

Asia-Pacific Management Accounting Association



Contents of APMAA News No.10: May 1, 2012

1. APMAA President's Message
2. Announcement of the 2012 Annual Conference in China
3. Profiles of Steering Committee Members
4. APMAA Executive Council and Steering Committee
5. Hotel Accommodation and Registration Form of 2012 Annual Conference



1. PRESIDENT'S MESSAGE

May 1, 2012

Message from APMAA President!

Dear APMAA members,

I am deeply grateful for your continued attention to APMAA activities despite your busy schedules.

2012 APMAA Conference in Xiamen China: November 14th to 17th, 2012

First, the preparation of the 8th Asia-Pacific Management Accounting Association Conference hosted by the Xiamen university is going well under the creative leadership of Prof Yuan Lue Fu and Xiaohui Qu, the Co-chairs of the Conference Organizing Team.

Equipped with a strong team of faculty and staff, Xiamen University provides a complete

range of educational programs, and has become a first-class comprehensive university with extensive international influence. Xiamen, known as the international garden city on the sea, is a successful Special Economic Zone, has comfortable weather, clean air, and beautiful beaches and gardens. It offers a unique combination of traditional Chinese, European colonial and modern architecture. We are proud to hold the 2012 conference at Xiamen University.

APMAA is a global academy dedicated to the continuous and effective development of management accounting theory and practice. The general theme for the 2012 conference is "Management Accounting: The Optimization of Management Control System". With this theme, the conference will provide a unique platform to facilitate the exchange of leading-edge ideas for advancement of knowledge in management accounting research.

The APMAA 2012 Conference will strongly encourage interactions of different ideas and information between participants, in order to enhance the understanding of management accounting issues in various countries. In fact, APMAA aims to become a collaborative catalyst between academics and practitioners in fostering relationships via creation and dissemination of leading-edge management accounting thinking.

We cordially invite academicians, doctoral students and practitioners who are interested in management accounting to submit papers for presentation at the 8th APMAA Conference. Submissions of manuscripts that address all functional areas of management accounting as well as submission of manuscripts that address the conference theme are welcomed.

This issue of APMAA NEWS (the May 1st Issue) provides information about paper submission and hotel booking for the 2012 conference in addition to a registration form.

Let's visit Xiamen and enjoy the conference together!

It will be a rewarding experience regardless of whether your interest is in accounting research or practice, or in having an opportunity to renew old acquaintances and make new ones.

I hope to have the opportunity to meet many of you in person at the coming November conference. Please visit <http://www.apmaa.asia/> also for updated information.

Best regards,

Susumu Ueno
President, Asia-Pacific Management Accounting Association
May 1 2012

2. ANNOUNCEMENT OF 2012 APMAA ANNUAL CONFERENCE

The 8th APMAA Conference

Management Accounting: The Optimization of Management Control Systems

Xiamen, China

14-17 Nov. 2012

About the Conference

The 8th APMAA Conference “Management Accounting: The Optimization of Management Control System” is co-organized by the Asia Pacific Management Accounting Association (APMAA) and Xiamen University. The event will be hosted by the Center for Accounting Studies, Department of Accounting, and Institute for Financial and Accounting Studies, **Xiamen University**, China. We cordially invite you to attend the conference and Ph.D. Colloquium which will be held on the main campus of Xiamen University from 14 to 17 Nov. 2012 in Xiamen, China.



Call for Papers

APMAA 2012 Annual Conference

Theme: MANAGEMENT ACCOUNTING: the Optimization of Management Control

Xiamen, China

November 14- November 17, 2012

The Asia-Pacific Management Accounting Association (APMAA) invites **papers** for its 8th (2012) conference. The 8th APMAA Conference, themed “Management Accounting: The Optimization of Management Control System,” is co-organized by the Asia-Pacific Management Accounting Association (APMAA) and Xiamen University, China.

A PhD Colloquium (on 14 Nov. 2012) will also be held in conjunction with the APMAA 2012 Conference. The events are hosted by the Center for Accounting Studies, Department of Accounting, and Institute for Financial and Accounting Studies, Xiamen University, China. We cordially invite you to attend the conference and Ph.D. Colloquium which will be held on the main campus of Xiamen University from 14 to 17

Nov. 2012.



