

## Asia-Pacific Management Accounting Association



### APMAA 2015 Conference Report (December 25, 2015)

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

## 1. Appreciation Greetings from the APMAA Board Chair and 2015 President

### **Susumu Ueno** (APMAA Board Chair)



Spread across a chain of thousands of islands between Asian and Australian continents, and between the Indian and Pacific Oceans, Indonesia is the largest archipelago in the world. The country has the world's largest Muslim population and Southeast Asia's biggest economy. This year the Asia-Pacific Management Accounting Association held its 11th Conference (APMAA 2015) in Bali, Indonesia at Udayana University and Warmadewa University from October 26-29, 2015.

APMAA is the leading association of scholars and specialists in the field of management accounting in the Asia-Pacific region. The main goal of APMAA annual conferences have been to bring together researchers and practitioners to exchange theories, ideas, techniques and experiences relating to all aspects of management accounting. APMAA conferences have provided very good opportunities for our members to interact face-to-face with experts from all over the world.

APMAA 2015 received more than 130 papers from academics, doctoral students and accounting professionals from countries such as Indonesia, Malaysia, Japan, Australia, United Arab Emirates, China, Taiwan, Poland, Qatar, Thailand, Sweden, Estonia and India. With the theme of "Management Accounting for Sustainable Development," this year conference provided a unique global platform to facilitate the exchange of cutting-edge ideas for the advancement of knowledge in management and accounting.

The Indonesian Conference Organizing Team poured their passion and tremendous energy to lead APMAA 2015 to success in the past three years. On behalf of APMAA, I express my sincere appreciation to the devotion of the organizing team in making this conference unique and inspiring. There is no doubt that the 11th annual conference was the one of the most fantastic and impressive meetings in APMAA's history. Their hard work was rewarded fully.

My special thanks go to the two conference co-chairs, Prof. Dr. Grahita Chandrarin, the Director of the Graduate Program, University of Merdeka Malang and Prof. Dr. Sekar Mayangsari, the Director of the Accountant Profession Program Education, Economic Faculty, Trisakti University, and also to the doctoral colloquium chair, Prof. Dr. Ni Putu Sri Harta Mimba, the Executive Director, Center for International Programs, Udayana University.

Thank you very much for your participation. I believe you enjoyed the conference very much and found the 2015 Program exciting.

**Omar, Normah** (2015 APMAA President)



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

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

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

Thank you for your participations

## 2. Appreciation Greetings from the APMAA2015 Organizers

**Grahita Chandrarin** , 2015 Conference Co-chair



As the Chair of the Organizing Committees, my highly appreciation goes to, **first**, Prof. Ueno & Prof. Normah for their guidance and continuous support; **second**, to all the hosts and co-hosts (the six universities) for their hard work, good cooperation and support; **next**, to IAI-KAPd, IAMI, CMA Australia, APMAJ, CPMA and BRI & Mandiri Banks for their support and sponsorship

for this event; and **last but not least**, to all those who have actively participated at the 2015 APMAA Conference in Bali, Indonesia, my uncountable gratitude to all of you. Thank you all for the great experiences and your contributions towards the success of APMAA2015 Conference. Hope to see you in the next APMAA Conference.

**Ni Putu Sri Harta Mimba**, Doctoral Colloquium Chair



Dear Honorable Colleagues, Doctoral Students and candidates,

It was a great pleasure for me to welcoming you all in the APMAA 2015 Doctoral Colloquium which was held in Warmadewa University, Bali, Indonesia. The Doctoral Colloquium was started by a workshop to further discuss various issues in research methodology as well as international publication. In this occasion, I would like to extend my gratitude to Prof. Normah, Prof. Jan and Prof. Grahita for being excellent speakers in the workshop

In the afternoon, the workshop was followed by presentation of doctoral students. There were eight presenters who were selected to present their work in English. In addition, there were 16 presenters in Indonesian Session, to give more opportunities for Indonesian doctoral students. I would like to thanks all discussants for sharing their knowledge and experiences in order to improve the proposal of doctoral students. I also would like to thanks all doctoral students and other participants for their contribution.

In the evening, the APMAA 2015 Doctoral Colloquium was closed officially in a reception. The reception was attended by more than 150 participants. The reception was a good chance to develop network while having dinner and enjoying some traditional performances and songs, as well as taking picture together.

Thank you all for your contribution, as this event would not have been possible without the excellent support of many colleagues, doctoral students, committees and other participants.

