgammal is working very hard to assure us another wonderful conference and a memorable experience in Doha. I have confidence in Qatar University's enthusiasm and assurance and look forward to seeing each of you in Doha. (December 15, 2018)



**Deputy Chair of the Board of Directors**

**Omar, Normah**, [normah645@salam.uitm.edu.my](mailto:normah645@salam.uitm.edu.my) (Universiti Teknologi MARA, Malaysia)

As one of the founding members of APMAA, I have seen a lot of progress in the association, especially in term of annual conference organization by host countries. Every year, the host will introduce another new, creative idea in the conference program. I hope we can continue using the conference as a platform for members to share their research findings and for them to get constructive feedback from paper reviewers and discussants. It is indeed interesting to see how APMAA is able to attract member countries to bid and to host the next five annual conferences (2019 to 2023). The 15<sup>th</sup> APMAA Conference in Qatar in 2019 will also mark APMAA's 15<sup>th</sup> anniversary. At 15, we should now move from the "adolescence" stage to the "development" stage of our life cycle. There's a need for all of us to seriously think about the sustainability of APMAA as an entity. APMAA needs resources (human and financial), so how can we strategically plan for these? APMAA is like a family. Every member of the APMAA family is expected to contribute towards its growth. Let's work cohesively towards its success. (November 11, 2018)



**Associate-Chair of the Board of Directors**

**Hu, Yiming**, [huym@sjtu.edu.cn](mailto:huym@sjtu.edu.cn), (Shanghai Jiao Tung University, China)

The 15th annual APMAA conference will be held in Doha, hosted by the College of Business and Economics, Qatar University. This is the first time for the APMAA conference to take place in the Gulf Cooperation Council (GCC).

The main theme of the conference will be “Management Accounting and Finance in the 21<sup>st</sup> Century: Challenges and Perspectives”. From the video and brochure presented in the last three APMAA conferences, we can see that the organizers at Qatar University are very enthusiastic and eagerly working on it.

From the past APMAA annual conferences, we have seen that APAMA, as it advocates, continuously strengthens and promotes the exchange of management accounting ideas in the Asia Pacific area between scholars, and between academic theory and professional practice. More and more scholars come to join us each year. And more and more high-quality papers are submitted to the conferences. Among the new members, there are several promising young scholars not only having excellent publications, but also having great enthusiasm for APMAA.

At the annual conference, we can feel the atmosphere of the members of the "big family", as well as the unique style of each conference. I believe that with every annual conference, APMAA will have more and more influence in the world. (Dec.03, 2018)

#### 4. Commitment Statements from 2019 Senior Directors

##### 2019 Senior Directors



**President**

**Tsuji, Masao**, [mtsuji@nucba.ac.jp](mailto:mtsuji@nucba.ac.jp) (NUCB Business School, Japan) (APMAA 2018 Chair)

It is a great honor for me that I was nominated for President of APMAA 2019 and a senior director of the Board. I accept the nomination and acknowledge fulfilling the responsibilities imposed on me as a member of the APMAA 2019 Board. I will participate in the policy development and decision-making at the board meeting which will be held during the 2019 annual conference in Qatar and do my best to foster positive relationships with current and potential members.

Thinking about the future of APMAA based on the awareness and experiences I obtained while working as Vice President and Chair of the 2018 conference, I have now in my mind two issues which I hope the members of the board to take into consideration.

Firstly, I know that young researchers who desire to present their papers at the APMAA annual conference seek financial assistance to participate in the conference. In our organizing committee in 2018, we were only able to exempt the participation fee of young researchers who reported their papers or proposals at the Doctoral Colloquium. I think that it would be superb if we were able to provide them with other kinds of the support in addition to the exemptions.

