

Asia-Pacific Management Accounting Association



May 1, 2016 Issue

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1. APMAA 2016 Conference in Taipei, Taiwan

APMAA 12th Annual Conference
ASIA-PACIFIC MANAGEMENT ACCOUNTING ASSOCIATION

October 4-7, 2016
The Sherwood Taipei, Taipei, Taiwan

<http://apmaa2016.conf.tw/>

IMPORTANT DATES

July 18, 2016:	Submission Deadline
August 23, 2016:	Notification of Acceptance or Rejection
September 1, 2016:	Deadline for Authors Registration
September 8, 2016:	Submit Revision

2. APMAA 2017 Conference in Shanghai in China

Asia-Pacific Management Accounting Association 2017 (13th) Annual Conference

Nov. 6-9, 2017

Xuhui Campus of Shanghai Jiao Tong University, China



Dear Colleagues,

We are working hard at Shanghai Jiao Tong University to prepare for the APMAA 2017 conference.

The main theme for the conference is “Management Accounting and Society: A Global Perspective.” Manuscripts may encompass any topical area of management accounting although articles in the following areas are encouraged:

Management Accounting for Multinational Enterprises (跨国公司管理会计)

Management Accounting for State-owned Companies and Non-profit Organizations (国企与非盈利组织管理会计)

Management Accounting Control System (管理会计控制系统)

Management Accounting and Culture (管理会计与文化)

Performance Measurement and Control (业绩衡量与控制)

Contracting and Incentives (合同与激励)

Organizational Behavior and Society (组织行为与社会)

Intellectual Capital and Innovation (智力资本与创新)

Cost Management (成本管理)

Corporate Governance (公司治理)

Risk Management (风险管理)

Financial Analysis (财务分析)

Social and Environmental Accounting (社会责任与环境会计)

Internal Control and Ethical Issues (内部控制与伦理问题)

Accounting Education and History (会计教育与历史)

Methodological and Theoretical Issues (方法与理论问题)



3. APMAA 2019 Conference in Qatar

APMAA 2019 Conference in Qatar



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Dear Colleagues, it is nice to contact you again after the every successful APMAA 2015 Conference. We are working hard at Qatar University to prepare for the APMAA 2019 conference in Doha. It will be the first time for our conference in the GCC. The main theme for the 2019 conference is “**Management Accounting and Finance in the 21st Century: Challenges and Perspectives**” However, manuscripts may encompass any topical area of management accounting and finance including:

- Management Accounting and Control
- Management Accounting for Multinational Enterprises
- Management Accounting for State-owned Companies and Non-profit Organizations
- Management Accounting and Organizational Culture
- Financial Reporting
- Financial Markets and Risk Management
- Islamic Accounting and Finance
- Internal control and Accountability: Professional and Business Ethics
- Corporate Governance
- Intellectual Capital and Knowledge Management
- Social and Environmental Accounting
- Accounting and Finance for Hydro-carbon based economy.

See you in Taiwan where we can give you more information about APMAA 2019.



4. Online Submission System for APMAJ

Online Submission System for ASIA-PACIFIC MANAGEMENT ACCOUNTING JOURNAL (APMAJ)

The Accounting Research Institute has recently established an online submission system for our journals. For APMAA members, please register yourselves either as a potential author or reviewer. Please browse <http://arionline.uitm.edu.my/ojs/>

The Asia-Pacific Management Accounting Journal is jointly published by the Asia-Pacific Management Accounting Association (APMAA - which is based in Japan), the Accounting Research Institute & Faculty of Accountancy and UiTM Press, Universiti Teknologi MARA (UiTM). Its initial publication in 2006 was once a year but effective 2010, the rate increased to twice a year. APMAJ focuses on showcasing findings related to management accounting theory, concepts and empirical research within the Asia-Pacific region and beyond. Every year, APMAA hosts an international management accounting conference. One of the main sources of papers or articles for this journal comes from such conference.

