

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



### **Contents of APMAA News No. 19**

1. Progress Reports on APMAA 2015 Conference & Doctoral Colloquium
2. Progress Report on APMAA 2016 Conference
3. Essays
4. Call for Nominations for 2016 APMAA Board of Directors
5. Asia-Pacific Management Accounting Journal (APMAJ)
6. 2015 APMAA Steering Committee Members

1. Progress Report on APMAA 2015 Conference & Doctoral Colloquium

**Theme: Management Accounting For Sustainable Development**  
**October 26<sup>th</sup> – 29<sup>th</sup>, 2015**

**Venue: Udayana University and Warmadewa University, Bali, Indonesia**

<http://apmaa2015bali.com>

#### **(1) The APMAA 2015 Doctoral Colloquium**

Dear Doctoral students and candidates,

It is a great pleasure for me to invite you to attend the APMAA 2015 Doctoral Colloquium which will be held in Bali, Indonesia. This colloquium will benefit doctoral students and candidates. It will give excellent guidance and advice provided by international professors.

Preference will be given to doctoral students and candidates who have a defined topic and program of work.

The colloquium committee will select approximately 16 participants who will give short presentations of their work during the colloquium. The doctoral colloquium will end with a reception (i.e. greeting, dinner and some traditional performances, picture taking).

I am very much looking forward to welcoming you on Bali Island, discussing your work with excellent colleagues while enjoying beautiful weather and scenery.



Chair of APMAA 2015 Doctoral Colloquium

**Mimba, Ni Putu Sri Harta**

[cip.unud@gmail.com](mailto:cip.unud@gmail.com)

#### INQUIRIES:

More information can be found at <http://apmaa2015bali.com>.

Should there be any questions regarding this Call for Papers, please contact:  
Mimba, Ni Putu Sri Harta ([sriharta@gmail.com](mailto:sriharta@gmail.com)), APMAA 2015 Ph.D. Colloquium Chair

#### (2) Important Dates

Deadline for full paper submissions	July 15
Acceptance notification	August 10
Final paper for the Proceedings	August 30
Presentation (PPT file) Submissions	October 15

The deadline for **full paper submissions** is **July 15, 2015**. To submit a paper, go to the CMT Conference Submission Site for "2015 Annual Conference, Asia-Pacific Management Accounting Association" at <https://cmt.research.microsoft.com/APMAA2015/>

Acceptance notification: August 10, 2015

(Each paper will be reviewed by two reviewers. The process will take one month.)

Camera Ready (Final paper for the Proceedings) Submissions to CMT: August 30, 2015  
(After that date, discussants and moderators are assigned.)

Presentation (PPT file) Submissions to CMT: October 15 2015

#### (3) Room Accommodation Update

We have provided a portal website for this event in order to better facilitate our participants booking a room in a more convenient way. The website is <http://www.leisure2bali.com/>

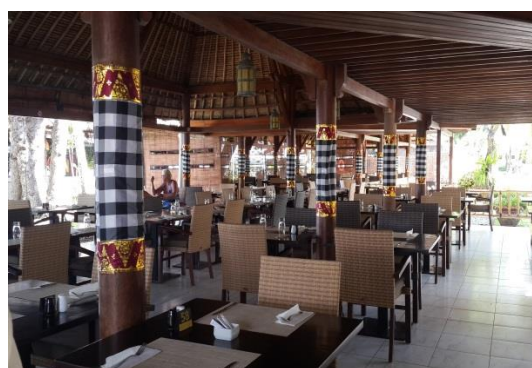
‘Leisure 2 Bali’ will assist participants for booking hotels and tour arrangements. The hotel reservations can be made online by accessing the conference website. The payments can be made through cash, bank transfers or creditcard.

We recommend the following hotels. There are special room rates.

