

Asia-Pacific Management Accounting Association



Contents of APMAA News No.16: May 1, 2014

1. Message from the Chair of the 2014 Annual Conference Organizer
2. Call for Papers: 2014 Annual Conference in Bangkok, Thailand
3. Essays on Accounting Education, Research and Practice
4. Thank you, Professor Ueno, the Immediate Past President
5. Message from the Coordinator of APMAA 2015 Annual Conference Committee
6. Announcement of the APMAA 2016 Annual Conference Venue
7. APMAA 2014 Executive Council and Steering Committee



1. Message from the Chair 2014 Annual Conference Organizer

Welcome and Greetings from Chulalongkorn University

The Conference Organizing Committee at the Department of Accountancy, Chulalongkorn University, cordially invites you to attend the APMAA 2014 Conference and Ph.D. Colloquium held at the Crowne Plaza Bangkok Lumpini Hotel from October 27th to 30th 2014 in Bangkok, Thailand.

APMAA 2014 website and online submission system are activated. Please visit <http://apmaa2014.acc.chula.ac.th/> for the latest news about the Conference. Papers in any area of management accounting and related fields are welcome. We cordially invite academicians, doctoral students and practitioners to submit papers for presentation at the 10th APMAA Conference.

To celebrate the 10th anniversary of the Asia-Pacific Management Accounting Association, the organizing committees from Chulalongkorn Business School and APMAA will jointly prepare a special event during the APMAA 2014 Conference. In addition, the Best APMAA Journal Paper Award will be granted in the APMAA 2014 Conference.

We hope to have the opportunity to warmly welcome you in Bangkok at the coming October conference.



Kanibhatti Nitirojtanad

Chair of the 10th APMAA Conference Organizing Committee
Head, Department of Accountancy
Chulalongkorn University, Thailand

The POLITICAL SITUATION In THAILAND

Thailand is a peaceful country. Although there has been news about political unrest and a number of rallies in metropolitan areas around the country, almost all rallies are peaceful, Bangkok included. See a testimonial from <http://www.hotelnewsnow.com/Article/12901/Thai-unrest-not-likely-to-affect-tourism>. All Thais are hopeful and believe that this unfortunate political incident will be resolved prior to the conference dates. It should be stressed that the months of October-February are the best time to visit Thailand because the weather is beautiful and there are numerous cultural events and festivities.

Tentative Programme

October 27 (Monday)	PhD colloquium
	Welcome reception
October 28 (Tuesday)	Opening
	Plenary session
	Panel session
	Parallel sessions
	Conference dinner
October 29 (Wednesday)	Parallel sessions
	Plenary session
October 30 (Thursday)	Technical tour (optional)

2. Call for Papers: 2014 Annual Conference in Bangkok, Thailand



Call for Papers
Asia-Pacific Management Accounting Association
10th Annual Conference
Theme: Management Accounting in a Global, Dynamic Environment:
Challenges and Opportunities

Venue: Chulalongkorn University &
The Crowne Plaza Bangkok Lumpini Hotel
Bangkok, Thailand
October 27 - 30, 2014

The Asia-Pacific Management Accounting Association (APMAA) invites papers for its 10th (2014) conference. The APMAA 10th conference theme is “Management Accounting in a Global, Dynamic Environment: Challenges and Opportunities”. The conference is co-organized by the Asia-Pacific Management Accounting Association and the Department of Accountancy, Chulalongkorn Business School, Chulalongkorn University. A PhD Colloquium (on October 27, 2014) will also be held in conjunction with the APMAA 2014 Conference.

Papers for the 10th Conference and Ph.D. Colloquium are invited on a wide range of management accounting topics and related fields, including but not limited to the following areas:

- Design and implementation of management accounting systems
- Management accounting concepts and applications
- Management accounting report system
- Risk Management
- Corporate Governance
- Performance management and management control
- Strategic management control
- Cost accounting and cost management
- Social and environmental accounting
- Financial analysis
- Accountability
- Management accounting history
- Accounting and culture
- Accounting ethical issues
- Management accounting education
- Accounting research methodologies

Paper Submission:

Full papers must be submitted by June 10, 2014 via the conference on-line system at <http://apmaa2014.acc.chula.ac.th>

Manuscript Format:

All manuscripts are to be in Times New Roman, font size 12, double-spaced with an abstract of no less than 300 and no more than 400 words. Authors should specify up to 5 keywords.

All Manuscripts are to be no less than 5,000 words and no more than 8,000 words and use APA style for referencing.

All papers will be blind reviewed. Authors should not identify themselves directly or indirectly in their papers.

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, and email address of corresponding author.

Acceptance of papers for presentation will be sent to authors by August 10, 2014.

Notes:

Papers should not have been previously accepted for publication in a journal prior to or at the time of presentation. Preference will be given to **recent** papers. Do not submit an old working paper in your manuscript repository without significant modifications by adding the latest reference materials.

