

Asia-Pacific Management Accounting Association



**Special Issue, APMAA NewsNo.21, January1, 2016** (New Year

Statements of Commitment from the APMAA 2016 Board of Directors)

1. Commitment Statements from the 2016 APMAA Board Members
2. Welcome and Greetings from the APMAA 2016 Conference Organizer in Taiwan
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**1. New Year Statements of Commitment**

A Happy New Year! This issue presents you a collection of New Year Statements of Commitment by the APMAA 2016 Board Directors. The 2016 directors promise to lead the Asia-Pacific Management Accounting Association to being an attractive and friendly academic association. Let's all gather at the 2016 annual conference in Taipei, Taiwan, and share the APMAA Journey to our bright future.

*Directors' Responsibilities and Duties:*

Representative Directors

Strategic planning, Sustainability issues, etc.

Executive Senior Directors

Full support of all planned annual conferences, International member expansion, etc.

Senior Directors

Full support of annual conferences as reviewers, moderators and discussants,  
International member expansion by recommending steering committee members

Directors

Support of annual conferences as reviewers, moderators and discussants.  
International member expansion by recommending steering committee members

a. Commitment Statements: Representative Directors

Chair of the Board of Directors

**Susumu Ueno** [ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp) (Professor Emeritus, Konan University, Japan)



Happy New Year! It is a great honor for me to serve as the Chair of the APMAA Board of Directors since the beginning of 2014. I understand this honor entails tremendous responsibilities on my shoulders.

As you know APMAA was established in 2004. It had grown steadily but very slowly. On January 1, 2010, I succeeded Prof. Dr. Akira Nishimura, the first president. In the President's Opening Remark at APMAA 2010 held in Taipei on November 5, 2010, I disclosed my policy below:

“APMAA is a very young academic organization, and it is still at its infant stage. In order to further develop the organization and to ensure its growth, APMAA must attract more people to join us as members.”

To improve the association's visibility, APMAA opened its homepage and published “APMAA News” and “APMAA Conference News” and distributed every issue to members and potential conference participants throughout the world. Until today, APMAA has increased its visibility significantly.

The 2015 annual conference in Bali, Indonesia attracted around 60 international participants from different parts of the world. Indonesian Conference Organizing Team made strategic efforts to include doctoral students, local research and/or practice-oriented faculties by providing affordable conference registration fees and enough chances for their presentations. The academic sessions, in addition to extracurricular programs, significantly benefited from this diversity as many “first timers” were attracted to attend. APMAA selected Professor Grahita Chandrarin as the 2016 President, who served as the 2015 Annual Conference Co-chair. She now speaks about the importance of building bridges, from what we as an association have achieved in the past, to what we will achieve in the future.

My colleagues at the APMAA board have always inspired me throughout my tenure of office. In fact, I have loved every minute (almost!) of every hour of my work at APMAA. I am thankful for the honor of being allowed to serve as the APMAA board chair this year again.

My best wishes, and see you at APMAA 2016 in Taipei, Taiwan.

Deputy Chair of the Board of Directors

**Omar, Normah,** [normah645@salam.uitm.edu.my](mailto:normah645@salam.uitm.edu.my)(Universiti Teknologi MARA (UiTM), Malaysia)



I am greatly honored to be given the opportunity to serve the APMAA Board of Directors Committee. As discussed during the Bali Board meeting, the Deputy Chair of the Board of Directors position has been created mainly for past presidents. The position was created to further strengthen the governance of our association. As a relatively young association, APMAA nevertheless plays a very important and significant role in bridging the gap between management accounting theory and practices.

APMAA has evolved from just a small group of researchers from 4-5 countries organizing a management accounting forum in 2004 to a reputable international conference in 2015. The 2015 Bali conference was attended by members from sixteen countries, some of whom came from countries that are outside of the Asia Pacific region. In 2006, APMAA initiated the publication of its maiden journal – *Asia Pacific Management Accounting Journal (APMAJ)*. Today, the journal is listed and indexed in various publication directories such as Cabell’s, Ulrich, Ebscohost, Excellence Research Australia (ERA), Australian Business Deans Council (ABDC) and Thomson Reuters’ Newly Launched Citation Index - Emerging Sources Citation Index (ESCI). Starting 2016, we hope to increase APMAJ publications to three times a year. As such we encourage that you, as APMAA members, submit a paper for possible publication in APMAJ.

Since 2011, APMAA conferences have been preceded by PhD colloquium. The APMAA Bali conference created history by hosting the largest contingent of PhD students who participated in the doctoral colloquium. It was also in Bali that participants spoke about the possibility of conducting international collaborative research as well as joint publications among APMAA members. Hopefully, the signing of a Memorandum of Understanding (MoU) between APMAA and the six conference organizing universities in Bali will signify a new chapter for our association. I personally hope that researchers from these six universities will work on getting international research grants and also work collaboratively with members from other countries in conducting management accounting research. I look forward to seeing some of these projects being discussed and presented during the forthcoming 2016 APMAA conference in Taipei.

I also hope that each country representative can bring at least one more new person to the APMAA 2016 in Taipei, Taiwan. Members of the Board of Directors should also introduce APMAA conference to at least one new country member from the Asia Pacific region. We are yet to see participants from countries such as India, Bangladesh, Philippines, Cambodia, Nepal and a few others and let’s aspire to bring more participants to our future APMAA conferences. Together, we shall prosper.