Secondly, I think management accounting must always be inextricably tied to the actual organizational environment for which it is intended to work. It has been argued that management accounting theories have had a relatively limited impact on practice as the practice-research gap exists in management accounting. I think that it would be splendid if the participants could have sessions to report on the best practices of management accounting to be carried out by the top companies in the countries where the participants are active. From this kind of the sessions participants can learn a lot from each other, and as a result, APMAA will be able to contribute to narrowing the practice-research gap as much as possible.



**Executive Vice President**

**Elgammal, Mohammed,** [m.elgammal@qu.edu.qa](mailto:m.elgammal@qu.edu.qa) (Qatar University, Qatar) (APMAA 2019 Chair)

I have been a senior director since 2015. Over the years, as a senior director and as a Chair of APMAA, I am dedicated and devoted to the association's strategic goals. I am working hard with my colleagues in Organizing Committee in Qatar University to make our APMAA Doha 2019 unforgettable experience with a remarkable research quality in both PhD collegium and main conference. I will definitively continue to provide my dedicated support to promote the APMAA 2019 conference globally. Our goal is to attract around 120 high quality papers. We are going to organize workshops for early career researchers to enhance their qualitative and quantitative skills and to ease their road for international publication. APMAA Doha 2019 will provide three special issues for three ranked journals.



**Vice President**

**Chu, Hsuan-Lien** [Lien@gm.ntpu.edu.tw](mailto:Lien@gm.ntpu.edu.tw), (National Taipei University, Taiwan) (APMAA 2016 Chair)

It is a great honor for me to join APMAA and serve as a board director since 2015. I am so glad to see more scholars join APMAA and the quality of papers in Annual Conference is getting better. We are pleased to see APMAA does not only provide a global platform for sharing research ideas, but also for building lasting friendships. I appreciate the APMAA for giving me the chance to learn a great deal from all of you. As a vice president, I commit to support and promote APMAA events and activities, especially the APMAA 2019 Annual Conference in Doha, Qatar. I am committed to distribute APMAA News letters to scholars in Taiwan, as well as continuing to encourage more scholars here in Taiwan to join the APMAA. Furthermore, I commit to develop and support APMAA collaborative research projects and assume my responsibilities in serving as a director of the board.



**Vice President**

**Nitirojntanad, Kanibhatti,** [kanibhatti@cbs.chula.ac.th](mailto:kanibhatti@cbs.chula.ac.th) (Chulalongkorn University, Thailand) (APMAA 2014 Chair)

It has been my great pleasure joining APMAA board members since 2011. It has also been a great honor for me to serve as the Chair of the 2014 APMAA Conference in Thailand. Over the years, the growth of APMAA can be well observed from the relationships and collaboration among APMAA members network. I will continue to be actively involved in APMAA activities and encourage my colleagues in Thailand to participate in APMAA conferences and collaborative research.

I am delighted to commit my support to the success of the forthcoming APMAA 2019 annual conference in Doha.



**Vice President**

**Suzana Sulaiman**, [suzana1110@salam.uitm](mailto:suzana1110@salam.uitm) (Universiti Teknologi MARA, Malaysia), (APMAA 2020 Chair)

I am grateful to support all APMAA conferences since its first in year 2004. Similarly, I will be delighted to participant and support the forthcoming 15<sup>th</sup> APMAA conference in Doha, Qatar. The conference will also provide us, Malaysia, to promote the next 16<sup>th</sup> APMAA 2020 conference. All the best to APMAA Doha team!!!

**2019 Senior Directors**



**Rahman, Ibrahim Kamal Abdul**, [ibrahimkamal@unikl.edu.my](mailto:ibrahimkamal@unikl.edu.my), (Universiti Kuala Lumpur, Malaysia), APMAA 2004 Chair

As a founder member of APMAA i would contribute by promoting this association to all the accounting lecturers in Malaysia to attend and present their research findings at the APMAA annual conference. I would also encourage the post graduate students to present their research works at the Doctoral Colloquium which will be held during the APMAA conference. And I will help the organizing committee of APMAA 2020 to make sure the 2020 APMAA conference to be held in Malaysia will be a successful event.



