



APMAA NEWS

Asia Pacific Management Accounting Association
No. 3: January 2010

1 President's Inaugural Message

Growth through Collaboration with National (local)

Accounting Associations

Susumu Ueno, DBA*

The Asian Pacific Management Accounting Association was formed in November 2000 when the first forum was held in Fukuoka Japan under the inspiration of Professor and Dr. Akira Nishimura. On November 25 2004, its renaming to the Asian-Pacific Management Accounting (APMAA) was heralded. On January 1 2010, I was honored to succeed Prof. and Dr. Akira Nishimura, the first president since the foundation of the association. I will make my best efforts to live up to his example.



APMAA's objectives have become clarified and defined as: (1) to promote the advancement of management accounting theory and practices with particular reference to Asia-Pacific accounting issues and (2) to organize forums and conferences, and to publish the Asia-Pacific Journal of Management Accounting (APJMA).

APMAJ is a double-blind refereed international journal published by the Asia-Pacific Management Accounting Association (APMAA) in collaboration with the CIMA-UiTM Asian Management Accounting Research Centre (AMARC). The journal stimulates quality research through smart collaborations between universities, professional accounting bodies and industry.

I believe APMAA, as the sole international management accounting association in Asia and the Pacific Ocean region, will assume substantial responsibility for improving research, education and practice in the region. We, APMAA members,

have the ability to cope with this social expectation. APMAJ has been working relentlessly to be listed in Scopus and WOS. Forums and their proceedings will be improved so that they are listed in WOS.

Improvement of APMAA awareness is urgent. Let's set action plans for obtaining more forum participants and more APMAJ contribution. Let's make APMAA grow by deepening collaboration with national (local) accounting associations and their members.

The 2010 forum is hosted by Prof. and Dr. Yang-Tzong (Jimmy) Tsay, at National Taiwan University and will be held on the 5th, 6th and 7th of November. I look forward to meeting you in Taipei.

* **Susumu Ueno** is Professor of Accounting at the Graduate School of Accountancy, Konan University, Japan. He received his MBA from the University of Maryland and his DBA from the Southern Illinois University. Ueno, the President of APMAA, is Vice President (2008-2011) of the Japanese Association of Management Accounting (JAMA) and has been JAMA's Executive Director. He is the author of several accounting books: *Management Accounting: The Quest for Value*, 4th Edition (Zeimu-keiri Kyokai, 2008); *Budget Control Practices among U.S. and Japanese Companies*; *Cross-cultural Approach*, 2nd Edition (Moriyama-Shyoten, 1997). He is the editor and coauthor of many books. Ueno has published his research in various journals, including *The Journal of International Business Studies*, *The International Journal of Accounting*, *Accounting (Kai-kei)*, etc.

2 Annual Meeting: The APMAA would like to inform you of forthcoming forums:

The 6th APMAA Forum

hosted by National Taiwan University (NTU)

Taipei, Taiwan

5th to 7th November, 2010

Invitation to The 6th APMAA Forum

by Profssor Yang-Tzong Tsay

Dear APMAA members,

The National Taiwan University (NTU) would like to invite you to the 6th APMAA Forum which will be held at NTU in Taipei,



Taiwan from 5th to 7th November, 2010. Members of APMAA, academicians, practitioners, and doctoral students are invited to submit completed manuscripts as well as ideas for Panels, Workshops, and Effective Learning Strategies sessions. Manuscripts may encompass any topical area of accounting and management control systems and they can be theoretical, teaching-based or practice-oriented.

All manuscripts should be in Times New Roman, font size 12, double-spaced, with an abstract of about 100-150 words. Referencing to follow the same style in the *Accounting Review*.

The deadline for paper submissions is 31st July, 2010 and all submissions in Word file should be made electronically to Professor Yang-Tzong Tsay at yttsay@ntu.edu.tw.

More detailed information about the 6th Forum will be provided in the coming issues of this Newsletter. Any question, suggestion or comment is welcome and can be directed to Professor Yang-Tzong Tsay or APMAA President Susumu Ueno.

By the way, the 2010 Taipei International Flora Expo will be open from 6th November, 2010 to 25th April, 2011 in Taipei. Presenting a paper in the Forum also presents you with a great opportunity to explore the beauty of Taiwan. I am looking forward to seeing you at the 2010 APMAA Forum in Taipei.

