



**Program
of
APMAA 2014 Annual Conference**

**Management Accounting in a Global, Dynamic Environment:
Challenges and Opportunities**

October 27-30, 2014

Bangkok, Thailand



HOST ORGANIZATIONS

Asia-Pacific Management Accounting Association

Chulalongkorn Business School, Chulalongkorn University

2014 APMAA Conference Organizers

Asia-Pacific Management Accounting Association

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2014 APMAA Ph.D. Colloquium Program Committee

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The 10th APMAA Conference

Management Accounting in a Global, Dynamic Environment:

Challenges and Opportunities

October 27- October 30, 2014

We are very pleased to have the opportunity to extend a warm welcome to all of you at the 10th Annual Conference of the Asia-Pacific Management Accounting Association (APMAA).

APMAA 2014 Conference is sponsored by Chulalongkorn Business School, Chulalongkorn University, Thailand. The general theme for the 2014 conference is “Management Accounting in a Global, Dynamic Environment: Challenges and Opportunities”. The main goal of APMAA conference is to bring together researchers and practitioners to exchange theories, ideas, techniques and experiences relating to all aspects of management accounting. The 2014 APMAA conference has attracted papers with high quality from a variety of fields in accounting.

To celebrate the 10th anniversary of the Asia-Pacific Management Accounting Association, the organizing committees from Chulalongkorn Business School and APMAA have jointly prepared a special event in the APMAA 2014 Conference. The Goodman School of Business Best Paper Award and the Doctoral Colloquium Scholarships will be announced and granted during the conference dinner on Tuesday October 28. In addition, we hope you could join us on Thursday October 30 to visit the Grand Palace, the Ananta Samakhom Throne Hall, as well as other interesting cultural historic sites in Bangkok.

Finally, we would like to express our sincere appreciation to the devotion of the colleagues of 10th APMAA Conference Organizing Teams in the Department of Accountancy, Chulalongkorn Business School, Chulalongkorn University, in making this conference unique and interesting.

We hope you will enjoy the APMAA2014 program and our hospitality in Bangkok.



Kanibhatti Nitirojntanad
Chair of the 10th APMAA Conference
Head, Department of Accountancy
Chulalongkorn University,
THAILAND



Uthai Tanlamai
Chair, Organizing Committee of
the 10th APMAA Conference
Chulalongkorn University,
THAILAND

Program Outlook

Monday, 27 October 2014	Program	Location
9:00-9.30	APMAJ Editorial Advisory and Review Board Meeting Susumu Ueno; Normah Omar	Sathorn, Fl. 21
9.40-12.00	<p>Board of Directors Meeting Susumu Ueno; Yang -Tzong Tsay (1) 2015 & 2016 Annual Meetings</p> <ul style="list-style-type: none"> • Presentation by the APMAA 2015 hosting school (Program and Call for Papers) Grahita Chandrarin (grahitac@gmail.com), University of Merdeka Malang, and Mayangsari, Sekar (sekar@hotmail.com) Trisakti University, Indonesia • Presentation by the APMAA 2016 hosting school Ching-Hsi Yang (yangch@mail.ntpu.edu.tw), National Taipei University, Taiwan <p>(2) Candidates for Future Conference Venues (2017, 2018, 2019)</p> <ul style="list-style-type: none"> • Yiming Hu (cafr0066@tom.com), Shanghai Jiao Tong University, China • Takayuki Asada (asada@ya2.so-net.ne.jp), Ritsumeikan University, Japan • Normah Omar (normah645@salam.uitm.edu.my), Universiti Teknologi MARA, Malaysia <p>(3) APMAA 2015 Executives and Board members</p>	Sathorn, Fl. 21
11:00-19:30	Registration	Lobby, Fl. 21
12.00-13.00	<i>Lunch Break</i>	Panorama, Fl. 23
13:00-17.30	<p>Doctoral Colloquium Moderator: Susumu Ueno Chair & Associate Chairs: Normah Omar, Universiti Teknologi MARA, Malaysia Paul Scarbrough, Brock University, Canada Yang -Tzong Tsay, National Taiwan University, Taiwan Pimpana Peetathawatchai, Chulalongkorn University, Thailand</p> <p>(1) Greetings: Normah Omar & Pimpana Peetathawatchai,</p> <p>(2) 6 Presentations/Review/ Q&A @40 minutes (20min presentation, 15 min review, 5 min Q&A)</p>	Sathorn, Fl. 21
18:00-20:00	<p>Welcome Reception and 10th Anniversary Ceremony Welcome: Kanibhatti Nitirojntanad (APMAA 2014 Conference Chair) Uthai Tanlamai (APMAA 2014 Organizing Committee Chair)</p> <p>“APMAA’s A Decade of Growth, 2014” Susumu Ueno; Normah Omar</p> <p>Picture Taking</p>	Crowne 1-4, Fl.21

