



# Report for the APMAA Bangladesh Webinar on June 1, 2024 (June 5, 2024 Issue)

## 2024 Asia Pacific Management Accounting Association (APMAA) Webinars, BANGLADESH CHAPTER

**Topic: ACCOUNTING IN THE CHANGING ENVIRONMENT**

**Date:** June 01, 2024 (13.45-15.45 Dhaka Time. GMT+6)

**Venue:** The Institute of Cost and Management Accountants of Bangladesh

The Asia Pacific Management Accounting Association (APMAA) is a leading organization dedicated to advancing the field of management accounting through research, education, and collaboration. Established to foster dialogue and exchange among academics, professionals, and students, APMAA organizes annual conferences and webinars that address contemporary issues and innovations in management accounting.

The 2024 Asia Pacific Management Accounting Association (APMAA) Webinars, Bangladesh Chapter, focused on the theme "Accounting in the Changing Environment." This year's event was a collaborative effort, jointly organized by APMAA, the Institute of Cost and Management Accountants of Bangladesh (ICMAB), and the Bangladesh Accounting Association (BAA). It brought together distinguished speakers and participants from around the World to discuss the evolving role of accounting in response to global changes. The Bangladesh Chapter played a pivotal role in organizing this insightful and engaging webinar, emphasizing the importance of sustainable practices, governance, and transparency in the accounting profession.

### **Webinar Registration and Participation:**

The 2024 APMAA Webinar on "Accounting in the Changing Environment" saw significant interest and participation from a diverse audience. Here is a detailed overview of the registration and participation statistics:



**2024 Asia Pacific Management Accounting Association Webinars  
Bangladesh Chapter**

**THEME: ACCOUNTING IN THE CHANGING ENVIRONMENT**

**INVITED SPEAKERS**



**PROF. DR. KHALED HOSSAINEY**  
Bangor University  
United Kingdom  
Tips for International Publications  
in High-Quality Journals



**PROF. DR. SAMSUL ALAM**  
University of Derby  
United Kingdom  
Alliance to the CEO: Do Co-Opted  
Boards Suppress ESG disclosure



**PROF. DR. MASUMI NAKASHIMA**  
Bunkyo Gakuen University, Japan  
Financial Statement Fraud Detection  
Models for Sustainable Financial Market



**DR. SOMEIL KAZEMIAN**  
Lecturer  
Edith Cowan University Australia  
The Triple Bottom Line Accounting for  
People, Planet and Profit

