

Asia-Pacific Management Accounting Association



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1. Conference Program for APMAA 2015 Conference & Doctoral Colloquium

Theme: Management Accounting For Sustainable Development

October 26th – 29th, 2015

Udayana University and Warmadewa University, Bali, Indonesia

<http://apmaa2015bali.com>

MESSAGE FROM THE 2015 CONFERENCE CHAIR:

For the 11th Asia Pacific Management Accounting Conference we have more than 100 paper submissions! Each paper develops ideas about strands of research that have been important in the past, and will guide the future of accounting literature. As a part of the development of this conference, we set up a doctoral colloquium on October 26th and parallel sessions on October 27th - 28th. The conference will end with a visit to beautiful sites in Bali.

After a blind review of the papers, our committee accepted 112 papers from 15 countries. There will be 104 papers for parallel sessions and 8 papers for the Doctoral Colloquium as seen

below:

Statistics of Accepted Papers

Countries	Number of Papers
Indonesia	63
Malaysia	14
Japan	10
Australia	5
United of Emirates Arab	4
China	3
Thailand	2
Poland	3
Taiwan	2
Iran	1
German	1
United Kingdom	1
India	1
Sweden	1
Estonia	1
Total	112

2015 Program

Monday, October 26	Program	Location
9.00-12.00	Board of Directors Meeting (Ueno, Board Chair) (<u>All steering committee members are welcome to attend.</u>) (1) Presentation by the APMAA 2016 hosting school Chu, Hsuan-Lien (lien@gm.ntpu.edu.tw) National Taipei University (2) Presentation by the APMAA 2017 hosting school Hu, Yiming (cafr0066@tom.com) Shanghai Jiao Tong University, China (3) Future conference venues after 2017 (4) Governance structure	Warmadewa University Bali
12.00-13.00	<i>Lunch Break</i>	
13:00-17.30	Doctoral Colloquium	Warmadewa University Bali
13.00-13.15	Welcome dance	
13.15-13.25	Welcome Greeting: Mimba, Chair of Colloquium	
13.25-13.35	Rector of Warmadewa University	
13.35-13.45	Omar, 2015 APMAA President Ueno, Board of Directors Chair Doctoral colloquium will be officially opened by traditional Balinese 'gong'	
13.45 – 13.55	Presenters, Mentors and Participants going to Rooms for Doctoral Colloquium	
14.00 – 17.30	Presentations/Review/ Q&A @ 45 minutes (20 min presentation, 15 min review, 10 min Q&A)	

16:00-19:30	Registration	Auditorium Warmadewa University, Bali
18.00-18.15	MC: Echy/Agung/Wilda/Diana Welcome dance (Sekar Jagat)	
18.15-18.30	Welcome Greeting: Rector of Warmadewa University (Representative of APMAA 2015 Host Universities)	
18.30-18.40	Prof. Ueno, Chair of the APMAA Board of Directors	
18.40-18.50	Announcement for APMAA Conference in Udayana University	
18.50-19.00	Picture Taking (all participants, speakers, board of committees and dancers)	
19.00-20.30		
19.00-19.25	Toast (led by Prof. Omar, 2015 APMAA President)	
19.25-19.55	Dinner	
19.55-20.10	Dance Sekar Jempiring	
20.10-20.25	Songs (by committees members, or participants, etc)	
20.25-20.30	Joged (traditional dance) Song Closing by MC	
Tuesday, 27 October 2015	Program	Location
8:00-8:50	Registration	Udayana University Bali
8:50-9:00	Welcome Representatives from Host Schools	Udayana University Bali
9:00-9:30	Opening APMAA 2015 Chair (Sekar) 2015 APMAA President (Omar) Picture Taking	Udayana University Bali
9:40-10:25	Keynote Speech Prof. Ainun Naim, M.B.A., Ph.D. (Secretary General of the Ministry of Research, Technology & Higher Education, Indonesia)	Udayana University Bali
10:25-10:40	<i>Morning Break</i>	Udayana University Bali
10:40-11:40	Panel Session "Management Accounting For Sustainable Development" Moderator : Sekar Mayangsari Presenter 1 Dr.Hc.drg. Chairul Tanjung (CEO of CT Corp), (25 mins) Presenter 2 Prof. Janek Ratnatunga (CMA Australia), (25 mins) paper entitle: Costing Life: Air, Water and Food	Udayana University Bali
11:40-13:00	<i>Lunch Break</i>	Udayana University Bali
13:00-14:00	Panel Session "Management Accounting For	Udayana University

