

Asia-Pacific Management Accounting Association



## APMAA News No.29, September 15, 2018

1. Messages from the APMAA Board Chair
2. Information from the 2018 Tokyo Conference Organizer
  - 2.1 Message from the APMAA 2018 Conference Chair
  - 2.2 Outline of the APMAA 2018 Conference
  - 2.3 Special Session II “Management Accounting Research and Education in Asia Top Accounting Schools”
3. Guidelines for Presenters, Moderators and Discussants
4. Guidelines for Authors of APMAA Parallel Session Manuscripts
5. Screening Processes of Manuscripts Submitted to Parallel Sessions
6. Essays

### APMAA 2018 in Tokyo



**Theme: The Forefront of Management Accounting: Research and Practices**  
**October 29<sup>th</sup> (Monday) – November 1<sup>st</sup> (Thursday),**

**Venue: The Waseda Campus of Waseda University, Tokyo, Japan**  
**Organized by APMAA and Waseda University**  
**[http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/)**

## 1 Messages from the APMAA Board Chair and APMAA 2018 President

The 2018 Conference of the Asia-Pacific Management Accounting Association (APMAA 2018 in Tokyo) is about six weeks away. Preparation for the conference is progressing very well.

The mission of the APMAA annual conference is to provide researchers an easy-to-access international platform for presenting research results. This year, our annual conference attracted 131 research papers. It is my pleasure to report that we received many quality papers this year. Thank you very much for your warm support.

We spent a large amount of time, say, more than two months, to screen submitted manuscripts. The main role of screening the manuscripts is to find writings that are appropriate for conference presentation. In the process, we focus mainly on whether the manuscript satisfies standards of format, readability and robustness. As an honest gatekeeper of conference papers, we did our best to read manuscripts with care and sympathy. We are not just a filter, but rather, we are also developers. We played “catch ball” with many authors and communicated what APMAA expects in the parallel session papers to them.

To improve future conferences, we have been developing guidelines for authors and reviewers. This issue of the APMAA NEWS includes a rough draft of these guidelines. I believe the guidelines will help prospective authors to write their conference papers. In addition, this issue includes the “Guidelines for Moderators, Discussants and Presenters.” Discussants, with a generous spirit, are expected to provide authors constructive suggestions to improve their papers. I believe all APMAA 2018 moderators, discussants and presenters will gain a lot of hints by carefully reading the guidelines.

This year at APMAA 2018 we will hold a special forum, tentatively entitled “Management Accounting Research and Education in Asia Top Accounting Schools,”. At the session we will present the current status and future developments in research and doctoral education at leading universities in Asia,

The doctoral seminar this year is “How to go through an Accounting Doctoral Program: Tips from Supervisors.” Seminar panelists are incumbent supervisors who are tackling issues and problems that doctoral students face.

During the conference this year, we will hold three special purpose meetings: the executive meeting, the conference organizers’ meeting and the conference paper reviewers’ meeting. Deliberations at these meetings will provide some solutions to APMAA for tackling with her sustainable growth. Below are future conference venues that we have already officially approved. All the organizers are working energetically to attract more paper submissions, participants and donations. I wish you to become a conference organizer in the near future.

2019 Doha (Qatar University, Qatar)

2020 Kuala Lumpur (Universiti Teknologi MARA, Malaysia)

2021 Jakarta (Trisakti University, Indonesia)

The APMAA 2018 Homepage [http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/) provides a tentative schedule and other current information about APMAA 2018. All researchers and

practitioners in the area of accounting and management are encouraged to attend the conference and disseminate their knowledge. Please join the APMAA community and enjoy this year's conference in Tokyo. I look forward to seeing you soon.



Susumu Ueno  
Chair of the APMAA Board of Directors  
September 15, 2018

## 2 Information from the 2018 Tokyo Conference Organizer

([http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/))

### 2.1 Message from the APMAA 2018 Conference Chair

On behalf of the committee of the APMAA2018 conference, I would like to report that the preparation for hosting the annual conference is well underway without problems thanks to the help of the board members. I am grateful that we have received 131 papers so far: 114 for the Parallel Sessions, 4 for the Special Sessions and 13 for the Doctoral Colloquium. It is worth noting that about half of the submitted papers are from other than the Asian region. I am very glad to hear from Prof. Ueno, Chair of the board, that the quality of the papers has gotten higher.

