

Asia-Pacific Management Accounting Association



APMAA 2016 Conference Report (November 25, 2016)

Contents

1. Appreciation Greetings from the APMAA Board Chair, 2016 President, and APMAA 2016 Organizers
2. Report of the APMAA2016 Conference



The APMAA 12th annual conference was held between the 4th and the 7th of October 2016 in Taipei, Taiwan. APMAA believes that the diverse and dynamic group of plenary speakers, panelists, presenters and discussants provided in-depth insights that were beneficial for further development in research and practices relating to management and accounting. Your presence with enthusiasm made the conference both productive and enjoyable. Thank you!

1. Appreciation Greetings from the APMAA Board Chair, 2016 President, and APMAA 2016 Organizers

Susumu Ueno (APMAA Board Chair)



Dear APMAA 2016 Chair Professor Chu and all organizing committee members,

Congratulations on completing the APMAA 2016 Conference and making it a great success! I am sincerely grateful to you for orchestrating such a wonderful conference.

I am extremely impressed by the effort and dedication of all of you. I am also touched by your thoughtfulness. The professional level of the conference was obvious, so I will not comment on that, but rather on the intangible feeling that you managed to create among the conference attendees. You really created something special with the atmosphere of warm friendship and inspiring learning.

I would like to thank you for the many details you provided: the outstanding guests at plenary and panel sessions, the cultural performance, singing by professors and guests at the Gala Dinner, the warm hospitality by faculty, staff and students of the Department of Accountancy, etc. Many small details made the Taipei conference exceptional. Thank you for doing such a perfect job in both orchestrating the entire four-day conference and working-in all those thoughtful details so every single participant could have a custom-fit experience.

You set an outstanding example for APMAA conferences. I have gotten a dozen enthusiastic words and emails requesting that the APMAA 2017 conference attempt to meet the same high standard. I hope future conferences meet this year's standards. You did an absolutely great job and are held in high esteem by our APMAA colleagues.

Thank you again.

All the best,

Susumu Ueno

Chair, Board of Directors, Asia-Pacific Management Accounting Association

Hsuan-lien Chu, 2016 APMAA Chair



On behalf of our organizing committees, I want to express our gratitude that the APMAA have given us the opportunity to host this joint conference. We would like to extend special thanks to Professor Ueno and the APMAA Board of Directors for giving us the benefit of their experience with managing and arranging a conference.

I'd also like to extend our thanks to all of you who attended the APMAA 2016 conference. It was a fruitful conference for all of us, and we hope you enjoyed all of the events and activities we arranged for while you were here. We are pleased to provide a global platform not only for sharing research ideas, but also for building lasting friendships. We appreciate having been given the chance to host this joint conference.

Thank you again. I look forward to staying in touch, and maintaining a lasting professional relationship.

All the best,
Hsuan-lien Chu,
Chair, 2016 Asia-Pacific Management Accounting Association

Grahita Chandrarin, 2016 APMAA President



As this year APMAA President, I personally highly appreciate the Team's hard work and commitment to Asia Pacific Management Accounting Association and its annual conference. I enjoyed the 2016 Annual Conference and your hospitality. Thank you NTPU Team for the great APMAA Conference. Success and all the best to all of us.

All the best,
Grahita Chandrarin
President, 2016 Asia-Pacific Management Accounting Association

Omar Normah, Chief Editor, APMAJ Journal



My greatest appreciation goes to the National Taipei university team for their commitment and dedication in organising a successful APMAA annual conference recently. I particularly liked the keynote speakers who shared their experiences and practices with the participants. I learned a lot about the concept of Wangdao Accounting during the

conference. Congratulations and well done.

All the best,

Omar Normah

Chief Editor, Asia-Pacific Management Accounting Journal

Hsiao-Lun Lin, 2016 APMAA Doctoral Colloquium



On behalf of the chairman of the doctoral colloquium, and the number of the organizing committees, I want to express my welcome and thanks for all coming participants.

This year, we have 7 doctoral proposals which were separated into two parts and presented in different conference rooms at the NTPU downtown campus. I would like to extend my gratitude to the help of Prof. Ni Putu Sri Harta Mimba, and Prof. Masumi Nakashima. They were excellent moderators and arranged the sections successfully. In addition, I would like to thank all discussants for sharing their suggestions and knowledge with the doctoral students. At last, I would like to thank all doctoral students and all participants for their contribution.

