

Curriculum Vitae Susumu Ueno, D.B.A.

As of February 1, 2018

Date of Birth: October 1, 1946
Nationality: Japan
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Education

D.B.A. 1991 School of Accountancy, College of Business and Administration, Southern Illinois University at Carbondale
M.B.A. 1986 School of Business and Management, University of Maryland at College Park
B.A. 1969 Faculty of Economics, University of Toyama, Japan.

Academic Interests

Teaching: Managerial Accounting and Financial Accounting
Research: Management and accounting practices of MNCs, Cross-cultural studies, Accounting education, and Research methodologies

Teaching Experience

2015.4 - Present Professor Emeritus, Konan University
2006.4 - 2015.3 Professor, Graduate School of Accountancy, Konan University
1997.4 - 2006.3 Professor, Faculty of Business Administration, Konan University
1995.4 - 1997.3 Associate Professor, Faculty of Business Administration, Konan University
1991.11-1995.3 Associate Professor, Faculty of Economics, Kanazawa College of Economics
1989.4 - 1991.11 Assistant Professor, Faculty of Economics, Kanazawa College of Economics

Visiting Research Professor

2011.2 Honorary Visiting Professor, Faculty of Accountancy, Universiti Teknologi MARA, Malaysia

2002.4-2002.9 Visiting Research Professor, School of Accountancy, University of
Nebraska, Lincoln, USA.

Professional Membership

Asia-Pacific Management Accounting Association (APMAA): Chair of the Board of
Directors and Representative Director (2014-), President (2010-2013), Steering
Committee Member (2002-).

Asia-Pacific Management Accounting Journal (APMAJ): Co-chief Editor (2011-), Editorial
Advisory and Review Board Member (2006-).

The Japanese Association of Management Accounting (JAMA): Vice President (2008-2011),
Managing Director of the Board (2002-2017): director (1995-2017).

The Journal of Management Accounting, Japan (JMAJ): Editor (2014-2017), Editor of the
20th Anniversary Special Issue (2010-2014), Editorial Board Member (1994-2011).

The Japan Accounting Association (JSA): Councilor of the Association (2006-2015)

Japan Cost Accounting Association (JCAA): Director of the Board (2010-2015)

The American Accounting Association (AAA): Member (1989-)

Publication; Books

(Single-authored)

“Management Accounting: A Quest for Corporate Value,” Ze-imu Ke-iri Kyo-ka-i (4th Ed.
2008; 3rd Ed. 2007, 2nd Ed. 2004, 1st Ed. 2001)

“Budget Control Practices among U.S. and Japanese Companies; Cross-cultural Approach,”
Moriyama-Shoten (2nd Ed. 1997, 1st Ed. 1993)

*“The Influence of Culture on Budget Control Practices in the U.S.A. and Japan: An
Empirical Study,”* University Microfilms International, A Bell & Howell Information
Company (Order Number 9219802, TX3-418-232), 1992.

(Editor and Author)

“Management Accounting Theory: A Problem-Solving Approach,” Ze-imu Ke-iri Kyo-ka-i,
2011

“Fundamentals of Factory Bookkeeping and Cost Accounting,” Ze-imu Ke-iri Kyo-ka-i,
(2014, 3rd Ed. 2011, 2nd Ed. 2007, 1st Ed. 2009)

*“Management Accounting Practices among Japanese MNEs: Findings from a Mail
Questionnaire Survey,”* Ze-imu Ke-iri Kyo-ka-i , 2007.

“*Fundamentals of Management Accounting*,” Ze-imu Ke-iri Kyo-ka-i (4th Ed. 2010, 3rd Ed. 2009, 2nd Ed. 2007, 1st Ed. 2005)

“*Factory Bookkeeping and Cost Accounting*,” Ze-imu Ke-iri Kyo-ka-i (3rd Ed. 2008, 2nd Ed. 2007, 1st Ed. 2005)

“*Fundamentals of Cost Accounting*,” Ze-imu Ke-iri Kyo-ka-i (2nd Ed. 2008, 1st Ed. 2003)

(Co-authored)

“Management accounting in Japan: current practices” (in) “*The Routledge Handbook of Accounting in Asia*”, edited by Zhijun Lin (2018) (ISBN 978-1-138-18903-4 (pp.87-103)

“*Management Accounting: Lecture*,” Ze-imu Ke-iri Kyo-ka-i, 2008

“*Japanese Cost Management*,” Imperial College Press, 2000

“*Cost Management in Japanese Companies*,” Doubunkan-Shuppan, 1999.

