

Asia-Pacific Management Accounting Association



APMAA News No.28, May 1, 2018

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APMAA2018 Conference Special Rate at RIHGA Royal Hotel Tokyo

## **APMAA 2018 in Tokyo**

**Theme: The Forefront of Management Accounting: Research and Practices**

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

**Venue: The Waseda Campus of Waseda University, Tokyo, Japan**

**Organized by “Waseda University” and “APMAA Japan”**

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

### **Important Dates for Authors:**

Paper Submission Deadline: July 10, 2018

Paper Acceptance Notification: September 1, 2018

Conference Registration and Fee Payment Deadline: September 15, 2018

## 1. Message from the Representative Director

### **My actions for attracting more participants from South East Asia to APMAA!**

The 14<sup>th</sup> APMAA Conference 2018 will be held in Tokyo and I hope to bring more people from Malaysia. I am promoting the conference to my other colleagues in Malaysia, and in other countries in South East Asia. We also encourage PhD students to participate in the PhD colloquium. I hope that we will also see participation from the Philippines, Vietnam, Laos and Cambodia at the Tokyo conference.

As 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 indexing bodies such as Thomson Reuters and SCOPUS. APMAJ has made remarkable progress and is now listed under Thomson Reuters' Emerging Citation Index. Effective 2018, we are increasing APMAJ publication to three issues a year: in April, August and December.

Since using the online journal system (OJS), APMAJ has received more submissions from prospective authors of different countries. This indicates substantial progress of the journal. We also received requests from universities and conferences to publish special issues for specific management accounting-related topics. In order to ensure that APMAJ only publishes quality papers, we are very selective and careful with such requests. APMAJ sticks to the journal policy that each paper must undergo a double blind review process. Papers are included in the normal issued publication only if both reviewers recommend that the papers to be published. Additionally, The Emerald Publishing Group (UK) has indicated interest to offer its contractual publishing services for APMAJ for a fee. This can be discussed further during the APMAA Board of Directors meeting in November 2018.



Omar, Normah  
Universiti Teknologi MARA, Malaysia

## 2. Message from the President

Professor Masao Tsuji, the 2018 conference chair, along with the Organizing Committee Team members, are working energetically to make the APMAA 2018 Conference inspiring and unique. The March Issue of the Conference News presented profiles of several keynote speakers. All of them work for famous Japanese Multinational Enterprises. I remember the promotion video at the APMAA 2017 Conference showing the beautiful campus of Waseda University in Tokyo. As the 2018 President of APMAA, I look forward to meeting with all of you, my old friends and new friends at Waseda. Please come to APMAA 2018 and enjoy the conference.

China has hosted APMAA annual conferences three times. As a president chosen from China, I believe we can improve the quality and scale of future conferences in China and catch up to the conferences held by AAA and/ or EAA. With the aim of increasing the number of academic and practice members in China, I distributed information about the conference, and the Call for Papers very broadly. For example, through WeChat, email, and the electronic platforms of the China

Accounting Association. Through these steady efforts, we will prepare for the next conference in China, say, APMAA 2022.

It is necessary for APMAA to strengthen collaboration with CGMA, IMA, and local (national) accounting associations. I participate in the CFO Forums of CGMA every year, and allow my students to participate in campus activities organized by the IMA and ACCA. After the Shanghai meeting last year, APMAA in China has focused on expanding relationships with these organizations. I hope to share my experience in China of how to communicate with, and how to obtain supports from, these professional organizations.

Let's build a multi-dimensional relationship with a variety of academic and professional organizations locally and internationally, and further invigorate our association, APMAA.



Yiming Hu, APMAA President  
Shanghai Jiao Tong University, China

### 3. Information from the 2018 Tokyo Conference Organizer

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

A wide-angle photograph of the Tokyo skyline at dusk or dawn, with the snow-capped peak of Mount Fuji visible in the background under a clear sky.	A photograph of a large, modern conference room with a circular table at the front, surrounded by rows of chairs. A large screen is visible at the front of the room.	<p>APMAA 2018 at Waseda U.</p> The logo of Waseda University, which is a red diamond shape containing a white crest with a book and a torch.
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#### 3.1 Progress Report of the APMAA 2018 Tokyo conference preparation

We are very glad to tell you that the preparation for the 14th Conference of the Asia-Pacific Management Accounting Association (APMAA 2018) at Waseda has been progressing very well. The members of the committee have been working hard to make the conference perfectly organized and highly significant to all the participants.

