

## Introduction to Research Centre of Management Accounting

The Research Centre of Management Accounting was cofounded by the Business School of University of International Business and Economics, Haier Group, and IMA in December, 2010. The centre consists of superior managers and researchers from Haier, University of International Business and Economics and IMA. It builds up a specialized and open platform for academic exchange with a focus on case studies, and develops theoretical and practical contribution to the management world based on practices of successful Chinese enterprises, such as Haier model. By developing cutting-edge research theories, the centre aspires to further the advance of management accounting in academia and real-world management practice, and enhance the influence of Chinese enterprises in international academic circles.

Professor Tang Guliang, Dean of the Business School of UIBE, and Tan Liya, the Vice President of Haier Group serve as the director of the centre. Professor Wu Ge, Head of the Accounting Department, Peng Jiajun from Haier Group and Li Wei from IMA are appointed the Deputy Director of the centre. Its members include Dr. Dai Tianjing and Dr. Han Huibo from the Business School. The mission of the centre is to motivate the well-trained researchers of the young generation to produce outstanding research findings through critical analysis and open academic discussions. As a result, we expect to provide Chinese enterprises with useful information and guidance, meanwhile improve academic exchanges between teaching institutions and enterprises.

Thanks to the joint efforts of UIBE with its counterparts from Haier and IMA, the centre has made numerous internationally recognized accomplishments:

(1) The magazine “Journal of Management Accounting Study” proposed and initiated by the above organizations has drawn extensive attention from researchers on management accounting both home and abroad, with a vast body of superb papers shedding light on the current academic and managerial concerns. Working in cooperation with renowned universities, the centre has held consecutively five seminars since 2010, furthering the communication and collaboration among educational facilities.

(2) The established joint ventures covering the development of case study and training programs has strengthened the resource exchanges between UIBE and Haier and enhanced the excellence of both sides.

(3) The centre has signed a strategic cooperation memo with IMA in hope of improving the quality of scholarship of the university in general with the facilitation of IMA, as well as making a commitment to providing intellectual support for IMA.

(4) The centre has taken up on several research projects sponsored by CIMA, with a view of advancing the cause of generalizing management accounting in Chinese entrepreneurial practice. Detailed information are listed as follows:

### 1. Journal of Management Accounting Study

#### (1) Background

During the internationalization process of Chinese enterprises, the application of management accounting tools in China is gradually expanding and the related research is gaining

ground, with it comes the emergence of the magazine *Journal of Management Accounting Study*. It is the first authoritative semiyearly with an exclusive concentration on the study of management accounting in China. The magazine provides a platform for top minds to share insights and experiences on the study of management accounting and foster an in-depth understanding of the latest theories on the topic. It also prevents the subject of management accounting from marginalization.

The council of the magazine is accountable for appointment and training of personnel, conducting research programs, and tackling public relations. The members of the council are from 18 universities such as University of International Business and Economics, Peking University, Shanghai University of Finance and Economics, Tsinghua University, Fudan University, Jinan University, Nankai University, Chongqing University, Zhongshan University and so forth. The cooperative editorial office is located in UIBE which is responsible for soliciting contributions and copy editing. Professor Tang Guliang and Professor Xiao Zezhong serve as the editors in chief, and Dr. Dai Tianjing and Dr. Han Huibo associate managing editors in charge of editorial work.

To improve the quality of the magazine, we encourage those with critical minds and strong academic interests and capabilities to contribute to the magazine. To ensure high academic standards, the editorial committee has established a strict anonymous paper review process keeping with the international standards.

## (2) Current circulation

Since February 2010, the centre has published and released two issues every year with the sixth issue under publication. The magazine is published by Peking University Press and released to worldwide universities and enterprises. It concerns about both the unique issues of emerging market such as China and cutting-edge research of developed countries. The content of the journal encompasses the following topics: theoretical evolution of management accounting, innovative application of management accounting tools, strategic management accounting, management control system, performance evaluation and payment stimulation, cost management and activity management, value-based management, supply chain management, behavior, psychology and social network in management control, management control and analysis of business, politics, law, culture and environment, application of information technology and system, internal control, and corporate governance and organizational control. The journal pays highly attention of normative academic research methodologies, and especially promotes the adoption of survey study, field (case) study, experiment study, archive study, analytical study, and empirical study and so on.

## (3) Seminars

From 2010 onwards, JMAS, working collectively with the magazine *Accounting, Organizations and Society* and renowned universities, has held five annual seminars. The seminars have attracted many notable managers and case-study experts from the United States, the United Kingdom, Taiwan, Hong Kong and China mainland. The hosting universities are listed as follows.

2010 University of International Business and Economics

2011 Shanghai University of Finance and Economics

2012 Cardiff University, U.K.

2013 University of International Business and Economics

2014 Southwestern University of Finance and Economics

## 2. Haier Group

### (1) Academic research

The centre integrates excellent academic resources from UIBE and abundant experiences on management from Haier and produces valuable advances based on the case-study methodology. The paper “The dynamic capability improvement, the inverted organizational structure and the integration of management control system” published on *China Industrial Economy* by Dai, Tang and Jia highlights the relationships between the enterprise’s dynamic capabilities, organizational structure and management control system based on ZZJYT model of Haier Group. The underlying finding serves as a great example for management accounting case studies and teaching.

### (2) Case study and teaching

In the future the centre is dedicated to furthering the exploration of up-dated and valuable case studies together with Haier Group and other teaching institutions, in order to provide the businesses with strong conceptual support and high-quality teaching services.

### (3) Training program

Jointly founded by UIBE and Haier, Qingdao Training Centre invites knowledgeable scholars working at the forefront of their academic disciplines to deliver lectures to Haier employees on a regular basis.

## 3. IMA

The students of UIBE have participated and made impressive performance in the competition sponsored by IMA. And the competition also continuously invites professors from UIBE as judges. In 2013, UIBE and IMA signed strategic cooperation memo, setting up a new stage for their partnership.

## 4. CIMA

### (1) Research projects

The centre has published several research findings with the sponsorship of CIMA:

[1] “Management Controls Pre- and Post-IPOs in Chinese State-Owned Enterprises”,  
2012/01-2014/07, Research fund £11,000

[2] “Corporate Social Responsibility and Innovation in Management Accounting”,  
2011/07-2012/07, Research fund £4,500

[3] “Economic Value Added Adoption CHINA’S State-owned Enterprises ” 2011-2012,  
Research fund, £11,000

### (2) Training program

UIBE and CIMA have established a long-term cooperation from various ways. They will continue to make an effort to cultivate elites for the society.