Thank you again. Without all of you, the success of the APMAA 2016 Conference wouldn't have been possible.

All the best,

Hsiao-Lun Lin

Doctoral Colloquium Chair, 2016 Asia-Pacific Management Accounting Association

Tomasz Wnuk-Pel, APMAA Board Member



I would express my sincere gratitude to you and your team for organizing such a wonderful conference!

Cannot imagine how much effort it costed of you and all conference organizers and how you did it, but somehow you did it - congratulations!

I do not want to focus on professional level of the conference (both the level of papers, discussions, panel sessions and also the level of the organization) - it was outstanding, everybody saw it. Will not refer to something which was obvious.

I would focus on something else. You managed to create something more this year. An exceptional atmosphere of friendship and understanding, and this is, I have to admit, very special. I wish every future APMAA conference could meet your standards.

I would like to thank you on details:

the small lanterns (I sometimes shake it to remember Taipei), the panel sessions (and one question I wanted to ask your outstanding guests), the singing of professors from Taiwan, Thailand and Indonesia at Gala Dinner (I wish I could hear Polish professors singing...) and many other small details which made Taiwan conference so exceptional for me, I cannot count them...

With passing time I will forget some of them... But I will not forget how wonderful I felt in Taiwan. I will never forget.

One more thing. Thanks for wonderful social trip on Friday! I was exceptional (New Taipei City and museum - porcelains, artifacts - unique!, I loved them!) and I was very happy to take part of it - just to show you, I attach to the e-mail my photo and the photo of my PhD student from the trip - are we not happy?

Thanks a lot once again!

Tomasz Wnuk-Pel
University of Lodz, Poland

3. Report of the APMAA2016 Conference

This year's conference has attracted many authors, and there were **85 selected papers** from **17 countries** in Asia-Pacific, Europe and Middle-East to be presented at the 12th APMAA Conference. Those 85 papers are for Parallel Sessions, Doctoral Colloquium. The details of them are as follows:

Statistics of Received Papers (Parallel Session)

These two lists had to be organized to accommodate for, in many cases, authors of a single paper being from different countries of origin, in order to give proper credit to our international efforts and organization.

The list below shows which papers came from which country based on the primary author's country of origin, in order to show an accurate count of how many papers we received regardless of contributions from authors of different countries.

Countries	Number of Papers
Indonesia	31
Australia	1
China	3
Japan	12
Malaysia	6
New Zealand	2
Poland	3
Qatar	6

Taiwan	14
Thailand	3
United Arab Emirates	1
USA	3
Total	85

This list below shows how many papers we got from different countries. However, in the case of a paper having multiple authors from different countries, it was counted once for each author's different countries of origin.

Countries	Number of Papers
Indonesia	31
Australia	3
China	5
Japan	12
Malaysia	6
New Zealand	2
Poland	3
Qatar	6
Taiwan	14
Thailand	3
United Arab Emirates	1
USA	3
Tunisia	1
UK	2
Lithuania	1
Russian Federation	1
Sweden	1
Total	95

(Doctoral Colloquium Session)

Countries	Number of Papers
Taiwan	3
South Africa	1
Indonesia	5
Poland	1
Total	10

Statistics of Presentations and Participants

Statistics of 2016 Annual Conference of APMAA in Taipei, Taiwan		
Ph.D. Colloquium Presentations	7	They were from Taiwan, Indonesia and Poland.
Parallel Session Presentations	70	They were from Asia-Pacific, Middle East & Europe.
Panel session from accounting firm	4	Big four accounting firm
Panel session Presentations	1	Mr. Shih, Professor Shuen-Zen Liu, Mr. John Pien





Plenary sessions (Keynote Speech)	1	Mr. Shih
Total Presentations	83	
Paid International participants	82	14 Ph.D. students, 60 General registration, 10 Accompany Person
Paid Local participants	6	3 Ph.D. students, 3 General registration
Total Paid participants	88	
No Fee local faculties	26	
No Fee students	38	4 Ph.D. students, 34 Master students
No Fee conference coordinator	6	
Total participants	158	

Statistics of Sessions




Plenary session	1 speech	1
Panel session	5 sessions	5
In-depth parallel sessions (A) (B)	2 rooms×3 papers×3 sessions=18	18
Parallel sessions (C) (E) (F)	3 rooms×4 papers×3 sessions=36	36
Parallel sessions (D)	1 rooms×4 papers×4 sessions=16	16
Doctoral colloquium	2 sessions, 7 papers	7
		Total: 77 papers