Conference CALL FOR PAPERS

The 8th annual conference (15-17 Nov. 2012) will address a broad range of topics in management accounting in the following areas. Papers can be qualitative or quantitative in nature.

1. Design and implementation of management accounting systems
2. Theory of management control
3. Optimization of management control
4. Optimization of management accounting report systems
5. Optimization of overall budgeting management
6. Risk management and managerial control
7. Internal report system and incentive institutionalization,
8. Performance management and managerial control
9. Strategic management control
10. Management accounting research methods
11. Teaching management and cost accounting

PAPER SUBMISSION

SUBMISSION DEADLINE: July 15, 2012.

All manuscripts and proposals must be submitted via email attachment by July 15, 2012. Please email all submissions to the Secretariat at CAS@xmu.edu.cn and fuyuanlue@gmail.com. You will receive a confirmation mail from the Secretariat for your submission within a week after your submission. See the APMAA Web-page: www.apmaa.asia for updates on the online submission process.

PAPER SUBMISSION GUIDELINES

- Although submissions relating to the major theme of the conference are encouraged, papers can also deal with other issues that relate to the topic of management accounting.
- All submissions must be original and should not have been previously accepted for publication in a journal, presented in another conference or be under review at another conference.
- All papers will be blind reviewed. The Program Chair will assign accepted papers to paper sessions.
- Papers presented at the conference will be published in the CD proceedings of the conference.
- Papers should be prepared and presented in English. There is no page limit, but

contributors are encouraged to limit their paper to less than or equal to 20 pages (A4 paper, font 12, one and a half lines spacing with margins of 1 inch) inclusive of the cover page, abstract of about 100-150 words, text, references, table and figures. The format follows the APA style (American Psychological Association style).

- As least one of the authors must register for the conference before the deadline of conference registration, and attend and present the paper in the conference. Otherwise, the paper will not be included in the conference program and proceedings. If absence from a scheduled meeting is unavoidable, participants must contact the Secretariat at CAS@xmu.edu.cn and fuyuanlue@gmail.com as early as possible and pursue suitable alternative arrangements.
- Manuscripts should be prepared in Microsoft Word, and should be submitted via email attachment to both the **Secretariat** at CAS@xmu.edu.cn and fuyuanlue@gmail.com by July 15, 2012.

Conference Organizing Committee at Xiamen University: Co-Chairs:

Yuan Lue Fu (fuyuanlue@gmail.com), Xiamen University

Xiaohui Qu (xhqu@xmu.edu.cn), Xiamen University

INQUIRIES:

Any questions regarding this call for papers should be addressed to the Program Chairs below.

Program Commission for the 8th Conference

(Co-chairs)

Yuan Lue Fu (fuyuanlue@gmail.com), Xiamen University

Xiaohui Qu (xhqu@xmu.edu.cn), Xiamen University

Normah Omar (normah645@salam.uitm.edu.my), Universiti Teknologi MARA, Malaysia

Paul Scarbrough (pscarbrough@brocku.ca), Brock University, Canada

Yang Tzong Tsay (yttsay@ntu.edu.tw), National Taiwan University

Susumu Ueno (susumu@konan-u.ac.jp), Konan University, Japan

(Commission members)

Normah Omar (Universiti Teknologi MARA, Malaysia); Ibrahim Kamal Abdul Rahman (Universiti Teknologi MARA, Malaysia); Roger Willett (University of Tasmania, Australia); Taesik Ahn (Seoul National University, Korea); Masaaki Aoki (Tohoku University, Japan); Takayuki Asada (Ritsumeikan University, Japan); Grahita Chandrarin (University of Merdeka Malang, Indonesia); Yiming Hu (Shanghai Jiao Tong University, China); Supapon Lurkitikul (Chulalongkorn University, Thailand)

IMPORTANT DATES

Full paper submission: **July 15, 2012**

Acceptance notification: August 15, 2012

Final paper for the Proceedings: September 15, 2012

PARTICIPATION FEE PER PERSON

- (1) The advance payment must be paid *before* **20 October 2012**, by money order or bank transfer.

Participation Fee: USD 260 (USD 210 Registration Fee and USD 50 membership fee)

Student Registration Fee: USD160 (Membership fee is waived fully.)

