

## Asia-Pacific Management Accounting Association



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#### 1. Message from the Chair 2014 Annual Conference Organizer

##### **Welcome and Greetings from Chulalongkorn University**

The Conference Organizing Committee at the Department of Accountancy, Chulalongkorn University, cordially invites you to attend the APMAA 2014 Conference and Ph.D. Colloquium held at the Crowne Plaza Bangkok Lumpini Hotel from October 27<sup>th</sup> to 30<sup>th</sup> 2014 in Bangkok, Thailand.

APMAA 2014 website and online submission system are activated. Please visit <http://apmaa2014.acc.chula.ac.th/> for the latest news about the Conference. Papers in any area of management accounting and related fields are welcome. We cordially invite academicians, doctoral students and practitioners to submit papers for presentation at the 10<sup>th</sup> APMAA Conference.

To celebrate the 10<sup>th</sup> anniversary of the Asia-Pacific Management Accounting Association, the organizing committees from Chulalongkorn Business School and APMAA will jointly prepare a special event during the APMAA 2014 Conference. In addition, the Best APMAA Journal Paper Award will be granted in the APMAA 2014 Conference.

We hope to have the opportunity to warmly welcome you in Bangkok at the coming October conference.



Kanibhatti Nitirojtanad

Chair of the 10th APMAA Conference Organizing Committee  
Head, Department of Accountancy  
Chulalongkorn University, Thailand

### **The POLITICAL SITUATION In THAILAND**

Thailand is a peaceful country. Although there has been news about political unrest and a number of rallies in metropolitan areas around the country, almost all rallies are peaceful, Bangkok included. See a testimonial from <http://www.hotelnewsnow.com/Article/12901/Thai-unrest-not-likely-to-affect-tourism>. All Thais are hopeful and believe that this unfortunate political incident will be resolved prior to the conference dates. It should be stressed that the months of October-February are the best time to visit Thailand because the weather is beautiful and there are numerous cultural events and festivities.

### **Tentative Programme**

October 27 (Monday)	PhD colloquium
	Welcome reception
October 28 (Tuesday)	Opening
	Plenary session
	Panel session
	Parallel sessions
	Conference dinner
October 29 (Wednesday)	Parallel sessions
	Plenary session
October 30 (Thursday)	Technical tour (optional)

## 2. Call for Papers: 2014 Annual Conference in Bangkok, Thailand



**Call for Papers**  
**Asia-Pacific Management Accounting Association**  
**10th Annual Conference**  
**Theme: Management Accounting in a Global, Dynamic Environment:**  
**Challenges and Opportunities**

**Venue: Chulalongkorn University &**  
**The Crowne Plaza Bangkok Lumpini Hotel**  
**Bangkok, Thailand**  
**October 27 - 30, 2014**

**The Asia-Pacific Management Accounting Association (APMAA)** invites papers for its 10<sup>th</sup> (2014) conference. The APMAA 10<sup>th</sup> conference theme is “Management Accounting in a Global, Dynamic Environment: Challenges and Opportunities”. The conference is co-organized by the Asia-Pacific Management Accounting Association and the Department of Accountancy, Chulalongkorn Business School, Chulalongkorn University. A PhD Colloquium (on October 27, 2014) will also be held in conjunction with the APMAA 2014 Conference.

**Papers for the 10<sup>th</sup> Conference and Ph.D. Colloquium** are invited on a wide range of management accounting topics and related fields, including but not limited to the following areas:

- Design and implementation of management accounting systems
- Management accounting concepts and applications
- Management accounting report system
- Risk Management
- Corporate Governance
- Performance management and management control
- Strategic management control
- Cost accounting and cost management
- Social and environmental accounting
- Financial analysis
- Accountability
- Management accounting history
- Accounting and culture
- Accounting ethical issues
- Management accounting education
- Accounting research methodologies

**Paper Submission:**

Full papers must be submitted by June 10, 2014 via the conference on-line system at <http://apmaa2014.acc.chula.ac.th>

**Manuscript Format:**

All manuscripts are to be in Times New Roman, font size 12, double-spaced with an abstract of no less than 300 and no more than 400 words. Authors should specify up to 5 keywords.

All Manuscripts are to be no less than 5,000 words and no more than 8,000 words and use APA style for referencing.

All papers will be blind reviewed. Authors should not identify themselves directly or indirectly in their papers.

