

Asia-Pacific Management Accounting Association



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1. PRESIDENT'S MESSAGE

Message from APMAA President!

Dear APMAA members,

I am deeply grateful for your continued attention to APMAA activities despite your busy schedules. The 2012 Annual Conference will be held from November 14th through the 17th at Xiamen University, China. Have you registered for the conference? If you haven't yet, please register today. There is a registration form on the last page of this letter.

2012 APMAA Conference in Xiamen China: November 14th to 17th, 2012

With only weeks to go, the preparation of the APMAA 2012 Conference hosted by Xiamen university is now in high gear under the creative leadership of Prof Yuan Lue Fu and Xiaohui Qu, the Co-chairs of the Conference Organizing Team.

Xiamen, known as the international garden city on the sea, is a successful Special Economic Zone, has comfortable weather, clean air, and beautiful beaches and gardens. It offers a unique combination of traditional Chinese, European colonial and modern architecture. Equipped with a strong team of faculty and staff, Xiamen University provides a complete range of educational programs, and has become a first-class comprehensive university with extensive international influence. We are proud to hold the 2012 conference at Xiamen University.

APMAA is a global academy dedicated to the continuous and effective development of management accounting theory and practice. The general theme for the 2012 conference is "Management Accounting: The Optimization of Management Control System". With this theme, the conference will provide a unique platform to facilitate the exchange of leading-edge ideas for advancement of knowledge in management accounting research.

I am very happy to announce that the 2012 conference includes 7 keynote speeches and 16 concurrent sessions. We are delighted to have the participation of prominent scholars such as Prof. Dr. Michael Bromwich, London School of Economics and Political Science, and Prof. Dr. Thomas Hemmer, Rice University, Houston as keynote speakers. [Please visit the 2012 Conference page at http://www.apmaa.asia](http://www.apmaa.asia) for further details on the conference program.

On 14th: (1) Ph. D. Colloquium, (2) Reception

On 15th: (1). Opening Ceremony, (2) Photo Taking, (3) Plenary Sessions, (4) Banquet

On 16th: (1) Concurrent Sessions, (2) Dinner Buffet

On 17th: (1) Tour of Xiamen Bay, (2) Business Meetings (for the Steering committee and Editorial board; all are invited to attend).

We cordially invite academicians, doctoral students and practitioners who are interested in management accounting to the 8th APMAA Conference. In fact, APMAA aims to become a collaborative catalyst between academics and practitioners in fostering relationships via creation and dissemination of leading-edge management accounting thinking. It will be a rewarding experience regardless of whether your interest is in accounting research or practice, or in having an opportunity to renew old acquaintances and make new ones.

Let's visit Xiamen and enjoy the conference together! I hope to have the opportunity to meet many of you in person. I look forward to seeing you at the 2012 conference soon.

Best regards,

Susumu Ueno

President, Asia-Pacific Management Accounting Association

October 1, 2012

2. ANNOUNCEMENT OF THE 2012 APMAA ANNUAL CONFERENCE

The 8th APMAA Conference **Management Accounting: The Optimization of Management Control** **Systems**

Xiamen, China

14-17 Nov. 2012

About the Conference

The 8th APMAA Conference “Management Accounting: The Optimization of Management Control System” is co-organized by the Asia Pacific Management Accounting Association (APMAA) and Xiamen University. The event will be hosted by the Center for Accounting Studies, Department of Accounting, and Institute for Financial and Accounting Studies, **Xiamen University**, China. We cordially invite you to attend the conference and Ph.D. Colloquium which will be held on the main campus of Xiamen University from 14 to 17 Nov. 2012 in Xiamen, China.



A PhD Colloquium (on 14 Nov. 2012) will also be held in conjunction with the APMAA 2012 Conference. The events are hosted by the Center for Accounting Studies, Department of Accounting, and Institute for Financial and Accounting Studies, Xiamen University, China. We cordially invite you to attend the conference and Ph.D. Colloquium which will be held on the main campus of Xiamen University from 14 to 17 Nov. 2012.