Nowadays, as a major role of management accounting, the ability to manage organizational value is expected to be strengthened. I believe that management accounting is essential for developing sound corporate strategies and business strategies. Generally, without a sound financial strategy, business strategies are not well implemented. In short, business strategy and financial strategy are tightly interlinked. The Chief Financial Officer (CFO) fulfills the role of merging corporate strategy and financial strategy. In other words, the CFO is expected to be a bridge between the strategic and business focus of the business division and the financial requirements of corporations and investors. It goes without saying that the CEO is also responsible for the company's ordinary financial decisions and financial reporting. I conclude that the CFO is expected to take the lead in developing a value-creating corporate strategy for an organization while working with the CEO and the heads of the business units to build a value-management capability throughout the organization.

Observing the recent fraud or injustices in so-called prestigious companies, I realize that the roles of a controller and an internal auditor need to be reshaped. We should not fault them for thinking foremost about financial reporting and regulatory compliance. These are their traditional jobs, but their modern functions need to tie traditional activities more closely to the organization's strategic objectives and risks.

That is why the committee set up the CFO / controller session on the second day of the conference. It is very fortunate that we have prominent speakers as top professionals in these fields mentioned above. You will learn about these topics at the session.

Let us proceed together on the road to make APMAA a principal world-wide organization in management accounting. Please join us by attending the annual conference of APMAA 2018 and making sure that it is not just a dream. September 30 is the final day for the early registration. The participation procedure can be done by accessing the following URL:

[http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/registration.htm](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/registration.htm)

We look forward to meeting with you at Waseda University in Tokyo.



Masao Tsuji  
Chair of the APMAA2018 Conference

## 2.2 Outline of the APMAA 2018 Conference (Tentative: Edited on September 13 by Ueno)

### Presentations:

CP=Competitive Paper Sessions (20 min. presentation, 5 min. discussion, 5 min. Q&A)

DP=Development Paper Sessions (15 min. presentation, 5 min. discussion)

Special Sessions (Day 1= 3 panelists; Day 2= 4 papers)

DC=Doctoral Colloquium (20 min. presentation, 15 min. discussion, 5 min. Q&A)

	Room 1	Room 2	Room 3	Room 4	Room 5	Room 6
<b>October 29</b>						
09.20-11.00		9.20-11.00 Board Meeting	9.30-10.50 DC1 2papers	9.30-10.50 DC2 2papers	9.30-10.50 DC3 2papers	
11.20-12.00	Opening / Picture taking					
12.00-13.30	Lunch					
13.30-15.00	*Special Session I (Asia Top Schools)	CP1 E1 3papers	CP1 G1 3papers	13.30-15.30 DC1 3papers	13.30-15.30 DC2 3papers	
15.30-17.00	16.00-17.00 Doctoral Seminar	15.30-17.00 CP1 E2 3papers	15.30-17.00 CP1 G2 3papers	15.30-17.00 CP1 G3 3papers	15.30-17.00 CP1 G4 3papers	