Tuesday, 28 October	Program	Location
8:00-8:50	Registration	Lobby, Fl. 21
8:50-9:00	Welcome Pasu Decharin , Dean, Chulalongkorn Business School	Crowne 1-3
9:00-9:30	Opening Danuja Kunpanitchakit , Vice President, Chulalongkorn University Yang -Tzong Tsay , 2014 APMAA President Appreciation for Excellent Service Award Picture Taking	Crowne 1-3
9:30-10:30	Plenary Session (P1): Theoretical Frameworks for Qualitative Accounting Case Research Thomas Ahrens (United Arab Emirates University, UAE)	Crowne 1-3
10:30-10:45	<i>Morning Break</i>	
10:45-11:45	Panel Session: Management Accounting in Asian Emerging Economies Moderator: Susumu Ueno Presenter: Juniati Gunawan (Trisakti University, Indonesia) Presenter: Grahita Chandrarin (University of Merdeka Malang, Indonesia) Discussant: Paul Scarbrough (Brock University, Canada)	Crowne 1-3
11:45-13:00	<i>Lunch Break</i>	Panorama, Fl.23
13:00-14:00	Panel Session: Management Accounting in Asian Emerging Economies Moderator: Susumu Ueno Presenter: Wila-sini Wongkaew (Chulalongkorn University, Thailand) Presenter: Chao Chen (Fudan University, China) Discussant: Nam Sang Cheng (Singapore Management University, Singapore)	Crowne 1-3
14:00-14:30	<i>Afternoon Break</i>	
14:30-17:00	In-depth Parallel Sessions* • Parallel Session A1 • Parallel Session B1 • Parallel Session C1 • Parallel Session D1	Crowne 1 Crowne 2 Crowne 3 Crowne 4
18:00-21:00	Conference Dinner • Goodman School Best Paper Awards (<i>Award certificate, Prize money of US\$300</i>) • Announcement from APMAA2015 Conference Organizer	Crowne 1-4

Note: *Time allotted for each paper in the In-depth Parallel Sessions (A1-D1) is 45 minutes (20 minutes for presentation, 20 minutes for discussion, and 5 minutes for Q&A).

Wednesday, 29 October	Program	Location
9:00-10:30	Parallel Sessions** <ul style="list-style-type: none"> • Parallel Session A2 • Parallel Session B2 • Parallel Session C2 • Parallel Session D2 	Crowne 1 Crowne 2 Crowne 3 Crowne 4
10:30-10:45	<i>Morning Break</i>	
10:45-12:15	Parallel Sessions** <ul style="list-style-type: none"> • Parallel Session A3 • Parallel Session B3 • Parallel Session C3 • Parallel Session D3 	Crowne 1 Crowne 2 Crowne 3 Crowne 4
12:15-13:30	<i>Lunch Break</i>	Panorama, Fl.23
13:30-15:30	Parallel Sessions*** <ul style="list-style-type: none"> • Parallel Session A4 • Parallel Session B4 • Parallel Session C4 • Parallel Session D4 	Crowne 1 Crowne 2 Crowne 3 Crowne 4
15:30-16:00	<i>Afternoon Break</i>	
16:00-17:00	Plenary Session (P2): Management Accounting in a Turbulent Environment: CEO's perspective Bill Chou (CEO of Apex Circuit (Thailand) Co., Ltd. and Apex International Co., Ltd)	Crowne 1-3
17:00-17:15	Closing Appreciation to the organizer (Plaques)	Crowne 1-3

Note: Time allotted for each paper in the Parallel Sessions with 3 papers per session (A2-D2 & A3-D3)** and 4 papers per session (A4-D4)*** is 30 minutes (15 min. for presentation, 10 min. for discussion, and 5 min. for Q&A)

Thursday, 30 October	Program
8:30	Pick up at the lobby of The Crowne Plaza Bangkok Lumpini Hotel
9:00-15:30	Cultural Visit (optional) with exclusive guided tour program as follows: 8.30 a.m. Pick-up from The Crowne Plaza Bangkok Lumpini Hotel lobby 9.30 a.m. The Grand Palace and the Temple of the Emerald Buddha <i>12.00 Noon Buffet Lunch</i> 1.30 p.m. Anata Samakhom Throne Hall 3.00 p.m. End of the cultural visit and back to the hotel 3.30 p.m. Arrive at the hotel (Depending on the traffic)

Doctoral Colloquium Program

Venue: The Crowne Plaza Bangkok Lumpini Hotel, Sathorn Room, Floor 21

Monday, 27 October 2014, 13:00-17:30
Moderator: Susumu Ueno , Konan University, Japan Chair & Associate Chairs: Normah Omar , Universiti Teknologi MARA, Malaysia Paul Scarbrough , Brock University, Canada Yang-Tzong Tsay , National Taiwan University, Taiwan Pimpana Peetathawatchai , Chulalongkorn University, Thailand
(1) Greetings: Normah Omar , Universiti Teknologi MARA, Malaysia Pimpana Peetathawatchai , Chulalongkorn University, Thailand
(2) Presentation/ Review/ Q&A AUDITORS' PERSPECTIVES TOWARD THE ADOPTION AND USE OF ELECTRONIC WORK PAPERS IN THAILAND'S AUDIT FIRMS (57) Nongnuch Laomaneerattanaporn , Chulalongkorn University, Thailand Discussant: Jan Alpenberg and Yang-Tzong Tsay
THE INTERRELATIONSHIPS BETWEEN MANAGEMENT ACCOUNTING PRACTICE AND MANAGEMENT CONTROL SYSTEMS IN THEIR IMPACT ON PERFORMANCE (52) Ahmed Abdullah AL-Dhubaibi , Universiti Teknologi MARA, Malaysia Discussant: Paul Scarborough and Jan Alpenberg
TARGET COSTING IMPLEMENTATION DECISION AND ORGANIZATIONAL CAPABILITIES FROM THE PERSPECTIVES OF THE BALANCED SCORECARD MODEL: A STUDY ON MALAYSIAN AUTOMATIVE INDUSTRY (70) Hussein Hussein Sharaf-Addin , UiTM, Malaysia Discussant: Masaaki Aoki and Paul Scarborough
SOUNDNESS OF THE BANK AND MACRO ECONOMIC FACTORS IMPACT TO FIRM VALUE ANALYSIS (STUDIES IN BANKING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE) (71) Nanik Sisharini , University of Merdeka Malang, Indonesia Discussant: Normah Omar and Grahita Chandarin
THE RELATIONSHIP BETWEEN CORPORATE SOCIAL RESPONSIBILITY AND FIRM PERFORMANCE IN HOTEL AND BANK INDUSTRY (81) Chutiman Boonnual , Rajamangala University of Technology Thanyaburi, Thailand Discussant: Sekar Mayangsari and Normah Omar
THE EFFECT OF IFRS ON EARNINGS MANAGEMENT: AN EVIDENCE FROM THAILAND (83) Rasita Sungboonnak , Rajamangala University of Technology Thanyaburi, Thailand Discussant: Yang-Tzong Tsay, Grahita Chandarin, and Prapaporn Kiattikulwattana

