

Asia-Pacific Management Accounting Association



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New Year Statements of Commitment by APMAA 2015 Board Directors

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1. New Year Statements of Commitment

A Happy New Year! This special issue presents you a collection of New Year Statements of Commitment by the APMAA 2015 Directors. The 2015 directors promise to lead Asia-Pacific Management Accounting Association to an attractive and friendly association. Let's all gather in the 2015 annual conference in Bali, Indonesia, and share the APMAA Journey to the bright future.

a. Statements of Commitment by Representative Directors**Statement of Commitment to APMAA, Chair of the Board**

Susumu Ueno (Konan University, Japan)



A Happy New Year! It is a great honor for me to serve as the Chair of the APMAA Board of Directors since the beginning of 2014. I understand this honor entails tremendous responsibilities on my shoulders and I have to commit myself with on-going efforts to further develop our Association in our second decade.

As you know APMAA was formally established 2004. It had grown steadily but slowly. On January 1, 2010, I succeeded Prof. and Dr. Akira Nishimura, the first president since the foundation of the association. To enhance the association's visibility, I decided to open an APMAA homepage and issue "APMAA News" to distribute to potential conference participants throughout the world. In the President's Opening Remark at APMAA 2010 held in Taipei on November 5, 2010, I disclosed my policy below:

"APMAA is a very young academic organization, and it is still at its infant stage. In order to further develop the organization and to ensure its growth, APMAA must attract more people to join us as members. In other words, we must enhance people's awareness to our organization *by fully utilizing our communication vehicles, i.e.,* annual forums (renamed "conferences" after 2011), APMA Journal (APMAJ), Newsletters, and the website, <http://www.apmaa.asia/>."

Until today, APMAA has increased its visibility significantly. The 2014 annual conference in Bangkok Thailand attracted more than 60 international participants from over the world. We successfully celebrated the 10th anniversary then. Without your support and cooperation, APMAA would not have been able to grow so fast. I promise that I will strive further for the growth of our association.

My colleagues at the APMAA board have always inspired me throughout my tenure of office. In fact, I have loved every minute (almost!) of every hour of my work at APMAA. I am thankful for the honor of being allowed to serve as the APMAA board chair. My best wishes, and see you at APMAA 2015 in Bali, Indonesia.

Towards Greater Global Presence of APMAA, President

Normah Omar (Universiti Teknologi MARA, Malaysia)



I have seen the significant progress of APMAA since its establishment in 2004. Back then, the steering committee comprised researchers from six countries, namely Japan, Malaysia, Thailand, Singapore, Korea and Hong Kong. Today, APMAA membership has expanded to include other countries such as Australia, the USA, New Zealand, Indonesia, Canada, Poland, Sweden, Mongolia, Qatar, and the UAE. Along the way, we have created many “loyalists” who make the effort to attend APMAA annual conferences. To ensure sustainability as well greater presence globally, we all should work towards bringing one new participant to APMAA 2015 conference in Bali. Equally important, every APMAA board members must identify and invite at least 1 new country participant. Within the Asia-Pacific region itself, we should identify country participants from India, Pakistan, Srilanka, Bangladesh, Brunei, Philippines, Fiji, Mauritius, Bhutan, Vietnam, Cambodia, Laos, Myanmar and Nepal. In addition to participating in APMAA conferences, members should use this platform to engage in collaborative research projects and joint publications. We can use our APMAA opening ceremony to launch new publications or sign MOUs. The APMAA organizing committee should identify keynote speakers from among prominent global researchers and practitioners who can act as “crowd pullers”. Last but not least, APMAA presence in the new media must be enhanced. A dedicated website that can become a reference center for management accounting should be developed. Surely, we need a professional, full time administrator who can update the website, but the website contents must come from all of us.

b. Statements of Commitment by Senior Directors: Vice Presidents**Mayangsari, Sekar, Trisakti University, Indonesia (2015 conference)**

As Vice President for Indonesia, I will continually promote APMAA Conference in many events, especially in Indonesia.

