

Asia-Pacific Management Accounting Association



APMAA 2017 Conference Report (November 25, 2017)

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The APMAA 13th annual conference was held at Antai College of Economics & Management, Shanghai Jiao Tong University between the 6th and the 9th of November 2017. 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 enthusiastic presence made the conference both productive and enjoyable. Thank you!

1. Appreciation Greetings from the APMAA Board Chair, 2017 President, and APMAA 2017 Organizers



Susumu Ueno (APMAA Board Chair)

Dear APMAA 2017 Chair Professor Hu and conference organizing committee members at Antai College of Economics & Management, Shanghai Jiao Tong University, congratulations on completing the APMAA 2017 Conference and making it a great success! Thank you for doing a perfect job in orchestrating the entire four-day conference.

APMAA 2017 attracted 162 participants from 25 countries and areas in Asia-Pacific, Middle-East, Europe and North America. I would like to say thank you to all APMAA colleagues. Many small details conducted by participants made the Shanghai conference exceptional. We did create something special with the atmosphere of warm friendship and inspiring learning.

This year's conference has attracted many authors. Moreover, the conference organizing team invited 20 quality papers from China, Korea, Singapore and USA. I have received many enthusiastic words requesting that the APMAA 2018 conference attempts to meet the same high standard.

The organizing team at Antai College of Economics & Management did an absolutely great job and is held in high esteem by our APMAA community. Thank you to all.

All the best,

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



Yiming Hu (2017 Conference Chair, APMAA President)

As this year's APMAA President, I would like to give my appreciation to all the participants of the 2017 conference. I highly appreciate the Team's hard work and commitment to the Asia Pacific Management

Accounting Association and 2017 annual conference.

And, as the Chair of 2017 conference of APMAA, I also deeply appreciate APMAA Board Chair Professor Ueno and the Board Members to provide us the chance to hold this conference. I personally would like to appreciate all the sponsors of our conference including CICPA, AICPA or CIMA, IMA and ACCA .

We hope all the participants enjoyed the conference's activities and events, and we wish this academic communication platform would be beneficial to all of you.

Thank you very much!

All the best,

Yiming Hu

**President, Asia-Pacific Management Accounting Association
Chair, 2017 Annual Conference of APMAA**



Lijun Xia (2017 APMAA Conference Co-Chair)

On behalf of our organizing committees, I want to express our gratitude that APMAA has given us the opportunity to host this joint conference. We would like to extend special thanks to Professor Ueno and the APMAA Board of Directors for giving us the benefit of their experience with managing and arranging a conference.

I'd also like to extend our thanks to all of you who attended the APMAA 2017 conference. We are pleased to provide a global platform not only for sharing research ideas, but also for building friendships.

Thank you again. I look forward to staying in touch, and maintaining a lasting professional relationship.

All the best,

Lijun Xia

**Co-Chair, 2017 Annual Conference of APMAA
Asia-Pacific Management Accounting Association**



Shengquan Hao (2017 APMAA Doctoral Colloquium Chair)

On behalf of the doctoral colloquium organizing committee, I want to express my sincere appreciation to all the participants.

This year, we had 12 papers presented at doctoral colloquium. I would like to extend my gratitude for the help of professors to be the moderators and the discussants who

shared their suggestions and knowledge with the doctoral students. Lastly, I would like to thank all doctoral students and all participants for their contribution.

Thank you again.

All the best,

Shengquan Hao
Chair, 2017 Doctoral Colloquium of APMAA
Asia-Pacific Management Accounting Association

2. Report of the APMAA2017 Conference

This year's conference of APMAA has attracted many authors. There were **60 selected papers** from 25 countries and areas of Asia-Pacific region, Middle-East, Europe and America. Those 60 papers were assigned to Parallel Sessions and the Doctoral Colloquium. Among them, twenty are papers with high quality that were invited from China, Korea, Singapore and USA. Details of them are as follows:

Statistics of Presented Papers (Parallel Session and Doctoral Colloquium)

The list below shows which papers came from which country based on the primary author's country of origin, in order to show an accurate count of how many papers presented at parallel sessions and doctoral colloquium sessions, regardless of contributions from other authors of different countries.

