

*Asia Pacific Management Accounting Association***APMAA NEWS****No. 5: October 2010**

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**1 President's Message***Greetings from APMAA!*

The Asia-Pacific Management Accounting Association (APMAA) links together the Asia-Pacific community of management accounting scholars and researchers, to provide a platform for dissemination of the region's accounting research, and to foster and improve research and practices.

**The 2010 APMAA Forum**

The 2010 Annual Forum will be held within a month at the National Taiwan University under the creative leadership of Prof & Dr. Yang-Tzong Tsay, Chair of the Forum Preparation Committee, with the strong support of Prof. & Dr. Suming Lin, Chair of the Accounting department of NTU. Over 30 foreign delegates expected to attend at the forum and 25 papers will be presented in parallel sessions.

As an annual forum, it offers a unique opportunity for presenting research and finding out what colleagues in the field of management accounting are doing. It also provides a friendly and sociable context in which to meet colleagues from other countries, to formulate joint research projects, and generally to keep in touch with the trends in education and research.

I hope to see you in Taipei and enjoy the forum together regardless of whether your interest is in accounting research or education, or in having an opportunity to renew old acquaintances, or make new ones.

**APMAA Research Projects**

In early August, APMAA members who attended at the 2010 Annual Meeting of the American Accounting Association held a small meeting in San Francisco and discussed ways to attractive more members to APMAA activities. One proposal is collaborative research projects. APMAA web-site (<http://www.apmaa.asia/>) shows registered research projects. We welcome your active contribution.

Again, I am looking forward to meeting with you in Taipei soon. Thank you!

Sincerely,

Susumu Ueno  
President, Asia-Pacific Management Accounting Association  
October 2010

**2 Program of the 6<sup>th</sup> Annual Meeting in Taipei****The 6th APMAA Forum****Management Accounting --Thinking Out of the Box--****College of Management****National Taiwan University****Taipei, Taiwan**

**Venue: Building I, College of Management, NTU**

**Friday, November 5, 2010**

When	What	Where
<b>08:30-10:00</b>	Registration	
<b>09:10-09:15</b>	APMAA President's Opening Remarks	Jhong Guang Hall (重光講堂 , Room 202)
<b>09:15-09:20</b>	Greetings by Professor Suming Lin, the Chairman of the Department of Accounting, NTU	
<b>09:20-09:25</b>	Greetings by Professor Shu-Hsing Li, the Dean of the College of Management, NTU	

<b>09:25-09:35</b>	Awarding testimonial to Professor Akira Nishimura, the Past President of the APMAA, and Professor Akira Nishimura's Remarks	
<b>09:35-09:45</b>	Taking group pictures	
<b>09:50-10:50</b>	Keynote speech by Mr. H. M. Cheng, CFO, HTC Corporation	
<b>10:55-11:55</b>	Keynote speech by Professor Shuen-Zen Liu, NTU	
<b>12:00-13:30</b>	Lunch	
<b>13:30-17:00</b>	Company visit	HTC
<b>18:00-20:00</b>	Welcome reception at Hwa-Young Hotel 1. President's Greeting by Professor Susumu Ueno 2. Presentation by Professor Rong-Ruey Duh of NTU 3. Toast by Professor Jimmy Tsay, Chair of the APMAA 6 <sup>th</sup> Forum 4. Dinner	Hwa-Young Hotel
<b>20:00-21:00</b>	Business Meeting of the Editorial Boards (Prof. Ueno)	

## Saturday, November 6, 2010

**Presentation: 30 minutes**

**Discussion and Q&A: 15 minutes**

When	What	Where
<b>09:00-09:45</b>	<b>Presenter: Yuen, Susana</b> (The Hong Kong Polytechnic University, HK) <b>Discussant: Duh, Rong-Ruey</b> (NTU, Taiwan) <i>The Role of Management Accounting Systems in Managing Growth: From the Perspective of Family Firm Configuration</i>	Jhong Guang Hall (Room 202)
<b>09:50-10:35</b>	<b>Presenters: Kishita, Tetsuhiro</b> (Ryukoku University, Japan) <b>and Yasutaka Fukami</b> (Ryukoku University, Japan) <b>Discussant: Liu, Chi-Chun</b> (NTU, Taiwan) <i>Corporate Governance Style of Japanese Manufacturers Amidst Globalizing Economy: Still Employees Oriented or Shareholders Oriented yet?</i>	Jhong Guang Hall (Room 202)
<b>10:35-10:45</b>	Coffee Break	

