

## Asia-Pacific Management Accounting Association



### Special Issue, APMAA News No.27, January 1, 2018

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### APMAA 2018 in Tokyo

Theme: The Forefront of Management Accounting: Research and Practices (tentative).

October 29<sup>th</sup> (Monday) – November 1<sup>st</sup> (Thursday), 2018

Venue: Waseda Campus of Waseda University, Tokyo, Japan

Organized by “Waseda University” and “APMAA Japan”



#### APMAA 2018 Homepages

[http://apmaa.org/APMAA\\_2018\\_Tokyo/](http://apmaa.org/APMAA_2018_Tokyo/)

[http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/)

[http://www.dab.hi-ho.ne.jp/s-ueno/APMAA\\_2018\\_Tokyo/](http://www.dab.hi-ho.ne.jp/s-ueno/APMAA_2018_Tokyo/)

## 1. Greetings from the APMAA Board Chair and the President



### Greeting from Susumu Ueno, Chair of the Board of Directors

Dear APMAA Community,

A Happy New Year! It is a great honor for me to serve as the Chair of the APMAA Board of Directors since 2014. I understand this honor entails tremendous responsibilities on my shoulders and I have to commit myself with on-going efforts to further develop our Association.

APMAA was formally established in 2004. The association has grown steadily but slowly. On January 1, 2010, I succeeded Prof. Akira Nishimura, the first president since the foundation of the association, and served as the APMAA president until the end of 2013. 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. In other words, we must enhance people's awareness to our organization *by fully utilizing our communication vehicles, i.e., annual forums (renamed “conferences” after 2011), APMA Journal (APMAJ), Newsletters, and the website, <http://www.apmaa.asia/>.*”

APMAA increased its visibility year by year. On January 1, 2014, APMAA created new position, Chair of the Board of Directors, to achieve its growth further. I became the Board Chair, and Professor Jimmy Tsay the 2014 president. My position with the association has changed over time, however, I continued the 2010 policy described above. Much progress has been made in APMAA in the past decade.

The 2017 (13th) conference (APMAA 2017) led by President Yiming Hu at Shanghai Jiao Tong University attracted over 60 international participants from over the world. Total participants were over 120. The conference organizing team at the university strived for leading the conference at academically high quality by inviting talented overseas and domestic professors. The 2018 (14th) conference (APMAA 2018) will be held at Waseda Campus of Waseda University, Tokyo, from October 29 to November 1.

In this new year issue of APMAA NEWS, I report that we could make a certain progress about determining future conference venues also. Bellows are future conference venues that we have already deliberated, and they are officially approved until today.

2018 **Tokyo** (Waseda University, Japan)

2019 **Doha** (Qatar University, Qatar)

2020 **Kuala Lumpur** (Universiti Teknologi MARA, Malaysia)

2021 **Jakarta** (Trisakti University, Indonesia)

Furthermore, during the submission processes of 2018 commitment statements, I heard that schools in **China, Thailand and Taiwan** are considering hosting of an APMAA future conference. It is thanks to everyone that APMAA could come this far.

Thank you all for your continued support during my five-year tenure as Board Chair (2014-2018) and the four-year tenure as President (2010-2013). I am pretty sure that you are my true allies.

Once again, I thank for the honor of allowing me to continue the APMAA Chair this year again. I promise that I will strive further with you to make APMAA community attractive to all of us. My best wishes and see you in Tokyo!

January 1, 2018

**Susumu Ueno**, APMAA Board Chair



### **Greeting from Yiming Hu, President**

Dear APMAA members,

It is with great honor that I was chosen as 2018 APMAA President. Although this is the second time to be the APMAA President, I still feel this entails tremendous responsibility. And, I'll also commit myself with on-going efforts to support APMAA 2018 annual conference. With your kind collaboration and enthusiastic help, I am confident about the wonderful future of APMAA.

The 2017 annual conference of APMAA has been held in Shanghai Jiao Tong University. As the 2017 APMAA President and also as the APMAA 2017 Chair, I highly appreciate the APMAA executives, directors, members, and all the participants. They provided us a lot of supports and shared with their good and useful experience about how to successfully hold an APMAA conference. I personally have benefited and learned from their hard work and achievements.

In recent years, the management accounting profession has experienced dramatic changes and has also played a more significant role in the modern business environment. New and innovative management accounting ideas have developed. However, management accounting research has not received the same level of attention and resources as financial accounting. Each of us has the responsibility to start making a change.

It is necessary for us to strengthen collaboration between APMAA and CGMA, IMA, and ACCA. I believe a closer relationship/partnership between management accounting academia and professionals is essential.

At this point APMAA is a small but cozy and energetic professional association. Obviously many things need to be done and should be done in the following years. We are very fortunate that we have excellent members and have rich culture in the organization. Let's work together to make this Association a great one.

January 1, 2018

**Hu, Yiming**, Shanghai Jiao Tung University, China

## 2. Commitment Statements from the 2018 APMAA Board Members

### 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) (2017, 2016, 2015, 2014 Board Chair, 2013, 2012, 2011, 2010 President)

The proposal to form the Asian Management Accounting Association was first deliberated at the convention of Asian Management Forum, the first forum, which was held on 3rd and 4th November 2002 in Fukuoka, Japan. I have been involved myself in all APMAA activities and events since them, beside the 2004 conference in Malaysia. APMAA has grown slowly but steadily. On January 1, 2010, I succeeded Prof. Akira Nishimura, the first president since the 2004 foundation of APMAA. I served for four years as the APMAA president until the end of 2013. From January 2014 until today, I have been the Chair of the APMAA Board of Directors. I wish I could work hard with you to make APMAA 2018 in Tokyo very attractive. Moreover, I keep my long time commitment to APMAA so that our association continues sustainable growth through worldwide initiatives supported and implemented by APMAA colleagues.