At least one of the authors must register (pay the participation fee) for the conference before the deadline of conference registration (on September 30, 2014), and attend and present the paper in the conference. Otherwise, the paper will not be included in the conference program and proceedings. Paper presented at the conference will be published in the USB proceedings of the conference. Powerpoint files must be submitted by October 10, 2014.

Important Dates:

Full paper submission: June 10, 2014

Acceptance notification: **August 10**, 2014

Final paper (Camera-ready paper) submission for the Proceedings: **August 31**, 2014

Presentation (PPT) file submission: **October 10**, 2014

Enquiries:

More information can be found at the 2014 Conference home page

(<http://apmaa2014.acc.chula.ac.th>) and the APMAA home page (<http://www.apmaa.asia/>). Should there be any questions regarding this Call for Papers, please contact APMAA2014@cbs.chula.ac.th.

APMAA 2014 Organizing Committees at Chulalongkorn Business School

Conference Organizers

Conference Chair: Kanibhatti Nitirojntanad

Office address: Department of Accountancy, Chulalongkorn Business School,
Chulalongkorn University, Phayathai Road, Pathumwan,
Bangkok 10330

Email: kanibhatti@cbs.chula.ac.th


Conference Program Committees

Chairperson, Organizing Committee: Uthai Tanlamai
 Co-Chairperson, Organizing Committee: Danuja Kunpanitchakit
 Co-Chairperson, Organizing Committee: Vorasak Toommanon
 Co-Chairperson, Organizing Committee: Prachit Hawat
 Conference Program Coordinator: Wila-sini Wongkaew

Ph.D. Colloquium Co-chairs and Moderators

Pimpana Peetathwatchai, Chulalongkorn University, Thailand
 Normah Omar, Universiti Teknologi MARA, Malaysia
 Paul Scarbrough, Goodman School of Business, Brock University, Canada
 Yang Tzong Tsay, National Taiwan University, Taiwan
 Susumu Ueno, Konan University, Japan

CONFERENCE ORGANIZING COMMITTEE MEMBERS AT CHULALONGKORN BUSINESS SCHOOL

Prof. Nitirojntanad, Conference Chair 	Prof. Tanlamai, Chairperson, Organizing Committee 	Prof. Kunpanitchakit, Co-Chairperson, Organizing Committee 	Prof. Toommanon, Co-Chairperson, Organizing Committee 
Prof. Peetathwatchai, Ph.D. Colloquium Co-chairs 	Prof. Wongkaew, Conference Program Coordinator 	Prof. Keerasuntonpong, Conference Organizing Committee 	Prof. Kiattikulwattana, Conference Organizing Committee 

For informative and interesting information about Chulalongkorn University. Please take a look at the following videos:

<http://www.youtube.com/watch?v=fI8G5iZafFk>

http://www.youtube.com/watch?v=SBVO9WKSs_0

Chulalongkorn Business School: <http://www.youtube.com/watch?v=EzpOt1tqkJ0>

Ph.D. Colloquium at 2014 APMAA Conference

13.00-17.30, October 27 (Monday), 2014
 Venue: Chulalongkorn University, Thailand

Ph.D. COLLOQUIUM CALL FOR PAPERS

The APMAA 2014 Ph.D. colloquium will be held in conjunction with the Asia-Pacific Management Accounting Association (APMAA) 2014 Annual Conference (October 27 – 30 2014). Ph.D. students and candidates are hereby invited to present and discuss their preliminary results or work-in-progress. The discussants comprise of a group of international Professors.

Doctoral students interested in participating in the doctoral consortium should submit a single PDF file consisting of:

1. An introductory letter in which you indicate what you wish to obtain from the doctoral consortium and what you will be bringing to the doctoral consortium.
2. A one page research statement on the research you will pursue. If you are at the doctoral dissertation stage, this statement should focus on the dissertation.
3. A CV.
4. A letter of recommendation from your primary dissertation advisor, who should state what you can contribute, as well as gain, from the doctoral consortium.

The main objective of the APMAA 2014 Ph.D. colloquium is to offer an opportunity to Ph.D. students to receive high-quality feedback from external reviewers and to directly interact with peers, exchange ideas, discuss concepts, and establish (in)formal cooperation with various research groups. Ph.D. students and candidates at all stages are welcome to submit a thesis-position paper, but preference will be given to students in the earlier stages of their Ph.D. work. Participants will be expected to give short and informal presentations of their work during the Colloquium, to be followed by a panel-like discussion. The submitted paper should clearly state:

- The original key idea/hypothesis of the thesis
- The problem domain and the specific problem addressed
- An overview of related work in the area of the PhD work
- Methodological approach
- Research carried out
- The expected contributions (in line with the field of study)