<b>10:45-11:30</b>	<b>Presenters: Zhou, Yijiang</b> (American University, USA) <b>and Kung H. Chen</b> (University of Nebraska, USA) <b>Discussant: Lin, Chan-Jane</b> (NTU, Taiwan) <i>Antitakeover protection and real activities manipulation</i>	Jhong Guang Hall (Room 202)
<b>11:35-12:30</b>	<b>Presenters: Alpenberg, Jan</b> (Linnaeus University, Sweden) <b>and Paul Scarbrough</b> (Brock University, Canada) <b>Discussant: Wang, Chuan-San</b> (NTU, Taiwan) <i>Reflection and Action in Connection</i>	Jhong Guang Hall (Room 202)
<b>12:30-13:45</b>	Lunch	
<b>13:45-14:30</b>	<b>Presenters: Ibrahim Kamal Abdul Rahman</b> (Universiti Teknologi MARA, Malaysia) <b>and Mohd Haniff Zainuddin</b> (Universiti Tun Hussein Onn Malaysia, Malaysia) <b>Discussant: Hsu, Wen-Hsin</b> (NTU, Taiwan) <i>Management Accounting Practices: A Case Study on A Malaysian Islamic Bank</i>	Jhong Guang Hall (Room 202)
	<b>Presenter: Kurunsaari, Hannu</b> (Osaka City University, Japan) <b>Discussant: Chen, Kuo-Tay</b> (NTU, Taiwan) <i>How accounting acts in capability building: Recycling network enterprises developing their networks</i>	Room 102
<b>14:35-15:20</b>	<b>Presenters: Ueno, Susumu</b> (Konan University, Japan) <b>and Paul Scarbrough</b> (Brock University, Canada) <b>Discussant: Liao, Chih-Hsien</b> (NTU, Taiwan) <i>The Locus of Decision-Delegation among Japanese Multinational Enterprises: An Empirical Study</i>	Jhong Guang Hall (Room 202)
	<b>Presenter: Liu, Nai-Yng</b> (NTU, Taiwan) <b>Discussant: Tung, Shui-Liang</b> (NTU, Taiwan) <i>The Relationship between a Physician Incentive Plan and Hospital Performance</i>	Room 102
<b>15:20-15:30</b>	Coffee Break	

<b>15:30-16:15</b>	<p><b>Presenters: Oh, Joong Hwa</b> (Osaka University, Japan) <b>and Atsushi Shiiba</b> (Osaka University, Japan)</p> <p><b>Discussant: Wang, Taychang</b> (NTU, Taiwan)</p> <p><i>The Effect of Compensation Contract Disclosure on Executive Behavior</i></p>	Jhong Guang Hall (Room 202)
	<p><b>Presenters: Chandrarin, Grahita</b> (Merdeka University, Indonesia) <b>Lilik Handajani</b> (Mataram University, Indonesia) <b>and Lilik Sutrisno</b> (Brawijaya University, Indonesia)</p> <p><b>Discussant: Tseng, Chih-Yang</b> (NTU, Taiwan)</p> <p><i>The Effect of Earnings Management and Corporate Governance Mechanism to Corporate Social Responsibility Disclosure: An Empirical Study at Public Companies in Indonesia Stock Exchange</i></p>	Room 102
<b>16:20-17:05</b>	<p><b>Presenter: Kaneda, Naoyuki</b> (Gakushuin University, Japan)</p> <p><b>Discussant: Wang, Ta-Wei</b> (NTU, Taiwan)</p> <p><i>Corporate tax and accumulated earnings tax: analysis based on tax planning approach</i></p>	Jhong Guang Hall (Room 202)
	<p><b>Presenter: Hwang, Iny</b> (Seoul National University, Korea)</p> <p><b>Discussant: Lin, Hsiou-Wei</b> (NTU, Taiwan)</p> <p><i>Direction of Sales Change and Information Content in Earnings</i></p>	Room 102
<b>18:00-20:00</b>	<p>Reception at Palais de Chine Hotel (君品酒店)</p> <ol style="list-style-type: none"> <li>1. Presentation by Professor Chen-en Ko of NTU</li> <li>2. A remark by Professor Takayuki Asada, President-elect of Japanese Management Accounting Association</li> <li>3. Awarding testimonial to Professor Suming Lin and Jimmy Tsay by President Susumu Ueno</li> <li>4. Toast by the Chair of the 7<sup>th</sup> Forum Organization Committee, Professor Ibrahim Kamal Abdul Rahman</li> <li>5. Dinner</li> </ol>	Palais de Chine Hotel
<b>20:00-21:00</b>	The Steering Committee Meeting chaired by President Ueno	