| Countries | Paper Presented |
|------------------|------------------------|
| Australia | 2 |
| Canada | 3 |
| China | 18 |
| China, Taiwan | 1 |
| France | 1 |
| Hong Kong | 1 |
| India | 1 |
| Indonesia | 6 |
| Japan | 9 |
| Korea | 2 |
| Lithuania | 0 |
| Malaysia | 4 |
| New Zealand | 0 |
| Poland | 1 |
| Qatar | 2 |

| | |
|----------------------|-----------|
| Russian Federation | 0 |
| Singapore | 1 |
| Sri Lanka | 1 |
| Sweden | 1 |
| Thailand | 1 |
| Tunisia | 0 |
| UK | 0 |
| United Arab Emirates | 1 |
| USA | 4 |
| Total | 60 |

Statistics of Presentations and Participants






| Statistics of the 2017 Annual Conference of APMAA in Shanghai, China | | |
|--|------------|--|
| Ph.D. Colloquium Presentations | 12 | They were from China, Japan, and Korea |
| Parallel Session Presentations | 48 | They were from Asia-Pacific, Middle East, Europe, America |
| Panel session of CEO/CFO | 3 | 3 companies |
| Panel session Presentations | 2 | Prof. Guliang Tang, and Prof. Masao Tsuji |
| Plenary sessions (Keynote Speech) | 4 | Prof. Mark Young, Prof. Yuhchang Hwang, Prof. Rajiv Banker, Prof. James Ohlson |
| Plenary sessions and Dinner (Speech) | 4 | Dr. Tiebing Zeng from CICPA, Mrs. Vicky Li from CGMA, Mr. Kip from IMA, and Mrs. Yuki Qian |
| Total Presentations | 73 | |
| Paid International participants | 63 | 10 Ph.D. students, 50 General registration, 3 Accompany Person |
| Invited participants | 43 | Invited authors and accompany persons |
| Total Paid participants | 106 | |
| No Fee local faculties | 8 | |
| No Fee students | 35 | 7 Ph.D. students, 28 Master students |
| No Fee conference coordinator | 12 | |
| Total participants | 161 | |




Statistics of Sessions

| | | |
|---------------------|---|------------------|
| Plenary session | 5 speech | 5 |
| Panel session | 2 sessions | 5 |
| Parallel sessions | 2 days×3 papers×8 sessions per day =48 | 48 |
| Doctoral colloquium | 4 sessions, 12 papers | 12 |
| | | Total: 70 papers |

Program and Pictures


| Monday, November 6 | Program | Pictures |
|-----------------------|--|--|
| 8:00-17:00 | Registration |  |
| 9:00-11:50 | Board of Directors Meeting |  |
| 12:30-13:30 | Lunch (for Board Directors) | |
| 13:00-16:00 | <p>Doctoral Colloquium Sessions A, B, C 13:00-13:45; 13:45-14:30; 14:30-15:15; 15:15-16:00 12 papers (4 papers × 3 rooms) (20 min presentation, 15 min advice, 10 min Q&A)</p> <p>Session A Compensation and Organizational Culture Session B Internal Control and CSR Session C Management Control System and Financing</p> |  |
| 16:00-16:15 | Afternoon Break | |
| 16:15-17:00 | <p>Seminar Moderator: Prof. Ahmed Abdel-Maksound (United Arab Emirates University) Reporter: Prof. Tomasz Wnuk-pel (Lodz University)</p> | |
| 18:00-20:30 | <p>Welcome Reception APMAA 2017 President (5 min): Prof. Yiming Hu APMAA 2017 Doctoral Colloquium Chair (5 min):</p> | |



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| | <p>A/Prof. Shengquan Hao APMAA Board Chair (5 min): Prof. Susumu Ueno Toast (Dean of Antai College, SJTU) (5 min): Prof. Lin Zhou</p> |  |
| Tuesday, November 7 | Program | Pictures |
| 8:00-19:00 | Registration |  |
| 8:30-9:10 | <p>Opening Ceremony Secretary of the CPC Antai College Committee (5min): Prof. Mingyang Yu APMAA 2017 Chair (5 min): Prof. Lijun Xia APMAA 2017 President (5 min): Prof. Yiming Hu CICPA Representative (10 min): Tiebing Zeng (Director of Research, CICPA) AICPA(CGMA) Director (15 min): Vicky Li (Regional VP, North Asia, AICPA CIMA)</p> |    |
| 9:10-9:30 | Group photo for All | |