The cover page should contain the title of the paper (all bold capitals), the author's name (first name, initial(s), and family name), title and affiliation, and email address of corresponding author.

Acceptance of papers for presentation will be sent to authors by August 10, 2014.

**Notes:**

Papers should not have been previously accepted for publication in a journal prior to or at the time of presentation. Preference will be given to **recent** papers. Do not submit an old working paper in your manuscript repository without significant modifications by adding the latest reference materials.

At least one of the authors must register (pay the participation fee) for the conference before the deadline of conference registration (on September 30, 2014), and attend and present the paper in the conference. Otherwise, the paper will not be included in the conference program and proceedings. Paper presented at the conference will be published in the USB proceedings of the conference. Powerpoint files must be submitted by October 10, 2014.

**Important Dates:**

Full paper submission: June 10, 2014

Acceptance notification: **August 10**, 2014

Final paper (Camera-ready paper) submission for the Proceedings: **August 31**, 2014

Presentation (PPT) file submission: **October 10**, 2014

**Enquiries:**

**More information can be found at the 2014 Conference home page**

(<http://apmaa2014.acc.chula.ac.th>) and the APMAA home page (<http://www.apmaa.asia/>). Should there be any questions regarding this Call for Papers, please contact [APMAA2014@cbs.chula.ac.th](mailto:APMAA2014@cbs.chula.ac.th).

**APMAA 2014 Organizing Committees at Chulalongkorn Business School**

**Conference Organizers**

Conference Chair: Kanibhatti Nitirojntanad

Office address: Department of Accountancy, Chulalongkorn Business School,  
Chulalongkorn University, Phayathai Road, Pathumwan,  
Bangkok 10330

Email: kanibhatti@cbs.chula.ac.th

**Conference Program Committees**

Chairperson, Organizing Committee: Uthai Tanlamai  
 Co-Chairperson, Organizing Committee: Danuja Kunpanitchakit  
 Co-Chairperson, Organizing Committee: Vorasak Toommanon  
 Co-Chairperson, Organizing Committee: Prachit Hawat  
 Conference Program Coordinator: Wila-sini Wongkaew

**Ph.D. Colloquium Co-chairs and Moderators**

Pimpana Peetathwatchai, Chulalongkorn University, Thailand  
 Normah Omar, Universiti Teknologi MARA, Malaysia  
 Paul Scarbrough, Goodman School of Business, Brock University, Canada  
 Yang Tzong Tsay, National Taiwan University, Taiwan  
 Susumu Ueno, Konan University, Japan

**CONFERENCE ORGANIZING COMMITTEE MEMBERS AT CHULALONGKORN BUSINESS SCHOOL**

Prof. Nitirojntanad, Conference Chair 	Prof. Tanlamai, Chairperson, Organizing Committee 	Prof. Kunpanitchakit, Co-Chairperson, Organizing Committee 	Prof. Toommanon, Co-Chairperson, Organizing Committee 
Prof. Peetathwatchai, Ph.D. Colloquium Co-chairs 	Prof. Wongkaew, Conference Program Coordinator 	Prof. Keerasuntonpong, Conference Organizing Committee 	Prof. Kiattikulwattana, Conference Organizing Committee 

For informative and interesting information about Chulalongkorn University. Please take a look at the following videos:

<http://www.youtube.com/watch?v=fI8G5iZafFk>

[http://www.youtube.com/watch?v=SBVO9WKSs\\_0](http://www.youtube.com/watch?v=SBVO9WKSs_0)

Chulalongkorn Business School: <http://www.youtube.com/watch?v=EzpOt1tqkJ0>

**Ph.D. Colloquium at 2014 APMAA Conference**

13.00-17.30, October 27 (Monday), 2014  
 Venue: Chulalongkorn University, Thailand

## Ph.D. COLLOQUIUM CALL FOR PAPERS

**The APMAA 2014 Ph.D. colloquium** will be held in conjunction with the Asia-Pacific Management Accounting Association (APMAA) 2014 Annual Conference (October 27 – 30 2014). Ph.D. 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.

Doctoral students interested in participating in the doctoral consortium should submit a single PDF file consisting of:

1. An introductory letter in which you indicate what you wish to obtain from the doctoral consortium and what you will be bringing to the doctoral consortium.
2. A one page research statement on the research you will pursue. If you are at the doctoral dissertation stage, this statement should focus on the dissertation.
3. A CV.
4. A letter of recommendation from your primary dissertation advisor, who should state what you can contribute, as well as gain, from the doctoral consortium.