#### Deputy Chair of the Board of Directors and Auditor

**Tsay, Yang-Tzong (Jimmy)**, [yttsay@ntu.edu.tw](mailto:yttsay@ntu.edu.tw) (Professor Emeritus, National Taiwan University, Taiwan) (2017, 2016 Board Vice Chair; 2014 President; 2010 Conference Chair )

I started attending APMAA conferences in 2009, and missed only 2015. I have been President, Vice-chair of Board of Directors, Deputy-chair of BOD and some editorial tasks. Also, I served as the Chair of the Organizing Committee of the 2010 annual conference in Taipei and acted as moderator, discussant in several conferences I attended, as well as participated in the PhD Colloquium many times. After returning from conference in Shanghai, I have contacted with a few professors and universities in Taiwan about the possibility of attending and/or hosting future APMAA conference. The responses seemed to be quite positive and encouraging. I am looking forward to the upcoming conference and Board Meeting in Tokyo in 2018. Actually I have already booked my hotel room for the Tokyo conference. I will encourage my colleagues here in Taiwan to participate in the APMAA and contribute to the conference.



#### Deputy Chair of the Board of Directors

**Omar, Normah**, [normah645@salam.uitm.edu.my](mailto:normah645@salam.uitm.edu.my) (Universiti Teknologi MARA, Malaysia) (2017, 2016 Board Deputy Chair; 2015 President; 2014, Chief Editor of the Asia-Pacific Management Accounting Journal)

I am one of the founding committee members of APMAA when it was first established in 2002. Since its first conference in Fukuoka with 50 participants, now APMAA conference has expanded and new members have been added in. The 14<sup>th</sup> APMAA Conference 2018 will be held in Tokyo and I hope to bring more people from Malaysia. As an Editor-in Chief of the Asia Pacific Management Accounting Journal (APMAJ), the maiden academic journal of APMAA, I truly hope that it will be fully listed in some reputable indexing bodies such as Thomson Reuters and SCOPUS. APMAJ has made remarkable progress and is now listed under Thomson Reuters' Emerging Citation Index. In 2018, we hope to increase APMAJ publication to three issues a year. Please visit APMAJ website at <http://apmaj.uitm.edu.my>.



**President**

**Hu, Yiming**, [huym@sjtu.edu.cn](mailto:huym@sjtu.edu.cn) (Shanghai Jiao Tong University, China) (2017 President; 2017 Conference Chair; 2016 Vice President)

The 13th APMAA conference has been held at Shanghai Jiao Tong University on November 6th - 9th, 2017. As the APMAA 2017 president and the APMAA 2017 Conference Chair, I highly appreciate all the participants of the 2017 conference and all the team members of the organizing committee at my school. I hope to meet all the friends again in the conference next year. I'll still try my best to support the future conferences, also to promote the APMAA influence in China and Asia. I started attending APMAA 3rd conference in 2006. It was held in Fukuoka, Japan. After that, I continuously attended APMAA conferences five times more. 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. I'll make all my effort to promote this goal.

**Senior Director: President-elect and Vice-presidents**



**President-elect**

**Tsuji, Masao**, [mtsuji@waseda.jp](mailto:mtsuji@waseda.jp) (Professor, Nagoya University of Commerce & Business; Professor Emeritus of Waseda University, Japan) (2018 Conference Chair)

I have attended every APMAA conferences since 2014 as a director and a senior director. While I worked as a member of the board of directors, I played a role of coordinators and discussants. Last year in Shanghai, I was appointed as a panelist of the special session. This year as the chair APMAA 2018 Conference Organizing Committee, I am determined to make the annual conference in 2018 significantly worthy of participation as much as possible. I plan to have a variety of events in APMAA 2018 which will provide participants with good opportunities to present research outcomes and get the latest insights in many areas of research in management accounting. I am convinced that interactive activities among the participants from all over the world will promote international exchange and deepen our friendship.



**Vice President**

**Elgammal, Mohammed**, [m.elgammal@qu.edu.qa](mailto:m.elgammal@qu.edu.qa) (Qatar University, Qatar) (2019 Doha Conference Chair; 2018, 2017 vice president )

It is always my pleasure to see our association growing internationally and even accommodating researchers from other areas related to management accounting applications, like finance and management. I have attended all APMAA since 2014 (Bangkok) and I have participated in all board of directors meeting and other duties. I would be so delighted to support the APMAA 2018 conference, held in Japan. I am that I will attend APMAA in Japan with my colleagues from Qatar University. I am pleased to invite you to APMAA 15<sup>th</sup> annual conference, Doha 2019 that will be hosted by the College of Business and Economics, Qatar University. It is my pleasure to serve as as a Chair of APMAA 15 Doha 2019. Considering the fact that it will be the first time for the conference to take place in the GCC, we are enthusiastic and eagerly working at Qatar University with the APMAA board and international scholars to make the APMAA 2019 conference an international destination for Accounting and Finance scholars.

#### Vice President



**Chu, Hsuan-Lien** [Lien@gm.ntpu.edu.tw](mailto:Lien@gm.ntpu.edu.tw), Professor of Accounting Department, National Taipei University, Taiwan (2016 APMAA Conference Chair) (Attended APMAA in 2015, 2016, 2017)

It is a great honor for me to join APMAA and serve as a board director since 2015. It's also my great pleasure to serve as the Chair of the APMAA 2016 Conference in Taiwan. I appreciate the APMAA having given me the chance to learn a great deal from other board directors. As a board member, I commit to support APMAA events and activities, especially the APMAA 2018 annual conference that will be held in Waseda University, Tokyo, Japan. I am committed to promote the APMAA conferences in Taiwan, as well as continuing to encourage our colleagues here in Taiwan to join the APMAA. Furthermore, I commit to look for a next conference venue school in Taiwan and assume my responsibilities in serving as a director of the board.