APMAJ is indexed in;

Thomson Reuters' *Emerging Sources Citation Index* (ESCI)

Ebscohost

Cabell's Directory of Publishing Opportunities in Management (www.cabells.com)

Ulrichs (www.ulrichweb.com)

Excellence in Research for Australia (ERA)

Australian Business Deans Council (ABDC)

UDLedge Social Science & Humanities Citation Index (SS&HCI)

Focus (Journals and Conference Proceedings)

MyCite

UiTM Institutional Repositories (ePrints)

5. APMAA 2015 Annual Conference on You Tube

UNMER Malang - APMAA Bali Indonesia 2015



APMAA 2015 Annual Conference in Bali, Indonesia can be seen in You Tube. Please visit:

<https://www.youtube.com/watch?v=CMeWiVbwVM4>.

6. Essays and Articles

Co-author of 'Accounting Education in Indonesia'

Mayangsari, Sekar (sekar@hotmail.com) Trisakti University, Indonesia

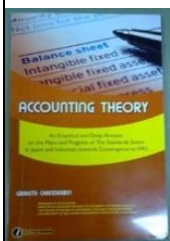
It is quite a long time since we met at APMAA 2015. I believe we have all been busy attending conferences or preparing publications such as books or papers. During 2015, I published a book in collaboration with my colleague from Osaka Sangyo University, Masako Saito. That book, published by a Japanese publisher, tells much about accounting education in Indonesia, especially in the IFRS era. We plan to publish it in two other languages: English and Indonesian (*Bahasa Indonesia*). The book's cover is seen below. APMAA introduced me to people from many countries around the world. It is like an opening gate offering opportunities to collaborate with colleagues across the globe. Additionally, I published several papers. One, 'Value Added Enterprise, Corporate Governance, Firm Growth and Sustainability', will be published in the journal of Management Studies and another two papers are already submitted to the Asian Journal of Social Science and Asia Pacific Management Accounting Journal. I hope that we can meet again in Taiwan. Perhaps, we can make some collaborations in our research.



A Researcher and a Textbook Writer

Chandrarin, Grahita, (grahitac@gmail.com), University of Merdeka Malang, Indonesia.

One of the highlights of each issue of the APMAA Newsletter is the Essays and Articles from APMAA members, I would like to share with you my academic and scientific activities as a lecturer, a researcher and a textbook writer. 1) As the Coordinator of the Lecturer Forum of Management Accounting of IAI-KAPd (IAI stands for Indonesian Accountant Association), I often visit universities, and annually attend the Accounting National Symposium as Reviewer and Moderator. The last time was in September 2015 at the University of North Sumatera (USU). This year it will be on 23-27 August 2016, in Lampung, Sumatera. 2) As a researcher, Prof. Normah Omar and I are developing an article to be submitted to an international journal based on our research on the implementation of target costing in Indonesia. 3) As a textbook writer, I wrote a textbook entitle "Accounting Theory: An Empirical and Deep Analysis on the Plans and Progress of the Standard Setters in Japan and Indonesia towards Convergence to IFRS", published by Surya Pena Gemilang in 2013.



This year, I am writing another textbook entitle *Metode Riset Akuntansi* or Accounting Research Methodology, which I intend to send to Salemba Empat Publisher in Jakarta. Finally, as the 2016 APMAA President, I would like to say thank you to the team of the 2016 APMAA Annual Conference and NTPU (National Taipei University) as the host of this year's Conference for their continuous hard work and good cooperation. I feel hopeful that this year's Conference will be a great event and very successful. See you all in Taipei, Taiwan.

