

Asia-Pacific Management Accounting Association



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1. President's Message

Message from APMAA President !

I hope you all had a productive and rewarding term, both in the classroom, and in your research activities. The APMAA has remained in full swing, and I am pleased to announce our steady progress.

The 7th APMAA Conference in Malaysia: November 17th to 19th, 2011

Firstly, the preparation of the 7th APMAA Conference 2011 hosted by the Universiti Teknologi MARA (UiTM) is going well under the creative leadership of Prof & Dr. Ibrahim Kamal Abdul Rahman, the Chair of the Conference Organizing Team with the support by Prof. & Dr. Normah Omar, the Director of the Accounting Research Institute of Universiti Teknologi MARA.

The main theme of the conference is "Management Accounting: A Value Creation Tool for Sustainability." The main goal of the conference is to provide a unique global platform to facilitate the exchange of leading-edge ideas for advancement of knowledge

in management and accounting, that is, management accounting. This will be achieved through multi-disciplinary presentations of papers and discussions of current issues in the area. We are very happy to say that the conference will be preceded by our first PhD Colloquium.

The 7th APMAA Conference will see a medley of programs catering to the needs of academics, PhD students and accounting professions. In addition to paper presentation sessions, there will be a forum, plenary sessions and an informal summit meeting for invited leaders (heads) of accounting associations from the Asia-Pacific region.

We welcome the submission of manuscripts that address the conference theme as well as all functional areas of management and accounting. The description of the 7th Conference [below] provides details. If you are uncertain whether your paper fits the conference, please contact our conference director, Dr. Wee Shu Hui (wee.shu.hui@gmail.com).

New Members and New Activities

APMAA has expanded its activity base by inviting new members to the "Steering Committee" and "APMAJ Advisory and Review Board." This year, more representatives from China, Indonesia, Korea, Singapore, Taiwan and Thailand joined the committee and the board. We are working for further growth of our organization by improving the quality of services.

Responding to Professor Grahita Chandrarin's invitation, I delivered seminars at the Indonesian Institute of Accountants (Ikatan Akuntan Indonesia or IAI), Unmer Malang University, Brawijaya University and Udayana University in last March. APMAA Japan Chapter will hold a seminar jointly with Japanese Association of Management Accounting (JAMA) on June 25. The presenters from APMAA are Professor Masaaki Aoki and Associate Professor Dr. Wee Shu Hui. APMAA members will be able to exploit mutual international exchanges more and more.

Let's visit Shah Alam (Kuala Lumpur), Malaysia and enjoy the 2011 conference 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. I look forward to meeting all of you at the November conference.

Best regards,

Susumu Ueno
President, Asia-Pacific Management Accounting Association
May 5, 2011

2. Announcement of the 7th APMAA Annual Conference in Malaysia

Call for Papers and Announcements



The 7th APMAA Conference
- Management Accounting: A Value Creation Tool for Sustainability -
November 17th to 19th, 2011
Venue: Concorde Hotel, Shah Alam, Malaysia

FEE PER PERSON

| | |
|---|---------|
| Registration Fee | USD 300 |
| Early Bird Registration | USD 250 |
| Group Registration (10 persons and above) | USD 250 |

The deadline for early bird and group registration is 31 July 2011.

IMPORTANT DATES

| | |
|--|-----------------|
| Full paper submissions (including papers for PhD colloquium) | 31 July 2011 |
| Acceptance notification | 31 August 2011 |
| Final paper plus registration and payment | 15 October 2011 |

Register early and get the early bird discount!
The application form is attached.

| TENTATIVE PROGRAMME: 7 TH APMAA CONFERENCE, 16-19 NOVEMBER 2011 | | |
|--|---|---|
| | MORNING | AFTERNOON |
| 16 Nov (Wed) | PhD Colloquium | PhD Colloquium |
| 17 Nov (Thurs) | Keynote Address 1 - Management Accounting: Value Creation Tool for Sustainability Plenary Sessions | Forum: Management Accounting Current Issues and Challenges High Tea Summit Meeting for invited heads of accounting associations |
| 18 Nov (Fri) | Keynote Address 2 - Management Accounting: Value Creation Tool for Sustainability Parallel sessions – paper presentation | Visit to Petronas Twin Towers |
| 19 Nov (Sat) | Parallel sessions – paper presentation Lunch & end of conference | APMAA & APMAJ business meetings |