**Prana Sanur Beach Bali Hotel \*\*\*\*\***

Address: Danau Tamblingan Street, Sanur, Bali, Indonesia 80228

This hotel is about 15-30 minutes by car from Udayana University or from Warmadewa University. It has a direct access to Sanur Beach. [The APMAA 11th Welcome Dinner will be held at this hotel.](#) All 428 rooms provide conveniences like refrigerators and coffee makers, plus free WiFi and balconies. Other amenities available to guests include 24-hour room service, cable TV, and minibars.



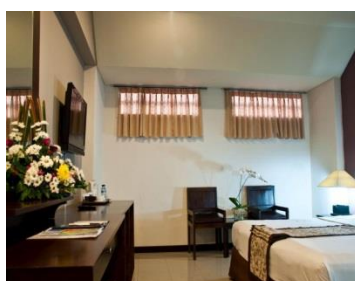
Detailed room information can be found at [http://www.aerowisatahotels.com/hotel/prama-sanur-beach-bali#h\\_rooms](http://www.aerowisatahotels.com/hotel/prama-sanur-beach-bali#h_rooms)

Price: starting from IDR 950.000 (US\$ 76\* )  
Room Type: Superior, Deluxe, Junior Suite Room  
Including: Breakfast for two person per room per night  
Allotment: 50 rooms  
\*US\$ 1 = IDR 12.500

### **Puri Ayu 1 Hotel \*\*\***

Address: Jendral Sudirman Street No.14 A Denpasar, Denpasar, Bali, Indonesia 80113

This hotel is located about 3-5 minutes by car from Udayana University or 10-15 minutes from Warmadewa University or 15-30 minutes from Prama Sanur Beach Hotel (venue for welcome dinner).



Price: started from IDR 500.000 (US\$ 40\*)  
•Room Type: Deluxe, Suite, President Suite Room  
•Including: Breakfast for two person per room per night  
•Allotment: 44 rooms  
\*US\$ 1 = IDR 12.500

### **Budget Hotels**

#### **The Grand Santhi Hotel**

Address: Patih Jelantik Street No. 1 Denpasar, Bali, Indonesia 80113

Using a car, the hotel is about 5-10 minutes from Udayana University, 10-15 minutes from Warmadewa University, and 15-30 minutes from Prama Sanur Beach Hotel (venue for welcome dinner).



- Price: IDR 350.000 (US\$ 28\*)
- Room Type: ROH (Run of House)
- Including: Breakfast for two person per room per night
- Allotment: 20 rooms
- \*US\$ 1 = IDR 12.500

### **Grand Pondok Puri Ayu**

Address: Teuku Umar Street, Sesapi Alley No 2 & 3 Denpasar, 80113 Denpasar, Indonesia

Using a car, the hotel is about 10-15 minutes from Udayana University, 15-20 minutes from Warmadewa University, and 20-30 minutes from Prama Sanur Beach Hotel.



- Price: IDR 300.000 (US\$ 24\*)
- Room Type: Superior Room
- Including: Breakfast for two person per room per night
- Allotment: 37 rooms
- \*US\$ 1 = IDR 12.500

### **Transportation arrangement during Doctoral Colloquium and Main Conference**

Free shuttle bus service will be provided for participants from/to the above mentioned hotels to/from the venues (Udayana University for the main conference, Warmadewa University for the Doctoral Colloquium and Welcome Reception, and Prama Sanur Beach Hotel for Welcome Dinner)

## 2. Progress Report on APMAA 2016 Conference

### **Warm greetings from the Department of Accountancy of National Taipei University!**

The 12<sup>th</sup> APMAA conference will be hosted by the Department of Accountancy of National Taipei University from October 5th - 8th, 2016. On behalf of the APMAA Vice President, I would like to thank the APMAA committee for providing us the opportunity to host the upcoming conference.

I have been preparing for the conference. My committee has looked for several hotels and found a suitable one, the Sherwood Taipei, for the 2016 conference. We will also provide two less expensive alternative hotels near our conference venue. Unfortunately, the CMT system is too difficult for us to learn and use. As a result, we will employ the services of a software company to design the website.

