



**Asia-Pacific Management Accounting Association  
2018 (14th) Annual Conference**

**The Forefront of Management Accounting: Research and  
Practices**

**October 29th — November 1st , 2018**

**Program Book**

**Venue: Waseda Campus of Waseda University, Tokyo, JAPAN**

**Organized by APMAA Japan and Waseda University**



**Waseda Campus of Waseda University**



**Tokyo, JAPAN**

## **APMAA 2018 Annual Meeting Organizing Team**

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## **APMAA 2018 Homepage**

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

## **Asia-Pacific Management Accounting Association Homepages**

[http://s-ueno.sakura.ne.jp/APMAA\\_asia/](http://s-ueno.sakura.ne.jp/APMAA_asia/)

## **Greeting from the Chair of the Board of Directors**

Welcome, and thank you for joining the APMAA community! This year, the Asia-Pacific Management Accounting Association (APMAA) holds its 14th Annual Conference (APMAA 2018) at Waseda University, Japan from October 29<sup>th</sup> (Monday) – November 1<sup>st</sup> (Thursday). With the theme of “The Forefront of Management Accounting: Research and Practices,” APMAA 2018 attracted 130 research papers (114 parallel session papers, 4 special session papers and 12 doctoral colloquium papers). It is my pleasure to report that we received many quality papers.

APMAA was founded in 2004 and, today, has grown into one of the world’s leading associations of scholars and specialists in the field of management accounting. We hold annual conferences every year in Asian countries and provide our members and friends the opportunity to present their research in a warm and friendly atmosphere. The main goal of our conferences is to bring together researchers and practitioners to exchange theories, ideas, techniques and experiences relating to all aspects of management and business accounting.

At APMAA 2018, we will hold a special forum entitled “Management Accounting Research and Education in Asia Top Accounting Schools.” At the session, panelists will present the 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. In addition, we will hold the CFO Symposium by inviting top management of leading companies in Japan. I am confident that the 2018 annual conference will provide you a very good opportunity to interact face-to-face with colleagues from all over the world.

In the next three years APMAA will hold its annual conferences in Doha (2019), Kuala Lumpur (2020) and Jakarta (2021). To improve future conference quality, we are developing guidelines for authors and reviewers, in addition to the “Guidelines for Moderators, Discussants and Presenters.” The program development process in APMAA includes a variety of time-consuming tasks such as first reviewing, requesting rewrites, reviewing revised papers and notifying people of “Accept” Decisions, requesting camera-ready copies and registrations, finishing the assignment of discussants and session moderators. During the conference this year, we will hold the 2019, 2020 and 2021 conference organizers’ meeting and the conference paper reviewers’ meeting. Deliberations at these meetings will provide some solutions to APMAA for tackling sustainable growth.

In the past year, the conference organizing team members and APMAA directors have poured their passion and tremendous energy to lead APMAA 2018 to a success. On behalf of APMAA, I would like to express my sincere appreciation to the dedication of each of them in making this conference unique and attractive. My special thanks go to Professor Masao Tsuji, 2018 Conference Chair, Professor Tomoki Oshika and Professor Masaaki Aoki, Co-Chairs of APMAA 2018, and Professor Shoichiro Hosomi, Chair of the 2018 Doctoral Colloquium. I also know well that all of you spent great amount of time and energy to make this conference a complete success. Thank you all. APMAA 2018 received donations and much support from a variety of organizations. The donations and support are highly important and valuable to us. I express sincere thanks to each of the sponsoring organizations.

There is no doubt that the 14th annual conference will be one of the most fascinating and impressive meetings in APMAA's history because of your participation. You are the key players of APMAA 2018. Thank you again for your commitment and participation. I am sure all of us will enjoy this conference and find the 2018 Program exciting and meaningful.



Susumu Ueno  
Chair of the Board of Directors of APMAA

## **Greeting from the APMAA President**

The 14th Annual Conference (APMAA 2018) will be held at Waseda University, Japan from October 29th (Monday) – November 1st (Thursday). The conference organizers come from the Asia-Pacific Management Accounting Association and Waseda University.

This is the 3rd APMAA annual conference held in Japan that I will attend. I attended the APMAA Conference in 2006 (the 3rd ) in Fukuoka and in 2013 (the 9th) in Nagoya, both of them were very successful and impressive. So, I am eagerly looking forward to taking part in the APMAA 2018 held in Tokyo.

We are very pleased to know that under the theme of “The Forefront of Management Accounting: Research and Practices,” APMAA 2018 has attracted 130 research papers, which include 114 papers for parallel session, 4 papers for special session and 12 papers for doctoral colloquium. Many of them are high quality papers from all over the world. We are also pleased to know that there are many innovations at APMAA 2018, such as a special forum entitled “Management Accounting Research and Education in Top Asian Accounting Schools”, a panel session concerning the current status and future developments in research and doctoral education at leading universities in Asia, a doctoral seminar with the theme of “How to go through an Accounting Doctoral Program: Tips from Supervisors”. As we can see, the organizers have spent a lot of time in improving the quality of papers submitted to the conference.

Obviously, the organizers of the conference are very committed, not only to continuing the successful experience of previous conferences, but also to take many innovative initiatives. This makes the annual success of the APMAA conference an inherited success, and makes the APMAA annual conference better and better, and more and more attractive.

It is believed that with the efforts of all of you, APMAA is moving towards our supreme goal, to promote the exchange and application of management accounting in Asia, even in the world, and make economic and social development of all countries benefit more.



Yiming Hu  
The President of APMAA 2018

## Greeting from the APMAA 2018 Conference Chair

On behalf of the APMAA 2018 conference committee, We are honored that the 2018 APMAA conference is held at Waseda University in Tokyo. We welcome participants from all over the world. In order to make this conference materially significant, under the guidance of Prof. Ueno, the Chair of the Board of Directors, our team here at Waseda University has cooperated with Prof. Aoki, the Chair of the Parallel Sessions, Prof. Hosomi the Chair of the Doctoral Colloquium, and Prof. Nakashima the Coordinator of the CEO/CFO Session.

It is wonderful that under the theme of “The Forefront of Management Accounting: Research and Practices” we received 130 papers: 114 for the Parallel Sessions, 4 for the Special Sessions and 12 for the Doctoral Colloquium. It is worth noting that about half of the submitted papers are from outside of Asia. Also, I am very glad to hear from the reviewers that the quality of the papers has gotten higher. I hope that all of the papers will reach widespread acceptance in management accounting research.

As you may agree, we believe that Waseda University is the birthplace of modern management accounting in Japan. Professor Yasubei Hasegawa of Waseda University published *Research on Budgetary Control* in 1930 and *Study on Standard Costs* in 1931. These monumental works were born shortly after the publication of two world-famous books: one was *Budgetary Control* by James O. McKinsey published in 1922, and the other was *Standard Costs: Installation, Operation and Use* by G. Charter Harrison published in 1930. Since then the times have passed and the members of the current Waseda team are second or third generation disciples after Dr. Hasegawa raised his first generation of disciples. We regard ourselves as following in his footsteps.

It has been argued that management accounting theories have had a relatively limited impact on practice as the practice-research gap exists in management accounting. How can we close the practice-research gap so as to apply the research outcomes to actual management situations effectively? I think management accounting must always be inextricably tied to the actual organizational environment for which it is intended to work. This idea suggests that lots more research should be made to better understand the complexity of practice in an imperfect world. There exist many areas for researchers to explore among the related disciplines. I think that it is important for management accountants to focus more on creating organizational values.

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 and business strategy. 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.

On the other hand, observing the recent cases of fraudulent financial reporting in the 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. We 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 making sure that it is not just a dream.



Masao Tsuji  
Chair of APMAA 2018 Conference  
Associate Dean and Professor, UNCB Business School  
Professor Emeritus, Invited Researcher, Waseda University

## APMAA 2018 Program

- ✧ **Outline of the APMAA 2018**
- ✧ **Program (Events of Day 1,2,3 & 4)**
- ✧ **CFO/Controller Symposium**
- ✧ **Special Sessions (Session I and Session II)**
- ✧ **Doctoral Colloquium Schedule (Doctoral Sessions and Doctoral Seminar)**
- ✧ **Parallel Sessions Schedule (Comparative Paper Sessions and Development Paper Sessions)**
- ✧ **Company Visits**

CP=Competitive Paper Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)

DP=Development Paper Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)

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

## ✧ Outline of the APMAA2018

29-Oct-2018							
Time	3rd Floor				4th Floor		
	3F Room 1A	3F Room 1B	3F Room 2	3F Room 3	4F Room 1	4F Room 6	4F Room 7
	50persons	50persons	90persons	80persons	20persons	20persons	25persons
09.20-11.00	9.20-11.00  Board Meeting				DC1 47,63	DC2 20,67	DC3 24,137
11.20-12.00	Opening/ Picture taking (Masru Ibuka Auditorium)						
12.00-13.30	Lunch (3F Room 3)						
13.30-15.00	CP1-E1  26,5,41	CP1-G1  111,112,124	*Special Session I (Asia Top Schools)		13.30-14.50		
					DC4 34,68	DC5 85,99	DC6 64,106
15.30-17.00	CP1-E2  21,135,33	CP1-G2  114,92,108	15.30-16.30  Doctoral Seminar			CP1-G3  66,88,83	CP1-G4  115,62,72
17.40-20.00	Welcome Reception at Rihga Royal Hotel Tokyo (3F Royal Hall)						

30-Oct-2018							
Time	3rd Floor				4th Floor		
	3F Room 1A	3F Room 1B	3FRoom 2	3FRoom 3	4F Room 1	4F Room 6	4F Room 7
	50persons	50persons	90persons	80persons	20persons	20persons	25persons
09.00-10.00	CP2-G1 6, 138	CP2-G2 113,97	CP2-G3 42, 101			CP2-G4 100, 59	CP2-G5 131,142
10.20-11.50	CP2-E1 19,16	CP2-E2 134,37,79	*Special Session II (Evolution) 55,147,146, 38			CP2-G6 57,109,93	CP2-G7 149, 102
11.50-12.50	Lunch (3F Room 3)						

