

Asia Pacific Management Accounting Association
APMAA NEWS

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1 President's Message

Greetings from APMAA!

First of all, I would like to extend a warm New Year's greeting as we welcome in 2011.

The commitment and dedication of its members enabled APMAA to achieve its 2010 original goal, "the growth in collaboration with local academic associations." During this journey of growth, APMAA managed to strengthen its base and widen its networks. The most significant event during 2010 was the 6th forum hosted by National Taiwan University (NTU).

The 2010 APMAA Forum in Taipei

The 6th Annual Forum was held at the National Taiwan University under the creative leadership of Prof. & Dr. Yang-Tzong Tsay, Chair of the Forum Preparation Committee, with the strong support of Prof. & Dr. Suming Lin, Chair of the Accounting department of NTU. Over 40 foreign delegates (from outside-Taiwan) attended the forum and 24 papers were presented in parallel sessions. The forum truly provided a friendly and sociable context in which to meet colleagues from other countries, to formulate joint research projects, and generally to keep in touch with the trends in education and research. I believe all the participants were satisfied with the 6th forum and the very warm hospitality extended to us by the hosting school, NTU. Thank you, NTU for doing such a perfect job in orchestrating the entire three-day conference.

Reports/essays on the Taipei forum appear on major Japanese accounting journals such as Kaikei-Kansa Journal [会計・監査ジャーナル, Accounting/Audit Journal] (contributed by Professor Yumi Morofuji, Rikkyo University)、Kigyo Kaikei [企業会計, Corporate Accounting](contributed by Professor Yasuhiro Matsuda, Tohoku University)、Zei-kei Tsu-shin[税経通信, Tax and Economy Correspondence] (contributed by Professor Masa-aki Aoki, Tohoku University)、Weekly Kei-ei Zaimu [週刊 経営財務, Weekly Corporate Finance] (contributed by Professor Tetsuhiro Kishita, Ryukoku University) and Sangyo Kei-ri [産業経理, Industrial Accounting] (contributed by Professor Yumi Morofuji). Each of these journals is distributed to thousands of accounting professionals.

The 2011 APMAA Conference at University Teknologi MARA, Shah Alam, Malaysia

A major event to look forward to is the 7th APMAA Conference, which will be organized by

University Teknologi MARA (UiTM), Shah Alam, in Malaysia during 17th -19th November 2011. The conference is hosted by Prof Dr Ibrahim Kamal Abdul Rahman, Dean of the Faculty of Accountancy, UiTM, together with Accounting Research Institute (ARI) in collaboration with CIMA-AMARC (Asian Management Accounting Research Centre). The Conference theme is “Management Accounting: A Value Creation Tool for Sustainability.” Please check the “The Call for Papers” section of APMAA homepage.

Thank you for your continued dedication and support to the Asia-Pacific Management Accounting Association (APMAA). I hope to see all of you again at the 2011 APMAA Conference.

In closing, I would like to extend my best wishes for a wonderful, healthy, and rewarding new year to all of you!

Susumu Ueno
President, Asia-Pacific Management Accounting Association
January 1, 2011

2 Announcement of the 7th APMAA Annual Conference in Malaysia

Message from the Chair, APMAA 7th Conference

First of all, I must thank Professor Susumu Ueno for entrusting the task of hosting APMAA’s 7th Conference to UiTM. I count it a great privilege to be entrusted with this opportunity of hosting the conference and will do my utmost to ensure the success of this conference.

On behalf of UiTM, I would like to extend my invitation to every management accounting academic and every management accounting practitioner from every continent to join us at this conference; to meet, network and learn from each other. We are taking steps to enhance the nature and value of our dialogue by inviting not only management accounting academics but also management accounting practitioners to be proactive advocates in using management accounting to shape business practices for sustainability, hence the adoption of the theme “Management Accounting: A Value Creation Tool for Sustainability”.



Left-Right: Passing the baton
Prof Sumin Lin, Prof Ibrahim Kamal

Innovative management accounting practices to create value for organisations have become vital in the current competitive landscape, where organisations should also focus on sustainability issues and provide further opportunities for value creation. In line with this current need, the purpose of this conference is to provide a platform for academics and practitioners to network, exchange information and integrate theory and practice. There will be a visit to a successful organisation with

an impeccable background of sound and innovative practice of management accounting in enhancing its value.