#### Vice President

**Chandrarin, Grahita**, [grahitac@unmer.ac.id](mailto:grahitac@unmer.ac.id), [grahitac@gmail.com](mailto:grahitac@gmail.com) (Graduate Program, University of Merdeka Malang, Indonesia) (2017 past president, 2016 President; 2015 Conference Co-chair).

I have been involving in APMAA since 2010 and I am so glad to see the rapid development of APMAA year by year. At the 2015 APMAA Conference in Bali, Indonesia, it was significantly showed that the numbers of educators and practioners whom were interested in the APMAA Conference and its acivities. This year, I have seen that new participants from University of Merdeka Malang attended the 2017 APMAA Conference in Shanghai, China, and I believe as well as from other universities in Indonesia. Seeing this, I have a great hope that the numbers of Steering Committee members will gradually increase. However, I will also keep promoting and supporting APMAA and its all activities. As for the 2021 APMAA Annual Conference, it has been agreed that it will be conducted at Trisakti University, Jakarta, Indonesia. Thus, I will fully support it and hope for the best for it. See you all in Tokyo, Japan next year at the 2018 APMAA Annual Conference.

#### Senior Directors



**Mayangsari, Sekar**, [sekar@hotmail.com](mailto:sekar@hotmail.com) (Trisakti University, Indonesia) (APMAA 15 Chair, APMAA 2021 Jakarta Chair)

I am lecture in Trisakti University, Jakarta, Indonesia. I already put in my 2018 agenda, to attend to the next APMAA 2018 conference in Waseda University, Japan. The first time I attend APMAA Conference when it held in Xiamen University in China, 2012. In that time, I represent Indonesia as next host conference in 2015. After that, I continuously attend APMAA conference until 2017, and only miss APMAA 2016 conference when it held in Taiwan. In APMAA 2015 Conference, I am as co-chair and Trisakti University as one of the hosts with another university, including Merdeka Malang, Udayana, Warmadewa, Hasanuddin and Mercu Buana. I commit to increase the number of submitted papers from Indonesia and another country as well, while striving to provide qualified research paper for next APMAA Conference. In board of director meeting in Shanghai, I have offered vision, mission and value of APMAA, to provide direction for APMAA in the future, and inspire everybody to work with APMAA. I believe APMAA will be the centre of management accounting knowledge. And this year, my university has committed, to be host of APMAA 2021 Conference, and just as prior conference when it held in Indonesia, I will ask for join another Indonesia University as co-host. I hope through the consortium hosts, APMAA will be better known by other universities in Indonesia.

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



It's my great pleasure joining APMAA board members since 2011. It has also been a great honor for me to serve as the Chair of the 2014 APMAA Conference in Thailand. I will be delighted to commit my support to the prosperity and the success of APMAA organization. I will further encourage my colleagues in Thailand to participate in APMAA conferences and collaborative research. I will increase steering committee members and organize APMAA Thailand with other colleagues such as Prof. Terdpaopong, Kanitsorn. In addition, I will look for the next conference venue school in Thailand for the future APMAA conference. I am looking forward to joining the forthcoming APMAA 2018 Conference in Waseda University, Tokyo, Japan.



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

I started attending APMAA 3rd conference in 2006. It was held in Fukuoka, Japan. After that, I continuously attended APMAA conferences. As one of the steering members, I'll promote APMAA in the mainland China and Asia with my strong networking and efforts. I received the first Ph.D degree in Accounting in Xiamen University, and have taught in Xiamen Universities for over 25 years. I'm now very interesting in the IA and information control system in management accounting, and have built up reputation and good connections with academia, professional bodies and relevant government authorities in these areas, all of which should benefit academic exchanges among APMAA members in the Asia-pacific the region.



**Rahman, Ibrahim Kamal Abdul** ([ibrahimkamal@unikl.edu.my](mailto:ibrahimkamal@unikl.edu.my)) Universiti Kuala Lumpur, Malaysia (APMAA 2011 Co-chair, APMAA 2004 Chair)

I have been involved myself in all APMAA activities since its foundation and attended almost all annual conferences. In fact, I hosted APMAA 2004 and APMAA 2011 that were held at Universiti Teknologi MARA in Malaysia. I would continue to promote the association by getting more academic staffs to join the association's activities. I will definitely attend the 2018 conference. I will also help in organizing the conference held in the year 2020 in Malaysia.



**Suzana Sulaiman**, [suzana1110@salam.uitm](mailto:suzana1110@salam.uitm) (Universiti Teknologi MARA (UiTM), Malaysia); APMAA 2011 Co-chair, APMAA 2020 Chair Executive Editor of the Asia-Pacific Management Accounting Journal)

Dear Colleagues, it is always my pleasure of the Executive Editor of the Asia-Pacific Management Accounting Journal (APMAJ), since 2006 to serve our great association. The team and I are committed in ensuring the continuity and sustainability of the journal. We are also committed to submit APMAJ for reputable indexing. We are honored to host the APMAA 2020 conference in Malaysia. This will be a second time for us to host this privilege conference which the first was successfully organized in 2011. We are committed in ensuring the success of this coming conference. The conference will be a platform for both practitioners and academicians to share their experiences and exchange ideas on latest management accounting related issues. We are also planning to include an industry visit during this conference and encourage more international participants.