My programme to increase APMAA Growth are:

1. Find qualified people and introduce them to APMAA. I have done this before by recommending Prof. Mimba as senior director. I must be careful, however, because it is not only about the number of people from Indonesia, but about someone who can commit to APMAA.
2. I and several colleagues from Indonesia will find a place, perhaps a University, to be the official secretariat for APMAA Indonesia. Why a secretariat? This secretariat will be as a place to meet each other and discuss Management Accounting, not only between

academicians but practitioners as well.

3. I also encourage my colleagues to submit papers to our journal. For authors that have difficulties in English, there will be translator to help them. So, the author need only think about the content.

4. If it is possible, I will propose that each province in Indonesia have an APMAA Secretariat to make coordination easier because Indonesia has thousand Accounting study programmes.

5. APMAA Indonesia will cooperate with Indonesia Management Accountant Association to conduct many activities such as training, research, etc.

Chandrarin, Grahita, Director of Graduate Program, University of Merdeka Malang, Indonesia (2015 Conference)



My first involvement at APMAA was back in 2010. That was at the 6th APMAA Conference at National Taiwan University in Taipei. At that time I was the only participant from Indonesia and I sincerely promised to develop APMAA in Indonesia. Since then I always tried to attend and be involved in all APMAA activities, including involvement in the APMAJ. By joining the APMAA Board Directors, and as the Vice President, I personally and organizationally appreciate APMAA growth. In 2011, I invited Professor Ueno (at that time the APMAA President) to conduct a survey regarding to the possibility of Indonesia becoming APMAA Host in 2015. Besides that, I also invited Professor Normah Omar (APMAA Executive Vice President and APMAJ Chief Editor) to attend the meeting of the hosts and co-hosts of the 2015 APMAA Conference at University of Merdeka Malang. At the moment, we are preparing for the 2015 Conference in Bali (26-29 October 2015). Hope to see you all in Indonesia!

Chu, Hsuan-Lien, Taipei University, Taiwan (2016 Conference)



It is my pleasure to join APMAA and host the APMAA 2016 conference. I will do my best to promote all APMAA conferences in the following year and to hold our most successful conference. I believe this event in 2016 will provide you with several opportunities to hear about the latest insights in many areas of research in management accounting and allow interaction with participants from all over the world. In addition, I will promote the APMAA 2016 Conference at our 2015 Bali conference. Please mark your calendar now. I look forward to seeing you at both events.

Hu, Yiming, Shanghai Jiao Tong University, China (2017 Conference)

APMAA founded 10 years ago, provides a good platform for the majority of management accounting scholars, and promotes the development of management accounting research in the Asia Pacific region. I graduated from Xiamen University in China, and engaged in teaching and research in management accounting for nearly 20 years. I received a large number of teaching cases and research topics from the economic development in China. I am very pleased to grow together with APMAA, to share and exchange the research results among the members, to encourage colleagues to submit papers to APMAA conference and journals, to recommend appropriate members to participate in APMAA, to help the scholars, professionals and government agencies in China learn about and support APMAA, and to expand the influence of APMAA in the Asia-Pacific region in the future.

Asada, Takayuki, Professor, Ritsumeikan University, Japan (2018 Conference)

My hope that that through APMAA we realize a new type of international conference on Management Accounting. Because most accounting researchers come from Financial Accounting, their interest is to create new rules for accounting recognition and measurement of events or transactions of firms. However, to promote the quality of management in Asian firms depends on superior management techniques and new ideas for improving the quality of management. For example, the Kanban System and/or Target Costing was a high quality tool for Japanese manufacturing companies in the 1970s to 1980s to complete with western companies. Also, to increase competence in business means creating new ideas for continuous innovation of products or systems. I expect that this conference will be a new “BA” (which means the place for creating or opening such ideas.

http://www.cyberartsweb.org/cpace/ht/thonglipfei/ba_concept.html) for our accounting researchers and business people.