SUBMISSION AND REVIEW PROCESS:

Submissions should be around 10 pages long and follow the format used for the main APMAA 2014 conference papers. More information and links to templates can be found from the APMAA 2014 Conference web page: <http://apmaa2014.acc.chula.ac.th/Doctoral.aspx> or http://apmaa.org/APMAA/2014_conference1.htm

All submission should be made in a Word document via email attachment. Please submit your papers to all Ph.D. Colloquium co-chairs as follows:

Normah Omar (normah645@salam.uitm.edu.my), Malaysia
Pimpana Peetathwatchai (pimpana@acc.chula.ac.th), Thailand
Susumu Ueno (ueno@konan-u.ac.jp), Japan
Yang Tzong Tsay (yttsay@ntu.edu.tw), Taiwan
Paul Scarbrough (pscarbrough@brocku.ca), Canada.

Since this is expected to be a work conducted by the Ph.D. students, we request that:

- The first author is a Ph.D. student who is mainly responsible for conducting the research on the respective topic.
- Names of the authors are preceded by: Student: and, where applicable, Supervisor.

The colloquium chairs will arrange the selection of the accepted papers using a peer-review process. The accepted papers will be published in the Ph.D. colloquium proceedings, and at least one of the main authors is expected to register for the conference by **October 1, 2014**, and presents the work at the corresponding session. The colloquium participants will pay the normal student registration fee.

IMPORTANT DATES

Full paper submission: June 10, 2014

Acceptance notification: August 10, 2014

Final paper (Camera-ready paper) submission for the Proceedings: August 31, 2014

Presentation (PPT) file submission: October 10, 2014

Any questions regarding this call for papers should be addressed to the Ph.D. Colloquium Chair **Normah Omar** at normah645@salam.uitm.edu.my.

3. Essays on Accounting Education, Research and Practices

Tomasz Wnuk-Pel

Associate Professor in Accounting Department

Management Faculty, Lodz University

MANAGEMENT ACCOUNTING INNOVATIONS THE CASE OF ABC IN POLAND

As a developing country, Poland has the advantage of being able to study the successes and failures of more developed countries. (Of course we always tell them that we are studying their successes, but sometimes we learn more from the failures!). Similarly to many countries of APMAA members, our Polish development path is unique and needs to be documented, both for

our own learning, but also to add to the learning of other developing countries. It is not sufficient for us to simply “look to the west”, since they were on their own unique and different paths. It is extremely important that we make sure that our national perspectives are included in the process of research.

In my case I followed up on a set of issues that is important to us. On the threshold of the 20th and 21st century, growing numbers of companies are implementing modern systems of cost accounting – one of them is activity-based costing. Due to interest in ABC, and its frequent use among practitioners, I prepared a book to analyse the general development and diffusion of activity-based costing as well as its impact in Polish companies. To that end, the book covers:

1. Presentation of activity-based costing concept development as point of reference for further and detailed research in companies (chapter 1 and 2);
2. Analysis of ABC/ABM literature in Polish journals in the dimension of: volume, authorship, research method, focus, and content (chapter 3);
3. Analysis) of ABC implementation through questionnaire research on the sample of 495 companies (chapter 4);
4. Examination) of activity-based costing implementation process, structure and use through a questionnaire of 33 ABC users and 4 case studies (chapter 4 and 5);
5. Analysis of the satisfaction and benefits ensuing from ABC through a survey of 28 ABC users, particularly analysis of the attitudes of preparers and users, and also the quality of ABC information (chapter 6).

Additionally, I prepared a comparative analysis of my own research [survey and case studies, including action research] with similar research conducted both in Poland and in the world. Comments from reviewers across Europe:

“Wnuk-Pel has given a comprehensive summary of the ABC adoption in various countries and companies across the globe. (...)the book offers an outstanding reference source of management accounting, its background, implementation, and gaps in Poland. (...)The book is a first-rate reading since it has answered many questions about ABC concepts in developing and developed countries. It is also an excellent referencing material.” Karim Charaf, Full Professor of Management Control – ISCAE, Casablanca, Morocco, Associate Professor at Burgundy School of Business, Dijon, France

“The monograph manuscript demonstrates an interesting and coherent research into ABC and ABM issues in Poland. ... the book will find a broad and grateful audience in Europe and outside especially among researchers, students and financial managers. It is especially recommended for those from countries which underwent or are still undergoing transition.” Toomas Haldma, Professor of Accounting, Faculty of Economics and Business Administration, University of Tartu, Estonia

“The reviewed book is very valuable and fulfills the gap in Polish literature...The book gives a complete picture of [the] condition and development of theory and practice of activity-based

costing in Poland. At the same time, thanks to references to foreign literature, it enables to assess this condition in comparison to more developed countries.” Monika Marcinkowska, Associate Professor, Institute of Finance, Banking and Insurance, Faculty of Economics and Sociology, University of Łódź, Poland



Tomasz Wnuk-Pel is Associate Professor in Department of Accounting, Faculty of Management, University of Łódź, Poland. His research interests relate to methods of operational and strategic management accounting and especially diffusion of innovations and estimation of their implementation success. Tomasz Wnuk-Pel is also Vice-president of RaFib Sp. z o.o., a consulting company which since 1990 specializes in designing and implementing modern management accounting methods.