**Scarbrough, Paul** ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca)), Brock University, Canada

I started attending APMAA conferences in 2009, and missed only 2015 and 2016. It was great to be back again in 2017! I have been editor of the newsletter and conference newsletter as well as assisting with other writing and editorial tasks. Also, I have presented papers and acted as discussant in all the conferences I attended, as well as participating in the PhD Colloquium several times. I am looking forward to Tokyo in 2018. I will encourage my colleagues here in Canada to attend and contribute to the conference. Together we can raise the profile of management accounting!



**Aoki, Masaaki**, [maoki@tohoku.ac.jp](mailto:maoki@tohoku.ac.jp) (Tohoku University, Graduate School of Economics and Management; Accounting School, Japan) (2018 Conference co-chair)

We will have APMAA(14th) 2018 conference in Tokyo, Japan. I would like to appreciate Waseda University for undertaking this conference. In particular, I would like to give special thanks to Professor Tsuji and Oshika for accepting important roles (chair and co-chair). I will support the next year conference as a representative of APMAA Japan.

I know that many of scholars, accounting professionals, and business persons are interested in Japan. I would like to provide visitors with an opportunity to know Japanese enterprises and management accounting research. I hope that many people will join in our conference. I look forward to seeing you in Tokyo, Japan.



**Oshika, Tomoki**, [oshikat@waseda.jp](mailto:oshikat@waseda.jp) (Professor, Faculty of Commerce, Waseda University, Japan) (2018 Conference co-chair)

It is my great honor that my university was chosen to host APMAA 2018 annual meeting. I was always impressed by the previous meetings I attended. I will try to do my best with colleagues to make the 2018 meeting great. Hope to see you in Tokyo next year!



**Hosomi, Shoichiro**, [hosomi@tmu.ac.jp](mailto:hosomi@tmu.ac.jp) (Professor of Management Accounting, School of Social Science, Tokyo Metropolitan University, Tokyo Japan) (2018 Doctoral Colloquium Chair)

I work for Faculty of Business Administration and Graduate School of Social Science (including Business School), Tokyo Metropolitan University, Tokyo, Japan. And I am a Senior Director of the Japanese Association of Management Accounting (JAMA). In addition, I am currently an Associate Research Fellow of SKOPE, University of Oxford (2013- ). My current research theme is to clarify the relationship between Intellectual capital and corporate performance and how to manage them from the viewpoint of organization psychology.

I'd like to support the APMAA2018 conference at Waseda University, Tokyo, Japan to be successful as an executive committee member. I hope the APMAA to become a more successful global academic conference.



**Mimba, Ni Putu Sri Harta**, [sriharta@gmail.com](mailto:sriharta@gmail.com); [p.mimba@unud.ac.id](mailto:p.mimba@unud.ac.id) (Udayana University, Faculty of Economics and Business, Accounting Study Program, Indonesia) (2015 Doctoral Colloquium Chair)

I would be so delighted to support the APMAA 2018 conference, held in Japan. I would do my best to reserve my schedule for this event. I have planned to attend it and to support the conference by preparing a paper with other colleagues and accepting the proposal to be a moderator if it is needed.

In addition, I will be inviting more committed colleagues in Indonesia to join the steering committees members of APMAA. It is my great pleasure to invite them to send their papers and to attend APMAA 2018 conference. Referring to my position as the person who in charge for developing international network at my university, I will also inform my international colleagues about the APMAA 2018 conference, especially in South Asia that still have a limited number of steering committees members.

For the coming conference venue school(s) in Indonesia, I will discuss this with other members from

Indonesia, such as Prof. Grahita and Prof. Sekar, to find the best venues for the future APMAA conference in Indonesia, perhaps in 2022.



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

My current research interests are Reward management and Chinese MNEs OFDI. My interaction with APMAA started in 2010 (6h) Taipei conference and from that year on. I am excited to see you all at the 2018 annual conference at Waseda University in Tokyo. I hope that APMAA develops more in our academic global society. For that, we need to get more people involved in our gatherings. The more people, the more fun. I am going to beat the drum for the Tokyo conference everywhere, and take more friends to the conference. I will commit myself to the Tokyo conference's success.



**Terdpaopong, Kanitsorn**, [kanitsorn@rsu.ac.th](mailto:kanitsorn@rsu.ac.th) (Rangsit University, Thailand)

It has also been a great honor for me to serve as one of the AMPAA Board members. My interaction with APMAA started in 2011 and from that year on, there has been a strong commitment, not only from me, but also from many other board members; we meet at least once a year at the APMAA. Meeting friends and colleagues at the conference has been one of our goals each year. It is a united party, advancing in every part of the conference sessions. We have time to meet together to set out our ideas and plans for our future research. This has already inspired academics of all ages and backgrounds.

Within the APMAA agenda, we recently set up an international comparative research project on management accounting practices by which many colleagues from at least seven countries have joined hands together with the hope of bringing up the current and advanced literature review. It's a privilege to be a part of the AMPAA team that not only has a long history of hosting management accounting conferences, but also inspirational research activities to both new and experienced researchers. I am proud to be a member of the board and would support the APMAA conference for many more years to come.



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

Having been involved with the association and its conferences for seven years since 2011, I really feel warm and welcome. APMAA plays an important role to promote management accounting research and practices which are under-represented in the main stream academic research. It is important for us to render continuous support to such meaningful organization. Submitting papers, reviewing papers, attending conferences and promoting the brand in different countries are possible options of sustainable activities to support the organization. Being a board member of the association, I of course will lead by example. Look forward to seeing continuous success in future events and development of the association.



