

## Asia-Pacific Management Accounting Association



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#### 1. PRESIDENT'S MESSAGE

### ***Message from New APMAA President!***

Dear APMAA members,

Happy New Year! It is with great honor that I serve as the President of APMAA as of the beginning of 2014. I understand this honor entails tremendous responsibility on my shoulders and I have to commit myself with on-going efforts to further develop our Association in our second decade. With your kind collaboration and enthusiastic help, I am confident in overcoming the challenges ahead and making accomplishments in the following years.

In the past years I have been very lucky to work with our two great former Presidents, Professor Akira Nishimura and Professor Susumu Ueno, as well as many other executive directors and members. Throughout the years I have witnessed how our leaders have endeavored to grow our Association and to

contribute to the management accounting profession. I personally have benefited and learned from their hard work and achievements.

As we all know, the management accounting profession has experienced dramatic change in recent years and has also played a more significant role in the modern business environment. New and innovative management accounting philosophy and ideas have been presented. In addition, advanced approaches and technologies have been successfully implemented. Nevertheless management accounting research has not received the same level of attention and resources as financial accounting. It is hard to believe, but true in the Asia Pacific region and across the world. Our Association is composed of mainly management accounting researchers and professionals. It is the time, and the responsibility of each of us, to make a change.

In order to integrate our limited resources in management accounting and to enhance closer collaboration among academic institutions, during my tenure I plan to visit two/three institutions each year to better understand how APMAA can contribute in this matter. A regional management accounting research collaboration proposed by the Universiti Teknologi MARA of Malaysia about two years ago may be resumed and expanded.

Furthermore, I believe a closer relationship/partnership between management accounting academia and professionals is essential to the development of our discipline. Management accounting research can hardly be successful if only done in the “ivory tower.” In order to be recognized and appreciated by our counterparts in industry, we need to present value-added research. Along with this line of thinking, I hope to increase our membership from industry.

There are several well-known management accounting associations or societies around the world. Unfortunately sharing of knowledge and collaboration among these associations is very limited. For example, some of the well-established organizations include the Institute of Management Accountants (IMA) in the U.S.A and the Chartered Institute of Management Accountants (CIMA) in the U.K. I wish that in the next years we can engage in some kind of strategic alliance with these organizations.

At this point APMAA is a small but cozy and energetic professional association. Obviously many things need to be done and should be done in the following years. We are very fortunate that we have an excellent tradition and rich culture in the organization. I assure you that I will devote a great deal of my time and efforts to APMAA. Let’s work together to make this Association a great one. I definitely need your kind support and help. Your comment and advice are always welcome.

Sincerely yours,

January 1, 2014

Yang Tzong Tsay  
Professor Emeritus  
National Taiwan University, Taiwan  
[yttsay@ntu.edu.tw](mailto:yttsay@ntu.edu.tw)



## 2. Greeting and Thank you from Immediate Past President

Dear APMAA Community,

I am writing to inform you that I retired as APMAA President on December 31, 2013. I really thank you for the honor of allowing me to serve as APMAA President for the last four years. The new President is Dr. Yang Tzong Tsay, professor emeritus of National Taiwan University.

As you know APMAA was formally established 2004. It had grown steadily but slowly because of its limited visibility. On January 1, 2010, I was honored to succeed Prof. and Dr. Akira Nishimura, the first president since the foundation of the association. To enhance the association's visibility, APMAA started to issue "APMAA News (Newsletter)" and circulated them to potential annual forum (conference) participants. In the APMAA President's Opening Remark at 6<sup>th</sup> forum in Taipei on November 5, 2010, I appealed to the audiences:

"APMAA is a very young academic organization, and it is still at its infant stage. In order to grow further, APMAA must attract more people to join as members. In other words, we must enhance people's awareness to our organization *by fully utilizing our communication vehicles, i.e., annual forums (renamed "conferences" after 2011), APMA Journal (APMAJ), Newsletters, and the website, <http://www.apmaa.asia/>.*"

Today, APMAA increased its visibility significantly and the 2013 annual conference in Nagoya Japan could attract more than 50 international participants from over the world. Without your kind cooperation, APMAA has not been able to grow so much faster. Thank you for the support you have provided APMAA during my four-year tenure as President. You were an ally for sure.