12.50-17.00	CFO Symposium (Masaru Ibuka Auditorium)
17.40-20.00	Conference Dinner at Rihga Royal Hotel Tokyo (3F Royal Hall)

31-Oct-2018								
Time	3rd Floor				4th Floor			
	3F Room 1A	3F Room 1B	3F Room 2	3FRoom 3	4F Room 1	4F Room 6	4F Room 7	
	50persons	50persons	90persons	80persons	20persons	20persons	25persons	
09.00-10.30	CP3-G1 7,127	CP3-G2 65,71,133	CP-G3 36, 10,14			CP3-G4 48,52,143	DP3-1 69,104,140	Conference Room 3 4F, Building 11th
10.50-12.20	CP3-E1 129,35,98	CP3-E2 29,61	CP3-G5 90,123,125			CP3-G6 4,22,58	CP3-G7 74,17,95	
12.20-13.50	Lunch (3F Room 3)						12.30-13.30 Executive Meeting	
13.50-15.20	CP3-E3 32,141,15	CP3-E4 27,44,50	CP3-G8 139,105,144			CP3-G9 70,87,77	CP3-G10 53,73,39	2019, 2020 & 2021 organizers' meeting
15.40-17.10	CP3-E5 30,103	CP3-E6 31,13,136	CP3-G11 117,91,18			CP3-G12 54,89,107	GP3-G13 80,51	2019, 2020 & 2021 reviewers' meeting
17.40-20.00	Farewell Party at Rihga Royal Hotel Tokyo (2F Sapphire)							

<b>01-Nov-2018</b>	
09.00-17.30	Company Visits

**\*Special Session I** (13.30-15.00, Oct.29): Prof. Jimmy Tsay moderates the forum 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 Nitirojtanad, Prof. Kanitsorn Terdpaopong (Thailand), Prof. Normah Omar (Malaysia), Prof. Robert C. Rickards and Prof. Rolf Ritsert (Germany).

## ❖ **Program (Events of Day 1, 2, 3 & 4)**

### **Events on Day One** (October 29: International Conference Center)

08.30- 18.30 Registration (08.30-16.00 International Conference Center; 17.00-18.30 Rihga Royal Hotel)

09.20-11.00 Board of Directors Meeting

09.30-10.50 Doctoral Colloquium (20 min. presentation, 15 min. discussion, 5 min. Q&A)

11.20-12.00 Opening Ceremony/Picture taking (Masaru Ibuka Auditorium)

12.00-13.30 Lunch

13.30-14.50 Doctoral Colloquium (20 min. presentation, 15 min. discussion, 5 min. Q&A)

13.30-15.00 Parallel Session (15 min. presentation, 10 min. discussion, 5 min. Q&A)

13.30-15.00 Special Session I (Asia Top Accounting Schools)

15.00-15.30 Afternoon Break

15.30-16.30 Doctoral Seminar

15.30-17.00 Parallel Session (15 min. presentation, 10 min. discussion, 5 min. Q&A)

17.40-20.00 Welcome Reception at Rihga Royal Hotel Tokyo

### **Events on Day Two** (October 30: International Conference Center)

08.30- 18.30 Registration (08.30-16.00 International Conference Center; 17.00-18.30 Rihga Royal Hotel)

09.00-10.00 Parallel Session (15 min. presentation, 10 min. discussion, 5 min. Q&A)

10.00-10.20 Morning Break

10.20-11.50 Parallel Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)

10.20-11.50 Special Session II

11.40-12.50 Lunch for All

12.50-17.00 APMAA 2018 CFO /Controller Symposium (Masaru Ibuka Auditorium)

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 Conference Dinner at Rihga Royal Hotel Tokyo

## **Events on Day Three** (October 31: International Conference Center)

### **08.30- 14.00 Registration (International Conference Center)**

09.00-10.30 Parallel Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)  
09.00-10.30 Development Paper Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)  
10.30-10.50 Morning Break  
10.50-12.20 Parallel Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)  
12.20-13.50 Lunch for All  
13.50-15.20 Parallel Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)  
15.20-15.40 Afternoon Break  
15.40-17.10 Parallel Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)  
17.40-20.00 Farewell Party at Rihga Royal Hotel

## **Events on Day Three** (October 31: Conference Room 3, F4, 11th Building)

12.30-13.30 Executive Meeting with lunch  
13.50-15.20 The 2019, 2020 & 2021 Conference Organizers Meeting  
15.40-17.00 The Conference Paper Reviewers Meeting

## **Events on Day Four** (November 1)

09.00-17.30 One-day tour to factories for international participants

## ❖ **CFO/Controller Symposium** (12.50-17.00, October 30) Masaru Ibuka Auditorium

### **Plenary (CFO) Session (13.00-14.0)**

#### **Theme: Management Reform and Corporate Governance in Hitachi**

**Mike Nishiyama**, Representative Executive Officer, Senior Vice President and Executive Officer, and  
CFO of Hitachi, Ltd

**Moderator: Masumi Nakashima** (n-masumi@kanazawa-gu.ac.jp), Kanazawa Gakuin University

### **Controller Panel Session (sponsored by The Institute of Internal Auditors Japan) (14.00-15.10)**

#### **Theme: Management Accounting, Risk & Control, and Internal Auditing**

**Kazuhisa Fujita**, Senior Vice President, General Manager for Internal Audit Dept. of Mitsubishi Corporation  
**Yasumi Taniguchi**, Country Market Leader of Protiviti Japan.

**Moderator: Okihiko Maruta**, Graduate School of Economics at Kyushu University

## **CEO/CFO Panel Session (15.30-17.00)**

### **Theme: How Does a CFO Measures Quality of Earnings: One Perspective of Managerial Accounting**

**Yoshimasa Ogino**, Executive Vice President, Representative Director & Member of the Board, and  
CFO of Akebono Brake Industry Co.

**Moderator: Masumi Nakashima** (n-masumi@kanazawa-gu.ac.jp), Kanazawa Gakuin University

### **Theme: Synchronization Model of Non-Financial Capital and Equity Spread**

**Ryohei Yanagi**, Ph. D., Chief Financial Officer, Eisai Co., Ltd. and Visiting Professor of Waseda University

**Moderator: Masao Tsuji**, NUCB Business School, Waseda University

## **✧ Special Sessions**

### **Special Session I (13.30-15.00, October 29)**

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

In this session, 3 prominent professors are invited to serve as panelists who share with the audience the current status and future developments in management accounting education and research in their respective university.

**Moderator; TSAY, Jimmy** (yttsay@ntu.edu.tw), Professor Emeritus, National Taiwan University

#### **Panelists**

**CHEN, Yasheng** (yshchen@xmu.edu.cn), Professor, Xiamen University

Theme: The Future Trends of Management Accounting Research and Education in China

**HWANG, Iny** (hiny72@snu.ac.kr), Professor, Seoul National University

Theme: Accounting Research and Education: Seoul National University

**LIU, Shuen-Zen** (sliu@management.ntu.edu.tw), Professor and Chairman, National Taiwan University

Theme: Reflections on publishing in JMAR — The Writing of “Estimating the Effect of a Fit-Focused Employee Selection Program”

#### **Commentator**

**TSE, Michael** (Michael.tse@cmawebline.org), Chairman, Institute of Certified Management Accountants, Australia

### **Special Session II (10.10-11.50, October 30)**

#### **Theme: Stage of Management Accounting Evolution in Asia Pacific (SMAE)**

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. The session provided by APMAA Collaborative Research Project members aims to bring researchers and participants to understand challenges and implications of management accounting practices in Asia-Pacific region.

**Moderator: Susumu Ueno** (Professor Emeritus, Konan University, Japan) ueno@konan.ac.jp

**ID 55: THE ADVANCEMENT OF MANAGEMENT ACCOUNTING PRACTICES OF THE LARGE THAI MANUFACTURING COMPANIES**

Kanitsorn Terdpaopong (Rangsit University, Thailand) kanitsorn@rsu.ac.th \*; Nimmual Visedsun (Rangsit University); Kanibhatti Nitirojntanad (Chulalongkorn University); Kamaljeet Sandhy (University of New England)

**ID 147: Application of IFAC's Management Accounting Evolution Model in the Restructuring of Financial Distressed Companies in Emerging Economies**

Normah B Omar (Universiti Teknologi MARA, Malaysia) normah645@salam.uitm.edu.my \*; Hanafiah Hasin (Universiti Teknologi MARA)

**ID 146: THE CURRENT ADOPTION OF MANAGEMENT ACCOUNTING PRACTICES IN VIETNAMESE MANUFACTURING AND COMMERCIAL ENTERPRISES**

Nguyen Thi Phuong Dung (University of Economics and Business-Vietnam National University); Kanitsorn Terdpaopong (Rangsit University, Thailand) kanitsorn@rsu.ac.th \*; Dao Phuong Dong (University of Economics and Business-Vietnam National University)

**ID 38: A PILOT STUDY OF MAPs USAGE IN CHINESE POEs' PLANNING**

Robert C. Rickards (German Police University, Germany) rrickards@hs-harz.de \*; Rolf Ritsert (German Police University)

✧ **Doctoral Colloquium Schedule** (Doctoral Sessions and Doctoral Seminar)

**Doctoral Sessions (October 29)**

**DC1 (9.30-10.50)**

**Mentor: Said Mohamed Elbanna** (Qatar University, Qatar) selbanna@qu.edu.qa

**ID47: Is corporate performance improved after going-private for transition to a wholly owned subsidiary?**

Author: Hironobu Nomura (Tokyo Metropolitan University, Japan) nomurahironobu@gmail.com

**Mentor: Sriyalatha Kumarasinghe** (University of Otago, New Zealand) sriya.kumarasinghe@otago.ac.nz

**ID63: Possibility of Using Integrated Report within Organization: A Study Focused on Information Sharing Function at Japanese Mega Banks**

Author: Mitsuru Akiyama (Waseda University, Japan) m\_akiyama3@asagi.waseda.jp

## **DC2 (9.30-10.50)**

**Mentor: Kenji Yasukata** (Kindai University, Japan) [kyasukata@gmail.com](mailto:kyasukata@gmail.com)

**ID20:** Evaluating efficiency of English acute foundation trusts under system reform: two-stage DEA approach

Author: Khanh Quoc Thai (Tokyo Metropolitan University, Japan) [tqkhanh19@gmail.com](mailto:tqkhanh19@gmail.com)

**ID67:** The Moderating Effect of Managerial Overconfidence on the Relationship between Competitive Strategy and Cost Stickiness.