A short update from Sweden

Alpenberg, Jan, (jan.alpenberg@lnu.se), Dean and Head of Departments for Accounting, Logistics and Business Law, Linnaeus University

Spring has finally arrived and it is very refreshing, with long and bright days. At Linnaeus University we are working on several projects. Firstly, we have started the accreditation process with AACSB, and that will keep us busy for a while. Secondly, we are developing our bachelor's and master's programs in accounting and supply chain management, and the number of international students applying to Linnaeus University is increasing every year. Thirdly, the development of our research group, Centre for Management Accounting Research, is progressing and we are happy to have several international scholars involved.

On a personal level, I am working on several different research projects in the area of Management Accounting and Finance with researchers from Canada, Poland and Sweden. These projects are in different phases, and during the last year we have had several papers accepted in scientific journals. I hope the coming year will continue along the same line and that new opportunities and ideas will come to fruition. Looking forward to see you all in Taipei!

Book Review for Accounting Standards and Managerial Behavior: Theories and Accounting Policies and Empirical Studies by Masao Tsuji, Professor at Nagoya University of Commerce and Business, Professor Emeritus at Waseda University, Japan: mtsuji@waseda.jp)

Nakashima, Masumi (masumink@cuc.ac.jp), Chiba University of Commerce

This book discusses managerial behaviors related to accounting policy from the perspective of managerial accounting. As well, it clarifies the impact on policy decisions by examining the managerial behaviors empirically. The basic perspective of this book is to study accounting policy from managerial accounting by examining managerial policy and its relationship with the responsibility of managers. A manager has two responsibilities: they should attain the objective of the management, and they should use their financial resources and report managerial results and financial positions to stakeholders. Since managerial responsibility and accountability are associated each other closely, this book asks the readers to reflect on the significance of these two responsibilities which managers should carry out. Also, in this book the author examined how new and revised accounting standards such as Tax Effect Accounting, Post Retirement Accounting, Accounting for Financial Instruments, and Impairment Accounting, when introduced as an “accounting big bang”, impacted financial performance of the public firms in Japan.

The content of this book is as follows: Prolog: The relationship between management responsibility and accountability as an objective, and empirical analyses as an approach. Chapter 1: the purpose of management and managerial accounting. Chapter 2: Accounting policy and earnings management, and reporting earnings management. Chapter 3: The significance of the Accounting Big Bang. Chapter 4: Tax Effect Accounting and its effects. Chapter 5: Accounting for Retirement benefit and its results. Chapter 6: Accounting for Financial Instrument Introduction and Meanings. Chapter 7: Accounting for Financial Instruments and the effects on performance and financial positions. Chapter

8: Accounting Policy for Financial Instruments and performance. Chapter 9: Impairment Accounting and voluntary application. Chapter 10: An analysis of the firm for impairment accounting.

The reason why this book is one of the epoch-making books in Japan is because the author not only discussed the meaning of the new and revised Japanese accounting standards (which had been introduced as an accounting “big bang”) but he also examined how they affected financial performance through empirical studies. To know the effects of new standards on financial performance is of interest for all stakeholders, and is one of the considerations for public firms when introducing the accounting standards.

As the author mentions, this book is the first study to investigate the effects of managerial behaviors on management’s policy from a management accounting perspective. Considering that management needs to make decisions for selecting alternatives by focusing on the financial statement numbers, it is very significant to understand the impacts of accounting standards and rules on managerial behaviors.

This book helps regulatory agency and accounting standards setters who need to consider the cost and benefit of the accounting standards, and researchers and graduate students who wish study the impacts. Thus, I would like to strongly recommend this book for all members at APMAA. Please enjoy!

Tomasz Wnuk-Pel, Associate Professor, Department of Accounting, Faculty of Management, University of Lodz, Poland (tomwnuk@uni.lodz.pl)

Warm greetings from Poland to all APMAA members!

First, I would like to thank the organizers of last year’s APMAA congress very much. It was, for me, a very fruitful conference from research perspective, and resulted in meeting many old friends from different countries and made it possible to get to know new people. As it was my second visit to Indonesia I also had a possibility to see the progress the country is making in developing its economy and society, and especially, education.

