

## Asia-Pacific Management Accounting Association



# APMAA 15 Year Anniversary Special Issue

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2019 is an exciting year for the Asia-Pacific Management Accounting Association (APMAA) as it marks our 15th anniversary! Over the past 15 years, APMAA has been supported by people who passionately share the APMAA philosophy and committed themselves to the advancement of the association. As we all recognize, APMAA has made spectacular achievements and grown greatly in recent years. This is the **APMAA 15 Year Anniversary Special Issue**.



Saturday 2<sup>nd</sup> of November for PhD collegium; Sunday 3<sup>rd</sup> and Monday 4<sup>th</sup> Nov for the main conference; Tuesday 5<sup>th</sup> for the cultural visit: [http://apmaa2019.000webhostapp.com/#/chair\\_msg](http://apmaa2019.000webhostapp.com/#/chair_msg)

The Asia-Pacific Management Accounting Association (APMAA) will hold its 15th Annual Conference (APMAA 2019) at Qatar University in Doha from November 2<sup>nd</sup> (Saturday) to 5<sup>th</sup> (Tuesday), 2019. This is the first time for APMAA to hold its annual conference in the Gulf Cooperation Council (GCC).



## 1. APMAA: 15 Year Anniversary

The Asia-Pacific Management Accounting Association (APMAA), founded in 2004, is a community of accountants in academia and practice. Thanks to the enthusiastic commitment of participants to past annual conferences and the dedication of active and past board members, APMAA has grown to be a vibrant part of the management accounting academic community. APMAA created a rich environment for collaboration and innovation because of the gender and geographic diversity of our membership and board. It is a wonderful journey as we continue to expand our activities each year.

On November 3rd, 2019, as a signature event of APMAA, we will hold a **15 Year Anniversary Ceremony** at the annual conference at The St. Regis Doha. Let's congratulate APMAA for being a vibrant part of the academic community.

Today, the rapid pace of technology change continues to disrupt traditional procedures in all spheres. How do accountants in academia and practice confront this changing landscape? Some people may deny the change, while others may embrace it. We, APMAA members, should seize the opportunity for change and embrace the positive and imminent impacts from the transformation.

APMAA annual conferences, under the new landscape driven by new technologies, can encourage discussions on emerging topics such as new technology directions and applications, management and accounting model innovation, managing globalization challenges, etc. To ensure our association's

position as a thought leader in the field, APMAA will support members to equip essential knowledge and skills of digital transformation and we will foster active knowledge transfer between academic and practicing communities.

Please participate in our upcoming anniversary conference in Qatar and share the joy of the occasion with us. We are sure that you will discover more about how APMAA has changed as a result of the commitment and support received from all sectors of academic and professional societies. Let's cultivate and share our insights about the implications of the above-mentioned changes and shape the future of management accounting to meet the needs of a new age.

(Susumu Ueno, Chair of APMAA Board of Directors, June 15, 2019).

### History of APMAA Annual Conferences

Year	City, Country	Hosting Institution
2019(15th)	Doha, Qatar	Qatar University
2018(14th)	Tokyo, Japan	APMAA Japan and Waseda University
2017(13th)	Shanghai, China	Shanghai Jiaotong University
2016(12th)	Taipei, Taiwan	National Taipei University
2015(11th)	Bali, Indonesia	Trisakti University, University of Merdeka Malang, Udayana University, Mercu Buana University, Hasanuddin University and Warmadewa University
2014(10th)	Bangkok, Thailand	Chulalongkorn University
2013 (9th)	Nagoya, Japan	APMAA Japan and Nagoya University
2012 (8th)	Xiamen, China	Xiamen University
2011 (7th)	Shah Alam, Malaysia	Universiti Teknologi MARA
2010 (6th)	Taipei, Taiwan	National Taiwan University
2009 (5th)	Beppu, Japan	Beppu University
2007 (4th)	Chengdu, China	South-Western University of Finance and Economics
2006 (3rd)	Fukuoka, Japan	Kyushu University
2004 (2nd)	Shah Alam, Malaysia	Universiti Teknologi MARA
2002 (1st)	Fukuoka, Japan	Kyushu University





