

## Asia-Pacific Management Accounting Association



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### 1. PRESIDENT'S MESSAGE

Dear APMAA members,

I would like to take this opportunity to express my sincere wishes to all APMAA members for prosperity, good health and the best of luck in the New Year.

The main tasks of APMAA are to continue to offer members an excellent annual conference and journals. The conference gives members opportunities for new research, obtaining new information and knowledge, and meeting reliable colleagues and friends. Now that we have entered a new year, we face many challenges.

#### **2012 APMAA Conference in China**

The 8th APMAA conference is held at Xiamen University in China, November 14<sup>th</sup> to 17, 2012.

The Center for Accounting Studies and School of Management and Institute for Finance and Accounting, Xiamen University will host this conference. The general theme for the conference is "Management Accounting: The Optimization of Management Control System". The conference invites academicians, doctoral students, and practitioners interested

in any area of management accounting to submit papers for presentation at the 8<sup>th</sup> APMAA Conference. Please visit <http://www.apmaa.asia/> for further information.

### **Report of 2011 APMAA Conference in Malaysia**

As you are all aware, 2011 was a memorable year for us. The 2011 APMAA Conference hosted by UiTM, Malaysia, began on Wednesday November 16<sup>th</sup>, 2011, and ended successfully with the highest number of participants on Saturday November 19<sup>th</sup>, attracting 150 participants from all over the world including over 60 international participants. The conference offered valuable opportunities for APMAA members. The Conference with the theme, “Management Accounting: A Value Creation Tool for sustainability” saw a medley of programs catering to the needs of academics, PhD students and the accounting professionals. Please visit <http://www.apmaa.asia/> to read the report of the conference.

### **Toward Further Growth in Activity Quality and Membership**

During the last years APMAA has promoted activities for new growth; i.e., launching new initiatives and developing a global infrastructure.

**Initiatives of APMAJ:** At the business meeting held on Saturday 18, November 2011, in Malaysia, the Editorial Advisory and Review Board unanimously agreed that APMAJ needs to have greater online visibility. At the meeting, the Board and APMAA agreed to jointly publish special issues of APMAJ. The rough idea is as follows.

The editor (s) of a special issue is either a national representative or a Guest editor(s) who is an expert in the selected area and/or a research vice-president of APMAA.

The editor(s) plans and submits his/her proposal (that includes Theme, Topics, Editors, Tentative publication date, etc.) to the special issue committee co-headed by President and Research Vice-President of APMAA.

There is no specific submission due date for the special issue proposal. In other words, this is an ongoing project.

**2012 New governance structure:** APMAA steering committee members discussed the long-term growth of APMAA in the afternoon of November 19<sup>th</sup> at the 2011 annual conference. Based on the discussion, a deputy president and eight new vice presidents were introduced as of December 1 to reinforce the governance structure. Professor Yang Tzong Tsay, National Taiwan University, was inaugurated as Deputy President. The following eight professors joined as Vice Presidents; Professor Taesik Ahn, Seoul National University, Korea; Professor Masaaki Aoki, Tohoku University Japan; Professor Takayuki Asada, Ritsumeikan University, Japan; Professor Grahita Chandrarin, University of Merdeka Malang, Indonesia; Professor Yuan Lue Fu, University of Xiamen, China; Professor Yiming Hu, Shanghai Jiao Tong University, China; Professor Supapon Lurkitikul, Chulalongkorn University, Thailand, and Professor Paul Scarbrough, Brock University, Canada.

All the APMAA vice-presidents are now working to form regional chapters. APMAA looks forward to your continuous commitment in this year to lead APMAA to become the world's most prestigious management accounting association.

In closing, I wish you all the best for the New Year and hope that 2012 will be full of happiness and success for you.

Best regards,

Susumu Ueno  
President, Asia-Pacific Management Accounting Association  
January 1, 2012

## 2. ANNOUNCEMENT OF THE 8TH APMAA ANNUAL CONFERENCE

### **The 8th APMAA Conference**

**Management Accounting: The Optimization of Management Control Systems**

**Xiamen, China**

14-17 Nov. 2012

#### **About the Conference**

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



#### **Conference Call for Papers**

The 8th annual conference (15-17 Nov. 2012) will address a broad range of topics in management accounting in the following areas. Papers can be qualitative or quantitative in nature.