Moreover, we have an excellent keynote speaker and panel moderator. We have invited Stan Shih to be our keynote speaker. He is the Chairman of iD SoftCapital Group, Co-founder and Chairman Emeritus of the Acer Group. Acer produces various products including desktop, laptop PCs, tablet computers, smartphones, etc. In 2013, Acer became the fourth largest personal computer vendor in the world. Recently, Mr. Shih has been devoted to developing a management philosophy of leadership combined with accounting.

As a famous CEO, he will bring us a valuable seminar and give us insight into how to conduct management accounting research that is relevant for practice in this new era. By the way, we also have invited Professor Shuen-Zen Liu, 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.

My committee will continue to take steps forward. Progress toward our goals is ongoing. Also, I have been pleased to learn and grow with APMAA through participation in all of these activities. I promise to continue staying focused and motivated working on the conference. Hope to see you all in Taiwan.



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

## APMAA 2016 Annual Conference Organizing Committee

Name	E-mail
Professor <a href="#">Hsuan-Lien Chu</a> (Chair)	<a href="mailto:lien@gm.ntpu.edu.tw">lien@gm.ntpu.edu.tw</a>
Professor <a href="#">Min-Jeng Shiue</a>	<a href="mailto:smj@mail.ntpu.edu.tw">smj@mail.ntpu.edu.tw</a>
Associate Professor <a href="#">Kuei-Hui Cheng</a>	<a href="mailto:rainbow@mail.ntpu.edu.tw">rainbow@mail.ntpu.edu.tw</a>
Associate Professor <a href="#">Weitzu Chen</a>	<a href="mailto:wztchen@mail.ntpu.edu.tw">wztchen@mail.ntpu.edu.tw</a>
Assistant Professor <a href="#">Hsiao-Lun Lin</a>	<a href="mailto:hllin@mail.ntpu.edu.tw">hllin@mail.ntpu.edu.tw</a>
Conference Coordinator Mimy Hsu	<a href="mailto:mimy@mail.ntpu.edu.tw">mimy@mail.ntpu.edu.tw</a>

## 3. Essays

## WHY APMAA? A VIEW FROM EUROPE



Dr Jan Alpenberg, Departments of Accounting, Logistics and Business Law, School of Business & Economics, Linnaeus University, Växjö, Sweden ([jan.alpenberg@lnu.se](mailto:jan.alpenberg@lnu.se))

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



We have been APMAA members for several years and regularly attend conferences organized by APMAA all over Asia. Although we attended other research conferences as well, we have found the ones organized by APMAA to be both interesting and beneficial for our own research. Many of the papers presented at the yearly conference are closely related to our interests in new developments in management accounting, linking high quality research with practice. Additionally, the APMAA conferences has given us the opportunity to learn and experience first-hand the scope and specific characteristics of management accounting research in Asia. The conferences have also given us the ability to extend our own network of researchers.

As our opinion about APMAA is very high, we have some thoughts about promoting its activities in Europe. We will take several steps to do it:

1. Distribution of call for papers for yearly APMAA conferences across Europe during the conferences we attend, especially European Accounting Association Congresses, Annual Conference for Management Accounting Research in Vallendar, Germany (we already promoted the Bali conference distributing call for papers during ACMAR 2015), International Conference Economics and Management, Trends in Accounting Research Conference 2015 in Lodz, Poland and others.
2. Complete a database of accounting faculties/departments across Europe to whom the APMAA promotion materials could be sent. Also, we would like to establish a list of contact

- persons (ambassadors) in Europe to whom information about APMAA activities (conferences and publications) could be sent on a regular basis (the contact persons which are interested in APMAA activities and agree to receive APMAA materials).
3. Look for the journals and websites in Europe where information about APMAA activities could be published – general information and information about conferences and publications (especially call for papers).
  4. Place footnotes in our papers referring to articles presented during APMAA conferences.
  5. We are going to promote APMAA activities among our colleagues in Sweden and in Poland and also in other European countries with which we cooperate.
  6. We would like to promote the APMAJ to management accounting researchers in Europe.

In summary, we believe APMAA conferences play an important role for the management accounting research development in general and for tightening the relationships between researchers from different countries. We strongly believe that cooperation is important and fruitful for all of us.

