

# Asia-Pacific Management Accounting Association



## APMAA 2022 Conference Report (December 10, 2022)

### Contents

1. Greeting from the APMAA Board Chair
2. APMAA 2022 Statistics
3. Program and Pictures
4. Thank you emails from participants



## 1. Greeting from the APMAA Board Chair



**Susumu Ueno, Konan University, Japan**  
Chair of the APMAA Board of Directors

We completed the APMAA 2022 annual conference on November 11 (Friday). We held this year's Conference in a hybrid mode. Our annual in-person conferences were the platform that brought our members together before the COVID 2019 Pandemic. However, the past few years were difficult for us: The Pandemic forced APMAA to suspend the 2020 conference planned in Malaysia, and we held the 2021 conference entirely online.

This year's Conference was hosted by APMAA and cohosted by the Dhurakij Pundit University (DPU), from Bangkok, Thailand. Around 180 APMAA members participated in the Conference, and thirty overseas members gathered in person at the Dhurakij Pundit University (DPU) campus, despite the COVID-19 Pandemic. Thank you to the team members and staff at the DPU for the massive support in preparing and running the 2022 annual conference. And also, thank you so much for the hospitality extended to us at the university campus and in Bangkok.

APMAA 2022 comprised Academic Paper Sessions, Doctoral Colloquium Sessions, two Plenary Sessions, two Forums, and a One-day Tour. The **Academic Paper Sessions** received 71 submissions and accepted 55 quality papers for presentation. The presenters were 53 authors from 18 countries: Indonesia(11), Thailand(9), Malaysia(6), Bangladesh(5), Japan(4), China(3), Qatar(3), Poland(2), Sweden, France, Canada, USA, Australia, New Zealand, the UAE, Vietnam, Korea, and Taiwan. I hope that APMAA 2022 did provide our colleagues with a reliable, easy-to-access platform to present their precious research products.

The 2022 **Doctoral Colloquium Sessions** had 13 students presenting their research papers. We also had a doctoral seminar, "Expectations of the doctoral students: supervisors' viewpoints," presented by Prof. Zubir Azhar (Universiti Sains Malaysia) and Prof. Grahita Chandrarin (University of Merdeka Malang, Indonesia).

We had two **Plenary Sessions**, with four talks by prominent Thai and international professors. They were Prof. Wila-sini Wongkaew (Chulalongkorn University, Thailand), Prof. Kriengkrai Boonlert-U-Thai (Chulalongkorn University, Thailand), Prof. Nitaya Wongpinunwatana (Thammasart University, Thailand), and Prof. Shahzad Uddin (University of Essex, UK.).

We had two **Forums** with five talks. The first forum discussed the topic, "Accounting Research: Growing Our Impact," inviting two prominent accounting scholars, Prof. Thomas Ahrens (UAE University, UAE) and Prof. Fumiko Takeda (Keio University, Japan), who committed to APMAA over the years. They discussed the roles of accounting research in the academic community and society. The second forum addressed the topic "Expectations for APMAA Conferences," inviting chairpersons of past and forthcoming APMAA annual conferences as panelists. Three panelists who had agreed to participate were Prof. Sekar Mayangsari (Trisakti University, Indonesia), Prof. Nguyen Thuy (Vietnam National University, Vietnam), and Prof. Galian Tian (Xi'an Jiao Tong University, China).

All authors, gatekeepers (meta-reviewers), reviewers, moderators, mentors, discussants, invited speakers, panelists, coordinators, and audience members and participants, thank you so much for your generous support of the 2022 APMAA annual conference. I hope all have enjoyed this Conference, whether they attended it in person or online. I wish to express my sincere gratitude to all.