Vice-Chair of the Board of Directors

**Tsay, Yang-Tzong (Jimmy)**, [yttsay@ntu.edu.tw](mailto:yttsay@ntu.edu.tw) (Professor Emeritus, NTU, Taiwan)



Happy New Year!

It is my honor to serve as the APMAA Vice-Chair of the Board of Directors this year. I am very happy to work with you again to make APMAA a leading academic organization in the field of management accounting. At the beginning of the year, I hope that every one of us has included your commitment to APMAA in your new year resolutions.

APMAA annual conference will be back to Taipei again this year. I know many of you attended the successful annual conference in Taipei in 2010 and were impressed with the high quality paper presentations and discussions as well as the friendly hospitality. I am convinced that this year the host institution, the National Taipei University will have much to offer you. For those of you who missed the last conference or who haven't been to Taiwan, the 2016 APMAA conference will provide you a good opportunity to meet with accounting academics and professionals in Taiwan and to experience the diversity and uniqueness of Taiwanese culture.

The 2016 APMAA annual conference organizing team, under the leadership of Professor Chu, is doing very hard to try to make your participation and stay in Taiwan an unforgettable experience. Please save your calendar and join us in Taipei in October.

I wish you a very productive and prosperous new year ahead!

b. Commitment Statements: Executive Senior Directors

President. **Chandrarin, Grahita**, [grahitac@gmail.com](mailto:grahitac@gmail.com) ( University of Merdeka Malang, Indonesia) (2015 Conference Co-chair)



Greetings to all of you from Indonesia!

This year it is the fifth year of my active involvement at the Asia-Pacific Management Accounting Association (APMAA). It surely has been great; I started in 2010 (at the 6<sup>th</sup> APMAA Conference in Taipei, Taiwan) and got valuable experience by conducting the 11<sup>th</sup> APMAA Conference (from 26<sup>th</sup> to 29<sup>th</sup> October 2015) in Bali, Indonesia. It, indeed, was such a precious experience, because we (University of Merdeka Malang and other 5 universities in Indonesia) had to work as a solid team, despite of the far distances of each university.

This year I received the honor of becoming the 2016 APMAA President. Thank you so much for the chance and trust given to me. Regarding the position of 2016 APMAA President, I will do my best, and would like to improve, firstly, the quality of the proposals presented at the Doctoral Colloquium and papers presented at the main conference (parallel sessions). Hopefully they will be even better than the previous APMAA Conferences. Secondly, the same as the quality, I also would like to improve the quantity of presenters and participants. I hope that more educators and practitioners will attend the APMAA Conferences; it is hoped that they are not only from Asia Pacific but as well as from Europe, Middle-East, and North America.

It is always a great pleasure to work with you all. I hope for more fruitful cooperation among the countries of the APMAA Steering Committee members in the coming years. Have wonderful holidays and happy New Year 2016. See you all at NTPU, Taipei, Taiwan.

Vice President

**Chu, Hsuan-Lien**, [lien@gm.ntpu.edu.tw](mailto:lien@gm.ntpu.edu.tw) (Professor and Chair, Department of Accountancy College of Commerce, National Taipei University, Taiwan) (2016 Conference Chair)



Happy New Year to every APMAA member! It is my great honor to serve as the chair of the 2016 APMAA conference. APMAA is a young management accounting organization in Taiwan. As the vice president for the 2016 APMAA Board, I will continually promote the APMAA conference at many events. It is my honor to be able to invite more accounting academic members to join APMAA. A few weeks ago, I attended the 2015 Taiwan Accounting Association annual conference, this conference attracted more than 100 scholars from all over the world. It was a good chance for me to introduce APMAA to all the international participants, and I invited every person to attend the APMAA conference next year. I will continually encourage more and more people to join as APMAA members. I've also invited many professors to submit their papers to the 2016 APMAA conference (<http://apmaa2016.conf.tw/>), I hope to get more academics from various universities not only in Taiwan, but from other countries to join the 2016 APMAA Annual Conference.

Vice President

**Hu, Yiming**[huym@sjtu.edu.cn](mailto:huym@sjtu.edu.cn)(Professor, Shanghai Jiaotong University, China)  
(2017 Conference Chair)



I am professor at the Antai College of Economics and Management, Shanghai Jiaotong University. I received my PhD from Xiamen University in China, and have engaged in teaching and research in management accounting for nearly 20 years. My major research interests in management accounting are performance and incentives. I am very pleased to be a board member for APMAA in 2016. I will share and exchange research results among members to encourage my colleagues to submit papers to APMAA conference and journals, and to recommend appropriate members to participate in APMAA. In a word, I'll continue to support APMAA activities in the future.