Note: Each presentation will be 40 minutes with 20 minutes presentation, 15 minutes review, and 5 minutes Q&A.

Parallel Session Program

Venue: The Crowne Plaza Bangkok Lumpini Hotel, Crowne 1-4, Floor 21

Tuesday, 28 October 2014
Session A1*: Accountability (14:30-17:00, Crowne 1) Chair: Pongprot Chatraphorn, Chulalongkorn University, Thailand
THE INFLUENCE OF ACCOUNTING INFORMAITON QUALITY ON COST OF CAPITAL (35) Zahroh Naimah, Universitas Airlangga, Indonesia Discussant: Normah Binti Omar, Universiti Teknologi MARA, Malaysia
PROFIT SHIFTING THROUGH MULTIPLE SUBSIDIARIES IN TAX HAVEN COUNTRIES (39) Normah Binti Omar, Universiti Teknologi MARA, Malaysia Mohd Norazizi Badri, Universiti Teknologi MARA, Malaysia Adzhamsyah Abdul Hamid, Universiti Teknologi MARA, Malaysia Salwa Zolkafli, Universiti Teknologi MARA, Malaysia Discussant: Zahroh Naimah, Universitas Airlangga, Indonesia
AUDIT FEE AND REGULATION CHANGES EFFECT ON AUDIT QUALITY (40) Rina Yuliasuty Asmara, Mercu Buana University, Indonesia Discussant: Muttanachai Sittipun, Prince of Songkla University, Thailand
Session B1*: Accounting and Culture (14:30-17:00, Crowne 2) Chair: Jan Kurt Alpenberg, Linnaeus University, Sweden
ACROSS VARYING CULTURES, SOCIETAL DIFFERENCES AND GEOGRAPHICAL DISTANCES: SCANDINAVIAN ORGANIZATIONS AND MANAGEMENT CONTROL PRACTICES IN MALAYSIA (22) Emilia Florin Samuelsson, University of Gothenburg, Sweden Discussant: Jan Kurt Alpenberg, Linnaeus University, Sweden
THE INFLUENCE OF POLITICALLY CONNECTED REPUTATION OF DIRECTORS IN THE DETERMINATION OF ACCOUNTING VALUE – THE CASE OF MALAYSIA (31) Sureshchandra Ramachandra, AUT University, New Zealand Discussant: Juniati Gunawan, Trisakti University, Indonesia
THE INFLUENCES OF SERVANT LEADERSHIP ON KNOWLEGDE CREATION USING SHARED LEADERSHIP AND CARING RELATIONSHIP AS MEDIATING VARIABLES (85) Yvonne Augustine Sudibyo, Trisakti University, Indonesia Discussant: Natnarong Jaturat, Rajamangala University of Technology Thanyaburi, Thailand

Note: *Time allotted for each paper in the In-depth Parallel Sessions (A1-D1) is 45 minutes (20 minutes for presentation, 20 minutes for discussion, and 5 minutes for Q&A).

Tuesday, 28 October 2014
Session C1*: Accounting Education; Accounting Ethical Issues (14:30-17:00, Crowne 3) Chair: Wachira Boonyanet, Chulalongkorn University, Thailand
FORENSIC ACCOUNTING EDUCATION: ACADEMICIANS AND PRACTITIONERS' VIEW IN INDONESIA (63) Sekar Mayangsari, Trisakti University, Indonesia Discussant: Takayuki Asada, Ritsumeikan University, Japan
THE EFFECT OF AUDITOR-PROVIDED TAX SERVICES ON CORPORATE INTERNAL CONTROL AND ETHICAL TAX REPORTING (48) Ming-Lei Chang, Yuan Ze University, Taiwan Discussant: Nam Sang Cheng, Singapore Management University, Singapore
THE LANGUAGE USED WITHIN CODES OF ETHICAL CONDUCT: ANALYSIS (5) Alex A Kouznetsov, Holmes Institute, Australia Discussant: Wachira Boonyanet, Chulalongkorn University, Thailand
Session D1*: Corporate Governance (14:30-17:00, Crowne 4) Chair: Nopmanee Tepalagul, Chulalongkorn University, Thailand
THE EFFECT OF SUSTAINABILITY REPORTING (SR) AND GOOD CORPORATE GOVERNANCE (GCG) ON FINANCIAL PERFORMANCE IN MINING COMPANY (20) Budiasih I Gusti Ayu Nyoman, Udayana University, Indonesia Discussant: Yiming Hu, Shanghai Jiaotong University, China
SEPARATION OF AUDIT AND NON-AUDIT SERVICES BY SEC OF BANGLADESH AND ITS IMPACT ON THE COMPETITION BETWEEN BIG4 (32) Jahidur Rahman, City University of Hong Kong, Hong Kong Discussant: Budiasih I Gusti Ayu Nyoman, Udayana University, Indonesia
THE INFLUENCE OF BOARD DIVERSITY ON FINANCIAL PERFORMANCE: AN EMPIRICAL STUDY OF ASIA-PACIFIC COMPANIES (51) Heyvon Herdhayinta, Gadjah Mada University, Indonesia Discussant: Nopmanee Tepalagul, Chulalongkorn University, Thailand

Note: *Time allotted for each paper in the In-depth Parallel Sessions (A1-D1) is 45 minutes (20 minutes for presentation, 20 minutes for discussion, and 5 minutes for Q&A).