**ORGANIZING COMMITTEE**



**PROF. SUSUMU UENO**  
Chair of the Board of Directors  
Professor Emeritus  
Kanazawa University, Japan



**PROF. NORMAH OMAR**  
Board of Directors, APMAA  
Professor Emeritus  
Universiti Teknologi MARA (UiTM)  
Malaysia



**PROF. DR. M. SARWAR RASHID**  
Webinar Chair  
President  
Bangladesh Accounting Association



**PROF. DR. MD. SALIM UDDIN FCA/FCMA**  
Session Chair  
University of Chittagong  
President, ICMAB



**PROF. MANTAZ UDDIN AHMED FCA/FCMA**  
Past President &  
Council Member, ICMAB and  
Treasurer, University of Dhaka



**PROF. DR. MD. SAYADUZZAMAN**  
General Secretary  
Bangladesh Accounting Association



**DR. FARHANA SIDDIQ**  
Webinar Co-Chair  
Board of Directors, APMAA



**SESSION CHAIR**  
**PROF. DR. S.M. SHIHAZ UDDIN**  
Faculty of Business Administration  
University of Chittagong

**Date: 01 June 2024, Time: 13.45 - 16.30 (GMT+6)**

## Webinar Schedule:



Bangladesh Webinar: June 01, 2024	
Time (GMT+6)	Agenda
13.45 - 14.05	<p><b>Greetings and Introduction:</b> Dr. Farhana Begum, Board of Directors APMAA</p> <p><b>Greetings participants:</b> Prof. Susumu Ueno, APMAA Chairman</p> <p><b>Opening Speech:</b> Prof. M. Sayaduzzaman, University of Rajshahi</p> <p><b>Webinar Chair Speech:</b> Prof. Dr. M. Harunur Rashid, President, BAA</p>
14.05 - 14.35	<p><b>Session 1:</b></p> <p><b>Chair:</b> Prof. Md Salim Uddin, University of Chittagong, President ICMAB</p> <p>1. Prof. Samsul Alam, Derby Business School, University of Derby, United Kingdom</p> <p>Allegiance to the CEO: Do co-opted boards suppress ESG disclosure?</p>
14.35 - 15.05	<p>2. Dr. Soheil Kazemian, Edith Cowan University (ECU), Australia</p> <p>The Triple Bottom Line Accounting for People, Planet, and Profit</p>
15.05 - 15.15	<b>Coffee Break</b>
15.15 - 15.45	<p><b>Session 2:</b></p> <p><b>Chair:</b> Prof. Dr. S.M. Sohrab Uddin, Faculty of Business Administration, University of Chittagong</p> <p>1. Prof. Khaled Hussainey, Bangor University, United Kingdom</p> <p>Tips for International Publication in High-Quality Journals</p>
15.45 - 16.15	<p>2. Prof. Masumi Nakashima, Bunkyo Gakuin University, Japan</p> <p>Financial Statement Fraud Detection Models for Sustainable Financial Market</p>
16.15 - 16.30	<p><b>Closing Remark:</b></p> <p>Prof. Normah Omar, Board of Directors APMAA</p> <p>Prof. M. Harunur Rashid, Webinar Chair</p>

## Webinar Brief:

### Introduction and Welcome (13:45 - 14:05 GMT+6)

- **Welcome Speech:** Prof. M. Harunur Rashid, President of the Bangladesh Accounting Association, opened the webinar. He welcomed participants from across the globe, including students, educators, and practitioners, and emphasized the importance of discussing accounting's evolving role in a rapidly changing environment. He acknowledged the collaboration between the APMAA, the Bangladesh Accounting



Figure 1: Prof. Farhana Begum, Prof. Sohrab Uddin, Prof. M. Sayaduzzaman, Prof. Salim Uddin and Prof. M. Harunur Rashid in one frame.

Association, and the Institute of Cost and Management Accountants of Bangladesh (ICMAB) in organizing the event. He mentioned that the webinar was structured into two sessions, each featuring distinguished speakers from various countries.



Figure 2: Prof. M Harunur Rashid giving his welcome speech

- **APMAA Chair's Introduction:** Prof. Susumu Ueno, Chairperson of the Asia-Pacific Management Accounting Association (APMAA), opened the webinar with a warm welcome to the participants. He reflected on the history of APMAA, founded in 2004 to provide a platform for accounting academics in the Asia-Pacific region. Over the past twenty years, APMAA has consistently organized annual conferences across Asia, adapting to webinars in response to the COVID-19 pandemic.



He highlighted the inaugural webinar by the Bangladesh Chapter, which took place on June 22 of the previous year under the theme "Management Accounting (Education) in the Resurgent Era: Role of Academics and Professionals." This event, in collaboration with the Bangladesh Accounting Association (BAA), brought together thought leaders, academics, professionals, and students globally. Prof. Ueno introduced the current webinar, organized with BAA and the Institute of Cost and Management Accountants of Bangladesh (ICMAB). The theme, "Accounting in the Changing Environment," reflects the dynamic landscape of the profession. The event comprised two sessions featuring distinguished speakers. He provided the session descriptions with the speakers.



Figure 3: Prof. Emeritus Susumu Ueno giving his opening remarks.

Prof. Ueno expressed gratitude to the organizing team and special acknowledgment to Dr. Farhana Begum, Prof. Dr. M. Harunur Rashid, Dr. Md. Sayaduzzaman, Dr. Salim Uddin, Dr. Mamtaz Uddin Ahmed, and Dr. Normah Omar. He noted the participation of students and faculty from various Bangladeshi universities and many ICMAB and BAA members. He concluded with hopes for an enriching webinar experience and thanked everyone for their participation.

- **Speech by the Organizer, Dr. Farhana Begum, Board of Directors, APMAA:** Dr. Farhana Begum, Co-Chair of the APMAA Webinar 2024, delivered a compelling address to inaugurate the event, infusing her words with a blend of expertise and enthusiasm. With the theme, "Accounting for the Changing Environment," she set the tone for an exploration of how innovative developments are shaping the accounting landscape. Dr. Begum underscored the significance of the webinar as a platform for collaboration and learning amidst the dynamic shifts in the industry. She urged attendees to view these changes not as challenges, but as opportunities for growth and adaptation. In her role as a board member of APMAA, Dr. Begum extended a heartfelt invitation to join the association, highlighting the myriad benefits it offers for professional development and networking. She also warmly welcomed participants to the upcoming

APMAA International Conference in Hanoi, Vietnam, emphasizing its potential to facilitate global knowledge exchange and foster meaningful connections.