**Mayangsari, Sekar**, [sekar@hotmail.com](mailto:sekar@hotmail.com) (Trisakti University, Indonesia) (APMAA 15 Chair, APMAA 2021 Jakarta Chair)

As the host of APMAA conference 2021, I accept the invitation to the APMAA 2019 board in Doha, Qatar. With my participation, I will also promote the APMAA conference and invite many colleagues from Indonesia to join me in the conference.



**Mimba, Ni Putu Sri Harta**, [p.mimba@unud.ac.id](mailto:p.mimba@unud.ac.id) (Udayana University, Indonesia)

I am very delighted to support APMAA conference which will be held in Qatar in 2019. It will be such good opportunity to spread out the conference information to my national and international colleagues, especially in my position as the Director of

Center of International Program of Udayana University. I do believe that the conference in Qatar will have a great success.



**Scarbrough, Paul**, ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca), (Brock University, Canada)

I am very excited to contribute to the success of the 2019 Conference in Qatar and to work for the development of APMAA as a world-leading source of Management Accounting scholarship. I will publicize the Qatar Conference among my colleagues and spread the word about the warmth of our research and knowledge-sharing efforts.



**Alpenberg, Jan**, ([jan.alpenberg@lnu.se](mailto:jan.alpenberg@lnu.se) (Linnaeus University, Sweden)

I have been part of APMAA since 2008 and a senior director since 2012. Over the years, I have been coming to many (7) of the yearly conferences and I am truly dedicated and devoted to the association's strategic goals. I will definitively continue to provide my dedicated support to APMAA and the 2019 annual conference in Doha.



**Hosomi, Shoichiro**, ([hosomi@tmu.ac.jp](mailto:hosomi@tmu.ac.jp) (Tokyo Metropolitan University, Japan)

I spent a huge amount of time to hold APMAA 2018 at Waseda University especially Doctoral Colloquium as a preparatory committee member. I'd like to support APMAA2019 conference at Qatar University, Doha to be successful based on the experience of APMAA 2018. I will make a continuous effort to be APMAA a more excellent global academic conference.



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

APMAA is my organization! I enjoy very much taking part in APMAA conferences but also promoting organization's activities among my colleagues in Europe. I am very glad that in Tokyo conference more participants from Europe were present and I am particularly happy that my two PhD students Žaneta and Marta enjoyed the conference very much. All three of us will be present in Qatar conference. Frankly speaking I already have the paper... and when submission system will be opened, I will be the first one to submit... See you in Qatar!



**Elbanna, Said**, ([salbanna@qu.edu.qa](mailto:salbanna@qu.edu.qa) (Qatar University, Qatar)

I joined APMAA in 2012 and participated in 4 conferences over the last 6 years. I am glad to continue providing my support to APMAA and the 2019 annual conference in Doha.



**Mardini, Ghassan Hani George** ([Ghassan.Mardini@qu.edu.qa](mailto:Ghassan.Mardini@qu.edu.qa), (Qatar University, Qatar)

I would like to contribute to APMAA in many ways. First, I have a well-built network in Europe and the Middle East; I will try my best to spread the word of APMAA to tell my peers about its great experience. Second, I am interested to contribute to the APMAA community with my research and administrative experiences. I will do my best to support the APMAA; I am happy to participate in the review and discussion process.



**Fu, Yuanlue**, [ylfu@xmu.edu.cn](mailto:ylfu@xmu.edu.cn) (Professor, Xiamen University, China) (2012 Conference Chair)

"As an APMAA senior member and the organizer of the APMAA 2012 Xiamen conference, I am very pleased with APMAA's development and progress. I am currently working on a management accounting application of Data and AI., and hope to have the opportunity to communicate with others at the APMAA 2019 conference at Doha. This field is rapidly advancing along with the development of artificial intelligence technology and has become another frontier in the field of management accounting. I would like to work with you to continue to support the development of APMAA and jointly promote APMAA influence growing in the world.