Wednesday, 29 October 2014
Session A2**: Corporate Governance (9:00-10:30, Crowne 1) Chair: Zahroh Naimah, Universitas Airlangga, Indonesia
HOW SHOULD A FIRM FULFILL CORPORATE SOCIAL RESPONSIBILITY IN A CRISIS? (45) Masumi Nakashima, Chiba University of Commerce, Japan Saburo Ota, Chiba University of Commerce, Japan Discussant: Zahroh Naimah, Universitas Airlangga, Indonesia
IMPLICATION OF INTERNAL CONTROLS SYSTEM AND ACCOUNTING INFORMATION SYSTEM (3) Masumi Nakashima, Chiba University of Commerce, Japan Shin'ya Okuda, Nagoya City University, Japan Discussant: Normah Binti Omar, Universiti Teknologi MARA, Malaysia
THE EFFECT OF THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE PRINCIPLES AND THE EFFECTIVENESS OF INTERNAL CONTROL SYSTEM DISCLOSURE OF ENVIRONMENTAL ACCOUNTING AND ITS IMPLICATIONS ON THE COMPANY PERFORMANCE (Studies in State-Owned and Private Hospitals in Jakarta) (64) Hari Setiyawati, Mercu Buana University, Indonesia Mutiah, Mercu Buana University, Indonesia Nengzih, Mercu Buana University, Indonesia Discussant: Ming-Lei Chang, Yuan Ze University, Taiwan
Session B2**: Financial Analysis (9:00-10:30, Crowne 2) Chair: Tetsuhiro Kishita, Ryukoku University, Japan
INCOME SHIFTING AS A REACTION TO THE TAX RATE CHANGE: DETECTING FOR EARNINGS MANAGEMENT AND TAX MANAGEMENT (EVIDENCE FROM INDONESIA) (26) Sabar Warsini, Program University of Indonesia, Indonesia Discussant: Nanik Sisharini, University of Merdeka Malang, Indonesia
STUDY ON THE VALUE RELEVANCE OF ACCOUNTING INFORMATION ACCORDING TO INTERNATIONAL COMPARISON (60) Soichiro Yamamoto, Tokyo Metropolitan University, Japan Shoichiro Hosomi, Tokyo Metropolitan University, Japan Discussant: Tetsuhiro Kishita

Note: Time allotted for each paper in the Parallel Sessions with 3 papers per session (A2-D2 & A3-D3)** and 4 papers per session (A4-D4)*** is 30 minutes (15 min. for presentation, 10 min. for discussion, and 5 min. for Q&A)

Wednesday, 29 October 2014
Session C2**: Management Accounting Concept and Applications (9:00-10:30, Crowne 3) Chair: Emilia Samuelssen, University of Gothenburg, Sweden
THE FIT OF COMPETITIVE STRATEGIES, MANAGEMENT ACCOUNTING SYSTEMS, AND INFORMATION TECHNOLOGY SYSTEMS AND ITS EFFECT ON BUSINESS UNIT PERFORMANCE (24) Diana Zuhroh, University of Merdeka Malang, Indonesia Discussant: Eni Lisetyati, University of Merdeka Malang, Indonesia
THE EFFECT OF STRATEGIC CORPORATE SOCIAL RESPONSIBILITY AND COMPETITIVE STRATEGY TO THE RELATIONSHIP BETWEEN SUPPLY CHAIN MANAGEMENT AND COMPANY PERFORMANCE (Evidence from Indonesian Manufacturing Companies) (25) Titi Suhartati, University of Indonesia, Indonesia Discussant: Bulend Terzioglu, Australian Catholic University, Australia
PREDICTION MODEL OF POTENTIAL BUDGETARY SLACK THROUGH LOCAL GOVERNMENT FINANCIAL STATEMENTS FIGURES (CASE STUDY IN INDONESIA) (27) Daissy erdianthy, University of Indonesia, Indonesia Ancella Anita Hermawan, University of Indonesia, Indonesia Discussant: Emilia Samuelssen, University of Gothenburg, Sweden
Session D2**: Management Accounting Concept and Applications (9:00-10:30, Crowne 4) Chair: John Kommunuri, RMIT Vietnam, Vietnam
CONTINGENCIES INFLUENCING MANAGEMENT ACCOUNTING PRACTICE: A YEMEN-BASED EMPIRICAL STUDY (38) Ahmed Abdullah AL-Dhubaibi, University Teknologi MARA, Malaysia Discussant: Raymond Wong, Chinese University of Hong Kong, Hong Kong
COST-EFFECTIVENESS AND QUALITY OF LIFE OF METHADONE MAINTENANCE TREATMENT PATIENTS AT A PUBLIC HOSPITAL IN MALAYSIA – A CASE STUDY(50) Normah Binti Omar, University Teknologi MARA, Malaysia Sharifah Fadzlun Abdul Hamid, University Teknologi MARA, Malaysia Suzana Sulaiman, University Teknologi MARA, Malaysia Nasir Mohamed, University Teknologi MARA, Malaysia Rusli Ismail, University Teknologi MARA, Malaysia Discussant: John Kommunuri, RMIT Vietnam, Vietnam
TARGET COSTING IMPLEMENTATION AND DYNAMIC CAPABILITIES: AN EMPIRICAL EVIDENCE OF SELECTED ASIAN COUNTRIES (66) Ibrahim Kamal Abdul Rahman, University Teknologi MARA, Malaysia Discussant: Chao Chen, Fudan University, China