APMAA celebrates its 10th anniversary this year. We must strive further for increasing the visibility of our association. Dr. Yang Tzong Tsay, the new president, is very competent. He will take the APMAA forward with your active support and participation. I am convinced that we can successfully celebrate the 10th anniversary at the 2014 Annual Conference organized by the Department of Accountancy, Chulalongkorn Business School, Chulalongkorn University.

I have loved every minute (almost!) of every hour of my work here at APMAA. This is due as much to all of you, as to my colleagues at the executive committee whose commitment has inspired me throughout my four-year tenure of office. My position with the association has changed, however I will continue to support APMAA during this transition period.

Once again, I thank for the honor of allowing me to serve as APMAA President for the last four years. My best wishes and see you in Bangkok 2014!

December 31, 2013



*S. Ueno*

Susumu Ueno,  
Immediately Past President, Representative Director of APMAA  
Konan University, Kobe, 658-8501, Japan  
[ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)

### 3. Reporting on the 2013 Annual Conference in Japan

## APMAA 9<sup>th</sup> (2013) Annual Conference

**Theme: Challenges for Management Accounting: Issues in Theory and Practice**

**November 1<sup>st</sup> – 4<sup>th</sup>, 2013**

Venues: Hotel Nagoya Garden Palace and Nagoya University, Japan  
Reporting

#### **A Big “Thank You” to All Who Participated In Making The APMAA 2013 Conference A Success**

The 9th (2013) conference of the Asia-Pacific Management Accounting Association (APMAA) that started on November 1st finished successfully on Monday November 4.

I am very happy to announce that the conference had around 70 presentations and attracted 120 attendees including 53 international participants from a variety of countries such as Australia, Canada, China, France, Yemen, Indonesia, Japan, Malaysia, Mexico, Mongolia, New Zealand, Oman, Poland, Qatar, Sweden, Taiwan, Thailand and United Arab Emirates. I am sure the conference was all that you had expected it to be and that you had a great opportunity to make new friends and renew old acquaintances.

A lot of hard work went into making the APMAA 2013 Conference go off so smoothly. I would like to thank members of the conference organizing committees and team who made it happen. Without their hard work, the conference could not have been such a success.




November 22, 2013





*S. Ueno*

Susumu Ueno ( [ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp) )

Chair, APMAA 2013 Annual Conference

<b>November 1 (Friday)</b>	<b>7.00a.m.-8.15a.m.</b> at <i>HOTEL NAGOYA GARDEN PALACE</i> <b>APMAJ Breakfast Meeting</b>	At the Welcome Reception
	<b>10.00a.m.-1.00 p.m.*</b> <b>Executive Council Meeting</b> At <i>Nagoya U.</i> (12.00-12.40) Lunch* <b>1.00p.m.-4.00p.m.*</b>	

	<p><b>Ph.D. Colloquium</b> at Nagoya U.</p> <p><b>7.00p.m.-9.00p.m.</b>  <b>Welcome Reception</b> at 2F. Nagoya Garden Palace          (Sponsored by Brock University. Canada)</p>	 <p>The finale of the Welcome Reception with a medley of songs by Indonesian professors</p> 
<p><b>November 2 (Saturday)</b></p>	<p><b><u>First Lecture Room</u></b></p> <p>1. <b>Opening Talk</b> (9.40a.m.-10.05a.m.)          Susumu Ueno, Chair of 2013 APMAA Conference and President of APMAA</p> <p>2. <b>Plenary Talks 1 &amp; 2:</b> (10.10a.m.- 11.40a.m)          10.10-10.55 Talk 1, 10.55-11.40 Talk2</p> <p><b>11.40a.m.-1.00p.m. Lunch</b></p> <p><b><u>First Lecture Room</u></b></p> <p>3. <b>Panel Session</b> 1.00-2.40</p> <p>4. <b>Competitive Paper Session</b> Nov.2-2 (2papers)3.00-4.30</p> <p>5. <b>Invited Talk</b> (40 min presentations with 10min Q&amp;A) 4.30-5.20</p> <p><b><u>Second Lecture Room</u></b></p> <p>1.<b>Competitive Paper Session</b> Nov.2-1 (2papers) 1.00-2.40</p> <p>2.<b>Competitive Paper Session</b> Nov.2-3(3papers) 3.00-5.20</p> <p><b>5.40p.m.-7.40p.m.</b>  <b>Banquet at Mei Dining</b>, I F. Nanbu Seikyo (South Cooperative Union), Nagoya University</p>	<p>At the Panel Session</p> 
<p><b>November 3 (Sunday)</b>          Concurrent Sessions at Seminar rooms</p>	<p><b>9.45-12.00 Competitive Paper Sessions</b> (3 papers per session: 30 min. presentation + 10min.discussion + 5min.Q&amp;A)          9.45-10.30, 10.30-11.15, 11.15-12.00</p>	<p>An Interactive Paper Session</p>

