

Asia Pacific Management Accounting Association

APMAA NEWS

No. 4: May 2010

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1 President's Message

Greetings from APMAA!

I hope you all had a productive and rewarding term, both in the classroom, and/or in your research activities. The APMAA has remained in full swing, and I am privileged to inform you of our steady progress.

The 6th APMAA Forum

Firstly, the preparation of the 6th APMAA Forum 2010 at the National Taiwan University is going extremely well under the creative leadership of Prof. & Dr. Yang-Tzong Tsay, Chair of the Forum Preparation Committee, with the support by Prof. & Dr. Suming Lin, Chair of the Accounting department of NTU. We are happy to welcome two distinguished speakers, Prof. & Dr. L. A. Gordon and Mr. H. M. Cheng, CFO of HTC, as our forum keynote speakers. The tour to HTC Corporation (formerly High Tech Computer Corporation) will be exciting. The description of the 6th forum [below] provides details. Let's visit Taipei in November and enjoy the forum together regardless of whether your interest is in accounting research or education, or in having an opportunity to renew old acquaintances, or make new ones.

Enhancing Awareness of the APMAA

We strive to enhance people's awareness of the APMAA. As you know, APMAA set up its own web-site, <http://apmaa.asia/> in February, 2010. The Accounting Research Institute of UiTM, Malaysia generously provided us unlimited server space. Prof. & Dr. Scarbrough is an enthusiastic supporter of "APMAA.asia" and made the site very convenient. Please browse the APMAA blog run by Prof.& Dr. Wee.

Japanese steering committee members wrote three short essays about the 5th APMAA Forum at Beppu University in professional accounting journals such as "Business Finance (週刊 経営財務)", "Business Accounting(企業会計)" and "Tax and Business Correspondence(税経通信)." In addition, five major Japanese accounting journals (Accounting, Industrial Accounting, Business Accounting, Tax and Business Correspondence, and Business Finance) kindly allowed us to insert the announcement of the 6th APMAA Forum 2010.

APMAA Journal

I am also extremely delighted to announce that Prof. & Dr. Roger Willett has enthusiastically taken on the task of editing the next issue of the APMAJ. He has some great ideas for building on the existing success of the journal. I encourage all of you to lend your support to the editors in fulfilling the mission of the journal.

Finally, I want to wish all of you a happy and healthy summer.

Sincerely,

Susumu Ueno

President, Asia-Pacific Management Accounting Association
May 2010

2 Annual Meeting

Call for Papers and Announcements

The 6th APMAA Forum Management Accounting

-Thinking Out of the Box-

November 5th to 7th, 2010
College of Management
National Taiwan University
Taipei, Taiwan

Tentative Program 5/14/10

Friday, November 5, 2010

Morning: Opening Ceremony, Keynote Speeches

Afternoon: Tour to HTC Corporation

Evening : Welcome reception

Saturday, November 6, 2010

Morning: Presentation session, Workshop session :

Afternoon: Presentation session, Workshop session

Evening: Reception, Business Meeting

Sunday, November 7, 2010

Morning: Presentation session, Business Meeting

Let 's book 2010 Annual Forum now!
(An application form is at the end of this letter.)

About the KEYNOTE SPEAKERS:

Lawrence A. Gordon, Ph.D.

Ernst & Young Alumni Professor of Managerial Accounting

Robert H. Smith School of Business, University of Maryland

Editor-in-Chief, Journal of Accounting and Public Policy

H. M. Cheng

CFO, HTC Corporation, Taiwan*

* **HTC Corporation** (TSE: 2498), formerly High Tech Computer Corporation, is a **Taiwan-based manufacturer of smartphones**. The company initially made smartphones based primarily on Microsoft's Windows Mobile software, but in 2009 it began to shift its focus away from Windows Mobile devices, to devices based on the Android operating system. HTC is also a member of the Open Handset Alliance, a group of handset manufacturers and mobile network operators dedicated to the advancement of the Android mobile device platform. HTC's chairwoman is Cher Wang, daughter of one of Taiwan's wealthiest men Wang Yung-ching; the President of the company is Peter Chou. The company's growth has accelerated dramatically after being chosen by Microsoft as a hardware platform development partner for the Windows Mobile operating system. (http://en.wikipedia.org/wiki/HTC_Corporation)



6th Forum Call for Papers

APMAA invites academicians, doctoral students, and practitioners interested in any area of management accounting to submit papers, proposals and ideas for presentation and workshops at the **6th APMAA Forum which will be hosted by National Taiwan University (NTU) in Taipei, Taiwan**. Manuscripts may encompass any topical area of management accounting and management control systems and they can be theoretical, teaching-based or practice-oriented.