We have organized the afternoon sessions of the opening day as the special sessions with CFOs and controllers. We will have highly respected keynote speakers and round-table discussants, as you will see later in this newsletter. From these sessions you will gain good knowledge and insight about what Japanese major companies have been recently working on in order to implement better management accounting systems.

As you may know, Tokyo now attracts many tourists from all over the world. We were very surprised that innumerable foreigners came here to enjoy Tokyo this spring. Inside of the last newsletter we listed several hotels we could recommend to you. They are all close to Waseda, and comfortable. We would like to recommend you to choose the one you like the most among these hotels and make a reservation for you as early as possible.

Finally, we are sure that Tokyo will be beautiful to see in autumn, and APMAA2018 will be wonderful to attend. We look forward to seeing you at Waseda University in Tokyo.



Masao Tsuji,  
APMAA 2018 Tokyo Conference Chair  
Nagoya University of Commerce & Business,  
Waseda University

#### **Important Dates for Authors :**

Paper Submission Deadline: July 10, 2018

Paper Acceptance Notification: September 1, 2018

Conference Registration and Fee Payment Deadline: September 15, 2018

### **3.2 Outline of the APMAA 2018 Conference (Tentative: Edited on April 30)**

#### **Events on Day One (International Conference Center)**

- 9.30-12.00 Board of Directors Meeting
- 12.00-13.30 Lunch for Board Directors
- 13.00-15.00 Executive Meeting
- 13.30-17.10 Doctoral Colloquium (16 papers)
- 13.30-15.10 Parallel Session at 4 rooms (30 min. presentation plus 20min. Q&A)
- 15.10-15.30 Break
- 15.30-17.10 Parallel Session at 4 rooms (30 min. presentation plus 20 min. Q&A)
- 17.40-20.00 Welcome Reception at Righa Royal Hotel

#### **Events on Day Two (International Conference Center)**

- 9.00-9.30 Opening Ceremony
- 9.30- 9.50 Group photo
- 9.50-10.10 Morning Break
- 10.10-11.40 Parallel Session Day1-A D (20 min. presentation plus 10 min. Q&A) × 3 papers at 4 rooms: Total 12 papers
- 11.40-3.00 Lunch for All (Lunch box or buffet style)
- 13.00-17.00 APMAA 2018 CFO /Controller Symposium at Ibuka Masaru Memorial Hall in the International Conference Center of Waseda U.
  - 13.00-14.00 Plenary (CFO) Session (Presentation plus Q&A)
  - 14.00-15.10 Controller Panel Session (sponsored by The Institute of Internal Auditors Japan)
  - 15.10-15.30 Afternoon Break
  - 15.30-17.00 CEO/CFO Panel Session
- 17.40-20.00 Welcome Reception at Righa Royal Hotel

Profiles of the Practitioner Speakers in the CFO /Controller Symposium:



Mike Nishiyama, Representative Executive Officer, Senior Vice President and Executive Officer, CFO of Hitachi, Ltd. (<http://www.hitachi.com/>)



Kazuhisa Fujita, Senior Vice President, General Manager for Internal Audit Dept. of Mitsubishi Corporation (<http://www.kazuhisa.fujita@mitsubishicorp.com/>)



Yasumi Taniguchi, Country Market Leader of Protiviti Japan. Ms.Taniguchi leads Protiviti's Japan governance, risk management, internal control and Internal Audit and Financial Advisory practices. (<https://www.protiviti.com/JP-jp>)



Yoshimasa Ogino, Executive Vice President, Representative Director & Member of the Board, CFO of AKEBONO BRAKE INDUSTRY CO., LTD. (<http://www.akebono-brake.com/english/index.html>)



Ryohei Yanagi, Ph. D. Chief Financial Officer, Eisai Co., Ltd. (<http://www.eisai.com/>).  
Visiting Lecturer, Waseda University, Visiting Professor, Toyo University