17.40-20.00	Welcome Reception at Rihga Royal Hotel					
<b>October 30</b>						
09.00-10.00	CP2 G1 2 papers	CP2 G2 2 papers	CP2 G3 2papers	CP2 G4 2papers	CP2 G5 papers	
10.20-11.50	CP2 E1 3 papers	CP2 E2 3 papers	*Special Session II(Evolution)	CP2 G6 papers	CP2 G7 3papers	
11.50-12.50	Lunch					
12.50-17.00	CFO Symposium at Ibuka Hall					
17.40-20.00	Conference Dinner at Rihga Royal Hotel					
<b>October 31</b>						
09.00-10.30	CP3 G1 3 papers	CP3 G2 3 papers	CP 3G4 3papers	CP3 G4 3papers	DP1 3papers	
10.50-12.20	CP3 E1 3 papers	CP3 E2 3papers	CP3 G5 3papers	CP3 G6 3papers	CP3 G7 3papers	GP3 G8 3papers
12.20-13.50	Lunch					
13.50-15.20	CP3 E3 3 papers	CP3 E4 3papers	CP3 G9 3papers	CP3 G10 3papers	CP3 G11 3papers	2019, 2020 & 2021 organizers' meeting
15.40-17.10	CP3 E5 3 papers	CP3 E6 3 papers	CP3 G12 3papers	CP3 G13 3papers	DP2 4papers	2019, 2020 & 2021 reviewers' meeting
17.40-20.00	Farewell Party at Rihga Royal Hotel					
<b>November 1</b>						
09.00-17.30	Company Visits					

\*Special Session I (13.30-15.00, Oct.29): Prof. Jimmy Tsay moderates the forum, tentatively entitled "Management Accounting Research and Education in Asia Top Accounting Schools" ((Panelists: Prof. Shuen-Zen Liu, National Taiwan University; Prof. Iny Hwang, Soul National University; Prof. Yasheng Chen, Xiamen University; Commentator: Prof. Michael Tse, Chairman of Institute of Certified Management Accountant, Australia).

\*Special Session II (10.20-11.50, Oct. 30): This session is a structured session focusing on the management accounting evolution. Interesting findings from the management accounting evolution research projects conducted in four different countries – China, Malaysia, Thailand and Vietnam will be presented. Presenters are Prof. Kanibhatti Nitirojntanad, Prof. Kanitsorn Terdpaopong (Thailand), Prof. Normah Omar (Malaysia), Prof. Robert C. Rickards and Prof. Rolf Ritsert (Germany).

**Events on Day One** (International Conference Center)

9.20-11.00	Board of Directors Meeting
9.30-10.50	Doctoral Colloquium (20 min. presentation, 15 min. discussion, 5 min. Q&A)
11.20-12.00	Opening/Picture taking
13.30-17.00	Doctoral Colloquium (20 min. presentation, 15 min. discussion, 5 min. Q&A)
13.30-15.00	Parallel Session (20 min. presentation, 5 min. discussion, 5 min. Q&A)
13.30-15.00	Parallel Session (20 min. presentation, 5 min. discussion, 5 min. Q&A)
	Special Session I
15.00-15.30	Break
15.30-17.10	Parallel Session (30 min: presentation, discussion, Q&A)
17.40-20.00	Welcome Reception at Rihga Royal Hotel

**Events on Day Two** (International Conference Center)

09.00-10.00	Parallel Session (20 min. presentation, 5 min. discussion, 5 min. Q&A)
10.00-10.20	Morning Break
10.20-11.50	Parallel Sessions (20 min. presentation, 5 min. discussion, 5 min. Q&A)
	Special Session II
11.40-12.50	Lunch for All (Lunch box or buffet style)
12.50-17.00	APMAA 2018 CFO /Controller Symposium at Ibuka Masaru Memorial Hall in the International Conference Center of Waseda U.
13.00-14.00	Plenary (CFO) Session (Presentation plus Q&A)
14.00-15.10	Controller Panel Session (sponsored by The Institute of Internal Auditors Japan)
15.10-15.30	Afternoon Break
15.30-17.00	CEO/CFO Panel Session
17.40-20.00	Welcome Reception at Rihga Royal Hotel

**Events on Day Three** (Parallel Sessions at 6 rooms of the 11th Building; Total 72 papers)

9.00-10.30	Parallel Sessions (20 min. presentation, 5 min. discussion, 5 min. Q&A)
	Development Paper Sessions (15 min. presentation, 5 min. discussion)
10.30-10.50	Morning Break
10.50-12.20	Parallel Sessions (20 min. presentation, 5 min. discussion, 5 min. Q&A)
12.20-13.50	Lunch for All (Lunch box or buffet style): Executive Meeting
13.50-15.20	Parallel Sessions (20 min. presentation, 5 min. discussion, 5 min. Q&A)
	Annual Conference Organizers Meeting
15.20-15.40	Afternoon Break
15.40-17.10	Parallel Sessions (20 min. presentation, 5 min. discussion, 5 min. Q&A)
	Development Paper Sessions (15 min. presentation, 5 min. discussion)
	Conference Paper Reviewers Meeting
17.30-20.00	Farewell Meeting at Rihga Royal Hotel