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

Attending the APMAA Conference is one of the goals I have been aiming and doing for many years since the first APMAA Conference I attended in Japan in 2013. In my view, this is not just a conference where we share our research ideas to others, but it is a place where we meet with likeminded people and industry peers, where we could learn beyond our field and interest, and where we could work collaboratively with our friends. APMAA Conference is just like that.



**Chen, Chao**, [chen\\_chao@fudan.edu.cn](mailto:chen_chao@fudan.edu.cn), (Fudan University, China)

It is my honor to serve as a director of the APMAA 2019 Board. I have attended previous four APMAA conferences in Nagoya, Bangkok, and Shanghai, and Tokyo respectively. It is a pleasure to commit myself for attending 2019 board meeting and conference in Qatar University in Doha. Furthermore, I will encourage my colleagues in China to participate in the APMAA conferences in the future. I look forward to joining the 2019 APMAA Conference in Qatar University.



**Hsiao-Lun Lin**, [hllin@mail.ntpu.edu.tw](mailto:hllin@mail.ntpu.edu.tw), (National Taipei University, Taipei, Taiwan)

I am excited to contribute to the success of the APMAA conferences and to work for the development of APMAA as a world-leading source of Management Accounting scholarship. I will continuous encourage accounting professors in Taiwan to join the APMAA conference in the future.



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

I will participate in the policy development and decision-makings at the board meeting held during the 2019 annual conference in Qatar. Also, I am sure that I will foster positive relationships with current and potential members and invite them to the APMAA community.



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

It is a great honor to be nominated to a board member in 2019. Since first nominated, I have been contributing to the expansion of participants and the exchange with participants, especially in Tokyo conference. I will continue this. I look forward to seeing you in Qatar.



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

I affirm my commitment to the success of the APMAA 15th annual conference in Doha. The APMAA conference always gives us a fantastic opportunity to make friends around the world. I am sure to fly to the conference in Doha where meeting old friends and making new friends. The more people, the more fun. I promise to give the conference 2019 in Doha considerable publicity to my colleague.



**Zuhroh, Diana**, [dzuhroh@gmail.com](mailto:dzuhroh@gmail.com), (University of Merdeka Malang, Indonesia)

It is an honor for me to be invited as a member of the Board Director. I am happy to accept your invitation. Hopefully I can give a positive contribution to the development of APMAA in the future. More than that, I hope my involvement in APMAA's activities will provide benefits, both in education and practice. Thank you for the opportunity given to me.

## 5. Commitment Statements from 2019 Directors



**Bambang Soedaryono**, [cikagunawan@gmail.com](mailto:cikagunawan@gmail.com), (Trisakti University, Indonesia) (APMAA 2021 Chair)

I commit to be a responsible person as Board of Director. I would promote APMAA growth in the future.



**Dr. Pattanant Petchchedchoo** ([pattanant.peo@dpu.ac.th](mailto:pattanant.peo@dpu.ac.th)), Dhurakij Pundit University, Thailand) (APMAA 2022 Chair)



**Dr. Siridech Kumsuprom** ([siridech.kum@dpu.ac.th](mailto:siridech.kum@dpu.ac.th)), Dhurakij Pundit University, Thailand) (APMAA 2022 Co-Chair)

It is our honor to receive a good opportunity to join APMAA board of directors. As a member of board of directors, we acknowledge the mission and goals of APMAA and accept the responsibility inherent in supporting APMAA community by promoting APMAA

activities and conferences to gain interests nationally and globally, attending all of the board meetings and participating in APMAA conferences held in each venue. We are currently a chair and co-chair of 2022 APMAA conference, which will be held in Thailand. We and our colleagues will devote and dedicate our time and organizational resources to arrange 2022 APMAA conference to make participants gain valuable academic and research experiences.