Best Regards,

Yang-Tzong (Jimmy) Tsay, Ph.D., C.P.A., C.I.A.
Professor of Accounting
National Taiwan University
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[2011] The 7th Forum

Hosted by Universiti Teknologi

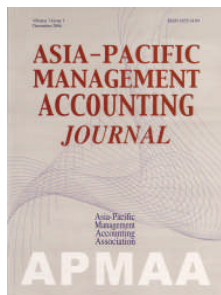
MARA, Malaysia

Planning for the 7th APMAA Forum is now underway. The Faculty of Accountancy, UiTM together with Accounting Research Institute (ARI) will host this forum in collaboration with CIMA-AMARC (Asian Management Accounting Research Centre). In line with APMAJ, the forum will be eclectic in nature and will welcome papers covering various management accounting issues. One of the key areas would be Forensic Accounting as in Financial Criminology in Management Accounting.

3 Announcement by editors of “Asia-Pacific Management Accounting Journal”

ASIA-PACIFIC MANAGEMENT ACCOUNTING JOURNAL

CALL FOR PAPERS



The Asia-Pacific Management Accounting *Journal* is published twice a year. This is an eclectic and tolerant journal covering a wide variety of subject matter relating to management accounting issues. It is also tolerant on matters of method. Researchers in the area of Management Accounting Innovations, Management Accounting Control System, Financial-based Management Accounting System, Contemporary Management Accounting Practice, Evolution of Management Accounting, Management Accounting Practices, Strategic Management Accounting, Integrated Management Accounting, Enterprise Governance, Management Accounting History, Comparative Studies on Management Accounting are invited to submit papers to the journal administrator.

APMAJ is calling for papers to be published in its 2010 Special Issue “Management Accounting Methodologies and Paradigms for Measuring and Managing Performance”. Papers for this issue should reach the journal administrator by 31 March 2010. Papers for the second issue should reach the administrator by 30 June 2010.

EDITORIAL POLICY

- The main objective of APMAJ is to publish research papers that address relevant and contemporary issues in the field of management accounting which are useful to the academia and community at large.
- APMAJ seeks to communicate with a wide audience and will accept for consideration manuscripts that are theoretical in nature, empirical, conceptual or behavioral and have direct implications for present or future practice.
- From time to time, contributed papers on special themes relevant to the development of management accounting will be commissioned. These and all submitted articles will be refereed. The journal employs the double-blind review process, where reviewers and authors remain anonymous throughout the review process.
- All contributions must be in the English language. Emphasis is placed on direct and clearly understood communication, originality and scholarly merit.

EDITORIAL GUIDELINES FOR CONTRIBUTORS

- Submissions may be made in the form of MS Word files by email to the administrator. Only original papers will be accepted and copyright of published

papers will be vested in the publisher.

- Manuscripts submitted should be typed with double spacing and should not exceed 30 pages in length (including endnotes, references, supporting exhibits and any appendices). Margins should be appropriate to facilitate editing and duplication.
 - Authors are required to include a cover page indicating the name(s), affiliation, address, contact numbers and email addresses. An abstract not exceeding 150 words should be enclosed on a separate sheet, at the beginning of the text. The abstract should provide a statement of the purpose and procedures of the study, including major conclusions of the research. Figures and tables should also be on separate pages at the end of the text. Endnotes should be kept to a minimum. References should be complete and placed at the end of the manuscript.
 - Book: Williamson, O. (1993) *The Nature of the Firm*, New York: Oxford Press
 - Journal: Zhou, Z. H. (1998) "Chinese Accounting Systems and Practices", *Accounting, Organizations and Society*, 13, 2; 207-224.

Manuscript and case submissions should be sent to the Journal administrator:
wee.shu.hui@gmail.com

APMAJ REVIEWERS BANK

If you are interested to be a reviewer for management accounting papers, please contact Assoc Prof. Dr. Wee Shu Hui, (wee.shu.hui@gmail.com) and provide details of your specialized fields (e.g. costing, management control), methodology (empirical, modeling, descriptive), etc.

4 Academic Meetings by related associations

1. **July 2-4, 2010.** Annual Meeting of the Japan Cost Accounting Association, held at Otaru University of Commerce, Hokkaido, Japan.
2. **July 31 - August 4, 2010.** The American Accounting Association's 2010 Annual Meeting will be held in the Hilton San Francisco Union Square and the Parc 55 San Francisco in San Francisco, California, USA.
3. **September 3-5, 2010.** Annual Meeting of the Japanese Management Accounting Association, held at Waseda University, Tokyo, Japan

5 Articles & Essays

[Local News, Essays]

NEWS FROM MALAYSIA

1. Congratulations to our Malaysian steering committee member, *Prof Ibrahim Kamal Abdul Rahman*, who has been elected as the President of the Malaysian Accounting Association (MyAA) recently. Their first project this year is the Malaysian Outstanding Research paper in Accounting Award which is done in collaboration with The Malaysian Accountancy Research and Education Foundation (MAREF). MyAA also plans to organise a conference in conjunction with the Award

ceremony which will be held early this year. More information on MyAA can be obtained from their blogspot, myaa-blog.blogspot.com