4. Thank you, Professor Ueno, the Immediate Past President.

From: Bulend Terzioglu [mailto:Bulend.Terzioglu@acu.edu.au]
Sent: Thursday, January 02, 2014 3:18 PM
To: s-ueno

Thank you, Professor Ueno.

Likewise, my very best wishes to you and your family for a happy and healthy New Year. During your term as President of APMAA, you have created a very professional yet collegial and friendly environment. Thanks to your efforts, as a participant to APMAA conferences over the past three years, I have developed a strong association with APMAA, made many friends and found a great environment to exchange ideas with colleagues from other countries. Hope to meet with you again in Thailand this year.

Kind regards
Bulend



Bulend TERZIOGLU PhD, CPA
Course Coordinator of Bachelor of Commerce Programs | School of Business
(Melbourne) Australian Catholic University, Level 7, 250 Victoria Parade, East
Melbourne, 3002 Postal address: Locked Bag 4115 Fitzroy MDC VIC 3965 Australia

5. Message from the Organizers of APMAA 2015 Annual Conference



APMAA 2015 Annual Conference

October 19 – 22, 2015.

Venue: Bali Island, Indonesia

The 11th APMAA in 2015 Conference will be hosted by several Indonesian universities, such as; University of Merdeka Malang, Trisakti University Jakarta, Udayana University Bali, Warmadewa University Bali, Hasanuddin University Makassar and Mercubuana University Jakarta. Hosts consist of public and private universities from several provinces; Java, Bali, and Sulawesi. We already held several coordination meetings to share and to describe all of our responsibilities in detail. The last meeting was held in Warmadewa University Bali and each host gave their ideas about how to make the 11th APMAA Conference better than before and hopefully, attract more attendees.



“It’s a great honor for Indonesia to be the venue of such a reputable international conference as APMAA. And the 11th APMAA conference in 2015 will be special because it is supported by some leading universities in Indonesia,” explained Gagaring, Dean of the Faculty of Economics Hasanuddin University in Bali, one of hosts for APMAA 2015 Conference.

The theme of the APMAA 2015 Annual Conference is “**Management Accounting for a Better Future**”. We are proposing this theme since the carbon emission effect becomes of great concern. Business entities should be aware of the effect of carbon emission, the associated waste in their operational activities, and its relation to global warming. At the conference, we will organize a poster sessions and internet sessions neither of which have been conducted at APMAA conferences before. The Poster session is to accommodate papers that do not yet ready for presentation. The Poster session can also be used by firms for their promotional media or to reveal their CSR activities. The internet session will facilitate authors who can’t attend the conference.

For plenary sessions, just like prior APMAA conference, we will invite speakers from many countries. These valuable speakers can be academicians or practitioners so participants can get valuable knowledge from them.

We choose Bali Island as the venue of 11th APMAA Conference because of its beauty and natural scenery. Bali is famous for its unique culture and customs that cannot be found in other tourist destinations.

We welcome paper submissions in any area of management accounting but we also accept papers from broad areas in accounting such corporate governance, ethics, financial accounting etc. Let us discuss management accounting issues for our better future while enjoying the beauty of Bali Island. To all 2015 APMAA participants from all around the world, we are looking forward to warmly

welcoming you in Bali Island, Indonesia, on **October 19 – 22, 2015**. **The detailed program will be announced soon.**

Kind Regards



Grahita Chandrarin (Merdeka Malang University, Indonesia)
Sekar Mayangsari (Trisakti University, Jakarta, Indonesia)
Coordinator APMAA 2015 Annual Conference

6. ANNOUNCEMENT OF APMAA 2016 Annual Conference Venue



Invitation to the APMAA 2016 Annual Conference from National Taipei University

We are pleased to announce that 12th APMAA Annual Conference will be hosted by National Taipei University (NTPU) in Taiwan. The date will be October 5th-8th 2016. All the members and non-members of APMAA, academic researchers or professional practitioners, are welcome to join us on the friendly and beautiful island of Taiwan.

The theme of the 2016 APMAA conference is “Contemporary Issues in Management Accounting”. The conference will provide an important platform for the interaction of ideas and exchange of information between academicians and practitioners from many different countries and areas. We believe that the conference participants will gain a better understanding of the contemporary management accounting research and practices issues in various countries.