Vice President

**Asada, Takayuki**,[asada@fc.ritsumei.ac.jp](mailto:asada@fc.ritsumei.ac.jp)(Professor, Ritsumeikan University, J Emeritus professor of Osaka University, Japan) (2018 Conference Chair)



I have worked for 18 years in Graduate School of Economics, Osaka University as a professor, and in 2011<sup>th</sup> I joined the School of Business Administration, Ritsumeikan University as a professor of Accounting. During more than twenty years, I have actively attended and hosted international and domestic academic conferences. Especially as of the Japanese Management Accounting Association (JAMA), I managed annual conferences of JAMA including the 2013<sup>th</sup> Annual conference at the campus of Ritsumeikan University. I still work with several programs in this association. Also, I have been a board member of the Japanese Cost Accounting Studies Association, and was a board member of Japan Accounting Association for more than ten years. In regards to APMAA, I think that my commitment to work as a board member is very exciting and interesting. At the Nagoya meeting of APMAA I had a good opportunity as key note speaker with the topic of “The Management Accounting of Japanese Holding Companies”, and also last year I had the exciting experience of presenting “ERM of Japanese Life Insurance Companies: the Mail Survey”.

In 2016 I look forward to seeing you all in Taiwan.

Vice President

**Scarborough, Paul** [pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca) ( Associate Professor, Department of Accounting, Goodman School of Business, Brock University, Canada)



APMAA has made great strides since its founding. It has had the guidance of outstanding professors such as Nishimura, Ueno, and Tsay. We all need to continue to add our energy to the process. My goal for this year is to spread the word about APMAA in Canada by sending information about the Taipei conference to my colleagues across the country from sea to sea to sea. (In Canada we have Pacific, Atlantic, and Arctic coasts.) By spreading the word about the 2016 conference and the ability to make connections that enlarge our research potential I am confident that APMAA will continue to grow if we all make strong efforts. In the next few years we have the possibility of seeing a strong growth in APMAA that reflects the potential of all the countries in the Asia Pacific region.

One important way that we can all participate is to submit a paper to the APMA Journal. As noted by professor Normah Omar it would be great to be able to publish 3 issues this year. As we publish more issues per year we can increase our visibility and the visibility of the many great universities in the region.

c. Commitment Statements: Senior Directors

**Lin, Hsiao-Lun** [hllin@mail.ntpu.edu.tw](mailto:hllin@mail.ntpu.edu.tw) (associate professor, National Taipei University, Taiwan) (2016 Doctoral Colloquium Chair)



I am Hsiao-Lun Lin, the associate professor of the department of Accountancy, National Taipei University. It is my honor to be the chair of Ph.D. Colloquium of 2016 APMAA conference (<http://apmaa2016.conf.tw/>).

I attended the 2015 annual APMAA conference in Bali, Indonesia, and it was really my pleasure to meet all of APMAA members this year. I had observed the success of the conferences and it was a good experience for me to learn from the valuable experience.

I also attended the Ph.D. Colloquium, I was glad to see so many Ph.D. students who had high enthusiasm and research potential present their proposals in the conference and get useful comments from the discussants. I would like to invite all Ph.D. candidates to attend the Ph.D. Colloquium in Taiwan from 4 to 7 October in 2016.

**Elgammal, Mohammed** [m.elgammal@qu.edu.qa](mailto:m.elgammal@qu.edu.qa) Qatar University, Qatar, (2019 Conference Chair)

It is a great honor for me to serve as a member of the Board of Directors since the

beginning of 2015 and as Chair of the APAMA 2019 conference In Doha. I understand this honor entails huge challenges and responsibilities on my shoulder but it also opens more opportunities.



In the last few years, APAMA has grown steadily in much diversified ways, and it is the time now to see APAMA expand more in the GCC (Gulf Cooperation Council) region. In Bali 2016 at least 10% from the international papers came from GCC scholars, also some other papers used the GCC region as a context. The GCC economies have unique structures which creates challenges for our move from Hydro-carbon based economy to multi-sector economy. This create a need to fertilize the environment for research in financial and management accounting issues related to such a transition. This area of research is of interest globally, and also specifically for the Asia Pacific region which has a lot of economic relationships and interdependence with the GCC region. One of my aims is to help APMAA to expand in the GCC and to initiate more scientific cooperation between researchers from different regions.

My best wishes, and see you at APMAA 2016 in Taipei, Taiwan.

**Mayangsari, Sekar** [sekar@hotmail.com](mailto:sekar@hotmail.com) (Trisakti University, Indonesia)  
(2015 Conference Co-chair)



I am Sekar Mayangsari from Trisakti University, Indonesia. I joined APMAA in 2012, when the APMAA Conference was held in Xiamen University, China. It was a great experience to get involved in this organization. APMAA is different from similar organizations. I feel that this organization is like a family, among members we are close with each other, and support each other. It was an honor for me to be a Conference Chair for the APMAA Conference 2015. There were many challenges and tasks that I handled during the conference, but it was enjoyable. Sometimes, we argued a lot, but then we can understand each other. With all the hard work and commitment, the 2015 conference was held successfully. We conducted 36 parallel sessions with 108 papers.

I believe that with all members' dedication and commitment, APMAA will become one of the most incredible Management Accounting Organizations in the world, just like AAA or any remarkable organization. And about my commitment, until now, I have continuously promoted APMAA to my colleagues in Indonesia and abroad. And one of the is the attendance of both the President of the Institute of Certified Management Accountants, Prof. Michael Tse and the CEO of Australia Certified Management Accounting, Prof. Janek Ratnatungaat APMAA 2015. I also intend to invite many academicians, Indonesian and foreign, to submit papers to the APMAA 2016 Conference. Hopefully, in the next year, there will be more Indonesian and foreign participants attending the APMAA Conference.

Happy New Year, wishing you all a very prosperous 2016. and see you all again in Taiwan.

