

Asia-Pacific Management Accounting Association



APMAA News No. 25, May 1, 2017

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<http://www.apmaa2017.com/>

Asia-Pacific Management Accounting Association 2017 (13th) Annual Conference

Theme: Management Accounting and Society: A Global Perspective

November 6th (Monday) – 9th (Thursday), 2017

Venue: Xuhui Campus of Shanghai Jiao Tong University, China

Paper Submission Deadline: July 21, 2017

Paper Acceptance Notification: September 1, 2017

Conference Registration and Fee Payment Deadline (for Early Bird): October 1, 2017

1. APMAA 2017 Conference

a. Progress Report from the APMAA 2017 Conference Chair



The 13th APMAA conference will be held on November 6th - 9th, 2017 at Xuhui campus of Shanghai Jiao Tong University.

We launched the conference website www.apmaa2017.com, which has been available since the 1st of April. Detailed conference information is in the website, including the introduction of the annual conference and doctoral colloquium, paper submission, speakers, program schedule, registration, accommodation, conference venue, map and traffic notes, etc. The paper submission online system, CMT is available at (<https://cmt.research.microsoft.com/APMAA2017/Default.aspx>).

To the conference program, we will add two or more plenary and panel sessions. One session will be by academia. So far, we have invited 6 well-known professors in management accounting as keynote speakers. Another session will be by CEOs and/or CFOs who present their management accounting practice. We plan to invite 3 CEOs/CFOs as panel speakers at the session. Currently we have found two panel speakers, one is the **founder CEO of China Union Pay, Mr. Jianhua Wan**, the other is **Mr. Wang, the Executive Director, Senior Vice President and CFO of Shanghai Fosun Pharmaceutical (Group) Co., Ltd.** We are trying to find one more CEO/CFO from a Global 500 company in China.

Meanwhile, we are scheduling a company visit. Up till now, we have successfully contacted several companies. We will select 2-3 companies for the visit.

The conference schedule is subject to further changes since we are going to arrange 2-3 more speakers at the plenary sessions. The Institute of Management Accountants (IMA) has recommended a keynote speaker, Dr. Kip Krumwiede, the director of research of IMA. In addition, we may have 1-2 speakers or moderators from the Chinese Accounting Association (CAA) and Chinese Institute of Certified Public Accountants (CICPA).

To facilitate the participants of 2017 APMAA conference, the deadline for early-bird registration is postponed to 1st October, 2017. The normal registration period will be from 1st October to 7th November. On-site registration will also be available during conference period.

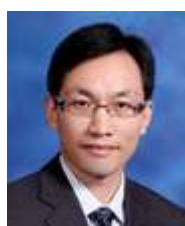
The objective of the APMAA conference is to promote the advancement of management accounting theory and practice with particular reference to Asia-Pacific accounting issues. Let's work together to achieve this objective. We wish you a wonderful and unforgettable experience in Shanghai. Looking forward to seeing you in November.

Best regards,



Yiming Hu, Ph.D.

APMAA 2017 President
Co-chair of 2017 APMAA conference
Professor, Department of Accounting,
Shanghai Jiao Tong University



Xia, Lijun, Ph.D.

Co-chair of 2017 APMAA conference
Professor, Chair of Department of Accounting, Shanghai Jiao Tong University

APMAA 2017 Conference Committee

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b. Paper Submissions

Paper Submissions

Authors are invited to submit completed papers. Please visit <http://www.apmaa2017.com/Papersubmissions.html> and submit your paper to **Conference Management Service System(CMT)** at <https://cmt.research.microsoft.com/APMAA2017/Default.aspx>.