APMAA 2018 in Tokyo



APMAA 2018 in Tokyo



APMAA 2017 in Shanghai



APMAA 2016 in Taipei, Taiwan



APMAA 2015 in Bali, in Indonesia



APMAA 2014 in Bangkok



APMAA 2013 in Nagoya, Japan



APMAA 2012 in Xiamen, China



APMAA 2011 in Shah Alam, Malaysia



APMAA 2010 in Taipei, Taiwan



APMAA 2009 in Beppu, Japan



APMAA 2007 in Chengdu, China



2018-2010 Annual Conference Statistics									
	2018	2017	2016	2015	2014	2013	2012	2011	2010
	Tokyo	Shanghai	Taipei	Bali	Bang -kok	Nagoya	Xiamen	Shah -Alam	Taipei
<b>Number of Presentations</b>									
Ph.D. Colloquium Presentations	12	12	7	24	6	6	3	10	0
Parallel sessions	91+4	48	70	108	51	56	48?	42	24
Talks/Panel sessions	6+3	6+3	6	4	6	7	7	16	5
Reception	0	0	0	0	1				
<b>Total Presentations</b>	<b>116</b>	<b>69</b>	<b>83</b>	<b>136</b>	<b>64</b>	<b>69</b>	<b>55?</b>	<b>68</b>	<b>29</b>
<b>Number of Participants</b>									
International	106	63	80	49	61	53	43	62	34
Paid-Local	105	43	3	63	10	56	?	?	26
<b>Total Paid-Participants</b>	<b>211</b>	<b>106</b>	<b>83</b>	<b>112</b>	<b>71</b>	<b>109</b>	<b>40</b>	<b>62</b>	<b>60</b>
No-Fee	50	55	70	50	48	39	50	88	40
<b>Total participants</b>	<b>261</b>	<b>161</b>	<b>153</b>	<b>162</b>	<b>119</b>	<b>148</b>	<b>93</b>	<b>150</b>	<b>100</b>

## 2. 15 Year Anniversary Essays: My experiences and Memories of APMAA

This year, APMAA marks 15 years of its foundation. On this occasion, the association publishes an **APMAA 15 Year Anniversary Special Issue**. The main component of the issue is a collection of essays submitted by APMAA members. Over the last 15 years, APMAA has been supported by people who passionately share the APMAA vision and commit themselves to the advancement of the association.

**Sent:** Thursday, May 16, 2019 9:31 AM

### MEMORABLE SWEET FLASHES WITH APMAA

Suzana Sulaiman, Universiti Teknologi MARA (UiTM), Malaysia, [suzana1110@uitm.edu.my](mailto:suzana1110@uitm.edu.my)

All APMAA conferences are professionally rewarding experiences. This includes opportunities to socialize with international colleagues from other institutions and the trips to exotic locales and attractions. These are in addition to the two main reasons to attend APMAA conferences: to hear presentations and to converse with other researchers. Listening to presentations will inform me of what others are doing, exposure to different styles of presentation, and also, inspire my future research ideas.

I have attended APMAA's 2004 (Kuala Lumpur, Malaysia), 2006 (Fukuoka, Japan), 2007 (Chengdu, China), 2010 (Taipei, Taiwan), 2011 (Kuala Lumpur, Malaysia), 2012 (Xiamen, China), 2015 (Bali, Indonesia) and 2018 (Tokyo, Japan) conferences. This will follow with APMAA conference in Doha, Qatar. These conferences have given me the opportunity to be more than just a presenter. I was also appointed as discussant, assessor and moderator. These were on top of our numerous meetings and



definitely make all of us busy!!!. However, great hospitality from the respective hosting committees overcome these roles and expectation. We were introduced to delicious local food, traditional performances and visits to numerous factories. These further make each APMAA conference a great experience, unique and different.