**Mimba, Ni Putu Sri Harta**[srihart@gmail.com](mailto:srihart@gmail.com) (Udayana University, Indonesia)  
(2015 Doctoral Colloquium Chair)



After pursuing my PhD degree from University of Groningen, the Netherlands in 2011, I have actively attended and hosted various international conferences. In addition to giving lectures in Udayana University, I also followed attended training and workshops held by the British Council and other international institutions. In 2012, I was selected as one of speakers in the APEC projects which were held in Tokyo and Seoul. Then in 2013, I was appointed as the Director of the Center for International Programs, a new center to coordinate and improve several international programs belonging to Udayana University. In the last four years, thousands of International students have studied at Udayana University.

Regarding APMAA, it is my commitment to encourage more colleagues in Indonesia to participate actively in APMAA activities. Indeed, there is a great potential for this, given the large number of accounting researchers in Indonesia. I also would like to stimulate more colleagues from abroad, especially from Europe and Australia (the countries that I have more colleagues in my network) to attend the 2016 APMAA conference and send their papers to the APMA Journal. After being the Chair of the Doctoral Colloquium 2015 and hosting APMAA 2015 main conference, I am sure that the network will increase in 2016. I have learnt that good teamwork will lead us to achieve great results and manage challenges in excellent ways. The success of the APMAA 2015 Doctoral Colloquium would not have been possible without continuous support of all APMAA members.

Happy New Year 2016 and look forward to seeing you all in Taiwan.

**Nitirojntanad, Kanibhatti**, [kanibhatti@cbs.chula.ac.th](mailto:kanibhatti@cbs.chula.ac.th) (Chulalongkorn University, Thailand) (2014 Conference Chair)



Greeting from Thailand.

I am Kanibhatti Nitirojntanad, an associate professor of the faculty of Commerce and Accountancy, Chulalongkorn University in Thailand and the president of the Thai Accounting Association (THAA) which is the Thailand's nationwide community of Thai university professors. It has been my great pleasure to be a member of APMAA since 2011. I have gained valuable experience by being chair of the 10<sup>th</sup> (2014) APMAA Annual Conference in Bangkok, Thailand. The 2014 APMAA Conference was successful due to the dedication of all APMAA executives and members, along with hard work and great support of my colleagues and university. In fact, the relationship between APMAA and Chulalongkorn University was started years back to the time prior to the foundation of APMAA when I first met Prof. Dr. Akira Nishimura during his visit to Thailand in 2002 for his research on Asian management accounting practices. Thus, I am very pleased to see the prosperity of APMAA.

I will continuously commit and contribute to the growth of APMAA as well as the Asia Pacific Management Accounting Journal (APMAJ). I will further encourage my colleagues in Thailand to participate in APMAA conferences and collaboration in research. I am looking forward to join the forthcoming APMAA 2016 Conference in Taipei.

**Fu, Yuanlue** [yifu@xmu.edu.cn](mailto:yifu@xmu.edu.cn) (Professor, Xiamen University, China)  
(2012 Conference Chair)



Dr. Yuanlue Fu is a full professor and PHD student supervisor in management accounting and corporate finance, and is a Vice Director of the Center for Accounting Studies of Xiamen University in China. During the academic year 2002-2003, as a senior research scholar, Professor Fu had been researched on financial theory and strategic cost management theory during a research visit at the UC Berkley Haas Business school in the USA. Now, Dr. Fu is a Senior Director of the committee of Asian-Pacific Management Accounting Association, and is a member of the editorial committee of "Asia-Pacific Management Accounting Journal", and is an executive chief editor of the "Contemporary Accounting Review" in China, and was chair of the 2012 Conference of APMAA, and is also Vice Chair of the IMA MA education Steering Committee in China. Additionally, he was also once appointed as an expert on the Management Accounting experts committee of the National Finance Ministry of China.

During the past 10 years, Dr. Fu completed 11 research projects, including the national-level (national natural science fund and national social science fund in China) and Ministry of Education level and other levels. At the same time he has obtained excellent research achievements, and published more than 60 articles in high level journals. In his research achievements, there are many research papers and books that have got the Excellent Achievement Awards of Fujian Province social science in China.

Prof. Fu will encourage his colleagues to participate in the committees of APMAA, and urge his collaborative professors to submit good quality research papers for APMAAJ or the APMAA Conference.

**Rahman, Ibrahim Kamal Abdul** [dibra571@salam.uitm.edu.my](mailto:dibra571@salam.uitm.edu.my) (University Kuala Lumpur, Malaysia) (2011 Conference Co-chair)



Prof Ibrahim Kamal bin Abdul Rahman is Professor of Accounting at Unikl Business School, Universiti Kuala Lumpur, Malaysia. Formerly he was at UiTM Malaysia for 35 years.

"I am happy with the growth of APMAA since its inception, and would like to thank the previous presidents, namely Prof Akira Nishimura, Prof Susumu Ueno, and Prof Normah Omar for their excellent work over these

years. I hope to be able to help APMAA by encouraging young academicians from Malaysia to join the association as well as attend the yearly annual APMAA conference. Good luck and happy new year."