We are convinced that the activities suggested above could be used to promote APMAA in Europe.

Jan Alpenberg and Tomasz Wnuk-Pel

Tomasz is also involved in a conference in Poland. Conference Announcement from Dr Tomasz Wnuk-Pel, Department of Accounting, Faculty of Management, University of Lodz:

**TARC 2015 TRENDS IN ACCOUNTING RESEARCH CONFERENCE  
WITH INTERNATIONAL PHD COLLOQUIUM AND WORKSHOP 7-9TH OCTOBER 2015,  
LODZ, POLAND**

The website: <http://tarc.syskonf.pl/>

## BOOK ANNOUNCEMENT

Dear APMAA members,

I am very pleased to introduce you to a book (in English), *Earnings Management and Earnings Quality: Evidence from Japan* published by Hakuto Shobo Publishing. This book describes the impacts on earnings management and earnings quality of internal controls regulation. This book is the result of a long-held dream to publish evidence from Japan! I would like researchers throughout the world to understand the reality of financial reporting quality in Japanese public firms. The features of this book are the following: It documents whether US GAAP worked for the Japanese firms as a part of corporate governance by analyzing both SEC-registered firms and Japanese public firms; it clarifies the content of internal control deficiencies for the Japanese public firms; and it is focused on earnings management and earnings quality by comparing the material weakness of



disclosing firms and control firms. I would appreciate any comments or suggestions that you may have.

If you are interested in the book, please go to the following website of amazon.co.jp.

[http://www.amazon.co.jp/Earnings-Management-Quality-Evidence-Japan/dp/456136210X/ref=sr\\_1\\_sc\\_1?ie=UTF8&qid=1429873488&sr=8-1-spell&keywords=earnings+managemnet+and+earnigs+quality](http://www.amazon.co.jp/Earnings-Management-Quality-Evidence-Japan/dp/456136210X/ref=sr_1_sc_1?ie=UTF8&qid=1429873488&sr=8-1-spell&keywords=earnings+managemnet+and+earnigs+quality)

Thank you.

**Masumi Nakashima**, Ph.D. Course Chair and Professor of Accountancy, Graduate School of Accounting & Finance, Chiba University of Commerce

#### 4. Call for Nominations for 2016 APMAA Board of Directors

##### **Call for Nominations for the 2016 Board of Directors of Asia-Pacific Management Accounting Association**

The Asia-Pacific Management Accounting Association (APMAA) invites nominations for the position of **2016 Director of Asia-Pacific Management Accounting Association** for a one-year term beginning January 1, 2016. Nominees must be members of APMAA Steering Committee. Self-nominations are encouraged!

Please send your nominations via email to Susumu Ueno at [ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp) by **August 31, 2015**. Supporting biographical documentation is very important. Ideally this would consist of one or two paragraphs of career highlights and a few sentences on why your nominee is particularly qualified to serve on the board. Additional information such as CV's with a photo is welcomed.

Susumu Ueno,  
Chair, Board of Directors, Asia-Pacific Management Accounting Association

#### 5. Asia-Pacific Management Accounting Journal (APMAJ)

The **Asia-Pacific Management Accounting Journal (APMAJ)** is a refereed international journal published by the Asia-Pacific Management Accounting Association (APMAA) in collaboration with CIMA–UiTM and the Asian Management Accounting Research Centre (AMARC). APMAJ aims to publish research papers that address management accounting principles and best practices as strategic tools for organizations, particularly in the current competitive business environments in the Asia-Pacific region. The journal aspires to

stimulate quality research through smart collaborations among universities, professional accounting bodies, and industries.

APMAA was established in 2004 as an international academic organization with special focus on management accounting in the Asia-Pacific region. The proposal to form this association was first suggested during the Asian Management Accounting Forum held on the 3rd and 4th of November 2002 in Japan. Several participants from different countries continued to share the same vision of advancing management accounting research and practices in the Asia-Pacific region. The two main objectives of APMAA were established during the second Asia-Pacific Management Accounting Forum on the 24<sup>th</sup> and 25<sup>th</sup> of November 2004 in Malaysia. These objectives are as follows:

1. To promote the advancement of management accounting theories and practices in Asia-Pacific accounting issues.
2. To organize forums and conferences as well as to publish APMAJ.