Kanibhatti Nitirojntanad, Chulalongkorn University, Thailand (2014 Conference)

I sincerely admire the APMAA president and executive committee members for their dedication and strong determination toward the growth of APMAA. I have gained a great experience from the opportunity to host the APMAA 2014 Conference in Thailand. I will continually support APMAA events and activities, especially the future APMAA Annual Conference. I will encourage my colleagues to initiate and participate in collaborative research through the APMAA network. In addition, good quality research paper for APMAAJ will also contribute to the sustainable growth of APMAA, I will further encourage my colleagues to submit research paper to the APMAAJ.

Scarborough, Paul, Chair, Department of Accounting, Goodman School of Business, Brock University, Canada



APMAA has made great strides under the guidance of professors Nishimura, Ueno, and Tsay. The future will be bright if we continue to add our energy to the process. My goal for this year is to spread the word about APMAA in Canada and make sure that I am not the only Canadian in Bali for the 2015 Conference! By spreading the word about the type of conference and the ability to make connections that enlarge our research potential I am confident that APMAA will continue to grow.

c. Statements of Commitment by Senior Directors

Aoki, Masaaki, Tohoku University, Japan



Now, I am a director of Tohoku University Accounting School, Japan. I have been in this position since 2005. I devoted the last 10 years to educating accounting professionals in Japan. Although our accounting school has won a good reputation in Japan, I regret that I have not had enough time for research. The retirement age of our University is 65 and I am 55 years old. So I have another 10 years for my study. Fortunately, I can meet many management accounting researchers in APMAA conferences. I would like to devote my rest of life to management accounting research with my APMAA friends.

Alpenberg, Jan, Dean at the School of Business and Economics, Senior lecturer in Management Accounting and Finance, Linnaeus University, Sweden



I am committed to the work of APMAA for several reasons. Firstly, I believe that there is a strong need for an active network of Management Accounting researchers worldwide. This networking is maintained through an annual research conference, including a PhD-colloquium, which rotates between countries in the Asian/Pacific-region, and which also provides a good foundation for a growing research community. The conferences has been of great importance for my own research interests over the years and the annual conference has given me valuable opportunities to get to know researchers from all over the world. Therefore, I am committed to promote the APMAA-conferences in Europe and among European researchers. Secondly, I am committed to APMAA since it focuses on encouraging and supporting empirical research, which provides potential

value to the business community and not only to other researchers. Thirdly, my support for APMAA is based on the wide acceptance of both qualitative and quantitative research in the area of Management Accounting and Control. I sincerely believe that there is a need for a research community where various methodological approaches are supported and where interactive research methods are developed and practiced. Finally, I am committed to support APMAA and the ongoing efforts to establish APMAJ as a reputable journal with an explicit purpose to publish excellent scientific work in the area of management accounting and control. Together, I believe we can create something we can be proud of.

Hosomi, Shoichiro, Professor of Management Accounting, School of Social Science, Tokyo Metropolitan University, Tokyo Japan



In recent years APMAA has had remarkable development, with the great aid of the executive committee members led by Professor Ueno. I would like to develop APMAA more than before with these members and new board members in the Asia-Pacific region.

I am very glad to grow together with APMAA members, and I would like to support APMAA to expand the influence of APMAA in the future.

I graduated from Graduate School of Waseda University in Japan, and engaged in teaching and research in management accounting from the 1990's. My current research theme is to clarify the relation between intellectual capital and corporate performance using Grant in Aid for Scientific Research. In addition, now I have studied as an associate research fellow of SKOPE, University of Oxford (2012-). When we hold the APMAA conference in the near future in Japan, I would like to cooperate maximally.

Chen, Chao, Professor of Accounting & Finance, Department of Accounting, School of Management, Fudan University, China



Under the leadership of executive committee members of the Asia Pacific Management Accounting Association (APMAA), the association has grown at a steady pace during the past decade and become a unique academic association specialized in management accounting research.

The APMAA's annual meeting provides a platform for global scholars in management accounting to exchange their ideas and network with each other. As a board member, I commit to actively participate in discussions of issues and policies related to both board & APMAA development. Furthermore, I commit to attend and promote APMAA annual conferences and assume my responsibilities in serving as a member of the board.