Throughout her address, Dr. Begum emphasized the importance of open-mindedness and collaboration in navigating the complexities of the accounting profession. She expressed gratitude to the hosts and co-hosts for their unwavering support, acknowledging their pivotal role in making the event possible.

As Dr. Begum concluded her speech, there was a tangible sense of anticipation in the air - a collective eagerness to engage in insightful discussions and share experiences. Her words had not only set the stage for a day of enriching dialogue but also reaffirmed the commitment of attendees to advancing the field of accounting in an ever-evolving world.



Figure 4: Dr. Farhana Begum giving her opening remarks

### Session 1: Presentations and Discussions (14:05 - 15:05 GMT+6)

- **Chair:** Prof. Md. Salim Uddin, University of Chittagong, President of ICMAB, moderated the first session, which included two presentations focusing on the impact of board composition on ESG disclosures and the integration of sustainability into accounting practices.



Figure 5: Prof. Md. Salim Uddin, President of ICMAB moderating the first session of keynote speech

**Speech by Prof. Md. Salim Uddin:** As the chair of the first session, Prof. Md. Salim Uddin set the stage with an enlightening speech on the transformative changes occurring in the accounting profession. He emphasized the critical role of accounting in ensuring corporate transparency and accountability, especially in the context of Environmental, Social, and Governance (ESG) considerations. Prof. Md. Salim Uddin highlighted the increasing demand for accountants to not only focus on financial metrics but also to integrate sustainability into their reporting and practices. He

underscored the importance of adapting to new regulatory requirements and market expectations to foster a sustainable and ethical business environment.

1. **Presentation by Prof. Samsul Alam** (Derby Business School, University of Derby, UK)

- **Topic:** "Allegiance to the CEO: Do Co-opted Boards Suppress ESG Disclosure?"

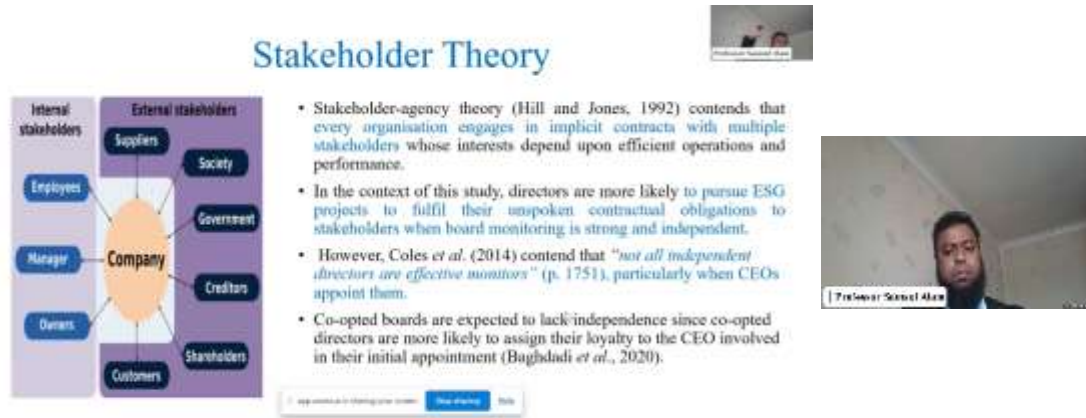


Figure 6: Prof. Samsul Alam, University of Derby presenting his topic.

- **Summary:** Prof. Alam explored the relationship between board composition and the transparency of Environmental, Social, and Governance (ESG) disclosures. He discussed how boards that are co-opted or aligned closely with the CEO might suppress ESG disclosures to protect their interests or the CEO's reputation. Prof. Alam's research indicated that greater board independence and diversity are crucial for enhancing ESG transparency. His presentation included case studies and empirical data demonstrating how board dynamics affect disclosure practices. .

