



## 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 and 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