### 3. Report of the APMAA2015 Conference

This year's conference has attracted many authors, and there were **133 selected papers** from **16 countries** in Asia-Pacific, Europe and Middle-East to be presented at the 11<sup>th</sup> APMAA Conference. Those 133 papers are for Parallel Sessions, Doctoral Colloquium, Panel Session and Plenary Session. The details of them are as follows:

### Statistics of Presentations and Participants


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

### Statistics of Sessions

Plenary session	1 session	1
Panel session	3 papers × 1 session = 3	3
In-depth parallel sessions (A)	3 papers × 3 sessions = 9	9
Parallel sessions (B)	3 papers × 8 sessions = 24	24
Parallel sessions (C)	3 papers × 8 sessions = 24	24
Parallel sessions (D)	3 papers × 8 sessions = 24	24
Parallel sessions (E)	3 papers × 8 sessions = 24	24
Doctoral colloquium (English Sessions)	8 papers	24
(Indonesian Sessions)	16 papers	
		133 papers

### Program and Pictures

Monday, October 26	Program at Warmadewa University Bali	Pictures
9.00-12.00	<p><b>Board of Directors Meeting</b>(Ueno, Board Chair) (<u>All steering committee members and country representatives were invited to attend</u>)</p> <p>(1) Presentation by the APMAA 2016 hosting school Chu, Hsuan-Lien (lien@gm.ntpu.edu.tw) National Taipei University</p> <p>(2) Presentation by the APMAA 2017 hosting school Hu, Yiming(cafr0066@tom.com) Shanghai Jiao Tong University, China</p> <p>(3) Future conference venues after 2017 Osaka University University of Qatar</p> <p>(4) Update on Asia-Pacific Management Accounting Journal (APMAJ)</p> <p>(5) APMAA Organizational structure</p>	
12.00-13.00	<p><i>Lunch Break</i></p>	
<p>13:00-17.30</p> <p>13.00-13.15</p> <p>13.15-14.00</p> <p>14.00 – 17.30</p>	<p><b>Doctoral Colloquium</b></p> <p>Welcome dance</p> <p>Welcome Greetings: Mimba, Chair of Colloquium Rector of Warmadewa University Omar, 2015 APMAA President Ueno, Board of Directors Chair Doctoral colloquium were officially opened by traditional Balinese ‘gong’</p> <p>PhD Research Workshop</p> <p>Presenters, Mentors and Participants going to Rooms for Doctoral Colloquium Presentations/Review/ Q&amp;A @ 45 minutes (20 min presentation, 15 min review, 10 min Q&amp;A)</p>	
<p><b>18:00-20:30</b></p> <p>18.00-18.15</p> <p>18.15-18.30</p> <p>18.30-18.40</p> <p>18.40-18.50</p>	<p><b>Welcome Reception</b></p> <p>MC: Echy/Agung/Wilda/Diana Welcome dance (Sekar Jagat)</p> <p>Welcome Greeting: Rector of Warmadewa University (Representative of APMAA 2015 Host Universities) Prof. Ueno, Chair of the APMAA Board of Directors</p> <p>Announcement for APMAA Conference in Udayana</p>	



18.50-19.00	University Picture Taking (all participants, speakers, board of committees and dancers)	
19.00-20.30	Toast (led by Prof. Omar, 2015 APMAA President) Dinner Dance Sekar Jempiring Songs (by committees members, or participants, etc) Joged (traditional dance) Song Closing by MC	
<b>Tuesday, 27 October 2015</b>	<b>Program at Udayana University Bali</b>	<b>Pictures</b>
8:00-9:00	Registration	
9:00-10:00	<b>Opening</b> Representatives from Host Schools APMAA 2015 Chair (Sekar) 2015 APMAA President (Omar) Memorandum of Understanding (Omar)* Picture Taking	
10:00-10:40	<i>Morning Break</i>	
10:40-11:40	<b>Panel Session</b> “Management Accounting For Sustainable Development” Moderator : Sekar Mayangsari Presenter 1: Hasan Fauzi, Ph.D, Ak, CSRS (Director of Indonesian Centre of Social and Environmental Accounting Research and Development, (25 mins) Topic: Socially Responsible Management Control System. Presenter 2: Prof. Janek Ratnatunga (CMA Australia), (25 mins) paper entitle: Costing Life: Air, Water and Food	
11:40-13:00	<i>Lunch Break</i>	
13:00-14:00	Panel Session “Management Accounting For Sustainable Development” Moderator : Sekar Mayangsari Presenter 3: Prof. Thomas Ahrens (25 mins) Discussions: Yuniati Gunawan(15 min review) Q&A (20 min)	
14.00-14.30	<i>Afternoon Break</i>	
14.30-17.55	<b>In-depth Parallel Sessions**</b> <ul style="list-style-type: none"> <li>• In-depth Parallel Session A1</li> <li>• In-depth Parallel Session A2</li> <li>• In-depth Parallel Session A3</li> </ul>	