2. **Presentation by Dr. Soheil Kazemian** (Edith Cowan University, Australia)

- **Topic:** "The Triple Bottom Line Accounting for People, Planet, and Profit"



**Summary:** Dr. Soheil Kazemian introduced the Triple Bottom Line (TBL) approach, which extends traditional financial accounting to include social and environmental dimensions. He emphasized the importance of accounting for people (social impact), planet (environmental impact), and profit (economic performance) to achieve sustainable business practices.

Dr. Kazemian shared examples of companies successfully implementing TBL accounting and discussed the challenges and benefits of this holistic approach. He provided practical guidelines for integrating TBL into accounting systems and highlighted its role in promoting corporate sustainability.

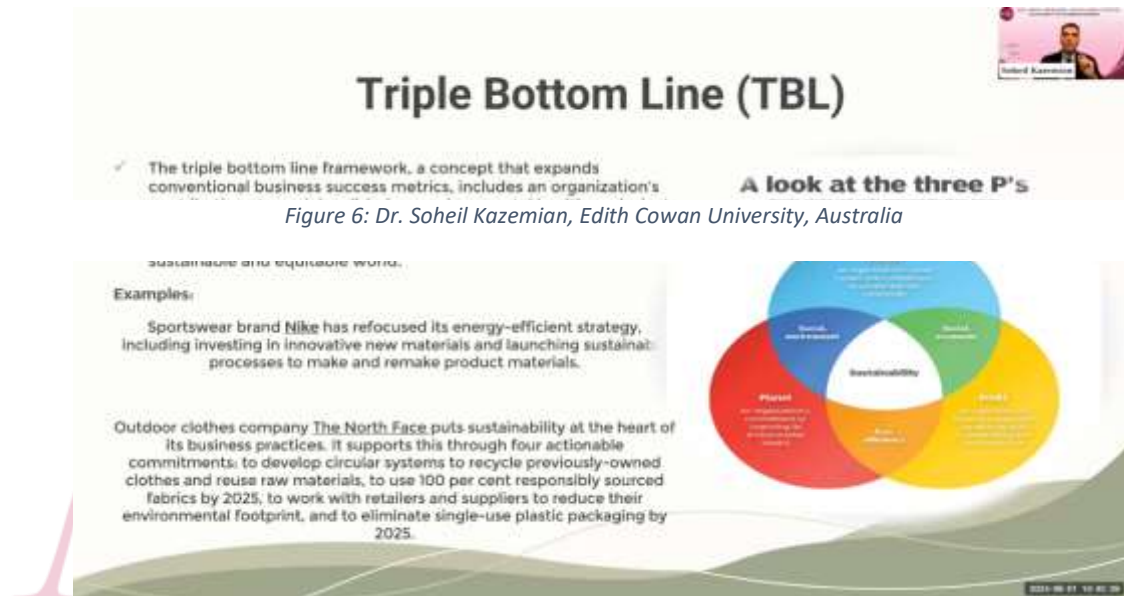


Figure 6: Dr. Soheil Kazemian, Edith Cowan University, Australia



**Coffee Break (15:05 - 15:15 GMT+6)**

Participants were given a short break to network and refresh before the second session.

**Session 2: Presentations and Discussions (15:15 - 16:15 GMT+6)**

Figure 6: Dr. Soheil Kazemian, Edith Cowan University presenting his topic.

- **Chair:** Prof. Dr. S.M. Sohrab Uddin, Faculty of Business Administration, University of Chittagong, moderated the second session, which included presentations on publishing in high-quality journals and fraud detection models for sustainable financial markets.





Figure 5: Prof. Dr. S.M. Sohrab Uddin, University of Chittagong Prof. Md. Salim Uddin moderating the second session of keynote speech

### 1. Presentation by Prof. Khaled Hussainey (Bangor University, UK)

- **Topic:** "Tips for International Publication in High-Quality Journals"



Figure 6: Prof. Khaled Hussainey, Bangor University, UK

- **Summary:** Prof. Hussainey provided valuable insights and practical tips for researchers aiming to publish their work in top-tier international journals. He covered various aspects of the publication process, including selecting appropriate journals, preparing manuscripts, understanding editorial expectations, and responding to reviewer feedback. Prof. Hussainey emphasized the importance of originality, clarity, and relevance in research papers. He also discussed common pitfalls and strategies to enhance the

chances of acceptance. His presentation included real-life examples and success stories to illustrate key points.