**Events on Day Four**

One-day tour to factories for international participants

## 2.3 Special Session I : “Management Accounting Research and Education in Asia Top Accounting Schools”



### **Management Accounting Research and Education in Asia Top Accounting Schools**

**Tsay, Yang-Tzong (Jimmy)**, (Professor Emeritus, National Taiwan University, Taiwan; APMAA Deputy Chair of the Board of Directors and Auditor)

The APMAA 2018 Annual Conference is not far away. This year we received many quality papers and have a good number of participants from domestic and foreign countries to join the conference. We think this is a greater opportunity than ever before for educators and scholars in the region to share with each other not only their own but also their institutions' experience in teaching and doing research in management accounting, with a hope of promoting better understanding of, and quick learning, from each other.

The Conference Organizing Committee will hold a special forum entitled “Management Accounting Research and Education in Asia Top Accounting Schools”, in which 3 prominent professors are invited to serve as panelists in the Forum sharing with the audience the current status and future developments in management accounting education and research in their respective university. Another professor with global perspectives is invited to help us summarize and comment on the above three presentations in this Forum. The panel discussions will be very interesting and valuable.

This will be the first forum of its kind in APMAA's history. Definitely, we know that there are now many more top Accounting Schools in Asia. Due to time constraints we couldn't invite more professors and top accounting schools to make presentations in the Forum. However, we encourage you to participate in the discussions. We hope that we can continue forums of this kind in the future so that more educators and researchers can exchange ideas for future growth.

The Forum is scheduled on October 29, 13:30-15:00. Each presenter and the commentator will have 15-20 minutes to make his presentation or comments. Before we conclude the forum, we will reserve some time for interactions between the panelists and the audience.

#### **Moderator**

TSAY, Jimmy, Professor Emeritus, National Taiwan University

#### **Panelists**

CHEN, Yasheng, Professor, Xiamen University

HWANG, Iny, Professor, Seoul National University

LIU, Shuen-Zen, Professor and Chairman, National Taiwan University

#### **Commentator**

TSE, Michael, Chairman, Institute of Certified Management Accountants, Australia

### 3 Guidelines for Presenters, Moderators and Discussants

There are several different types of APMAA research session. Here, we provide some guidelines for presenters, moderators and discussants who play the core roles in **parallel sessions**. Following these guidelines will lead your session to be a beneficial one for both the authors and audience. Note that paying careful attention to time allocation is very important to all.

#### **Guidelines for Presenters, Moderators and Discussants (Competitive Paper Sessions)**

The presentations are organized into topic areas. All presentation session rooms have a PC, screens and data projectors. Overhead projectors for transparencies are not provided in the rooms.

Papers in the session are presented sequentially in 30-minute presentation blocks (**15 min.** presentation, **10 min.** discussion, **5 min.** Q&A). Each presenter's final written paper is available in the conference USB proceedings.

Each session is either 90 min. (3 presenters 1 moderator and 3 discussants), or 60 min. (2 presenters 1 moderator and 2 discussants).

Each **presenter** is allocated **15 min.** for presentation. (About 10-15 slides).

The **moderator** coordinates the session. If a discussant does not show up, the moderator must discuss papers instead. Therefore, he/she should prepare discussion slides for all three papers.

Each **discussant** is allocated **10 min.** for discussion. (About 7-10 slides).

#### **1 PRESENTER GUIDELINES**

During your **15-minute** paper presentation, be sure to state the structure and main points of your argument explicitly and clearly at the outset and again in the summary. Your slides should contain only what is necessary to help the audience follow the key points of the paper.