The main objective of the APMAA 2014 Ph.D. colloquium is to offer an opportunity to Ph.D. 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. Ph.D. 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 Ph.D. 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 around 10 pages long and follow the format used for the main APMAA 2014 conference papers. More information and links to templates can be found from the APMAA 2014 Conference web page: <http://apmaa2014.acc.chula.ac.th/Doctoral.aspx> or [http://apmaa.org/APMAA/2014\\_conference1.htm](http://apmaa.org/APMAA/2014_conference1.htm)

All submission should be made in a Word document via email attachment. Please submit your papers to all Ph.D. Colloquium co-chairs as follows:

**Normah Omar** ([normah645@salam.uitm.edu.my](mailto:normah645@salam.uitm.edu.my)), Malaysia  
**Pimpana Peetathwatchai** ([pimpana@acc.chula.ac.th](mailto:pimpana@acc.chula.ac.th)), Thailand  
**Susumu Ueno** ([ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)), Japan  
**Yang Tzong Tsay** ([yttsay@ntu.edu.tw](mailto:yttsay@ntu.edu.tw)), Taiwan  
**Paul Scarbrough** ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca)), Canada.

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

- The first author is a Ph.D. 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 Ph.D. colloquium proceedings, and at least one of the main authors is expected to register for the conference by **October 1, 2014**, and presents the work at the corresponding session. The colloquium participants will pay the normal student registration fee.

#### **IMPORTANT DATES**

Full paper submission: June 10, 2014

Acceptance notification: August 10, 2014

Final paper (Camera-ready paper) submission for the Proceedings: August 31, 2014

Presentation (PPT) file submission: October 10, 2014

Any questions regarding this call for papers should be addressed to the Ph.D. Colloquium Chair **Normah Omar** at [normah645@salam.uitm.edu.my](mailto:normah645@salam.uitm.edu.my).

### 3. Essays on Accounting Education, Research and Practices

**Tomasz Wnuk-Pel**

**Associate Professor in Accounting Department**

**Management Faculty, Lodz University**

#### **MANAGEMENT ACCOUNTING INNOVATIONS THE CASE OF ABC IN POLAND**

As a developing country, Poland has the advantage of being able to study the successes and failures of more developed countries. (Of course we always tell them that we are studying their successes, but sometimes we learn more from the failures!). Similarly to many countries of APMAA members, our Polish development path is unique and needs to be documented, both for



our own learning, but also to add to the learning of other developing countries. It is not sufficient for us to simply “look to the west”, since they were on their own unique and different paths. It is extremely important that we make sure that our national perspectives are included in the process of research.

In my case I followed up on a set of issues that is important to us. On the threshold of the 20<sup>th</sup> and 21<sup>st</sup> century, growing numbers of companies are implementing modern systems of cost accounting – one of them is activity-based costing. Due to interest in ABC, and its frequent use among practitioners, I prepared a book to analyse the general development and diffusion of activity-based costing as well as its impact in Polish companies. To that end, the book covers:

1. Presentation of activity-based costing concept development as point of reference for further and detailed research in companies (chapter 1 and 2);
2. Analysis of ABC/ABM literature in Polish journals in the dimension of: volume, authorship, research method, focus, and content (chapter 3);
3. Analysis) of ABC implementation through questionnaire research on the sample of 495 companies (chapter 4);
4. Examination) of activity-based costing implementation process, structure and use through a questionnaire of 33 ABC users and 4 case studies (chapter 4 and 5);
5. Analysis of the satisfaction and benefits ensuing from ABC through a survey of 28 ABC users, particularly analysis of the attitudes of preparers and users, and also the quality of ABC information (chapter 6).

Additionally, I prepared a comparative analysis of my own research [survey and case studies, including action research] with similar research conducted both in Poland and in the world. Comments from reviewers across Europe:

*“Wnuk-Pel has given a comprehensive summary of the ABC adoption in various countries and companies across the globe. (...)the book offers an outstanding reference source of management accounting, its background, implementation, and gaps in Poland. (...)The book is a first-rate reading since it has answered many questions about ABC concepts in developing and developed countries. It is also an excellent referencing material.”* Karim Charaf, Full Professor of Management Control – ISCAE, Casablanca, Morocco, Associate Professor at Burgundy School of Business, Dijon, France