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

I work for College of Business and Economics, United Arab Emirates University, United Arab Emirates. I joined APMAA in 2012 (Xiamen) and attended all conferences since then. The APMAA board members are truly dedicated and devote valuable efforts to achieve the association's strategic goals.

This has undouble built up a strong association's network, which makes considerable contributions to both academia and profession in the region and beyond. In support of APMAA's goals, I, as an APMAA board director, liaise with scholars at international universities to boost collaborations within APMAA's network. I will surely continue to provide my dedicated support to APMAA and the 2018 annual conference.



**Tomasz, Wnuk-Pel**, [tomwnuk@uni.lodz.pl](mailto:tomwnuk@uni.lodz.pl) (Associate Professor, University of Łódź, Poland, Affiliate Professor, Linnaeus University, Växjö, Sweden)

APMAA Shanghai was my 5<sup>th</sup> consecutive conference – it was 5<sup>th</sup> great conference in row. I started my association with APMAA in Nagoya (2013), then attended the conferences in Bangkok, Bali, Taipei and Shanghai always presenting papers, making paper and PhD discussions, chairing sessions and helping in any way I could. Last year I brought to Taipei my PhD student, this year I successfully recommended APMAA conference to my friend Gregory Wegmann, next year I hope to bring to Tokyo my next PhD student and Gregory also promised to come. Together with Jan Alpenberg we are promoting APMAA activities in Europe. It's not easy, because the conferences are far away and flight is expensive, but we strongly believe it's more than worth to go to APMAA congresses. I hope to see many friends next year in Tokyo. Also I am ready to help organizing committee of next conference to help in any way I could



**Nakashima, Masumi**, [masumink@cuc.ac.jp](mailto:masumink@cuc.ac.jp) (Professor, Chiba University of Commerce, Japan) (2018 Conference)

I am a professor of accountancy at Graduate School of Accounting & Finance, Chiba University of Commerce (CUC) in Japan. My research focuses on financial reporting quality, internal controls, corporate governance, accounting policies by management, and accounting fraud. I joined APMAA in 2013 (Nagoya) and attended all conferences since then. I have served as a senior director of APMAA since 2015. I would like to keep serving for the development of APMAA through a collaboration of research with members and increasing the number of member of this academic society in global perspective with a strong mission and endeavor. Especially in 2018, I will dedicate for the success of the 2018 APMAA at Waseda University in Japan.



**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 joined APMAA in 2014 (Bangkok) and attended all conferences since then. I give my highest priority to supporting to APMAA 2018 at Tokyo as a board of director of APMAA and APMAA Japan in all activities. It is my big pleasure to give some tips for foreign guests at transportation, accommodation, restaurants, shopping, cultural events, after (or before) conference visits and so on. If you have any problems or questions " around " the conference, please contact with me. I will try to find my best solutions for you! I look forward to seeing you at Waseda, Tokyo.



**Alpenberg, Jan**, [jan.alpenberg@lnu.se](mailto:jan.alpenberg@lnu.se) (Dean and Head of Departments Dean for the School of Business and Economics, Linnaeus University, Sweden)

I work as the Dean and Head of Departments for the School of Business and Economics at Linnaeus University in Sweden. I have been part of APMAA since 2009 and a senior director since 2012. Over the years, I have been coming to many of the yearly conferences and I am truly dedicated and devoted to the association's strategic goals.

I will definitely continue to provide my dedicated support to APMAA and the 2018 annual conference in Tokyo.



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

I joined APMAA in 2015. I will be delighted to commit my support to the prosperity and the success of APMAA organization. I will further encourage my colleagues in Taiwan to participate in APMAA conferences and collaborative research. I am looking forward to joining the forthcoming

APMAA 2018 Conference in Japan.



**Elbanna , Said** ([selbanna@qu.edu.qa](mailto:selbanna@qu.edu.qa) ), Professor of Strategic Management, Qatar University, Qatar

I attended three previous APMAA conferences in Indonesia (2015), Japan (2013) and China (2012). I am committed to support the 2018 APMAA conference. I will be glad to play different roles in this conference such as reviewing papers on relevant topics. Discussing papers and chairing sessions are other possible contributions toward the 2018 APMAA conference. I also intend to promote the conference among my colleagues.

## Directors



**Chen, Chao** ([chen\\_chao@fudan.edu.cn](mailto:chen_chao@fudan.edu.cn)), Fudan University, China

It is my honor to serve as a director of the APMAA 2018 Board. I have attended three previous APMAA conferences in Nagoya (2013), Bangkok (2014), and Shanghai (2018), respectively. It is a pleasure to commit myself for attending 2018 board meeting and conference in Waseda University in Tokyo. Furthermore, I will encourage my colleagues in China to participate in APMAA conferences in the future. I look forward to joining the APMAA 2018 Conference in Waseda University.



**Hwang, Iny** ([hiny72@snu.ac.kr](mailto:hiny72@snu.ac.kr)), Associate Professor of Accounting, Seoul National University, South Korea

I am Associate Professor of Accounting at Seoul National University. I received my Doctorate in Management (Accounting concentration) from the University of Texas at Dallas. My research and teaching interests pertain to incentive compensation, performance measurement, cost management, and value implication of various economic phenomena such as cost structure and constrained capacity. In regard to APMAA, I attended Taipei (6th) conference held in 2010 and Shanghai (13th) conference held in 2017. At each conference, I presented my paper and assumed the role of discussant. I would like to contribute to APMAA in many ways. I am sure I will attend APMAA 2018 conference and also encourage my colleagues to attend APMAA future conferences.