- Spend most of the time on results, discussion, and conclusions, and
- Concisely describe your method.
- Go very lightly on the literature,

Do not overwhelm people with a lot of tables that take time to interpret. Be a guide to the audience rather than piling on facts. Practice your presentation to get it down to the specified time. Respond to the moderator when your time is at an end.

Rehearse your presentation out loud several times, if possible in front of a listener who can give you feedback on both form and content. Make sure your talk fits into the allotted 15 minutes of your presentation. The session moderator in the room will have to cut your talk short, should it run over, to ensure all presenters in the session are allotted their full presentation time.

Arrive early and make yourself known to your discussant and session moderator.



## 2 MODERATOR GUIDELINES

Session moderators introduce the speakers, keep time for the presentations, and facilitate the discussion. Make sure there is time for reasonable presentation and discussion and to finish on time. Bring along time cards large enough that the presenter can see. Have a 5-minute card and a time-is-up card. Even if it is a bit uncomfortable be firm with presenters who continue past the allowed time.

Begin on time. Start with a welcome message to the audiences, including a clear statement of the session title. Describe the process followed in the session. Tell people how many papers will be presented, how much time each presentation will be and also, at what point questions will be possible. Keep your comments to a minimum other than introducing presenters.

You should go last if you are presenting your own paper during the session you are moderating, even if you need to change the order from the program. **If a discussant does not show up, the moderator must discuss papers instead.** Therefore, you should prepare discussion slides for all three papers.

## 3 DISCUSSANT GUIDELINES

If you are well-prepared, it will greatly enhance the paper session, so please spend the time needed for careful analysis. Please prepare PPT slides for your comments.

Mention both the strengths of a paper and areas for improvement. It is difficult to make points that are both useful for the authors as well as being interesting to the audience. Avoid “insider” discussions that probe small details of a paper. These are best given to the author in written notes or outside discussion over tea (coffee, if you must☺). You have 10 minutes for discussion. Finish on time!

## 4 Guidelines for Authors of APMAA Parallel Session Manuscripts

This section provides guidance for authors who submit their manuscripts to APMAA Parallel Sessions.

APMAA selects conference papers based on their relevance, clarity, topicality, the extent to which they advance knowledge and their contribution to inspiring further development and research.

Please maximize clarity of your manuscript. We strongly advise you to study layouts, formats, writing styles of robust and rigorous papers in international scholarly journals. To avoid unnecessary errors, please use the 'spell-check' and 'grammar-check' functions of your word processor. The on-line service called *Grammarly* (<https://www.grammarly.com/1>) can also be useful. If your native language is not English, or you have not received a doctoral degree from an Anglo-American institution, think of using professional editing services provided by good native English speakers.

This guideline includes self-review guidelines; standards for theoretical contributions, research critiques and conference papers; and a submission checklist.

A material for the reviewers' meeting on October 31, 2018

(tentative) **Guidelines for authors of APMAA parallel session manuscripts**

**I Self-review guidelines**

This document is an excerpt from

[https://www.elsevier.com/\\_data/promis\\_misc/edurevReviewPaperWriting.pdf](https://www.elsevier.com/_data/promis_misc/edurevReviewPaperWriting.pdf) (Elsevier). It is intended to make prospective authors familiar with APMAA's basic principles and philosophy regarding to parallel session manuscripts.

Please review to what degree your manuscript satisfies each of items a.-j. and polish your draft paper.

a) Overall Quality & Scientific Originality (including *quality of literature used*)

Reviews take into account the quality of the literature and its impact on findings. Authors should attempt to review all relevant literature on a topic, including cross-disciplinary work. A consistent description of procedures is required to provide external quality assurance of inclusion and exclusion criteria, keyword mapping (minimizing data entry errors) and data-extraction codes. New and accessible syntheses of evidence or scopes are produced and of valuable contribution to the field.

b) Theoretical Framework; Conceptual Rationale; Pragmatic Grounding

Describe the broad aims of the study: why is the study done, why at this time, with this sample and in this context, the study's foundation and when it was carried out. Relevant background literature should be reviewed and synthesized. The study should be linked to theory and/or other empirical studies.