<p>of Nagoya U.</p>	<p><b>12.00-1.30 Lunch</b></p> <p><b>1. 30-3.25 Interactive Paper Sessions A</b> (3 papers per session: 25 min presentation +5 min discussion + 5 min. Q&amp;A) 1.30-2.05, 2.10-2.45, 2.50-3.25</p> <p><b>3.45-5.30 Interactive Paper Sessions B</b> (3 papers per session: 25 min presentation +5 min discussion + 5 min. Q&amp;A) 3.45-4.20, 4.20-4.55, 4.55-5.30</p> <p><b>5.50p.m.-7.40p.m.</b> <b>Dinner Buffet</b> at Mei Dining, I F. Nanbu Seikyo (South Cooperative Union)</p>	 <p>A toast to a drink, Dinner Buffet</p> 
<p>November 4 (Monday)</p>	<p>10.00a.m. -16.00p.m. <b>Optional Bus Tour</b></p> <p>The <a href="#">TOYOTA Commemorative Museum</a> and <a href="#">Nagoya Castle</a> from the HOTEL NAGOYA GARDEN PALACE.</p> 	<p>Tour to Nagoya Castle</p> 

#### 4. Voices of 2013 Conference participants

##### **My GREAT APMAA Conference experience**

Last year I was looking for an interesting research conference on management accounting and as it is difficult to find such events in Europe and America, I looked to the Far East. It was just a haphazard search, but I found the Asia-Pacific Management Accounting Conference. It turned out that it was a

HIT.

I found the Conference closely related with my interests in management accounting, linking high quality research with practice. It was also a very refreshing experience for me to get to know, first-hand, the scope and specific characteristics of management accounting research done in Asian countries. I found some differences but also similarities with Poland, both in diffusion and use of different management accounting techniques and also with research done.

I liked very much the organizational side of the APMAA conference, and especially that enough time was given for presenting the paper, analyzing it by the appointed discussant, and advice given by the audience as to improve the paper. Even though I have been to a lot of conferences in different parts of the world, the constructive atmosphere in APMAA conference was unique.

I highly recommend the Conference – “if you know it, you will love it...”

Prof. Tomasz Wnuk-Pel  
[tomwnuk@uni.lodz.pl](mailto:tomwnuk@uni.lodz.pl)  
Accounting Department  
Management Faculty  
Lodz University  
Poland

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#### **My experience as a first time PhD presenter**

I was lucky to ‘come out’ to the academic community at the APMAA Conference at Nagoya University (where I am a student). But I was still nervous at the presentation. The fear disappeared without notice, however, while Prof. Alpenberg and other professors were making warm and valuable comments. I was also well impressed that famous professors from various countries assembled. It was my first experience at an international academic conference although I was long responsible for overseas projects at my company. It was really a great opportunity for me.

Hideyuki Kobayashi  
PhD Student, Nagoya University  
Group Manager, Toyota Motor Corporation

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#### **My experiences as a PhD presenter in several conferences**

My participation in the last three APMAA conferences (2011, 2012, 2013), was very beneficial for me as a PhD student. I saw some of the academicians and professionals in my field, and discussed actual issues I found in my research with top experts, and then get ideas to enhance my research. So APMAA conferences provided me a rare opportunity to get a feel for who the people in my field really are, meet leading experts and consultants in management accounting and then a great way to confirm that my research progress is going on rightly. Interestingly, when there are many participants, both local and international participants, this allows me to learn the latest information about my interesting field and enhance my knowledge in my particular area as well as giving me an opportunity to stay abreast on the latest issues and projects globally. Hence, simply I can say that my participation has been enhanced from one conference to another.