Figure 6: Prof. Khaled Hussainey, Bangor University, UK presenting his topic.

2. **Presentation by Prof. Masumi Nakashima** (Bunkyo Gakuin University, Japan)

- **Topic:** "Financial Statement Fraud Detection Models for Sustainable Financial Markets"



Figure 6: Prof. Masumi Nakashima, Bunkyo Gakuin University, Japan.

- **Summary:** Prof. Nakashima discussed the significance of detecting financial statement fraud to maintain the integrity and sustainability of financial markets. He presented various fraud detection models and techniques, including statistical methods, machine learning algorithms, and forensic accounting approaches. Prof. Nakashima highlighted the role of auditors and regulatory bodies in preventing and detecting fraud. He provided case studies of notable fraud cases and demonstrated how advanced detection models

could have identified these fraudulent activities earlier. His presentation underscored the need for continuous innovation and vigilance in fraud detection practices.



Figure 6: Prof. Masumi Nakashima, Bunkyo Gakuin University presenting his topic.

### Q&A and Interactive Discussions (16:15 - 16:30 GMT+6)

- **Interactive Q&A Session:** Following each session, a Q&A segment allowed participants to engage with the speakers, ask questions, and discuss the presented topics. The discussions were lively and provided deeper insights into the practical implications of the presentations. Participants from various countries shared their perspectives and experiences, enriching the dialogue.

### Closing Remarks (16:30 - 16:45 GMT+6)

**Speech by Prof. Normah Omar:** Prof. Normah Omar from the APMAA Board of Directors delivered a compelling speech after the keynote speech by the speakers. She summarized the key themes and insights from the webinar. She began by expressing gratitude to all participants, speakers, and organizers for their dedication and contributions to the event. She specially thanked Dr. Farhana for her unwavering determination and dedication in making this event a success. Prof. Omar emphasized the importance of ongoing education and adaptation in the accounting profession, particularly in the face of global challenges and rapid technological advancements. She highlighted the significance of the topics discussed, such as ESG disclosures, sustainability, and fraud detection, and how they align with the evolving responsibilities of accountants. Prof. Omar also encouraged continued collaboration and knowledge sharing among the global accounting community to drive progress and innovation in the field. Her speech underscored the critical role of ethical practices and integrity in maintaining public trust in the accounting profession. She concluded by reaffirming APMAA's commitment to supporting research, education, and professional development in management accounting.





Figure 6: Prof. Normah Omar, APMAA Board of Director giving her speech

**Concluding Remarks:** Prof. Susumu Ueno from the APMAA Board of Directors, Prof. Md. Salim Uddin and Prof. M. Harunur Rashid delivered the closing remarks. They thanked all the speakers, participants, and organizers for their contributions to the successful webinar. They highlighted the importance of continued collaboration and dialogue in advancing the accounting profession in a changing environment. The speakers reiterated the key takeaways from the webinar and encouraged participants to apply the insights gained in their respective fields.

**Closing Remarks by APMAA Director: Farhana Begum, Bangladesh Webinar Co-chair:**  
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Figure 6: APMAA, ICMAB and BAA organizers in one frame at the closing of the webinar





Figure 6: Some Online Panelists and Participants at the closing of the webinar

### Key Highlights and Insights of the Webinar:

**Huge Participation:** The webinar was participated by approximately 1257 participants from different countries. Among them 700 students joined the webinar from their University video conferencing room.



Figure 6: Students from their University video conferencing room joining in the webinar

The universities are:

### Participant from Bangladesh Reputed UNiversities



- Rajshahi University (100)
- Hajee Mohammad Danesh Science & Technology University (80)
- Jatiya Kabi Kazi Nazrul Islam University (100)
- Sheikh Fazilatunnesa Mujib University (100)
- Jagannath University (120)
- Begum Rokeya University (100)