*“The monograph manuscript demonstrates an interesting and coherent research into ABC and ABM issues in Poland. ... the book will find a broad and grateful audience in Europe and outside especially among researchers, students and financial managers. It is especially recommended for those from countries which underwent or are still undergoing transition.”* Toomas Haldma, Professor of Accounting, Faculty of Economics and Business Administration, University of Tartu, Estonia

*“The reviewed book is very valuable and fulfills the gap in Polish literature...The book gives a complete picture of [the] condition and development of theory and practice of activity-based*



*costing in Poland. At the same time, thanks to references to foreign literature, it enables to assess this condition in comparison to more developed countries.*” Monika Marcinkowska, Associate Professor, Institute of Finance, Banking and Insurance, Faculty of Economics and Sociology, University of Łódź, Poland



Tomasz Wnuk-Pel is Associate Professor in Department of Accounting, Faculty of Management, University of Łódź, Poland. His research interests relate to methods of operational and strategic management accounting and especially diffusion of innovations and estimation of their implementation success. Tomasz Wnuk-Pel is also Vice-president of RaFib Sp. z o.o., a consulting company which since 1990 specializes in designing and implementing modern management accounting methods.

#### 4. Thank you, Professor Ueno, the Immediate Past President.

From: Bulend Terzioglu [mailto:[Bulend.Terzioglu@acu.edu.au](mailto:Bulend.Terzioglu@acu.edu.au)]  
Sent: Thursday, January 02, 2014 3:18 PM  
To: s-ueno

Thank you, Professor Ueno.

Likewise, my very best wishes to you and your family for a happy and healthy New Year. During your term as President of APMAA, you have created a very professional yet collegial and friendly environment. Thanks to your efforts, as a participant to APMAA conferences over the past three years, I have developed a strong association with APMAA, made many friends and found a great environment to exchange ideas with colleagues from other countries. Hope to meet with you again in Thailand this year.

Kind regards  
Bulend



Bulend TERZIOGLU PhD, CPA  
Course Coordinator of Bachelor of Commerce Programs | School of Business  
(Melbourne) Australian Catholic University, Level 7, 250 Victoria Parade, East  
Melbourne, 3002 Postal address: Locked Bag 4115 Fitzroy MDC VIC 3965 Australia

## 5. Message from the Organizers of APMAA 2015 Annual Conference



### **APMAA 2015 Annual Conference**

**October 19 – 22, 2015.**

**Venue: Bali Island, Indonesia**

The 11<sup>th</sup> APMAA in 2015 Conference will be hosted by several Indonesian universities, such as; University of Merdeka Malang, Trisakti University Jakarta, Udayana University Bali, Warmadewa University Bali, Hasanuddin University Makassar and Mercubuana University Jakarta. Hosts consist of public and private universities from several provinces; Java, Bali, and Sulawesi. We already held several coordination meetings to share and to describe all of our responsibilities in detail. The last meeting was held in Warmadewa University Bali and each host gave their ideas about how to make the 11<sup>th</sup> APMAA Conference better than before and hopefully, attract more attendees.



“It’s a great honor for Indonesia to be the venue of such a reputable international conference as APMAA. And the 11<sup>th</sup> APMAA conference in 2015 will be special because it is supported by some leading universities in Indonesia,” explained Gagaring, Dean of the Faculty of Economics Hasanuddin University in Bali, one of hosts for APMAA 2015 Conference.

The theme of the APMAA 2015 Annual Conference is “**Management Accounting for a Better Future**”. We are proposing this theme since the carbon emission effect becomes of great concern. Business entities should be aware of the effect of carbon emission, the associated waste in their operational activities, and its relation to global warming. At the conference, we will organize a poster sessions and internet sessions neither of which have been conducted at APMAA conferences before. The Poster session is to accommodate papers that do not yet ready for presentation. The Poster session can also be used by firms for their promotional media or to reveal their CSR activities. The internet session will facilitate authors who can’t attend the conference.

For plenary sessions, just like prior APMAA conference, we will invite speakers from many countries. These valuable speakers can be academicians or practitioners so participants can get valuable knowledge from them.

We choose Bali Island as the venue of 11<sup>th</sup> APMAA Conference because of its beauty and natural scenery. Bali is famous for its unique culture and customs that cannot be found in other tourist destinations.