In addition, it is good for me especially to learn from the papers presented and various countries’ experience with the latest issues. When I saw where the researchers in my field are, and what they are

doing as well as their background, this definitely encouraged me to finish my PhD earlier and do as many projects and papers as possible to be published in international refereed journals as one of my endeavors during my PhD journey. Cultural benefits also cannot be ignored, especially during conferences organized overseas. Looking at the people's culture benefited me more and let me learn how different people behavior. It is greatly beneficial when I come back with an image of those I met during the conferences and really this has changed many things in my behavior and overall my life.

Of course I would like to say that one of the greatest benefits of my APMAA conferences participation is simply meeting other folks who are doing what I am doing (Management Accounting Experts). My direct contact with experts during the conferences established direct communications with them after conferences through exchanging business cards. Finally, it is good to take a break from the daily routine and tasks and to be refreshed and re-energized to come back more actively.

Thank you very much.

Hussein Hussein Sharaf Addin  
H/P Number: 006-017-3412630  
Faculty of Accountancy  
UNIVERSITI TEKNOLOGI MARA  
Malaysia

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#### Appreciation Emails from Conference Participants

**Sent: Wednesday, November 13, 2013 4:57 PM**

Hallo Professor Ueno,

It was really a pleasure to meet You at the APMAA Conference in Nagoya. Participating in the Conference was an inspiring and refreshing experience for me - I participated in 10-12 European Accounting Association Conferences but APMAA Conference is outstanding for me! Frankly speaking I have never been in such an interesting conference before and I hope to participate in APMAA Conference next year.

I was the first participant of the Conference from Poland and I have started PRO APMAA Public Relations Campaign already.

Best wishes

Tomasz Wnuk-Pel  
Lodz University  
POLAND

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**Sent: Wednesday, November 13, 2013 7:58 AM**

Dear Professor Ueno,

I would like to express my sincerest appreciation for all the hard work you did during the APMAA-conference in Nagoya. Without you doing all the work, it would not have been a conference. I thoroughly enjoyed the conference and we had some productive and fun days in Nagoya. Hopefully, you will get some days off after the conference and indeed enjoy the winter season. I hope to see you soon again!



Sincerely,

Jan Alpenberg, PhD  
Dean and Head of Departments  
for Accounting, Logistics and Business Law,  
School of Business and Economics  
Linnaeus University, Sweden

## 5. Essay:

### **Management Accounting Research on Public Sector: Latin America and Asia-Pacific experiences**



I would like to share some information about public sector reforms and the associated research opportunities with the management accounting community. Despite the growing international literature on the process of reform and practices as adopted in non-Anglophone contexts, such as Asia and Latin-America, most research avenues are totally unexplored.

André Carlos Busanelli de Aquino

According to a PwC survey in 2013, Asia-Pacific (AP) and Latin-American (LA) countries adopting cash or modified cash basis of accounting are going to adopt accrual basis in the next 5 years. Another survey (KPMG, 2013) confirms that the LA and AP countries are “in the process of adopting” **International Public Sector Accounting Standards (IPSAS)**, or have self-declared as “likely to adopt” in the near future. At same time, they run reforms on budgeting systems, transparency mechanisms, fiscal policies and a broader use of contracting-out. Notwithstanding the convergence to the same accounting standard, the different contexts (forms of government, administrative organization and culture) challenge local researchers to analyze the adaptability and relevance of local adoption of Anglophone models.