**Sulaiman, Suzana**, [suzana1110@salam.uitm.edu.my](mailto:suzana1110@salam.uitm.edu.my) (Universiti Teknologi MARA (UiTM), Malaysia), (2011 Conference Co-chair)



Suzana Sulaiman (CGMA, FCMA, CA) is a Professor of Management Accounting at Universiti Teknologi MARA (UiTM) Faculty of Accountancy, Malaysia. Her research interests and publications are in the areas of evolution of management accounting, enterprise governance and value management. She is currently the Head of the Asian Management Accounting Research Centre (AMARC), Executive Managing Editor to Asia-Pacific Management Accounting Journal (APMAJ), CIMA Malaysian Divisional EXCO Member and Treasurer and Assessment Chairman, National Award for Management Accounting (NAfMA) Best Practices. Appointed as APMAA 2015 Conference Chairman that was held in Malaysia. She is also the first academic invited from Asia to be part of CIMA UK's Research Board. She is also an Independent Non-Executive Director at a Malaysian Main Board Company, and has held several administrative posts at UiTM.

It is Suzana's intention to be part of, and contribute to, APMAA's activities and expansion. These include ensuring the continuous publication of Asia Pacific Management Accounting Journal (APMAJ), and to participate and ensure the success of yearly APMAA conferences.

**Alpenberg, Jan**, [jan.alpenberg@lnu.se](mailto:jan.alpenberg@lnu.se) (Dean at the School of Business and Economics, Senior lecturer in Management Accounting and Finance, Linnaeus University, Sweden)



Dr Jan Alpenberg is the Dean for the Faculty of Accounting, Logistics and Business Law and a Senior Lecturer in Accounting and Finance at Linnaeus University.

His research is conducted within the Centre for Management Accounting Research (CMAR) at Linnaeus University. Jan's research interests are in the area of management accounting and production management, capital budgeting, entrepreneurship and finance. Jan's empirical interest is primarily in the area of manufacturing companies, small and medium sized companies and in the healthcare sector.

I am committed to support APMAA as a Senior Director for Europe and as a board member to further develop the organization and its influence in the area of Management Accounting research. It is my intention to actively encourage European researchers to join APMAA and its yearly conference.

I believe that the both the yearly APMAA-conference and APMAJ will play an important

role for the management accounting research development in general and for tightening the relationships between researchers from different countries. I strongly believe that cooperation is important and fruitful for all of us.

**Tsuji, Masao** [mtsuji@waseda.jp](mailto:mtsuji@waseda.jp) (Professor, Faculty of Commerce, Waseda University, Japan)



I am currently the chairman of the accounting section at the Graduate and Undergraduate Schools of Business and Commerce, Waseda University. My major research areas are ① management control, including performance measurement within and across organizations, ② business analysis and valuation, and ③ accounting policies by management. This year I published “Accounting standards and managerial behavior: Theories of accounting policies and empirical studies”. It is a great honor for me to serve on the board of APMAA as a senior director in 2016. I would like to continue sharing and exchanging the research results among the members and encouraging my colleagues to take part in the APMAA activities.

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



I am a director of Tohoku University Accounting School and a Vice President of the Japanese Association of Management Accounting (JAMA). I have devoted my effort to research and education for more than 25 years. My research field is management accounting, especially, I am interested in mathematical modeling of management accounting system, statistical analysis of corporate value using non-financial measures, and the Balanced Scorecard.

Though I have devoted much time to Accounting School education for the last ten years, I would like to study management accounting further because my retirement will come within ten years. I would like to contribute to APMAA by presenting my research outcome every year. I will support APMAA building the close relationship between APMAA and JAMA.

**Hosomi, Shoichiro**, [hosomi@tmu.ac.jp](mailto:hosomi@tmu.ac.jp) (Professor of Management Accounting, School of Social Science, Tokyo Metropolitan University, Tokyo Japan)



I am a Professor of Management Accounting at Tokyo Metropolitan University, School of Social Science, Tokyo, Japan. I also teach the Fundamentals of Management Accounting at The University of the Air, Japan. My current research theme is to clarify the relationship between intellectual capital and corporate performance and how to manage them. I am an editorial board member of The Journal of Management Accounting (Japan). In addition, I am currently an Associate Research Fellow of SKOPE, University of Oxford (2013- ).

In recent years APMAA developed remarkably due to the great aid of the executive committee members led by Professor Ueno. I would like to contribute as will grow in the future.

I am very glad to grow together with APMAA members and I would like to participate and ensure the success of yearly APMAA conferences. See you all at APMAA 2016 at NTPU in Taipei, Taiwan.

**Nakashima, Masumi**, [masumink@cuc.ac.jp](mailto:masumink@cuc.ac.jp) (Professor, Chiba University of Commerce, Japan)



Masumi Nakashima is a Professor and Course Chair of Accountancy in the Graduate School of Accounting and Finance at the Chiba University of Commerce in Japan.

She teaches Financial Accounting I and II, U.S. GAAP Accounting, Case Study for Financial Accounting, and Seminar. She also teaches Financial Accounting and Financial Statement Analyses in English at the Graduate School of Meiji University and Scoring Model at Tohoku University, International Graduate School of Accounting Policy as an adjunct lecturer. She holds an MBA and Ph.D. from Nanzan University in Japan. Her research interests include how internal controls, governance, and audit quality impact earnings management and earnings quality. She has published her book titled Earnings Management and Earnings Quality in March 2015. She continues to provide an empirical analysis of internal controls and governance from Japan to the world. She served as an ad hoc reviewer and a discussant for the American Accounting Association.