We welcome paper submissions related to, but not limited to, contemporary issues in management accounting. Let us discuss management accounting issues for reducing the gap between management accounting research and practice while enjoying the beauty of this enchanting island, Formosa Taiwan. We look forward to seeing you in Taipei where the second highest building in the world is located.

The National Taipei University is one of the top quality universities in Asia. In the six decades since its establishment, the university has embraced the philosophy of “instruction and research working hand in hand to create an institution of higher learning with strong social foundation and sustainable governance.” It focuses on contributing aggressively to the nation’s economic and social development, exerting influence over government, social, and private organizations to fulfill

its social responsibility. The NTPU consists of two campuses, one in downtown Taipei City and the other in New Taipei City. The Department of Accountancy is located on the San Shia campus in New Taipei City, a place full of rich traditional Taiwanese culture. The Department with a strong faculty team and a high quality student body has offered Bachelor, Master and Ph.D. degrees for many years.

Contact Person:

Ms. Yawen Hsu

Department of Accountancy

National Taipei University

New Taipei City, 237 Taiwan

E-Mail: mimy@mail.ntpu.edu.tw

7. APMAA 2014 Executive Council and Steering Committee

APMAA 2014 Board of Directors as of January 1, 2014
Representative Director
Ueno, Susumu (ueno@konan-u.ac.jp), Konan University, Japan, Chair of the Board of Directors, Immediate Past President (2010-2013 president), Editor-in Chief of APMAJ Tsay, Yang Tzong (yttsay@ntu.edu.tw), National Taiwan University, Taiwan, President (2014) Omar, Normah (normah645@salam.uitm.edu.my), Universiti Teknologi Mara, Malaysia, Executive Vice President, Editor-in Chief of APMAJ
Senior Director, Vice President
Chandrarin, Grahita (grahitac@yahoo.com), University of Merdeka Malang, Indonesia (2015 Conference) Nitirojtanad, Kanibhatti (kanibhatti@cbs.chula.ac.th), Chulalongkorn University, Thailand (2014 Conference) Scarborough, Paul (pscarbrough@brocku.ca), Brock University, Canada
Senior Director
Aoki, Masaaki (maoki@econ.tohoku.ac.jp), Tohoku University, Japan Asada, Takayuki (asada@ya2.so-net.ne.jp), Ritsumeikan University, Japan Fu, Yuan Lue (fuyuanlue@gmail.com), Xiamen University, China Hosomi, Shoichiro (hosomi@tmu.ac.jp), Tokyo Metropolitan University, Japan Keerasuntonpong, Prae (prae@cbs.chula.ac.th), Chulalongkorn University, Thailand (2014 Conference) Mayangsari, Sekar (sekar@hotmail.com) Trisakti University, Indonesia (2015 conference) Rahman, Ibrahim Kamal Abdul (dibra571@salam.uitm.edu.my), Universiti Teknologi Mara, Malaysia Nishimura, Akira (akiran@nm.beppu-u.ac.jp), Beppu University, Japan (Past President 2004-2009)
Director
Abdel-Maksoud, Ahmed Bahgat (aabdelmaksoud@uaeu.ac.ae), United Arab Emirates University, UAE. Ahn, Taesik (ahnts@snu.ac.kr), Seoul National University, Korea Alpenberg, Jan Kurt (jan.alpenberg@lnu.se), Linné Universitet (<i>Linnaeus University</i>), Sweden Chatraphorn, Pongprot (pongprot@cbs.chula.ac.th), Chulalongkorn University, Thailand (2014 Conference) Chen, Chao (chen_chao@fudan.edu.cn), Fudan University, China Cheng, Nam Sang (nscheng@smu.edu.sg), Singapore Management University; Singapore Hu, Yiming (cafr0066@tom.com), Shanghai Jiao Tong University, China Kaneda, Naoyuki (naoyuki.kaneda@gakushuin.ac.jp), Gakushuin University, Japan Kimura, Shogo (kimura@soec.nagoya-u.ac.jp), Nagoya University, Japan Lin, Zhijun (linzj@hkbu.edu.hk), Hong Kong Baptist University, Hong Kong Sulaiman, Suzana (s-suzana@lycos.com), Universiti Teknologi MARA, Malaysia Terdpaopong, Kanitsorn (4723015@rsu.ac.th), Rungsit University, Thailand

Willett, Roger (Roger.Willett@utas.edu.au), University of Tasmania, Australia, **Editor-in Chief of APMAJ**
Wongkaew, Wila-sini (wilasini@acc.chula.ac.th), Chulalongkorn University, Thailand (2014 Conference)