1. The design and implementation of management accounting system
2. Theory of management control
3. Optimization of management control
4. Optimization of management accounting report system
5. Optimization of overall budgeting management
6. Risk management and managerial control
7. Internal report system and incentive institution
8. Performance management and managerial control
9. Strategic Management Control

Papers submitted may include topics other than those listed above. Manuscripts previously published or currently under review by other publications must **not** be submitted. All submissions are subject to a double-blind review process by experienced international referees.

### Submission Guidelines

Each submission should be in English, and include a separate title page listing: paper title, author's name, title and position, affiliation, mailing address and E-mail address. If the paper has more than one author, please indicate the "corresponding author". All contacts will be made with that author. Electronic copy in MS WORD format is strongly recommended.

All manuscripts should be:

in Times New Roman,  
with font size 12,  
with one and a half lines spacing,  
one inch margins,  
with an abstract of about 100-150 words,  
in APA style (American Psychological Association style) referencing.

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

Full paper submission due date is **15 July, 2012**. Authors will be notified of results by 15 **August**. All submissions should be made in MSWord documents via email attachment.

Please email all submissions to the Secretariat at [CAS@xmu.edu.cn](mailto:CAS@xmu.edu.cn) and [fuyuanlue@gmail.com](mailto:fuyuanlue@gmail.com). You will receive a confirmation mail from the Secretariat within a week after your submission. For accepted submissions, at least one presenter will be required to register for the conference by **20 October 2012**.

### IMPORTANT DATES

Full paper submission: July 15, 2012

Acceptance notification: August 15, 2012

Final paper for the Proceedings: September 15, 2012

## **PARTICIPATION FEE PER PERSON**

(1) The advance payment must be paid *before 20 October 2012*, by money order. The money order must be mailed to the Center for Accounting Studies of Xiamen University, Xiamen, Fujian, P. R. China, 361005.

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

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

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

## **PREPARATION OF ORAL PRESENTATIONS**

An oral presentation consists of **20 minutes** for presentation of the paper, including an overview of the problem, the approach and results, followed by a 5-minute Question and Answer session. The presentation must be in English.

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

## **Ph.D. COLLOQUIUM CALL FOR PAPERS**

A PhD Colloquium (on 14 Nov. 2012) will be held in conjunction with the APMAA 2012 Conference. PhD students and candidates are invited to present and discuss their preliminary results or work-in-progress. The discussants comprise of a group of international Professors.

The main objective of the APMAA 2012 PhD colloquium is to offer an opportunity to PhD 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. PhD 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 PhD 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 at most 10 pages long and follow the format used for the main APMAA 2012 conference papers. More information and links to templates can be found at the APMAA 2012 Conference web page (i.e. <http://www.apmaa.asia/>). All submission should be made in a Word document via email attachment. Please submit your papers to all PhD Colloquium co-chairs **Normah**

**Omar** ([normah645@salam.uitm.edu.my](mailto:normah645@salam.uitm.edu.my)) , **Yang Tzong Tsay** ([yttsay@ntu.edu.tw](mailto:yttsay@ntu.edu.tw)) , **Yiming Hu** ([cafr0066@tom.com](mailto:cafr0066@tom.com)) and **Paul Scarbrough** ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca)).

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

- The first author is a PhD 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 PhD colloquium proceedings, and at least one of the main authors is expected to register for the conference by **20 October 2012**, and present the work at the corresponding session. The colloquium participants will pay the normal student registration fee (Student Registration Fee USD 160).

### Important Dates

- Submission of full paper: July 15, 2012
- Acceptance notification: August 15, 2012

### PhD Colloquium Co-Chairs

**Normah Omar** ([normah645@salam.uitm.edu.my](mailto:normah645@salam.uitm.edu.my)), Universiti Teknologi Mara, Malaysia

**Yang Tzong Tsay** ([yttsay@ntu.edu.tw](mailto:yttsay@ntu.edu.tw)), National Taiwan University, Taiwan

**YimingHu** ([cafr0066@tom.com](mailto:cafr0066@tom.com)), Shanghai Jiao Tong University, China

**Paul Scarbrough**([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca)), Brock University, Canada

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

Prof. Xiaohui QU

Center for Accounting Studies  
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**Accommodation:** We can arrange for accommodation on campus on behalf of participants. The participants can select hotels ranged from the University Guest House to four-star hotels at their own cost. The room rates are approximately from US\$90 to US\$180 plus service charge. We will provide detailed hotel information upon registration.

For further information, please contact Professor Yuanlue FU who can be reached at [atlyfu@xmu.edu.cn](mailto:atlyfu@xmu.edu.cn) or [fuyuanlue@gmail.com](mailto:fuyuanlue@gmail.com).