**TIAN, Gaoliang**, [tian-gl@xjtu.edu.cn](mailto:tian-gl@xjtu.edu.cn), (Xi'an Jiaotong University, China) (APMAA 2023)

I will attend the 2019 annual conference in Qatar and push to foster positive relationships with current and potential members. I will try my best to fulfill the responsibility to APMAA.



**Chen, Yashen**, [yshchen@xmu.edu.cn](mailto:yshchen@xmu.edu.cn), (Xiamen University, China)

I feel honored to be nominated to be a board member of APMAA. I appreciate your trust and will accept the nomination. Attached please find my commitment statement. I look forward to working with you in the future to make APMAA a strong community.



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

APMAA provides great opportunities that help management accounting researchers in Asian regions discuss their research. I look forward to joining the APMAA 2019 Conference in Qatar. I am happy to contribute to the success of this event.



**Elbashir, Mohamed-Elmutasim Zain Elabdin**, [mohamed.elbashir@qu.edu.qa](mailto:mohamed.elbashir@qu.edu.qa), (Qatar University, Qatar) (Chair of the APMAA 2019 Technical Committee)

I received the nomination for APMAA's board director with great pleasure. I would like to thank you and APMAA's board of directors for the trust that you put on me and I am committed to fulfill the responsibilities that this role will imply on me with high level of professionalism. I am currently a member of the organizing committee of APMAA 2019 as I serve as the Chair of the Technical Committee. I am working hard with my colleagues at Qatar University to deliver one of the best APMAA conferences and we look forward to receiving you and the members of the board of directors of APMAA in Doha next year.



**Awadallah, Emad**, [emad.awadallah@qu.edu.qa](mailto:emad.awadallah@qu.edu.qa), (Qatar University, Qatar)

I have been a member in APMAA since 2015. Over these three years, I have always been and still am dedicated and devoted to the association's strategic goals. Being an active member on the Organizing Committee in Qatar University, I am working hard with my peers and colleagues to make the forthcoming APMAA Annual Conference, to be held in Doha 2019, an unforgettable experience with remarkable research quality, both at the PhD Colloquium and the main conference. Needless to mention, I will surely continue to provide my dedicated support to promote the APMAA 2019 conference, nationally and globally. At the Organizing Committee level, the goal is to attract approximately an average of 120 high quality papers. In addition, and as part of the conference events, we are planning to run several workshops for early career researchers in order to enhance their qualitative and quantitative skills, thus enabling them

to publish in well-known international journals. In regard to this, it is worth noting that, APMAA Doha 2019 shall dedicate three special issues in three different highly ranked journals. Looking forward to hosting you all in Doha 2019!



**Ousama Abdulrahman Anam**, [ousama.anam@qu.edu.qa](mailto:ousama.anam@qu.edu.qa), (Qatar University, Qatar)

I am currently a member of the organizing committee of APMAA 2019 Conference and member of its Scientific Committee. I have attended the APMAA 2018 Conference in Japan and gained more experience about the conference in which helps us in organizing the APMAA conference in 2019. It is my pleasure and honor to accept your nomination to be a member of the APMAA Board of Directors. I will work hard to be an active member.



**Alazzani, Abdulsamad**, [alazzani@qu.edu.qa](mailto:alazzani@qu.edu.qa), (Qatar University, Qatar)

It is with humble honor that I been nominated for a board director position of APMAA. My nomination has filled me with a strong sense of pride and I would like to thank you and the entire committee for this singular honor. I understand fully the responsibilities of this position and look forward to interacting with the community and representing the lodge in a professional manner. I accept the invitation to the APMAA 2019 Board. I am currently the leader of promotion committee of the APMAA 2019. I am dedicated and devoted to the association's strategic goals. I am working hard with my colleagues in Organizing committee in Qatar University to make our APMAA Doha 2019 unforgettable experience with a remarkable research quality in both PhD collegium and main conference. I will also make every possible effort to support young researchers so that they are able to join the APMAA community.