Program Highlights

WEDNESDAY, Nov. 14, 2012

2:00 p.m.-3:30 p.m.	Ph.D. COLLOQUIUM	Room 502, Jiageng Building 2
3:30 p.m.-5:30 p.m.	Ph.D. COLLOQUIUM	Room 502, Jiageng Building 2
6:00 p.m.-8:00 p.m.	Reception	Yifu Building

THURSDAY, Nov. 15, 2012

8:40 a.m.-9:45 a.m.	Opening Ceremony	Multifunctional Hall, Arts Center
9:45a.m.-10:15 a.m.	Photo Taking	In front of Science & Arts Center
10:15 a.m.-12:00	Plenary Session 1, 2	Multifunctional Hall, Arts Center
12:00 p.m.-1:20	Lunch Buffet	Yifu Building
2:00 p.m.-3:30 p.m.	Plenary Session 3, 4	Multifunctional Hall, Arts Center
3:30 p.m.-5:30 p.m.	Plenary Session 5,6,7	Multifunctional Hall, Arts Center
6:00 p.m.-8:30 p.m.	Banquet	Yifu Building

Friday, Nov. 16, 2012

8:30 a.m.-10:30 a.m.	Concurrent Session A1-	Jiageng Building 2, F5
10:30 a.m.-12:00	Concurrent Session A2-	Jiageng Building 2, F5
12:00 p.m.-1:20	Lunch Buffet	Yifu Building
2:00 p.m.-4:00 p.m.	Concurrent SessionA3-	Jiageng Building 2, F5
4:00 p.m.-5:30 p.m.	Concurrent Session A4-	Jiageng Building 2, F5
6:00 p.m.-7:00 p.m.	Dinner Buffet	Yifu Building

Saturday, Nov. 17, 2012

8:00 a.m.-12:00Am.	Tour of Xiamen Bay	
1.00 p.m.-3.00p.m.	APMAA& APMAJ Business Meeting " APMAA and APMAJ Activities: Past, Present and Future" Chaired by President and Prof. Susumu Ueno	

PARTICIPATION FEE PER PERSON

- (1) The advance payment must be paid *before 20 October 2012*, by money order or bank transfer.

Participation Fee: USD 260 (USD 210 Registration Fee and USD 50 membership fee)

Student Registration Fee: USD160 (Membership fee is waived fully.)

- a. The money order must be mailed to the Center for Accounting Studies of Xiamen University, Xiamen, Fujian, P. R. China, 361005.

b. Bank Transfer information:

BENEFICIARY'S BANK: Bank of China Xiamen Branch
BENEFICIARY'S A/C NO: 428658381176
BENEFICIARY'S NAME: Xiamen University
BENEFICIARY'S ADDRESS IN CHINA OF TELEPHONE NUMBER:
Office of Financial Affairs, Xiamen University, Siming South Road,
No.422, Siming District, Xiamen, 0086-592-2183540
REMITTANCE ROUTE (SWIFT): BKCHCNBJ73A

(2) If you pay on site, you are required to pay USD 310 cash (for student, USD 180 cash).

The 8th APMAA Conference---
Chair and Vice-Chair of the Organizing Committee

Prof. Xiaohui QU

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About the Organizers

The Asia-Pacific Management Accounting Association (APMAA) was established in 2004 as an international academic organization with a special focus on management accounting of the Asia-Pacific region. The founder members from different countries continue to share the same vision of advancing management accounting research and practice with particular reference to the Asia-Pacific region.

Xiamen University: Located in a Special Economic Zone on the coast of the Taiwan Straits, Xiamen is known as the international garden city on the sea, with mild weather, clean air, beautiful beaches, and a unique marriage of traditional Chinese, European colonial and modern architectures.

Xiamen University (XMU), founded in 1921, was the first university in China to be established by an overseas Chinese leader, Mr. Tan Kae-kee. As a national key university, it carries on its education and research with a full array of 70



undergraduate programs, 159 graduate programs, and 95 Ph.D. programs. The University's educational mission, as featured in its motto, "Pursue excellence, Strive for perfection", is the promotion of learning — learning by students and by faculty.

The Center for Accounting Studies is a national key institute designated by the Ministry of Education (MOE) in 2000, co-sponsored by the Department of Accounting Affairs, Ministry of Finance and Xiamen University. It receives annual funding and strict administration guidance from the MOE, and is directly under the jurisdiction of Xiamen University.

The Department of Accounting is one of the five national key departments in Accounting. It was ranked the national top discipline in accounting in the latest official ranking. It successfully provides undergraduate, master and Ph.D. programs.

The Institute for Financial and Accounting Studies is a national key research base designated by the MOE in 2005 to pursue quality research with international standards and it also offers research-oriented courses to graduate students.

The Reception Center of Xiamen University

The Reception Center of Xiamen University (standard 4-star, Tel: 86592-2087988) is located on the main campus, with a beautiful mountain/sea view, fresh environment, and convenient transportation. Consisting of 3 buildings-Yifu, Jianwen and Keli, it offers comfortable rooms of different types, comprehensive facilities, and great views of the campus.