	Sustainable Development” Moderator : Sekar Mayangsari Presenter 3: Prof. Thomas Ahrens (25 mins) Discussions: Yuniati Gunawan (15 min review) Q&A (20 min)	Bali
14:00-14:30	<i>Afternoon Break</i>	Udayana University Bali
14:30-17:00	In-depth Parallel Sessions* • Parallel Session A1 ** • Parallel Session A2 • Parallel Session A3 • Parallel Session A4	Udayana University Bali
18:00 -21:00	Conference Dinner Greeting from Chair of Conference Organizing Team (Grahita) • Best Paper Awards (<i>Award certificate, Prize money</i>) • Announcement from APMAA2016 Conference Organizer (Chu, Hsuan-Lien, National Taipei University, Taiwan) • Appreciation to the APMAA 2015 Chairs from the APMAA Board Chair (Plaque)	Prama Sanur Beach Bali

Note: *Time allotted for each paper in the In-depth Parallel Sessions (A1-A4) is 45 minutes (20 minutes for presentation, 15 minutes for discussion, and 10 minutes for Q&A.

* Two papers will be presented at each session.



Prof. Ainun was born in Kediri, East Java, on 4th of December, 1960. He got his Master Degree (1991) from Western Michigan University, USA and got his Doctorate Degree (1996) from Temple University, USA. His past career includes: lecturer at Faculty of Economics & Business Gadjah Mada University, the Vice Rector of Gadjah Mada University for Admin, Financial & Human Resource Affairs, and Financial Director at PT. PERTAMINA Indonesia. At the present he is the Secretary General of the Ministry of Research, Technology & Higher Education, Indonesia.



Dr.Hc.drg. Chairul Tanjung is a successful Indonesian businessman. He was formerly the Coordinating Minister for Economics in the Indonesian cabinet in 2014. Currently, he is the chairman and founder of CT Corp (<http://www.ctcorpora.com/about.php>) along with the late founder of Sony, Akio Morita. Recently, he has been involved with the television and banking business and holds a minority share of Garuda Indonesia.



Prof. Janek Ratnatunga is the Chief Executive Officer of the Institute of Certified Management Accountants. His previous appointments were Dean and Head of Commerce at the University of South Australia and Head of Department and Chair in Business Accounting at Monash University, Australia.




Prof. Thomas Ahrens is the director of the UAEU Corporate Governance Centre, earning his PhD from the London School of Economics and Political Science. He is an Associate Editor of *Contemporary Accounting Research* and *Journal of Economic and Administrative Sciences*, and a co-editor of the *Journal of Management and Governance*. He is a member of the Editorial Boards of *Accounting, Auditing and Accountability Journal*, *Accounting, Organizations and Society*, *Management Accounting Research* and *Qualitative Research in Accounting & Management*.

Wednesday, 28 October 2015	Program	Location
9:00-10:30	Parallel Sessions** <ul style="list-style-type: none"> • Parallel Session B1 • Parallel Session B2 • Parallel Session B3 • Parallel Session B4 • etc until Parallel Session B8 	Udayana University Bali
10:30-10:45	<i>Morning Break</i>	
10:45-12:15	Parallel Sessions** <ul style="list-style-type: none"> • Parallel Session C1 • Parallel Session C2 • Parallel Session C3 • Parallel Session C4 • etc until Parallel Session C8 	Udayana University Bali
12:15-13:30	<i>Lunch Break</i>	
13:30-15:30	Parallel Sessions** <ul style="list-style-type: none"> • Parallel Session D1 • Parallel Session D2 • Parallel Session D3 • Parallel Session D4 • etc until Parallel Session D8 	Udayana University Bali
15:30-15:45	<i>Afternoon Break</i>	
15:45-17:45	Parallel Sessions** <ul style="list-style-type: none"> • Parallel Session E1 • Parallel Session E2 • Parallel Session E3 • Parallel Session E4 • etc until Parallel Session E8 	Udayana University Bali

Note: **Time allotted for each paper in the Parallel Sessions with 3 papers per session is 40 minutes (20 min. for presentation, 10 min. for discussion, and 10 min. for Q&A).