2014 Steering Committee Members as of January 1, 2014

Australia	<p>Boon, Foo Yee (foo.yee.boon@monashh.edu), Monash University Perera, Sujatha (sperera@efs.mq.edu.au), Macquarie University Robertson, Susan (sue.robertson@rmit.edu.au), RMIT (Royal Melbourne Institute of Technology) Taylor, Dennis (dennis.taylor@rmit.edu.au), RMIT (Royal Melbourne Institute of Technology) Terzioglu, Bulend (bulend.terzioglu@acu.wdu.au), Australian, Catholic University Willett, Roger (Roger.Willett@utas.edu.au), University of Tasmania Chan, Elsie (Elsie.Chan@acu.edu.au), Australian, Catholic University</p>
Brazil	<p>Aquino, André Carlos Busanelli de (aaquino@usp.br), University of Sao Paulo</p>
Canada	<p>Scarborough, Paul (pscarborough@brocku.ca), Brock University Sheng-Hua, Shih (mshih@uwindsor.ca), University of Windsor</p>
APMAA China	<p>Chen, Chao (chen_chao@fudan.edu.cn), Fudan University Chen, Xiao (chenx@sem.tsinghua.edu.cn), Tsinghua University Dai, De (deming_dai@263.net), Renmin University of China Fang, Hong Xing (hxfang@dufe.edu.cn), Dongbei University of Finance and Economics, Dalian Fu, Yuan Lue (yifu@xmu.edu.cn), Xiamen University Hu, Yiming (huyim@sjtu.edu.cn), Shanghai Jiao Tong University Mu, Linjuan (mulinjuan@yahoo.com), Beijing Technology and Business University Qu, Xiaohui (xhqu@xmu.edu.cn), Xiamen University Tang, Gu Liang (tangguliang@263.net), University of International Business and Economics, Beijing. Yu, Zengbiao (yuzb@sem.tsinghua.edu.cn), Tsinghua University</p> <p>Wang, Liyan (lywang@gsm.pku.edu.cn), Peking University Zhiehua, Xie (zhiehui09@sohu.com), Beijing Technology and Business University</p>
Finland.	<p>Järvenpää, Marko (marko.jarvenpää@econ.jyu.fi), University of Jyväskylä Kurunsaari, Hannu (kurunsaari@hotmail.com), Osaka City University (Visiting Scholar from Finland)</p>
India	<p>Jaiswall, Manju (manju@iimcal.ac.in), Indian Institute of Management Caclutta, India</p>
Indonesia	<p>Chandrarin, Grahita (grahitac@yahoo.com), University of Merdeka Malang Soedaryono, Bambang (bambang@fe.trisakti.ac.id), Trisakti University Gani, Lindawati (lgani@ui.ac.id), University of Indonesia Mayangsari, Sekar (sekar@hotmail.com), Trisakti University Nahartyo, Ertambang (ertambang@gmail.com), Gadjah Mada University. Triyuwono, Iwan (itriyuwono@gmail.com), University of Brawijaya Yoi, Yuliansyah (yulyy001@mymail.unisa.edu.au), University of Lampung Zuhroh, Diana (dzuhroh@gmail.com), University of Merdeka Malang</p>
Hong Kong	<p>Lau, Amy H. (ahlau@business.hku.hk), University of Hong Kong Lin, Zhijun (linzj@hkbu.edu.hk), HongKong Baptist University</p>
APMAA Japan	<p>Aoki, Masaaki (maoki@econ.tohoku.ac.jp), Tohoku University Asada, Takayuki (asada@ya2.so-net.ne.jp), Ritsumeikan University Harada, Noboru (n-harada1116@nifty.com), Mejiro University. Hiki, Fumiko (F.Hiki@r.hit-u.ac.jp), Hitotsubashi University Hosomi, Shoichiro (hosomi@tmu.ac.jp), Tokyo Metropolitan University Ito, Kazunori (itoh@isc.senshu-u.ac.jp), Senshu University Kaneda, Naoyuki (naoyuki.kaneda@gakushuin.ac.jp), Gakushuin University Kawashima, Kazuhiro (kz03691@e.t-komazawa.ac.jp), Tomakomai Komazawa University Kimura, Shogo (kimura@soec.nagoya-u.ac.jp), Nagoya University Kishita, Tetsuhiro (kishita@biz.rvukoku.ac.jp), Rvukoku University</p>