- a. The money order must be mailed to the Center for Accounting Studies of Xiamen University, Xiamen, Fujian, P. R. China, 361005.

- b. Bank Transfer information:

BENEFICIARY'S BANK: Bank of China Xiamen Branch

BENEFICIARY'S A/C NO: 428658381176

BENEFICIARY'S NAME: Xiamen University

BENEFICIARY'S ADDRESS IN CHINA OF TELEPHONE NUMBER:

Office of Financial Affairs, Xiamen University, Siming South Road,
No.422, Siming District, Xiamen, 0086-592-2183540

REMITTANCE ROUTE (SWIFT): BKCHCNBJ73A

- (2) If you pay on site, you are required to pay USD 310 cash (for student, USD 180 cash).

PREPARATION OF ORAL PRESENTATIONS

An oral presentation consists of **20 minutes** for presentation of the paper, including an overview of the problem, the approach and results, followed by a 5-minute Question and Answer session. The presentation must be in English.

Selected papers presented at the session will be considered for publication in ASIA-PACIFIC MANAGEMENT ACCOUNTING JOURNAL (APMAJ), a journal listed in EBSCOhost and Cabell Directory. It is among the ranked journals in ERA.



Ph.D. COLLOQUIUM CALL FOR PAPERS

A PhD Colloquium (on 14 Nov. 2012) will be held in conjunction with the APMAA 2012 Conference. PhD students and candidates are hereby invited to present and discuss their preliminary results or work-in-progress. The discussants comprise of a group of international Professors.

The main objective of the APMAA 2012 PhD colloquium is to offer an opportunity to PhD students to receive high-quality feedback from external reviewers and to directly interact with peers, exchange ideas, discuss concepts, and establish (in) formal cooperation with various research groups. PhD students and candidates at all stages are welcome to submit a thesis-position paper, but preference will be given to students in the earlier stages of their PhD work. Participants will be expected to give short and informal presentations of their work during the Colloquium, to be followed by a panel-like discussion. The submitted paper should clearly state:

- The original key idea/hypothesis of the thesis
- The problem domain and the specific problem addressed
- An overview of related work in the area of the PhD work
- Methodological approach
- Research carried out
- The expected contributions (in line with the field of study)

SUBMISSION AND REVIEW PROCESS:

Submissions should be at most 10 pages long and follow the format used for the main APMAA 2012 conference papers. More information and links to templates can be found from the APMAA 2012 Conference web page (i.e. <http://www.apmaa.asia/>). All submission should be made in a Word document via email attachment. Please submit your papers to all PhD Colloquium co-chairs:

Normah Omar (normah645@salam.uitm.edu.my),
Yang TzongTsay (yttsay@ntu.edu.tw) ,
Yiming Hu (cafr0066@tom.com) and
Paul Scarbrough (pscarbrough@brocku.ca).

Since this is expected to be a work conducted by the PhD students, we request that:

The first author is a PhD student who is mainly responsible for conducting the research on the respective topic. Names of the authors are preceded by: Student: and, where applicable, Supervisor.

The colloquium chairs will arrange the selection of the accepted papers using a peer review process. The accepted papers will be published in the PhD colloquium proceedings, and at least one of the main authors is expected to register for the conference by **20 October 2012**, and presents the work at the corresponding session. The colloquium participants will pay the normal student registration fee (Student Registration Fee USD 160).

IMPORTANT DATES

Full paper submission: **July 15, 2012**

Acceptance notification: August 15, 2012

Any questions regarding this call for papers should be addressed to the PhD Colloquium Chairs listed above.

The 8th APMAA Conference---
Chair and Vice-Chair of the Organizing Committee

Prof. Xiaohui QU

Center for Accounting Studies
Xiamen University
Xiamen, Fujian
P. R. China, 361005

Tel: (86)592-2181172,2181523

Fax:(86)592-2181520

Email:xhqu@xmu.edu.cn

<http://cas.xmu.edu.cn>

Prof. Yuanlue FU

Center for Accounting Studies
Xiamen University
Xiamen, Fujian
P. R. China, 361005

Tel: (86)592-2186201,2181523

Fax:(86)592-2181520

Email:ylyf@xmu.edu.cn

<http://cas.xmu.edu.cn>

About the Organizers

The Asia-Pacific Management Accounting Association (APMAA) was established in 2004 as an international academic organization with a special focus on management accounting of the Asia-Pacific region. The founder members from different countries continue to share the same vision of advancing management accounting research and practice with particular reference to the Asia-Pacific region.