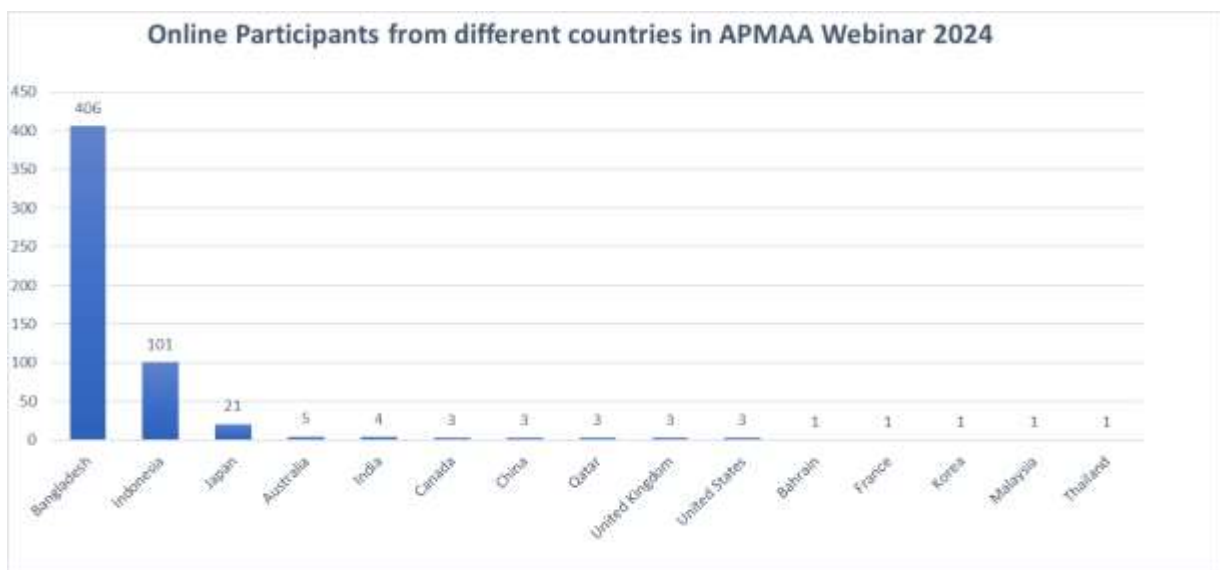
University of Dhaka – 50, ICMAB member – 50, BAA member - 50

The students from these universities joined individually:

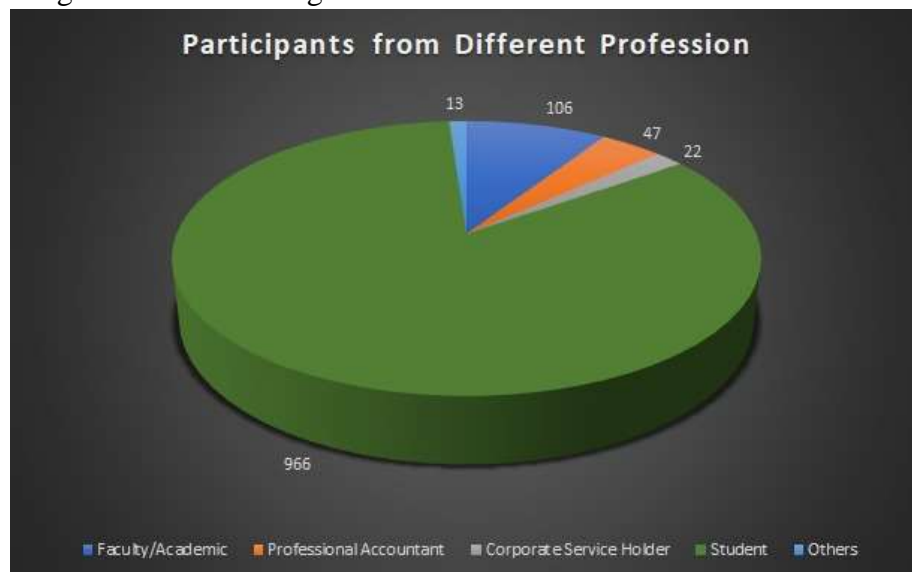
Bangmata Sheikh Fojilatunnesa Mujib Science and Technology University 100

In particular, I would like to acknowledge the incredible participation from our international colleagues, with 101 participants joining us from Indonesia and 21 from Japan. Additionally, professionals and academicians from Konan University, Meiji University, Bunkyo Gakuin University, Edith Cowan University, Bangor University, University of Derby, Qatar University, Universitas Merdeka Malang, Universitas Trisakti, Rangsit University, Universitas Widyatama, Universiti Teknologi Mara , and several academicians from around the World joined the Webinar.

The rest 557 participants joined online from different parts of the World.



