APCAF 2015 Organizing Committee Preface

On behalf of the organizing committee of the 2015 Asia Pacific Conference on Accounting and Finance (APCAF 2015) and my colleagues at the Department of Accounting of Universitas Brawijaya, We would like to welcome all of you to Bali to join this conference.

This conference is co-hosted by Departments of Accounting of Universitas Brawijaya and Universitas Udayana, Indonesia Financial Management Association, and some Accounting Departments of Universities in Java and Bali, including:

1. Universitas Katolik Widya Mandala
2. Universitas Pelita Harapan
3. Universitas Panca Marga
4. Universitas Negeri Jakarta
5. Universitas Pendidikan Indonesia
6. Universitas Muhammadiyah Sidoarjo
7. Universitas Muhammadiyah Malang
8. Universitas Surabaya
9. Universitas Kanjuruhan
10. Universitas Gajayana
11. Universitas Budi Luhur
12. Univ Kristen Widya Karya
13. STIE Trisakti
14. STIE Indonesia
15. Universitas Mahasaraswati
16. Politeknik Negeri Bali

For all of this I would like to thank all of the heads of Accounting Departments of those universities for supporting this conference.

The committee of this conference received 132 papers and accepted only 105 papers to be presented by academia from different universities around the world such as Indonesia, Malaysia, Australia, Japan, Taiwan, UK, Sri Lanka, and United Arab Emirates. So, we believe that this conference will provide an excellent international academic forum for sharing knowledge and research results in terms of theory, methodology and applications of accounting and finance. The organizing committee also believes that these conference proceedings would be a good reference for academic researchers and professionals in the fields Accounting and Finance.

We also would like to express sincere appreciation to all authors for their contributions to this conference. Our extended thanks are also given to Professor Avinidhar Subrahmanyam (of UCLA Andersen School of Management, U.S.) for giving keynote address, Dr Elvia Shauki (of University of South Australia) for sharing experience in doing qualitative research, Mr Jusuf Wibisana for sharing accounting professional's needs for accounting research, and Dr. Shahzad Uddin, University of Essex, UK for sharing experience and providing chances for us to publish in international journal. More especially, we would like to thank all the referees for their constructive comments on all papers and all of the organizing committee members for their hard work. Finally, we would like to thank all firms that have sponsored this conference, i.e. PT. Semen Indonesia (Persero) and Deloitte Indonesia.

Thank you,

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