Mimba, Ni Putu Sri Harta, Director of Center for International Programs, Udayana University, Indonesia (The vice chairperson for APMAA conference in 2015)



It is my commitment to stimulate more colleagues in Indonesia to participate actively in APMAA activities. In my view, there is a great potential for this purpose, given the large number of accounting researchers in Indonesia. However, they are not yet familiar with APMAA activities. The next APMAA conference, to be held at Udayana University and Warmadewa University in Bali, Indonesia on October 26-29 2015, will be an excellent opportunity to get them involved. The conference will feature many professional research papers sessions, student papers and posters. I look forward to welcoming you in Bali, the island of paradise.

Rahman, Ibrahim Kamal Abdul, Universiti Teknologi MARA, Malaysia



As one of the founding members of APMAA, I am happy to note that the association has achieved its original objectives under the leadership of Prof Nishimura, Prof Ueno and Prof Tsay. I hope the association will grow further in the future and become a reference center in this part of the world. I hope to get more Malaysian academicians from various universities to join this association and attend the yearly conference

Uthai, Tanlamai, Professor in the Accounting Department at Chulalongkorn Business School, Chulalongkorn University, Bangkok, Thailand.



The dynamic change in the field of management accounting is astounding. Thus, APMAA, being a leading association of scholars and specialists in this field, is obligate to keep on growing and embracing innovative theories, ideas, techniques and experiences relating to all aspects of management accounting. As the head of the “Business Visualization Research Group” at Chulalongkorn Business School, I am committed to extend and integrate the two areas of research so that APMAA will continue her growth in years to come.

d. Statements of Commitment by Directors

Abdel-Maksoud, Ahmed Bahgat, United Arab Emirates University, UAE.



I joined the Board Directors back in 2012. Since, I learnt a lot from the teamwork spirit in APMAA Directors Board. I have seen truly dedicated Board members who place effort and time to pursue the APMAA objectives. It is not easy work, especially as expectations are high. I am liaising with my colleagues at universities in UAE, in particular, and Gulf Council Countries (GCC), in general, to further promote APMAA work in the region and explore potential research collaboration within the APMAA network.

Cheng, Nam Sang, Associate Professor of Accounting (Practice), School of Accountancy, Singapore Management University, Singapore



After achieving the significant milestone of 10 years, APMAA continues its sustainable growth with the support of all members and the hard work from the executive committee members. Its well-attended annual conferences provide a good platform for networking, getting in touch with industrial practitioners in different countries, exchange of ideas and receiving feedback on manuscripts. It also provides an opportunity for us to appreciate the diversity of culture which could be an important determinant for some of our research work. Therefore, your continuous supports in any means are highly appreciated.

Kishita, Tetsuhiro, Professor of Business Administration at Ryukoku University, Kyoto Japan



It is my personal honor to be a member of the Board of APMAA.

APMAA gives us a chance to mingle with people from all over the world and stimulate our research ideas. It is always great fun. I am pretty sure the more members we have, the more opportunities we can also have. I will work hard to get more people involved in all the activities of APMAA. I would like to participate in the next conference in Bali, Indonesia with my colleagues. I will do my best for the success and growth of APMAA in 2015.

Lin, Zhijun, Macau University of Science and Technology, Macau



As one of the founding members, I'll promote APMAA in the mainland China, Hong Kong and Macau with my strong networking in those areas. I received the first Ph.D degree in Economics and Accounting in China (1985) and have taught in several universities in mainland China, Canada, Hong Kong and Macau over 30 years and have built up reputation and good connections with academia, professional bodies and relevant government authorities in these areas, all of which should benefit academic exchanges among APMAA members in the Asia-pacific the region.

Nakashima, Masumi, Professor, Chiba University of Commerce, Japan



I joined the Steering Committee Members of Japan in 2013. It is a great honor for me to serve as a Board Director of APMAA and an editorial team member of the APMAA Newsletter. Each country in Asia has grown dramatically and rapidly. Now, the linkage of Asian countries through accounting academicians and professions should also tighten since we need to work together to pursue not only economic gain but also sustainability for our Asian community. Therefore, I would like to dedicate myself to the development of APMAA and the promotion of the collaboration between APMAA members.