All manuscripts should be in Times New Roman, font size 12, double-spaced, with an abstract of about 100-150 words. Referencing to follow the same style in the *Accounting Review*.

Papers using all methodologies will be considered; papers may be qualitative or quantitative in nature.

- Papers published elsewhere are not eligible for submission.
- All papers will be double blind reviewed. Author(s) of accepted papers must register for the conference, and at least one author must attend the meeting to present the paper. There is no submission fee.

The deadline for paper submissions is **31st July, 2010** and all submissions in Word file format should be made electronically to Professor Yang-Tzong (Jimmy) Tsay at apmaa6@www.acc.ntu.edu.tw.

Submission categories

APMAA will be introducing some changes at the 6th APMAA Forum to improve the academic profile and to increase the dialogue amongst the various research issues. These range from the requirement of full papers that will be subjected to a double blind review to papers for workshop discussion. In this way, two main types of sessions will be conducted.

Types of sessions

Regarding the 2010 APMAA 6th Forum, there will be two types of sessions:

1. Presentation Session with Discussant (PSD), where selected relevant papers will be individually discussed by experts in the area;

Selected papers presented at the session will be invited to the publication on **ASIA-PACIFIC MANAGEMENT ACCOUNTING JOURNAL (APMAJ)**.

2. Workshop Sessions (WS), where papers will be briefly presented and discussed to increase dialogue among the various research perspectives.

A company tour to HTC is arranged. HTC is one of the fastest-growing companies in the mobile sector and has achieved remarkable recognition over the past couple of years. *Business Week* ranked HTC as the second best performing technology company in Asia in 2007 as well as giving the company the number 3 spot in its Global Listing in 2006.

Hotel Accommodation

The following two hotels are basically on NTU campus. Due to the limited number of rooms available, please make your reservation as soon as possible. Send your reservation to Professor Tsay at apmaa6@www.acc.ntu.edu.tw.

A: Leader Hotel (breakfast included)

Here is the website: <http://www.leaderhotel.com/taipei/en/content/intro.htm>



Room Type	Special Offer for NTU Guests	No. of Rooms Available	Bed Size
Superior Single	NT\$2,500	13	200cm x 200cm x 1
Superior Twin	NT\$2,700	27	130cm x 200cm x 2

B: NTU Lu-Ming Guest House (No breakfast service)

Room Type	Special Offer for NTU	No. of Rooms Available
Double/Single	NT\$1,400	10
Twin	NT\$1,400	08

*note: US\$1 = approximately NT\$31~ NT\$33

Any question, suggestion or comment is welcome and can be directed to [the 6th Forum Chair, Professor Yang-Tzong \(Jimmy\) Tsay](#).

<p>Professor Jimmy Y.T. Tsay Department of Accounting College of Management National Taiwan University 85 Roosevelt Road Section 4 Taipei, Taiwan 10660 e-mail: apmaa6@www.acc.ntu.edu.tw</p>		
<p>2010 Taipei International Flora Expo will be open from 6th November, 2010 to 25th April, 2011 in Taipei.</p>		

[2011] The 7th Forum

Hosted by [University Teknologi MARA, Shah Alam, Malaysia](#)

Planning for the 7th APMAA Forum is now underway. The Faculty of Accountancy, UiTM together with Accounting Research Institute (ARI) will host this forum in collaboration with CIMA-AMARC (Asian Management Accounting Research Centre). In line with APMAJ, the forum will be eclectic in nature and will welcome papers covering various management accounting issues. One of the key areas would be Forensic Accounting as in Financial Criminology in Management Accounting.