c) Clear definition of the research questions/purpose

The purpose of any article should be to connect the particular problem to a larger context of management and accounting. Such purpose should be clearly explained, and research questions should be listed briefly and clearly. Describe the study research question, hypothesis and/or possible predictions with a preferred accuracy since it directs the used research design. When relevant, describe the topic focus of the study and curriculum area as well.

d) Research design, data sources, sampling and procedure

Describe and justify the used data-collection method, the selection of a study design, allocation conditions, investigated concepts and variables, e.g. questionnaire survey, ethnography, quasi-experiment like the investigated concepts or variables, the sampling strategy (population, sample selection and planned sample size), subject recruiting, the way of consent, etc.

e) Research Method & Instruments

Describe and justify the used methods to process and analyze the data. Depending on the type of research, quantitative versus qualitative, different measurement instruments must be taken under consideration e.g. data handling or statistical tests.

f) Quality & Appropriateness of the Analysis

A review should go beyond a description to include analysis and critiques of theories, methods and conclusions represented in the literature. This analysis should also examine which perspectives are included or excluded in a body of work and should be reflective in nature. Discuss and substantiate the rigor, trustworthiness, reliability and validity of the analysis.

g) Clarity of the results and appropriateness of the interpretations

Study results will vary according to the selected study type. Nevertheless, some general aspects are of particular relevance for secondary data analysis. Clear and detailed information with regard to the context of the study and the subjects e.g.: age, sex, SES, country, culture. Reported results should be consistent with the methods used. For quantitative research every significant value of all variables should be mentioned and explained, for qualitative research a clear picture must explain how the results (e.g. themes) are derived from the data collected.

h) Organization, Structure and brevity

The study needs to be reported according to the APA standards for publication. In practice, deviation from the rigorous prescriptions can be allowed for different reasons e.g. the complexity or diversity of the study or the artificial distinction between different topics like results and discussion. The report has to be founded on a systematic ground, shaped in different common divisions: introduction, methods, results, conclusion, colored by the aspects of the study. In short: a clear comprehensive organization with brevity kept in mind, containing all the important aspects of the study since secondary research, individual interpretation or replication can be made.

i) Significance for Theory, Practice and Policy; Relevance to the field of management and accounting

The article should seek to inform and/or illuminate questions important to the fields of management and accounting. Such questions may be broadly based but they should have implications for management and accounting problems. The publication should be seen like an important contribution to science and a relevant source of information to different researchers and professionals dealing with management and accounting problems. Good quality research about the effects of management and accounting interventions can help practice and policy-makers to make decisions. Also, theory is a necessity to ground possible useful interventions or management and accounting problem-solving issues.

j) Style and language

The article must be well written and conform to the style of the Publication Manual of the American Psychological Association (APA) with a few exceptions. Authors should avoid the use of unexplained jargon and should write in respectable and correct American or British English. Referees are not expected to correct or copyedit one's contribution. *Language correction is not part of the peer review process.* Keep in mind that the research publications are mainly written for people in management and accounting research, practice or policy. Explain, therefore, the phenomena or results in understandable terms.

## II Standards for theoretical contributions, research critiques and conference papers

Below are excerpts from

[https://www.elsevier.com/\\_data/promis\\_misc/edurevReviewPaperWriting.pdf](https://www.elsevier.com/_data/promis_misc/edurevReviewPaperWriting.pdf). Please read and download the PDF by visiting the URL.

a) Overall Quality & Scientific Originality (including quality of literature used)

b) Theoretical Framework; Conceptual Rationale; Pragmatic Grounding

- c) Clear definition of the research questions/purpose
- d) Organization, Structure and brevity
- e) Significance for Theory, Practice and Policy; Relevance to the field of education
- f) Style and language

**III A submission checklist** (excerpts from Elsevier URL, Below is an excerpt from [https://www.elsevier.com/wps/find/journaldescription.cws\\_home/30435?generatepdf=true](https://www.elsevier.com/wps/find/journaldescription.cws_home/30435?generatepdf=true)).