Nishimura, Akira, Professor Emeritus at Kyushu University, Japan (Founding President of APMAA)



Unfortunately I have not been able to participate in APMAA's activities after retirement from the university. However, I am very happy to know from newsletters that APMAA has been active in research and discussion. At present, management accounting faces a new challenge to intensify the study of contemporary issues such as corporate governance, risk management and environmental accounting. Therefore, we should establish a new methodology and global research methods from a holistic, essential and humanistic viewpoint. Although I do not have physical strength enough to participate in overseas conferences, I wish to discuss these contemporary issues with members in *APMA Journal*. At the same time, I hope that APMAA becomes a more international academic society under the leadership of President, Prof. Dr. Normah Omar.

Shiue, Min-Jeng, Chairman, Department of Accounting, National Taipei University, Taiwan



It is my honor and pleasure to invite you to participate in the Twelfth Asia-Pacific Management Accounting Association Conference to present your most recent research results and ideas, and to share your knowledge in the field of Management Accounting. It will be a great opportunity for me together with Professor Dr. Hsuan-lien Chu, Professor of the Accounting department of National Taipei University (NTPU) to host the conference on October 5-8, 2016 in Taipei, Taiwan. We strongly support the international conference, and we are striving toward enhancing the recognition of the APMAA conference around the world. We will continue to work toward increasing the quality and the number of conference participants every year. Each one of you has given up very valuable time to participate in APMAA conferences. We all are making a contribution, not just to our country, not just to education; this is the best occasion for scholars to gather and share the latest information and insights in the accounting areas.

Terdpaopong, Kanitsorn Associate Dean for International Affairs of Faculty of Accountancy, Rangsit University, Thailand



I joined APMAA in 2011 as one of the steering committee members. During that time Thailand experienced big floods in Bangkok and metropolitan areas. I missed the opportunity to join the conference held in Malaysia that year and really experienced my first conference of APMAA in Japan and found that the conference was fruitful and provided good feedback to PhD students, young and experienced researchers. Bonding between the participants has allowed me and my colleagues to collaborate on several research projects thereafter. I put a great mark on my mind to participate and to dedicate my time and effort to this great conference. I found great enthusiasm to engage myself in this conference and would like to encourage many students, young and skillful researchers including practitioners and entrepreneurs to involve themselves in this conference. This will to share our knowledge and sustain and enhance our societies as a whole. Let's take part in APMAA together.

Terzioglu, Bulend, Australian Catholic University, Australia



I am happy to be a member of such a select group of academics who are committed to the advancement of the profession. Professionalism, collegiality and providing an excellent forum for the exchange of ideas across members from various countries are the hallmarks of APMAA. It gives me great pleasure to do my part to the best of my ability for the success and growth of APMAA.

Tsuji, Masao, Waseda University, Japan

I attended the APMAA 2014 that was held in Bangkok. I was very much impressed with the conference and receptions that were well-organized by the faculty members of the Business School of Chulalongkorn University. I hope we will hold such a good conference at Waseda University in Tokyo in the near future. I would like to invite you to the first forum of The Japanese Association of Management Accounting to be held at Waseda University on 18th of April in 2015. Professor Ella

Mae Matsumura, Wisconsin School of Business, will make a keynote speech at the forum. Needless to say, I will plan to attend the APMAA 2015 with my colleagues to present our papers. I look forward to seeing you then.

Tomasz, Wnuk-Pel, Department of Accounting, Faculty of Management, University of Lodz, Poland

My APMAA experience is quite short as I joined the organization in 2013 and participated in Nagoya and Bangkok congresses. In my short message I would like to stress just one, among many other fantastic aspects of APMAA – people. Maybe I was lucky (but it could not be just luck), but all the congress participants I met and talked to in Japan and Thailand were very nice and friendly people. What's more, these two conferences were the beginning of my cooperation with some of them, a cooperation which

will be fruitful and result in a lot of fun with joined research and publications. To conclude, my APMAA experience may be short, but--for sure--is great.