**Events on Day Three** (Parallel Sessions at 6 rooms of the 11th Building; Total 72 papers)

9.00-10.30	Parallel Sessions 3-1-A, F (20 min. presentation, 10 min. Q&A) × 3 papers at 6 rooms
10.30-10.50	Morning Break
10.50-12.20	Parallel Sessions 3-2-A, F (20 min. presentation, 10 min. Q&A) × 3 papers at 6 rooms
12.20-13.50	Lunch for All (Lunch box or buffet style)
13.50-15.20	Parallel Sessions 3-3-A, F (20 min. presentation, 10 min. Q&A) ×3 papers at 6 rooms
15.20-15.40	Afternoon Break
15.40-17.10	Parallel Sessions 3-4-A, F (20 min. presentation, 10 min. Q&A) × 3 papers at 6 rooms
17.30-20.00	Meeting of the Presidents Club at Nantei (楠亭), Faculty Club of Waseda University

### Events on Day Four

One-day tour to factories for international participants

Morning: Visit the Tokyo Works of Hitachi Kokusai Electoruc Inc. (<http://www.hitachi-kokusai.co.jp/global/en/index.html> 日立国際電気(株)東京事業所)

Afternoon: Visit Akebono Brake Iwatsuki Manufacturing Co., Ltd at Saitama City (<http://www.akebono-brake.com/english/index.html> 曙ブレーキ工業(株))

**The tour** is limited to 50 seats. The limited seats will be assigned in registration sequence. You must complete the conference fee payment before requesting the day-tour seat ([http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/registration.htm](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/registration.htm)).

### 3.3 Call for Papers for Special Session/Workshop

#### Workshop: Stage of Management Accounting Evolution (SMAE) in Asia Pacific

The implementation of management accounting in an organization is more than just the selection of a new accounting system and the technical processes surrounding its implementation. This is because it involves several factors – cultures – technology advancement – business goals and structures. That is why it is important to understand management accounting practices that have been used by organizations. This is a call for papers for an 'Interactive Workshop'. This workshop is a structured set of activities focusing on the management accounting evolution which will bring researchers and participants to explore challenges and solutions experienced in each country. It is an avenue to encourage a collaborative working network.

Contact Person: Asst. Prof. Dr. Kanitsorn Terdpaong ([kanitsorn@rsu.ac.th](mailto:kanitsorn@rsu.ac.th)),  
Faculty of Accountancy, Rangsit University, Thailand  
Skype ID: kathy-thailand Tel + 66 81 809 5085

### 3.4 Paper Submissions

If you are thinking of paper submissions to APMAA 2018, first, visit pages of "Call for Papers" and "Doctoral Colloquium" in the [http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/). The paper submission page, [http://s-ueno.sakura.ne.jp/APMAA\\_2018\\_Tokyo/Paper\\_Submissions .htm](http://s-ueno.sakura.ne.jp/APMAA_2018_Tokyo/Paper_Submissions.htm) is open. You can submit your paper from the page now. APMAA 2018 uses the Conference Management Toolkit (CMT) that is provided by Microsoft Corporation. If you have any questions and/or suggestions about the paper submission site, please contact Masaaki Aoki ([maoki@tohoku.ac.jp](mailto:maoki@tohoku.ac.jp)).

### 3.5 Descriptions of Conference Venues in YouTube

Tokyo Vacation Travel Guide | Expedia [https://www.youtube.com/watch?v=cS-hFKC\\_RKI](https://www.youtube.com/watch?v=cS-hFKC_RKI)

How to get from Narita Airport to Tokyo | japan-guide.com

<https://www.youtube.com/watch?v=xGOxrTPIm0c>

How to Get to Tokyo from Haneda Airport | <https://www.youtube.com/watch?v=mwKzjR1Ijaw>

100 Things to do in TOKYO, JAPAN | Japan Travel Guide

<https://www.youtube.com/watch?v=HYSMJ-IM2t0>

### 3.6. Donors to APMAA 2018

Thank-you! to our very generous donors and supporters. Their donations make a crucial difference to APMAA 2018. The list below shows donors from March 1 through April 30, 2018. Our donors will have their logo added to our annual conference program material and recognition during events, as well as being listed on our website and in our publications. Thus, their support and profiles are visible to worldwide audiences.