It is a great honor for me to serve as a senior executive board director of 2016. I have served as a board director of the Asia-Pacific Management Accounting Association (APMAA) and an editor of the APMAA Newsletter since 2015. I really enjoy serving, and it is thanks to the strong teamwork and warm friendship among other directors of APMAA. The objective of APMAA is not only to offer the opportunity for a researcher to present his or her research but also to develop research and education regarding managerial accounting area through collaboration of our studies. I believe that we could cooperate in our task and make our teamwork stronger in the process of attaining our objective.

d. Commitment Statements: Directors

**Nishimura, Akira**, [bepp@aki.nifty.jp](mailto:bepp@aki.nifty.jp) (Visiting Professor at Beppu University; Professor Emeritus of Kyushu University, Japan). (Founding President of APMAA).



I am very delighted to know of the recent prosperity of APMAA conferences from its News. I am very sorry to have been unable to participate in meetings because of heart disease. Now, with heavy and slow steps, I continue to study on the intrinsic nature of cost design (target costing) from the viewpoints of environmental preservation and risk management. If you are interested in this issue, I can send you some papers I recently published in international journals. I would like to attend conferences in near future when they are held near here. I hope that APMAA develops more academically and globally under the leadership of the Chair, Professor Susumu Ueno and the Deputy Chair, Professor Normah Omar.

**Li-Chun, Kuolckuo**, [kuolckuo@mail.ntpu.edu.tw](mailto:kuolckuo@mail.ntpu.edu.tw) (National Taipei University, Taiwan) (Chair of Conference news)



I am Lichun Kuo, the chair of the APMAA conference news and the assistant professor of the Department of Accountancy of National Taipei University (NTPU), Taiwan. I joined NTPU in 2013 and my research interests focus on auditing issues, such as studies related to internal controls, auditor changes, audit firm structure, and audit market concentration. My lectures include Accounting Principles, Intermediate Accounting, and Financial Statement Analysis.

It is my honor and pleasure to invite all of you to participate in the Twelfth Asia-Pacific Management Accounting Association Conference to present your most recent research results and ideas, and to share your knowledge in the field of Management Accounting. It will be a great opportunity for me together with professor Hsuan-Lien Chu, chair of the Department of Accountancy at NTPU to host the conference from October 4-7, 2016 in Taipei, Taiwan (<http://apmaa2016.conf.tw/>). We strongly support the international conference, and we are striving toward recognition of the APMAA conference around the world. We will continue to work toward the quality and the growing number of conference participants every year.

We look forward to seeing you in Taipei in 2016!

**Kishita, Tetsuhiro**, [kishita@biz.ryukoku.ac.jp](mailto:kishita@biz.ryukoku.ac.jp) (Professor of Business Administration at Ryukoku University, Kyoto Japan)



Kishita, Tetsuhiro, Professor of Business Administration at Ryukoku University, Kyoto Japan. Current research interests: Reward management and Chinese MNEs OFDI.

Nimen Hao ! I am excited to see you all at the 2016 annual conference in Taipei.

The more people, the more fun. I am going to give publicity to the conference everywhere, and induce my friends to take a part in the conference.

**Tomasz, Wnuk-Pel**, [tomwnuk@uni.lodz.pl](mailto:tomwnuk@uni.lodz.pl) (Associate Professor, Department of Accounting, Faculty of Management, University of Łódź, Poland)



I am the author of more than 90 scientific papers and books and I attended many international conferences (being scientific committee member, reviewer, session chair, discussant or presenter), including APMAA, EAA, ACMAR, TARC, WCAER. I am a member of Asia Pacific Management Accounting Association, European Accounting Association and Polish Accounting Association.

I am an APMAA member from 2013 and I enjoy very much the APMAA annual congresses for two main reasons. First, scientifically – APMAA congresses are great opportunity for me to present my own research and hear suggestions or advice from a prominent international audience. I am also very happy to work as a reviewer, discussant or moderator and basically help the organizers in every possible way. Secondly, socially – APMAA meetings give me an amazing opportunity to meet people from all over the world and establish with them friendly relationships. I will continue to promote APMAA activities in Europe.

APMAA annual congress is for me the FIRST CHOICE conference – see you all in 2016 in NTPU in Taipei, Taiwan.

**Omran, Mohammed Fawzy**[mfomran@yahoo.com](mailto:mfomran@yahoo.com) (Professor of Finance at the College of Business and Economics, Qatar University, Qatar)



M. F. Omran is a Professor of Finance at the College of Business and Economics, Qatar University. I received my PhD from the University of Strathclyde, UK, in 1997 and received the Chartered Financial Analyst (CFA) designation from the USA in 2001. My research interests are in application of statistical techniques to help in financial and managerial decision making. I will continue to support the APMAA activities in the future in the cross areas between finance and managerial accounting.

**Oshika, Tomoki**[oshikat@waseda.jp](mailto:oshikat@waseda.jp) (Professor, Faculty of Commerce, Waseda University, Japan)



It is my great pleasure to be a member of the board of directors of APMAA.

I am Tomoki Oshika, a professor of accounting at the Faculty of Commerce, Waseda University. Recently my research focuses on the relation between non-financial information and corporate value by conducting empirical analysis. I attended two APMAA conferences (i.e.,

Bangkok and Bali) and was really inspired by exchanging ideas with international researchers.