**Zuhroh, Diana** ([dzuhroh@gmail.com](mailto:dzuhroh@gmail.com)), University of Merdeka Malang, Indonesia

In this occasion, I would like to thank you for the opportunity given to me to be included in the APMAA 2018 board director. I joined APMAA in 2014. I plan to attend the APMAA 2018 annual conference in Japan and make it success. For that, I will prepare a paper to be presented in this event. In addition, I will also invite my friends and students from University of Merdeka Malang and other University to prepare better quality papers that will be presented. This because, in my opinion, the success of a conference is not only from the quantity of papers received but also of its quality. To succeed APMAA's conference in Japan, I will also introduce APMAA to my international colleagues. I hope they will also attend and present their papers. I also hope, in the future APMAA's role will be globally increase in building the theory especially management accounting and in contributing to improve business practices.



**Mastuoka Kohsuke** ([matsuoka@mail.tohoku-gakuin.ac.jp](mailto:matsuoka@mail.tohoku-gakuin.ac.jp)) Associate professor, Department of Business Administration, Tohoku Gakuin University, Japan

I work for the Department of Business Administration, Tohoku Gakuin University, Japan. I participated in the APMAA annual conferences in 2015 and 2017. I also took part in the board meeting of the 2017 conference as an observer. APMAA provides great opportunities that help management accounting researchers and practitioners present their research. I will do my best to attend at the 2018 Board Meeting and conference. I will also be delighted to the success of this event.



**Mardini, Ghassan Hani George** ([Ghassan.Mardini@qu.edu.qa](mailto:Ghassan.Mardini@qu.edu.qa)), Qatar University, Qatar

I have attended APMAA Conference 2016, and I have been interested in this solid conference. I would like to contribute to APMAA in many ways. First, I am a member of the organizing committee of APMAA conference 2019 since 2015, I am a member of the scientific committee as well as I have contributed to design the conference's website. Second, I have a well-built network in Europe and Middle East; I will try my best to spread the word APMAA and tell my peers about its great experience. Finally, I am interested to attend the APMAA conference 2018 in Japan; this opportunity will provide great insights to the APMAA and its great community. I will do my best to support the APMAA Japan 2018 and I am happy to participate in the review and discussion process.

### Director Emeritus



**Nishimura, Akira** ([akiran@nm.beppu-u.ac.jp](mailto:akiran@nm.beppu-u.ac.jp)), Professor Emeritus at Kyushu University, Japan (Past President 2004-2009)

### 3. Commitment Statements from the New Steering Committee Members



**TIAN, Gaoliang** ([tian-gl@xjtu.edu.cn](mailto:tian-gl@xjtu.edu.cn)), Head of Department of Accounting & Finance, The School of Management, Xi'an Jiaotong University(西安交通大学), China

APMAA is aimed at providing an amazing platform for the managerial accounting scholars in the Asia Pacific region. It's my great pleasure to be an APMAA member and attended the 2017 APMAA conference in Shanghai. As we all know, China is pushing ahead with the "Belt and Road" initiative in all over the world. As an accounting professor, I will take advantage of this initiative and APMAA platform to try my best to promote the communication and cooperation in managerial accounting area between China and other countries within the Asia-Pacific region. I also wish grate success for APMAA in the future.



**Lin, Bin** ([mns1b@126.com](mailto:mns1b@126.com)), Sun Yat-san University(中山大学, 广州), China

It's a great honor for me to join APMAA Steering Committee. APMAA offers a valuable opportunity to share ideas with people from all over the world, increases our knowledge base, and expands our professional network. Through over twenty years' teaching and research, I have accumulated a wealth of experience in management accounting. I would like to collaborate with other members to support all the events and activities of APMAA. I will try my best to spread the word about APMAA in China. I will encourage my colleagues to submit research paper to the APMAA conference and journals. I believe that APMAA will become better and better.



**Awadallah, Emad** (emad.awadallah@qu.edu.qa), Qatar University, Qatar

Dr. Emad Awadallah currently works at Qatar University as an Associate Professor of Accounting moving from the UK where he worked at several Universities. As part of his professional engagement, Emad specialises in delivering professional/training courses for the CMA and the CIA. Notably, Emad is a member of the organizing committee of APMAA Conference 2019 at Qatar. Through his network connections, nationally as well as internationally, it is believed that he shall have many opportunities to spread the word in regards to APMAA 2019 conference. In so doing, an excellent opportunity is attending the forthcoming APMAA 2018 conference to be held in Japan.

#### 4. Message from the Chair of APMAA 2018 in Tokyo



The 14th Conference of Asia-Pacific Management Accounting Association (APMAA 2018) is held at Waseda Campus of Waseda from October 29 to November 1. The conference is jointly organized by Waseda University, APMAA Japan and APMAA.

On behalf of the APMAA 2018 Conference Organizing Committee, I would like to thank the APMAA Board of Directors for providing us the opportunity to hold the 2018 conference at Waseda University.

The purpose of this conference is to enhance the understanding of current management accounting issues in various countries and create useful theories and methods to close the gaps between practitioners and academicians in management accounting. We think that management accounting must be inextricably tied to the actual organizational situations and environment that it is intended to serve. Therefore, there is necessity for more research which aims to enhance our understanding of the various practices being implemented all over the world. We believe that this is the tradition and identity of APMAA.

The theme of APMAA 2018 is “The Forefront of Management Accounting: Research and Practices” (a tentative theme). APMAA 2018 program will contain two or three plenary and panel sessions, parallel sessions, and cultural visit. Following like the previous conferences, we plan to invite excellent scholars, professionals, CEOs and/or CFOs to these sessions. APMAA 2018 launches special sessions designed by APMAA members to discuss specific issues and practices of management accounting.