**The Institute of Internal Auditors – Japan** (Japan Internal Audit Association,  
Representative director and managing Director, Kanda Kosho) (一般社団法人日本内部監査協会)

Japan Accounting Association(日本会計研究学会)

## 4. Message from the 2019 Doha Conference Organizer

It is a great pleasure to see our association growing internationally and even accommodating researchers from other areas related to management accounting applications, like finance and management. In the name of the organizing committee, We are pleased to invite you to the APMAA 15<sup>th</sup> annual conference in Doha that will be hosted by the College of Business and Economics, Qatar University.

Since this is the first time for the APMAA conference to take place in the Gulf cooperation Council (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.

The main theme of the conference will be “Management Accounting and Finance in the 21<sup>st</sup> Century: Challenges and Perspectives”. Manuscripts covering any topical area of management accounting and finance will also be welcomed. They can be theoretical, teaching-based or practice-oriented.

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. In fact, the GCC oil-based economy is in transition to a more sustainable knowledge-based economic model. This transformation creates within us a strong motivation to actively investigate contemporary issues related to management accounting and finance.

We hope the APMAA 2019 conference will be an opportunity for you to have a productive and an

unforgettable experience in Doha. Meanwhile, we are looking forward to seeing you in November 2019.



Dr. Khaled Shams

Chairs of APMAA Doha 2019 Conference,  
Qatar University



Dr. Mohammed Elgammal

#### APMAA Doha 2019 Conference Organizing Committee

- Chair: Dr. Khaled Shams, Dean of CBE, Qatar University, [khld-shams@qu.edu.qa](mailto:khld-shams@qu.edu.qa)
- Chair: Dr. Mohammed Elgammal Finance and Economics Department ,  
[m.elgammal@qu.edu.qa](mailto:m.elgammal@qu.edu.qa)
- Prof. Belaid Aouni, Associate Dean for Research and Graduate Programs , Chair of Financial committee- Email: [belaid.aouni@qu.edu.qa](mailto:belaid.aouni@qu.edu.qa)
- Professor. Said Elbanna, Department of Management and Marketing -[selbanna@qu.edu.qa](mailto:selbanna@qu.edu.qa)
- Dr. Emad Awadallah, Accounting and Information Systems Department-  
[emad.awadallah@qu.edu.qa](mailto:emad.awadallah@qu.edu.qa)
- Dr. Mohamed Elbashir, Chair of Scientific Committee, Accounting and Information Systems Department, [mohamed.elbashir@qu.edu.qa](mailto:mohamed.elbashir@qu.edu.qa)
- Dr. Rami Zeitun, Finance and Economics Department, [rami.zeitun@qu.edu.qa](mailto:rami.zeitun@qu.edu.qa)
- Dr. Ousama Anam, Department of Accounting and Information Systems -  
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- Dr. Ghassan H. Mardini , Accounting and Information Systems Department -  
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- Dr. Karim Al-Yafi , Chair of Logistic committee, Accounting and Information Systems Department- [karim.alyafi@qu.edu](mailto:karim.alyafi@qu.edu)
- Dr. Abdulsamad Mohammed, Accounting and Information Systems Department,  
[alazzani@qu.edu.qa](mailto:alazzani@qu.edu.qa)

Qatar University <http://www.qu.edu.qa/>

Welcome to Qatar University

<https://www.youtube.com/watch?v=ZVuImMtNswQ>

Places To Visit in Qatar 2017

<https://www.youtube.com/watch?v=u6DiBu1AwiU>



## 5. Message from the 2020 Malaysia Conference Organizer

It is an honour to be appointed again as the organising committee for APMAA's 16th annual conference in Kuala Lumpur, Malaysia. Universiti Teknologi MARA (UiTM), Malaysia will be the host for this conference. We hosted both the 2004 and 2011 (7<sup>th</sup>) APMAA conferences. Since this is our third APMAA conference, we are excited, and looking forward to trying our level best to have a memorable event for all participants.

The main theme of the conference will be "Staying Relevant: Management Accounting in the Era of Industry 4.0". However, any papers management accounting and finance related are welcomed. Papers can include those theoretical, teaching-based or practice-oriented.

Industry 4.0 revolution that has witnessed an explosion of new technology that will change every aspect of how we live, work and interact. The Internet of Things (IoT), Big Data, robotics, artificial intelligence and automation will affect how we get things done, and how businesses work. IoT revolves around different devices connected to the Internet which able communication with one another. This allows businesses to respond faster to developing situations as sensors ability to collect data can be used by manufacturers and producers. Huge sets of data able to produce insights that can be acted upon quickly. These are possible with the advancements in big and powerful analytics for data.