We welcome paper submissions in any area of management accounting but we also accept papers from broad areas in accounting such corporate governance, ethics, financial accounting etc. Let us discuss management accounting issues for our better future while enjoying the beauty of Bali Island. To all 2015 APMAA participants from all around the world, we are looking forward to warmly

welcoming you in Bali Island, Indonesia, on **October 19 – 22, 2015**. **The detailed program will be announced soon.**

Kind Regards



Grahita Chandrarin (Merdeka Malang University, Indonesia)  
Sekar Mayangsari (Trisakti University, Jakarta, Indonesia)  
*Coordinator APMAA 2015 Annual Conference*

## 6. ANNOUNCEMENT OF APMAA 2016 Annual Conference Venue



### **Invitation to the APMAA 2016 Annual Conference from National Taipei University**

We are pleased to announce that 12<sup>th</sup> APMAA Annual Conference will be hosted by National Taipei University (NTPU) in Taiwan. The date will be October 5<sup>th</sup>-8<sup>th</sup> 2016. All the members and non-members of APMAA, academic researchers or professional practitioners, are welcome to join us on the friendly and beautiful island of Taiwan.

The theme of the 2016 APMAA conference is “Contemporary Issues in Management Accounting”. The conference will provide an important platform for the interaction of ideas and exchange of information between academicians and practitioners from many different countries and areas. We believe that the conference participants will gain a better understanding of the contemporary management accounting research and practices issues in various countries.

We welcome paper submissions related to, but not limited to, contemporary issues in management accounting. Let us discuss management accounting issues for reducing the gap between management accounting research and practice while enjoying the beauty of this enchanting island, Formosa Taiwan. We look forward to seeing you in Taipei where the second highest building in the world is located.

The National Taipei University is one of the top quality universities in Asia. In the six decades since its establishment, the university has embraced the philosophy of “instruction and research working hand in hand to create an institution of higher learning with strong social foundation and sustainable governance.” It focuses on contributing aggressively to the nation’s economic and social development, exerting influence over government, social, and private organizations to fulfill

its social responsibility. The NTPU consists of two campuses, one in downtown Taipei City and the other in New Taipei City. The Department of Accountancy is located on the San Shia campus in New Taipei City, a place full of rich traditional Taiwanese culture. The Department with a strong faculty team and a high quality student body has offered Bachelor, Master and Ph.D. degrees for many years.

Contact Person:  
 Ms. Yawen Hsu  
 Department of Accountancy  
 National Taipei University  
 New Taipei City, 237 Taiwan  
 E-Mail: [mimy@mail.ntpu.edu.tw](mailto:mimy@mail.ntpu.edu.tw)