3. ANNOUNCEMENT: 2013 CONFERENCE IN NAGOYA

Call for Papers and Panel Session Proposals

The 9th (2013) APMAA Conference

November 1st – 4th, 2013

Venue: Nagoya University in Japan

The Asia-Pacific Management Accounting Association (APMAA) invites **papers and panel session proposals** for its **9th (2013) conference**. The 9th APMAA Conference is co-organized by the Asia-Pacific Management Accounting Association (APMAA), APMAA Japan and the faculty members of the Graduate School of Economics, Nagoya University in Japan.

We cordially invite you to attend the conference and Ph.D. Colloquium which will be held on the Higashiyama campus of Nagoya University from 1 to 4 Nov. 2013 in Nagoya, Japan.

A **PhD Colloquium** (on 1 Nov. 2013, Tentative) will be held in conjunction with the APMAA 2013 Conference. PhD students and candidates are hereby invited to present and discuss their preliminary results or work-in-progress. The discussants will be a group of international Professors.

Manuscripts may encompass any topical area of management accounting and they can be theoretical, teaching-based or practice-oriented. Papers can be qualitative or quantitative in nature.

- Papers published elsewhere are not eligible for submission. Preference will be given to recent papers that have not previously been presented at major conferences.
- Papers will be double-blind reviewed. Author(s) of accepted papers must register for the conference, and at least one author must attend the meeting to present the paper.
- The deadline for full paper submissions is **July 15, 2013** (Tentative).

Selected papers presented at the session will be considered for publication in ASIA-PACIFIC MANAGEMENT ACCOUNTING JOURNAL (APMAJ), a journal listed in Ebscohost, Cabell Directory, and currently under consideration for listing in Scopus. It is among the ranked journals in ERA.

IMPORTANT DATES (Tentative)

Full paper submission: **July 15, 2013**

Acceptance notification: August 15, 2013

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Final paper for the Proceedings: August 31, 2013

INQUIRIES

More information and links to templates can be found from the APMAA 2013 Conference web page (i.e. <http://www.apmaa.asia/>). Any questions regarding this call for papers should be addressed to the below.

Masaaki Aoki (maoki@econ.tohoku.ac.jp)

Naoyuki Kaneda (naoyuki.kaneda@gmail.com)

Susumu Ueno (ueno@konan-u.ac.jp)

Welcome and Greetings from Nagoya University

The 9th APMAA Conference will be hosted by the Conference Organizing Committee for the 9th APMAA Conference consisted by the faculty members of the Graduate School of Economics, Nagoya University, Japan. We cordially invite you to attend the conference and Ph.D. Colloquium which will be held on the Higashiyama campus of Nagoya University from 1 to 4 Nov. 2013 in Nagoya, Japan.



Chairman of the 9th APMAA Conference Organizing Committee
Shogo Kimura, Professor & D. of Economics
Dean of the Graduate School of Economics
Nagoya University, Japan
(Conference Organizing Committee members:
Prof. Hiroshi Ozawa; Prof. Akihiro Noguchi; etc.)

4. Steering Committee Bios



Dr. Susumu Tokusaki, CMA, CFM, is a professor of the Institute of Business and Accounting at Kwansei Gakuin University, Nishinomiya, Japan, teaching management accounting and financial management. Before joining Kwansei Gakuin University as a professor in 2005, he had been teaching at the University of Wales and at Sanno University in Japan, after holding positions at several leading institutions including Deloitte Touche Tohmatsu and Citibank.

His major research interests include value-based management, performance measurement, and business valuation. He is the author of several books and has actively published in leading academic journals such as *Accounting*, while presenting at many conferences and seminars across the country. He holds a BBA from Kwansei Gakuin University, an MPA from Harvard University, and Doctor of Philosophy from Konan University.

5. APMAA EXECUTIVE COUNCIL AND STEERING COMMITTEE

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Susumu Ueno (ueno@konan-u.ac.jp)

Submission Deadlines of Articles and Essays

January 1, 2013 edition: 10 December 2012 (Vol. 12)

May 1, 2013 edition: 10 April 2013 (Vol. 13)
October 1, 2013 edition: 10 September 2013 (Vol. 14)

Message from the Editor-in-Chief I hope you are planning to attend the meeting in Xiamen! It will be an exciting and interesting event for all of us. We are very excited to be able to see the research work of more Chinese professors and to visit a Chinese University. Management Accounting is a universal topic and all of us will be rewarded by learning in the Xiamen environment (Paul Scarbrough).

6. HOTEL ACCOMMODATION AND REGISTRATION FORM FOR 2012 ANNUAL CONFERENCE

The 8th APMAA Conference Organizing Committee will arrange for accommodation on behalf of participants. The participants can select hotels ranged from the University Guest House to five-star hotels at their own cost.