3 Articles & Essays [Local News, Essays]

News from Växjö, Sweden (Dr. Jan Alpenberg)

Research in St. Petersburg Russia

Professors Paul Scarbrough and Jan Alpenberg recently visited a [Scania](#) manufacturing plant in St. Petersburg. Scania is a Swedish company, and is the dominant maker of premium heavy trucks in the world market. They have recently started assembling trucks in St. Petersburg:

On our visit we saw the first truck to be completed. Scania has been building busses in St. Petersburg for over 10 years, however the market for higher-end busses has almost totally dried up, so they have started truck production.

Scania uses their own version of the Toyota system, which they call SPS, or Scania Production System. Although very similar to TPS in most respects, it is different from the TPS in a number of ways, especially in the way they interpret “respect for people” as an SPS element. In keeping with Swedish culture, they have an extremely strong focus on respect for individual workers. In Russia this is an unusual way to conduct business and Scania is creating new relationships with its workers. So far they report that it is performing successfully. Establishing the SPS system has been a challenge for the Swedish managers since they are committed to the respect they see in Sweden, but must figure out how to implement it in a culture where workers have historically had little reason to trust or respect their employers. For us, of course, it is an interesting project to watch.

The visit to Russia was extremely interesting for Paul. After growing up in the USA in the 1960s (which was a lot less fun than it looks like on tv!) the thought of doing business research in Russia broke through some old myths. Although the level of stability is not what we would wish for the Russian people, there was also a good level of commercial activity and the people on the street were stylish, active and pleasant. Overall a very good experience, both from a research perspective and, for Paul, some reflection on the history of relations between Russia and the USA.

4 Meet the Steering Board Members

Each Newsletter will present several Steering Board Members

Professor Roger Willett



Professor Willett is Head of Department, in the Department of Accountancy and Business Law at the University of Otago, New Zealand.

He was Research Professor in the Faculty of Business Queensland University of Technology (1997-2006). Earlier, he was Head of Department (1996-97) and Research Professor (1992-5) at the University of Otago. Prior to that he held posts at the ANU (1990-92) and at the Universities of Wales and Aberdeen. Professor Willett has also practiced as a Chartered Accountant (he is a member of the Institute of Chartered Accountants in England and Wales) for a number of years.

He has published articles and books on statistical aspects of accounting measurement, international accounting, management accounting, auditing and other aspects of accounting.

He is currently working on a number of projects relating to issues in the theory of accounting measurement, economic models and asset return, risk and valuation measurement in organisations and markets. Professor Willett is a past New Zealand President of the Accounting and Finance Association of Australia and New Zealand.

Professor Normah Omar



Dr Normah is a professor in management accounting and corporate governance, and the Director of the Accounting Research Institute (ARI), which is one of six centres of excellence recognized and funded by the Malaysian Ministry of Higher Education. Professor Normah conducts research in three areas: management accounting, corporate governance and financial criminology. As a proponent of applied research, Prof Normah has completed collaborative work with government agencies, professional bodies, regulators, non-government organization and the corporate sectors. For management accounting research, she has successfully completed projects such as Management Accounting Practices in Malaysia (with CIMA Malaysia), Japanese

Management Accounting in the Automobile Industry (with Japanese Society for the Promotion of Science JSPS) and the National Award for Management Accounting – NAFMA (with CIMA and Malaysian Institute of Accountants). Currently Professor Omar sits as editor of seven international journals. She is also the vice president and founding committee member of the Asia-Pacific Management Accounting Association (APMAA).

Professor Ibrahim Kamal Abdul Rahman

Professor Ibrahim Kamal is currently the Dean for Faculty of Accountancy, Universiti Teknologi MARA (UiTM), Malaysia, a position he has held since February 2001. Professor Ibrahim's career with UiTM started in 1982 as Course Tutor. He obtained his PhD from University of Hull (UK). Dr. Ibrahim also holds an MBA from Western Illinois University (USA). He is a full member of CPA (Australia) and a Chartered Accountant, Malaysia Institute of Accountants (MIA). He is involved in various research activities at national and international levels, and has published articles in national and international refereed journals. Professor Ibrahim is a founding member of the National Award for Management Accounting Best Practice (NAFMA), which is a result of the collaborative partnership of UiTM with MIA, CIMA, NPC, Public Bank and Accountant General's Department of Malaysia. Professor Ibrahim is also the Council Member of MIA (2006-2009), Professional Accountants in Business Committee, Accreditation Committee and Disciplinary Committee.