Tseng, Chih-Yang, National Taiwan University, Taiwan

I appreciate APMAA as it builds an important platform for international scholars to brainstorm on a better future of theory and practices of management accounting. I am glad to have exchanged thoughts with APMAAers and to witness the growth of the organization through attending the 5th, 6th, and 10th annual meetings that have been held at Beppu (Japan), Taipei (Taiwan) and Bangkok (Thailand), respectively. It would be my honor to collaborate with all other directors to promote the

continuing friendship and long-term cooperation among APMAA members.

2 Statistics of 2014 Annual Conference in Thailand

The APMAA 10th anniversary conference was held between the 27th and the 30th of October 2014 at Chulalongkorn University in Thailand. APMAA believes that the diverse and dynamic group of plenary speakers, panelists, presenters and discussants provided in-depth insights that are beneficial for further development in research and practices relating to management and accounting. Your presence with enthusiasm made the conference both productive and enjoyable. Thank you!

Statistics of 2014 Annual Conference in Thailand			
	Goal	Results	
Ph.D. Colloquium Presentations		6	2 Malaysia, 1 Indonesia, 3 Thailand
Conference Presentations			
10th Anniversary	1	1	S.Ueno
Talks/Panel sessions		6	2 Talks and 4 Panel presentations
Concurrent sessions		51	
Total Presentations	90	64	
Paid International participants		61	
Paid Local participants		10	
Total Paid participants		71	Students 10, Local 8, International 53
No Fee international participants (family members)		2	Family members of Grahita and Paul
No Fee local faculties		25	
No Fee students.		21	
Total participants	150	119	

3. Welcome and Greetings from the APMAA 2015 Conference

Chair

Welcome and Greetings from the APMAA 2015 Conference Chair

We welcome you all to the APMAA 2015 Conference! This conference will explore the challenges and successes of all academicians who specialize in management accounting and also in studying the role of management accounting for sustainable development.



The 2015 conference is devoted to the assumption that sustainability should be taking on greater importance in all segments. Discussions during plenary sessions as well as workshops and paper presentations will help to construct sustainability pathways for a better future. Following this three-day intensive conference, we will have a cultural tour so that we can experience the special environment of Bali. The combination between the interesting topics and the many beautiful places in Bali will produce an incredible and unforgettable conference.

I also want to give special thanks to all my colleagues from Trisakti University, Merdeka Malang University, Udayana University, Mercu Buana University, Warmadewa University, Hasanuddin University, the APMAA Board, and volunteers who are working so hard on this conference.

We look forward to seeing you all and, Welcome to Bali!

Sincerely,

Sekar Mayangsari

Chair, APMAA 2015 Conference

Trisakti University Jakarta, Indonesia

sekar_mayangsari@trisakti.ac.id

About Call for Paper Announcement and conference details, please visit

http://apmaa.org/APMAA/2015_Conference_1.htm.

4. Messages from the 2016 Conference Chair



Invitation to APMAA 2016



It is our great pleasure to invite you to attend the Twelfth Asia-Pacific Management Accounting Association Conference that will be held on October 5-8, 2016 in Taipei, Taiwan. This conference is based on the joint collaboration between APMAA and the National Taipei University (NTPU). The theme of the APMAA 2016 is “*Contemporary issues in Management Accounting*”. The purpose of this conference is to enhance the understanding of international management accounting issues in various countries. The conference will provide a plenary session, panel session and research paper presentations.



I believe this event in 2016 will provide you with the most productive opportunities to hear about the latest insights in many areas of research in to management accounting and allow interaction with the participants from all over the world. Please mark your calendar now. We look forward to seeing you in Formosa Taiwan in 2016.

Hsuan-lien Chu, Ph.D.
 Professor, Department of Accounting
 College of Commerce, National Taipei University, Taiwan
 E-mail: lien@gm.ntpu.edu.tw

5. APMAA 2015 Steering Committee

2015 Steering Committee Members as of January 1, 2015

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, if you are interested in serving in the position.



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