Thursday, 29 October 2015	Program	Location
8:30	Pick up at the lobby of Hotel	Sanur Beach Hotel
9:00-16.30	Cultural Visit	Silver Shop, Art Centre, Batur Mountain and Temple
17.00	Closing Ceremony	Jimbaran Beach

APMAA 2015 Conference Organizers

Conference Chairs:	Grahita Chandrarin (grahitac@unmer.ac.id) 
	Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id) 
Chair, Ph.D. Colloquium:	Ni Putu Sri Harta Mimba (sriharta@gmail.com) 

(2) Important Date

Presentation (PPT file) Submissions to CMT	October 15
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(3) Room Accommodation Update

The APMAA 2015 conference hotel is Prama Sanur Beach Bali (<http://pramasanurbeach.com/?gclid=COOx2Z2EtsCFUpvvAodcHUN1A>). We have provided a portal website for this event in order to better facilitate our participants booking a room in a more convenient way. The website is <http://www.leisure2bali.com/>. 'Leisure 2 Bali' will assist participants for booking hotels and tour arrangements. The hotel reservations can be made online by accessing the conference website. The payments can be made through cash, bank transfers or credit card.

2. Progress Report on APMAA 2016 Conference

Warm Greetings from the Department of Accountancy of National Taipei University!

The 12th APMAA conference will be hosted by the Department of Accountancy of National Taipei University from October 5th - 8th, 2016 (Call for Papers Submission deadline: June 17, 2016). On behalf of the APMAA Vice President, I would like to thank the APMAA committee for providing us the opportunity to host the upcoming conference.

We have been preparing for the conference. Our committee has looked for several hotels and found a suitable one, the Sherwood Taipei, for the 2016 conference. We will also provide two less expensive

alternative hotels near our conference venue.

Moreover, we have an excellent keynote speaker and panel moderator. We have invited Stan Shih to be our keynote speaker. He is the Chairman of iD SoftCapital Group, Co-founder and Chairman Emeritus of the Acer Group. Acer produces various products including desktop, laptop PCs, tablet computers, smartphones, etc. In 2013, Acer became the fourth largest personal computer vendor in the world. Recently, Mr. Shih has been devoted to developing a management philosophy of leadership combined with accounting. As a famous CEO, he will bring us a valuable seminar and give us insight into how to conduct management accounting research that is relevant for practice in this new era. By the way, we also have invited Professor Shuen-Zen Liu, the Professor of the Department of Accounting at National Taiwan University to be our moderator and organize the topic and panelists for the panel session.

Our committee will continue to take steps forward. Progress toward our goals is ongoing. Also, we have been pleased to learn and grow with APMAA through participation in all of these activities. Hope to see you all in Taiwan.



September 12, 2015

Hsuan-lien Chu, Ph.D.
Professor, Department of Accounting
College of Commerce, National Taipei University

APMAA 2016 Annual Conference Organizing Committee

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2016 Tentative Programs

Estimated participants are 110 (Internationals participants 50, Local participants 60)

Keynote speaker: 1+1(moderator)

Panel session: 4+1(moderator)

Doctoral Colloquium : 4-5 papers

Concurrent session: 72 papers (18 moderators)

Venue: The Sherwood Taipei <http://www.sherwood.com.tw/>

Time	Program
9:30-11:30	Board of Directors Meeting
11:30-	Registration
11:30-13:30	Lunch
13:30-17:30	PhD colloquium : 4-5 papers Presentations/Review/ Q&A 40 minutes(25min presentation, 15 min review, 10 min Q&A)
18:00-21:00	Welcome Reception
8:00-	Registration

9:00-9:30	Opening Ceremony (Group photo)
9:30-10:30	Plenary Session (1 keynote speaker + 1 moderator)
10:30-10:45	Morning Break
10:45-12:00	Panel Session (4 presenters +1 moderator)
12:00-14:00	Lunch
14:00-15:30	Parallel Sessions session A1 session A2 session A3
15:30-15:45	Afternoon Break
15:45-17:15	Parallel Sessions session B1 session B2 session B3
18:00-21:30	Gala Dinner with Cultural Performance (included next organizer's promotion)
8:00-	Registration
9:00-10:30	Parallel Sessions session C1 session C2 session C3
10:30-10:45	Moring Break
10:45-12:15	Parallel Sessions session D1 session D2 session D3
12:15-14:00	Lunch
14:00-15:30	Parallel Sessions session E1 session E2 session E3
15:30-15:45	Afternoon Break
15:45-17:15	Parallel Sessions session F1 session F2 session F3
17:15	Closing
8:00-16:00	Day tour

3. Progress Report on APMAA 2017 Conference

The Progress Report of 2017 APMAA Annual Conference (Shanghai Jiaotong University, China)

Since 2014, we have been preparing to host the 2017 APMAA annual conference in SJTU. The

major work at present is to complete the procedure of approvals. In October 2014, we had an email from Dean Zhoulin in which he agreed to host the 2017 APMAA annual conference. In December 2014, we reached agreement with the Chairman of AICPA, Yugui Chen, to support hosting the 2017 APMAA annual conference with SJTU. AICPA is an official organization in China with millions of CPA members. It is very helpful to promote the influence of APMAA in China. Working with them will give us access to more funding resources and also to better ability to invite important keynote speakers.

