

Aanne Wu, ganadora del premio “Lifetime Contribution to Management Accounting Award” escribió el artículo [Learning in the Past, Looking to the Future: JMAR Lifetime Achievement Paper Fall 2022](#), publicado por *Journal Of Management Accounting Research*, editada por la American Accounting Association, Vol. 34, No. 3, Fall 2022, pp. 1–10. Al terminar afirma: “The management accounting Academic Value Chain includes research in “Knowing,” practical applications in “Doing,” and innovative teaching in “Knowing and Doing.” Based on my experience, thinking in terms of this Value Chain can lead to five significant benefits for researchers, practitioners and students. —(1) Creating new knowledge and new theories (the Research Perspective in Figure 3). —(2) Developing innovative and unique academic research (Research Perspective). —(3) Developing innovative patents, IT systems, and trademarks (Intellectual Property Rights Perspective). —(4) Developing new momentum into transforming and upgrading industries (Practical Perspective). —(5) Enhancing students’ professional ability and employment competitiveness (Teaching Perspective). —I have learned so much from so many people around the world since 1990, so I have many professors to appreciate. I have planted a lot of management accounting trees in Greater China and developed AVM and BSC databases for management accounting research. I hope to continuously cooperate and work with Asian, American, and European professors to jointly create a strong management accounting research community for young researchers

entering our world. —I also convey my appreciation to Jae Yong Shin, Takehisa Kajiwara, and Steve Wu who have worked with me to establish Asia-Pacific Management Accounting Symposium (AMARS) in 2016 and to build this platform for management accounting research exchange in Asian countries. —To conclude, I again thank the Selection Committee, the AAA Management Accounting Section, and the AICPA for bestowing this award. Based on the encouragement symbolized by this award, I am determined more than ever to keep going and to continue to create the value of management accounting.” La autora nos recuerda que ha aprendido de todos sus profesores y que ha logrado asumir distintas perspectivas debido a su diversidad. También subraya la diferencia entre aprender a conocer, a hacer y a conocer – hacer. La visión que subraya sobre la contabilidad administrativa es bien amplia, como en Contrapartida se ha señalado que debe ser. Hoy en día el papel de la contabilidad administrativa está presente en toda la actividad, sea cuando se planea, organiza, dirige o controla. Ya no es un sistema de información circunscrito a ciertas transacciones y limitado a cuestiones financieras. Los amplios conocimientos en contabilidad financiera y finanzas, contabilidad administrativa y administración, con énfasis en buen gobierno, teoría de riesgos y control interno, impuestos, aseguramiento, economía, negocios, derecho, sistemas de información, son característicos de estos profesionales.

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