Xiamen University: Located in a Special Economic Zone on the coast of the Taiwan Straits, Xiamen is known as the international garden city on the sea, with mild weather, clean air, beautiful beaches, and a unique marriage of traditional Chinese, European colonial and modern architectures.

Xiamen University (XMU), founded in 1921, was the first university in China to be established by an overseas Chinese leader, Mr. Tan Kae-kee. As a national key university, it carries on its education and research with a full array of 70 undergraduate programs, 159 graduate programs, and 95 Ph.D. programs. The University's educational mission, as featured in its motto, "Pursue excellence, Strive for perfection", is the promotion of learning — learning by students and by faculty.

The Center for Accounting Studies is a national key institute designated by MOE in

2000, co-sponsored by the Department of Accounting Affairs, Ministry of Finance and Xiamen University. It receives annual funding and strict administration guidance from the MOE, and is directly under the jurisdiction of Xiamen University.

The Department of Accounting is one of the five national key departments in Accounting. It was ranked the national top discipline in accounting in the latest official ranking. It successfully provides undergraduate, master and Ph.D. programs.

The Institute for Financial and Accounting Studies is a national key research base designated by MOE in 2005 to pursue quality research with international standards and also offers research-oriented courses to graduate students.

The Reception Center of Xiamen University

The Reception Center of Xiamen University (standard 4-star, Tel: 86592-2087988) is located on the main campus of Xiamen University, with a beautiful mountain/sea view, fresh environment, and convenient transportation. Consisting of 3 buildings- Yifu, Jianwen and Keli, it offers comfortable rooms of different types, comprehensive facilities, and great scenery of the campus.

<http://hqjt.xmu.edu.cn/org.asp?id=12>



3. PROFILES OF STEERING COMMITTEE MEMBERS



Dr. Sujatha Perera is an Associate Professor at the Department of Accounting and Corporate Governance, Faculty of Business and Economics, Macquarie University, Sydney, Australia. Prior to joining Macquarie University as a lecturer in 1991, she held academic positions at the University of Colombo in Sri Lanka, and University of New South Wales in Sydney, Australia. Her major research interests include performance measurement and management, accounting controls in public sector organizations, and performance measurement and management in small and medium size enterprises. Dr. Perera has widely published in leading international journals including *Accounting, Organizations and Society*, *Management Accounting Research* and *Australian Accounting Review* as well as presented at international conferences and seminars in many parts of the world. She has taught several courses in management accounting and strategic management accounting at both undergraduate and post-graduate levels. She also has supervised Honours and PhD students across many different topic areas.

4. APMAA EXECUTIVE COUNCIL AND STEERING COMMITTEE

| |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2012 Executive Council Members |
| President |
| Susumu Ueno (ueno@konan-u.ac.jp), Konan University, Japan |
| Deputy President |
| Yang Tzong Tsay (ytsay@ntu.edu.tw), National Taiwan University, Taiwan |
| Past President |
| Akira Nishimura (akiran@nm.beppu-u.ac.jp), Beppu University, Japan |
| Vice Presidents |
| Normah Omar (normah645@salam.uitm.edu.my), Universiti Teknologi Mara, Malaysia |
| Yuan Lue Fu (fuyuanlue@gmail.com), Xiamen University, China |
| Roger Willett (Roger.Willett@utas.edu.au), University of Tasmania, Australia |
| Taesik Ahn (ahnts@snu.ac.kr), Seoul National University, Korea. |
| Masaaki Aoki (maoki@econ.tohoku.ac.jp), Tohoku University, Japan |
| Takayuki Asada (asada@ya2.so-net.ne.jp), Ritsumeikan University, Japan |
| Grahita Chandrarin (grahitac@yahoo.com), University of Merdeka Malang, Indonesia |
| Yiming Hu (cafr0066@tom.com), Shanghai Jiao Tong University, China. |
| Supapon Lurkitikul (supapon@acc.chula.ac.th), Chulalongkorn University, Thailand |
| Ibrahim Kamal Abdul Rahman (dibra571@salam.uitm.edu.my), Universiti Teknologi Mara, Malaysia |
| Paul Scarbrough (pscarbrough@brocku.ca), Brock University, Canada |
| Secretary |
| Wee Shu Hui (wee.shu.hui@gmail.com), Universiti Teknologi MARA, Malaysia |
| Treasurer |
| Nobuo Yazawa (CZQ00554@nifty.com), Beppu University, Japan |