#### ←APMAA 2016 in Taipei

Besides, Malaysia was given the honour to organize both the 2004 and 2011 APMAA's conferences. This is followed by next year's (APMAA 2020) conference. It will be our third time organizing such a conference. It is an honour being given the opportunities to be appointed as the Chairperson for the second time. However, similar to other conferences, organizing APMAA is not without its own challenges. Challenges start from getting the appropriate theme, keynote speakers, venue, achieving the target number of participants (both local and international) and ensuring smooth running of the overall conference journey.

Both attended and organized APMAA conferences have left me with abundant unforgettable



experiences and memories.

**Sent:** Friday, May 17, 2019 2:06 AM

**My Friends. The biggest APMAA value are people!**

Tomasz Wnuk-Pel, University of Łódź, Poland, [tomasz.wnuk@uni.lodz.pl](mailto:tomasz.wnuk@uni.lodz.pl)

My first AMPAA conference was the one in Nagoya. On the way from my hotel to the university, on the subway platform, two guys approached me and asked “are you Tomasz from Poland?” – could you imagine how surprised I was? And it appeared that those two guys were prof. Jan Alpenberg and prof. Paul Scarbrough. We have kept in touch since then, and for a couple of years now I am an affiliate professor at Linnaeus University where prof. Alpenberg works. I also remember the picture taken after the conference with prof. Ueno, prof. Omar and other professors – I was wondering then if it will be my only APMAA experience and if I will meet all those people again...

And next year I was in Bangkok! I remember a small talk with prof. Omar there and a little surprise in her voice when she saw me – I was a bit surprised myself to have an opportunity to meet her and all my friends again. In Bangkok I started research cooperation with prof. Jan Alpenberg which lasts so far and hopefully will continue for many years. I also had an opportunity to visit Rangsit University (where prof. Kanitsorn Terdpaopong works) and Dhurkij Pundit University (where prof. Pattanant Patchchedchoo works).

The Bali conference was just as wonderful as those before. Along with interesting papers I met more exceptional people and among those prof. Hsuan-Lien Chu and prof. Mohammed Elgammal. I have a lot of nice memories from visiting the Bali ZOO and nice pictures of me, prof. Elgammal and prof. Alpenberg with a snake – how brave were we!



During the next APMAA conference I had an opportunity to go to Taipei and begun to wonder if the organization of the conference could be possibly perfected any more. I appreciated very much meeting with prof. Hsuan-Lien Chu and her colleagues from the department, and also her assistant Mimy, who couldn't be more professional and helpful.

**↑ APMAA 2016 in Taipei**

Then there was Shanghai congress. Shanghai gave me the possibility to visit this enormous city, bigger than most European countries. I will always remember Pudong view by night which we enjoyed together with prof. Kanitsorn Terdpaopong and her friend. I also enjoyed very much visiting factories and I am grateful to prof. Yiming Hu, who gave me opportunity to present development of Management Accounting in Poland.

Last year I enjoyed very much the conference in Tokyo perfectly organized by prof. Masao Tsuji and his team. In addition to the conference itself I met a lot of friends I knew from previous meetings including prof. Masaaki Aoki, prof. Shoichiro Hosomi, prof. Masumi Nakashima, prof. Jimmy Tsay



and prof. Suzana Sulaiman. I enjoyed Tokyo sightseeing with perfect guide prof. Yuji Mori who showed me and my friends the nicest parts of the city. Also my visit to Shizuoka University after the conference (where prof. Yuji Mori works) was something very special to remember. Below is the picture taken in Tokyo, Shibuya – you cannot see the photographer – prof. Yuji Mori – wonderful Tokyo guide.

↑ APMAA 2018 in Tokyo

I was happy to host some of my APMAA Friends in my university – the rest of them are welcome any time!