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| <p>9:30-10:15</p> <p>0:15-11:00</p> | <p>Plenary Sessions</p> <p>Moderator: Dr. Paul Scarbrough (Brock University)</p> <p>Keynote speech (1-1): Prof. Mark Young (University of Southern California) Speech Title: Conducting Research in the Chinese Film Industry</p> <p>Moderator: Prof. Hsuan-Lien Chu (National Taipei University)</p> <p>Keynote speech (1-2): Prof. Yuhchang Hwang (China Europe International Business School) Speech Title: Breaking up from within: Management control system in transforming organization into a platform-oriented strategy</p> |   |
| <p>11:00-11:15</p> | <p>Morning Break</p> |  |
| <p>11:15-12:30</p> | <p>CEO/CFO Session</p> <p>Moderator: Prof. Chao Chen (Fudan University)</p> <p>Presenters: Jianhua Wan (Former CEO of China UnionPay Ltd) Speech Title: Personal Management Experience Sharing</p> <p>George Gross (CFO of Shanghai Disney Resort) Speech Title: Financial Management in Shanghai Disney Resort</p> |  |


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| | Can Wang (Executive Director, Senior Vice President and the CFO of Fosun) Speech Title: Value Oriented, Innovation Driven— FOSUN’s Innovative Practice in Finance | |
| 12:30-13:30 | Lunch | |
| 13:30-15:30 | Parallel Sessions Sessions A1, B1, C1, D1 13:30-14:10; 14:10-14:50; 14:50-15:30 12 papers (3 papers × 4 rooms) (20 min presentation, 10 min discussion, 10 min Q&A) Session A1 Organization and Performance Session B1 Cost Behaviors and Management Research Session C1 Managerial Accounting and Control Session D1 Corporate and Society (CSR) | |
| 15:30-15:50 | Afternoon Break | |
| 15:50-17:50 | Parallel Sessions Sessions A2, B2, C2, D2 15:50-16:30; 16:30-17:10; 17:10-17:50 12 papers (3 papers × 4 rooms) (20 min presentation, 10 min discussion, 10 min Q&A) Session A2 Performance Measurement Session B2 Managerial Compensation Session C2 Management Control System and ABC Session D2 Accounting Quality and Finance | |
| 18:30-20:30 | Conference Dinner APMAA 2017 President (5 min): Prof. Yiming Hu Best Paper Award (5 min): Prof. Susumu Ueno ACCA Reports Introduction (20 min): | |

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| | <p>Yuki Qian (Head of Policy, ACCA China) Last (APMAA 2016) organizer's Review (10-15 min): Representative of National Taipei University Appreciation Plaque to the APMAA 2017 Organizer (3 min): Representative of Waseda University</p> |  |
|--|---|---|

| Wednesday, November 8 | Program | Pictures |
|---|---|---|
| 8:00-12:00 | Registration |  |
| 9:00-9:50 9:50-10:40 | <p>Plenary Sessions Moderator: Prof. Vincent Chong (The University of Western Australia) Keynote Speech (2-1): Prof. Rajiv Banker (Temple University) Speech Title: Profitability Changes and Abnormal Returns after a Sales Decline Keynote Speech (2-2) : Prof. James Ohlson (Hong Kong Polytechnic University) Speech Title: Empirical Research: Dissimulation or Back to Basics?</p> |  |
| 10:40-10:55 | Morning Break |  |

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|-------------|---|---|
| 10:55-11:25 | <p>Plenary Sessions</p> <p>Moderator: Prof Mohammed Elgammal (Qatar University)</p> <p>Keynote Speech (2-3): Dr. Kip Krumwiede (Director of Research, IMA)</p> <p>Speech Title: The Role of MAs in Developing Integrated Reporting</p> |  |
| 11:25-12:25 | <p>Panel Session</p> <p>Moderator: Dr. Shelley .Xin Li (University of Southern California)</p> <p>2 Presenters: Prof. Guliang Tang (University of International Business and Economics)</p> <p>Speech Title: Case Study of Management Accounting Research in the Chinese Context</p> <p>Prof. Masao Tsuji (Nagoya University of Commerce & Business)</p> <p>Speech Title: Management Accounting for Creating Corporate Value</p> |  |
| 12:30-13:30 | Lunch | |
| 13:30-15:30 | <p>Parallel Sessions</p> <p>Sessions E1, F1, G1, H1</p> <p>13:30-14:10; 14:10-14:50; 14:50-15:30</p> <p>12 papers (3 papers × 4 rooms)</p> <p>(20 min presentation, 10 min discussion, 10 min Q&A)</p> <p>Session E1 Bond Market and Bond Cost</p> <p>Session F1 Innovation and Creativity</p> <p>Session G1 Auditing and Behavior</p> <p>Session H1 Corporate Governance</p> | |
| 15:30-15:50 | Afternoon Break | |
| 15:50-17:50 | Parallel Sessions | |