**-APMAA 2022 annual conference (Asia-Pacific Management Accounting Association) (sakura.ne.jp)**



APMAA 2022 Program (completed version) Edited on November 3

Book of Abstracts (Conference Sessions) Edited on September 30

Book of Abstracts (Doctoral Colloquium Sessions) Edited on October 23

2022 APMAA Annual Conference Report (in Japanese 大会記) December 2

**-2023 Conference (sakura.ne.jp)**, planned at Xi'an Jiaotong University, China

## 2. APMAA 2022 Statistics



Statistics of Presentations and Participants		
Ph.D. Colloquium Presentations	13	Thailand, Japan, China, and Australia
Academic Paper Session Presentations	55	Asia-Pacific, Middle East, Europe, and North America (2 no-shows)
Plenary sessions (Keynote Speech)	4	three from Thailand and one from the UK
Forum Presentations	5	Forum 1 (UAE, Japan 2 persons), Forum 2 (Indonesia, Vietnam, China persons)
<b>Total Presentations</b>	<b>77</b>	
Paid International participants	<b>154</b>	Indonesia 68; Japan 20; China 12; Bangladesh 8; Malaysia 8; Australia 5; Qatar 4; Vietnam 4; Taiwan 4
Paid Local participants	26	Thailand 26
<b>Total Paid participants</b>	<b>180</b>	
No-Fee local faculties and students	50	
<b>Total Participants</b>	<b>230</b>	







<b>Academic Papers Sessions' Presentations by Country</b> (Paper ID; Total 55 papers)	
Indonesia: 80, 91, 47, 65, 57, 77, 79, 48, 41, 87, 42 (11 papers)	
Thailand: 69, 30, 66, 53, 45, 70, 55, 68, 74 (9 papers)	
Malaysia: 27, 14, 22, 23, 92, 13 (6 papers)	Bangladesh: 49, 86, 56, 46, 88 (5 papers)
Japan: 9, 19, 12, 20	China: 75, 73, 67 (3 papers)
Qatar:16, 25, 26; Poland: 35, 15; UAE 11; Australia: 93; France: 33; Sweden 21;	
South Korea 17; Taiwan: 102 Vietnam 72; Canada 78; New Zealand: 29; USA:24;	
(Note: IDs 59 and 76 did not show up.)	







### 3. Program and Pictures

#### Day 1: Doctoral Colloquium Sessions (Tuesday, November 8, 2022)

<p>Bangkok Time(UTC+7)</p>	<p><b>Doctoral Colloquium</b></p>  
<p>09.30-10.00</p>	<p>ZOOM site opens (Dancing), and a Live Telecast</p>  




<p>10.00-10.25</p>	<p><b>Opening ceremony:</b>                  Opening Messages and Greetings                  -Susumu Ueno, APMAA Chair person.                  -Siridech Kumsuprom, Dean, College of Innovative Business and Accountancy, DPU                  Opening of the APMAA 2022 Doctoral Colloquium                  -Leela Tiangsoongnern, Doctoral Colloquium Chair                  Picture taking</p> <div style="display: flex; justify-content: space-around; align-items: center;">    </div> <p style="text-align: center;">Prof. Dr. Susumu Ueno    Prof. Dr. Siridech Kumsuprom    Prof. Dr. Leela Tiangsoongnern</p> 
<p>10.30- 11.55</p>	<p>Session I at Breakout rooms (Room 1(ID50, ID61), Room 2 (ID60, ID62): 4 papers)                  (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&amp;A)</p> <div style="display: flex; justify-content: space-around;">   </div>
<p>12.00-13.00</p>	<p>Lunch Break (PPT files of APMAA History)</p>

<p>13.00-14.25</p>	<p>Session II at Breakout rooms (Room 1(ID63, ID64), Room 2 (ID82, ID83): 4 papers) (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&amp;A)</p> <div style="display: flex; justify-content: space-around;">   </div>
<p>14.30-15.55</p>	<p>Session III at Breakout rooms (Room 1 (ID85, ID89), (Room 2(ID58), Room 3 (ID:106, 84) : 5 papers) (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&amp;A)</p> <div style="display: flex; justify-content: space-around;">   </div>
<p>16.00-17.25</p>	<p><b>Doctoral Seminar</b> "Expectations of the doctoral students: supervisors' viewpoints (tentative)" at Breakout rooms (15.30-16.40 Tuesday, November 8: 5min. Opening, 45 min. Talks (15 min. ×3 speakers), 15 min. Q&amp;A, 5 min. Closing)</p> <p>Moderator: Leela Tiangsoongnern , APMAA 2022 Doctoral Colloquium Chair.                  Speaker: Zubir Azhar, Universiti Sains Malaysia, Malaysia                  Paper ID 103: Expectations of the doctoral students: Supervisors' viewpoints                  Speaker:Grahita Chandrarin, University of Merdeka Malang, Indonesia                  Paper ID 104: Talk on Doctoral Seminar of APMAA2022</p> <div style="display: flex; justify-content: space-around;">   </div> <p>Prof. Dr. Grahita Chandrarin ↑</p>
<p>17.30-18.00</p>	<p><b>Closing</b> session of Doctoral Colloquium: Main room                  Closing Remarks:                  -Normah Omar, Deputy APMAA Board Chair 5 min.</p>