### ***About the Organizers***

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

**Xiamen University** was founded in 1921 by overseas Chinese leader Tan Kah Kee, and is one of the key comprehensive universities directly affiliated with the Ministry of Education (MOE). The university has 3 campuses, 18 colleges and 70 departments for undergraduates, 182 master programs and 11 doctoral programs with more than 30,000 of full-time student enrollments. It also has more than 70 institutes to conduct quality research.

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

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

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

### ***About the Location***

**Xiamen**, known as *international garden city on the sea* and successful Special Economic Zone in China, has the best weather, the cleanest air, beautiful beaches and gardens. It offers a unique combination of traditional Chinese, European colonial and modern architecture, and is the third fast growing economy in the country.



### 3. REPORT ON THE 2011 CONFERENCE IN MALAYSIA.

#### 7<sup>th</sup> APMAA Conference in Malaysia

The Seventh Conference of the Asia-Pacific Management Accounting Association (APMAA) 2011 started on a high note with opening speeches by the President, Prof. Dr. Susumu Ueno, Vice President, Prof. Dr. Normah Omar and a keynote address by Datuk Bazlan Osman, CFO of Telekom Malaysia Berhad. After the morning break, the plenary session showcased two speakers: Prof. Roger Willett from the University of Tasmania spoke on "Quantitative and Qualitative Methods and Trend in Management Research" and Prof.



Tae-Sik Ahn from Seoul National University, Korea discussed the "Social Responsibilities of Business Schools". A Discussion panel on the "direction of Management Accounting Research in the Asia Pacific Region" saw five professors critically analyzing research directions in Japan (Prof Susumu Ueno from Konan University), Korea (prof Tae Young Paik, from Sungkyunkwan University), Indonesia (Prof Grahita Chandrarin from University of Merdeka, Malang), Thailand (Prof Wila-sini from Chulalongkorn University) and China (Prof Gu Liang Tang from International Business and Economics University).

After the lunch break, the conference continued with a FORUM where four practitioners and one professor participated in the discussion. The session was moderated by Mr Venkkat Ramanan, Head of CIMA Malaysia. The four practitioners were Nor Haimee Zakaria from Bank Rakyat Malaysia; Mohd Shukrie from Pos Malaysia Berhad; Peer Mohamad from Bank Muamalat and Terence Soo from Hicom Teck See. Professor Jimmy Tsay represented the academic researcher group.

The second day of the another keynote paper. Accounting: A Value Sustainability", the Jeremy Nasrulhaq company, Malaysia (MAHB). Following



conference started with Themed "Management Creation Tool for paper was presented by from a public listed Airport Holding Berhad the keynote address were

three Parallel sessions broken into three sub-themes: Management Accounting & Strategic Management Accounting, Governance & auditing and Financial Accounting & management. A total of twenty papers were presented concurrently by participants. After the lunch break, participants were taken to Putrajaya, Malaysia's administrative capital city for a tour. Then in the evening, participants were invited to the 7th APMAA dinner, which was hosted by DRB HICOM Berhad.

Day three started with three parallel sessions which were grouped under Finance, Audit & Financial Reporting and Management Accounting- Budget & Reward System. After the morning break, another twelve papers were elaborated and discussed in three sub-groups of "Performance Evaluation", "Balanced Scorecard" and "Intellectual Capital & Information Technology". The final session of the conference was the Plenary Discussions. The Plenary segment was moderated by



Professor Akira Nishimura, the founder and first president of the Asia Pacific Management Accounting Association (APMAA). Two speakers namely Prof. Paul Scarbrough from Brock University, Canada and Prof. Kenji Yasukata from Kinki University Japan presented their papers which looked at the role of management accounting information in supporting a value creation initiatives.



Prior to the closing of the conference, APMAA President Professor Susumu Ueno made his closing speech and remark. In a nutshell the APMAA Conference 2011 has achieved its objectives. In the afternoon, private meetings were held by members of the steering committee and the Asia Pacific Management Accounting Journal APMAJ. Discussions were also made on forging international research collaboration among APMAA member countries and for members to secure international grants for the projects. The Accounting Research Institute (ARI) from Malaysia is initiating a one year research project on "Target Costing Implementation and Practices in Asia Pacific Region". To date, members from several countries have indicated interest to participate: Japan, China, Taiwan, Korea, Singapore, Australia, New Zealand, Canada, UAE, Indonesia and Bangladesh. The group hopes to present their survey findings during the next APMAA Conference. Another collaborative project is a management accounting book with the proposed title of "Management Accounting Practices in the Asia Pacific Region" which is also targeted to be completed within a year. Professor Roger Willet and Professor Nishimura will be joint editors for this book. Till we meet again next year at the 8th APMAA Conference in Xiamen, China.