| 2012 Steering Committee Members (national chairs) | |
|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Australia | <p>Sujatha Perera (sperera@efs.mq.edu.au), Macquarie University Dennis Taylor (dennis.taylor@rmit.edu.au), RMIT University (Royal Melbourne Institute of Technology) Roger Willett (Roger.Willett@utas.edu.au), University of Tasmania</p> |
| Canada | <p>Paul Scarbrough (pscarbrough@brocku.ca), Brock University</p> |
| APMAA China | <p>Xiao Chen (chenx@sem.tsinghua.edu.cn), Tsinghua University De Ming Dai (deming_dai@263.net), Renmin University of China Hong Xing Fang (hxfang@dufe.edu.cn), Dongbei University of Finance and Economics, Dalian Yuan Lue Fu (yifu@xmu.edu.cn), Xiamen University Yiming Hu (huym@sjtu.edu.cn), Shanghai Jiao Tong University Xiaohui Qu (xhqu@xmu.edu.cn), Xiamen University Gu Liang Tang (tangguliang@263.net), University of International Business and Economics, Beijing Zengbiao Yu (yuzb@sem.tsinghua.edu.cn), Tsinghua University Liyan Wang (lywang@gsm.pku.edu.cn), Peking University Xie Zhihua (zhihui09@sohu.com), Beijing Technology and Business University</p> |
| Indonesia | <p>Grahita Chandrarin (grahitac@yahoo.com), University of Merdeka Malang Lindawati Gani (lgani@ui.ac.id), University of Indonesia Ertambang Nahartyo (ertambang@gmail.com), Gadjah Mada University. Iwan Triyuwono (itriyuwono@gmail.com), University of Brawijaya</p> |
| Hong Kong | <p>Amy H. Lau (ahlau@business.hku.hk), University of Hong Kong Lin Zhijun (linzj@hkbu.edu.hk), Hong Kong Baptist University</p> |
| APMAA Japan | <p>Masaaki Aoki (maoki@econ.tohoku.ac.jp), Tohoku University Takayuki Asada (asada@ya2.so-net.ne.jp), Ritsumeikan University Fumiko Hiki (F.Hiki@r.hit-u.ac.jp), Hitotsubashi University Shoichiro Hosomi (hosomi@tmu.ac.jp), Tokyo Metropolitan University Naoyuki Kaneda (naoyuki.kaneda@gakushuin.ac.jp), Gakushuin University Shogo Kimura (kimura@soec.nagoya-u.ac.jp), Nagoya University Tetsuhiro Kishita (kishita@biz.ryukoku.ac.jp), Ryokoku University Yoshitaka Kobayashi (ykobay@waseda.jp), Waseda University Kentaro Koga (kkoga@ics.hit-u.ac.jp), Hitotsubashi University Masanobu Kosuga (masa-kos@kwansei.ac.jp), Kwansei Gakuin University Takami Matsuo (mats@kobe-u.ac.jp), Kobe University Ichiro Mizuno (icmizuno@ipcku.kansai-u.ac.jp), Kansai University Yasuhiro Monden (yasuhirom@mail2.acsnet.ne.jp), Professor Emeritus at University of Tsukuba Yumi Morofuji (morofuji@rikkyo.ac.jp), Rikkyo University Yoshiyuki Nagasaka (nagasaka@konan-u.ac.jp), Konan University Akira Nishimura (akiran@nm.beppu-u.ac.jp), Beppu University Hiroshi Obata (hiroshi@obata.misc.hit-u.ac.jp), Hitotsubashi University Johei Oshita (oshita@en.kyushu-u.ac.jp), Kyushu University Koichi Saito (koichi@nanzan-u.ac.jp), Nanzan University Atsushi Shiiba (shiiba@econ.osaka-u.ac.jp), Osaka University Kenichi Suzuki (KGH00111@nifty.com), Meiji University Fumiko Takeda (takeda@tmi.tu-tokyo.ac.jp), University of Tokyo Yoshiro Tokuga (tokuga@econ.kyoto-u.ac.jp), Kyoto University Susumu Tokusaki (tokusaki@kwansei.ac.jp), Kwansei Gakuin University Masao Tsuji (mtsuji@waseda.jp), Waseda University Susumu Ueno (ueno@konan-u.ac.jp), Konan University Nobuo Yazawa (czq00554@nifty.com), Beppu University Eri Yokota (yokota@fbc.keio.ac.jp), Keio University Masamichi Yoshioka (yoshioka@ms.kuki.tus.ac.jp), Tokyo University of Science</p> |
| APMAA Korea | <p>Taesik Ahn (ahnts@snu.ac.kr), Seoul National University Sung-Kwon Chi (chisk@pusan.ac.kr), Pusan University Ung-Yong Choi (uychoi@chonnam.ac.kr), Chonnam University H. Rock Chung (jhrjhr@khu.ac.kr), Kyunghee University Chul-Kyu Hong (ckhong04@cau.ac.kr), Chungang University Iny Hwang (hiny72@snu.ac.kr), Seoul National University</p> |

| | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>Yook Keunhyo (yook@pufs.ac.kr), Pusan University of Foreign Studies. Jinbae Kim (jinbae@korea.ac.kr), Korea University Wan-Seok Ko (wsko7@naver.com), Hankuk University of Foreign Affairs Kyung Tae Lee (kyungtae@yonsei.ac.kr), Yonsei University Sangchul Lee (sclee68@dongguk.edu), Dongguk University Sang-Soo Lee (sslee@inha.ac.kr), Inha University Tae-Young Paik (typaik@skku.edu), Sungkyunkwan University Joonho Park (bizintel@hanyang.ac.kr), Hanyang University Jae Yong Shin (jshin@snu.ac.kr), Seoul National University</p> |
| Malaysia | <p>Rozainun Abd Aziz (rozainun@salam.uitm.edu.my), Universiti Teknologi MARA Wee Shu Hui (wee.shu.hui@gmail.com), Universiti Teknologi MARA, Malaysia Che Ruhana Isa (cruhana@um.edu.my), University of Malaya Normah Omar (normah645@salam.uitm.edu.my), Universiti Teknologi MARA Ibrahim Kamal Abdul Rahman (dibra571@salam.uitm.edu.my), Universiti Teknologi MARA Amirul Shah Md Shahbudin (amirulshah@usm.my), University Science Malaysia Maliah Sulaiman (maliah@iium.edu.my), International Islamic University Suzana Sulaiman (s-suzana@lycos.com), Universiti Teknologi MARA Nagarethnam Thirumanickam (nagar279@salam.uitm.edu.my), University Teknologi MARA</p> |
| New Zealand | <p>Ralph Adler (ralph.adler@otago.ac.nz), University of Otago</p> |
| Singapore | <p>Shih Sheng-Hua (bizshihm@nus.edu.sg), National University of Singapore Cheng Nam Sang (nscheng@smu.edu.sg), Singapore Management University</p> |
| Sweden | <p>Jan Kurt Alpenberg (Jan.Alpenberg@Inu.se), Tyndale University</p> |
| APMAA Taiwan | <p>Jiin-Feng Chen (jfchen@nccu.edu.tw), National Chengchi University Kuo-Tay Chen (ktchen@management.ntu.edu.tw), National Taiwan University Rong-Ruey Duh (rrduh@management.ntu.edu.tw), National Taiwan University Joan Ko (joanko@scu.edu.tw), Suchoo University Chialing Lee (actell@ccu.edu.tw), National Chung Cheng University Shu-Hsing Li (shli@management.ntu.edu.tw), National Taiwan University Suming Lin (lichu@ntu.edu.tw), National Taiwan University Bi-Huei Tsai (bhtsai@faculty.nctu.edu.tw), National Chiao Tung University Wen-Hsien Tsai (whtsai@mgt.ncu.edu.tw), National Central University Yang Tzong Tsay (yttsay@ntu.edu.tw), National Taiwan University Ching-Hsih Yang (yangch@mail.ntpu.edu.tw), National Taipei University Anne Wu (anwu@nccu.edu.tw), National Chengchi University</p> |
| Thailand | <p>Chanongkorn Kuntonbutr (ck959@yahoo.com), Rajamangala University of Technology Thanyaburi Kulwadee Lim-u-sanno (Kulwadee_lim@hotmail.com), Prince of Songkla University Supapon Lurkitikul (supapon@acc.chula.ac.th), Chulalongkorn University Wanchai Prasertsri (chai_won12@hotmail.com), Rajamakala University of Technology Thanyaburi Somchai Supphatada (sochsupp@tu.ac.th), Thammasat University Kanitsorn Terdpaopong (4723015@rsu.ac.th), Rungsit University. Nimmual Visedsun (n_naul@hotmail.com), Rungsit University. Wila-sini Wongkaew (wilasini@acc.chula.ac.th), Chulalongkorn University</p> |
| U.K. | <p>John Burns (j.e.burns@exeter.ac.uk), University of Exeter Christopher Chapman (christopher.chapman@imperial.ac.uk), Imperial college of London Robert P Greenwood (rpgreenwood@yahoo.com), University of Gloucestershire Keith Maunders (k.t.maunder@hull.ac.uk), Professor Emeritus at University of Hull Falconer Mitchell (Falconer.Mitchell@ed.ac.uk), University of Edinburgh</p> |
| U.S.A. | <p>Kung H Chen (kchen@unl.edu), University of Nebraska</p> |
| <p>Advisers to the President (in Alphabetical order) Joanna Ho (jilho@uci.edu), University of California, Irvine, USA. Marko Järvenpää (marko.jarvenpaa@econ.jyu.fi), Chair of Finland Chapter, University of Jyväskylä, Finland. Fredrick H. Wu (FrederickWu@my.unt.edu), Professor Emeritus at University of North Texas, USA</p> <p>Assistants to the President Hannu Kurunsaari (kurunsaari@hotmail.com), Osaka City University (Visiting Scholar from Finland), Japan</p> | |