	<p>-Mohammed Elgammal, APMAA 2019 conference Chair, 5 min.                  -Leela Tiangsoongnern, APMAA 2022 Doctoral Colloquium Chair 10 min.</p>
18.10-19.20	<p>Welcome Party</p> 

**Day 2 Conference Sessions Schedule (Wednesday, November 9, 2022)**

**Meeting ID:** 944 9328 1428; **Invite Link:** <https://zoom.us/j/94493281428>

Bangkok Time (UTC+7)	Plenary Session and Academic Paper Sessions
08.30-	<p>ZOOM site opens (Dancing videos, Video of APMAA History), and a Live Telecast</p> 




<p>09.00 - 09.30</p> <p>09-30-09.35</p>	<p><b>Opening ceremony:</b> Main room</p> <ul style="list-style-type: none"> <li>-Susumu Ueno, APMAA Chairperson 10 min.</li> <li>-Sekar Mayangsari, APMAA 2021 Conference Chair, 3 min.</li> </ul> <p>Opening of the APMAA 2022</p> <ul style="list-style-type: none"> <li>- Siridech Kumsuprom, APMAA 2022 Conference, DPU</li> </ul> <div style="display: flex; justify-content: space-around;">    </div> <p style="text-align: center;">Prof. Sekar Mayangsari</p>
<p>09.40 –11.55</p>	<p><b>Plenary Session1:</b> Main room (09.40 –11.55: 5 min. Moderation plus 40 min. talk)</p> <p>Coordinator: Siridech Kumsuprom: Dhurakij Pundit University, Thailand</p> <p>Wila-sini Wongkaew, Chulalongkorn University, Thailand Sustainability Research in Management Accounting in Thailand: A Review and Reflection</p> <p>Kriengkrai Boonlert-U-Thai, Chulalongkorn University, Thailand Sustainability Accounting: Impact and Opportunities for Future Research.</p> <p>Nitaya Wongpinunwatana, Thammasart University, Thailand Paper ID 90: Disruptive technologies for management accounting: Big data and analytics erspective</p> <div style="display: flex; justify-content: space-around;">   </div> <div style="display: flex; justify-content: space-around; margin-top: 20px;"> <div style="text-align: center;">  <p>Prof. Dr. Wila-sini Wongkaew ↑</p> </div> <div style="display: flex; justify-content: space-around; width: 100%;"> <div style="text-align: center;">  <p>Prof. Dr. Kriengkrai Boonlert-U-Thai</p> </div> <div style="text-align: center;">  <p>Prof. Dr. Nitaya Wongpinunwatana</p> </div> </div> </div>