“*Management Accounting: A Textbook*,” Zeimu Ke-iri Kyokai (3rd Ed. 2003, 2nd Ed. 2000, 1st Ed. 1995)

“*Accounting for Citizens' Life*,” Moriyama-Shoten, 1993.

Publication; Dictionaries and Handbooks

“*Management Accounting Handbook*,” Tokyo-Keizai-Joho- Shuppan, 2008.

“*Accounting Dictionary, (6th Ed.)*” Doubunkan-Shuppan, 2007.

“*Basic Cost Accounting Dictionary*,” Hakuto-Shobo, 2004.

“*Management Accounting Handbook*,” Tu-ou-Keizaisha, 2000.

“*Management Accounting Dictionary*,” Doubunkan-Shuppan, 2000.

Publication; Translations (from English to Japanese)

“*Sen-riyaku Ko-uri Kei-ei*,” Doubunkan-Shuppan, 1992 (Written by Parker, L. D., K. R. Ferris, and D. T. Otley, “*Accounting for the Human Factor*,” 1989)

“*Kodou Kai-keigaku no Kiso Riron*,” Doubunkan-Shuppan, 1989 (Written by Knee, D., and D. Walters, “*Strategy in Retailing: Theory and Application*,” 1985)

Publication; Papers (March 14, 2014)

“Research Paradigms of the Management Accounting Discipline,” *Konan Accounting Review* (issued by Konan University) Vol.8, 1-27, 2014.

“The Locus of Decision-Delegation among Japanese Multinational Enterprises: An Empirical Study” (Susumu Ueno and Paul Scarbrough), *Asia-Pacific Management Accounting Journal* 6 (2) December, 1-26. 2011.

“Management Accounting Research in Japan: Evolution, Current Status and Way Forward”, *Proceedings of the 7th APMAA Conference*, Asia-Pacific Management Accounting Association, November 2011.

“Management Accounting Research in Japan: Evolution, Current Status and Way Forward,” *Proceedings of the 7th APMAA Conference*, Asia-Pacific Management Accounting Association, 1-20. November 2011.

“An Influence of International Convergence of Accounting Standards on Management Accounting: Firm Performance Measures”, *Japanese Accounting Forum 2010*, Japan Accounting Association, 2010

“The Locus of Decision-Delegation among Japanese Multinational Enterprises: An Empirical Study,” (Susumu Ueno and Paul Scarbrough, Brock University), *Proceedings of the 6th APMAA Forum*, Asia-Pacific Management Accounting Association, November 2010.

“An Influence of International Convergence of Accounting Standards on Management Accounting: Firm Performance Measures,” *Accounting*, 177 (2), February 2010, 35-46.

“The Locus of Decision-makings among Japanese Multinational Enterprises: An Empirical Study,” *Konan Accounting Review* (issued by Konan University), Vol.2, 2008, 115-129.

“An Influence of Licensing / Qualifying Examinations on Management and Cost Accounting Education: A Survey Study,” *The Journal of Cost Accounting Research* (issued by JCAA), 31 (2), 2007, 54-61.

- “Present Graduate and Undergraduate Accounting Education; An Analysis from the Global Perspective,” 2005 *Hirao-Toro Research Report*, (issued by Konan University), 2007, 603-656.
- “An Influence of Licensing Examinations on Management and Cost Accounting Education: A Survey of Course Content,” *Konan Business Review* (issued by Konan University), 47(1), 2008, 33-51.
- “The Locus of Decision-makings among Japanese Multinational Enterprises,” *BI Annual Research Report*, 1(1) (2005) (issued by Konan University), 2006, 49-68.
- “Research Methods and Perspectives in Accounting,” *Accounting*, 164 (5), 2003, 1-14.
- “Performance Metrics and Corporate Value: A Management Accounting View” *Accounting*, 160 (1), 2001, 27-38.
- “Estimating Corporate Value based on a Present Value Method and VBM,” *Konan Business Review* (issued by Konan University), 40(3.4), 2000, 1-35.
- “Current Issues of Profit Management: Building up Corporate Value,” *The Journal of Cost Accounting Research* (issued by JCAA), 23 (1), 1999, 12-24.
- “Initiating Consolidated Budgetary Control Systems in Diversified MNEs,” *Konan Business Review*, 38 (1), 1997, 65-82.
- “Group Accounting Perspectives on Profit Management in Diversified MNCs: Installing a Consolidated Monthly Budgetary Control System at a Divisional Level,” *Accounting*, 151 (4), 1997, 42-54.
- “Role of Empirical Studies in Management Accounting Research,” *Accounting*, 151 (2), 1997, 66-78.
- “Profit Management in MNCs: Exploring a Conceptual Framework,” *Accounting*, 150 (4), 1996, 108-119.
- “Global Profit Management Systems in MNCs; A New Perspective in International Management Accounting,” *Konan Business Review*, 36 (1), 1996, 71-94.