As time is running so fast I have also started my preparations to next APMAA congress in Taipei, Taiwan which will be organized by the prestigious National Taipei University. Last year I had the privilege to meet Professor Hsuan-lien Chu, 2016 APMAA Conference Chair and several faculty members from the Department of Accounting, NTPU. From our talks in Bali and later e-mail exchange I expect the 2016 Taipei Conference to be a very good one. In addition, the country and the city are very attractive.

Professor Hsuan-lien Chu asked us to mark the calendar for the event. Actually, I did more. I have already bought the ticket...

See You all in Taipei!
Tomasz Wnuk-Pel


Gordon-Loeb Model for Cybersecurity Investments

Gordon, Lawrence A. (lgordon@rsmith.umd.edu), Affiliate Professor in University of Maryland Institute for Advanced Computer Studies, USA

IMPROVED CYBERSECURITY INVESTMENT DECISIONS: A critical question confronting C-Suite Executives and Boards of Directors in today's digital world is: How much should our organization invest in cybersecurity? Although there is no "one size fits all" answer, Professors Lawrence A. Gordon and Martin P. Loeb (from the University of Maryland's RH Smith School of Business) developed a mathematical economic model that provides a general framework for answering the above question. Since its publication, the model has been widely acclaimed in both the academic and practitioner literature. The model shows that it is generally inappropriate for firms to invest more than 37% of the expected losses from cybersecurity breaches. The model also shows that the optimal amount to spend on cybersecurity activities does not always increase with increases in the information set's vulnerability. For a brief explanation of the model, go to: https://en.wikipedia.org/wiki/Gordon-Loeb_Model. A three minute video describing four simple steps for using the Gordon-Loeb Model can be found at: <https://www.youtube.com/watch?v=cd8dT0FuqQ4>. For more information on the model, contact lgordon@rsmith.umd.edu.

7. APMAA 2016 Board Members

A. Representative Directors and Executive Senior Directors

	Chair of the Board of Directors Susumu Ueno , ueno@konan-u.ac.jp (Professor Emeritus, Konan University, Japan)
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	Vice-Chair of the Board of Directors Tsay, Yang-Tzong (Jimmy) , yttsay@ntu.edu.tw (Professor Emeritus, NTU, Taiwan)

	President. Chandrarin, Grahita , grahitac@gmail.com (University of Merdeka Malang, Indonesia)
	Vice President Chu, Hsuan-Lien , lien@gm.ntpu.edu.tw (Professor and Chair, Department of Accountancy, College of Commerce, National Taipei University, Taiwan) (2016 Conference Chair)
	Vice President Hu, Yiming , huym@sjtu.edu.cn (Professor, ShanghaiJiaotong University, China) (2017 Conference Chair)
	Vice President Asada, Takayuki , asada@fc.ritsumei.ac.jp (Professor, Ritsumeikan University, Emeritus professor of Osaka University, Japan) (2018 Conference Chair)
	Vice President Scarbrough, Paul , pscarbrough@brocku.ca (Associate Professor, Goodman School of Business, Brock University, Canada)

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Mimba, Ni Putu Sri Harta , sriharta@gmail.com (Udayana University, Indonesia)(2015 Doctoral Colloquium Chair)
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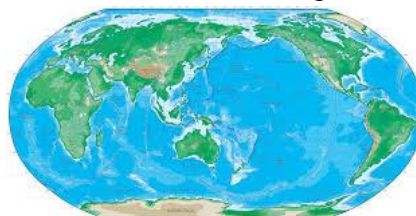
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8. APMAA 2016 Steering Committee

2016 Steering Committee Members as of January 1, 2016

We welcome new volunteers on the APMAA steering committee. The responsibility of the committee is to facilitate the growth and development of APMAA. Please contact Dr. Susumu Ueno, APMAA Board Chair, if you are interested in serving in the position.



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