Hotel Accommodation

Yifu Hotel (A) is one of the hotels of the International Academic Exchange Center of Xiamen University that is located at the center of the main campus. The center consists of three hotels (Yifu Building, Jianwen Building, and Keli Building), restaurants, bar, and conference facilities.



*The 8th APMAA Conference Organizing Committee will arrange for **Yifu Hotel** on behalf of participants.* For further information, please contact Professor Yuanlue FU who can be reached at yifu@xmu.edu.cn or fuyuanlue@gmail.com.

Millennium Harbourview Hotel Xiamen (B, <http://www.millenniumhotels.com/cn/millenniumxiamen/index.html>), is a five star international luxury hotel. It boasts 352 guest rooms, all with comprehensive corporate and leisure amenities for the discerning travelers.

A corporate oasis, the hotel is easily accessible to the airport and Xiamen's major business centers. The hotel is in the CBD which is about 5,000 m (about 5 minutes **by car**) from the main campus of Xiamen University. It is very convenient to take taxi for 10 yuan or bus for 2 yuan. The hotel is 20 minutes drive from Gaoqi Airport.

<http://www.millenniumhotels.com/cn/millenniumxiamen/index.html>



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 Fax: +(86)592 203 6666
 Address: No.12-8 Zhenhai Road,Xiamen,Fujian 361001,P.R.China
 E-mail: bc@millenniumxiamen.com

Due to the limited number of rooms available, please make your reservation as soon as possible.

A: Yifu Hotel (breakfast included) on the Campus of Xiamen University

Room Type	Special Offer for XMU	No. of Rooms Available	Bed Size
Superior Single	RMB458	20	200cm x 200cm x 1
Superior Twin	RMB458	40	130cm x 200cm x 2

Note: Conference hall is on the Campus of Xiamen University, and the hotel is very near (about 200M) to the Conference hall.

B: Millennium Harbourview Hotel Xiamen Hotel (breakfast included)

Room Type	Special Offer for XMU	No. of Rooms Available	Bed Size
Double/Single	RMB650	20	200cm x 200cm x 1
Twin	RMB650	20	150cm x 200cm x 2

*note: USD1 = approximately RMB6.28~ RMB6.45

Any question, suggestion or comment is welcome and can be directed to [the 8th Conference Secretary, Miss Yang: CAS@xmu.edu.cn.](#)

Online Reservation Procedure: Millennium Harbourview Hotel Xiamen (MHX Hotel)

Step 1: Site on <http://www.millenniumhotels.com/cn/millenniumxiamen/index.html>

Step 2: choose the arrival date, notice that the date should between **13-18 November, 2012.**

Step 3: Choose the number of nights and rooms you may need.

Step 4: Input **"XIAMEN"** on the corp/group code form, click "Search", then you will enter another web page. Notice that if you won't input "XMU", you may not enjoy the preferential price of this conference.

Be noticed that the date should between **13-18 November, 2012.**

Be noticed that this form should input **XIAMEN.**

Step 5: There are seven rooms selections, choose either one you appreciate, click "continue", then you will enter another webpage.

In room amenities include:

- Broadband Internet Access.
- Comfortable room with delicious breakfast.

Cancel by 18.00 hrs if not room will be released if not guaranteed. A Credit Card or Travel Agent IATA number is required to guarantee the reservation.

Step 6: Input your personal information, and confirm you reservation.

Let us know if you are interested in attending the 8th APMAA Annual Conference by sending the following filled-out form to CAS@xmu.edu.cn.

Conference Registration Form

Title	<input type="checkbox"/> Dr. <input type="checkbox"/> Professor <input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> Other ()		Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female	
First Name *			Last Name *		
Affiliation *					
Address Line 1 *					
Address Line 2					
City *			State *		
Zip/Postal Code *			Country *		
E-mail Address *					
Phone No.*			Fax No.		
Arrival Date			Departure Date		
Xiamen Bay Tour *	<input type="checkbox"/> Yes <input type="checkbox"/> No				
Dinner *	Nov. 15	Nov. 16	<input type="checkbox"/> Special Food Arrangement ()		
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No			
Yifu Hotel <input type="checkbox"/> Single <input type="checkbox"/> Twin	Nov. 14	Nov. 15	Nov. 16	Nov. 17	
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
MHX Hotel <input type="checkbox"/> Single <input type="checkbox"/> Twin	Nov. 14	Nov. 15	Nov. 16	Nov. 17	
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

* Required information

Source of map: <http://www.mpmsrsm2011.org/Venue.html>