Changes brought forth by Industry 4.0 will lead to a complex world that impact the business world and financial side of businesses. Commerce continues its exponential discovery into new frontiers. Economies are no longer based primarily on the provision of specific products and services but often exchange for consumer data and valuable behavioural analytics. Because of the rising complexities and uncertainties in today's world, it is crucial for organisations to prepare and adapt to a fast-evolving environment by managing disruptions and identifying opportunities.

Hence, current management accountants are challenged by dynamic changes to forecasts, robustness of budgeting and planning process. Current management accountants are posing questions not about 'what happened' or 'what will happen' but about 'why things happened'. Therefore, tomorrow's management accountants should rise above the profession's historical competencies and stereotypes to be true business partners. They are expected to possess the ability to bridge what the business wants with the underlying customer and enterprise data stored by their organisations. Management accountants and their employers need to understand the knowledge requirements and assess the skills needed for both current and desired roles. This includes the need for objectivity, integrity, ethical behavior and commitment to continuously acquiring new skills and knowledge. This will ensure the relevancy of the profession and become the future-proofed management accountants.

The tentative dates and venue for APMAA 16<sup>th</sup> annual conference will be 25<sup>th</sup> to 28<sup>th</sup> Nov 2020 and at University Teknologi MARA (UiTM), respectively. We hope the APMAA 2020 conference will be an opportunity for you to have a continuous productive and an unforgettable experience in Malaysia. We are looking forward to seeing you in November 2020.

We are in the midst of forming the organizing committees and getting sponsorships. We are so pleased to learn that many academicians from other universities are delighted to be part of the APMAA 16<sup>th</sup> annual conference. Hence, this is not just UiTM's, but it is one of Malaysia's international events!!



Professor Datin Dr Suzana Sulaiman

Chairs of APMAA Malaysia 2020 Conference  
Universiti Teknologi MARA (UiTM), MALAYSIA

<https://www.uitm.edu.my/index.php/en>

<https://www.youtube.com/watch?v=Gx-2ny9eEu0> (Professorial Lecture 2016 -Professor Datin Dr Suzana Sulaiman)

## 6. Message from the 2021 Jakarta Conference Organizer

The 17<sup>th</sup> APMAA Conference in 2021 will be organized by **Universitas Trisakti, Universitas Merdeka Malang and Universitas Udayana**, and will be held in Jakarta, Indonesia in October (*Tentative*). The *Tentative* theme of the conference is “Management accounting in digitalisation era“. The main aim is to shed light on how the various aspects of what is called digitalization might impact management accounting practice and theory. We invite all of academician, practitioners and policy makers to discuss the challenge and opportunities of management accounting in that era. An indicative list of topics (but not limited to) includes the practices and research of management accounting in:

- public sector reforms and new management accounting in public sector
- the changes of reporting, forecasting, budgeting, and planning in digitalisation era
- the transformation of management accounting;
- the transparency in digitalisation era
- environmental sustainability through digitalization

All accepted papers will be published in the proceedings with ISBN Numbers (we hope the proceeding can be indexed by reputable institutions, such as Scopus). The selected papers will be recommended to be published on APMAJ.



Sekar Mayangsari ( [sekar\\_mayangsari@trisakti.ac.id](mailto:sekar_mayangsari@trisakti.ac.id))

Director of Accountant Profession Program Economic and Business Faculty, Trisakti University Jl. Kyai Tapa No.1, Jakarta, Indonesia 11440

YouTube URLs of host Universities, Jakarta

<https://www.youtube.com/watch?v=xKRlchrOWNc>

<https://www.youtube.com/watch?v=UQk8Myffwyo>

<https://www.youtube.com/watch?v=uwkLdqUOrxE>

## 7. Essays



The State Of Corporate Governance In Taiwan

Jimmy Y.T. TSAY ([yttsay@ntu.edu.tw](mailto:yttsay@ntu.edu.tw))

Professor Emeritus, National Taiwan University

Corporate governance has been a hot topic in Taiwan for more than 2 decades. According to CG Watch, a report published in 2016 by the Asian Corporate Governance Association, the quality of corporate governance in Taiwan was ranked the 4th, only next to Singapore, Hong Kong and Japan, among major Asian markets.