Note: Time allotted for each paper in the Parallel Sessions with 3 papers per session (A2-D2 & A3-D3)** and 4 papers per session (A4-D4)*** is 30 minutes (15 min. for presentation, 10 min. for discussion, and 5 min. for Q&A)

Wednesday, 29 October 2014
Session A3**: Management Accounting Concept and Applications (10:45-12.15, Crowne 1) Chair: Thanachart Ritbumroong, King Mongkut's University of Thonburi, Thailand
THE RELATIONSHIP BETWEEN ORGANIZATIONAL CAPABILITIES AND TARGET COSTING IMPLEMENTATION DECISION: AN EMPIRICAL STUDY OF MALAYSIAN AUTOMOTIVE INDUSTRY (69) Hussein Hussein Sharaf-Addin, Tamar University, Yemen Discussant: Thanachart Ritbumroong, King Mongkut's University of Thonburi, Thailand
STUDY OF CUSTOMER MANAGEMENT IN THE INTERNATIONAL AIRPORT – STUDY OF AIRPORT SERVICE LEVEL ON TRANSIT PASSENGERS (59) Kwan Yuh Lee, Tokyo Metropolitan University, Japan Shochiro Hosomi, Tokyo Metropolitan University, Japan Discussant: Sih Wahjoeni, University of Merdeka Malang, Indonesia
MANAGEMENT ACCOUNTING THEORY AND PRACTICE: MEASURING THE GAP IN UNITED STATES BUSINESSES (29) John Daniel Mclellan, Abu Dhabi, United Arab Emirates Discussant: Tomasz Wnuk-Pel, University of Lodz, Poland
Session B3**: Performance Management and Management Control (10:45-12.15, Crowne 2) Chair: Raymond KH Wong, Chinese University of Hong Kong, Hong Kong
AN INVESTIGATION THE ROLE OF LIFE CYCLE ON THE RELATIONSHIP BETWEEN WORKING CAPITAL POLICIES AND PERFORMANCE (7) Mohammad Hassani, Islamic Azad University, Iran Javad Mohammad Bagherian, Islamic Azad University, Iran Discussant: Raymond KH Wong, Chinese University of Hong Kong, Hong Kong
INTELLECTUAL CAPITAL RELEVANCY IN VALUE-ORIENTED STUDIES (WITH EMPHASIS ON OHLSON MODEL) (9) Mohammad Hassani, Islamic Azad University, Iran Mahboobe Sadat Mortazavi, Islamic Azad University, Iran Discussant: Diana Zuhroh, University of Merdeka Malang, Indonesia
THE IMPACT OF THE REVISED FINANCIAL ACCOUNTING STANDARD NO.10 ON THE RELATIONSHIP BETWEEN INVENTORY MANAGEMENT ABILITY AND FINANCIAL PERFORMAMANCE OF COMPANIES IN TAIWAN (18) Chu Hsuan Lien, National Taipei University, Taiwan Chen Yen Chi, National Taipei University, Taiwan Liu Nai Yng, National Taipei University, Taiwan Discussant: Chao Chen, Fudan University, China

Note: Time allotted for each paper in the Parallel Sessions with 3 papers per session (A2-D2 & A3-D3)** and 4 papers per session (A4-D4)*** is 30 minutes (15 min. for presentation, 10 min. for discussion, and 5 min. for Q&A)

Wednesday, 29 October 2014
Session C3**: Performance Management and Management Control (10:45- 12.15, Crowne 3) Chair: Mena Pattaranawig, Chulalongkorn University, Thailand
AN EMPIRICAL STUDY OF THE GPA ACCEPTANCE DETERMINANTS IN CHINA: MARKET INSTITUTIONS, ORGANIZATION SUPPORT AND INDIVIDUAL PERCEPTION (30) Yiming Hu, Shanghai Jiaotong University, China Jifeng Luo, Shanghai Jiao Tong University, China Discussant: Atichat Preittigun, Chulalongkorn University, Thailand
SOCIAL RESPONSIBILITY AND WEAK CORRELATION BETWEEN EXECUTIVE COMPENSATION AND CORPORATE PERFORMANCE IN STATE-OWNED ENTERPRISES IN CHINA (53) Yiming Hu, Shanghai Jiaotong University, China Yi Miao, Antai College of Economics and Management, China Discussant: Muttanachai Sittipun, Prince of Songkla University, Thailand
LEAN AND MANAGEMENT CONTROL IN SWEDEN (80) Jan Kurt Alpenberg, Linnaeus University, Finland Douglas Paul Scarbrough, Brock University, Canada Discussant: Chih-Yang Tseng, National Taiwan University, Taiwan
Session D3**: Risk Management (10:45-12.15, Crowne 4) Chair: Jirada Petaibanlue, Chulalongkorn University, Thailand
COMBINING GEOGRAPHIC INFORMATION SYSTEM AND SOCIO ECONOMIC VARIABLES IN REAL ESTATE DECISION MAKING PROCESS: A CASE STUDY OF THE CITY OF MANCHESTER, UNITED KINGDOM (6) Hamed Ahmed Al-Marwani, Qatar University, Qatar Mohamed Fawzy Omran, Qatar University, Qatar Discussant: Werayuth Charoenruengkit, Chulalongkorn University, Thailand
TO SURVEY THE EFFECT OF WORKING CAPITAL POLICIES (INVESTING & FINANCING) ON PROFITABILITY RISK (EVIDENCE FROM TEHRAN STOCK EXCHANGE) (8) Mohammad Hassani, Islamic Azad University, Iran Arezoo Rajab Tavosi, Islamic Azad University, Iran Discussant: Rina Yuliastuty Asmara, Mercu Buana University, Indonesia
LIQUIDITY RISK MANAGEMENT BY CASE BASED REASONING IN COMPANY (11) Yuanlue Fu, Xiamen University, China Chenxi Fu, Dalian University of Technology, China Discussant: Tomoki Oshika, Waseda University, Japan