Important Dates for Authors :

Paper Submission Deadline: July 21st, 2017

Paper Acceptance Notification: September 1st, 2017

Conference Registration and Fee Payment Deadline (for Early Bird): October 1st, 2017

c. Program

Events on Day One

Board of Directors Meeting (at a 30-person meeting room)

Lunch for Board Directors

Doctoral Colloquium (10 paper presentations) 4sessions at two 30-person rooms)

Welcome Reception at Conference Hotel (100 persons; buffet style)

Events on Day Two(24 paper presentations)

Opening Ceremony (130-150)

Plenary Session (2 Keynote Speeches, 130-150)

1 Panel sessions: (130-150)

Lunch for All (Lunch box or buffet style)

Plenary Session (2 Keynote Speeches, 130-150)

1 Panel sessions: (130-150)

Parallel Sessions : 20 or 24 papers (4*5 or 6) sessions; four 40- person rooms)

Gala Dinner at a Conference Hotel (150 persons; at tables)

1 Dinner Speech

Events on Day Three (60 paper presentations)

Parallel Sessions C: 15 papers (5 sessions: five 30 person rooms)

Parallel Sessions D: 15 papers (5 sessions: five 30 person rooms)

Lunch for All (Lunch box or buffet style)

Parallel Sessions E: 15 papers (5 sessions: five 30 person rooms)

Parallel Sessions F: 15 papers (5 sessions: five 30 person rooms)

Event on Day Four

Company (Factory) Visit

d. Invited Speakers <http://www.apmaa2017.com/keynote.html>



Rajiv D. Banker: Dr. Rajiv D. Banker is the Merves Chair in Accounting and Information Technology at the Fox School of Business, Temple University. He is a world-renowned scholar, an innovative leader and a distinguished teacher. His research addresses complex and emerging problems of importance to managers. Dr. Banker is one of the most highly cited scholars in management and economics worldwide. He is ranked as the most prolific scholar in management accounting published in the top accounting research journals over the past 20 years. His research articles are cited over 500 times each year by other researchers in a wide range of disciplines. One of his papers is ranked fourth highest in citations in the 60-year history of Management Science.

Ranjani Krishnan: Dr. Ranjani Krishnan is the Ernest W. & Robert W. Schaberg Endowed Chair in Accounting at the Eli Broad College of Business, Michigan State University. Her research expertise includes managerial accounting and control, cost accounting, cost behavior and health care. Her research has been published in journals such as Contemporary Accounting Research, Journal of Accounting and Economics, Journal of Accounting Research, Journal of Health Economics, Journal of Management Accounting Research, Strategic Management Journal, and The Accounting Review. She was an editor of The Accounting Review (2008-2011) and is currently the editor of the Journal of Management Accounting Research.



James Ohlson: Dr. James Ohlson is currently the Chair Professor of Accounting in School of Accounting and Finance, the Hong Kong Polytechnic University. Professor Ohlson has lectured around the world and has received various distinguished recognitions and awards, including the American Accounting Association's Notable Contribution to Literature Award, 1995; the American Accounting Association Educator of the Year Award, 1998; the American Accounting Association Wildman Award, 1998; the AICPA/American Accounting Association's Notable Contribution to Literature Award, 2000; University Regent Professor, Arizona State University, 2008; Chiang Jiang Scholar 長江學者講座教授 (sponsored by Tongji University, Shanghai 2012); the American Accounting Association Award for Seminal Contribution to the Literature, 2013; British Petroleum Centennial Professor, London School of Economics, 1993-94; and Member of The Accounting Hall of Fame, 2015.



Guliang Tang: Dr. Guliang Tang is a Professor in Finance Department, Business School of University of International Business and Economics. Dr. Tang was awarded as Yangtze River Scholars Distinguished Professor by Ministry of Education of China in 2013. He was awarded the “Notable Contribution to Management Accounting Literature Award” by the American Accounting Association in 2016. Dr Tang’s research mainly focuses on corporate finance and managerial accounting in the Chinese setting. His research has been published in journals such as The Accounting Review, Management Accounting Research and numerous top Chinese journals.





Masao Tsuji: Dr. Masao Tsuji is currently a faculty of Department of Accounting & Finance, Nagoya University of Commerce & Business (NUCB) in Japan. His major research areas include management control, business analysis and valuation, and accounting policies by management. Dr. Tsuji serves on the board of APMAA as a senior director in 2016. Dr. Tsuji would like to continue sharing and exchanging research insights among the APMAA members and encouraging his colleagues to take a more active part in the APMAA activities.