Author: Shu-Ling Yeh (National Taipei University, Taiwan)\* [eling@mail.ntpu.edu.tw](mailto:eling@mail.ntpu.edu.tw)

; Hsuan-Lien Chu (National Taipei University, Taiwan); Ting-Wen Yang (National Taipei University, Taiwan)

## **DC3 (9.30-10.50)**

**Mentor: Yuji Mori** (University of Shizuoka) [yujimori@u-shizuoka-ken.ac.jp](mailto:yujimori@u-shizuoka-ken.ac.jp)

**ID24:** Public Efficiency in Tokyo Metropolitan Local Governments: The Role of Asset Utilization

Author: Tran Thien Vu (Tokyo Metropolitan University, Japan)

**ID137:** PROPOSITION OF AN ENHANCED MODEL ON INSTITUTIONALIZATION OF MANAGEMENT ACCOUNTING PRACTICES

Author: Padmasiri J.K. (University of Sri Jayawardenapura, Sri Lanka) [ranaliya@yahoo.com](mailto:ranaliya@yahoo.com)

## **DC4 (13.30-14.50)**

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

**ID34:** The use of management accounting methods in organizations in Poland and Sweden

Author: Marta Kawczyńska (University of Lodz, Poland) [Marta.Kawczynska91@gmail.com](mailto:Marta.Kawczynska91@gmail.com)

**Mentor: Ni Putu Sri Harta Mimba** (Udayana University, Indonesia) [sriharta@gmail.com](mailto:sriharta@gmail.com)

**ID68:** Exploring Management Accounting Research in the Japanese Content Industry

Author: Aki Yoshimi (Hokkaido University, Japan) [aki4shimi@gmail.com](mailto:aki4shimi@gmail.com)

## **DC5 (13.30-14.50)**

**Mentor: Masaaki Aoki** (Tohoku University, Japan) [maoki@tohoku.ac.jp](mailto:maoki@tohoku.ac.jp)

**ID85:** VALUE RELEVANCE OF COMPREHENSIVE INCOME AND ITS CONTEXT

Author: Chutinuch Indraprasit (Dhurakij Pundit University, Thailand) [chutinuch.int@dpu.ac.th](mailto:chutinuch.int@dpu.ac.th)

**Mentor: Wnuk-Pel, Tomasz** (University of Lodz, Poland) [tomwnuk@uni.lodz.pl](mailto:tomwnuk@uni.lodz.pl)

**ID99:** Interactive Influence between Budgetary Control and Hoshin Kanri

Author: Misa Kikyo (Meiji University, Japan) \* [kikyo@ken-suzuki.net](mailto:kikyo@ken-suzuki.net), Hitomi Toyosaki (Meiji University, Japan)

## **DC6 (13.30-14.50)**

**Mentor: Sulaiman Suzana** (Universiti Teknologi MARA, Malaysia) [suzana1110@salam.uitm.edu.my](mailto:suzana1110@salam.uitm.edu.my)

**ID64:** The Role of CFO Organizations and Operating Profit Margins ~ Research with Japanese CFOs ~

Author: Chie Ikegawa (Aoyama Gakuin University, Japan) ch.ikegawa@gmail.com

**Mentor: Lin, Hsiao-Lun** (National Taipei University, Taiwan) hllin@mail.ntpu.edu.tw

**ID106:** The Effect of Auditor Characteristics, Corporate Governance, Earnings Quality, Litigation Risk on Cost of Equity Capital an Empirical Study of Manufacturing Companies Listed in Indonesia

Author: sumiadji adjii sumiadji (University of Merdeka Malang, Indonesia) sumiadjimalang@gmail.com

### **Doctoral Seminar (16.00-17.00, October 29)**

#### **Theme: How to go through an Accounting Doctoral Program: Tips from Supervisors**

During the seminar, doctoral students could obtain valuable tips from panelists about how to go through an Accounting Doctoral Program. Panelists are incumbent supervisors who can address issues and problems that PhD students face and will provide answers based on their rich experiences.

**Moderator: Prof. Wnuk-Pel**, Tomasz (University of Łódź, Poland, tomwnuk@uni.lodz.pl)

#### **Panelists:**

Prof. Hosomi, Shoichiro, Tokyo Metropolitan University, Japan

Prof. Sriyalatha Kumarasinghe, University of Otago, New Zealand

Prof. Lin, Hsiao-Lun Lin, National Taipei University, Taiwan

Prof. Mimba Ni Putu Sri Harta, Udayana University, Indonesia

### ✧ **Parallel Sessions Schedule** (Comparative Paper Sessions and Development Paper Sessions)

#### ➤ **Day 1: October 29**

#### **CP1-E 1 (13.30-15.00) Strategic cost management**

**Moderator: Paul Scarbrough** (Brock University, Canada)

**ID26:** IDENTIFYING BARRIERS TO ADOPTING ABC IN POLISH COMPANIES

Author: Tomasz Wnuk-Pel (Tomasz Wnuk-Pel, Poland) tomwnuk@uni.lodz.pl \*

Discussant: Jan Alpenberg (Linnaeus University, Sweden)

**ID5:** The Extent of Applying Activity Based Budgeting in Educational Institutions: Evidence from Middle Eastern Universities

Authors: Osama Mah'd (Qatar University); Manal Ali (Applied Science University); Ghassan H. Mardini (Qatar University, Qatar) ghassan\_mardini83@yahoo.com\*

Discussant: Tomasz Wnuk-Pel (Tomasz Wnuk-Pel, Poland)

**ID41:** Management Control and Lean Production

Authors: Jan Alpenberg (Linnaeus University, Sweden) jan.alpenberg@lnu.se\*; Paul Scarbrough (Brock University)

Discussant: Ghassan H. Mardini (Qatar University)

### **CP1-G 1 (13.30-15.00) IFRS/Information quality**

**Moderator: Giorgia Mattei** (University of Roma Tre, Italy)

**ID111:** Research on IT Governance, IS Performance, IFRS Consolidated Financial Statement Preparation, and IFRS Information Quality

Authors: Wen-Hsien Tsai (National Central University, Taiwan)

whtsai@mgt.ncu.edu.tw \*; Chu-Lun Hsieh (National Central University); Po-Yuan Chu (National Central University); Elliott Hwang (Chung Yuan Christian University)

Discussant: Giorgia Mattei (University of Roma Tre)

**ID112:** Influence on XBRL Use Efficiency of Enterprise Group's Ability of Preparing IFRS Consolidated Financial Statements

Author: Wen-Hsien Tsai (National Central University, Taiwan)

whtsai@mgt.ncu.edu.tw \*; Hsiu-Li Lee (Chihlee University of Technology)

Discussant: Giorgia Mattei (University of Roma Tre, Italy)

**ID124:** DEALING WITH IFRS 15: ANY IMPACT ON EARNING MANAGEMENT? FIRST EVIDENCES FROM ITALIAN LISTED COMPANIES

Authors: Marco Tutino (University of Roma Tre); Carlo Regoliosi (University of Roma Tre); Giorgia Mattei (University of Roma Tre, Italy) <giorgia.mattei@uniroma3.it> \*; Niccolo' Paoloni (University of Roma Tre); Marco Pompili (University of Roma Tre)

Discussant: Wen-Hsien Tsai (National Central University)

### **CP1-E2 (15.30-17.00) Contracts/Incentives**

**Moderator: Yee-Ching L Chan** (McMaster University, Canada)

**ID 21:** Outside Directors' Equity Incentive and Strategic Alliance Decisions -Contracts and Incentives, corporate governance-

Authors: Vincent Y.S. Chen (National Chengchi University, Taiwan) vyschen@nccu.edu.tw \* Yu-Fang Huang, Jia-Wen Liang (National Chengchi University)

Discussant: Ching L Chan (McMaster University) ylchan@mcmaster.ca

**ID135:** Does Conservative accounting affect the Investment behavior of a company?

Author: Shinya Hanamura (Waseda University, Japan) advex2001@gmail.com \*

Discussant: Vincent Y.S. Chen (National Chengchi University)

**ID33:** Does Cash Bonus Work? A Study on the Contingency Fit with Firm Strategy

Authors: Yee-Ching L Chan (McMaster University, Canada) ylchan@mcmaster.ca \*; Yao Tien Lee (McMaster University); Hongjin Zhu (McMaster University)

Discussant: Shinya Hanamura (Waseda University)

### **CP1-G2 (15.30-17.00) Social and environmental accounting**

**Moderator: Wen-Hsien Tsai** (National Central University, Taiwan)

**ID114:** Green Product-Mix Decision Analysis under ABC and Industry 4.0 for the Tire Industry

Authors: Wen-Hsien Tsai (National Central University, Taiwan) [whtsai@mgt.ncu.edu.tw](mailto:whtsai@mgt.ncu.edu.tw) \*; Yin-Hwa Lu (National Central University,)

Discussant: Shuko Naito (Hirosaki University, Japan)

**ID92:** Performance evaluation of natural farming in paddy rice fields

Authors: Shuko Naito (Hirosaki University, Japan) [naito-s@hirosaki-u.ac.jp](mailto:naito-s@hirosaki-u.ac.jp) \*; Victor Carpenter (Hirosaki University)

Discussant: Wen-Hsien Tsai (National Central University)

**ID108:** Relationship between Carbon emission, Carbon Tax and Carbon Right

Authors: Wen-Hsien Tsai (National Central University, Taiwan) [\\_whtsai@mgt.ncu.edu.tw](mailto:_whtsai@mgt.ncu.edu.tw)\*; Shi-Yin Jhong (National Central University)

Discussant: Shuko Naito (Hirosaki University)