Note: Time allotted for each paper in the Parallel Sessions with 3 papers per session (A2-D2 & A3-D3)** and 4 papers per session (A4-D4)*** is 30 minutes (15 min. for presentation, 10 min. for discussion, and 5 min. for Q&A)

Wednesday, 29 October 2014
Session A4***: Risk Management (13:30-15:30, Crowne 1) Chair: Grahita Chandrarin, University of Merdeka Malang, Indonesia
RISK MANAGEMENT, BOARD EFFECTIVENESS AND FIRM VALUE: EVIDENCE FROM S&P/ASX200 COMPANIES (58) John D Kommunuri, RMIT Vietnam, Vietnam Discussant: Grahita Chandrarin, University of Merdeka Malang, Indonesia
INVESTIGATION OF CORPORATE SOCIAL RESPONSIBILITY REPORTING IN ANNUAL REPORTS OF LISTED COMPANIES IN THE STOCK EXCHANGE OF THAILAND (12) Muttanachai Suttipun, Prince of Songkla University, Thailand Discussant: Raymond KH Wong, Chinese University of Hong Kong, Hong Kong
THE ENTERPRISE RISK MANAGEMENT (ERM) OF JAPANESE INSURANCE COMPANIES: THE PRESENT STATES AND THEIR PERFORMANCES – THE SURVEY OF JAPANESE COMPANIES IN 2013 (44) Takayuki Asada, Ritsumeikan University, Japan Discussant: Rina Yuliastuty Asmara, Mercu Buana University, Indonesia
MONEY LAUNDERING THE PERSPECTIVE OF BANKS: QATAR CASE (77) Mohammed Elgammal, Qatar university & Menoufia University, Qatar Al Jayyousi, Qatar University, Qatar Discussant: Thanachart Ritbumroong, King Mongkut's University of Thonburi, Thailand
Session B4***: Design and Implementation of Management Accounting System (13:30-15:30, Crowne 2) Chair: Paul Scarbrough, Brock University, Canada
A STUDY OF INVESTOR RESPONSE TO NEW PRODUCT LAUNCHING: A COMPETITIVE STRATEGY APPROACH (36) Linda Rosenta Eliyani, Universitas Mercu Buana, Indonesia Wiwik Utami, Mercu Buana University, Indonesia Discussant: Masumi Nakashima, Chiba University of Commerce, Japan
SYSTEM INTEGRATION, MANAGEMENT INVOLVEMENT, AND QUALITY OF INTERNAL CONTROLS AND AUDITING (1) Masumi Nakashima, Chiba University of Commerce, Japan Shinya Okuda, Nagoya City University, Japan Discussant: Paul Scarbrough, Brock University, Canada
DATA MANAGEMENT CHALLENGE FOR DIGITAL-AGE MANAGEMENT ACCOUNTANTS: A RESEARCH NOTE (15) Bulend Terzioglu, Australian Catholic University, Australia Somkiat Kitjongthawonkul, Australian Catholic University, Australia Discussant: Jifen Luo, Shanghai Jiao Tong University, China
“WHISTLE BLOWING” – WHAT ARE THE TENDENCIES BEHIND? A STUDY OF THAI EMPLOYEES (76) Iratrachar Amornpipat, Aviation Personnel Development Institution, Thailand Kongtatpunnutron Bunyabowonvivat, Aviation Personnel Development Institution, Thailand Pisa Srivilai, Aviation Personnel Development Institution, Thailand Discussant: Heyvon Herdhayinta, Gadjah Mada University, Indonesia

Note: Time allotted for each paper in the Parallel Sessions with 3 papers per session (A2-D2 & A3-D3)** and 4 papers per session (A4-D4)*** is 30 minutes (15 min. for presentation, 10 min. for discussion, and 5 min. for Q&A)