Mark Young: Dr. S. Mark Young is The George Bozanic and Holman G. Hurt Chair in Sports and Entertainment Business and Professor of Accounting at the Marshall School, University of Southern California. He studies management control system design, and his research interests cover many areas such as strategy, management control, industrial organization, management accounting and control issues in China. He has published in top tier journals such as Journal of Accounting Research, The Accounting Review, and Academy of Management Review, and served as associate editor of The Accounting Review. Dr. Young received the Notable Contributions to the Accounting Literature Award and the Notable Contributions to the Management Accounting Literature Award.



Kip Krumwiede: Dr. Kip Krumwiede, CMA, CPA, Ph.D., is the director of research for IMA. As director of research at IMA, Dr. Krumwiede is responsible for developing and producing sponsored and in-house research studies, overseeing production of the IMA Educational Case Journal (IECJ), managing follow-up on grant proposals and publication output for IMA's Foundation for Applied Research, and supporting academic programs. Dr. Krumwiede has published many articles in both practice and academic journals such as Journal of Management Accounting Research, Advances in Management Accounting, Management Accounting Research, etcl.. His research topics include activity-based costing, resource consumption accounting, German cost accounting methods, balanced scorecard, performance measurement and evaluation, emphasizing on the company's decision-making and implementation.

e. Accommodations

Hotels below are recommended for your accommodation.

Crowne Plaza (Conference Hotel)



APMAA 2017 Conference Price: 700-1200RMB (including breakfast)

Booking Sheet Download: [Chinese Version](#) / [English Version](#)

http://www.ihg.com/crowneplaza/hotels/us/en/shanghai/shgch/hoteldetail?cm_mmc=GoogleMaps-_-cp-_-CNEN-_-shgch

Address: 400 Panyu Rd, Changning District, Shanghai, 200052

Introduction: The Crowne Plaza is adjacent to Shanghai Film Art Centre with convenient transportation. It is 5 minutes walking distance from No.5 exit of subway line 10 and 11. It is within a short walking distance from main commercial districts, such as Xujiahui, Huaihai Road, Jing'an Temple, Nanjing Road, consulate and exhibition center. Major attractions including Xintiandi, Yu Garden, Shanghai Museum are not far away and you can also go to Disneyland by subway line 11 in 40 minutes. Moreover, the hotel is only 20-minute drive to Hongqiao International Airport and National Exhibition and Convention Center (Shanghai), 45-minute drive from Pudong Airport.



Courtyard Shanghai Xujiahui



APMAA 2017 Conference Price: 910/1260RMB (including breakfast)

Reservation Email: cy.shasx.reservation@courtyard.com

<http://www.marriott.com/hotels/travel/shasx-courtyard-shanghai-xujiahui/>

Address: 100 HongQiao Road, Xuhui District, Shanghai, 200030

Introduction: The hotel is conveniently located in Xujiahui business and shopping district and just 5 minutes from the Grand Gateway Plaza office & shopping complex. It is home to many high end luxury boutiques, with easy access to Shanghai Metro line 1, 9 & 11.



Shanghai Hengshan Picardie Hotel



APMAA 2017 Conference Price: 650/750/800/900/1200RMB (including breakfast)

Reservation Email: zhoulu@hengshanhotel.com

<http://www.hengshanshotel.com>

Address: 534 Hengshan Road., Xuhui District, 200030

Introduction: Hengshan Picardie is a luxurious 5-star hotel situated on Hengshan Road Bar Street, 1 metro stop from Xujiahui Commercial Area. It is a 10-minute drive to the popular Nanjing Road.

Rooms at the Hengshan Hotel offer views of nearby gardens and the city's commercial center.

Shanghai Pudong International Airport is a 40-minute drive away.



Regal International East Asia Hotel



APMAA 2017 Conference Price: 950/1150/1350RMB (including breakfast)

Reservation Email: rieah.reservation@regal-eastasia.com

<http://www.regaldyhotel.com>

Address: 516 Hengshan Road., Xuhui District, 200030

Introduction: Located in the exclusive Hengshan Road, it is a short 5-minute stroll from Xujiahui Commercial Centre. Surrounded by shopping malls, stylish restaurants and parks, Regal International East Asia is steps away from Hengshan Road Subway Station (Line 1), which is ideally positioned for visiting most of the attractions in Shanghai. The bustling Huaihai Road is 2 subway stops away, while People's Square is 4 subway stops away.