By

***Prof. Dr. Normah Omar***

#### 4. SHORT ESSAYS BY PHD COLLOQUIUM PARTICIPANYS

##### COMMENTS FROM MALAYSIAN PARTICIPANT on 7<sup>th</sup> APMAA Conference

“This is my first experience attending an APMAA Conference. I am very happy to get an opportunity to enhance my knowledge about Management Accounting practices in other countries such Japan, Middle East and Europe. I hope in the future APMAA can bring many academicians and researchers from various countries to share their ideas. I also hope APMAA can provide awards for best paper and best presenter to motivate the speaker. Also it will provide opportunities for networking among academicians and practitioners in Asia”.

Rapiah Mohamed  
Universiti Utara Malaysia

In his presentation at the recent PhD Colloquium, Professor Paul Scarbrough shared his way of monitoring his research projects. As research projects take time to complete and get published, this simple idea forces a researcher to have several projects running concurrently. Using the table, multiple projects are tracked at various stages of progress– from the stages of basic idea, proposal, friendly review, conference presentation, papers in-revision up to publication. According to Professor Scarbrough, this will ensure that a researcher has a stream of research projects that will be presented at conferences and be published in journals.

Delilah Juan  
Universiti Teknologi MARA, Sarawak Campus

The APMAA Doctoral Colloquium presents a great opportunity for me, a current PhD candidate to present and discuss my research ideas and work in progress with leading academics in management accounting research. More specifically, I benefit from the feedback and reviews provided by the discussants as well as the thorough discussions that follow. Furthermore, the constructive comments from the panel of discussants have really strengthened my focus and the feedback received added to the external validity of my study. In my opinion, the colloquium also benefits future PhD candidates who attended the event. It provides a platform for them to gather ideas on the different areas of management accounting studies to pursue based on the wide diversity of topics presented. The topics include management control system, performance measurement system, supply chain management, value creation, target costing and environmental governance in green supply chains.

Eley Kassim  
Universiti Teknologi MARA, Malacca Campus

## 5. PROFILES OF STEERING COMMITTEE MEMBERS



### **PROFESSOR TAESIK(T.S.) AHN**

Professor Ahn is at the College & Graduate School of Business of Seoul National University (SNU). He received his PhD from the University of Texas at Austin. He is President (elect), Korean Accounting Association, 2012 – 2013, and was formerly Dean of the College & Graduate School of Business, SNU, from 2009 – 2011. He has previously been President of the Korean Management Accounting Association, and Chief Editor of the Korean Management Accounting Journal and the Korean Accounting Journal. He has also been outside director of several notable Korean companies, including: LG Display, Hyundai Steel, Hyundai Elevator.



### **PROFESSOR JIMMY TSAY**

Professor Tsay is Professor Emeritus of National Taiwan University (Ph.D. from University of Maryland) and has held many important positions inside and outside the university. He has filled a central role in the university as chair of the Accounting department, and has been active as a leader in accounting education and research in Taiwan. He is active in international conferences, is also a

contributor to top journals. He has been a visiting professor at Tohoku University in Japan, and was one of the panellists who participated in the Asian financial education forum held in Tokyo in 2008. He was formerly, a Supervisor (board member) of the Taiwan Tobacco & Liquor Corporation, a member of the Board of Regents of the Institute of Internal Auditors and the Board of Trustees of the IIA Research Foundation.