I will try to serve as a director to enhance the advantage of APMAA by promoting more interactive discussion between researchers from all over the world.

**Changjiang LYU**, [cjlu@fudan.edu.cn](mailto:cjlu@fudan.edu.cn) (Professor, Department of Accounting, Associate Dean of School of Management, Fudan University, China)



.My research and teaching focus on Strategic management accounting, Executive compensation, and stock-based options.

I will continually promote the APMAA conference and seminar in many events, especially in China, and I will encourage my colleagues to join and submit papers to the conference and journal. Best regards!

**Jianqiao, Hong**, [jqhong@fudan.edu.cn](mailto:jqhong@fudan.edu.cn) (Chair, Department of Accounting, School of Management, Fudan University, China)



The Asia-Pacific Management Accounting Association Conference is a great platform for scholars, students and practitioners from various countries to exchange their ideas. It's my great honor to be a member of APMAA. My research interest is performance evaluation and compensation, corporate governance and analysts. I commit to assume my responsibilities in serving as a member of the board.

**Mori, Yuji** [yujimori@u-shizuoka-ken.ac.jp](mailto:yujimori@u-shizuoka-ken.ac.jp) (Associate professor of School of Management and Information, University of Shizuoka, Japan)



I am an associate professor of the School of Management and Information, and deputy director of Center for Health Services Management Studies at the University of Shizuoka, Shizuoka, Japan. My Current research focuses on social accountability in a specific socio-cultural context based on the case research methodology. In addition to the responsibilities and obligations mentioned above, I should contribute some help in your research visit to our region, Shizuoka, Japan to this

APMAA community, if you wish. Happy new year and see you in Taipei.

**Abdel-Maksoud, Ahmed Bahgat** [abdelmaksoud@uaeu.ac.ae](mailto:abdelmaksoud@uaeu.ac.ae) (United Arab Emirates University (UAEU), United Arab Emirates)



I work for United Arab Emirates University (UAEU), United Arab Emirates (UAE). I joined the Board Directors in 2012. The APMAA board members are truly dedicated and devote valuable efforts to achieve the association's strategy and goals. I work closely with my colleagues in the APMAA board to liaise with academicians at universities in Gulf Council Cooperation (GCC) countries and Middle East North Africa

(MENA) region. In particular, we aim at exploring potential research collaborations within APMAA network.

**Cheng, Nam Sang** [scheng@smu.edu.sg](mailto:scheng@smu.edu.sg) (Associate Professor of Accounting (Practice), School of Accountancy, Singapore Management University, Singapore)



With the selflessness supports and contributions from our devoted Chairman, Deputy and Vice Chairpersons, President, Vice Presidents, Senior Directors and Directors, APMAA is growing from strength to strength. All APMAA conference hosts have provided exceptional friendly and warm welcome to delegates coming from various parts of the world. I will continue to play my roles to help promote APMAA, and its journal and conference. Hopefully, my mix of exposure in industry and the academy can provide a useful contribution to my beloved organization.

## 2. Welcome and Greetings from the APMAA 2016 Conference Organizer in Taiwan



AsiaPacific Management Accounting Association  
2016 (12th) Annual Conference

**October 4<sup>th</sup> to 7<sup>th</sup>, 2016**

<http://apmaa2016.conf.tw/>

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

We are very pleased to host the APMAA 2016 conference, which will be held from October 4<sup>th</sup> to 7<sup>th</sup>, 2016 in Taipei, Taiwan. This conference is based on a joint collaboration between APMAA and the National Taipei University (NTPU). The Conference venue is at the Sherwood Taipei. The theme of the APMAA 2016 is “The Opportunities and New Trends in Management Accounting”. Moreover, we have invited Stan Shih to be our keynote speaker in the plenary session. He is the founder and honorary chairman of Acer Group. In 2014, Acer was the fourth largest personal computer vendor in the world. In 1996, Mr. Shih was selected as one of the 25 top managers in the world by Business Week. As a world famous CEO, he will bring us a valuable seminar and give us an insight into conducting management accounting research that is relevant for practice in a new era.

In addition, we have invited Professor Liu, Shuen-Zen, the Professor of the Department of Accounting at National Taiwan University to be our moderator and organize the topic and panelists for the panel session.

Please mark your calendar now. We look forward to seeing you in Taipei, Taiwan in 2016.



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



**IMPORTANT DATES** <http://apmaa2016.conf.tw/>  
July 18, 2016 Submission Deadline  
August 23, 2016 Notification of Acceptance or Rejection  
September 1, 2016 Deadline for Authors Registration  
September 8, 2016 Submit Revision

### 3. Report of 2014 Annual Conference in Indonesia

The APMAA 11<sup>th</sup> anniversary conference was held between the 26<sup>th</sup> and the 29<sup>th</sup> of October 2015 in Bali, Indonesia. APMAA believes that the diverse and dynamic group of plenary speakers, panelists, presenters and discussants provided in-depth insights that were beneficial for further development in research and practices relating to management and accounting. Your presence with enthusiasm made the conference both productive and enjoyable. Thank you!