The Suites Shanghai



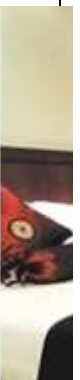
APMAA 2017 Conference Price: 500/550RMB (including breakfast)

Reservation Contact: Miss Wang +86 13918231018

<http://shanghaithesuites.com>

Address: 1 West Huaihai Rd, Xuhui District, Shanghai, 200030

Introduction: This hotel is located in the central business district, No 1 West Huaihai Road, at the junction of Huai Hai West Road and Hua Shan Road. It is just minutes away from Xujiahui business and shopping districts, Shanghai Jiao Tong University, Song-Qingling's Former Residence, and the consulate area.



Traffic Information

From Pudong International Airport				
Destination	Route	Method	Time	Fares (RMB)
Crowne Plaza	Metro Line 2 to Jiangsu Road Station, then transfer by Metro Line 11 to Jiao Tong University Station; after that, walk for around 10 minutes	Metro	1 hour and 39 minutes.	
	47.1 km	Taxi	55 minutes	166
Courtyard Shanghai Xujiahui	Metro Line 2 to Jiangsu Road Station, then transfer by Metro Line 11 to Xujiahui Station; after that, walk for around 10 minutes	Metro	1 hour and 44 minutes.	
	50km	Taxi	53 minutes	163
Shanghai Hengshan Picardie Hotel	Metro Line 2 to Renmin Square Station, then transfer by Metro Line 1 to Hengshan Road Station; after that, walk for around 10 minutes	Metro	1 hour and 43 minutes	
	48.2	Taxi	52 minutes	170
Regal International East Asia Hotel	Metro Line 2 to Renmin Square Station, then transfer by Metro Line 1 to Xujiahui Station; after that, walk for around 10 minutes	Metro	1 hour and 41 minutes	
	48.1	Taxi	53 minutes	169
The Suites Shanghai	Metro Line 2 to Jiangsu Road Station, then transfer by Metro Line 11 to Jiao Tong University Station; after that, walk for around 5 minutes	Metro	1 hour and 35 minutes	
	46.7 km	Taxi	55 minutes	166
From Hongqiao Airport				
Crowne Plaza	Metro Line 10 to Jiao Tong University Station, after that, walk for around 10 minutes then you can arrive at Crowne Plaza.	Metro	33 minutes	
	9.8 km	Taxi	20 minutes	60

Courtyard Shanghai Xujiahui	Metro Line 10 to Jiao Tong University Station, then transfer by Metro Line 11 to Xujiahui Station; after that, walk for around 10 minutes	Metro	39 minutes	
	10.9 km	Taxi	19 minutes	54
Shanghai Hengshan Picardie Hotel	Metro Line 10 to Shanghai Library Station, after that, walk for around 20 minutes	Metro	41 minutes	
	11km	Taxi	28 minutes	36
Regal Internation al East Asia Hotel	Metro Line 10 to Shanghai Library Station, after that, walk for around 20 minutes	Metro	40 minutes	
	14.1km	Taxi	39 minutes	47
The Suites Shanghai	Metro Line 10 to Jiao Tong University Station; after that, walk for around 5 minutes	Metro	26 minutes	
	9.4 km	Taxi	21 minutes	65
<p>Tips:</p> <p>1) Downloading a Baidu Map or Gaode Map in your smart phone would help a lot.</p> <p>2) For more information about traffic, please visit Shanghai Jiao Tong University official website: http://en.sjtu.edu.cn/about-sjtu/life-sjtu/useful-traffic-information/</p>				

2. Essays from APMAA Members

Collaborative Management Accounting Research among APMAA Members,



Kanibhatti Nitirojntanad (Chulalongkorn University, Thailand)

The upcoming APMAA Conference 2017 in Shanghai reminds me of the time I first joined an APMAA Conference in 2011, which was been successfully hosted by the

Universiti Teknologi MARA (UiTM), in Malaysia. Since then, I have been so impressed with the APMAA activities. The success of APMAA annual conferences has established the linkage among participants from different countries including Japan, Malaysia, China, Australia, Iran, UAE, Canada, Indonesia, Korea, Singapore, South Africa, Taiwan, and Thailand. The broad spectrum of participants including PhD students, academics and practitioners from various countries indicates the importance role of APMAA association to facilitate the promotion of management accounting in the Asia-Pacific region.