My APMAA attendance record: 2013, 2014, 2015, 2016, 2017, 2018 and 2019 – I can't wait for this one prof. Elgammal!

**Sent:** Wednesday, May 29, 2019 1:13 AM

### **MY APMAA INVOLVEMENT: PAST, PRESENT AND FUTURE**

Grahita Chandrarin, (University of Merdeka Malang – Indonesia), [grahitac@unmer.ac.id](mailto:grahitac@unmer.ac.id)

My first involvement at APMAA was back in 2010, in the APMAA 6<sup>th</sup> Annual Forum in Taipei, Taiwan. At that time, it was an unforgettable memory, for I was the only Indonesian participant. In the next conferences, from 2011 up to 2018, I almost annually attended all the APMAA conferences and have witnessed its fast growth and progress.



For me, personally, there are two unforgettable experiences with APMAA. The first one was in 2015 when Indonesia was given opportunity to be the place of the 11<sup>th</sup> APMAA Annual Conference. Hosts and Co-hosts of 6 universities in Indonesia (University

of Merdeka Malang, Trisakti University, Udayana University, Warmadewa University, Mercubuana University, and Hasanuddin University) worked together, the best we could do, to arrange and conduct the Conference which was held on 26<sup>th</sup> – 29<sup>th</sup> October, 2015 in Bali - Indonesia.





The second one was when I was given a trust to be the President of APMAA in the 2016 and attended the 12<sup>th</sup> APMAA Annual Conference in Taipei, Taiwan (4<sup>th</sup> – 7<sup>th</sup> October). It was such a great opportunity and moment for me. I started my first involvement with APMAA in Taipei, Taiwan and then, six years later I had to give a speech at its annual conference as the President of it. I can never thank APMAA enough for this.

Annually more practitioners and lecturers from Asia Pacific and beyond have attended and participated at APMAA's activities. Apart from that, APMAA also gives Ph.D. students chances to attend and participate to be able improve their academic ability and knowledge. I do hope it will be continuously like this in the future and beyond. Happy 15<sup>th</sup> Anniversary, APMAA!

My APMAA attendance record: 2018, 2016, 2015, 2014, 2013, 2012, 2011, 2010.

**Sent:** Friday, June 7, 2019 1:06 PM

### **My APMAA Family**

Normah Hj Omar Universiti Teknologi MARA (UiTM), Malaysia, [normah645@uitm.edu.my](mailto:normah645@uitm.edu.my)

When APMAA was first established in 2002, I was not thinking far ahead how it would be fifteen years later. I know for a fact, that it is a great platform to gather scholars in the Asia Pacific region so that we can share and showcase unique management accounting research and practices within this region. I have personally seen two great leaders namely the founding chair and president, Professor Akira Nishimura and the current chairman, Professor Susumu Ueno working tirelessly to make sure that APMAA is not just a normal association. After fifteen years of its establishment, though it remains an informal, non-profit entity, APMAA stands tall, bringing not only scholars from the Asia Pacific

region, but others from America, Europe, Africa and the Middle East. Prospective hosts would now need to “queue up” between 3-4 years before they can host the annual APMAA conference. I am proud to be one of the founding members of APMAA and along the way have met so many “loyal” APMAA members, who attend the conference every year and work equally hard to make the APMAA brand sustainable.



↑ APMAA 2007 in Chengdu, China

I have many fond memories of APMAA. “Meeting the Olympic pandas” as part of the post-conference visit in Chengdu in 2007 was one of them. Braving the rain to climb the “lantern mountain in Taipei” and the “volcanic and sea views of Bali” are also equally satisfying. I also love APMAA factory visits, which to date have included corporations such as HTC, Hitachi Kokusai Electric, Akebono Brake Iwatsuki, and Selangor Pewter Manufacturing. Through APMAA, I am also tasked as a chief editor, to promote the Asia Pacific Management Accounting Journal (APMAJ) to greater heights. Through the online technology, APMAJ is now open access and available online at

<https://apmaj.uitm.edu.my>. I have participated in joint international research and published with many APMAA scholars of multiple countries. That's simply awesome.