## 7. APMAA 2014 Executive Council and Steering Committee

<b>APMAA 2014 Board of Directors</b> as of January 1, 2014
<b>Representative Director</b>
<p><b>Omar, Normah</b> (<a href="mailto:normah645@salam.uitm.edu.my">normah645@salam.uitm.edu.my</a>), Universiti Teknologi Mara, Malaysia, <b>Executive Vice President, Editor-in Chief of APMAJ</b></p> <p><b>Tsay, Yang Tzong</b> (<a href="mailto:yttsay@ntu.edu.tw">yttsay@ntu.edu.tw</a>), National Taiwan University, Taiwan, <b>President</b> (20014-)</p> <p><b>Ueno, Susumu</b> (<a href="mailto:ueno@konan-u.ac.jp">ueno@konan-u.ac.jp</a>), Konan University, Japan, <b>Immediate Past President</b> (2010-2013 president), <b>Editor-in Chief of APMAJ</b></p>
<b>Senior Director, Vice President</b>
<p><b>Chandrarin, Grahita</b> (<a href="mailto:grahitac@yahoo.com">grahitac@yahoo.com</a>), University of Merdeka Malang, Indonesia (<b>2015 Conference</b>)</p> <p><b>Nitirojntanad, Kanibhatti</b> (<a href="mailto:kanibhatti@cbs.chula.ac.th">kanibhatti@cbs.chula.ac.th</a>), Chulalongkorn University, Thailand (<b>2014 Conference</b>)</p> <p><b>Scarborough, Paul</b> (<a href="mailto:pscarborough@brocku.ca">pscarborough@brocku.ca</a>), Brock University, Canada</p>
<b>Senior Director</b>
<p><b>Aoki, Masaaki</b> (<a href="mailto:maoki@econ.tohoku.ac.jp">maoki@econ.tohoku.ac.jp</a>), Tohoku University, Japan</p> <p><b>Asada, Takayuki</b> (<a href="mailto:asada@ya2.so-net.ne.jp">asada@ya2.so-net.ne.jp</a>), Ritsumeikan University, Japan</p> <p><b>Fu, Yuan Lue</b> (<a href="mailto:fuyuanlue@gmail.com">fuyuanlue@gmail.com</a>), Xiamen University, China</p> <p><b>Hosomi, Shoichiro</b> (<a href="mailto:hosomi@tmu.ac.jp">hosomi@tmu.ac.jp</a>), Tokyo Metropolitan University, Japan</p> <p><b>Keerasuntonpong, Prae</b> (<a href="mailto:prae@cbs.chula.ac.th">prae@cbs.chula.ac.th</a>), Chulalongkorn University, Thailand (<b>2014 Conference</b>)</p> <p><b>Mayangsari, Sekar</b> (<a href="mailto:sekar@hotmail.com">sekar@hotmail.com</a>) Trisakti University, Indonesia (<b>2015 conference</b>)</p> <p><b>Rahman, Ibrahim Kamal Abdul</b> (<a href="mailto:dibra571@salam.uitm.edu.my">dibra571@salam.uitm.edu.my</a>), Universiti Teknologi Mara, Malaysia</p> <p><b>Nishimura, Akira</b> (<a href="mailto:akiran@nm.beppu-u.ac.jp">akiran@nm.beppu-u.ac.jp</a>), Beppu University, Japan (<b>Past President 2004-2009</b>)</p>
<b>Director</b>
<p><b>Abdel-Maksoud, Ahmed Bahgat</b> (<a href="mailto:aabdelmaksoud@uaeu.ac.ae">aabdelmaksoud@uaeu.ac.ae</a>), United Arab Emirates University, UAE.</p> <p><b>Ahn, Taesik</b> (<a href="mailto:ahnts@snu.ac.kr">ahnts@snu.ac.kr</a>), Seoul National University, Korea</p> <p><b>Alpenberg, Jan Kurt</b> (<a href="mailto:jan.alpenberg@lnu.se">jan.alpenberg@lnu.se</a>), Linné Universitet (<i>Linnaeus University</i>), Sweden</p> <p><b>Chatrathorn, Pongprot</b> (<a href="mailto:pongprot@cbs.chula.ac.th">pongprot@cbs.chula.ac.th</a>), Chulalongkorn University, Thailand (<b>2014 Conference</b>)</p> <p><b>Chen, Chao</b> (<a href="mailto:chen_chao@fudan.edu.cn">chen_chao@fudan.edu.cn</a>), Fudan University, China</p> <p><b>Cheng, Nam Sang</b> (<a href="mailto:nsheng@smu.edu.sg">nsheng@smu.edu.sg</a>), Singapore Management University; Singapore</p> <p><b>Hu, Yiming</b> (<a href="mailto:cafr0066@tom.com">cafr0066@tom.com</a>), Shanghai Jiao Tong University, China</p> <p><b>Kaneda, Naoyuki</b> (<a href="mailto:naoyuki.kaneda@gakushuin.ac.jp">naoyuki.kaneda@gakushuin.ac.jp</a>), Gakushuin University, Japan</p> <p><b>Kimura, Shogo</b> (<a href="mailto:kimura@soec.nagoya-u.ac.jp">kimura@soec.nagoya-u.ac.jp</a>), Nagoya University, Japan</p> <p><b>Lin, Zhijun</b> (<a href="mailto:linzi@hkbu.edu.hk">linzi@hkbu.edu.hk</a>), Hong Kong Baptist University, Hong Kong</p> <p><b>Sulaiman, Suzana</b> (<a href="mailto:s-suzana@lycos.com">s-suzana@lycos.com</a>), Universiti Teknologi MARA, Malaysia</p> <p><b>Terdpaopong, Kanitsorn</b> (<a href="mailto:4723015@rsu.ac.th">4723015@rsu.ac.th</a>), Rungsit University, Thailand</p>

**Willett, Roger** ([Roger.Willett@utas.edu.au](mailto:Roger.Willett@utas.edu.au)), University of Tasmania, Australia, **Editor-in Chief of APMAJ**  
**Wongkaew, Wila-sini** ([wilasini@acc.chula.ac.th](mailto:wilasini@acc.chula.ac.th)), Chulalongkorn University, Thailand (2014 Conference)

### 2014 Steering Committee Members as of January 1, 2014

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