The linkage among APMAA members also ensures the relevance of management accounting in the rapidly changing environment. As a result, it has brought about several collaborative research and publication projects in various aspects of management accounting. Some examples of previous APMAA research projects include “Japanese Management Accounting: An Overview of Current Methods and Practices“ by Prof. Susumu Ueno and Prof. Paul Scarbrough, “The Locus of Decision-Delegation among Japanese Multinational Enterprises: An Empirical Study” by Prof. Susumu Ueno and Prof. Paul Scarbrough, “Integrating target costing indicators within the balanced scorecard model: An empirical Evidence of Selected Asian Companies" by Prof. Suzana Sulaiman. These research projects provide evidence of the strong linkage in APMAA networks.

I would like to extend my sincere appreciation to Prof. Susumu Ueno and the APMAA Executive Committee for allowing my research team from Thailand (Prof. Nimmual Visedsun and Prof. Kanitsorn Terdpaopong) to present of the research project proposal during APMAA 2016 annual meeting in Taipei. The proposed collaborative research project title “The Stage of Management Accounting Evolution in Asian Countries and Beyond” is aimed to encourage the comparative study of management accounting practices and the management accounting evolution among various countries. The output of the research are aimed to be presented in future APMAA annual conference and published in APMAAJ. At this time, there are APMAA members from Taiwan, Indonesia, Malaysia, Singapore, Vietnam, and Thailand, who will participate in the research study. I hope that APMAA members from other countries also join the research project.

I’m looking forward to participate in the APMAA 2017 Conference in Shanghai in November 2017.

THE ‘RAINBOW’ OF MANAGEMENT ACCOUNTING IN SHANGHAI, THE NEW YORK OF CHINA



N.P.S.H. Mimba (University of Udayana, Bali, Indonesia)

One of the big annual events in accounting, the APMAA conference, will be organised this year. Many scholars and PhD students will have fruitful discussions during the Doctoral Colloquium and main conference of APMAA Conference 2017. The venue will be located in Shanghai. This city is a highly internationalised city, in terms of facilities and people. The facilities are excellent. People there from over the

world live there. These circumstances mean that Shanghai is known as ‘The New York’ of China, and it has a gorgeous lively art scene.

Referring to the APMAA Conference 2017, Shanghai will be the beautiful place for many scholars from various countries all over the world to discuss various current issues in accounting, such as issues in management accounting field. The pretty city and the importance of APMAA Conference 2017 for enlarging our international network as well as obtaining the excellent input to improve our paper(s) should be the strong reasons to book our own agenda much in advance to attend such conference. In addition to ‘booking’ ourselves to attend the conference, preparing our paper(s) is another important thing.

Approaching the deadline for paper submission on July 21st, for those who have not submitted their paper, it is still an opportunity to write a paper. There are many choices of topic. In management accounting, this field includes both private and public sectors. However, it seems that scholars pay more attention to the private than public sectors. The public sector has a broad spectrum which includes various organisations, for instance: households, political parties, foundations, hospitals, higher education organisations, government as well as non-governmental organisations. Indeed, this broad spectrum provides various opportunities to discuss important topics but sometimes receives less attention. For example, how management accounting could help economic development at the regional, province and national levels. Hence, there are plenty of ideas related to public sector management accounting to be elaborated in a paper, considering the growing importance of this area especially in Less Developed Countries or in Emerging Economies. The issues of budgeting, corruption, poverty reduction, community involvement, culture, and political influence in management accounting process seem to be meaningful.

In addition to the process, the practice of public sector management accounting in such countries will be interesting to discuss. Considering the specific circumstances of these countries (e.g having a higher levels of corruption and informality, the lower level of human resources), the management accounting practices can be highly influenced by the international donor agencies, political parties, as well as economic and socio-cultural contexts.