12.00 –13.20	Lunch: Promotional videos of video of (1)APMAA History and (2) the collaborative research team,
13.20 - 14.30	<p>Academic Paper Sessions Day 2-1: Breakout rooms                  (Room 1(ID9, ID75): Room 2(ID16, ID80): Room 3(ID49, ID25): Room 4(ID86, ID26: 8 papers)                  (20 min. Presentation, 10 min. Discussion, and 5 min. Q&amp;A)</p> <div style="display: flex; justify-content: space-around;">   </div> <p style="text-align: center;">Prof. Dr. Thomas Ahrens</p>
14.40-15.50	<p>Academic Paper Sessions Day 2-2: Breakout rooms                  (Room 1(ID73, ID11) : Room 2(ID93, ID33): Room 3(ID35, ID15): Room 4(ID21, ID56): 8 papers                  (20 min. Presentation, 10 min. Discussion, and 5 min. Q&amp;A)</p>
16.00 –17.10	<p><b>Plenary Session 2:</b> Main room (16.00 –17.10: 5 min Opening. 30 min. Talk, 30min Discussion, 5min Closing.)                  Coordinator: Mimba, Ni Putu Sri Harta, Udayana University, Indonesia</p> <p>Talk(30 min.)                  Shahzad Uddin, University of Essex, UK                  Paper ID 36: Management Accounting in Non-Western Context: Themes and Future Research Directions</p> <p>Panel Discussion (30 min.)                  Panelist 1: Shahzad Uddin, University of Essex, UK                  Panelist 2: Wegmann, Gregory, University of Burgundy, France</p> <div style="display: flex; justify-content: space-around;">   </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <p style="text-align: center;">Prof. Dr. Shahzad Uddin ↑</p> <p style="text-align: center;">Prof. Dr. Gregory Wegmann, and Prof. Dr. Normah Omar</p> </div>
17.30- 19.00	Conference Dinner (Banquet)

### Day 3 Conference Sessions Schedule (Thursday, November 10, 2022)

Meeting ID: 954 2238 4462; Invite Link: <https://zoom.us/j/95422384462>

Bangkok Time (UTC+7)	Academic Paper Sessions and Forums
07.30	ZOOM site opens (Dancing videos, etc.), and a Live Telecast
08.00 – 09.10	Academic Paper Sessions Day 3-1: Breakout rooms (Room 1(ID17, ID78) : Room 2(ID69, ID91): Room 3(ID47, ID29): Room 4(ID27, ID30): Room 5(ID14): 9 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)
09.20 – 10.30	Academic Paper Sessions Day 3-2: Breakout rooms (Room 1(ID19, ID22) : Room 2(ID46, ID65): Room 3(ID57, ID77): Room 4(ID66, ID79): Room 5(ID48): 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)
10.40 – 11.50	Academic Paper Sessions Day 3-3: Breakout rooms (Room 1(ID053, ID12) : Room 2(ID41, ID45): Room 3(ID70, ID88): Room 4(ID55, ID23): Room 5(ID68, ID92): 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) \
	 
11.50 – 13.10	Lunch: Promotional videos of APMAA History and the APMAA 2022 by DPU
13.10 – 14.20	Academic Paper Sessions Day 3-4: Breakout rooms (Room 1(ID67, ID20) : Room 2(ID102): Room 3(ID87, ID74): Room 4(ID72): Room 5(ID42, ID13) 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)
	 
14.30-15.30	Two Forums (14.30-16.40: 60 minutes each). Main room  <b>Forum 1:</b> Accounting Research: Growing Our Impact. (Opening 5 min., Talks 15min.+ 15min., Discussion 10 min., Q&A 10 min. Closing 5 min.) Coordinator: Kanibhatti Nitirojtanad (Chulalongkorn University, Thailand) Speaker and panelist: Thomas Ahrens (UAE University) Paper ID 97: Writing vocational research papers

<p>15.40-16.40</p>	<p>Speaker and panelist: Fumiko Takeda (Keio University, Japan)                  Paper ID 94: Accounting Research Using Economics</p> <p><b>Forum 2: Expectations for APMAA Conferences</b>                  (Opening 5min., Talks (10min.+ 10 min.+10 min.), Discussions10 min., Q&amp;A10 min. Closing 5 min.)                  Coordinator: Omar, Normah (UiTM, Malaysia):                  Panelist 1: Mayangsari, Sekar (Trisakti University, Indonesia)                  Paper ID 98: The Role of Leadership to Make the APMAA Event Successful                  Panelist 2: Nguyen Thuy (Vietnam National University, Vietnam)                  Paper ID107: Management Accounting and Finance for Sustainability                  Panelist 3: Galian Tian (Xi'an Jiao Tong University, China)                  Paper ID 108: Challenges and Opportunities to Management Accounting in the Digital Era</p> <div style="display: flex; justify-content: space-around;">   </div>
<p>16.50-17.20</p>	<p><b>Closing: Main room</b>                  Conferring Appreciation Plagues to 2021 and 2022 conference organizers from the APMAA Chair(10 min.)</p> <ul style="list-style-type: none"> <li>- Susumu Ueno, APMAA Chairperson, 5 min.</li> <li>- Paul Scarbrough, Research Paper Prize Committee Chair; 3 min.)</li> </ul> <p>Appreciation and Closing Remarks:                  -Susumu Ueno, APMAA Chairperson.                  Closing Remarks:                  -Siridech Kumsupromi, APMAA 2022 Academic Paper Sessions Chair</p> <p>Picture taking</p> <div style="display: flex; justify-content: space-around;">     </div> <p style="text-align: center;">Prof. Dr. Grahita Chandrarin Prof. Dr. Mimba, Ni Putu Sri Harta</p>