Taiwan had followed European continental legal systems and had adopted a two-tier Board, namely Board of Directors and Board of Supervisors, in top corporation structure until the beginning of this millennium when the position of independent director was first introduced to listed companies. At the end of 2017, all 1651 listed companies in Taiwan had named at least 2 independent directors on the Board, and had set up Remuneration Committee.

The Taiwanese government's policy for the next 4 years is to replace the Board of Supervisors model with Audit Committees for listed companies. Furthermore, since 2013, financial statements and reports of listed companies in Taiwan follow IAS and IFRS. It appears that Taiwan achieved good corporate governance practices with determination and efforts in recent years. However, cases violating good corporate governance have erupted every now and then. Some key issues and problems are illustrated below.

Taiwan still maintains several state-owned and state-controlled enterprises. The majority of people expect SOEs to have set a good corporate governance model for other companies to follow. However, in Taiwan a "spoils system" in politics is prevailing and ubiquitous. Most of the top management team members and Board members of SOEs are filled with people without professional competence.

The mass media, legislators, academe, financial analysts and investors have continuously criticized the fact that many retired high-ranking government officials serve as "door-gods" (門神, or menshen) in companies as independent directors or CEOs. Door-gods may not be well qualified in terms of professional competence, however they usually capture tremendously high compensation from the companies. The "Revolving door" is not faithfully enforced, or is circumvented, in Taiwan.

Many people also accuse independent directors and/or audit committee in many cases of simply playing the role of rubber stamps. A few independent directors may want to fulfill their legal duties, however they usually find themselves just tigers without teeth. As commented on by CG Watch, regarding to corporate governance in Taiwan, the form is in place but substance is urgently needed.



My Research, Education and School: My Life

Asst. Prof. Dr. Kanitsorn Terdpaopong([kanitsorn@rsu.ac.th](mailto:kanitsorn@rsu.ac.th)),

Faculty of Accountancy, Rangsit University, Thailand

One day while having lunch with a close friend, I shared with him how much I enjoyed doing

research. Then sometime after that, while I searched over the internet preparing a lesson for my students, I found a topic “Why Research Is Important” which came up on my screen. It caught my attention and brought back the conversation I just had with my friend. I wondered to myself why such a question needed to be asked. Perhaps some people would rather avoid getting involved in research. The lazy, if not mentally drained student could say, "Not again.", or a disinterested academic would just be doing it for promotion purposes. Yet, for those who like to learn - whether or not they are members of a learning institution - doing research is not just imperative, but a need. I can't help but ask myself „what are the reasons I am doing research?“ then. Perhaps I wanted to extend this question to the one who is reading this article. What reasons drive one to appreciate research and engage in doing it?

For me, research is an open space for learning and it's such a vast horizon of knowledge. Curiosity may kill not just the cat, but the human as well. Yet, it is the same curiosity that fuels the mind to seek for answers. It is a means to understand various issues. I found that the more I learn the more I realized how little I know. I see myself changing in terms of the research I favor. When I started doing research I first commenced from the topics of my interest. I seemed to focus only on my field of interest. Several years have passed and I have more experience. I found that finding an interesting topic to discuss and/or to write about and to do research on has gone beyond my experience and my preference from the beginning. It is great if one could determine either what the general public may want to know about, or what researchers want others to realize, or to think about, which can serve as a reason to do research. These could bring tremendous benefit to society.

Thailand, my beautiful country, is on ‘Thailand 4.0 Model’. One of the four objectives of Thailand 4.0 is Economic Prosperity. This is to create a value-based economy that is driven by innovation, technology and creativity. The model aims to increase Research and Development expenditure to 4% of GDP. As such, research is increasingly supported. Several strategies have been implemented. The Thai Cabinet, in 2015, approved an increased tax incentive for expenses incurred for research and development of technology and innovation. They offer a 300% tax deduction for eligible R&D expenditures! Governmental entities and universities together with other educational institutions, public and private sectors are trying their best to put forward R&D initiatives. This is a fast-moving endeavor. One could say we are on a high-speed research train. Yet, this train runs in every country, every university, college and school. We need to get on this train. Without this ‘research train’, technological advancement and other developments could remain a fantasy.

## 8. 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.





Australia	<p><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</p>
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