### **CP1-G3 (15.30-17.00) Performance management**

**Moderator: Masanobu Nakamura** (Kagawa University, Japan)

**ID66:** THE ROLE OF PERFORMANCE MANAGEMENT SYSTEM IN ACCOMMODATING ACCOUNTABILITY COMMITMENTS: A CASE OF A MALAYSIAN NGO

Authors: Suraiya Binti Ibrahim (UniMAP, Malaysia, Malaysia) [suraiya5999@yahoo.com](mailto:suraiya5999@yahoo.com) \*;

Suraiya Binti Ibrahim (UniMAP); Amirulshah md Shabudin (USM); zubir azhar (USM)

Discussant: Cindy Zawadzki (Neoma Business School, France) [cindy.zawadzki@neoma-bs.fr](mailto:cindy.zawadzki@neoma-bs.fr)

**ID88:** The impact of digitalisation on management control in a manufacturing company the case of “YEWU”

Authors: Celia LEMAIRE (EM Strasbourg, France); Cindy Zawadzki (Neoma Business School, France) [cindy.zawadzki@neoma-bs.fr](mailto:cindy.zawadzki@neoma-bs.fr) \*

Discussant: Masanobu Nakamura (Kagawa University)

**ID83:** Project & Program Driven Budgeting for New Product Development - A Case Study on “Pbudgeting” for Car Navigation System Development-

Author: Masanobu Nakamura (Kagawa University, Japan) [msnakamura343@gmail.com](mailto:msnakamura343@gmail.com) \*

Discussant: Suraiya Binti Ibrahim (UniMAP)

### **CP1-G4 (15.30-17.00) Internal control/Ethical issues**

**Moderator: Kanitsorn Terdpaopong** (Rangsit University, Thailand)

**ID115:** Establishing effective internal control system in small business for fraud prevention: A structured literature review



Authors: Nor Hafizah Abdul Rahman (Universiti Teknologi Mara, Malaysia) hafizah587@gmail.com \*; Adibah Jamaluddin (Universiti Teknologi MARA (UiTM)); Noradiva Hamzah (Universiti Kebangsaan Malaysia); Khairul Azman Aziz (University Kebangsaan Malaysia)

Discussant: Yoshihito Enomoto (Hokkaido University, Japan)

**ID62: WHAT ARE THE CAUSES OF FRAUD IN NON-PROFIT ORGANIZATIONS IN JAPAN?**

Authors: Yoshihito Enomoto (Hokkaido University, Japan) 8na9df@bma.biglobe.ne.jp \*

Discussant: Kanitsorn Terdpaopong (Rangsit University)

**ID72: New Research Findings from a University Web-based Information Systems**

Authors: Kamaljeet Sandhu (University of New England, Australia) \*; Kanitsorn Terdpaopong (Rangsit University) kanitsorn@rsu.ac.th

Discussant: Nor Hafizah Abdul Rahman (Universiti Teknologi Mara)

## ➤ **Day 2: October 30**

### **CP2-G1 (09.00-10.00) Management control/Sustainability accounting**

**Moderator: Ni Putu Sri Harta MIMBA** (Udayana University, Indonesia)

**ID6: Management Decision Making Through Market Orientation, Aiming to Be Accountable in Sustainability**

Authors: Soheil Kazemian (Universiti Sains Malaysia, Malaysia) soheilkazemian@usm.my \*; Jamaliah Said (Universiti Teknologi Mara); Hadrian G. Djajadikerta (School of Business and Law, Edith Cowan University (ECU)); Fauziah Md. Taib (School of Management, Universiti Sains Malaysia)

Discussant: Ni Putu Sri Harta MIMBA (Udayana University, Indonesia)

**ID138: The Needs for Sustainability Based Accounting Curriculum in Indonesian Higher Education**

Author: Ni Putu Sri Harta MIMBA (Udayana University, Indonesia) sriharta@gmail.com \*

Discussant: Soheil Kazemian (School of Management, Universiti Sains Malaysia)

### **CP2-G2 (09.00-10.00) Supply chain management**

**Moderator: Jun Ren** (Liverpool John Moores University, UK.) J.Ren@ljmu.ac.uk

**ID113: ACCOUNTING INFORMATION AND SUPPLY CHAIN MANAGEMENT: A CASE OF JAPANESE SUBSIDIARY IN MALAYSIA**

Authors: Zubir Azhar (Universiti Sains Malaysia, Malaysia) zubirazhar@usm.my \*; Anwar Allah Pitchay (Universiti Sains Malaysia); Peck YS Cheang (Universiti Sains Malaysia); Maryam Bijami (Universiti Sains Malaysia)

Discussant: Shinnosuke Hara (Nagoya University of Foreign Studies, Japan)

**ID97: An Inter-Industry Comparison of Inventory Management against Disaster Risk: Evidence from Japan**

Authors: Shinnosuke Hara (Nagoya University of Foreign Studies, Japan) haras@nufs.ac.jp \*

Discussant: Zubir Azhar (Universiti Sains Malaysia)

### **CP2-G3 (09.00-10.00) Corporate governance and management**

**Moderator:** Katsuyuki Takahashi (Waseda University, Japan)

**ID42:** ANALYSIS OF RISK PROFILE, GOOD CORPORATE GOVERNANCE, EARNINGS, AND CAPITAL (RGEC) IN SYARIAH COMMERCIAL BANKS AND CONVENTIONAL COMMERCIAL BANKS

Authors: Oyong lisa (Gajayana University, Indonesia) oyong.lisa\_ol@yahoo.co.id\*; Bambang Hermanto (Politeknik LP3I Jakarta)

Discussant: Katsuyuki Takahashi (Waseda University, Japan)

**ID101:** Market response to segment income and corporate/other expenses

Authors: Katsuyuki Takahashi (Waseda University, Japan) katsuyuki@akane.waseda.jp \*

Discussant: Oyong ol lisa (Gajayana University)

### **CP2-G4 (09.00-10.00) Management control**

**Moderator:** Żaneta Pietrzak (University of Lodz, Poland)

**ID100:** Significance of Hoshin Kanri in Management Accounting - the linkage between Balanced Scorecard and Hoshin Kanri -

Author: Tomoyuki Onishi (Waseda University, Japan) t.onishi911@gmail.com \*

Discussant: Żaneta Pietrzak (University of Lodz)

**ID59:** The influence of information quality on the quality of operational budgeting in companies in Poland – a survey research

Author: Żaneta Pietrzak (University of Lodz, Poland) pietrzak.zaneta@wp.pl \*

Discussant: Tomoyuki Onishi (Waseda University)

### **CP2-G5 (09.00-10.00) Social and environmental accounting**

**Moderator:** Yvonne Augustine Sudibyo (Trisakti University, Indonesia)

**ID131:** STAKEHOLDERS' VALUE BASED CONCERN ON CORPORATE SOCIAL REPORTING IN SRI LANKA: VALUE-BELIEF-NORMS (VBN) THEORY PERSPECTIVES

Author: Rathnalal Bandara Rajapakse (University of Colombo, Sri Lanka) b.rajapakse@yahoo.com \*

Discussant: Yvonne Augustine Sudibyo (Trisakti University)

**ID142:** Does Corporate Social Responsibility and Corporate Governance Drive the Business Performance in Developing Country: Stakeholders Approach

Author: Yvonne Augustine Sudibyo (Trisakti University, Indonesia) yvonneags@gmail.com \*

Discussant: Rathnalal Bandara Rajapakse (University of Colombo)

### **CP2-E1 (10.20-11.50) Financial analysis**

**Moderator:** Fumiko Takeda (The University of Tokyo, Japan)

**ID19:** Level 3 Fair Values, Earnings Management, and the Expertise of a Management Team

Author: Yan-Ting Lin (Fu Jen Catholic University, Taiwan) 067670@mail.fju.edu.tw

Discussant: Fumiko Takeda (The University of Tokyo)

**ID 16:** Is IFRS conditionally or unconditionally more conservative than local GAAP? Evidence from Japan

Authors: Konosuke Shimamoto (The University of Tokyo); Fumiko Takeda (University of Tokyo)

takeda@tmi.t.u-tokyo.ac.jp \*

Discussant: Yan-Ting Lin (Fu Jen Catholic University)

## **CP2-E2 (10.20-11.50) Cost management**

**Moderator: Kenji Yasukata** (Kindai University, Japan) kyasukata@bus.kindai.ac.jp

**ID 134: Asymmetric Inventory Management and Sales Direction**

Authors: Iny Hwang (Seoul National University, South Korea) hiny72@snu.ac.kr \*; Woo-Jong Lee (Seoul National University); Daniel G. Yang (The Ohio State University)

Discussant: Chih-Hao Yang (National Defense University, Taiwan)

**ID37:** Integration of the Activity-Based Costing and Multi-Criteria Decision-Making Programming Decision Model into the Smart Healthcare Information Portfolio Strategy

Author: Chih-Hao Yang (National Defense University) chihhao.yang123@gmail.com\*

Discussant: Kenji Yasukata (Kindai University)

**ID 79:** AN ECONOMIC CONSEQUENCE OF ASYMMETRIC COST BEHAVIOR: DOES COST REDUCTION DURING SALES DECREASES HAVE AN IMPACT ON LOWERING COSTS IN THE FUTURE?