For the future, I hope the young APMAA scholars will fully utilize the digital technology era to bring the association and its members to another level. The advance of digital technology is real. If we do not embrace it, we will be displaced.

**Sent:** Monday, June 10, 2019 11:56 PM

### **My Unforgettable Memories of APMAA**

Kohsuke Matsuoka (Tohoku Gakuin University), [matsuoka@mail.tohoku-gakuin.ac.jp](mailto:matsuoka@mail.tohoku-gakuin.ac.jp)

When I participated in an APMAA conference for the first time was in 2015 at Udayana University,



Indonesia, I come to feel a sense of closeness to APMAA because the conference was lively and cozy. In this conference, I gave a presentation on a case study of an introduction of new management accounting system to a Japanese semiconductor distributor. This research was eventually published in APMAA Journal. Since then, APMAA has been a memorable international association for me.



The next conference in Shanghai was amazing because the guest speakers were eminent researchers and practitioners and the quality of presenters and discussant was great. I also gave a presentation on a new management accounting tool for marketing. The presentation boosted my research project and enabled me to start writing several English papers.

#### **↑APMAA 2017 in Shanghai**

The conference in Shanghai provided momentum for the Tokyo conference in 2018, that gathered the record participants. I was a discussant of a presentation in the Tokyo conference. I learnt a lot out of this experience because it was the first time for me to make comments at a conference. In addition, the factory tour of Akebono Brake Industry was quite impressive because Japanese businesspeople tried hard to explain their factory to foreign researchers in English.

APMAA is going to hold a conference in Qatar this year. It is expected that the conference will have more researchers from Europe than the past conferences. I am glad that APMAA, to which I have a special attachment, will increase its presence as an international conference.

My APMAA attendance record: 2018, 2017, and 2015.

**Sent:** Tuesday, June 11, 2019 10:40 PM

**APMAA: An Association I Am Very Proud of**

Jimmy Yang-Tzong Tsay, (National Taiwan University), [yttsay@ntu.edu.tw](mailto:yttsay@ntu.edu.tw)

In 2000, I was invited by Professor Akira Nishimura to Kyushu University to give a talk on the contemporary management accounting research in Taiwan. We exchanged ideas extensively on this occasion. One consensus we reached in the seminar was that an academic management accounting association in the region was urgently needed to bring scholars and professional together for close collaboration in management accounting education and research. Since Professor Akira Nishimura had established excellent reputation and had good connection in both academic and professional circles, he was highly recommended to take charge of the challenging task. Overcoming all kinds of difficulties and obstacles, Professor Akira Nishimura finally founded from scratch the APMAA and held the first APMAA Forum in 2002 in Fukuoka, Japan.

		
<p>Prof. Nishimura presided the 2009 APMAA Forum in Beppu.</p>	<p>Business meeting at the end of the 2009 APMAA Forum.</p>	<p>The 2010 APMAA Forum was hosted by NTU in Taiwan.</p>

I was very lucky to join the APMAA Forum in 2009 at Beppu University, where I met many old friends and made several new friends. To show my commitments to the APMAA, I sincerely accepted the proposal of hosting the following year's meeting at National Taiwan University. Year 2010 marked a new milestone in the APMAA's history. The position of the CEO of the Association was succeeded by Professor Susumu Ueno. Thanks to the solid foundation established by Professor Nishimura, Professor Ueno smoothly and successfully took over the leadership of our organization. Since then, I have witnessed Professor Ueno contributing enormous time and tremendous efforts to the APMAA. Without his endeavor, and dedication, I don't think the APMAA can successfully go this far and become a leading organization in its field.