7th APMAA Conference
 17-19 November, 2011
 Hosted by Faculty of Accountancy, UiTM in collaboration with APMAA,
 Accounting Research Institute (ARI) and
 CIMA-UiTM Asian Management Accounting Research Centre
 (AMARC)
 Email: secretariatapmaa7thconference@salam.uitm.edu.my
 Websites: <http://www.apmaa.asia/>; <http://accountancy.uitm.edu.my>; <http://ari.uitm.edu.my>



7th APMAA Conference

The 7th APMAA Conference will see an interesting medley of programmes to cater for the needs of PhD students, practicing management accountants, heads of accounting associations and academics. In addition to paper presentation sessions, there will be an informal summit meeting for invited leaders (heads) of accounting associations from the Asia-Pacific region, a management accounting forum, and plenary sessions. The conference is preceded by a PhD Colloquium.

PHD COLLOQUIUM

A PhD Colloquium is arranged on 16th November for PhD candidates at no extra charge. If you are a doctoral student, here is an opportunity you will not want to miss. Please submit your doctoral work for discussion by a panel of experienced PhD supervisors. There will be a Best Paper Award of RM600 (USD200) for the best paper submitted to the PhD Colloquium.

KEYNOTE ADDRESSES

There will be two keynote addresses. The speakers are from companies which are NafMA (National Award for Management Accounting) award winners.

MANAGEMENT ACCOUNTING FORUM

There will also be a management accounting forum, where practitioners and academics can participate in discussing current management accounting issues and challenges. The panelists are drawn from Malaysia, Taiwan and Australia to give a global perspective in the discussion.

CONFERENCE CALL FOR PAPERS

APMAA invites academicians, doctoral students, and practitioners interested in any area of management accounting to submit papers for presentation at the 7th APMAA Conference, which will be hosted by UiTM in Shah Alam, Malaysia. Manuscripts may encompass any topical area of management accounting and management control systems and they can be theoretical, teaching-based or practice-oriented. Papers can be qualitative or quantitative in nature

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 published elsewhere are not eligible for submission.
- 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.

- The deadline for paper submissions is 31st July, 2011.

All submissions in Word file format should be made electronically to The Secretariat at secretariatapmaa7thconference@salam.uitm.edu.my. Selected papers presented at the session will be considered for publication in ASIA-PACIFIC MANAGEMENT ACCOUNTING JOURNAL (APMAJ), a journal listed in Ebscohost, Cabell Directory, and currently under consideration for listing in Scopus. It is among the ranked journals in ERA.

A tour will be arranged to visit one of the highest building in the world, the Petronas Twin Towers.

HOTEL ACCOMMODATION

The conference will be held at the Concorde Hotel in Shah Alam. We have arranged for attractive rates for participants. Please make your reservation directly with the hotel, using the attached form which is prepared by the hotel. Please make your reservation as early as possible.

There are other hotels in Shah Alam, for example, Grand Blue Wave and Hotel UiTM. They are about 10 minutes by taxi to Concorde Hotel, the conference venue.

TRANSPORTATION FROM KUALA LUMPUR INTERNATIONAL AIRPORT (KLIA) TO CONCORDE HOTEL, SHAH ALAM

Taxis are easily available at KLIA at about USD27 per taxi which can comfortably seat 3 persons. Pay your taxifare first at the Taxi Kiosk, and you will be given a coupon. Upon getting into the taxi, pass your coupon to the taxidriver, who will tear off his portion and return you the other portion. The charge is by distance. It costs about USD30 from KLIA to Concorde Hotel in Shah Alam, and the journey takes about 1 hour. Please specify to the personnel at the Taxi Stand your destination is Concorde Hotel in Shah Alam.

We may arrange for UiTM transport to pick up participants at KLIA at a specified time for those arriving from overseas on 15th November.

Any question, suggestion or comment is welcome and can be directed to the 7th Conference Chair, Professor Dr Ibrahim Kamal Abdul Rahman at dibra571@salam.uitm.edu.my or dibra571@yahoo.com

Professor Dr Ibrahim Kamal Abdul Rahman
Dean
Faculty of Accountancy
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Malaysia



3. Announcement of the 8th APMAA Annual Conference in China

The 8th Conference (2012)

Planning for the 8th APMAA Forum is now underway. The Faculty of Accountancy, Xiamen University in China will host this conference. The forum will be eclectic in nature and will welcome papers covering various management accounting issues.