**Sriyalatha Kumarasinghe**, [sriya.kumarasinghe@otago.ac.nz](mailto:sriya.kumarasinghe@otago.ac.nz), (University of Otago, New Zealand)

I have been honoured by extending an invitation to join the board of directors of the Asia-Pacific Management Accounting Association (APMAA). I will accept that invitation with a great pleasure. I will try my best to fulfill the responsibilities and sincerely wish to see the growth and success of APMAA as a well-reputed academic body.



**Cheng, Nam Sang**, [nscheng@smu.edu.sg](mailto:nscheng@smu.edu.sg), (Singapore Management University, Singapore)

APMAA plays an important role to promote management accounting research and practices. It is critical for us to render continuous support so that the organization can continuous to grow and provide significant impacts on accounting and business professions as well as knowledge advancements. In order to help the organization to build a sustainable structure and framework for its growth, like other committed board members, I will continue to assist in all possible ways within my capacity and resources. My very first involvement with APMAA was back in 2011 attending the conference in Shah Alam, Malaysia. I always felt welcomed by AMPAA whenever I was involved. The warm hospitality from conference hosts and the enthusiastic scholars from different countries made a big difference to the branding of APMAA. The growing number of scholars from different institutions all over the

world confirmed the progression and success of APMAA. I look forward to seeing continuous success in future events and development of the association.



**Augustine, Yvonne** ([yvonneags@gmail.com](mailto:yvonneags@gmail.com)), Trisakti University, Indonesia

It is a great honor for me to be nominated to APMAA board member. I will attend the 2019 annual conference and board meeting in Qatar. Also, I strive to find and maintain positive relationships with current and potential members.

## 6. Messages from the New Board Member



**Yasheng Chen**, [yshchen@xmu.edu.cn](mailto:yshchen@xmu.edu.cn), Professor of Accounting, School of Management, Xiamen University, China

Dear board members of APMAA,

I feel honored to be nominated to be a board director of APMAA. This November, it was my first attendance to the APMAA conference. I love the atmosphere of the conference: academia from different countries and different cultural backgrounds gather together to share their views of management accounting and work together to build a strong community. The committee members' enthusiasm in hosting the future conference is also very impressive. It shows that APMAA has establish strong bonds among their members.

If I have the opportunity to sever as a board director, I will use my research skills, my social connections to further strengthen the visibility of the APMAA among accounting faculty members in China, Hong Kong, Singapore and North America. I will also share my research on neuro-accounting and artificial intelligent with the community, making the APMAA the best organization to make new friends and to learn about cutting edge research method.

Thank you again for the nomination to the board of director of APMAA. I will cherish the opportunity of working with the community and contribute to the growth of the organization.

Best regards

### Director Emeritus



**Nishimura, Akira** ([akiran@nm.beppu-u.ac.jp](mailto:akiran@nm.beppu-u.ac.jp)), Professor Emeritus at Kyushu University, Japan (Past President 2004-2009 )

## 7. APMAA 2018 Photos and Reporting of the 2018 Special Session

The APMAA 14th annual conference finished successfully on November 1. I would like to thank you for your participation and cooperation. The conference attracted over 130 research papers and 211 paid participants from more than 20 countries. Participants were from Asia-Pacific, Oceania, Middle-East, Europe and North America. During the conference, 107 research papers were presented and discussed: ninety-one papers in the parallel sessions, twelve papers in the doctoral colloquium, and 4 papers in the special session (Dec. 15, Susumu Ueno).