- **Global Participation:** The webinar attracted a diverse audience, including students, educators, and professionals from multiple countries, reflecting the global interest in the evolving field of accounting.



- **Focus on ESG and Sustainability:** Presentations emphasized the growing importance of ESG factors and sustainable business practices in accounting, showcasing innovative approaches like the Triple Bottom Line.
- **Publication and Fraud Detection:** Practical advice on publishing in high-quality journals and advanced fraud detection models were provided, highlighting the need for rigorous research and integrity in financial reporting.
- **Engagement and Collaboration:** The interactive sessions and global participation fostered a rich exchange of ideas and best practices, underscoring the value of international collaboration in addressing common challenges in accounting.

### **Closing Remarks by APMAA Chairman: Susumu Ueno**

Thank you all.

Today, we've had the privilege of hearing insightful talks from our four speakers on the ever-evolving topic of "Accounting in the Changing Environment."

With your active participation, we've made this Webinar a resounding success. The enlightening presentations, thought-provoking discussions, and engagement from our audience in Bangladesh and worldwide contributed to this achievement. I sincerely hope you found the Webinar informative and valuable.

My deepest gratitude goes to the entire Webinar organizing team. This includes the chair, co-chairs, session chairs, our esteemed speakers, all the supporting members, and the invaluable technical staff.

Thanks to the co-organizers, the Bangladesh Accounting Association and the Institute of Cost and Management Accountants of Bangladesh, for their unwavering support in organizing and promoting this Webinar.

Before we conclude, I'd like to share some exciting news about upcoming events. Our annual conference, APMAA 2024, will be held in a hybrid format, hosted by VNU in Hanoi, Vietnam, from Oct 28 to the 31. The deadline for paper submissions is Jul 15. For detailed information, please visit the APMAA 2024 webpage on the APMAA Homepage. I look forward to seeing you all again at APMAA 2024 in October!

Thank you once again for joining us today and for staying with us until the very end. My most sincere appreciation goes to each and every one of you.

## **Closing Remarks by APMAA Director: Farhana Begum, Bangladesh Webinar Co-chair**

As we draw this remarkable APMAA Webinar 2024, Bangladesh Chapter, "Accounting for the Changing Environment," to a close, I am filled with a profound sense of gratitude and optimism. I am Dr. Farhana Begum, Co-Chair of the APMAA Webinar 2024, and it has been my honor to address you once again.

Today's discussions have been nothing short of inspiring. We have witnessed 1257 academicians from more than 16 countries come together, including representatives from over 51 universities across the World. This diverse and vibrant gathering is a testament to the global commitment to advancing our field amidst a changing environment.

In particular, I would like to acknowledge the incredible participation from our international colleagues, with 101 participants joining us from Indonesia and 21 from Japan. This level of involvement highlights the widespread enthusiasm and commitment to accounting education and practice.

Our keynote speakers have provided us with invaluable insights, shedding light on the innovative developments in accounting education and practice. Their contributions have undoubtedly sparked new ideas and perspectives that we will carry forward in our respective endeavors.

Let us carry the spirit of today's webinar into our future endeavors, approaching our work with open minds, a spirit of collaboration, and a shared commitment to advancing the field of accounting. Your active participation today is a testament to your dedication and passion for staying at the forefront of our rapidly changing World.

Lastly, I would like to express our deepest gratitude to host APMAA, and co-hosts, Bangladesh Accounting Association and ICMAB, for their unwavering support and commitment. Without their contributions, this event would not have been possible.

Thank you for being part of this significant occasion. May the insights and connections made today guide us toward a brighter future in accounting. We look forward to our continued collaboration and shared discoveries in the times ahead. Thank you, and farewell until we meet again.

## **Congratulatory Emails from the Participants at the end of the webinar:**

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**From:** Susumu Ueno

**Subject:** Congratulations on completing the APMAA Bangladesh Webinar on June 1!

Dear Dr. Farhana Begum,

Congratulations on the successful completion of the APMAA Bangladesh Webinar on June 1! I sincerely appreciate your dedication to organizing and promoting this event over the past several months. Your tireless efforts and commitment have been invaluable.



I also commend your initiative in connecting APMAA with the BAA and ICMAB. Their support enabled us to significantly enhance APMAA's presence in Bangladesh and attract many students from prestigious universities. The enthusiastic participation of speakers and session chairs ensured an engaging experience for the audience.