Yuanlue Fu, Professor & Ph.D.
Vice Director of the Center for Accounting Studies
Xiamen University in China.

4. Essay

APMAA contributes to management accounting!

By Professor Paul Scarbrough

How does an organization like APMAA contribute to management accounting? The contribution will be different for each of us. In my experience there is a very large and important contribution: it makes other ways of doing accounting real enough that I can understand them.

I have a particular weakness in my background: I am American and Canadian. Although some people may not consider that to be a weakness, it is a weakness for a management accountant.

Why is it a weakness for North Americans? Because the economic power of the US and Canada have made North American accountants think that they are at the center of accounting knowledge. Our inside focus actually reduces how much information comes in from elsewhere. This leads to a profound ignorance of alternate ways of accounting for things. In particular, it led me to a total ignorance of the German tradition of management accounting. Imagine my surprise when my Japanese colleagues told me that their systems are [for the most part] based on the German model and not the US or English model—and I did not even know that there was a German model! This is only one of the many surprises I have experienced through my connection with APMAA. The list of such surprises is embarrassingly long.

For me, surprise is the main benefit of experience. For example, my main evaluation of a research paper is not how well executed it was, but did it surprise or provoke me—did it make me think. Papers that just fill in empty spots may have some value, but it is the surprises that make me learn, in research and in management accounting practice.

For people with other backgrounds the benefits will be entirely different. For people

from smaller or less powerful countries the contact with a wider group than they can interact with at home may be the main benefit or, perhaps they experience a benefit I cannot perceive. The list of potential benefits is long and varied.

In short, APMAA contributes to management accounting in a very large number of different ways, and each of us takes away our own benefit.

4 Profiles of New Steering Committee Members



Supapon Lurkitikul Associate Professor, Chulalongkorn University, Thailand

Dr. Supapon Lurkitikul has joined the Department of Accountancy, Chulalongkorn Business School, Chulalongkorn University, Thailand, since 1982 and is currently a Vice-Director of the Master's Degree Program in Information Technology in Business at Chulalongkorn Business School. She obtained her Bachelor of Accountancy with honors and her Graduate Diploma in Auditing from Chulalongkorn University. She was granted Chulalongkorn Scholarships for obtaining her Master's Degree in Accounting from University of North Texas and Doctor of Business Administration from Mississippi State University, U.S.A.

Professor Lurkitikul has taught at both undergraduate and graduate levels and has been a supervisor for Ph.D. and master's degree students. She has published academic articles and books such as Accounting Information Systems, Management Information Systems, Enterprise Resource Planning (ERP) in Accounting. She has been the reviewer for national and international conferences as well as academic journals. Prof Lurkitikul is a certified consultant of ERP SAP on the Controlling Module. As a proponent of applied research, she has been a project leader and conducted collaborative works for several government organizations, state-owned enterprises, and corporate sectors, i.e. MCOT Public Company, the Administrative Court Office, Metropolitan Electricity Authority, etc.

Her research interests include management accounting systems and practices, cost management, financial prediction models, and accounting information systems. She has completed research projects such as Management Accounting Practices of Manufacturing Firms in Thailand, Management Discussion and Analysis for Listed Companies in the Stock Exchange of Thailand, Failure Prediction Models of Companies Listed in the Stock Exchange of Thailand.



CHENG Nam Sang

Associate Professor of Accounting (Practice)

Dr Cheng, a member of the Institute of Chartered Accountants in England and Wales (ICAEW), CPA Australia and the Institute of Certified Public Accountants of Singapore (ICPAS), has a good mix of industrial and academic experience. Prior to joining Singapore Management University in 2008, he was involved in fund raising and mergers & acquisitions advisory work and had held senior positions (Chief Operating Officer, Chief Financial Officer, and audit and remuneration committees' chairman) in Singapore listed companies. His audit experience from one of the big-four accountancy firms at its UK and Singapore offices provided him with solid foundation and a wide range of industrial exposure for his career advancement.

Dr Cheng has also taught at the National University of Singapore and University of Bradford where he got his PhD while holding a full-time post there. Having accounting & finance degrees from the University of Warwick and the London School of Economics helped build his careers in these areas.