Editorial Board Members of the APMAA News

Editors:

Paul Scarbrough (pscarbrough@brocku.ca), Editor-in-Chief

Normah Omar (normah645@salam.uitm.edu.my), in charge of the 7th Annual Conference section.

Yang Tzong Tsay (yttsay@ntu.edu.tw) in charge of the 8th Annual Conference section.

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

Submission Deadlines of Articles and Essays

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

October 1, 2012 edition: 10 September 2012 (Vol. 11)

January 1, 2013 edition: 10 December 2012 (Vol. 12)

Message from the Editor-in-Chief I hope you are planning to attend the meeting in Xiamen! It will be an exciting and interesting event for all of us. We are very excited to be able to see the research work of more Chinese professors and to visit a Chinese University. Management Accounting is a universal topic and all of us will be rewarded by learning in the Xiamen environment.

6. HOTEL ACCOMMODATION AND REGISTRATION

FORM FOR 2012 ANNUAL CONFERENCE

The 8th APMAA Conference Organizing Committee will arrange for accommodation on behalf of participants. The participants can select hotels ranged from the University Guest House to five-star hotels at their own cost.

Hotel Accommodation

Yifu Hotel (A) is one of the hotels of the International Academic Exchange Center of Xiamen University that is located at the center of the main campus. The center consists of three hotels (Yifu Building, Jianwen Building, and Keli Building), restaurants, bar, and conference facilities.



*The 8th APMAA Conference Organizing Committee will arrange for **Yifu Hotel** on behalf of participants.* For further information, please contact Professor Yuanlue FU who can be reached at yifu@xmu.edu.cn or fuyuanlue@gmail.com.

Millennium Harbourview Hotel Xiamen (B, <http://www.millenniumhotels.com/cn/millenniumxiamen/index.html>), is a five star international luxury hotel. It boasts 352 guest rooms, all with comprehensive corporate and leisure amenities for



the discerning travelers.

