

Welcome to APIRA KOBE 2013



It is a great pleasure for us to welcome you all in the Seventh Asia Pacific Interdisciplinary Research in Accounting Conference (APIRA KOBE 2013). This is our second APIRA conference held in Japan since 1998. Within fifteen years, interdisciplinary research in accounting has rapidly developed all over the world, including in the Asian countries. We had over 300 paper submissions to the conference. Finally 205 papers will be presented and we are looking forward to greeting more than 300 participants from over 30 countries.

“Interdisciplinary work, so much discussed these days, is not about confronting already constituted disciplines. To do something interdisciplinary, it’s not enough to choose a “subject” (a theme) and gather around it two or three sciences. Interdisciplinary consists in creating a new object that belongs to no one” (Ronald Barthes, “Jeunes Chercheurs”). This statement of Barthes can be applied to accounting research as well. We should create completely new research paradigms. We do hope APIRA KOBE 2013 could contribute to these exciting research strategies.

As plenary speakers, we are happy to have Professor Takahiro Fujimoto (University of Tokyo), Professor David Cooper (University of Alberta), Professor Jeffrey Unerman (University of London, Royal Holloway), Professor Liyan Wang (Peking University), Professor Gary Carnegie (RMIT), and Professor Ikuko Sasaki (Tohoku Gakuin University). Their distinguished speeches will no doubt cultivate and promote interdisciplinary research. Their contributions would be much appreciated.

APIRA KOBE 2013 is held in association with *Accounting, Auditing and Accountability Journal*. We must thank Professor Lee Parker and Professor James Guthrie for their kind cooperation. Great efforts of referees for the papers submitted to the conference are also much appreciated. This conference is supported by Kobe University SESAMI (Strategic Entrepreneurship and Sustainability Alliance Management Initiative) Program, Japan Society for the Promotion of Science (JSPS), and sponsored by Japan Accounting Association, Kobe Convention and Visitors Association, Tsutomu Nakauchi Foundation, etc. We wish to acknowledge their kind supports.

Kobe is a very beautiful city with hills and the sea. Food in Kobe including Kobe beef is very delicious. Please enjoy Kobe as well!

國部克彦

Professor Katsuhiko Kokubu
Kobe University
APIRA KOBE 2013 Conference Chair

APIRA KOBE 2013: DEAN'S WELCOME

At this important moment, let me extend my warmest greetings and heartfelt welcome, on behalf of the Kobe University School of Business Administration, to all distinguished academics and guests participating in the Seventh Asia Pacific Interdisciplinary Research in Accounting (APIRA) Conference, 2013, Kobe. Established in 1902, Kobe University School of Business Administration is one of the oldest business schools and the center of excellence in the field of management research and education in Japan. With the Japanese society and economy facing a turning point, we are relentlessly nurturing the aim to transform this institution into an internationally recognized business school. We are fostering more active international academic exchanges and intellectual collaborations. As part of this process, in April 2013 we launched a new Master's/Ph.D. program, Strategic Entrepreneurship and Sustainability Alliance Management Initiatives (SESAMI), where courses are offered in English with visiting professors from research-oriented universities around the world. I am thankful to the Conference Organizing Committee for allowing SESAMI to be involved on this auspicious occasion. I strongly believe that the APIRA 2013 will contribute to the formation of the spirit that will ultimately buttress our collaborative activities. Finally, I wish all the participants a productive discussion throughout the conference and an enjoyable stay in our beautiful city of Kobe.



Professor Fumitoshi Mizutani
Dean, Graduate School of Business Administration
Kobe University

APIRA KOBE 2013: AAAJ EDITORS' WELCOME



As editors of Accounting, Auditing & Accountability Journal, and founders of its associated international conference The Asia Pacific Interdisciplinary Research in Accounting Conference, we welcome you to APIRA's 7th triennial conference. This year's conference cohort is the biggest yet and we welcome scholars from all over the globe. The range of research presented at this Kobe conference represents the great variety of interdisciplinary subject areas, theoretical perspectives and methodologies that both AAAJ and APIRA have been continuing to sponsor over the past 26 years. This conference has become embedded in the international research community calendar as a meeting place for both leading and emerging scholars intent on pushing the boundaries of the accounting discipline, challenging the status quo, and embracing the new and different. It is an inclusive community of scholars intent on fostering path breaking research. All who join with us in this gathering of minds are truly welcome!

Lee Parker and James Guthrie
Founding editors
Accounting, Auditing & Accountability Journal