Greeting from APMAA 2015 President

Omar, Normah (2015 APMAA President)

Time really flies. My one year term as APMAA President was really meaningful. I was able to participate and mingle with the Indonesian organizing team members when they were planning for the APMAA 2015 conference. I attended two pre-conference meetings and visited the conference sites in Bali and met three university Rectors during my visits. During my other official engagements overseas, I have also promoted APMAA and APMAA conferences to my acquaintances and colleagues. Some who could not make it for the Bali Conference 2015 have promised to attend future events.

The APMAA 2015 conference in Bali has created many “firsts”. For the first time since APMAA inception, six Indonesian universities – Warmadewa University, Udayana University, Universitas Merdeka Malang, Trisakti University, MercuBuana University and Universitas Hasanuddin - joined hands as a consortium and successfully organized a memorable conference in the beautiful Bali Island. The Doctoral Colloquium held at Warmadewa University has attracted many PhD students and a special session was created to allow Indonesian students to present their papers in the Indonesian language. A special research methodology workshop cum PhD sharing session was held to allow PhD

students and researchers to ask questions from international professors who were there to facilitate the event.

The two-day APMAA conference was equally interesting. Researchers were able to network for possible future collaborations – the very reason why APMAA conferences were held. Another special “first” was the signing of a Memorandum of Understanding (MoU) between the six APMAA Organizing universities with APMAA. The MoU will certainly path the way to a more structured international research and publication collaborations among members. I hope the newly appointed APMAA President will ensure proper implementation of the MoU so that it produces output and outcome that are beneficial to members and the community at large.

Thank you for your participations

Statistics of 2015 Annual Conference of APMAA in Bali, Indonesia		
Ph.D. Colloquium Presentations	8	They were from Indonesia, Malaysia, and Poland.
Ph.D. Colloquium Presentations (in Bahasa Indonesia)	16	They were from some different universities in Indonesia.
Parallel Session Presentations	105	They were from Asia-Pacific, Middle East & Europe.
Panel session and Talk	4	2 from Indonesia (Prof. Hasan F. & Mr. Linus S.), 1 from Australia (Prof. Janek R.), & 1 from UEA (Prof. Thomas Ahrens).
Plenary sessions (Keynote Speech)	1	1 presenter from Indonesia (Prof. Ainun Na'im)
<b>Total Presentations</b>	<b>134</b>	129 presentations for Parallel Sessions and Doctoral Colloquium
Paid International participants	48 + 2 + 5 = 55	Credit Card = 53 people, Bank Transfer = 87 people, and Onsite = 17 people
Paid Local participants	97	
<b>Total Paid participants</b>	<b>152</b>	
No Fee international participants (family members)	2	
No Fee local faculties	24	Univ. Trisakti 3 persons, Univ. of Merdeka Malang 3 persons, Hasanuddin Univ. 7 persons, Mercu Buana Univ. 3 persons, Warmadewa Univ. 8 persons. No Fee students are included in the Committee Members (they are students of Udayana Univ. and Warmadewa Univ.)
<b>Total participants</b>	<b>178</b>	

#### 4. Memorandum of Understanding

For the first time in APMAA history, six Memorandum of Understanding (MoU) were signed between APMAA and six universities who had jointly organized APMAA 2015 Conference in Balai. The six universities were namely Warmadewa University, Udayana University, University of Merdeka Malang, Trisakti University, MercuBuana University and Hassanuddin University. Sample MoU contents are as per below:

Memorandum of Understanding  
between  
University of Merdeka Malang  
and  
Asia Pacific Management Accounting Association

Asia-Pacific Management Accounting Association (APMAA) and University of Merdeka Malang in Indonesia shall engage in the mutual collaboration of research and practices on management accounting and in accordance with the Agreement executed on the 26 of October, 2015 in order to strengthen the bonds of good will and friendship between the two organizations.

APMAA is an academic association that supports members for their research and practices on management accounting in Asia-Pacific region.

University of Merdeka Malang is interested to contribute to APMAA mission within the scope of its role as an institution for research and practices on management accounting in Asia-Pacific region.

##### Opportunities for Collaboration

On basis of our common interests, APMAA and University of Merdeka Malang, express the following intents:

- 1) Collaboration of article, editorial, and publications at APMA Journal.
- 2) Conducting joint research projects and organization in symposiums/conference/seminar of APMAA.
- 3) Conducting scientific programs with APMAA.
- 4) Other activities that contribute to the development between the two organizations.

This memorandum shall come into effect on the date of signing by both parties and remain in effect for a period of three years from the date of signing. Either organization may terminate the memorandum, or request its revision, in advance of the expiration date of the memorandum by providing the other organization with six months prior written notice of its intentions. In this case, the programs or the activities that have already been approved by both parties by the date of the written notice shall be allowed completion under the conditions of the memorandum. This memorandum is subject to an automatic

renewal for a period of three years in the event that there are no requests for termination or revision.

This memorandum is signed in two copies in English, and each party shall retain one copy.

Bali, 26<sup>th</sup> October, 2015

Asia Pacific Management Accounting  
Association

University of Merdeka Malang

Prof. Dr. Normah Omar  
APMAA President

Prof. Dr. Anwar Sanusi, SE, M.Si.  
Rector

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Submission Deadlines of APMAA News Articles and Essays

Please submit your articles and essays to Masumi Nakashima ([masumink@cuc.ac.jp](mailto:masumink@cuc.ac.jp)).

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