He has published a number of quality academic papers including those in Journal of Business Finance & Accounting, Pacific-Basin Finance Journal, Managerial & Decision Economics, and Journal of Accounting Education.

He was a member of Singapore Ministry of Education's Syllabus Review Committee for A-Level Principles of Accounting last year and is now a member of the CFO committee of CPA Australia, Singapore Division, and Editorial Advisory Panel for CPA Singapore Journal. He is also working on the adaptation of a popular McGraw-Hill Management Accounting textbook into its Asian version.

Dr. Wongkaew, Lecturer in accounting, Chulalongkorn Business School, Chulalongkorn University

Dr. Wongkaew obtained her first degree in accounting, with first class honours, from Chulalongkorn University and a Master of Science in International Accounting and Finance, with distinction, from London School of Economics and Political Science in the UK. She obtained her PhD from Warwick Business School, University of Warwick in the UK. Prior to joining Chulalongkorn Business School in 2010, she was an assistant professor of accounting at Warwick Business School (2007-2009). She also worked for Ernst & Young Office Limited in Bangkok and is a Certified Public Accountant.

Dr. Wongkaew has taught at both undergraduate and postgraduate levels. Her main areas of research interest are concerned with management control and management

accounting practices in social and organisational contexts. Specifically, she is interested in issues of performance measurement and management practices, management accounting and organisational change, and management accounting and control practices across national contexts. She is also interested in roles of management accounting and control in managing innovation. Her research methodology involves primarily in-depth, qualitative field study investigation.

5. Organization Map of APMAA Steering Committee Members

Steering Committee (December 2010 – November 2011)

Executive Members

Susumu Ueno, President of APMAA (ueno@konan-u.ac.jp), Konan University, Japan

Akira Nishimura (akiran@nm.beppu-u.ac.jp), Past President of APMAA, *Professor Emeritus* at Kyushu University, Beppu University, Japan

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Ibrahim Kamal Abdul Rahman (dibra571@salam.uitm.edu.my), Vice President-Forum, Chair of 7th Conference Organizing Committee, Universiti Teknologi MARA, Malaysia

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Yang Tzong Tsay (yttsay@ntu.edu.tw)

Susumu Ueno (ueno@konan-u.ac.jp)

Submission Deadlines of Articles and Essays

October 1, 2011 edition: 10 September 2011 (Vol 8)

January 1, 2012 edition: 10 December 2011 (Vol 9)

May 1, 2012 edition: 10 April 2012 (Vol 10)

Conference Registration Form

PERSONAL DATA

Title

Last Name

First Name

Affiliation
.....

Address

Zip/Postal Code

Town/City State / Province Country

E-mail Phone Fax

YOUR PAPER

Title of Your

Paper.....

Name(s) of Co-Author(s)

TRAVEL AND ACCOMODATION

Arrival Date and Time

Airline Flight Number

Name of Hotel in Malaysia

Number of Nights You will be staying in Malaysia [including check-in and check-out date]:
.....

OPTIONAL TOUR (no extra charge)

If you would like to participate in the optional tour to Petronas Twin Tower, please tick

PHD COLLOQUIUM (no extra charge)

If you would like to be a discussant at the PhD Colloquium, please tick

If you would like to present your PhD proposal at the PhD Colloquium, please tick



METHOD OF PAYMENT

Payment can be made by Telegraphic Transfer, an **International Money Order** or a **Certified Bank Draft** sent before the conference, or can be **paid in cash upon** arrival at the conference.

If paying in advance, please make draft/money order payable to 'Bendahari UiTM' and mail it to:

Ms Nor Suhailati Abdul Manan
Faculty of Accountancy
Level 11, Menara Sultan Abdul Aziz Shah
Universiti Teknologi Mara
40450 Shah Alam, Selangor
Malaysia

Telegraphic Transfer can be made to:

Bank Name and Address: Affin Bank Berhad UiTM Branch
Menara Sultan Abdul Aziz Shah
Universiti Teknologi Mara
40450 Shah Alam, Selangor

Bank Account Number: 105140003299

Bank Account Name: Kumpulan Wang Perundingan

Pay to: Bendahari UiTM

Swift Code: PHBMMYKL

Please indicate your form of payment by checking the appropriate box.

International Money Order Certified Bank Draft Will Pay Upon Arrival