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|--|--|--|
| | <p>Sessions E2, F2, G2, H2 15:50-16:30; 16:30-17:10; 17:10-17:50 12 papers (3 papers × 4 rooms) (20 min presentation, 10 min discussion, 10 min Q&A)</p> <p>Session E2 Organizational Culture and Cost Management Session F2 Financial Intermediaries Session G2 Misreporting and Fraud Session H2 Financial Decision, Taxation and Accounting</p> | |
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| Thursday, November 9 | Program | Pictures |
|----------------------|----------------------|--|
| 8:00-16:00 | Company Visit |  |
| 9:00-11:30 | Siasun, Coca-Cola | |
| 12:00-1:15 | Lunch | |
| 1:30-15:00 | SAIC-GE | |

Highlights by Pictures

Welcome Reception on November 6



Conference Dinner on November 7





Company Visit on November 9

Siasun → Coca-Cola → SAIC-GE

2017/11/12

Dear Prof.Hu,

Thank you for your hard work to make another wonderful APMAA Conference. The meeting agenda was organized very well, and speakers in plenary session were remarkable. We could learn much knowledge about how to conduct good research and publish a qualified paper. We could enjoy academic discussions during doctoral colloquium sessions, and parallel sessions as well.

See you all again next year in Japan.

Warm regards,
Sekar
Trisakti University
Jakarta, Indonesia

2017/11/10

Dear friends,

We came back to Taiwan last night. It's so great to see you and just wanted to thank professor Hu and her colleagues for their hospitality and hosting the APMAA 2017 conference. We really enjoyed all events and activities they arranged for this conference. It was a valuable and meaningful experience.

Hope all of you had a good time during the company visit today. I hope to see all of you in the near future!



Attached is the link to our photos took at the APMAA 2017 conference.

https://drive.google.com/open?id=1JRGkCA4UJWj5eJJQOi-xRwAE-Hg4jd_U

All the best,

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

3. APMAA 2017 Conference Organizing Team Members

| Department of: Accounting , Antai College of Economics & Management, | | | | | | | | | |
|---|---|---|---|---|---|--|---|---|---|
| Yiming Hu | Lijun Xia | Xiaodong Xu | Shengquan Hao | Guifeng Shi | Renhui Fu | Wenyun Shi | Wen Li | Yu Chen | Yi Wang |
|  |  |  |  |  |  |  |  |  |  |

| | |
|--|----------------------|
| name | |
| Professor Yiming Hu (Chair of APMAA 2017) | huym@sjtu.edu.cn |
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| | |
|--|------------------------|
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| Conference Coordinator Yi Wang | yi.wang@sjtu.edu.cn |

4. Editorial Team of APMAA 2017 Conference Report (November 25, 2017 Issue)

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Susumu Ueno (ueno@konan-u.ac.jp), Chair of Board of Directors

| | | | | |
|---|---|--|---|---|
| Yiming Hu  | Renhui Fu  | Wenyun Shi  | Wen Li  | Susumu Ueno  |
|---|---|--|---|---|

<http://apmaa.org/APMAA/> ; <http://www.apmaa.asia/>
<http://www.apmaa2017.com>



APMAA
Asia Pacific Management Accounting Association

2017 (13th) Annual Conference
 November 6th(Monda) – 9th(Thursday), 2017
 Venue: Xuhui Campus of Shanghai Jiao Tong University, China
 Organized by: Shanghai Jiao Tong University

Home Call for Papers Conference Program Doctoral colloquium Registration Conference organization Accommodation General Information