**Sunday, November 7, 2010****Presentation: 25 minutes****Q&A: 5 minutes**

When	What	Where
<b>09:00-09:30</b>	<b>Presenters: Werner, Michael L.</b> (University of Miami, USA) <b>and Fuyuan Xu</b> (University of Shanghai for Science and Technology, China) <i>Successfully Executing Strategy in Small Enterprises with the Balanced Scorecard</i>	Jhong Guang Hall (Room 202)
	<b>Presenter: Kawada, Makoto</b> (Meijo University, Japan) <i>Measuring Economic Value of Implementing Toyota Production System</i>	Room 102
<b>09:35-10:05</b>	<b>Presenter: Fu, Yuanlue</b> (Xiamen University, China) <i>Budgeting Control Theory and the Best Practice Model of Its Application: Case Evidence From Budgeting Practice in China</i>	Jhong Guang Hall (Room 202)
	<b>Presenter: Wei, Mei-Chin</b> (Yu Da University, Taiwan and Kyushu Sangyo University, Japan) <i>Analyzing Structural Relationships between Service Quality, Disconfirmation, Satisfaction, and Loyalty</i>	Room 102
<b>10:10-10:40</b>	<b>Presenters: Wee, Shu Hui</b> (Universiti Teknologi MARA, Malaysia) <b>and Normah Omar</b> (Universiti Teknologi MARA, Malaysia) <i>Management Control Systems, Managers and Fraud</i>	Jhong Guang Hall (Room 202)
	<b>Presenters: Kim, Jae wook</b> (Osaka University, Japan), <b>Takayuki Asada</b> (Osaka University, Japan) <b>and Kyoung-sook Park</b> (Osaka University, Japan) <i>Project Management Processes and the Organizational and Financial Benefits</i>	Room 102
<b>10:40-10:50</b>	Coffee Break	

<b>10:50-11:20</b>	<b>Presenter: Sulaiman, Suzana</b> (Universiti Teknologi MARA, Malaysia) <i>The Importance of Financial Fraud within the Green Book, Enterprise Governance and Strategic Scorecard</i>	Jhong Guang Hall (Room 202)
	<b>Presenter: Okazaki, Koji</b> (Chung-Hua University, Taiwan) <i>Asia-Pacific universities' performance in scholarly accounting education: International comparisons between Asia-Pacific and North America</i>	Room 102
<b>11:25-11:55</b>	<b>Presenter: Takemori, Kazumasa</b> (Chubu University, Japan) <i>Environmental Accounting of Itai-itai Disease in Physical Accounting Approach</i>	Jhong Guang Hall (Room 202)
	<b>Presenters: Normah Omar</b> (Universiti Teknologi MARA, Malaysia) and <b>Ismayanti Ismail</b> (Universiti Teknologi MARA, Malaysia) <i>Inventory Management Through Vendor Managed Inventory System: A Case Study</i>	Room 102
<b>12:00-12:30</b>	<b>Presenter: Tsai, Bi-Huei</b> (National Chiao Tung University, Taiwan) <i>Investor Tax Heterogeneity, Ex-Dividend Day Trading Return, and Ex-Dividend Day Trading Volume</i>	Jhong Guang Hall (Room 202)
	<b>Presenters: Lin, Jue</b> (Nottingham University, UK) and <b>Jing Xu</b> (China University of Political Science, China) <i>Impact of Tax Reform on Foreign Direct Investment in China</i>	Room 102
<b>12:30-13:00</b>	<b>Presenter: Ho, Kathy</b> (Niagara University, USA) <i>Glo-Bus Simulation in First Management Accounting Class: An Assessment</i>	Jhong Guang Hall

### 3 Call for Papers: The 2011 Annual Forum in Malaysia

## Call for Papers

The 2011 Annual Forum

Hosted by University Teknologi MARA, Shah Alam, Malaysia

29<sup>th</sup> November 2011 – 1<sup>st</sup> December 2011

Planning for the 7th APMAA Forum is now underway. The Faculty of Accountancy, UiTM together with Accounting Research Institute (ARI) will host this forum in collaboration with CIMA-AMARC (Asian Management Accounting Research Centre). In line with APMAJ, the forum will be eclectic in nature and will welcome papers covering various management accounting areas such as Enterprise Governance, Management Accounting and Sustainability, Environmental Management Accounting, Management Accounting in GLC, Value Creation within Management Accounting, Futuristic Management Accounting, Transborder/Transnational Management Accounting, Financial Criminology and Islamic Perspectives in Management Accounting

All Manuscripts should be in Times New Roman, font size 12, double-spaced, with an abstract of about 100-150 words. Referencing to follow the APA style.