2. The Malaysian Accountancy fraternity through the Malaysian Institute of Accountants (MIA) and the Chartered Institute of Management Accountants (CIMA) organized the National Award for Management Accounting (NAfMA), a prestigious and much coveted award in the country. Recently, during its 6th year award dinner on 8th December 2009, NAFMA had reached another milestone when for the first time, small and medium companies (SME) companies vied amongst themselves for the newly introduced SME Star Award. Malaysian APMAA Steering committee



members, *Profs Normah Omar and Ibrahim Kamal* and APJMA editor, *Suzana Sulaiman* of CIMA-UiTM AMARC, together with the Malaysian Institute of Accountants (MIA), CIMA Malaysia Division, and the Malaysia

Productivity Corporation have been actively involved in the development of the assessment criteria and the assessing process right from the beginning in 2004. The Award ceremony, held on 8 December 2009, was well attended by CEOs, MDs, CFOs and other practitioners. The Minister of Finance II graced the occasion and presented the much coveted award to the winners. The synergy in this partnership between academics and practitioners leads to a growing awareness among practitioners of the importance and usefulness of utilizing management accounting (MA) as a valid and important tool in achieving superior value creation and business performance. The quality of MA as practised by organisations saw a steep climb in 2009, affirming the fact that, to a great measure, the purpose of NAFMA has been fulfilled.

3. On 11th January 2009, *Prof Ibrahim Kamal* led a group of 4 MA lecturers (including *Prof Suzana Sulaiman* and *Wee Shu Hui*) to attend a one-day seminar “Enhancing Dynamism and Quantum Leap Performance Through Balanced Scorecard (in higher education institutions), the speaker of which is none other than the famous Professor Robert S. Kaplan. Worthy of mention here are two major organizational problems highlighted by Kaplan:

1) “If you can’t measure it, you can’t manage it. If you can’t manage it, you can’t improve it”.

2) “Most organizations have problems **executing** their strategy”.

“Our problem is not about the strategy itself but about our execution of it”.

Tony Hayward, CEO, BP

“I’d rather have a mediocre strategy that is well executed than a brilliant strategy executed poorly”.

Jamie Dimon, CEO, J.P. Morgan Chase

“Companies on average realize only 60% of the financial performance their strategies promise...more than one-third of executives surveyed placed the figure at less than 50%”.

Harvard Business Review

6 Meet the Steering Board Members

Each Newsletter will present several Steering Board Members

Professor Zhijun (Z.Jun) LIN

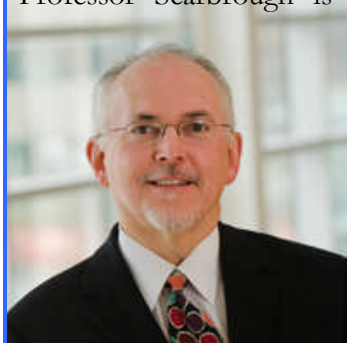
Professor Lin is the Professor and Head of Department of Accountancy & Law, School of Business at Hong Kong Baptist University, Hong Kong. He completed his master's and doctoral studies at Xiamen University in 1982 and 1985 respectively and he is the first Ph.D. in Economics (Accounting) in China. In addition, he received an MSc in Accountancy degree from the University of Saskatchewan, Canada. Professor Lin has taught at Xiamen University, China, The University of Lethbridge (Canada), and The University of Hong Kong. Professor Lin is a member of several international and regional academic accounting associations, and is the President of the Hong Kong Association of Academic Accountants (HKAAA).



Professor Lin has taught at both undergraduate and graduate levels. He has been a supervisor for Ph.D and master's degree students. His research interest is on financial accounting, management accounting, international accounting, auditing, and financial management. He has published more than 40 academic papers in refereed international and regional journals, and 12 books in the US, the UK, China and Taiwan. In addition, Professor Lin has served as an *ad hoc* reviewer and an editorial board member for several international and regional academic journals. Professor Lin is also a certified public accountant (CPA) in both USA and China, a certified management accountant (CMA) in Australia.

Associate Professor D. Paul Scarbrough

Professor Scarbrough is at Brock University in St. Catharines, Ontario, Canada. He completed his doctoral studies at Virginia Tech in 1986. He has taught at Boston University, Bentley College, Brock University, Waseda University (Tokyo) and Linnæus University (Sweden). He is a member of a number of international academic accounting associations.



Professor Scarbrough's primary research interest is in management accounting, in particular, on the implications of

Lean Production. He has published papers in refereed international journals as well as authoring books, and has been an ad hoc reviewer for a number of international journals.

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