Professor Yuanlue Fu

Dr. Fu is a full professor and PHD student supervisor in management accounting and corporate finance, and is a vice director of the center for accounting studies of Xiamen University in China.



During academic year 2002-2003, as a senior research scholar, Professor Fu studied financial theory and strategic cost management theory during a visit to the UC Berkley Haas Business school in USA. Dr. Fu is a member of the Steering Committee of the Asian-Pacific Management Accounting Association, and is a member of the editorial committee of the *Asia-Pacific Management Accounting Journal*, and also is executive chief editor of the journal, *Contemporary Accounting Review*.

During the last 5 years, Dr. Fu has conducted 8 research projects, including the national-level (national natural science fund and national social science fund in China) and Ministry of Education level and other levels. He has published more than 30 articles in journals such as “Accounting Research”, “Auditing Research”, “Nankai Management Review”, “China Industrial Economics” and the “Asia-Pacific Management Accounting Journal”; and has published more than 10 books. His research has received excellent achievement awards from Fujian Province Social Science. Dr. Fu has directed more than 30 Master’s degrees and 9 Ph.D.s.

Dr. Fu was a Certified Public Accountant and a certified Asset Appraiser and a director member of the management accounting specialized committee of the China Accounting Association, and previously appointed as an expert of the Fujian finance software appraisal board. Professor Fu has 10 years experience in auditing and asset appraisal practice, and engages in study of corporate finance management theory and management accounting, in especially on executive incentives and strategic performance management.

Professor Johei Oshita



Dr. Oshita is an accounting professor at Faculty of Economics, Kyushu University, Japan. His main area of research are Management Accounting, Cost Accounting, Management Control, especially French Management Accounting, and French Management Control. From April 1992- March 1993, he was a visiting scholar at the CREFIGE of Paris Dauphine University, and, in May 1996, he was a visiting professor at the Reims Management School (ESC Reims) in France. He often visited France for meetings with Professor Henri Bouquin (Paris Dauphine University). Publications in the last year include:

1 Book : Comptabilite de Gestion Française contemporaine (French Management Accounting), Chuokeizai-sha Press, 2009. (in Japanese 240p.)

2 Journal : A framework of Governance Control: its idea and methodology, KAIKEI(Accounting), vol.176 No.6, 2009, pp.39-54. (in Japanese)

3 Journal : “Subsumption of governance concept within French control theory by way of internal control,” Conference Proceedings, (The 5th Asia-Pacific Management Accounting Forum, Asia-Pacific Management Accounting Association, at Beppu University, 1st Nov 2009), pp.220-234. (in English)

Professor Jan Alpenberg

Dr Alpenberg is a senior lecturer in accounting and finance at the School of Business and Economics at Linnaeus University in Sweden. He is also an associate professor in business at Tyndale University in Toronto, Canada. Dr Alpenberg completed his



Civilekonom degree at Växjö University in Sweden and has two post-graduate degrees (licentiate and doctoral) from Lund University in Sweden. Recently, Dr Alpenberg has gone through a program for PhD-supervisors. He has taught at Växjö University (Sweden), Linnaeus University (Sweden), Belarus State University (Belarus) and Tyndale University (Canada). Dr Alpenberg is a member of several international and national academic accounting associations.

Dr Alpenberg has taught at both undergraduate and graduate levels. He has been a supervisor for bachelor's and master's thesis work. His research interest is primary in management accounting, in particular, the implications of Lean Production Systems. Dr Alpenberg also have a research interest in capital budgeting and investments. Dr Alpenberg has published five books and a number of research papers and scientific reports.

Associate Professor Wee Shu Hui

Professor Shu Hui, from Sarawak, obtained her Bachelor (Hons) Accountancy and Master's in Accounting and Financial Management (AFM) from the University of Essex (UK). She obtained her PhD (Accounting) from University Putra Malaysia. Her PhD thesis is interdisciplinary, linking management accounting with organizational learning. Her current areas of research interest are management accounting, strategic performance measurement, and accounting education. She is also involved in



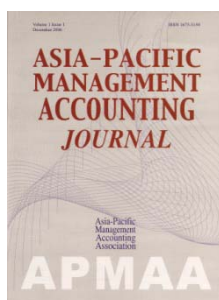
interdisciplinary research encompassing not only management accounting but also other areas such as strategy, culture, leadership and management accounting information systems. She also "encroaches" into the field of financial management through her involvement in consultancy projects on Dividend and Company Meetings with the Malaysia Minority Shareholders Watchdog Group. She was a lecturer at UiTM Sarawak, however in 2005 she transferred her service to UiTM Shah Alam, where she teaches management accounting. She has published articles in national and international journals, contributed chapters to books of reading, and edited books of reading. She is an assessor for the National Award of Management Accounting (NAfMA) Best Practice.

