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Editorial

Arvind Ashta ^a

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The work for the Asia-Pacific conference started more than a year ago. Our International Relations director (Marie-José Albert-Batt) took up the invitation to co-sponsor the 20th conference in Paris and got the total support of our Dean (Stéphan Bourcieu).

I then accompanied Marie-José Albert-Batt to Kuala-Lumpur to see what the conference was all about. It was a charged moment: many parallel workshops and a lot of time for networking for the 280 (?) participants. The quality of the speakers and the papers indicated a strong mix of professionals, academics and research students. A large number of visitors from the sponsoring schools (Craig School of Business, Fresno and University of Malaysia) made it imperative that we show up in great numbers when we manage the conference. Our final count of 7 papers presented by our professors was totally respectable.

The next major step was to obtain funding through sponsorships. Prof. Odile Barbe, with her professional network in the accounting area, took up this challenge.

A part-time research assistant (Lionel Tolle) was recruited to help with the conference and he did all the administrative coordination.

The conference was intellectually challenging in a friendly atmosphere, introduced by the welcoming remarks of Ali Peywandi, Jeri Echeverria, Stéphan Bourcieu, Jean Meimon, Karen Bowerman, Micahel Moore and Robert Harper.

The Plenary session including Katherine Schipper, Wei-Guo Zheng, James Leisenring, Alain Pons and Bernard Raffournier set the intellectual tone and raised the standards to which the papers could aspire.

In every parallel session, there was at least one paper presented by professors of our school. Stephan Bourcieu and the Director of Research (Sophie Reboud) made it a point to attend these as far as possible. Our school's research on Corporate Social Responsibility and Governance married well with the international accounting issues being discussed today.

Finally, our academic and administrative presence at the conference showed that the school has come a long way. The papers in this volume let you judge for yourself.

The benefits of the conference go further:

After acceptance for the conference, one paper (not included in this Cahier) was sent to a high quality journal (Journal of Economic Issues) and has been accepted.

For a second paper, we were able to discuss with Catherine Schipper and propose directly that she reads the paper for the high quality journal she edits.

Others will follow after taking into account the remarks of the participants.

Partnerships for research discussed at Kuala-Lumpur with professors from Australia and New Zealand have evolved further and should soon lead to multi-country surveys.

One professor of our partner schools (Pforzheim) was present and decided to seal a proposition of visiting faculty based on our presence at the conference.

Preface

Marc F. Massoud ^a

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On November, 2008, The Asian-Pacific Conference on International Accounting issues celebrated their 20th anniversary by having their annual conference in Paris-the great city of lights. The conference was co-organized by The Burgundy School of Business, Dijon, France. (GROUPE ESC Dijon, Bourgogne) and The Craig School of Business – California State University, Fresno – U.S.A.

I have been associated with the Asian-Pacific Conference since the beginning twenty years ago. By far, this year's conference was One of the Best if not the best! The Burgundy School of Business, Dean and faculty went out of their way to make this year's conference a complete success.

The conference started on Sunday, November the 9th by having a workshop on Teaching International Financial Reporting Standards (IFRS). The speakers were Katherine Shipper-a former member of the Financial Accounting Standard Board-U.S.A. (FASB) and a current faculty at Duke University, James Leisenring, a former FASB member and a current member of the International Accounting Standard Board (IASB), Paul Pacter, Director of IASB and Michael Wells, the Projects Manager for the IASC Foundation. It was a very informative workshop about the challenges facing the accounting faculty in adopting and teaching IFRS in their classes.

On Monday, the 9th was the formal opening of the conference. The keynote speaker for the opening ceremony was Mr. William Nohum, the President of ACADEMIE of Accounting and Financial Sciences and Techniques, France. This was followed by a plenary session in Corporate Governance, chaired by Professor Schipper. The panel had four outstanding members who presented different views to this important issue. The members were James Leisenring and Wei-Guo Zhang, IASB's members, Alain Pons, Partner, Deloitte, France and Bernard Raffournier from University of Geneva, Switzerland.

There were two-hundred eight papers presented at the conference covering all the areas of accounting, financial accounting, managerial accounting, environmental and social accounting, auditing, corporate governance, earnings management, international accounting, capital markets, accounting education, taxation, information systems, ethnics, and finance. There were participants from forty-two different countries and representing one-hundred fifty-two universities.

These papers were presented in fifty-eight sessions in two full rewarding days of exchanging ideas between three-hundred fifty-four participants attending the conference.

There were ten papers presented by French faculty¹. One of the timely papers titled "Is There Need for Totally Disconnected Tax and Financial System? A Post IFRS Evaluation of Evolution of French Tax Financial Reporting Relationship".

The paper proposes an interesting integrated accounting system which can bridge the gap between financial accounting and tax accounting. The paper was authored by Professors Odile Barbe-Dandon, Laurent Didelot and Arvind Ashta, all from the Burgundy School of Business.

Another paper which also covers a very interesting subject during these difficult economic situations is, "The Activity-Based Costing Method Developments: State-of-the-Art – A Case Study in an International Group". The

¹ Dans ce Cahier du Ceren, seuls sont présentés les articles écrits par les enseignants-chercheurs du Groupe ESC Dijon Bourgogne. Pour les autres articles mentionnés par le Professeur Massoud, se reporter aux actes de la 20^{ème} Conférence APC – This special issue of "Ceren Working papers Series" includes only the papers authored by the Faculty of the Burgundy School of Business. Other papers mentioned by Prof. Massoud can be found in the proceedings of the 20th APC Conference.

paper is written by Professor Stephen Nozile and Gregory Wegmann. It was a paper to show how ABC can help management run lean organizations.

On the area of not-for-profit accounting, a paper titled “The Adoption of The Principles of New Public Management in the French Administrations: The Implementation of the ‘LOLF’ and the Limits of The Management by Numbers”. The authors are Professor Bernard Augèrn Gerald Naro and Alexandre Vernhet of Université Montpellier I. The paper addresses very important issue which is: Can public organizations adopt business control systems? The authors discussed in an articulate way the need to understand the characteristics of public organization in order to adapt (not adopt) business control systems.

There were also some papers presented in French and were very much appreciated by the French participants. It was an interesting fact to have the Asian-Pacific Conference in France. This proves that there are no regions, but all of us from a global village and the issues which are of concern to Asian-Pacific nations, are all relevant to many other countries around the world.

All of us from these forty nations, were able to spend a memorable three days in a great nation-France- which always plays an important role, economically and politically to make our world a better one!

I will always remember this conference.

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