In the Spring semester of 2015, we met with the related officers of SJTU many times to discuss the application procedure to host an international conference. There are two key steps in the procedure, one is the approval of budget from ANTAI college, and the other is the approval of foreign affairs from ANTAI and the university. Now, in the Fall semester of 2015, we will start the procedure of gaining budget approval and foreign affairs approval. And, we will make a detailed 2016 work plan including the website building, brochure printing, and so on.



September 12, 2015

Yiming Hu
Professor
Department of Accounting and Finance
Shanghai Jiaotong University

4. Asia-Pacific Management Accounting Journal (APMAJ)

The **Asia-Pacific Management Accounting Journal (APMAJ)** is a refereed international journal published by the Asia-Pacific Management Accounting Association (APMAA) in collaboration with CIMA–UiTM and the Asian Management Accounting Research Centre (AMARC). APMAJ aims to publish research papers that address management accounting principles and best practices as strategic tools for organizations, particularly in the current competitive business environments in the Asia-Pacific region. The journal aspires to stimulate quality research through smart collaborations among universities, professional accounting bodies, and industries.

APMAA was established in 2004 as an international academic organization with special focus on management accounting in the Asia-Pacific region. The proposal to form this association was first suggested during the Asian Management Accounting Forum held on the 3rd and 4th of November 2002 in Japan. Several participants from different countries continued to share the same vision of advancing management accounting research and practices in the Asia-Pacific region. The two main objectives of APMAA were established during the second Asia-Pacific Management Accounting Forum on the 24th and 25th of November 2004 in Malaysia. These objectives are as follows:

1. To promote the advancement of management accounting theories and practices in Asia-Pacific accounting issues.
2. To organize forums and conferences as well as to publish APMAJ.

CALL FOR PAPERS

The editors invite submission of papers for the forthcoming publications of the Asia-Pacific Management Accounting Journal (APMAJ). APMAJ publishes high-quality papers on Management Accounting issues twice a year and cover a broad range of subject matters and methods. The main criteria for acceptance of a paper are technical correctness and substantive contribution to Management Accounting literature. All papers must be well written and satisfy professional standards. Papers that do not pass these criteria will not be reviewed.

Adherence to a particular research paradigm is not required. We welcome submissions ranging from historical analyses of general issues through interpretive analysis of field data, survey-based research, and positivist modelling of empirical data to mathematical modelling and analysis. We encourage the submission of analytic and quantitative papers on topics related to Management Accounting, theoretical or otherwise, to counter the negative attitude of many accounting journals toward works in this field.

The manuscripts must be sent to the following address:

Assoc. Prof. Dr Jamaliah Said
APMAJ
Accounting Research Institute
Universiti Teknologi MARA Malaysia
Level 12, SAAS Building
40450 Shah Alam, Selangor, Malaysia.
Tel: 03-55444821
Fax: 03-55444992
email: jamaliah533@salam.uitm.edu.my

For further information, visit [here](http://www.apmaa.asia/) (<http://www.apmaa.asia/>).

5. 2015 APMAA Steering Committee Members

2015 Steering Committee Members as of January 1, 2015

http://apmaa.org/APMAA/people_page_1.htm

We welcome new volunteers on the 2016 APMAA Board of Directors and Steering Committee. The responsibility of the board and the committee is to facilitate the growth and development of the Asia-Pacific Management Accounting Association. Self-nominations are encouraged!

APMAA aims to contribute to the expansion of knowledge related to the theory and practice of management accounting by facilitating the production and dissemination of academic research throughout the world.

Please contact Dr. Susumu Ueno, APMAA Board Chair, at the 2015 Board of Directors Meeting held on Monday morning, October 26 and/or email him (ueno@konan-u.ac.jp) if you are interested in serving for those APMAA administrative positions.



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