	 
<p>17.30-19.00</p>	<p>Farewell Party</p> <p>Promotion: Main room - APMAA 2023 Conference organizer at Xi'an Jiaotong University, China</p>

### Day 4: Cultural / Company Visit, Friday, November 11, 2022

Bangkok Time(UTC+7)	Activity
<p>09.00-17.00</p>	<p>Company visit – Explore the First Gigafactory in ASEAN - AMITA Technology (Thailand), one of the leading Lithium-Ion Polymer battery manufacturers.</p>    





## 4. Thank you emails from participants

Below are emails from the APMAA 2022 conference attendees and speakers.

### Appreciation Emails



Prof. Ueno, and Dr. Meesat Paitaya

**From:** Sekar Mayangsari <[sekar\\_mayangsari@trisakti.ac.id](mailto:sekar_mayangsari@trisakti.ac.id)>  
**Sent:** Sunday, November 13, 2022 12:02 PM

Dear Prof. Ueno and all of DPU's team,

Last night, I already arrived in Jakarta. I hope everyone is in good condition, especially Prof. Ueno. Congratulations to all of us, especially DPU's team, that the 2022 APMAA Conference runs excellently, with no significant obstacles during the implementation. All participants enjoyed the APMAA Conference agenda, whether they joined online or in person. After last year's entirely online, this year's milestone APMAA Conference is complete with Hybrid mode, an extraordinary achievement.

I appreciate DPU's team for everything you already did, including your hospitality, transportation, and delicious food.

I would also like to thank Prof. Ueno and Normah for your leadership, commitment, and support to the 2022 APMAA Conference. Even though you were unwell, you still tangibly supported the APMAA Conference and even attended, which is very much appreciated.

Keep staying safe and healthy. See you next year in China.

Warm Regards,  
Sekar Mayangsari  
Trisakti University, Indonesia

**From: Leela Tiangsoongnern <leela.tin@dpu.ac.th>**  
**Sent: Sunday, November 13, 2022 12:10 PM**

Dear Prof. Ueno,

We are glad to mark another successful chapter of the APMAA Conference. We are also pleased to hear about your satisfaction with the DPU's organization and arrangements for APMAA2022. It has been a challenging experience but worth of.

Best regards,  
Leela  
Dhurakij Pundit University, Thailand

**From: Normah <normah.omar@gmail.com>**  
**Sent: Sunday, November 13, 2022 1:34 PM**

Dear Prof Ueno

I hope you are well and in better health. I wish to thank you for your continuous commitment and dedication to APMAA. Your eye for detail has made us realize the importance of "system & template" in ensuring the success of the APMAA conference.

The DPU team has done a fantastic job in ensuring the Conference is successful. Indeed it is not easy to do a hybrid conference, but you have shown great teamwork, thank you.

Thanks to those who have travelled all the way to attend the onsite Conference. It's great to meet the APMAA family. Also, for those who participated online, we appreciate your support.

I will be admitted today and will undergo knee surgery tomorrow.

Thank you and best regards.

Normah  
Universiti Teknologi MARA, Malaysia

**From: Siridech Kumsuprom <siridech.kum@dpu.ac.th>**  
**Sent: Sunday, November 13, 2022 2:48 PM**

Dear Prof Ueno,

Thank you very much for your visit and for attending the Conference in person. We are honored to run the APMAA 2022 conference and to take care of you, the board of directors, and the participants here in

Thailand. Without your care, dedication, and insightfulness, this Conference could not have run any better. Thank you very much once again.