Author: Kenji Yasukata (Kindai University, Japan) (kyasukata@bus.kindai.ac.jp

Discussant: Iny Hwang (Seoul National University)

## **CP2-G 6 (10.20-11.50) Contracts and incentives**

**Moderator: HAH, Young** (Waseda University, Japan) eitoku@waseda.jp

**ID57:** The impacts of bonus and penalty on creativity: insights from an eye-tracking study

Authors: Yasheng Chen (Xiamen University, China) yshchen@xmu.edu.cn \*; Bingyi Huang (Xiamen University)

Discussant: Toshiaki Wakabayashi (Sophia University, Japan)

**ID109:** Determinants of Evaluator Bias in Performance Evaluation of Online Transportation Driver: Empirical Study in Indonesia

Author: Lufi Yuwana Mursita (Universitas Gadjah Mada, Indonesia) lufimursita@gmail.com\*

Discussant: Toshiaki Wakabayashi (Sophia University)

**ID93:** FIXED SALARY OR INCENTIVE CONTRACT? -THE EFFECT OF STICKINESS OF THE COMPENSATION CONTRACT-

Author: Toshiaki Wakabayashi (Sophia University, Japan) twakabayashi@sophia.ac.jp\*

Discussant: Yasheng Chen (Xiamen University)

## **CP2-G7 (10.20-11.50) Management control and Cost management**

**Moderator: Michael S. C. Tse** (Holmes Institute, Australia)

**ID149:** Target-costing Practice of Japanese manufacturers in Malaysia and their relationship to intangibles: A consideration of readiness for building human capital, information capital, organizational capital

Author: Ko Tasaka (Fukuoka University, Japan) [tasakako@gmail.com](mailto:tasakako@gmail.com) \*; Masakazu Kozakai (Tamagawa University)

Discussant: Michael S. C. Tse (Holmes Institute)

**ID102:** Implications of Cloud Computing on Cost Management

Michael S. C. Tse (Holmes Institute, Australia) [mtse@holmes.edu.au](mailto:mtse@holmes.edu.au)\*; Maleen Z. Gong (Monash University, Australia)

Discussant: Ko Tasaka (Fukuoka University)

## **➤ Day 3: October 31**

### **CP3-G1 (09.00-10.30) Corporate governance**

**Moderator: Yen-Chi Chen** (National Taipei University, Taiwan)

**ID7:** Executive Committee, Related Party Transactions, and Audit Specialization: Preliminary evidence from the GCC countries

Author: Abdulsamad Alazzani (Qatar University, Qatar) [abdulsamadalazzani@gmail.com](mailto:abdulsamadalazzani@gmail.com) \*

Discussant: Prihat Assih (University of Merdeka Malang, Indonesia) [prihat2001@yahoo.com](mailto:prihat2001@yahoo.com)

**ID127:** THE EFFECT OF MOTIVATION AND OPPORTUNITIES TO EARNINGS MANAGEMENT

Authors: Prihat Assih (University of Merdeka Malang, Indonesia) [prihat2001@yahoo.com](mailto:prihat2001@yahoo.com) \*; Neny Indrianasari (University of Merdeka Malang); Dwiarto Utomo (University of Dian Nuswantoro)

Discussant: Abdulsamad Alazzani (Qatar University, Qatar)

### **CP3-G2 (09.00-10.30) Performance evaluation**

**Moderator: Tarmo Kadak** (Tallinn University of Technology, Estonia)

**ID65:** THE ROLE OF LEADERSHIP STYLES ON MANAGING INTELLECTUAL CAPITAL AS PERCEIVED BY HOSPITALS MANAGERS

Authors: Hazlina Hassan (Universiti Teknologi MARA, Malaysia) [haz\\_hf@yahoo.com](mailto:haz_hf@yahoo.com)\*; Norman Mohd. Saleh (Universiti Kebangsaan Malaysia); AMRIZAH KAMALUDDIN (UNIVERSITI TEKNOLOGI MARA); Noradiva Hamzah (Universiti Kebangsaan Malaysia)

Discussant: Tarmo Kadak (Tallinn University of Technology)

**ID71:** WHAT AFFECT PERFORMANCE EVALUATION? ANALYSES OF ARCHIVAL DATA IN A RETAIL

## BAKERY CHAIN

Author: Tomohiro Sakuma (Matsuyama University, Japan) tsakuma@g.matsuyama-u.ac.jp\*

Discussant: Hazlina Hassan (Universiti Teknologi MARA, Malaysia)

**ID133:** The difference of different PMSs. Empirical typology of PMS

Author: Tarmo Kadak (Tallinn University of Technology, Estonia) tarmo.kadak@ttu.ee \*

Discussant: Tomohiro Sakuma (Matsuyama University, Japan)

## CP3-G3 (09.00-10.30) Strategic management

**Moderator: Nobumasa Shimizu** (Waseda University, Japan) s-nobu@waseda.jp

**ID36:** Management Control in Circular Economy: Exploring and theorizing how organizations work with and adapt their management control to circular business models

Authors: Elin K Funck (School of Business and Economics, Linnaeus University, Sweden) elin.funck@lnu.se \*;

Nikki Svensson (School of Business and Economics, Linnaeus University)

Discussant: Nobumasa Shimizu (Waseda University)

**ID10:** ETHICS INTO SUSTAINABILITY STRATEGY: MALAYSIAN SCENARIO

Authors: Suzana Sulaiman (Universiti Teknologi Mara, Malaysia) suzana1110@salam.uitm.edu.my \*; sharifah fadzlon abdul hamid (UiTM); Eley Suzana Kasim (UiTM); Norlaila Md Zin (UiTM); Zairul Nurshazana Zainuddin (UiTM)

Discussant: Elin K Funck (School of Business and Economics, Linnaeus University)

**ID14:** The Impacts of Miles and Snow's Reactor Characteristics on Earnings Management

Author: Nobumasa Shimizu (Waseda University) s-nobu@waseda.jp \*

Discussant: Suzana Sulaiman (Universiti Teknologi Mara)

## CP3-G4 (09.00-10.30) Management accounting and culture

**Moderator: Yuji Mori** (University of Shizuoka, Japan)

**ID48:** A COMPARISON BETWEEN JAPANESE AND FRENCH COST MANAGEMENT - CONTINGENCY AND INSTITUTIONAL PERSPECTIVES

Authors: Gregory Wegmann (IAE Dijon, University of Burgundy, France) gregory.wegmann@u-bourgogne.fr \*; Johei OSHITA (Kyushu University, Japan)

Discussant: Yuji Mori (University of Shizuoka)

**ID52:** Do at Home as Romans Do? The Effect of CEOs' Overseas Backgrounds on Financial Reporting Quality

Author: Junjian Gu (University of Tsukuba, Japan) gu.junjian.fw@u.tsukuba.ac.jp \*

Discussant: Gregory Wegmann (IAE Dijon, University of Burgundy, France)

**ID143:** Private Management and Governance Styles in a Japanese Public Hospital: A story from West meets East

Authors: Shahzad Uddin (University of Essex), Yuji Mori (University of Shizuoka, Japan) yujimori@u-shizuoka-ken.ac.jp \*, Khandakar Shahadat (University of Hull)

Discussant: Junjian Gu (University of Tsukuba, Japan)

### **DP3-1 (09.00-10.30) Development paper section**

**Moderators: Kohsuke Matsuoka** (Tohoku Gakuin University, Japan) matsuoka@mail.tohoku-gakuin.ac.jp

**ID69:** FRAMING EFFECT AND LOCUS OF CONTROL ON COMMITMENT ESCALATION IN INVESTMENT DECISIONS

Authors: Linda Arisanty Razak (Muhammadiyah University Makassar, Indonesia) lindarazak@unismuh.ac.id\*; Mediaty Mediaty (Hasanuddin University); abdul hamid habbe (Hasanuddin University); arifuddin mannan (Hasanuddin University)

Discussant: Tetsuhiro Kishita (Ryukoku University, Japan) kishita@biz.ryukoku.ac.jp

**ID104:** THE INFLUENCE OF INFORMATION PROVISION PATTERNS ON REVISION OF INVESTOR BELIEF IN INVESTMENT (AN EXPERIMENT OF DECISION MAKING)

Author: Ramly. (Muhammadiyah University of Makassar, Indonesia) abdullah.ramly@yahoo.co.id\*

Discussant: Paul Scarbrough (Brock University, Canada) pscarbrough@brocku.ca

**ID140:** The Influence of Intellectual Capital Disclosure on Market Capitalization Growth

Author: I Nyoman W.A. Putra (Udayana University, Indonesia) wijana\_putra@yahoo.co.id \*

Discussant: Kohsuke Matsuoka (Tohoku Gakuin University) matsuoka@mail.tohoku-gakuin.ac.jp

### **CP3-E1 (10.50-12.20) Internal control/Management control**

**Moderator: Kentaro Koga** (Hitotsubashi University, Japan) kkoga@ics.hub.hit-u.ac.jp

**ID 129:** Strategic Management Practice and Organizational Outcomes

Authors: Said Elbanna (Qatar University, Qatar) selbanna@qu.edu.qa \*; Bakheet Al Katheeri (Mubadala Petroleum); Mustafa Colak (Social Sciences University of Ankara)

Discussant: Keita Inoue (Seikei University, Japan)

**ID35:** The effect of delegation, rationalization and ethical climate on misreporting: A moderated mediation study of financial services firms

Authors: Vincent K Chong (The University of Western Australia, Australia) vincent.chong@uwa.edu.au \*; Isabel Wang (The University of Western Australia); Gary Monroe (The University of New South Wales)

Discussant: Said Elbanna (Qatar University)

**ID98:** MANAGEMENT CONTROLS FOR INTRA-ORGANIZATIONAL COLLABORATION: THE CASE OF A TRAVEL AGENCY GROUP

Author: Keita Inoue (Seikei University, Japan) keita.inoue@econ.seikei.ac.jp \*

Discussant: Vincent K Chong (The University of Western Australia)

### **CP3-E2 (10.50-12.20) Strategic management/ Firm performance**

**Moderator: Chao Chen** (Fudan University, China)

**ID29: Executive Compensation for Non-Contractible Innovation Performance**

Authors: Yu-Fang Huang (National Chengchi University, Taiwan) yufang7220@gmail.com \*; Jia-Wen Liang (National Chengchi University)

Discussant: Chao Chen (Fudan University)

**ID61: Corporate Innovation, R&D Expenditure Disclosures and Product Market Competition**

Author: Chao Chen (Fudan University, China) chen\_chao@fudan.edu.cn\*; Rongxi Luo (Fudan University)

Discussant: Yu-Fang Huang (National Chengchi University, Taiwan)

**CP3-G5 (10.50-12.20) Performance Evaluation/Finance**

**Moderator: Sekar Mayangsari** (Universitas Trisakti, Indonesia)

**ID90: SHORT SELLING AND TUNNELING THROUGH INTERCORPORATE TRANSFERS: EVIDENCE FROM CHINA**

Authors: Jeong-Bon Kim (City University of Hong Kong); Xing Li (Xi'an Jiaotong University; City University of Hong Kong, China) lisxing668@163.com\*; Gaoliang Tian (Xi'an Jiaotong University); Haibin Wu (City University of Hong Kong)