### **CALL FOR PAPERS**

The editors invite submission of papers for the forthcoming publications of the Asia-Pacific Management Accounting Journal (APMAJ). APMAJ publishes high-quality papers on Management Accounting issues twice a year and cover a broad range of subject matters and methods. The main criteria for acceptance of a paper are technical correctness and substantive contribution to Management Accounting literature. All papers must be well written and satisfy professional standards. Papers that do not pass these criteria will not be reviewed.

Adherence to a particular research paradigm is not required. We welcome submissions ranging from historical analyses of general issues through interpretive analysis of field data, survey-based research, and positivist modelling of empirical data to mathematical modelling and analysis. We encourage the submission of analytic and quantitative papers on topics related to Management Accounting, theoretical or otherwise, to counter the negative attitude of many accounting journals toward works in this field.

The manuscripts must be sent to the following address:

Assoc. Prof. Dr Jamaliah Said  
APMAJ  
Accounting Research Institute  
Universiti Teknologi MARA Malaysia  
Level 12, SAAS Building  
40450 Shah Alam, Selangor, Malaysia.  
Tel: 03-55444821  
Fax: 03-55444992  
email: [jamaliah533@salam.uitm.edu.my](mailto:jamaliah533@salam.uitm.edu.my)

**For further information, visit [here](http://www.apmaa.asia/) (<http://www.apmaa.asia/>).**

## 6. 2015 APMAA Steering Committee Members

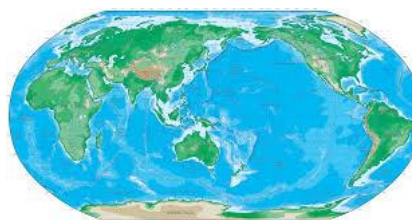
### 2015 Steering Committee Members as of January 1, 2015

[http://apmaa.org/APMAA/people\\_page\\_1.htm](http://apmaa.org/APMAA/people_page_1.htm)

We welcome new volunteers on the 2016 APMAA steering committee. The responsibility of the committee is to facilitate the growth and development of the Asia-Pacific Management Accounting Association. Self-nominations are encouraged!

APMAA aims to contribute to the expansion of knowledge related to the theory and practice of management accounting by facilitating the production and dissemination of academic research throughout the world.

Please contact Dr. Susumu Ueno, APMAA Board Chair, at [ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp) if you are interested in serving on the steering committee.



Australia	<b>Boon, Foo Yee</b> ( <a href="mailto:foo.yee.boon@monashh.edu">foo.yee.boon@monashh.edu</a> ), Monash University <b>Perera, Sujatha</b> ( <a href="mailto:sperera@efs.mq.edu.au">sperera@efs.mq.edu.au</a> ), Macquarie University <b>Robertson, Susan</b> ( <a href="mailto:sue.robertson@rmit.edu.au">sue.robertson@rmit.edu.au</a> ), RMIT (Royal Melbourne Institute of Technology) <b>Taylor, Dennis</b> ( <a href="mailto:dennis.taylor@rmit.edu.au">dennis.taylor@rmit.edu.au</a> ), RMIT (Royal Melbourne Institute of Technology) <b>Terzioglu, Bulend</b> ( <a href="mailto:Bulend.Terzioglu@acu.edu.au">Bulend.Terzioglu@acu.edu.au</a> ), Australian, Catholic University <b>Willett, Roger</b> ( <a href="mailto:Roger.Willett@utas.edu.au">Roger.Willett@utas.edu.au</a> ), University of Tasmania <b>Chan, Elsie</b> ( <a href="mailto:Elsie.Chan@acu.edu.au">Elsie.Chan@acu.edu.au</a> ), Australian Catholic University
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