Program and Pictures


Tuesday, October 4	Program	Pictures
9.00-12.00	<p>Board of Directors Meeting (All steering committee members are welcome to attend.)</p> <p>09.00-09.20 One minute self-introduction by attendees</p> <p>09.20-10.05 Reporting (1) APMAA 2016 Chair- Chu, Hsuan-Lien (2) Reviewing past conferences- Ueno, Minda, Fu, Omar, Tsay (3) Progress of 2015 Memorandum- Grahita, Omar (4)APMAJ- Omar (5) Research Project Proposal- Nimmual Visedsan & Kanitsorn Terdpaopong</p> <p>10.15-11.50 Deliberations (1) Presentation- by the APMAA 2017 host, Hu, Yiming, Shanghai Jiao Tong University, China and Discussions (2) Presentation- by the APMAA 2018 host, Takayuki Asada, Japan and Discussions (3) Presentation- by the APMAA 2019 host, Mohammed Elgammal, Qatar University and Discussions</p>	

	<p>(4) Presentation- by APMAA 2020 host, Omar, UiTM, Malaysia</p> <p>(5) Member card of APMAA, Mimba</p> <p>(6) Governance structure and Sustainability Issue- Ueno, Grahita, Omar</p>	
11:50-13:00	Lunch Break	
13:30-17:30	<p>Doctoral Colloquium</p> <p>Session DC1 Earnings Management and Financial Performance</p> <p>Session DC2 Management Control System</p> <p>Time Allocated for each paper in the parallel sessions DC1 with 4 papers and DC2 with 3 papers per session is 25 minutes presentations/ 15 minutes review/ 10 minutes Q&A (50 minutes per one paper)</p>	
18:00-21:00	<p>Welcome Reception</p> <p>Welcome Greetings: Hsuan-Lien Chu, Chair, APMAA 2016 Conference Dalton Lin, Vice President, NTPU Susumu Ueno, Chair, APMAA Board of Directors Toast: (Led By) Normah Omar, Deputy Chair, APMAA Board of Directors Picture Taking (All Participants Are Invited)</p>	
Wednesday, October 5	Program	Pictures
8:00-9:00	Registration	
9:00-9:30	<p>Opening Ceremony Opening Speech:</p> <ol style="list-style-type: none"> Grahita Chandrarin, President, 2016 APMAA Hsuan-Lien Chu, Chair, APMAA 2016 Conference <p>Greeting:</p> <ol style="list-style-type: none"> Dalton Lin, Vice President of NTPU Shu-Hsing Li, President, Taiwan Accounting Association <p>Picture Taking (VIP and Board Director Are Invited)</p>	
9:30-10:30	<p>Keynote Speech</p> <p>Topic: Wangdao Accounting Moderator: Shuen-Zen Liu, Professor, National Taiwan University Speaker: Stan Shih, Chairman of iD SoftCapital Group, Co-founder and Chairman of the Acer Group</p>	

10:30-10:45	Morning Break	
10:45-12:00	<p>Panel Session A</p> <p>Topic: Wangdao Accounting in Business Practices Moderator: Yang-Tzong Tsay, Professor, National Taiwan University Speaker: Stan Shih, Chairman of iD SoftCapital Group, Co-founder and Chairman of the Acer Group Speaker: Shuen-Zen Liu, Professor, National Taiwan University Speaker: John Tien, Grundfos Handels AG Taiwan Branch</p>	
12:00-13:40	Lunch Break	
13:40-15:10	<p>Session A1 Manager and Organizational Behavior</p> <p>Session A2 Internal Control</p> <p>Session A3 Performance Measurement</p>	
15:10-15:30	Afternoon Break	
15:30-17:00	<p>Parallel Sessions</p> <p>Session B1 Corporate Governance I</p> <p>Session B2 Corporate Social Responsibility I</p> <p>Session B3 Forecast and Transfer Pricing</p>	
17:30-18:00	<p>Pre-Dinner Refreshments (Non-Alcoholic Beverages) - Picture Taking</p>	
18:00 -21:30	<p>Taiwanese Folklore Show Gala Dinner with Cultural Performance</p> <p>Welcome Speech:</p> <ol style="list-style-type: none"> (1) Hsuan-Lien Chu, Chair, APMAA 2016 Conference (2) Fujjing Shiue, Previous President, NTPU (3) Susumu Ueno, Chair, APMAA Board of Directors (4) Toast: Fujjing Shiue, Previous President, NTPU (5) Promotion of APMAA 2017: Yiming Hu, Shanghai Jiao Tong University, China (6) Thank you greeting from the APMAA2015: Mimba, Ni Putu Sri Harta, Udayana University, Indonesia 	