Discussant: Sekar Mayangsari (Universitas Trisakti)

**ID123: The International Diversification Benefit of Islamic Banks Index on Portfolio: Evidence from the GCC region**

Authors: Rami Mohammad Ahmad Zeitun (Qatar Univeristy, Qatar) Rami.zeitun@qu.edu.qa\*; Jaesang Ko (Qatar Univeristy)

Discussant: Xing Li (Xi'an Jiaotong University; City University of Hong Kong,)

**ID125: The Role of Ultimate Ownership on Firm's Value with Future Performance as Intervening Variable: Evidence From Indonesia**

Author: Sekar Mayangsari (Universitas Trisakti, Indonesia) sekar@hotmail.com\*

Discussant: Rami Mohammad Ahmad Zeitun (Qatar Univeristy)

**CP3-G6 (10.50-12.20) Stock Market Factors/Finance/Taxation**

**Moderator: Yiming Hu** (Shanghai Jiao Tong University, China) huym@sjtu.edu.cn \*

**ID4: The Information Content of Stock Market Factors**

Author: Mohammed Elgammal (Qatar University, Qatar) m.elgammal@qu.edu.qa \*

Discussant: Yiming Hu (Shanghai Jiao Tong University)

**ID22: ANALYSIS OF THE INFLUENCE OF FINANCIAL PERFORMANCE AND MACROECONOMICS ON DIVIDEND POLICIES AND IMPLICATIONS ON STOCK PRICES PUBLIC COMPANY IN JAKARTA ISLAMIC INDEX**

Author: Andriani ani Andriani (IAIN Kediri, Indonesia) andr1an1\_73@yahoo.co.id \*

Discussant: Mohammed Elgammal (Qatar University)

**ID58:** Fiscal Revenue, Land Policy and Corporate Tax ——A Study of Nonlinear “Rent Tax Substitute” Effect Based on the Listed Companies

Author: Yiming Hu (Shanghai Jiao Tong University, China) huym@sjtu.edu.cn \*; Xueting Wang (Shanghai Jiao Tong University)

Discussant: Andriani ani Andriani (IAIN Kediri)

### **CP3-G7 (10.50-12.20) Corporate/Government management**

**Moderator: Grahita Chandrarin** (University of Merdeka Malang, Indonesia) grahitac@unmer.ac.id

**ID74:** Ownership Structure and Corporate Performance Evidence from Japanese Firms

Authors: Shaif Jarallah (Qatar University, Qatar) shaifj@hotmail.com \*; Wali Ullah (Institute of Business Administration)

Discussant: Grahita Chandrarin (University of Merdeka Malang)

**ID17:** A Study on the Effect of Amalgamation on the Cost Behavior of Local Public Enterprises

Authors: Shohei Nagasawa (Tokyo Metropolitan University); Shoichiro Hosomi (Tokyo Metropolitan University, Japan) hosomi@tmu.ac.jp\*

Discussant: Shaif Jarallah (Qatar University)

**ID95:** STUDY ON ACCOUNTING TREATMENTS OF CORPORATE SOCIAL RESPONSIBILITY (CSR) FUND AND ITS IMPLICATIONS TO MEASURE GOVERNMENT’S FINANCIAL PERFORMANCE

Authors: Grahita Chandrarin (University of Merdeka Malang); Elfiatur Roikhah (Malang Municipality, Indonesia) elfimamavira@gmail.com \*; Yasmin Farani (Univeristy of Merdeka Malang)

Discussant: Shoichiro Hosomi (Tokyo Metropolitan University)

### **CP3-E3 (13.50-15.20) strategic management and corporate governance**

**Moderator: NORLAILA MD Zin** (Universiti Teknologi MARA, Malaysia)

**ID32:** What’s next? -Strategy disclosure in German management reports

Author: Sophie Winter (HHL Leipzig Graduate School of Management, Germany) sophie.winter@hhl.de \*

Discussant: NORLAILA MD Zin (Universiti Teknologi MARA)

**ID141:** The Study of Environmental Effects and Corporate Governance on Firm Value

Author: CHIUNGFENG KO (Soochow University, Taiwan) joanko@scu.edu.tw \*

Discussant: Sophie Winter (HHL Leipzig Graduate School of Management)

**ID15:** MANAGEMENT ACCOUNTANTS AS CHANGE AGENTS IN BSC IMPLEMENTATION

Author: NORLAILA MD Zin (Universiti Teknologi MARA, Malaysia) norlailamdzin@gmail.com\* Suzana Sulaiman (Universiti Teknologi MARA); Aliza Ramli (Universiti Teknologi MARA)

Discussant: CHIUNGFENG KO (Soochow University)

### **CP3-E4 (13.50-15.20) Executive compensation; corporate governance**



**Moderator: Akihiro Noguchi** (Nagoya University, Japan) [noguchi@soec.nagoya-u.ac.jp](mailto:noguchi@soec.nagoya-u.ac.jp)

**ID27: WHICH FIRMS CAN BENEFIT MORE FROM THE COMPENSATION COMMITTEE MANDATE?**

Author: Chao-Jung Pan (National Yunlin University of Science and Technology, Taiwan) [cjpan@yuntech.edu.tw](mailto:cjpan@yuntech.edu.tw)

Discussant: Chih-Liang Liu (Xiamen University, China)

**ID44: How Does Equity-Based Executive Compensations Affect Firm Performance: An exploratory study**

Authors: Mashael Thaar Al-Mutairi (Institute of Banking Studies, Kuwait) [m-al@hotmail.com](mailto:m-al@hotmail.com) \*

Discussant: Akihiro Noguchi (Nagoya University)

**ID50: Board Networks and Accounting Conservatism**

Authors: In-Mu Haw (Texas Christian University); Shu-Miao Lai (Kainan University); Chih-Liang Liu (Xiamen University, China) [clliu@xmu.edu.cn](mailto:clliu@xmu.edu.cn) \*

Discussant: Chao-Jung Pan (National Yunlin University of Science and Technology)

### **CP3-G8 (13.50-15.20) Cost Management and financial Analysis**

**Moderator: Naoyuki Kaneda** (Gakushuin University, Japan) [naoyuki.kaneda@gakushuin.ac.jp](mailto:naoyuki.kaneda@gakushuin.ac.jp)

**ID139: Distressed and Non-Distressed Company's Financial Performance After Merger and Acquisition**

Author: Ni Ketut Rasmini (Udayana University, Indonesia) [doniaditya1909@gmail.com](mailto:doniaditya1909@gmail.com) \*

Discussant: Yvonne Augustine Sudibyo (Trisakti University, Indonesia) [yvonneags@gmail.com](mailto:yvonneags@gmail.com)

**ID105: Challenges and Opportunities for Market-oriented Target Costing: focusing on research progress of service target costing**

Risa Asaishi (Hitotsubashi University, Japan) [a.risa@outlook.com](mailto:a.risa@outlook.com) \*

Discussant: Ni Ketut Rasmini (Udayana University)

**ID144: The Earning Management in Indonesia: The Effect of Firm's Size, Structure of Managerial Ownership's Structure and Profitability on Earning Management with Asymmetry Information and Green Intellectual Capital as Moderating Variables.**

Authors: Augustine Dwianika (University of Pembangunan Jaya, Indonesia) [agustine.dwianika2017@gmail.com](mailto:agustine.dwianika2017@gmail.com) \*;

Yvonne Augustine Sudibyo (Trisakti University) [yvonneags@gmail.com](mailto:yvonneags@gmail.com)

Discussant: Naoyuki Kaneda (Gakushuin University)

### **CP3-G9 (13.50-15.20) Auditing**

**Moderator: Hsiao-Lun Lin** (National Taipei University, Taiwan) [hllin@mail.ntpu.edu.tw](mailto:hllin@mail.ntpu.edu.tw) \*

**ID70: THE IMPACT OF NEGOTIATION POWER ON THE AUDIT FEES: EMPIRICAL FINDINGS FROM CHINA**

Authors: Jingyan Wang (Rennes School of Business); Helmi Hamammi (Rennes School of Business); Ousama A. Anam (Qatar University) [osamaanam@gmail.com](mailto:osamaanam@gmail.com) \*

Discussant: Hsiao-Lun Lin (National Taipei University)

**ID87: Informative Dashboard: Continuous Auditing Risk Assessment**

Author: Shuhaida Mohamed Shuhidan (UiTM, Malaysia) shuhaida@tmsk.uitm.edu.my \*

Discussant: Ousama A. Anam (Qatar University)

**ID77:** Auditor Sanctions and the Management of Riskiness of Audit Client Portfolios

Author: Hsiao-Lun Lin (National Taipei University, Taiwan) hllin@mail.ntpu.edu.tw \*

Discussant: Shuhaida Mohamed Shuhidan (UiTM)

### **CP3-G10 (13.50-15.20) Social and Environmental Accounting**

**Moderator: Jan Alpenberg** (Linnaeus University, Sweden)

**ID53:** THE INSTITUTION OF JAPANESE COMPANIES IN ENVIRONMENTAL REPORTING PRACTICE

Author: Afdal Madein (Hasanuddin University, Indonesia) afdal@unhas.ac.id \*

Discussant: Jan Alpenberg (Linnaeus University)

**ID73:** Labour practices and human rights in two MNCs in a developing country: a case study

Author: Sriyalatha Kumarasinghe (University of Otago, New Zealand) sriya.kumarasinghe@otago.ac.nz \*

Discussant: Afdal Madein (Hasanuddin University) \*

**ID39:** The importance of the symbiosis - Working Environment Conditions in Manufacturing Lean Enterprises, The effects and implications.