5 Announcement by the editors of “Asia-Pacific Management Accounting Journal”

ASIA-PACIFIC MANAGEMENT ACCOUNTING JOURNAL

APMAJ is listed in the Cabell Directory and also in Ebscohost.

CALL FOR PAPERS



The Asia-Pacific Management Accounting *Journal* is published twice a year. This is an eclectic journal covering a wide variety of subjects relating to management accounting issues.

APMAJ REVIEWERS BANK

If you are interested to be a reviewer for management accounting papers, please contact Assoc Prof. Dr. Wee Shu Hui, (wee.shu.hui@gmail.com) and provide details of your specialized fields (e.g. costing, management control), methodology (empirical, modeling, descriptive), etc.

6 Academic Meetings by related associations

1. **July 2-4, 2010.** Annual Meeting of the Japan Cost Accounting Association, held at Otaru University of Commerce, Hokkaido, Japan.
2. **July 31 - August 4, 2010.** The American Accounting Association's 2010 Annual Meeting will be held in the Hilton San Francisco Union Square and the Parc 55 San Francisco in San Francisco, California, USA.
3. **September 3-5, 2010.** Annual Meeting of the Japanese Management Accounting Association, held at Waseda University, Tokyo, Japan

APMAA Steering Board

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 Professor Dr. **Akira Nishimura**, **Past President of APMAA**, Beppu University, Japan
 Professor Dr. **Roger Willett**, **Vice President of APMAA**, University of Otago, New Zealand
 Professor Dr. **Normah Omar**, **Vice President of APMAA**, Universiti Teknologi MARA, Malaysia
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Editors :

Wee Shu Hui (wee.shu.hui@gmail.com), in charge of both Annual Meeting and APMAJ sections.

Paul Scarbrough (pscarbrough@brocku.ca), in charge of Articles & Essays and Meet the Steering Board Members sections.

Tsay, Yang Tzong (ytsay@management.ntu.edu.tw), in charge of the 6th Forum

Nobuo Yazawa (CZQ00554@nifty.com), in charge of Academic Meetings by Related Associations section

Please contact the editor of the section if you have any opinions and /or manuscripts to contribute.

Let 's fill the form below and book 2010 Annual Forum now!

**The 6th APMAA Forum, Taipei, Taiwan
5th to 7th November, 2010**

Indication of Interest Form

(For our planning only, no obligation for you.)

Let us know if you are interested in attending the 6th APMAA Forum by sending the filled-out form to Professor Jimmy Tsay via fax at +886-2-2363-8038 or via e-mail at apmaa6@www.acc.ntu.edu.tw. You will receive the formal registration form in August/September with the 6th APMAA Forum program.

Title	<input type="checkbox"/> Dr. <input type="checkbox"/> Professor <input type="checkbox"/> Mr. <input type="checkbox"/> Ms. <input type="checkbox"/> Other ()	Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female	
First Name *		Last Name *		
Affiliation *				
Address Line 1 *				
Address Line 2				
City *		State *		
Zip/Postal Code *		Country *		
E-mail Address *				
Phone No.*		Fax No.		
Arrival Date		Departure Date		
HTC Tour *	<input type="checkbox"/> Yes <input type="checkbox"/> No			
Dinner *	Nov. 5	Nov. 6	<input type="checkbox"/> Special Food Arrangement ()	
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Leader Hotel <input type="checkbox"/> Single <input type="checkbox"/> Twin	Nov. 4	Nov. 5	Nov. 6	Nov. 7
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Lu-Ming G. H. <input type="checkbox"/> Single <input type="checkbox"/> Twin	Nov. 4	Nov. 5	Nov. 6	Nov. 7
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

* Required information