Wednesday, 29 October 2014
Session C4***: Design and Implementation of Management Accounting System and Corporate Governance (13:30-15:30, Crowne 3) Chair: Sureschandra Ramachandra, AUT University, New Zealand
<p>THE EFFECTS OF PROCESS QUALITY MANAGEMENT AND INFORMATION TECHNOLOGY TO PRODUCT QUALITY PERFORMANCE WITH MANAGEMENT ACCOUNTING SYSTEM AS INTERVENING (A CASE STUDY OF MANUFACTURE COMPANIES LISTED ON INDONESIA STOCK EXCHANGE) (16)</p> <p>Yanuar Ramadhan, Esa Unggul University, Indonesia Discussant: Sureschandra Ramachandra, AUT University, New Zealand</p>
<p>MANAGEMENT ACCOUNTING SYSTEM AND LEAN MANAGEMENT – AN EXTENDED VALUE CHAIN COMPANY PERSPECTIVE (17)</p> <p>Tomasz Wnuk-Pel, University of Lodz, Poland Discussant: Yanuar Ramadhan, Esa Unggul University, Indonesia</p>
<p>CONTROLLING SHAREHOLDERS AND FIRM PERFORMANCE: THE ROLE OF INSIDE DIRECTORS (72)</p> <p>Chih-Yang Tseng, National Taiwan University, Taiwan Yi-Hui Tai, Ming Chuan University, China Discussant: Mena Phattaranawig, Chulalongkorn University, Thailand</p>
<p>THE VALUE RELEVANCE OF INTELLECTUAL CAPITAL DISCLOSURES, CORPORATE GOVERNANCE AND FIRM VALUE OF THAI LISTED COMPANIES IN THE STOCK EXCHANGE OF THAILAND (82)</p> <p>Thanapin Attarit, Rajamangala Univeristy of Technology Thanyaburi. Bangkok Discussant: Wiwik Utami, Mercu Buana University, Indonesia</p>
Session D4***: Management Accounting Concept, Performance Management and Management Control (13:30-15:30, Crowne 4) Chair: Pornpan Damrongsukniwat, Kasetsart University, Thailand
<p>The Impact of Ownership Structure on Intellectual Capital Disclosure (67)</p> <p>Istianingsih Sastro Diharjo, University of Mercu Buana Jakarta, Indonesia Discussant: Sekar Mayangari, Trisakti, Indonesia</p>
<p>INVESTIGATION CONSEQUENCES OF REAL EARNINGS MANAGEMENT ON THE COMPANY PERFORMANCE MODERATING BY TYPE OF BUSINESS STRATEGY (28)</p> <p>Ak Annisaa Rahman, Andalas University, Indonesia Discussant: Jan Kurt Alpenberg, Linnaeus University, Sweden</p>
<p>CHANGES OF HR FLEXIBILITY IN JAPAN MANUFACTURERS (56)</p> <p>Tetsuhiro Kishita, Ryukoku University, Japan Discussant: Pornpan Damrongsukniwat, Kasetsart University, Thailand</p>
<p>THE ROLE OF THE MANAGEMENT ACCOUNTANT IN RISK MANAGEMENT IN VIRTUAL ORGANISATIONS (79)</p> <p>Awadallah Emad, Qatar University, Qatar Discussant: Masaaki Aoki, Tohoku University, Japan</p>

Note: Time allotted for each paper in the Parallel Sessions with 3 papers per session (A2-D2 & A3-D3)** and 4 papers per session (A4-D4)*** is 30 minutes (15 min. for presentation, 10 min. for discussion, and 5 min. for Q&A)

THE APMAA 2015 Annual Conference in Indonesia



APMAA 2015 Annual Conference

October 26 – 29, 2015.

Management Accounting for Sustainable Development

Venue: Bali Island, Indonesia

A Brief Message from

Grahita Chandrarin and Sekar Mayangsari

APMAA 2015 will be hosted by several Indonesian universities, with the following main hosts: University of Merdeka Malang, Trisakti University (Jakarta), Udayana University (Bali), Warmadewa University (Bali), Mercubuana University (Jakarta), and Hasanuddin University (Makassar).

The theme of the **APMAA 2015** is “**Management Accounting for Sustainable Development**”. We are proposing this theme since the carbon emission effect moves into focus for business entities. They should be aware of the effect of carbon emissions, the waste from their operational activities, and its relation to global warming. We choose Bali Island because of its beautiful natural scenery. It is famous for its unique culture and customs that cannot be found in other tourist destinations. Bali has been chosen as a place to conduct many international events, such as APEC and the Asian Academic Accounting Association Conference.

We welcome paper submissions in any areas of management accounting. 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 on Bali Island, Indonesia, on **October 26th – 29th, 2015**.



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Sekar Mayangsari

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Conference Organizers

APMAA 2015 Conference Organizers

Conference Chair: Sekar Mayangsari(sekar_mayangsari@trisakti.ac.id)

Office address: Department of Accountancy, Trisakti University, Jakarta, Indonesia

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Chairperson, Organizing Committee:	Grahita Chandrarin
Co-Chairperson, Organizing Committee:	Bambang Sudaryono
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Conference Program Coordinator:	Gagaring Pagalung

TENTATIVE PROGRAMMES (2015)

Date	Time (Bali) GMT +8	PROGRAMMES
October 26	Venue: Warmadewa University	
	08.00- evening 09.00-13.00 13.00-14.00 14.00-17.00 17.00-18.30 19.00-21.00	1. Registration 2. Short Course on Research Methods (UMA SEKARAN) Moderator: Prof. Suwardjono, Ak. 3. LUNCH 4. PhD colloquium 5. Business Meeting 6. Bali Welcome Reception
October 27	Venue: Udayana University, Faculty of Economics and Business, Jl. Sudirman, Denpasar	
October 28	Venue: Udayana University, Faculty of Economics and Business, Jl. Sudirman, Denpasar	
October 29	08.00 – 17.30 18.00 – 20.00	One day Bali TOUR DINNER at Jimbaran Beach

About APMAA

1 History

The Asia-Pacific Management Accounting Association (APMAA), established in 2004, is the leading association of scholars and specialists in the field of management and accounting.