Authors: Jan Alpenberg (Linnaeus University, Sweden) jan.alpenberg@lnu.se\*; Fredrik Karlsson (Linnaeus University)

Discussant: Sriyalatha Kumarasinghe (University of Otago)

### **CP3-E5 (15.40-17.10) Contracts and Incentives**

**Moderator: Shinya Okuda** (Nagoya City University, Japan)

**ID30:** What Motivates Firms to Form Strategic Alliances? An Agency Perspective

Authors: Yu-Fang Huang (National Chengchi University, Taiwan) yufang7220@gmail.com \*; Jia-Wen Liang (National Chengchi University)

Discussant: Shinya Okuda (Nagoya City University)

**ID103:** The Importance of Business Unit and Bargaining Power Choice

Authors: Shinya Okuda (Nagoya City University, Japan) s-okuda@econ.nagoya-cu.ac.jp \*; Takaya Kubota (Nagoya University); Yoshimi Chujo (Hannan University)

Discussant: Yu-Fang Huang (National Chengchi University)

### **CP3-E6 (15.40-17.10) Performance Measurement system**

**Moderator: Eriko Kameoka** (Bunkyo University, Japan)

**ID31:** AMOEBA MANAGEMENT AND POWER-RESPONSIBILITY INTERPLAY: A QUALITATIVE INSIGHT OF A MALAYSIAN ICT COMPANY

Author: Zubir Azhar (Universiti Sains Malaysia) zubirazhar@usm.my \*

Discussant: Mohamed Z Elbashir (Qatar University)

**ID13:** How Does Top management Affect Firm Performance: An Exploratory Study

Author: Mohamed Z Elbashir (Qatar University, Qatar) mohamed.elbashir@qu.edu.qa \*

Discussant: Eriko Kameoka (Bunkyo University)

**ID136:** Why do Japanese firms voluntarily adopt IFRS?

Author: Eriko Kameoka (Bunkyo University, Japan) ekameoka@shonan.bunkyo.ac.jp \*; Su Yan (Waseda University); Masashi Okumura (Waseda University)

Discussant: Zubir Azhar (Universiti Sains)

### **CP3-G11 (15.40-17.10) Earnings Quality, Financial Statements**

**Moderator: Masumi Nakashima** (Kanazawa Gakuin University, Japan)

**ID117:** THE FRAUD DIAMOND FACTORS: FRAUDULENT FINANCIAL STATEMENTS BEFORE AND AFTER CIRCULAR LETTER (SURAT EDARAN) OF BANK INDONESIA (SE BI) NO. 13/28 / DPNP/2011.

Authors: MURTANTO MURTANTO (Trisakti University, Indonesia); ERLIANA BANJARNAHOR (TRISAKTI UNIVERSITY, Indonesia) erliana@trisakti.ac.id \*

Discussant: Sihwahjoeni Sihwahjoeni (University of Merdeka Malang, Indonesia)

**ID91:** THE EFFECT OF CHARACTERISTICS COMPANY AND CORPORATE GOVERNANCE ON SUSTAINABILITY REPORT AND FINANCIAL PERFORMANCE LISTED LQ45 COMPANY

Authors: Sihwahjoeni Sihwahjoeni (University of Merdeka Malang, Indonesia) yuninang1812@gmail.com\*; Dwi Ermayanti (STIE PGRI Dewantara Jombang)

Discussant: Masumi Nakashima (Kanazawa Gakuin University)

**ID18:** Survey Research on Earnings Quality: Evidence from Japan

Author: Masumi Nakashima (Kanazawa Gakuin University, Japan) masumi.nakashima@converse.edu \*

Discussant: MURTANTO MURTANTO (Trisakti University)

### **CP3-G12 (15.40-17.10) Management control**

**Moderator: Diana Zuhroh** (University of Merdeka Malang, Indonesia)\*

**ID54:** THE ROLE OF MANAGEMENT ACCOUNTING IN A TURNAROUND STRATEGY

Authors: Adibah Jamaluddin (Universiti Teknologi MARA, Malaysia) adibah276@gmail.com \*; Nurul Izwah Mohd Husin (Bank Mualamat); Normah B Omar (Universiti Teknologi MARA)

Discussant: Diana Zuhroh (University of Merdeka Malang, Indonesia)

**ID89:** A Taxonomy of Management Controls in Management Control Systems Research

Author: Zhe Shang (Hitotsubashi University, Japan) siozri@gmail.com \*

Discussant: Adibah Jamaluddin (Universiti Teknologi MARA)

**ID107:** The Intention to Implement Strategic Pricing Model Based on the Perspective of the Theory of Planned Behavior

Author: Diana Zuhroh (University of Merdeka Malang, Indonesia) dzuhroh@gmail.com \*

Discussant: Zhe Shang (Hitotsubashi University)

### **CP3-G13 (15.40-17.10) Internal Control and Ethical Issues**

**Moderator: Isabel Wang** (The University of Western Australia, Australia)

**ID80: THE ROLE OF ACCOUNTANTS IN COMBATING CORRUPTION: PRELIMINARY INSIGHT INTO WHISTLEBLOWING PRACTICES IN MALAYSIA**

Authors: AKMALIA MOHAMAD ARIFF (Universiti Malaysia Terengganu, Malaysia) akmalia.ariff@umt.edu.my \*; Hafiza Aishah Hashim (Universiti Malaysia Terengganu); Roshaiza Taha (Universiti Malaysia Terengganu)

Discussant: Isabel Wang (The University of Western Australia)

**ID51: The effect of delegation and management incentives on misreporting: The role of motivated forgetting** Isabel Wang (The University of Western Australia)

Authors: Isabel Wang (The University of Western Australia, Australia) isabel.wang@uwa.edu.au \*; Vincent K Chong (The University of Western Australia); Gary Monroe (The University of New South Wales); Janne Chung (York University)

Discussant: Akmalia Mohamad Ariff (Universiti Malaysia Terengganu)

### **✧ Company Visits (November 1)**

Two plans for company visits on Day Four are shown below.

#### **(Plan A)**

Bus tour to the Tokyo Works of Hitachi Kokusai Electric Inc. and Sightseeing in Tokyo

Rihga Royal Hotel Tokyo (9.00) → Hitachi Kokusai Electric (10.00-13.00) → Sightseeing Spots in Tokyo (14.30-16.30) → JR Tokyo Station → Rihga Royal Hotel Tokyo (17.30)

#### **(Plan B)**

Bus tour to the Akebono Brake Iwatsuki Manufacturing Co., Ltd. and Sightseeing in Tokyo

Rihga Royal Hotel Tokyo (9.00) → Akebono Brake (10.00-13.00) → Sightseeing Spots in Tokyo (14.00-16.00) → JR Tokyo Station → Rihga Royal Hotel Tokyo (17.00)

## **Announcement from APMAA 2019 Chair**

In the name of the organizing committee, we are pleased to invite you to the APMAA 15th annual conference in Doha that will be hosted by the College of Business and Economics, Qatar University. Since this is the first time for the APMAA conference to take place in the Gulf Cooperation Council (GCC), we are enthusiastic and eagerly working at Qatar University with the APMAA board and international scholars to make the APMAA 2019 conference an international destination for Accounting and Finance scholars.

The main theme of the conference will be “Management Accounting and Finance in the 21<sup>st</sup> Century: Challenges and Perspectives”. Manuscripts covering any topical area of management accounting and finance will also be welcomed. They can be theoretical, teaching-based or practice-oriented.

The scope of the APMAA 2019 conference will be to celebrate the new theoretical and practical developments in management accounting and managerial finance of the 21st century with particular attention to Asia-Pacific and GCC accounting issues. In fact, the GCC oil-based economy is in transition to a more sustainable knowledge-based economic model. This transformation creates within us a strong motivation to actively investigate contemporary issues related to management accounting and finance.

We hope the APMAA 2019 conference will be an opportunity for you to have a productive and unforgettable experience in Doha. Meanwhile, we are looking forward to seeing you in November 2019.



Chairs of APMAA Doha 2019 Conference,  
Dr. Khalid Al-Abdulqader Al, Dean of College of  
Business and Economics



Dr. Mohammed Elgammal

# APMAA Conference Venues

## History of APMAA Annual Conferences

Year	City, Country	Hosting Institution
<b>2019(15th)</b>	Doha, Qatar	Qatar University
<b>2018(14th)</b>	Tokyo, Japan	APMAA Japan and Waseda University
<b>2017(13th)</b>	Shanghai, China	Shanghai Jiaotong University, China
<b>2016(12th)</b>	Taipei, Taiwan	National Taipei University, Taiwan
<b>2015(11th)</b>	Bali, Indonesia	Trisakti University, University of Merdeka Malang, Udayana University, Mercu Buana University, Hasanuddin University and Warmadewa University. Indonesia
<b>2014(10th)</b>	Bangkok, Thailand	Chulalongkorn University, Thailand
<b>2013 (9th)</b>	Nagoya, Japan	APMAA Japan and Nagoya University
<b>2012 (8th)</b>	Xiamen, China	Xiamen University, China
<b>2011 (7th)</b>	Shah Alam, Malaysia	Universiti Teknologi MARA, Malaysia
<b>2010 (6th)</b>	Taipei, Taiwan	National Taiwan University
<b>2009 (5th)</b>	Beppu, Japan	Beppu University, Japan
<b>2007 (4th)</b>	Chengdu, China	South-Western University of Finance and Economics, China
<b>2006 (3rd)</b>	Fukuoka, Japan	Kyushu University, Japan
<b>2004 (2nd)</b>	Shah Alam, Malaysia	Universiti Teknologi MARA, Malaysia
<b>2002 (1st)</b>	Fukuoka, Japan	Kyushu University, Japan

The **2019 (15th)** Annual Conference will be hosted by Dr. Khalid Al-Abdulqader Al, Dean of College of Business and Economics and Dr. Mohammed Elgammal, Qatar University, Doha, from November 4th (Monday) to 7th (Thursday) in 2019. The conference theme is “Management Accounting and Finance in the 21st Century: Challenges and Perspectives.”

The **2018 (14th)** Annual Conference, hosted by **APMAA Japan** and Dr. Masao Tsuji, Associate Dean & Professor of **NUCB Business School**, Professor Emeritus of **Waseda University**, is held at Waseda University, Tokyo from October 29<sup>th</sup> (Monday) to November 1<sup>st</sup> (Thursday). The conference theme is "The Forefront of Management Accounting: Research and Practices.”