2018-2010 Annual Conference Statistics									
	2018	2017	2016	2015	2014	2013	2012	2011	2010
	Tokyo	Shanghai	Taipei	Bali	Bangkok	Nagoya	Xiamen	Shah-Alam	Taipei
Ph.D. Colloquium Presentations	12	12	7	24	6	6	3	10	0
Parallel sessions	91+4	48	70	108	51	56	48?	42	24
Talks/Panel sessions	6+3	6+3	6	4	6	7	7	16	5
Reception	0	0	0	0	1	0	0	0	0
<b>Total Presentations</b>	<b>116</b>	<b>69</b>	<b>83</b>	<b>136</b>	<b>64</b>	<b>69</b>	<b>55?</b>	<b>68</b>	<b>29</b>
International participants	106	63	80	49	61	53	43	62	34
Paid Local participants	105	43	3	63	10	56	?	?	26
<b>Total Paid participants</b>	<b>211</b>	<b>106</b>	<b>83</b>	<b>112</b>	<b>71</b>	<b>109</b>	<b>40</b>	<b>62</b>	<b>60</b>
No Fee	50	55	70	50	48	39	50	88	40
<b>Total participants</b>	<b>261</b>	<b>161</b>	<b>153</b>	<b>162</b>	<b>119</b>	<b>148</b>	<b>93</b>	<b>150</b>	<b>100</b>

October 29, 2018



October 30, 2018



October 31, 2018



**Special Session II: Stage of Management Accounting Evolution (SMAE) in Asia**

The APMAA Collaborative Research Project team on “Stage of Management Accounting Evolution (SMAE) in Asia” (A multiple-year project started in 2017) made an interim-report. A signing ceremony was conducted among team members as the photo shows. Papers related to practices in Thailand, Malaysia, Vietnam and China were reported.



**Rough timeframe for the research team.**

Actions	Each research team conducts the research and writes manuscripts					Meet in Thailand – Following up the project	Conduct comparative study in the same time with writing a chapter of each national MAP by each research team				Each country send the chapter	Combined book chapter	Meet in Qatar
	Manuscripts written						Comparative papers						1 <sup>st</sup> Draft of the book chapter
	Nov.	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
	2018		2019										

## 8. Messages from the ICMA and the IMA

### Messages from the Global Chairman, Institute of Certified Management Accountants

Dear friends and colleagues of APMAA,

2019 marks the 15<sup>th</sup> anniversary of APMAA. As the long-time friend of APMAA, *Institute of Certified Management Accountants (ICMA)* is delighted to see the continuing growth of APMAA and would like to congratulate its achievements over the last 15 years.

ICMA itself, from humble beginnings over a strategic lunch in 1996, has grown into a global body with over 10,000 members and graduates. The institute currently has regional offices and branches in 14 countries and members located in over 50 countries. ICMA is a founding member of *International Management Accounting Collaborative (IMAC)* and an accredited organization of the *Commonwealth of Nations*.

Like APMAA, ICMA is dedicated to advance research in management accounting through publication of its flagship research journal, *Management Accounting Frontiers*, and sponsorship of conferences and events.

APMAA and ICMA have worked together in a number of initiatives since 2010. A major outcome of the cooperation between APMAA and ICMA is the co-sponsorship of 11<sup>th</sup> APMAA Conference at Bali.

As an executive of ICMA, I am privileged to have the opportunities to work with APMAA colleagues in different occasions. I would like to thank their friendship and support and am looking forward to working with APMAA again.



Yours sincerely,

Professor Michael S. C. Tse

Global Chairman, Institute of Certified Management Accountants

CMA House, Unit 5, 20 Duerdin Street, Clayton Victoria 3168 AUSTRALIA

### Message from IMA® (Institute of Management Accountants) Director of Business Development



IMA truly enjoyed being the exclusive international association partner of the Asia-Pacific Management Accounting Association (APMAA) 2018 Conference at Waseda University in the fall. It was a pleasure to have the opportunity to speak with attendees about the wonderful offerings we have for academics and students.



