



APMAA No. 1: 23 November 2009

APMAA NEWS

The 5th Asia-Pacific Management Accounting Forum was successfully held at Center for Media Education and Study of Beppu University, Japan from the 31st October to the 2nd November 2009. More than 50 researchers and managers from nine countries attended the forum. On 2nd November, the participants had the opportunity to visit Daihatsu Motor Kyushu Company Ltd., an environmental friendly manufacturing plant, which is located at Nakatsu city of Northern Oita Prefecture. The visitors were informed on their latest innovation, the new Daihatsu model with its Simple, Slim and Compact design which is based on the three C principles: ‘Clean, Compact and Comfortable’, which was introduced just at the right time to generate more sales revenue than their other models.

The Chairman of Daihatsu, Akihiro Higashisako, personally delivered an interesting presentation of the situation of Japanese and Northern Kyushu’s motor car industry and the company’s countermeasures at the forum.

Associate Professor, Dr Wee Shu Hui, a participant at the forum shares with us her impression of Japan and the forum.

5thAPMAA FORUM IN BEPPU – MY EXPERIENCE

Associate Professor Dr Wee Shu Hui, Universiti Teknologi MARA, Malaysia

Thinking of Japan conjures up images of efficiency, and as a management accounting lecturer, JUST-IN-TIME, KANBAN, KAISEN and other Japanese management accounting techniques automatically flash through my mind. What would I expect from the 5th APMAA FORUM that would be held from 31st October till 2nd November 2009 in Beppu University on this island of Kyushu and my first visit to Japan?

Lacking the proficiency in Japanese language, I packed my Japanese Dictionary and Japan travel books into my suitcase, hoping that they would carry me far. “Arigato” is about the only word that has been etched into my memory by my late father. He taught us some Japanese phrases which he learnt during the Japanese occupation in Malaya, now known as Malaysia.

Armed with this only one Japanese word, will I be able to arrive at my destination, Beppu University after having landed in Fukuoka? Professor Akira Nishimura, the President of APMAA, instructed me to take the bus from Fukuoka Airport and informed me the journey would take 2 hours. While waiting for the bus, one of the officers at the stop informed the passengers the bus would be 6 minutes late. Six minutes behind schedule and the passengers are kept informed! I am quite used to waiting much more than 6 minutes. In Malaysia, at one time, my plane was delayed by close to 7 hours and I was kept in the dark as to when the plane would be able to take off.

I noticed JUST-IN-TIME is as much a part of the lifestyle and culture of the Japanese just as it is an important part of management accounting technique. “We are now 2 minutes behind schedule” - the Japanese chairman of a particular session would inform the participants. This is a new experience! Time counts, every minute counts. The KPIs of the public transportation is measured by its timeliness. At the forum, every session is so very well timed. When I finished my presentation many minutes ahead of the time allocated to me, I stumped the chairman – “Now, what are we going to do?” I replied – “Questions and Answers session”. I have achieved my KPI? – Yes? No? I know I have created a new system – AHEAD OF TIME.

The 5th APMAA forum was so well-organised and I was surprised by how far the influence of APMAA has reached. Participants come from as far as Sweden, Denmark, Canada, New Zealand, Taiwan, China and of course, Malaysia. From observation and interaction with the participants at this forum, I observed that mentoring is fervently practised among the Japanese academic circle. When I met Japanese PhD students, they would introduce themselves as students of Prof so and so. At one of the sessions, when one student was posed some difficult questions after his presentation, his professor stood up to answer for him. This was mentoring in practice!

This mentor-mentee relationship, I observed, evolved into a partnership. Also present at the forum were professors who were former students of some professors and there remained that respect and contact between them. The Japanese professors are a wonderfully close-knitted community, with a strong established network.

The Japanese papers presented are also pragmatically practical, searching for solutions to problems rather than waxing abstract, philosophical ideas. At this forum, there were a high number of good papers presented especially by the Japanese presenters who came from the different cities of Japan. I am sure many of these papers would get reviewed for publication in Asia-Pacific Management Accounting Journal (APMAJ). APMAJ is an international refereed journal, with affiliation to APMAA.

The 6th APMAA Forum, which will be held in Taiwan in 2010, is another forum to look forward to.