The **2017 (13th)** Annual Conference, hosted by Professor Dr. Hu, Yiming, Professor of **Shanghai Jiao Tong University**, China. It was successfully held at Shanghai Jiao Tong University from November 6<sup>th</sup> (Monday) – 9<sup>th</sup> (Thursday). The conference theme is "Management Accounting and Society: A Global Perspective."

The **2016 (12th)** Annual Conference, hosted by Professor Dr. Chu, Hsuan-Lien, Professor of **National Taipei University**, was successfully held at The Sherwood Taipei and National Taipei University in Taiwan from October 4<sup>th</sup> (Tuesday) to 7<sup>th</sup> (Friday). The conference theme is "*Opportunities and New Trends in Managerial Accounting.*"

The **2015 (11th)** Annual Conference was hosted by six universities in Indonesia, i.e., **Trisakti University**, **University of Merdeka Malang**, **Udayana University**, **Mercu Buana University**, **Hasanuddin University** and

**Warmadewa University.** The conference, co-chaired by Professor Sekar Mayangsari, Trisakti University and Professor Grahita Chandrarin, University of Merdeka Malang, was successfully held from 26th to 29th of October. The conference theme is "Management Accounting for Sustainable Development."

**The 2014 (10th) Annual Conference**, hosted by Professor Kanibhatti Nitirojntanad, **Chulalongkorn University**, Thailand, was successfully held at the Crowne Plaza Bangkok Lumpini Hotel from October 27th to 30th. The conference theme is "Management accounting in a global, dynamic environment: Challenges and opportunities."

**The 2013 (9th) Annual Conference**, hosted by Susumu Ueno, Professor of Konan University and **APMAA**, was successfully held at Nagoya University and Hotel Nagoya Garden Palace, Japan from 1st to 4th of November 2013. The conference theme is "Challenges for Management Accounting: Issues in Theory and Practices."

**The 2012 (8th) Annual Conference**, hosted by Professor Dr. Yuan Lue Fu, **University of Xiamen**, China, was successfully held at University of Xiamen from 14th to 17th of November 2012. The conference theme is "MANAGEMENT ACCOUNTING: The Optimization of Management Control System."

**The 2011 (7th) Annual Conference**, hosted by Professor Dr. Ibrahim Kamal Abdul Rahman, **Universiti Teknologi MARA**, Malaysia, was successfully held at Shah Alam Convention Centre, Malaysia from 16th to 19th of November 2011. The conference theme is "Management Accounting: A Value Creation Tool for Sustainability."

**The 2010 (6th) Annual Forum**, hosted by Professor Dr. Yang-Tzong (Jimmy) Tsay, **National Taiwan University**, was successfully held from 5th to 7th of November 2010.

**The 2009 (5th) Annual Forum**, hosted by Professor Dr. Akira Nishimura was successfully held at Center for Media Education and Study of **Beppu University, Japan** from the 31st October to the 2nd November 2009.

**The 2007 (4th) Annual Forum** was hosted by Professor Peng Shaobing, **South-Western University of Finance and Economics in Chengdu, Sichuan Province, China** on 28-29 July 2007.

**The 2006 (3rd) Annual Forum**, hosted by Professor Dr. Akira Nishimura was held at **Fukuoka Garden Palace in Fukuoka, Japan** in March 30-31. The main theme of the Forum was Present and Future of Management Accounting.

**The 2004 (2nd) Annual Forum** hosted by Prof. Dr Ibrahim Kamal Abdul Rahman was held on 24-25, November 2004 at **Universiti Teknologi MARA in Malaysia**. It was unanimously decided that the time had arrived to establish the Asia-Pacific Management Accounting Association.

**The 2002 (1st) Annual Forum** hosted by Professor Dr. Akira Nishimura was held 3rd and 4th, November at International Exchange Plaza, Kyushu University in Fukuoka, Japan. Since that time, the participants from different countries continued to share the same vision of advancing management accounting research and practices with particular reference to the Asia-Pacific region.

## **Asia-Pacific Management Accounting Journal (APMAJ)**

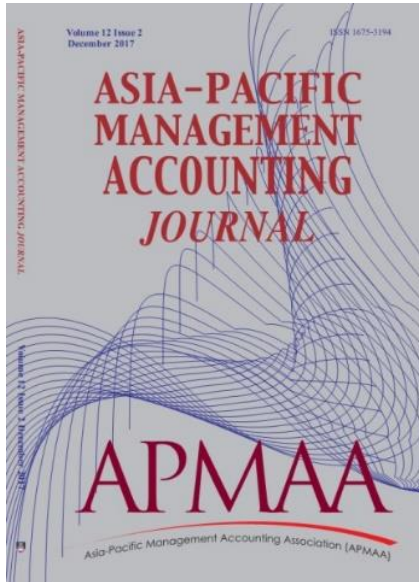
Asia-Pacific Management Accounting Journal (APMAJ) is jointly published by the Asia-Pacific Management Accounting Association (APMAA - which is based in Japan), Accounting Research Institute and UiTM Press, Universiti Teknologi MARA (UiTM).

APMAJ aims to publish research papers that address relevant and contemporary issues in the field of management accounting that may prove useful to the academia and the community at large. Its initial publication in 2006 was once a year but effective 2010, the journal issue was increased to twice a year, respectively in June (Issue 1) and December (Issue 2) (<http://apmaj.uitm.edu.my/>).

Seeking to communicate with a wide audience, APMAJ accepts for consideration manuscripts that are

theoretical, empirical, conceptual, or behavioral in nature and have direct implications for present or future practice. Among topics of interest include: management accounting practices, sustainability management accounting, environmental accounting, contemporary management accounting, strategic management accounting and many others.

APMAJ is indexed in Thomson Reuters' *Emerging Sources Citation Index* (ESCI), Ebscohost, Cabell's Directory of Publishing Opportunities in Management ([www.cabells.com](http://www.cabells.com)), Ulrichs ([www.ulrichweb.com](http://www.ulrichweb.com)), Excellence in Research for Australia (ERA), Australian Business Deans Council (ABDC), UDLedge Social Science & Humanities Citation Index (SS&HCI), Focus (Journals and Conference Proceedings), MyCite and UiTM Institutional Repositories (ePrints). You can see the editorial team members at <http://apmaj.uitm.edu.my/index.php/editorial-team>.



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# Maps

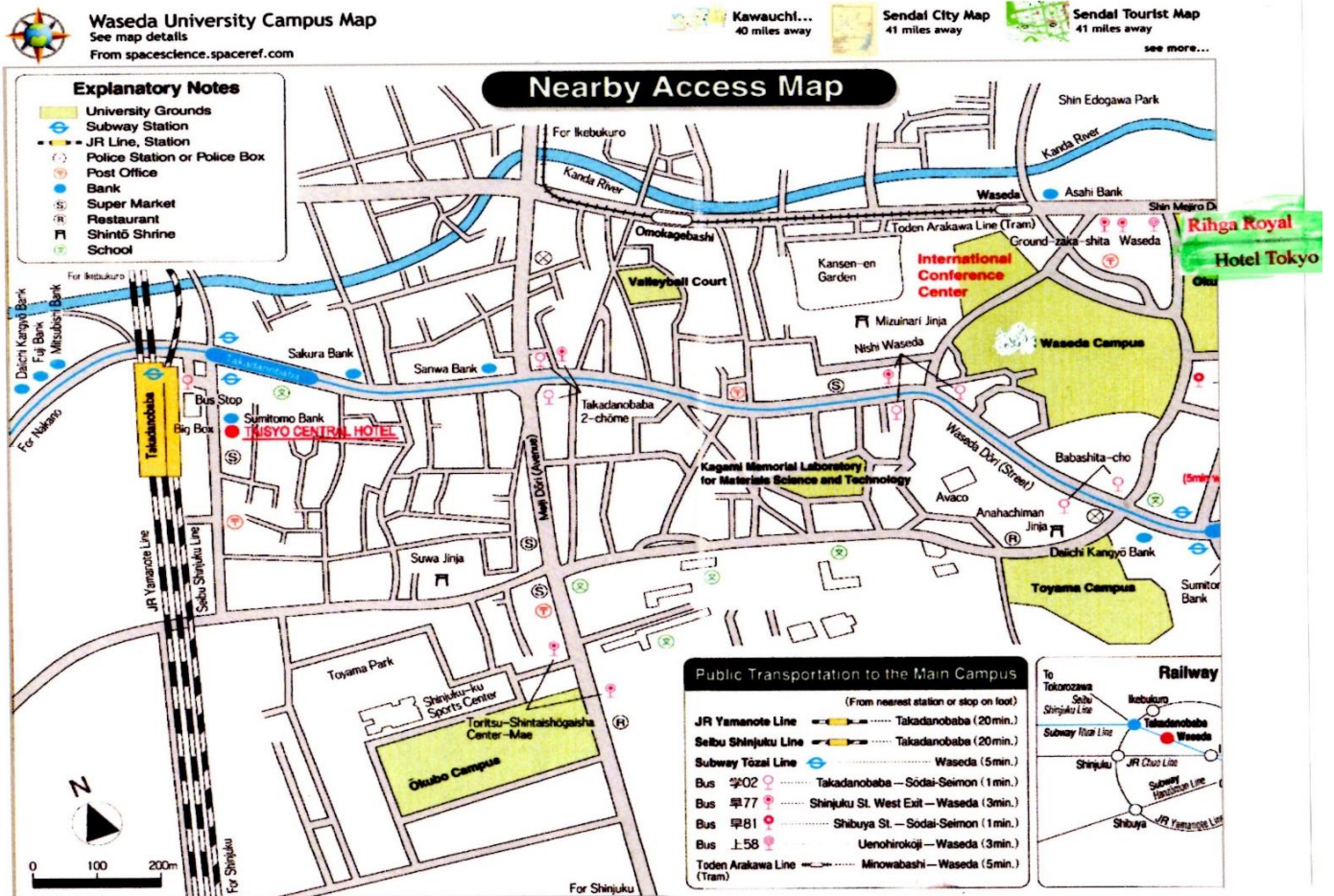
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