If you are not yet an IMA member, we have a special limited time membership offer available only to APMAA newsletter readers: Academic faculty can join IMA for only \$99 (regular price \$135) and students can join for only \$25 (regular price \$39). To take advantage of this opportunity,

which will give you access to more than 100 case studies for your classroom and other valuable resources, please enter promo code **APMAA19**. Simply input the promo code at checkout to receive your discount. This offer is good through February 1, 2019. Click [here](#) to learn more.

Please explore our website at [imanet.org/academics](http://imanet.org/academics) or [imanet.org/students](http://imanet.org/students) to learn even more about our valuable resources and benefits. If you have any questions, please contact me at [nmichelskim@imanet.org](mailto:nmichelskim@imanet.org).

Nina Michels-Kim, CMA, CSCA  
IMA Director of Business Development

## 9. 2019 APMAA Steering Committee Members' List

### 2019 Steering Committee members (5-year term)

You should be a Doctor, A.B.D. (All But Dissertation), and/or the holder of an equivalent academic or professional qualification. You should also be faculty or an academics (professors of various ranks, lecturers, and/or researchers). After being elected, you must *attend* an APMAA annual conference *at least one time during your five-year term*.



We welcome new volunteers on the APMAA steering committee. The responsibility of the committee is to facilitate the growth and development of APMAA. Please contact Dr. Susumu Ueno, APMAA Board Chair ([ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)), if you are interested in serving in the position.

### 2019 Steering Committee Members (as of January 1, 2019)

Australia	<p><b>Boon, Foo Yee</b> (<a href="mailto:foo.yee.boon@monashh.edu">foo.yee.boon@monashh.edu</a>), Monash University  <b>Chan, Elsie</b> (<a href="mailto:Elsie.Chan@acu.edu.au">Elsie.Chan@acu.edu.au</a>), Australian Catholic University  <b>Chong, Vincent</b> (<a href="mailto:Vincent.Chong@uwa.edu.au">Vincent.Chong@uwa.edu.au</a>), The University of Western Australia  <b>Djajadikerta, Hadrian G.</b> (<a href="mailto:h.djajadikerta@ecu.edu.au">h.djajadikerta@ecu.edu.au</a>) Edith Cowan University  <b>Perera, Sujatha</b> (<a href="mailto:sperera@efs.mq.edu.au">sperera@efs.mq.edu.au</a>), Macquarie University  <b>Robertson, Susan</b> (<a href="mailto:sue.robertson@rmit.edu.au">sue.robertson@rmit.edu.au</a>), RMIT (Royal Melbourne Institute of Technology)  <b>Taylor, Dennis</b> (<a href="mailto:dennis.taylor@rmit.edu.au">dennis.taylor@rmit.edu.au</a>), RMIT (Royal Melbourne Institute of Technology)  <b>Terzioglu, Bulend</b> (<a href="mailto:Bulend.Terzioglu@acu.edu.au">Bulend.Terzioglu@acu.edu.au</a>), Australian, Catholic University  <b>Tse, Michael S. C.</b> (<a href="mailto:msctse@hotmail.com">msctse@hotmail.com</a>), Holmes Institute  <b>Wang, Zhe (Isabel)</b> (<a href="mailto:isabel.wang@uwa.edu.au">isabel.wang@uwa.edu.au</a>), University of Western Australia  <b>Willett, Roger</b> (<a href="mailto:Roger.Willett@utas.edu.au">Roger.Willett@utas.edu.au</a>), University of Tasmania</p>
Brazil	<p><b>Aquino, André Carlos Busanellide</b> (<a href="mailto:aaquino@usp.br">aaquino@usp.br</a>), University of Sao Paulo</p>

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APMAA News was issued three times a year until 2018, however, we will reduce the publication frequency to two times a year (in January and July) from this year. We welcome your submissions of an article/an essay. It should be of less than one page in length. We are interested in articles on a wide range of topics, including well-researched features on current issues in accounting, management, professional ethics, education, etc. We also welcome thoughtful or thought-provoking essays that explore issues of interest to APMAA members. Submission Deadlines are as follows:

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