	<p>Kobayashi, Yoshitaka (ykobay@waseda.jp), Waseda University Koga, Kentaro (kkoga@ics.hit-u.ac.jp), Hitotsubashi University Kosuga, Masanobu (masa-kos@kwansei.ac.jp), Kwansei Gakuin University Kubota, Yu-ichi (kubota@eco.osakafu-u.ac.jp), Osaka Prefecture University Mizoguchi, Shuji (shujim@ynu.ac.jp), Yokohama National University Matsuo, Takami (mats@kobe-u.ac.jp), Kobe University Mizuno, Ichiro (icmizuno@ipcku.kansai-u.ac.jp), Kansai University Monden, Yasuhiro (yasuhirom@mail2.accsnet.ne.jp), Professor Emeritus at University of Tsukuba Morofuji, Yumi (morofuji@rikkyo.ac.jp), Rikkyo University Nagasaka, Yoshiyuki (nagasaka@konan-u.ac.jp), Konan University</p> <p>Nakashima, Masumi (masumi.nakashima@converse.edu), Fukushima College Nishimura, Akira (akiran@nm.beppu-u.ac.jp), Beppu University Obata, Hiroshi (hiroshi@obata.misc.hit-u.ac.jp), Hitotsubashi University Ogura, Noboru (ny-ogura@mvi.biglobe.ne.jp), Aoyama Gakuin University Oshika, Tomoki (oshikat@waseda.jp), Waseda University Oshita, Johei (oshita@en.kyushu-u.ac.jp), Kyushu University Saito, Koichi (koichi@nanzan-u.ac.jp), Nanzan University Shiiba, Atsushi (shiiba@econ.osaka-u.ac.jp), Osaka University Shima, Yoshinobu (shima@bus.kindai.ac.jp), Kinki University Suzuki, Kenichi (KGH00111@nifty.com), Meiji University</p> <p>Takeda, Fumiko (takeda@tmi.t.u-tokyo.ac.jp), University of Tokyo Tokuga, Yoshiro (tokuga@econ.kyoto-u.ac.jp), Kyoto University Tsuji, Masao (mtsui@waseda.jp), Waseda University Ueno, Susumu (ueno@konan-u.ac.jp), Konan University Yasukata, Kenji (Kyasukata@bus.kindai.ac.jp), Kinki University Yazawa, Nobuo (czq00554@nifty.com), Beppu University Yokota, Eri (yokota@fbc.keio.ac.jp), Keio University Yoshioka, Masamichi (yoshioka@ms.kuki.tus.ac.jp), Tokyo University of Science</p>
APMAA Korea	<p>Ahn, Taesik (ahnts@snu.ac.kr), Seoul National University Chi, Sung-Kwon (chisk@pusan.ac.kr), Pusan University Choi, Ung-Yong (uychoi@chonnam.ac.kr), Chonnam University Chung, H. Rock (jhrjhr@khu.ac.kr), Kyunghee University Hong, Chul-Kyu (ckhong04@cau.ac.kr), Chungang University Hwang, Iny (hiny72@snu.ac.kr), Seoul National University Kim, Jinbae (jinbae@korea.ac.kr), Korea University Ko, Wan-Seok (wsko7@naver.com), Hankuk University of Foreign Affairs Lee, Kyung Tae (kyungtae@yonsei.ac.kr), Yonsei University Lee, Sangchul (sclee68@dongguk.edu), Dongguk University</p> <p>Lee, Sang-Soo (sslee@inha.ac.kr), Inha University Park, Joonho (bizintel@hanyang.ac.kr), Hanyang University Paik, Tae-Young (typaik@skku.edu), Sungkyunkwan University Shin, Jae Yong (jshin@snu.ac.kr), Seoul National University</p>
Malaysia	<p>Aziz, RozainunAbd (rozainun@salam.uitm.edu.my), Universiti Teknologi MARA Hui, Wee Shu (wee.shu.hui@gmail.com), Universiti Teknologi MARA, Malaysia Isa, Che Ruhana (cruhana@um.edu.my), University of Malaya Omar, Normah (normah645@salam.uitm.edu.my), Universiti Teknologi MARA Rahman, Ibrahim Kamal Abdul (dibra571@salam.uitm.edu.my), Universiti Teknologi MARA MdShahbudin, Amirul Shah (amirulshah@usm.my), Universiti Sains Malaysia (USM) Sulaiman, Maliah (maliah@iiium.edu.my), International Islamic University Sulaiman, Suzana (s-suzana@lycos.com), Universiti Teknologi MARA Thirumanickam, Nagarethnam (nagar279@salam.uitm.edu.my), University Teknologi MARA</p>
New Zealand	<p>Adler, Ralph (ralph.adler@otago.ac.nz), University of Otago Kumarasinghe, Sriva (sriva.kumarasinghe@otago.ac.nz), University of Otago</p>