I look forward to work with every steering committee member and hope to see at least 10 participants from each country as represented by the nationality of each steering committee. In view of this, we will offer special discount for group registration. Additionally, we are working toward attracting participants from other countries viz. Singapore, Philippines, Pakistan, India and the Middle East.

I look forward to welcome you in Malaysia, a country that is truly “Asian”. Malaysia is hospitable, friendly, diverse, and exciting.

Professor Dr Ibrahim Kamal Abdul Rahman
Chair, APMAA 7th Conference



Petronas Twin Towers, Malaysia



The Malaysian Team waiting to welcome you at the 7th Conference.

Oops... Prof Sumin Lin is already here!

Call for Papers

The 2011 APMAA Annual Conference is hosted by University Teknologi MARA, Shah Alam, Malaysia.

Theme: Management Accounting: A Value Creation Tool for Sustainability
Date: 17th November (Thursday) – 19th November 2011 (Saturday)
Place: Malaysia
Fee: Registration fee for the conference is USD300 (inclusive of USD50 membership fee). Early Bird Special gets USD50 discount.
Deadline: 31st July 2011

UiTM, through the Faculty of Accountancy, together with Accounting Research Institute (ARI) will host the conference in collaboration with CIMA-AMARC (Asian Management Accounting Research Centre). In line with Asia-Pacific Management Accounting Journal (APMAJ), the conference will be eclectic in nature, in methodology and topics, and will welcome papers covering various management accounting areas such as Enterprise Governance, Management Accounting and Sustainability, Environmental Management Accounting, Value Creation in Management Accounting, Financial Criminology and Islamic Perspectives in Management Accounting. Papers can be conceptual, quantitative or qualitative or mixed methods.

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 APA style.

- Papers using all methodologies will be considered.
- 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.

Any suggestion or comment is welcome and can be directed to the 7th Conference Chair, Professor Dr. **Ibrahim Kamal Abdul Rahman**, Universiti Teknologi MARA, Malaysia. He can be contacted at dibra571@salam.uitm.edu.my. The Secretariat is ready to answer any query regarding APMAA 7th conference. Please forward your query to secretariatapmaa7thconference@salam.uitm.edu.my. Thank you!



Panaromic view of Kuala Lumpur

3 The 6th Taipei Annual Forum Report

The Asia-Pacific Management Accounting Association (APMAA) 6th Forum was held at the National Taiwan University from 5th to 7th November 2010. It was a huge success under the capable leadership of Professor Dr. Yang-Tzong Tsay, Chairman of the Forum Preparation Committee, and the strong support of Professor Dr. Suming Lin, Chairman of the Accounting department of National Taiwan University (NTU). A total of 60 participants, of which 40 were from overseas, attended the forum and 24 papers were presented in two parallel sessions.



Presenters at the APMAA 6th Forum,
5th November, 2010



In his keynote address, Mr H.M. Cheng, the CFO of HTC, raised the issue of the need to prepare students to be good newcomers to the workplace and identified three critical mind sets that are necessary in management accounting.

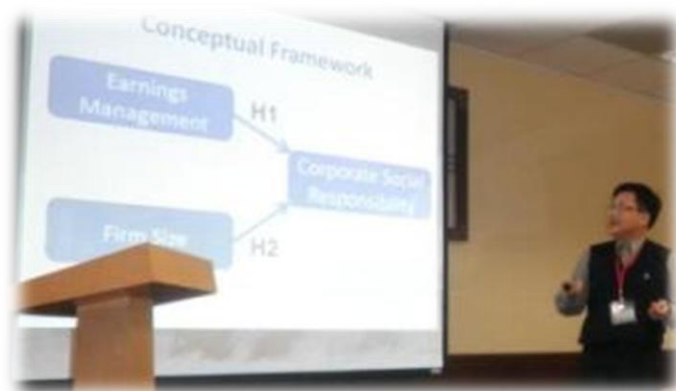
The second keynote speaker, Professor Shuen Zen Liu gave an interesting presentation on the theme of the conference, “Thinking Outside the Box – Pushing the Frontier of Management Accounting”.



The participants had an eventful and insightful visit to HTC.



Prof Susumu Ueno co-presenting a paper with Prof Paul Scarborough.



All the discussants were very impressive and “wowed” the audience with their discussion. Congratulations, NTU!

Business Meetings



Finally back to business. The APMAJ Editorial Board Meeting was held at 2 p.m. on 7th November 2010, and was chaired by Professor Normah Omar, followed by the Business Meeting, chaired by the President of APMAA, Professor Susumu Ueno.