The conference venue is International Conference Center of the Waseda University and Rihga Royal Hotel Tokyo located in the main campus of the University. Besides Rihga Royal Hotel Tokyo, we plan to arrange with several reasonable and suitable hotels near the campus. Please visit [http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/) or [http://www.dab.hi-ho.ne.jp/s-ueno/APMAA\\_2018\\_Tokyo/](http://www.dab.hi-ho.ne.jp/s-ueno/APMAA_2018_Tokyo/), and get detail information of the conference.

I hope that a variety of events in APMAA 2018 will provide you with good opportunities to present your research outcomes and get the latest insights in many areas of research in management accounting. I am convinced that interactive activities with the participants from different parts of the globe will promote international exchange and deepen our friendship. Please prepare now for your participation of this important conference.

We look forward to seeing you at Waseda University in Tokyo.

**Masao Tsuji**, APMAA 2018 Chair

## 5. Information from the 2019 Doha Conference Organizer

It my pleasure to invite you APMAA 2019 conference. The main theme of the conference will be “Management Accounting and Finance in the 21<sup>st</sup> Century: Challenges and Perspectives”. The scope of the APMAA 2019 conference will be to celebrate the new theoretical and practical developments in management accounting and managerial finance of the 21<sup>st</sup> century with particular attention to Asia-Pacific and GCC accounting issues. The APMAA 2019 tracks will included:

<b>Strategic Management Accounting</b>	<b>Islamic Accounting and Islamic Finance</b>
<b>Performance Measurement</b>	<b>Financial Markets and Economic Growth</b>
<b>Role of Management Accountants in Different Organizations</b>	<b>Multi-Criteria Decision-making and Accounting</b>
<b>Business Ethics and Internal Control</b>	<b>Other related managerial accounting and finance issues</b>
<b>Business Reporting and Communication</b>	

## 6. Book Review



Book Review by **Scarbrough, Paul**, Brock University, Canada

**The Routledge Handbook of Accounting in Asia**, Edited by Zhijun Lin. Routledge, 2018 (ISBN 978-1-138-18903-4).

The new Routledge Handbook of Accounting in Asia adds important information to our knowledge of the development and current state of accounting throughout Asia. This book is an important resource for students and businesses, which we should add to our university libraries.

With the extremely strong, although unequal, development of the economic power of Asian countries, it is important to understand the impact and development of accounting here. This book does a very thorough job of presenting both the development and current state of accounting practices.

The book examines all aspects of accounting: Financial Accounting and Reporting, Managerial Accounting, Accounting and Audit professionalization, Government and public sector accounting, Accounting education, and Accounting development in the newly emerging economies of Vietnam, Bangladesh, Cambodia and Mongolia. Documenting the tremendous diversity of practices across all these aspects is a crucial aspect of this book. Even with the ease of access to “current” information in the internet era, this book shows that national historical experiences lead to significant diversity of practices.

In particular, the coverage of both the stronger and more extensively developed economies (such as Japan), as well as the more recently developing economies (such as Viet Nam) is a strength of the book. Japan intensely developed its market-oriented accounting systems starting the 1860s and is one of the most advanced in the world. Japan is also a leader in developing

modern management accounting methods. On the other hand, countries such as Viet Nam are now developing modern market-oriented systems after a significant period of economic turbulence and a central planning based accounting system.

It is also interesting to see how easy access to information is enabling the more recently developing economies to leapfrog into some state-of-the-art methods quickly, and yet, how the historical path of each nation influences this development.

The contributors are all very knowledgeable, and have deep experience with their countries, which shows in the thorough and detailed coverage. The editor, Professor Zhijun Lin, brings an extremely wide academic and practical experience to bear on the choice and development of the content.

This book is an important addition to understanding the diversity of accounting in Asia, and will be an important addition to our libraries, and an essential part of courses in international accounting.

## 7. 2018 APMAA Steering Committee Members

### 2018 Steering Committee Members as of January 1, 2018

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 ([ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)), if you are interested in serving in the position.



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## Appendix 1: Past Conference Venues

**The 2017 (13th)** Annual Conference is hosted by Professor Dr. Hu, Yiming, **Shanghai Jiao Tong University**, China. The conference theme is "Management Accounting and Society: A Global Perspective."

**The 2016 (12th)** Annual Conference hosted by Professor Dr. Chu, Hsuan-Lien, **National Taipei University**, Taiwan was successfully held at The Sherwood Taipei from October 4<sup>th</sup> (Tuesday) to 7<sup>th</sup> (Friday). The conference theme is "*Opportunities and New Trends in Managerial Accounting.*"

**The 2015 (11th)** Annual Conference, hosted by Professor Dr. Sekar Mayangsari, Trisakti University and Dr. Grahita Chandrarin, University of Merdeka Malang, and other 4 universities of Indonesia was successfully held at **Udayana University and Warmadewa University** from 26th to 29th of October. The conference theme is "Management Accounting For Sustainable Development."

**The 2014 (10th)** Annual Conference hosted by Professor Kanibhatti Nitirojntanad, **Chulalongkorn University**, Thailand was successfully held at the Crowne Plaza Bangkok Lumpini Hotel from October 27th to 30th. The conference theme is "Management accounting in a global, dynamic environment: Challenges and opportunities."

**The 2013 (9th)** Annual Conference hosted by Professor Dr. Susumu Ueno, **APMAA Japan** was successfully held from 1st to 4th of November, 2013. The conference theme is "Challenges for Management Accounting: Issues in Theory and Practices."