You can use this list to carry out a final check of your submission before you send it to the conference organizer for review.

One author has been designated as the corresponding author with contact details:

- E-mail address

All necessary files have been uploaded:

*Manuscript:*

- Include keywords
- All figures (include relevant captions)
- All tables (including titles, description, footnotes)
- Ensure all figure and table citations in the text match the files provided
- Indicate clearly if color should be used for any figures in print

*Graphical Abstracts / Highlights files* (where applicable)

*Supplemental files* (where applicable)

Further considerations

- Manuscript has been 'spell checked' and 'grammar checked'
- All references mentioned in the Reference List are cited in the text, and vice versa
- Permission has been obtained for use of copyrighted material from other sources (including the Internet)
- A competing interests statement is provided, even if the authors have no competing interests to declare
- Formatting requirements have been reviewed

Finally, you should be able to answer yes to the following questions:

- Have you told readers, at the outset, what they might gain by reading your paper?
- Have you made the aim of your work clear?
- Have you explained the significance of your contribution?
- Have you set your work in the appropriate context with sufficient background, and all relevant references?
- Have you addressed the question of practicality and usefulness?

- Have you identified future developments that may result from your work?
- Have you structured your paper in a clear and logical fashion?

## 5 Screening Processes for Manuscripts Submitted to Parallel Sessions

This year, APMAA received more than 110 submissions to the parallel sessions. We would like to share the review process of manuscripts submitted to parallel sessions with you.

The mission of the APMAA annual conference is to provide researchers an easy-to-access international platform for presenting research results. The main role of screening (filtering) manuscripts is to find writings that are adequate for conference presentation. In the review process, we focus mainly on whether the manuscript satisfies standards of format, readability and robustness. Please carefully check all the sections of a paper; i.e., the abstract, introduction, literature review and hypotheses, methods, results, interpretations and discussions, conclusions, and references before the paper submission.

As an honest gatekeeper of conference papers, we do our best to read manuscripts with care and sympathy. We are not just a filter, as in the case of the AAA, but rather, we are also developers. We provide a strong developmental component to our review process. Even if a manuscript is weak, we usually approach it with a generous spirit and provide authors constructive suggestions to improve their papers. This is easy to do when the manuscript is good but is still desirable even when it is not. We strongly recommend you use editing services of professional native speakers if English is not your official language.

People who attend the conference, or who consult our conference proceedings, must be confident that the research results reported there are honest, accurate, and can be relied upon. It should be noted that ensuring the integrity and the reliability of the research paper in the conference proceedings is the author's responsibility. (Written by Susumu Ueno, APMAA board chair, on September 10, 2018)

### **Four Types of Decision Results: Accepted, Conditionally Accepted, Awaiting Decision, and Reject**

#### **Accepted (or Accept):**

The paper that satisfies our review standards receives an "Accept" notification. Please enhance the quality of the manuscript and maximize clarity before submitting your proceedings paper.

#### **Conditionally Accepted (or Conditional Accept):**

An author, who received a "Conditionally Accepted" notification, is required to revise the manuscript and resubmit a revised version. The manuscript is accepted if the revisions have

been made properly.

### **Evaluation is postponed (Awaiting Decision)**

Authors, who received an “**Evaluation is postponed (Awaiting Decision)**” notification, are requested to re-submit the revised manuscript.

### **Rejected**

## **6 Essays**



**Grahita Chandrarin**, Professor in Accounting, Director of Graduate Program, University of Merdeka Malang, Indonesia (grahitac@unmer.ac.id).