The proposal to form the Asian Management Accounting Association was first mooted at the convention of Asian Management Accounting Forum, the first forum, which was held on 3rd and 4th November 2002 in Fukuoka, Japan under the inspiration of Professor Dr. Akira Nishimura. Since then, the founder members from countries of the Asia-Pacific region continue to meet annually to share the same vision of advancing management accounting research and practices with particular reference to the Asia-Pacific region. As a result, when the second convention, Asia-Pacific Management Accounting Forum was held on 24-25 November 2004 in Malaysia, it was unanimously decided that the time had arrived to officially establish the Asia-Pacific Management Accounting Association with two primary objectives. Professor Dr. Akira Nishimura remained the President of APMAA since its inception until 2009. On 1 January 2010, the baton was passed to Professor Dr Susumu Ueno.

The objective of APMAA is to promote the advancement of management accounting theory and practices with particular reference to Asia-Pacific accounting issues. For this purpose, APMAA shall undertake to organize forums and conferences, and the publication of the journal: Asia-Pacific Journal of Management Accounting (APMAJ).

Annual Conference

Year	City, Country	Date	Hosting Institution(s)
2015 (11 th)	Bali, Indonesia	October 26-29, 2015	Professor Dr. Sekar Mayangsari, Trisakti University
2014 (10 th)	Bangkok, Thailand	October 27-29, 2014	Professor Dr. Kanibhatti Nitirojntannad Chulalongkorn University
2013 (9 th)	Nagoya, Japan	November 1-4, 2013	Professor Dr. Susumu Ueno APMAA Japan
2012 (8 th)	Xiamen, China	November 14-17, 2012	Professor Dr. Fu Yuanlue, Xiamen University
2011 (7 th)	Shah Alam, Malaysia	November 16-19, 2011	Professor Dr. Ibrahim Kamal Abdul Rahman, Universiti Teknologi MARA

Year	City, Country	Date	Hosting Institution(s)
2010 (6 th)	Taipei, Taiwan	November 5-7, 2010	Professor Dr. Yang-Tzong (Jimmy) Tsay, National Taiwan University
2009 (5 th)	Beppu, Japan	October 31 to November 2, 2009	Professor Dr. Akira Nishimura Center for Media Education and Study of Beppu University
2007 (4 th)	Chengdu, China	July 28-29, 2007	Professor Dr. Peng Shaobing South-Western University of Finance and Economics
2006 (3 rd)	Fukuoka, Japan	March 30-31, 2006	Professor Dr. Akira Nishimura Hotel Fukuoka Garden Palace
2004 (2 nd)	Shah Alam, Malaysia	November 24-25, 2004	Professor Dr. Ibrahim Kamal Abdul Rahman Universiti Teknologi MARA
2002 (1 st)	Fukuoka, Japan	November 2-3, 2002	Professor Dr. Akira Nishimura International Exchange Plaza Kyushu University <u>The proposal to form the Asian Management Accounting Association</u> was first deliberated at this forum.

2. Asia-Pacific Management Accounting Journal (APMAJ)



Prof. Dr. Normah Omar, Chief Editor of APMAJ

Asia-Pacific Management Accounting Journal is jointly published by the Asia-Pacific Management Accounting Association (APMAA- which is based in Japan), Accounting Research Institute & Faculty of Accountancy (through AMARC) and University Publication Centre (*UPENA*), Universiti Teknologi MARA (UiTM). Its initial publication was once a year but effective 2010, the journal issue is increased to twice a year.



APMAJ focuses on showcasing findings related to management accounting theory, concepts and empirical research within the Asia-Pacific region. Every year, APMAA hosts a management accounting forum. One of the main source of papers or articles for this journal comes from such forum.

APMAJ is also linked to other international conferences where some selected papers are also included in APMAJ. Within ARI framework, APMAJ is currently managed by the CIMA-UiTM Asian Management Accounting Research Centre.

Currently APMAJ is indexed in international Ebscohost and Cabell's Directories. ARI has also submitted APMAJ for possible inclusion and to be indexed by SCOPUS.

3. Governance Structure (as of June 1, 2014)

2014 APMAA BOARD OF DIRECTORS AND STEERING COMMITTEE

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(2010-2013 president)



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Website: <http://www.crowneplazabkk.com>

MRT Station: Silom (Exit 2, distance 300 meters)

BTS Station: Sala Daeng (Exit 5, distance 200 meters)

To get to Chulalongkorn Business School

- 20 minute-walking distance to Chulalongkorn Business School
- take MRT at Silom station with the direction toward Hua Lumpong and get off at MRT Samyan station Exit 2

Chulalongkorn University

Phayathai Road, Patumwan, Bangkok 10330, Thailand



Chulalongkorn University, Thailand's first institution of higher learning officially came into being in March, 1917. The groundwork and preparation for it in terms of planning and development, however, took place more than a century ago. The worldwide economic, social and political changes in the late nineteenth century contributed to Siam's decision to adapt itself in order to avoid being colonized by the Western powers ("Siam" became "Thailand" in the year 1939). Thus King Chulalongkorn (Rama V) has royal policy to strengthen and improve government so that the country could successfully resist the tide of colonialism. One of the major parts of the policy, which would later prove to be deep-rooted and highly effective, was to improve the Siamese educational system so as to produce capable personnel to work in both the public and private sectors. As a result, a school was founded in 1871 at the Royal Pages Barrack within the Grand Palace compound.



The development of Chulalongkorn University continued. From 1934 to 1958, the university emphasized improvement of undergraduate education; thus more faculties were established. In 1961 the university set up the Graduate School to be responsible for graduate level education. From 1962 on, the university started to focus on graduate education and began to set up research centers and institutes.