**The 2012 (8th)** Annual Conference, hosted by Professor Dr. Yuan Lue Fu, **University of Xiamen**, China, was successfully held from 14th to 17th of November, 2012. The conference theme is "MANAGEMENT ACCOUNTING: the Optimization of Management Control System."

**The 2011 (7th)** Annual Conference, hosted by Professor Dr. Ibrahim Kamal Abdul Rahman, **Universiti Teknologi MARA**, Malaysia was successfully held from 16th to 19th of November, 2011. The conference theme is "Management Accounting: A Value Creation Tool for Sustainability."

**The 2010 (6th) Annual Forum**, hosted by Professor Dr. Yang-Tzong (Jimmy) Tsay, **National Taiwan University** was successfully held from 5th to 7th of November, 2010.

**The 2009 (5th) Annual Forum**, hosted by Professor Dr. Akira Nishimura, was successfully held at Center for Media Education and Study of **Beppu University, Japan** from the 31st October to the 2nd November 2009. More than 50 researchers and managers from nine countries attended the forum.

**The 2007 (4th) Annual Forum** was hosted by Professor Peng Shaobing, **South-Western University of Finance and Economics in Chengdu, Sichuan Province, China** on 28-29 July 2007.

**The 2006 (3rd) Annual Forum**, hosted by Professor. Dr. Akira Nishimura was held at **Fukuoka Garden Palace in Fukuoka, Japan** in March 30-31. The main theme of the Forum was Present and Future of Management Accounting.

**The 2004 (2nd) Annual Forum** hosted by Prof. Dr Ibrahim Kamal Abdul Rahman was held on 24-25, November 2004 at **Universiti Teknologi MARA in Malaysia**. it was unanimously decided that the time had arrived to establish the Asia-Pacific Management Accounting Association.

**The 2002 (1st) Annual Forum** hosted by Professor. Dr. Akira Nishimura was held 3rd and 4th, November at International Exchange Plaza, **Kyushu University in Fukuoka, Japan**. Since that time, the participants from different countries continued to share the same vision of advancing management accounting research and practices with particular reference to the Asia-Pacific region.

## **Appendix 2: Guidelines of Qualifications / Responsibilities of the APMAA Officers**

Issued in 2013  
Revised on December 1, 2017  
Revised on December 25, 2018

This guideline aims to keep fairness and equality in the process of choosing the APMAA officers. In the nomination of the APMAA officers, APMAA, in principle, looks at past individual contributions (referring to attendance and past conference hosting records) up to the time of the nomination. The board chair should respect items 1,2,3 of the descriptions (guidelines) below when nominating 2018 APMAA officers.

### **1. Qualifications / Responsibility of APMAA 2018 Senior Director Candidates**

- At least three years' experience as the APMAA director, in principle. This condition however does not apply to professors who will be a chair and/or co-chair of annual conferences and/or doctoral colloquium of the 2018 conference.
- Significant contribution and commitment to APMAA past events as a chair, co-chair of annual conferences and/or doctoral colloquium.
- Consecutive participations in the past 5 year Board meetings and conferences

### **2. Qualification/ Responsibility of APMAA 2018 Director Candidates**

- Multiple participation (in principle, three times or more) in past APMAA overseas conferences is required to be nominated. This condition should be respected but does not automatically apply to professors who are members of an upcoming conference (2018 and 2019) organizing committee (The 2018 conference

organizing committee is allowed exceptionally to recommend at maximum three professors, and the 2019 conference organizing committee is allowed exceptionally to recommend at maximum two professors who do not satisfy the attendance condition.)

- A candidate must submit his/her statement (that shows APMAA career, past attendance record, and the personal commitment to the 2018 APMAA events and activities) with a photo to the board chair by his designated date (December 5, 2017), otherwise he/or she will be deleted from the 2018 candidate list.
- Directors must attend the 2018 Board Meeting. In principle, one is not to be chosen as a 2019 director if he/she fails to commit in the APMAA 2018 Board Meeting attendance and in other activities.

### **3. Qualification/ Responsibility of APMAA 2018 Steering Committee Member Candidates**

- A person with at least one attendance to a past APMAA annual conference and/or a person who is recommended by an APMAA Director is entitled to be nominated to a Steering Committee member candidate.
- A candidate must submit his/her information (about family name, first name; e-mail address, association and APMAA conference attendance) and a brief (around five lines) profile to the board chair.

### **Editorial Team for the APMAA News January 1, 2018 Issue(Vol.27)**

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### **Submission Deadlines of APMAA News Articles and Essays:**

For May 1, 2018 edition (Vol.28): April 1, 2018

For September 15, 2018 edition (Vol.29): August 15, 2018

For January 1, 2019 edition (Vol.30): December 1, 2018

### **Asa-Pacific Management Accounting Association Homepages**

<http://apmaa.org/APMAA/>

[http://s-ueno.sakura.ne.jp/APMAA\\_asia/](http://s-ueno.sakura.ne.jp/APMAA_asia/)

[http://www.dab.hi-ho.ne.jp/s-ueno/APMAA\\_asia/](http://www.dab.hi-ho.ne.jp/s-ueno/APMAA_asia/)

### **APMAA 2018 Homepages**

[http://apmaa.org/APMAA\\_2018\\_Tokyo/](http://apmaa.org/APMAA_2018_Tokyo/)

[http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/)

[http://www.dab.hi-ho.ne.jp/s-ueno/APMAA\\_2018\\_Tokyo/](http://www.dab.hi-ho.ne.jp/s-ueno/APMAA_2018_Tokyo/)