From the APMAA’s point of view, having more discussion on public sector management accounting is expected to increase the quality and quantity of discussions in this field. Like the rainbow that has various colours, having more discussions about public sector management accounting in addition to private sector, will be able to add the ‘colour’ to the APMAA conference 2017.

From participants’ perspective, the opportunities to discuss more topics on public sector management accounting with experienced and excellent scholars from developed as well as less developed countries will be a privilege for participants. This will add their ‘rainbow’ of knowledge and experience during the APMAA conference while enjoying beautiful scenery. I am very much looking forward to meeting you all in Shanghai. Together we will be able to create our beautiful ‘rainbow’ in The ‘New York’ of China.

Message from a Practitioner Member



Christopher. Catto (MBA, CPA, CGMA, MIPA, APMAA Practitioner Member, Managing Director, Putney Breeze Business Advisors)

The Asian Pacific Management Accounting Association (APMAA) plays an important role in management accounting research and advancement. My association with APMAA began in 2012 when I attended the 8th annual conference in Xiamen, China, hosted by Professor Fu Yuanlue of Xiamen University.

The theme in Xiamen was “*The Optimisation of Management Control Systems*” underlined by key note speaker Professor Michael Bromwich of The London School of Economics. Professor Bromwich spoke about the influence of technology on the changing environment of management accounting practice. His topic was very apt as it reflects my area of consulting and research.

As a consulting practitioner, it was wonderful to be welcomed as a member by the APMAA leadership. The Chair of the Board of Directors Professor Susumu Ueno, Deputy Chair Professor Normah Omar and Vice Chair Professor Tsay Yang-Tzong have always been wonderful hosts.

Every year I have acquired new and valuable knowledge on current management accounting research and techniques. As a result, I have attended every APMAA annual conference since 2012.

As the Director and Principal Consultant of Putney Breeze Business Advisors our core focus is on the strategic execution through management reporting techniques. Principally our area of expertise is in the alignment of business models, management reporting KPIs, and information systems for prioritization and execution of tactical strategic actions.

At APMAA 2015 hosted in Bail, Indonesia by Udayana and Warmadewa Universities, I presented a paper on “*The Role of Strategic Planning, Accounting information and Advisors in the Growth of Small to Medium Enterprises*”. The paper explores the association between, small to medium enterprise strategic planning, the use of accounting information systems and the role of accounting advisors in the growth of small to medium enterprises (SMEs). The nature of the SME operating environment with resources constraints contributes to the limited management accounting research in the niche. The paper considered the relationship between strategic planning and the use of accounting systems in decision making. The qualitative data was collected from 54 SME’s through a series of interviews held in conjunction with consultative programmes. The paper considered contemporary SME life cycle literature and the use of accounting information and the implications of financial knowledge in the growth small to medium sized businesses. The paper proposes that central to the growth of small to medium enterprises is the embeddedness of knowledge into *organizational motor cognition*. The study contributes to management accounting literature by examining the use and relationship of business knowledge derived from accounting systems information and management accounting systems in the planning and decision making process of established small to medium sized enterprises.

Although the conference provides a platform for high quality management accounting research and peer reviews from leading academics and practitioners, the APMAA conference has a culture of openness and collaboration accompanied by wonderful banquets, highlighted by local cultural performances. The comfortable environment often witnesses the singing talents of Professor Tsay and Professor Mimba to the appreciation of attendees several times.

I look forward to continuing to learn new developments in management accounting research by attending APMAA 2017: *Management Accounting and Society: A Global Perspective* hosted by Professor Hu Yiming of Shanghai Jiao Tong University in November 2017.

A downloadable summary of the paper “The Role of Strategic Planning, Accounting information and Advisors in the Growth of Small to Medium Enterprises” is available at the following link

<http://www.putneybreeze.com.au/role-strategic-planning-accounting-advisors-apmaa-2015-bail-indonesia/>

3. 2017APMAA Steering Committee Members

2017Steering Committee Members as of May 1, 2017

We welcome new volunteers on the APMAA steering committee. The responsibility of the committee is to facilitate the growth and development of APMAA. Please contact Dr. Susumu Ueno, APMAA Board Chair, if you are interested in serving in the position.



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