ARIGATO GOZAIMASU.

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2 Report on Steering Committee

The committee held a meeting on 1st November and discussed the following administrative and organizational issues of APMAA.

1 ASIA-PACIFIC MANAGEMENT ACCOUNTING ASSOCIATION COMMITTEE MEMBERS

The new committee members of APMAA for 2010 are as follows:

- ***President of APMAA:** Professor Dr. **Susumu Ueno**, Konan University, Japan
- ***Past President** Professor Dr. **Akira Nishimura**, Beppu University, Japan
- ***Vice Presidents:** Professor Dr. **Normah Omar**, Universiti Teknologi MARA, Malaysia
Professor Dr. **Roger Willett**, University of Otago, New Zealand

*Steering Board Members:

- Professor Dr. **Susumu Ueno**, Konan University, Japan
- Professor Dr. **Akira Nishimura**, Beppu University, Japan
- Professor Dr. **Roger Willett**, University of Otago, New Zealand
- Professor Dr. **Normah Omar**, Universiti Teknologi MARA, Malaysia
- Professor Dr. **Maliah Sulaiman**, International Islamic University Malaysia, Malaysia
- Professor Dr. **Johei Oshita**, Kyushu University, Japan
- Professor Dr. **Ibrahim Kamal Abdul Rahman**, Universiti Teknologi MARA, Malaysia
- Professor Dr. **Yasuhiro Monden**, University of Mejiro, Japan
- Professor Dr. **Yuan Lue Fu**, University of Xiamen, P. R. China,
- Professor Dr. **Lin Zhijun**, Hong Kong Baptist University, Hong Kong
- Professor Dr. **Tsay, Yang Tzong**, National Taiwan University, Taiwan
- Associate Professor Dr. **Paul Scarbrough**, Brock University, Canada
- Professor Dr. **Kung H Chen**, University of Nebraska, USA
- Senior Lecturer, Dr. **Jan Alpenberg**, Växjö University, Sweden
- Professor Dr. **Taesik Ahn**, Seoul National University, Korea

*Secretaries

- Associate Professor Dr. **Wee Shu Hui**, Universiti Teknologi MARA, Malaysia
- Professor Dr. **Nobuo Yazawa**, Tokyo University of Career Development, Japan

2. JOURNAL

The present Malaysian members (Professor Dr. Normah Omar, Professor Dr. Ibrahim Kamal Abdul Rahman,

Professor Dr Suzana Sulaiman, Associate Professor Dr Wee Shu Hui, Mrs. Wan Mariati Wan Omar) continue to manage and administer Asia-Pacific Management Accounting *Journal* under the chief editorship of Professor Dr Akira Nishimura and Professor Dr Roger Willett.

3. OPERATING FUNDS of APMAA

APMAA will adopt a Membership System whereby APMAA participants at the next Forum will pay a registration fee which is inclusive of a one-year membership fee. A registered APMAA member will receive information on APMAA and a free issue of Asia-Pacific Management Accounting *Journal*. This collected money will be used to fund the operating expenses of holding APMAA forums and printing costs of the journal.

APMA *Journal* and Proceedings of the 5th APMA Forum

(1) Volume 4 Issue 1 of APMA *Journal* is now available.

This volume contains the following papers:

Emancipation Process: An Exploratory Study on Accounting Change Process Informed by Middle Range Theory (Rasid Mail and others); Strategic Management Accounting Information Elements: Malaysian Evidence (Raman Noordin and others); Strategic Performance Measurement System Design and Organizational Capabilities (Rapiah Mohamed and others); and Activity-based Costing for Competition against Generic Products: The case of an Herbicide Product Company (Foong Soon-Yau and Ho Ben-Seng)

Vol. 4 Issue is distributed at US \$25 a copy and is available from Professor Akira Nishimura.

(2) Proceedings of the 5th Asia-Pacific Management Accounting Forum “Contemporary Issues of Management and Accounting in the World Financial Crisis” are also available for sale at a special price of 3500 Japanese Yen (US\$40) per copy from Professor Akira Nishimura.

Any further enquiry concerning APMAA, and publication of management accounting paper in APMAJ can be directed to:

Akira Nishimura

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