A corporate oasis, the hotel is easily accessible to the airport and Xiamen's major business centers. The hotel is in the CBD which is about 5,000 m (about 5 minutes **by car**) from the main campus of Xiamen University. It is very convenient to take taxi for 10 yuan or bus for 2 yuan. The hotel is 20 minutes drive from Gaoqi Airport.

<http://www.millenniumhotels.com/cn/millenniumxiamen/index.html>

Tel: +(86)592 202 3333 begin_of_the_skype_highlighting +(86)592 202 3333

Fax: +(86)592 203 6666

Address: No.12-8 Zhenhai Road,Xiamen,Fujian 361001,P.R.China

E-mail: bc@millenniumxiamen.com

Due to the limited number of rooms available, please make your reservation as soon as possible.

A: Yifu Hotel (breakfast included) on the Campus of Xiamen University

| Room Type | Special Offer for XMU | No. of Rooms Available | Bed Size |
|-----------------|-----------------------|------------------------|-------------------|
| Superior Single | RMB458 | 20 | 200cm x 200cm x 1 |
| Superior Twin | RMB458 | 40 | 130cm x 200cm x 2 |

Note: Conference hall is on the Campus of Xiamen University, and the hotel is very near (about 200M) to the Conference hall.

B: Millennium Harbourview Hotel Xiamen Hotel (breakfast included)

| Room Type | Special Offer for XMU | No. of Rooms Available | Bed Size |
|---------------|-----------------------|------------------------|-------------------|
| Double/Single | RMB650 | 20 | 200cm x 200cm x 1 |
| Twin | RMB650 | 20 | 150cm x 200cm x 2 |

*note: USD1 = approximately RMB6.28~ RMB6.45

Any question, suggestion or comment is welcome and can be directed to [the 8th Conference Secretary, Miss Yang: CAS@xmu.edu.cn.](#)

Online Reservation Procedure: Millennium Harbourview Hotel Xiamen (MHX Hotel)

Step 1: Site on <http://www.millenniumhotels.com/cn/millenniumxiamen/index.html>

Step 2: choose the arrival date, notice that the date should between **13-18 November, 2012.**

Step 3: Choose the number of nights and rooms you may need.

Step 4: Input **"XIAMEN"** on the corp/group code form, click "Search", then you will enter another web page. Notice that if you won't input "XMU", you may not enjoy the preferential price of this conference.

Step 5: There are seven rooms selections, choose either one you appreciate, click "continue", then you will enter another webpage.

In room amenities include:

Broadband Internet Access.

Comfortable room with delicious breakfast.

Step 6: Input your personal information, and confirm you reservation.

Be noticed that the date should between **13-18 November, 2012.**

Be noticed that this form should input **XIAMEN.**

Cancel by 18.00 hrs if not room will be released if not guaranteed. A Credit Card or Travel Agent IATA number is required to guarantee the reservation.

Let us know if you are interested in attending the 8th APMAA Annual Conference by sending the following filled-out form to CAS@xmu.edu.cn.

Conference Registration Form

| | | | | |
|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| Title | <input type="checkbox"/> Dr. <input type="checkbox"/> Professor <input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> Other () | | Gender | <input type="checkbox"/> Male |
| | | | | <input type="checkbox"/> Female |
| First Name * | | | Last Name * | |
| Affiliation * | | | | |
| Address Line 1 * | | | | |
| Address Line 2 | | | | |
| City * | | | State * | |
| Zip/Postal Code * | | | Country * | |
| E-mail Address * | | | | |
| Phone No.* | | | Fax No. | |
| Arrival Date | | | Departure Date | |
| Xiamen Bay Tour * | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | |
| Dinner * | Nov. 15 | Nov. 16 | <input type="checkbox"/> Special Food Arrangement () | |
| | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Yifu Hotel <input type="checkbox"/> Single <input type="checkbox"/> Twin | Nov. 14 | Nov. 15 | Nov. 16 | Nov. 17 |
| | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| MHX Hotel <input type="checkbox"/> Single <input type="checkbox"/> Twin | Nov. 14 | Nov. 15 | Nov. 16 | Nov. 17 |
| | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> Yes <input type="checkbox"/> No |

* Required information

Source of map: <http://www.mpmsrsm2011.org/Venue.html>