- “Frontier Issues in Stakeholder Management,” *The Annual Report of the Institute of Economic Research*, Kanazawa College of Economics, March 1995, 29-42.
- “Managing Companies in Today's Turbulent Business Environment,” *Journal of Kanazawa College of Economics*, 28 (1), 1994, 1-17.
- “Some Thought on Methods in Cross-national Management Accounting Research,” *Accounting*, 145 (3), 1994, 48-59.
- “The Comparative Influence of Culture on Budget Control Practices in the United States and Japan,” *The international journal of accounting education and research* (issued by University of Illinois), 28 (1), 1993, 17-39.
- “Research Methods in Empirical and Cross-cultural Studies,” *The Annual Report of the Institute of Economic Research*, Kanazawa College of Economics, March 1993, 1-18.
- “Culture and Management Characteristics of the U.S.A. and Japan,” *The Annual Report of the Institute of Economic Research*, Kanazawa College of Economics, March 1993, 99-118.
- “The Influence of Culture on Budget Control Practices in the U.S.A. and Japan: An Empirical Study,” *Journal of International Business Studies* (issued by AIB), 23 (4), 1992, 659-674.
- “The Influence of Culture on Budget Control Practices in the U.S.A. and Japan: An Empirical Study,” *Accounting*, 141 (6), 1992, 93-109.
- “Banking on Technology,” *Journal of Kanazawa College of Economics*, 25 (3), 1992, 19-38.
- “The Influence of Culture on Budget Control Practices: A Study of Manufacturing Companies in the U.S.A. and Japan,” *Proceedings of the 2nd World Conference of Academy of International Business -Japan Region*, 1991. 99-121.
- “Financial Attributes of Companies Electing Early Adoption of SFAS No. 52; An Empirical Study,” *The Annual Report of the Institute of Economic Research*, Kanazawa College of Economics, March 1991, 1-31.

"The Black-Scholes Call Option Pricing Model and Tests of the Model: A Review," *Journal of Kanazawa College of Economics*, 25 (1), 1991, 23-43.

"A Conceptual Model for Examining Managers' Beliefs and Attitudes Toward Budget Control Systems: A Cultural Perspective," *Journal of Kanazawa College of Economics*, 24 (1), 1990, 23-56.

"Statistical Auditing and Classical Variables Sampling," *Journal of Kanazawa College of Economics*, 23 (3), 1990, 39-61.

"Capital Budgeting and the Theory of Investment Decisions: A Fundamental Examination," *The Annual Report of the Institute of Economic Research*, Kanazawa College of Economics, March 1990, 1-51.

"Financial Attributes of Companies Electing Early Adoption of SFAS No. 52; An Empirical Study," *Journal of Kanazawa College of Economics*, 23 (2), 1989, 1-36.

"Time Series Analysis as Applied to Accounting Data," *Journal of Kanazawa College of Economics*, 23 (1), 1989, 17-42.

External Service (March 14, 2014)

Editor of The Journal of Management Accounting, Japan (JMAJ) (2014-2017)

Chair of the Board of Directors and Representative Director, Asia-Pacific Management Accounting Association (APMAA) (2014-)

Co-Editor of The Journal of Management Accounting, Japan Supplement II, Special 20th Anniversary Issue (The Japanese Association of Management Accounting)(2010-2014)

President of the Asia-Pacific Management Accounting Association (APMAA) (2010-2013)

Chief Editor of Asia Pacific Management Accounting Journal (APMAJ) (2010-)

CPA Examiner, Financial Service Agency, Japan, (2008-2012)

Vice President of the Japanese Association of Management Accounting (JAMA)
(2008-2011) and Past President of the Kansai-Chubu Region of JAMA (2005-2007)

Accreditation Committee Member, Accreditation Organization of Professional Accounting
School, Japan (AOPAS), (2007-2009)

Chairperson of Kansai Region, Alumni Association of School of Economics of the University
of Toyama (2006-2010)

Editorial Board Member of The Journal of Management Accounting, Japan (JMAJ)
(1994-2011)