18:00 -21:00	<p><b>Conference Dinner</b>                  Greeting from Chair of Conference Organizing Team (Grahita)</p> <ul style="list-style-type: none"> <li>• Best Paper Awards(<i>Award certificate, Prize money</i>)</li> <li>• Announcement from APMAA2016 Conference Organizer (Chu, Hsuan-Lien, National Taipei University, Taiwan)</li> <li>• Appreciation to the APMAA 2015 Chairs from the APMAA Board Chair (Plaque)</li> </ul>	Prama Sanur Beach Bali
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Note:\*Memorandum of Understanding : For the first time in APMAA history, six Memorandum of Understanding (MoU) were signed between APMAA and six universities who had jointly organized APMAA 2015 Conference in Bali. The six universities were namely Warmadewa University, Udayana University, University of Merdeka Malang, Trisakti University, Mercu Buana University and Hassanuddin University.

Note:\*\*Time allotted for each paper in the In-depth Parallel Sessions (A1-A3) was 45 minutes (20 minutes for presentation, 15 minutes for discussion, and 10 minutes for Q&A. Three papers were presented at each session.


Aside from the In-depth parallel sessions (A), the Conference had Parallel Sessions, starting from B to E and each session had 8 sessions with 24 papers to be presented.

<b>Wednesday, 28 October 2015</b>	<b>Program at Udayana University Bali</b>	<b>Pictures</b>
9:00-10:30	<p><b>Parallel Sessions***</b></p> <ul style="list-style-type: none"> <li>• Parallel Session B1</li> <li>• Parallel Session B2</li> <li>• Parallel Session B3</li> <li>• Parallel Session B4</li> <li>• etc until Parallel Session B8</li> </ul>	
10:30-10:40	<i>Morning Break</i>	
10:40-12:40	<p>Parallel Sessions**</p> <ul style="list-style-type: none"> <li>• Parallel Session C1</li> <li>• Parallel Session C2</li> <li>• Parallel Session C3</li> <li>• Parallel Session C4</li> <li>• etc until Parallel Session C8</li> </ul>	
12:40-13:40	<i>Lunch Break</i>	



13:40-15:40	Parallel Sessions** <ul style="list-style-type: none"> <li>• Parallel Session D1</li> <li>• Parallel Session D2</li> <li>• Parallel Session D3</li> <li>• Parallel Session D4</li> <li>• etc until Parallel Session D8</li> </ul>	
15:40-15:50	<i>Afternoon Break</i>	
15:50-17:20	Parallel Sessions** <ul style="list-style-type: none"> <li>• Parallel Session E1</li> <li>• Parallel Session E2</li> <li>• Parallel Session E3</li> <li>• Parallel Session E4</li> <li>• etc until Parallel Session E8</li> </ul>	

Note: \*\*\*Time allotted for each paper in the Parallel Sessions with 3 papers per session was 40 minutes (20 min. for presentation, 10 min. for discussion, and 10 min. for Q&A).

17.30-18.30  18.30-19.30	<b>Keynote Speech:</b> Presentation from Mr. Linus M Setiadi, MBA, CPMA (KS Drilling, Country Director) Prof. Ainun Naim, M.B.A., Ph.D. (Secretary General of the Ministry of Research, Technology & Higher Education, Indonesia)  <b>Closing Ceremony</b>	
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Thursday, 29 October 2015	Program	Pictures
8:30	Pick up at the lobby of Hotel	Sanur Beach Hotel
9:00-	<b>Cultural Visit</b>	Kintamani Hill, Bali Zoo and Souvenir Shop

### Highlights by Pictures

#### Reception at Warmadewa University on October 26



**Reception at Udayana University on October 27**



**Cultural Visit on October 29**

First destination is Kintamani Hill, where we stopped a bit at a restaurant to have a cup of coffee and fried banana while enjoying the beautiful mountainous scenery of Mt. Batur. The second stop was Bali Zoo, where we had lunch together and enjoyed the performances of some animals there.



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

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