### **My Participation at Asia-Pacific Management Accounting Association (APMAA)**

It has been 8 years since I attended my first APMAA annual conference (Taiwan, 2010). I found that APMAA is a dynamic and fast-growing association in the Asia-Pacific area. Since my first involvement, I have always actively introduced and promoted APMAA in every conference and seminar I attend, to profession organization I join (*Ikatan Akuntan* Indonesia or Institute of Indonesia Chartered Accountants), and to my colleagues and as well as to my graduate students (especially Ph.D. students). Besides, I also encourage the colleagues at University of Merdeka Malang to continuously and annually conduct scientific events, such as conferences, seminars and guest lecturers and promote APMAA there. On 11<sup>th</sup>-12<sup>th</sup> August 2017 we invited Prof. Susumu Ueno and Prof. Normah Omar to become invited speakers in an international conference on “**Sustainable Goals 2030: Challenges and Solutions**”, conducted by Graduate Program of University of Merdeka Malang. And this year, we have planned to conduct another one in September 2018 with the theme: “**Contemporary Studies on Sustainable Development**”. That is how I introduce and promote APMAA from time to time and I am glad to know that every year more people, both academicians and practioners, attend and participate in APMAA annual conference. By the way, thank you to APMAA for the trust and for electing me to be the 2016 President of APMAA. In 2015, working cooperatively with 5 other universities in Indonesia (Trisakti University, Udayana University, Warmedewa University, Mercu Buana University and Hasanuddin University) we successfully conducted The 2015 APMAA Annual Conference in Bali, Indonesia. It was definitely a great experience for all of us. Finally, I do hope that APMAA will be more world widely known by both academicians and practioners. See you all in Tokyo, Japan. (August 19, 2018)



**Jan Alpenberg**, Econ Dr, Head of Department for Accounting, Logistics and Legal Science, Senior lecturer in Accounting and Finance, School of Business and Economics, Linnaeus University, Sweden (jan.alpenberg@lnu.se)

After the warmest summer in history, at least since they started to measure the temperatures in Sweden, I am looking forward to the beginning of the fall and a busy semester with colder days. This short essay is an attempt to give you some inspiration for making new friends at the upcoming APMAA-conference.

This coming academic year is going to be an excellent example of how my international network of friends from APMAA-conferences have grown into something more than just joint research projects. It all started quite many years ago with Professor Scarbrough who was a visiting scholar at Växjö Universit in the fall of 2000. After that I have had the privileges to host many prominent professors that I have got to know through the APMAA-conferences. It was especially a great honor to have both Professor Monden and Professor Ueno, visiting Linnaeus University for research and teaching periods in 2010. This coming academic year, Professor Scarbrough from Brock University in Canada is going to visit Linnaeus University and teach at our newly developed Master of Management Accounting and Supply Chain Management program for a couple of weeks. Later in the program, Professor Wnuk-Pel from University of Lodz in Poland is arriving to teach for a couple of weeks. I am also very proud to have been able to develop stronger institutional ties with both Professor Scarbrough and Professor Wnuk-Pel who both are affiliated professors at Linnaeus University and our research group Centre for Management Accounting Research. In the fall, both myself and Professor Karlsson from Linnaeus University are going to University of Lodz for shorter teaching assignments and in the spring of next year, I am spending some time at Brock University.

So, what I am trying to say? Through the illustrations above, I am encouraging all of you to start developing stronger ties, even outside the joint research activities, with your APMAA-friends. When you visit other universities and work with your friends from other parts of the world, you expand your horizon and you learn new things from your friends and hopefully, they also learn new things from you. Use the APMAA-conference to make new friends and don't forget about them when you come home to your home university. Your APMAA-friends are a great resource not only for you but also for your students. Start tapping into this resource! (August 2, 2018)

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We welcome your submissions of an article/an essay. It should be of less than one page in length. We are interested in articles on a wide range of topics, including well-researched features on current issues in accounting, management, professional ethics, education, etc. We also welcome thoughtful or thought-provoking essays that explore issues of interest to APMAA members. Submission Deadlines are as follows:

For January 1, 2019 edition (Vol.30): December 1, 2018

For May 1, 2019 edition (Vol.31): April 1, 2019

For September 15, 2019 edition (Vol.32): August 15, 2019

**Asia-Pacific Management Accounting Association Homepages**

<http://www.apmaa.asia/>

**APMAA 2018 Homepage**

[http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/)