Best Regards,  
Prof. Siridech Kumsuprom, Ph.D. (Accountancy)  
Dhurakij Pundit University, Thailand

**From: Mohammed Mohammed Elmetw Elgammal <m.elgammal@qu.edu.qa>**  
**Sent: Sunday, November 13, 2022 8:47 PM**

Dear Professor Leela and Dr. Paitaya,

I just arrived in Doha last night. Thank you and the DPU organizing team for the hard work and warm hospitality. Professor Leela and Dr. Paitaya, in addition to the DPU staff and students, were so kind, generous, and helpful. I am sure I will revisit you and look forward to more cooperation.

Regards,  
Mohammed  
Qatar University, Qatar

**From: Wila-sini Wongkaew <wilasini@cbs.chula.ac.th>**  
**Sent: Monday, November 14, 2022 11:21 AM**

Dear Professor Ueno,

Thank you for your email. It is my honor and pleasure to give a talk at APMAA 2022. My apologies for not being able to submit the paper beforehand. I hope you had a good time in Bangkok and a successful conference.

Best regards,  
Wila-sini Wongkaew  
Chulalongkorn University, Thailand

**From: susumu ueno <s-ueno@dab.hi-ho.ne.jp>**  
**Sent: Tuesday, November 15, 2022, 12:15 PM**

Dear APMAA 2022 Directors,

We completed the APMAA 2022 Annual Conference on November 11. Thank you for your participation and support of APMAA 2022.

Prof. Sirideck, Prof. Leela, and Dr. Paitaya, thank you so much for your hard work and dedication to organizing and running the APMAA annual conference. Presenters, discussants, moderators, mentors, speakers, and panelists of the sessions and forums did good jobs, although many attended online.

All the in-person participants received the warm hospitality of the DPU organizing team members. We enjoyed the bus tour visiting an EV factory and a lovely seafood restaurant near the Gulf of Thailand.

There were a few no-shows. I apologized to the two presenters who lost a discussant and/or a moderator because of these no-shows.

Sincerely,  
Prof. Dr. Susumu Ueno  
Konan University, Japan

**From: Gregory Wegmann <[gregory.wegmann@gmail.com](mailto:gregory.wegmann@gmail.com)>**  
**Sent: Tuesday, November 15, 2022, 4:59 PM**

Thank you, Prof Ueno.  
Thank you for the organizers.  
I hope to be physically present next year.

Best regards  
Wegmann, Gregory  
University of Burgundy, France

### **Editorial Team of the APMAA 2022 Conference Report** (December 10, 2022 Issue)

Susumu Ueno ([ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)), Chair of APMAA Board of Directors  
Meesat Paitaya ([paitaya.mee@dpu.ac.th](mailto:paitaya.mee@dpu.ac.th)), Dhurakij Pundit University Conference Organizing Team  
Normah Omar ([normah.omar@gmail.com](mailto:normah.omar@gmail.com)), Deputy-Chair of APMAA Board of Directors  
Paul Scarbrough ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca)), Brock University, Canada

[APMAA 2022 annual conference \(Asia-Pacific Management Accounting Association\) \(sakura.ne.jp\)](http://sakura.ne.jp)



[History of APMAA](#) Edited on December 10, 2022

**Asia-Pacific Management Accounting Journal (APMAJ)** is jointly published by the Asia-Pacific Management Accounting Association (APMAA - which is based in Japan), Accounting Research Institute and UiTM Press, Universiti Teknologi MARA (UiTM). Its initial publication in 2006 was once a year but starting in 2010, the journal issue was increased to twice a year, respectively in June (Issue 1) and December (Issue 2), and effective 2018, thrice a year (April, August, and December). Among topics of interest include management accounting practices, sustainability management accounting, environmental accounting, contemporary management accounting, strategic management accounting and many others. [Asia-Pacific Management Accounting Journal \(APMAJ\) \(uitm.edu.my\)](http://uitm.edu.my)

**Editorial Team:** [EDITORIAL TEAM \(uitm.edu.my\)](http://uitm.edu.my)



**CABELLS**  
SCHOLARLY ANALYTICS