Public Accounting Systems reforms emerge from political and technical decisions, changing the established equilibrium, mainly between central and local governments. In my view, in order to discuss "accounting reforms", we should not ignore political, economic and administrative reforms. We have to open the box (and get out of it!), adopting an interdisciplinary research approach. Public sector accounting phenomena are broader than the technical aspects of the adoption of accrual accounting. Therefore, the international community is being invited to contribute to the debate, not simply on the technical aspects of recognition and measurement, or trying to find a unique convergence route, but mainly to promote interdisciplinary research in order to understand (i) the challenges of the convergence or adoption processes; (ii) the social and economic effects of accrual-accounting

information usage (i.e., on the level of accountability, on fiscal equilibrium, etc.); (iii) innovation (mimetic or not) on cost information, performance measurement systems and pay-for-performance schemes, or other mechanisms used in order to boost efficiency and efficacy.

Latin America researchers, including Brazilians, hope to collaborate with the Asian-Pacific accounting community to be aware of local contexts in our studies. We would be pleased if the Asian-Pacific community considers it helpful to join comparative research initiatives in order to share convergence process experiences.

**Aquino, André Carlos Busanelli de (aaquino@usp.br), University of Sao Paulo, Brazil**

## 6. 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.

**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-sinee Wongkaew

### Conference Organizing Committees

Aim-orn Jaikengkit  
 Jirada Petaibanlue  
 Juthathip Audsabumrungrat  
 Kamolmett Chrityakierne  
 Kanyarat Sanoran  
 Kotchakorn Chalermkanjana  
 Kriengkrai Boonlert-U-thai  
 Natchanont Komutputipong  
 Nopmanee Tepalagul  
 Pakapong Boonyakiat  
 Parinda Maneeroj  
 Pavinee Manowan  
 Pimsiri Chiwamit  
 Polpadhoo Piyawan  
 Pongprot Chatraphorn  
 Prae Keerasuntonpong  
 Prapaporn Kiattikulwattana  
 Sarun Chookhiatti  
 Sompong Pornupatham  
 Suchitra Tunlayadechanont  
 Thanyaluk Vichitsarawong  
 Visarut Sribunnak  
 Wachira Boonyanet  
 Wasatorn Shutibhinyo

### CONFERENCE ORGANIZING COMMITTEE MEMBERS AT CHULALONGKORN BUSINESS SCHOOL

			
Prof. Nitirojntanad, Conference Chair	Prof. Tanlamai, Chairperson, Organizing Committee:	Prof. Wongkaew, Conference Program Coordinator:	Prof. Keerasuntonpong, Conference Organizing Committees

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

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

## 7. Message from the Coordinators of APMAA 2015 Annual Conference Committee

### APMAA 2015 Annual Conference

Venue: Bali Island, Indonesia



#### A Brief Message from Grahita Chandrarin (University of Merdeka Malang) and Sekar Mayangsari (Trisakti University Jakarta), Indonesia



The 11<sup>th</sup> (2015) APMAA Conference 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 and Hasanuddin University Makassar.

The theme of the APMAA 2015 Annual Conference is “**Management Accounting for Better Future**”. We are proposing this theme since the carbon emission effect becomes our concern as the business entities that should be aware of the effect of carbon emission, the waste of their operational activities, and it mainly causes 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 19<sup>th</sup> – 22<sup>nd</sup>, 2015**.

8. APMAA 2014 Executive Council and Steering Committee

<b>APMAA 2014 Board of Directors</b> , as of January 1, 2014	
<b>(2014 Executive Council)</b>	
<b>President and Representative Director</b>	
Yang Tzong Tsay ( <a href="mailto:yttsay@ntu.edu.tw">yttsay@ntu.edu.tw</a> ), National Taiwan University, Taiwan	
<b>Immediate Past President and Representative Director</b>	
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<b>Executive Vice President and Representative Director</b>	
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Chandrarin, Grahita ( <a href="mailto:grahitac@yahoo.com">grahitac@yahoo.com</a> ), University of Merdeka Malang, Indonesia (2015 Conference)	
Nitirojntanad, Kanibhatti ( <a href="mailto:kanibhatti@cbs.chula.ac.th">kanibhatti@cbs.chula.ac.th</a> ), Chulalongkorn University, Thailand (2014 Conference)	
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Alpenberg, Jan Kurt ( <a href="mailto:jan.alpenberg@lnu.se">jan.alpenberg@lnu.se</a> ), Linné Universitet ( <i>Linnaeus University</i> ), Sweden	
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