	<p>Seng, Dyna (dyna.seng@otago.ac.nz), University of Otago Sharma, Umesh (ups@waikato.ac.nz), University of Waikato Yahanpath, Noel (NYahanpath@eit.ac.nz), Eastern Institute of Technology</p>
Poland	Tomasz, Wnuk-Pel (tomwnuk@uni.lodz.pl), Lodz University
Qatar	Omran, Mohammed Fawzy (mfomran@yahoo.com), Qatar University
Singapore	Cheng, Nam Sang (nscheng@smu.edu.sg), Singapore Management University Kai, Chan Yoke (ykchan@unisim.edu.sg), SIM University (UniSIM)
Sweden	Alpenberg, Jan Kurt (jan.alpenberg@lnu.se), Linné Universitet(<i>Linnaeus University</i>)
APMAA Taiwan	<p>Chen, Jiin-Feng (jfchen@nccu.edu.tw), Shih Chien University Chen, Kuo-Tay (ktchen@management.ntu.edu.tw), National Taiwan University Chou, Chi-Chun (ccchou0412@gmail.com), National Taipei College of Business Duh, Rong-Ruey (rrduh@management.ntu.edu.tw), National Taiwan University Ko, ChiungFeng (joanko@scu.edu.tw), Soochow University Lee, Chao-Hsiung (chlee@nchu.edu.tw), National Chung Hsing University Lee, Chialing (actcll@ccu.edu.tw), National Chung Cheng University Li, Shu-Hsing (shli@management.ntu.edu.tw), National Taiwan University Lin, Fengyi (fengyi@ntut.edu.tw), National Taipei University of Technology Lin, Suming (lichu@ntu.edu.tw), National Taiwan University Liu, Shuen-Zen (sliu@management.ntu.edu.tw), National Taiwan University Tsai, Bi-Huei (bhtsai@faculty.nctu.edu.tw), National Chiao Tung University Tsai, Wen-Hsien (whtsai@mgt.ncu.edu.tw), National Central University Tsay, Yang Tzong (yttsay@ntu.edu.tw), National Taiwan University Tseng, Chih-Yang (chihyangtseng@ntu.edu.tw), National Taiwan University Yang, Ching-Hsih (yangch@mail.ntpu.edu.tw), National Taipei University Young, Chaur-Shiuh (actvcs@mail.ncku.edu.tw), National Cheng Kung University Wu, Anne (anwu@nccu.edu.tw), National Chengchi University</p>
Thailand	<p>Chatrathorn, Pongprot (pongprot@cbs.chula.ac.th), Chulalongkorn University Keerasuntonpong, Prae (prae@cbs.chula.ac.th), Chulalongkorn University Kiattikulwattana, Prapaporn (prapaporn@acc.chula.ac.th), Chulalongkorn University Kuntonbutr, Chanongkorn (ck959@yahoo.com), Rajamangala University of Technology Thanyaburi Lim-u-sanno, Kulwadee (Kulwadee_lim@hotmail.com), Prince of Songkla University Nitirojtanad, Kanibhatti (kanibhatti@cbs.chula.ac.th), Chulalongkorn University Prasertsri, Wanchai (chai_won12@hotmail.com), Rajamakala University of Technology Thanyaburi Supphatada, Somchai (sochsupp@tu.ac.th), Thammasat University Terdpapong, Kanitsorn (4723015@rsu.ac.th), Rungsit University. Visedsun, Nimmual (n_naul@hotmail.com), Rungsit University. Wongkaew, Wila-sini (wilasini@acc.chula.ac.th), Chulalongkorn University</p>
UAE	<p>Ahrens, Thomas (tahrens@uaeu.ac.ae), United Arab Emirates University Abdel-Maksoud, Ahmed Bahgat (aabdelmaksoud@uaeu.ac.ae), United Arab Emirates University</p>
U.K.	<p>Burns, John (j.e.burns@exeter.ac.uk), University of Exeter Chapman, Christopher (christopher.chapman@imperial.ac.uk), Imperial college of London Greenwood, Robert P (rpgreenwood@yahoo.com), University of Gloucestershire Maunder, Keith (k.t.maunder@hull.ac.uk), Professor Emeritus at University of Hull Mitchell, Falconer (Falconer.Mitchell@ed.ac.uk), University of Edinburgh Xiao, Jason Zezhong (Xiao@cardiff.ac.uk), Cardiff University</p>
U.S.A.	<p>Chen, Kung H (kchen@unl.edu), University of Nebraska Ho, Joanna (jlho@uci.edu), University of California, Irvine Lin, Thomas W. (wtlin@marshall.usc.edu), University of Southern California, Wu, Fredrick H. (FrederickWu@my.unt.edu), Professor Emeritus at University of North Texas</p>

Editorial Board Members of the APMAA News

Editors:

Nitirojntanad, Kanibhatti (kanibhatti@cbs.chula.ac.th), in charge of the 2014 Annual Conference

Omar, Normah (normah645@salam.uitm.edu.my) in charge of the APMAJ

Scarborough, Paul (pscarborough@brocku.ca)

Tsay, Yang Tzong (yttsay@ntu.edu.tw)

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

Submission Deadlines of Articles and Essays

October 1, 2014 edition (Vol.17): 10 September 2014

January 1, 2015 edition (Vol.18): 10 December 2014

May 1, 2015 edition (Vol.19): 10 April 2015