Group photo of the Steering Committee of APMAA, 7th November 2010

4 Articles and Essays

Taipei Reflections

By Professor Paul Scarbrough

Although I live in Canada now, I was born and raised in the USA and did not leave until I was almost 40 years old. When I was growing up, Taiwan was always in the news and it was presented as a strong US ally, so I knew of some of the history of Taiwan but never thought I would go there. Thus, attending this forum was of great interest to me. It represented a connecting of childhood knowledge with the realities of today. I had many interesting discussions with people at the forum about the situation of Taiwan, both politically and economically. I was also able to visit several museums including the President Chiang memorial. It was fascinating to me to see how the people of Taiwan have blended elements of Chinese, Western and Japanese culture and practices. As one very small example, even though there are tea shops and tea stores everywhere, there are also many more coffee shops than you would see in Japan. I would like to return to spend more time in Taipei.

I was very interested to see how the NTU discussants worked. They had a distinct style of generous but realistic criticism that was very good. If you have experience in the US or Canada the difference is very clear. In the US and Canada discussants are either so weak as to be useless, or more often, unnecessarily rough. In fact, the better the research record of the discussant, the more likely they are to be unkind. Seeing the extremely accomplished NTU discussants and their very generous and kind—but still realistic—comments was extremely refreshing and gave me a model for my own participation as a discussant.

5 Profiles of New Steering Committee Members

Professor Masaaki Aoki



Dr. Aoki is a Professor of Management Accounting at the Graduate School of Economics and Management, Tohoku University (Sendai, Japan) and the Director of Accounting School of Tohoku University. He received his Ph.D. in Economics from the Graduate School of Economics and Management, Tohoku University. He is currently a Director of the Japanese Association of Management Accounting (2008-2011) and a Director of the Japan Association of Graduate Schools for Professional Accountancy (2009-2012).

He is the author of *Management Accounting* (in Japanese, Dobun-kan, 2005); *Cost Control of Apparatus Proposed by P. J. Stoops in NEC (1952-1953)* (Keizaigaku, Tohoku University, 2002); *Examination of Cost Distortion Derived from Product Diversity: Two Products Case*, (Keizaigaku, Tohoku University, 2004); and *Analysis of the Project Investment Decision Based on Agency Model* (Keizaigaku, Tohoku University, 2009).

Professor Aoki's main research interest is in modeling actual situations (practices) using Game Theory, Agency Theory, and other mathematical tools. He is also interested in research on R&D and intangibles. He is now working intensively with empirical research on R&D activity and non-financial indicators among Japanese companies as well as Balanced Scorecard use among Japanese companies.

Professor Shogo KIMURA



Professor Kimura is currently the Vice Dean of the Graduate School of Economics, Nagoya University. He earned all his degrees (Bachelor, Master, and Doctor's degree in Economics) at the Nagoya University. Professor Kimura is a former CPA Examination Committee member in Japan (2007-2009), and is also a member of the Board of Directors of Japan Cost Accounting Association (2007-present).

Professor Kimura has published a book and some 20 papers in the academic and professional journals in Japan. Although his major is management accounting, he has also published a paper "A Model of the Convergence of Accounting Standards" in *The Research in Accounting Regulation* (Vol.19). Recently, he completed research in management accounting practices of Japanese manufacturing companies such as Toyota.

Professor Grahita Chandrarin



Professor Chandrarin is the Vice-Director for Academic Affairs of Post Graduate Programs at Merdeka University Malang, Indonesia. She was formerly on the Indonesian Accounting Standards Board and was branch coordinator/chairperson of the Indonesian Academic Association - Malang Region.

Since 2005, she has been on the Academic Network of Asian Corporate Governance Specialists, OECD and Task Force and Board of Examiners of Certified Professional Management Accountant [The Indonesian Institute of Management Accountants]. Since 2006, she has also been a consultant with ADB Consultant Management System, and a Reviewer of Research of the Directorate General of Higher Education Indonesia and an Assessor for the National Accreditation Board of Higher Education Indonesia.

She was one of the Reviewers of the International Doctoral Colloquium and a participant in the 8th Asian Academic Accounting Association Annual Conference 2007, hosted by Faculty of Economics, Universitas Gadjah Mada. Her research interests include market based accounting research and a combination of financial and management accounting research.

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Akira Nishimura, Past President of APMAA, Beppu University(別府大学), Japan

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