## 6. APMAA EXECUTIVE COUNCIL AND STEERING COMMITTEE

| <b>2012 Executive Council Members</b>   |   |
|---|---|
| <b>President</b>  |   |
| <b>Susumu Ueno</b> ( <a href="mailto:ueno@konan-u.ac.jp">ueno@konan-u.ac.jp</a> ), Konan University, Japan  |   |
| <b>Deputy President</b>   |   |
| <b>Yang Tzong Tsay</b> ( <a href="mailto:ytsay@ntu.edu.tw">ytsay@ntu.edu.tw</a> ), National Taiwan University, Taiwan                                 |   |
| <b>Past President</b>   |   |
| <b>Akira Nishimura</b> ( <a href="mailto:akiran@nm.beppu-u.ac.jp">akiran@nm.beppu-u.ac.jp</a> ), Beppu University, Japan                              |   |
| <b>Vice Presidents</b>  |   |
| <b>Normah Omar</b> ( <a href="mailto:normah645@salam.uitm.edu.my">normah645@salam.uitm.edu.my</a> ), Universiti Teknologi Mara, Malaysia              |   |
| <b>Ibrahim Kamal Abdul Rahman</b> ( <a href="mailto:dibra571@salam.uitm.edu.my">dibra571@salam.uitm.edu.my</a> ), Universiti Teknologi Mara, Malaysia |   |
| <b>Roger Willett</b> ( <a href="mailto:Roger.Willett@utas.edu.au">Roger.Willett@utas.edu.au</a> ), University of Tasmania, Australia                  |   |
| <b>Taesik Ahn</b> ( <a href="mailto:ahnts@snu.ac.kr">ahnts@snu.ac.kr</a> ), Seoul National University, Korea.   |   |
| <b>Masaaki Aoki</b> ( <a href="mailto:maoki@econ.tohoku.ac.jp">maoki@econ.tohoku.ac.jp</a> ), Tohoku University, Japan                                |   |
| <b>Takayuki Asada</b> ( <a href="mailto:asada@ya2.so-net.ne.jp">asada@ya2.so-net.ne.jp</a> ), Ritsumeikan University, Japan                           |   |
| <b>Grahita Chandrarin</b> ( <a href="mailto:grahitac@yahoo.com">grahitac@yahoo.com</a> ), University of Merdeka Malang, Indonesia                     |   |
| <b>Yuan Lue Fu</b> ( <a href="mailto:fuyuanlue@gmail.com">fuyuanlue@gmail.com</a> ), University of Xiamen, China                                      |   |
| <b>Yiming Hu</b> ( <a href="mailto:cafr0066@tom.com">cafr0066@tom.com</a> ), Shanghai Jiao Tong University, China.                                    |   |
| <b>Supapon Lurkitikul</b> ( <a href="mailto:supapon@acc.chula.ac.th">supapon@acc.chula.ac.th</a> ), Chulalongkorn University, Thailand                |   |
| <b>Paul Scarbrough</b> ( <a href="mailto:pscarbrough@brocku.ca">pscarbrough@brocku.ca</a> ), Brock University, Canada                                 |   |
| <b>Secretary</b>  |   |
| <b>Wee Shu Hui</b> ( <a href="mailto:wee.shu.hui@gmail.com">wee.shu.hui@gmail.com</a> ), Universiti Teknologi MARA, Malaysia                          |   |
| <b>Treasurer</b>  |   |
| <b>Nobuo Yazawa</b> ( <a href="mailto:CZQ00554@nifty.com">CZQ00554@nifty.com</a> ), Beppu University, Japan   |   |
| <b>2012 Steering Committee Members (national chairs)</b>  |   |
| <b>Australia</b>  | <b>Sujatha Perera</b> ( <a href="mailto:sperera@efs.mq.edu.au">sperera@efs.mq.edu.au</a> ), Macquarie University<br><b>Dennis Taylor</b> ( <a href="mailto:dennis.taylor@rmit.edu.au">dennis.taylor@rmit.edu.au</a> ), RMIT University (Royal Melbourne Institute of Technology)<br><b>Roger Willett</b> ( <a href="mailto:Roger.Willett@utas.edu.au">Roger.Willett@utas.edu.au</a> ), University of Tasmania   |
| <b>Canada</b>   | <b>Paul Scarbrough</b> ( <a href="mailto:pscarbrough@brocku.ca">pscarbrough@brocku.ca</a> ), Brock University   |
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#### Submission Deadlines of Articles and Essays

- May 1, 2012 edition: 10 April 2012 (Vol. 10)
- October 1, 2012 edition: 10 September 2012 (Vol. 11)
- January 1, 2013 edition: 10 December 2012 (Vol. 12)

#### Message from the Editor-in-Chief

It was great to see everyone in KL! I enjoyed the presentations very much. As well, I was extremely impressed by the presentations made by the businesses. I hope we can continue that practice at future conferences. I found them all to be extremely sophisticated. In fact, the Malaysian companies that presented their operations were more sophisticated than most Canadian businesses. It was a real eye-opening experience for me, and a clear example that management accounting knowledge is international.

The Editorial Board hopes that you enjoyed the newsletter and found it useful. Please let us know if you have any suggestions for the newsletter. We would also like to get any comments you have.