	(Chair) (7) Appreciation to the Department of Accountancy, National Taipei University (8) Appreciation to the APMAA 2016 Conference Sponsors (9) Picture Taking (All Participants Are Invited)	
Thursday , October 6	Program	Pictures
9:00-10:30	Parallel Sessions Session C1 Other Accounting-Related Issues I Session C2 Management Control System I Session C3 Intangible Assets Panel Session C (PWC, in Chinese) Challenge of Non-Financial Information	
10:30- 10:40	Morning Break	
10:45- 12:15	Parallel Sessions Session D1 Cost Management Session D2 Corporate Governance II Session D3 Performance Management session D4 Other Accounting-Related Issues II Panel Session D (EY, in Chinese) G20 Hangzhou Summit: The Opportunities and Impact for Corporate Sustainability	
12:40- 13:40	Lunch Break	
13:50- 15:20	Parallel Sessions Session E1 Information Content Session E2 Nonprofit Organization Session E3 Issues Related to Regulation or Disclosure Panel Session E (KPMG, in Chinese) The Impact of Carbon Accounting on Corporate Reporting Post COP21	
15:20- 15:35	Afternoon Break	

15:35- 17:05	Parallel Sessions Session F1 Corporate Social Responsibility II Session F2 Management Control System II Session F3 Risk Management and AIS Panel Session F (Deloitte, in Chinese) Business Analytics and Process Improvement with Big Data	
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Friday, 7 October	Program	Pictures
8:45	Pick up at the lobby of Hotel	Sherwood Hotel
9:00	Cultural day tour	

Highlights by Pictures

Welcome Reception on October 4

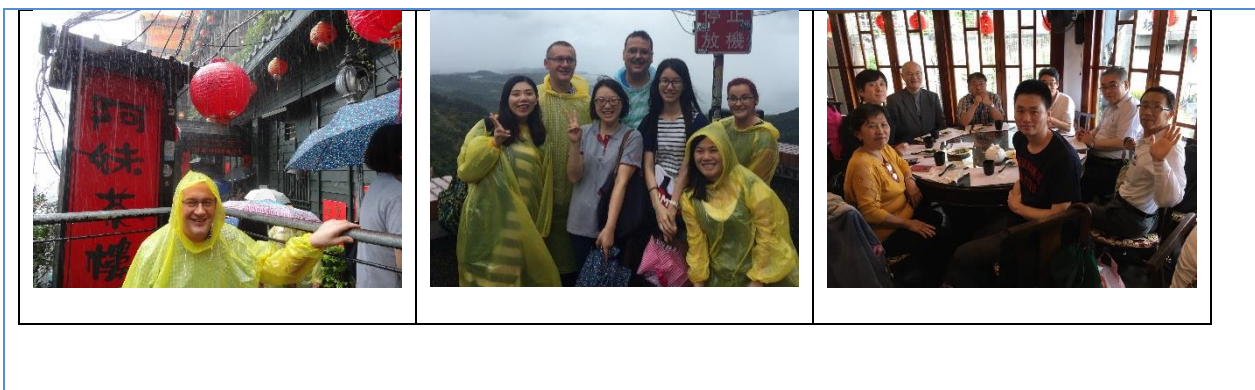


Gala Dinner on October 5



Cultural Visit on October 7

Jiufen Old Street → A-Mei Restaurant → National Palace Museum



Editorial Team of APMAA 2016 Conference Report (November 25, 2016 Issue)

Hsuan-Lien Chu (lien@gm.ntpu.edu.tw), Chair of the Organizing Committee

Hsiao-Lun Lin (hllin@mail.ntpu.edu.tw), Chair of the Doctoral Colloquium

Li-Chun Kuo (lckuo@mail.ntpu.edu.tw), Chair of the Conference News

Mimy Hsu (mimy@gm.ntpu.edu.tw), Assistant of the Organizing Committee

Susumu Ueno (ueno@konan-u.ac.jp), Chair of APMAA Board of Directors,

<http://apmaa.org/APMAA/> ; <http://www.apmaa.asia/>

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