- Papers using all methodologies will be considered; papers may be qualitative or quantitative in nature.
- Papers published elsewhere are not eligible for submission.
- All papers will be double blind reviewed. Author(s) of accepted papers must register for the conference, and at least one author must attend the meeting to present the paper.

Any question, suggestion or comment is welcome and can be directed to [the 7h Forum Chair, Professor Dr. Ibrahim Kamal Abdul Rahman](#), Universiti Teknologi MARA, Malaysia. He can be contacted at [dibra571@salam.uitm.edu.my](mailto:dibra571@salam.uitm.edu.my)



## 4 Message and Announcement by the editors of “Asia-Pacific Management Accounting Journal”

### One More Step for APMAJ

Akira Nishimura  
(APMAJ Chief Editor)

The journal of an academic association represents its vital and sparkling soul. The “Asia-Pacific Management Accounting Journal“, the journal of APMAA, aspires to embody that ideal by its commitment to cover a wide variety of subjects in management accounting. This journal provides a platform for APMAA members to contribute ideas and research findings. The managing editors and journal administrators at the University of Technology MARA, Malaysia, in partnership with many rigorous reviewers, have been instrumental in internationalising the publication through getting it listed with Cabell and Ebscohost. The journal has carried articles of international standard that are contemporary and provided feasible solutions both theoretical and practical problems in the field of management accounting. Although APMAA is relatively young and small in scale, APMAJ, in my view, provides an essential base within the structure of the organization as well as providing a platform for the productive critique of ideas.

However, as with all great ventures there are problems to be tackled. Although the journal is first-rate, it will be “a miser’s gold buried in the ground” if it does not reach the right group of readers and its distribution remains confined to a small circle. At the same time, higher printing costs and a narrow subscriber list makes balancing the printing budget even more of a challenge. We need to seriously address these problems, particularly the method of distribution and how to raise funds for publication since to-date we have imposed this big burden on the University of Technology MARA. It is necessary to organize a study group consisting of some steering members in order to come up with some concrete measures for improvement.

One innovation already underway is a special issue of our journal to publish particularly impressive and highly appraised papers presented at the 5<sup>th</sup> Asia-Pacific Management Accounting Forum which was held at Beppu University, Japan last October. This is a wonderful attempt to open a new way to readership and revitalize APMAA and its journal. Another innovative idea under consideration for the near future is to publish research findings by members in serial book form.

### Current Status of the Coming Issues

Wee Shu Hui  
(APMAJ Administrator)

APMAJ used to be published only once a year. Since 2009, however, APMAJ has changed its publication to twice a year. The increase in issues, albeit more work, provides more opportunity for APMAA members to contribute more articles. Currently APMAJ is under consideration for listing in Scopus. Part of the requirement is consistency in publication. Therefore, we have to maintain 2 issues a year. Members can also gain access to APMAJ articles in EBSCOHOST. Economically, a minimum of 500 copies are printed for each issue.

Here's how the process works. Once we receive an article, the chief editors or managing editors will review whether that article is of the type that APMAJ readers would be interested in reading. A double blind reviewing process takes place, whereby 2 reviewers will be identified and the article will be sent to the 2 reviewers simultaneously. The reviewers are given about a month to review, then we send a reminder if need be. Once we receive the reviews back from the reviewers, we send them to the author, who must address the concerns of the reviewers and if necessary, make the required amendments, following which, we mail back the amended article to the reviewers to decide whether they are up to the standard for publication. Finally, we send them to the language editors before sending them to the printer.

The Accounting Research Institute (ARI), headed by Prof Normah Omar, sponsors the printing and postal costs and the cost of paying the language editors. ARI's staff also provides administrative support. In order to garner a wide group of readers, ARI mails complimentary copies to contributing authors, editorial staff and all libraries of local universities in addition to other regional libraries.

As for the 2010 issues, we are currently working on the normal issue and the Special Issue. The Special Issue is handled by Prof Roger but UiTM provides the administrative support. Prof Roger and his team are involved in the reviewing process while UiTM communicates with the authors. He has completed the initial reviewing stage and now he is waiting for resubmission from the authors. It looks like for 2010, the normal issue will have to come out first. The Special Issue may take a longer time because there will be an extra effort to get collaborative language partners as co-authors. Normally, each issue carries about 4-5 articles.

APMAJ welcomes articles from APMAA members any time.



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Please contact the editor of the section if you have any opinions and /or manuscripts to contribute.