In addition, before the 2010 annual forum in Taipei, the number of papers presented in the meeting was limited and no special discussant was assigned for each paper presentation. In the 6<sup>th</sup> Forum at NTU, with the encouragement from Professor Ueno, I managed to invite more paper submissions and asked all my colleagues at NTU's Accounting Department to serve as paper discussants. This was also the first time that APMAA had two concurrent sessions to offer the audience. I was told by the majority, if not all, of the forum participants that the quality of papers and paper discussions were very professional and helpful.

I was very proud that the Taipei forum in 2010 had set a high-quality standard. I am even more excited

that the high bar we set has been surpassed in the succeeding year's conferences. In the past years I have had the pleasure of involving in more activities of APMAA and have learned a lot from our members. I take great pride in being a member of APMAA and look forward to seeing all of you in our upcoming conference in Qatar.

(My APMAA attendance record: 2018, 2017, 2016, 2014, 2013, 2012, 2011, 2010, and 2009)

### 3. 2019 APMAA Steering Committee Members' List

#### 2019 Steering Committee members (5-year term)

You should be a Doctor, A.B.D. (All But Dissertation), and/or the holder of an equivalent academic or professional qualification. You should also be faculty or an academics (professors of various ranks, lecturers, and/or researchers). After being elected, you must *attend* an APMAA annual conference *at least one time during your five-year term*.



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 Prof 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.

#### 2019 Steering Committee Members (as of January 1, 2020)

Australia	<p><b>Boon, Foo Yee</b> (<a href="mailto:foo.yee.boon@monashh.edu">foo.yee.boon@monashh.edu</a>), Monash University</p> <p><b>Chan, Elsie</b> (<a href="mailto:Elsie.Chan@acu.edu.au">Elsie.Chan@acu.edu.au</a>), Australian Catholic University</p> <p><b>Chong, Vincent</b> (<a href="mailto:Vincent.Chong@uwa.edu.au">Vincent.Chong@uwa.edu.au</a>), The University of Western Australia</p> <p><b>Djajadikerta, Hadrian G.</b> (<a href="mailto:h.djajadikerta@ecu.edu.au">h.djajadikerta@ecu.edu.au</a>) Edith Cowan University</p> <p><b>Perera, Sujatha</b> (<a href="mailto:sperera@efs.mq.edu.au">sperera@efs.mq.edu.au</a>), Macquarie University</p> <p><b>Robertson, Susan</b> (<a href="mailto:sue.robertson@rmit.edu.au">sue.robertson@rmit.edu.au</a>), RMIT (Royal Melbourne Institute of Technology)</p> <p><b>Taylor, Dennis</b> (<a href="mailto:dennis.taylor@rmit.edu.au">dennis.taylor@rmit.edu.au</a>), RMIT (Royal Melbourne Institute of Technology)</p> <p><b>Terzioglu, Bulend</b> (<a href="mailto:Bulend.Terzioglu@acu.edu.au">Bulend.Terzioglu@acu.edu.au</a>), Australian, Catholic University</p> <p><b>Tse, Michael S. C.</b> (<a href="mailto:msctse@hotmail.com">msctse@hotmail.com</a>), Holmes Institute</p> <p><b>Wang, Zhe (Isabel)</b> (<a href="mailto:isabel.wang@uwa.edu.au">isabel.wang@uwa.edu.au</a>), University of Western Australia</p> <p><b>Willett, Roger</b> (<a href="mailto:Roger.Willett@utas.edu.au">Roger.Willett@utas.edu.au</a>), University of Tasmania</p>
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2015	Chair of the Board of Directors: Ueno, Susumu President: Omar, Normah
2014	Chair of the Board of Directors: Ueno, Susumu President: Tsay, Yang-Tzong
2013-2010	President: Ueno, Susumu
2009-2004	President: Nishimura, Akira

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For January 1, 2020 edition (Vol.32) December 1, 2020

For June 1, 2020 edition (Vol.33) June 1, 2019

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