Attached is my note for developing an initial draft of the June 1 webinar report. I look forward to your contributions to further developing this draft by incorporating articles from you and others. Thank you once again for your exceptional work.

Best regards,

Susumu Ueno, APMAA Board Chair

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**From: Farhana Begum**

**Subject: APMAA WEBINAR 2024, Bangladesh Chapter: Appreciation Mail**

Dear Prof. Khaled Hussainey,

I hope this message finds you well.

On behalf of the organizing committee and participants of the APMAA Webinar 2024 - Bangladesh Chapter, I extend my deepest gratitude for the insightful and inspiring keynote address you delivered. Your presentation not only enriched our understanding but also set a high standard for academic and professional excellence.

Your exploration of Tips for International Publication in High-Quality Journals was particularly impactful, providing us with a comprehensive overview of current trends and future directions in the field. Your ability to distill complex ideas into actionable insights was greatly appreciated by all attendees. It has sparked numerous conversations and debates, reflecting the depth and relevance of your content. Your insights on fraud detection methods were highly valuable and appreciated by our audience of over 1300; academicians, professionals, researchers and students from 15 countries.

The feedback from participants has been overwhelmingly positive, highlighting how your experiences and expertise have opened new perspectives and encouraged a renewed commitment to advancing knowledge and practice in our discipline.

We are grateful for your willingness to share your time and wisdom with us. Your contribution has undoubtedly added immense value to the webinar, and we are certain that the impact of your words will continue to inspire and guide us in our professional journeys.

Thank you once again for your invaluable contribution. We look forward to the possibility of collaborating with you in future events and initiatives.

Moreover, I have attached a certificate for your excellent speech in the APMAA WEBINAR 2024, BANGLADESH CHAPTER.

Warm regards,

Dr. Farhana Begum

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**From: Md. Salim Uddin**

Dear ALL

I, President of ICMAB, am very much Thankful and grateful to Chair, Co-Chair, Board members of APMAA, Members of organising committee, and all for making the APMAA Conference successful in particular and the cooperation and support extended by you all in general.

I also congratulate you all for the excellent arrangement and conduct of APMAA Conference!!!!

With profound regards

Dr Md Salim Uddin  
FCA, FCMA, MBA, CPFA(UK), CIFRS(UK), PhD  
Professor, Department of Accounting  
University of Chittagong, Chittagong, Bangladesh  
& Chairman, Bangladesh House Building Finance Corporation and Executive Committee of Islami Bank Bangladesh Ltd.

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From: Dr. **S. M. Sohrab Uddin**

**Subject:** Re: Congratulations on the successful completion of the APMAA Bangladesh Webinar on June 1!

Dear Professor,

Hope this email finds you well.

First of all, a big congratulation to you for such an amazing achievement. The webinar, organized jointly by Asia-Pacific Management Accounting Association (APMAA), The Institute of Cost and Management Accountants of Bangladesh (ICMAB), and Bangladesh Accounting Association (BAA); was a great success. I am immensely happy to get a chance to be a part of it. I strongly believe that the discussion made in this webinar will greatly contribute toward the shaping of the accounting framework for the changing environment. It was also nice to see such a big gathering of a good number of academicians and professionals from different parts of the World. Also, students from different universities in Bangladesh and abroad joined the webinar and benefited accordingly from the deliberation and discussion.

I would like to felicitate all the members of the organizing committee for their effort and contributions. Special thanks to Dr. Farhana for her enormous and restless efforts for the successful completion of the program.

Looking forward to the future events to be organized by the APMAA.

Best regards.

S. M. Sohrab Uddin, PhD  
Professor  
Department of Finance  
Faculty of Business Administration  
University of Chittagong  
Chattogram-4331, Bangladesh

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**From:** Rukshana Begum <dr.rukshana@ru.ac.bd>

**Sent:** Tuesday, June 4, 2024 11:13 PM

**To:** ueno@konan-u.ac.jp

**Subject:** Letter of Appreciation

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

Dear President,

I am writing to extend my heartfelt gratitude for the arrangement of the "2024 Asia Pacific Management Accounting Association Webinars Bangladesh Chapter" held under the theme "ACCOUNTING IN THE CHANGING ENVIRONMENT." Your presence and engagement were instrumental in the success of this event. I would like to express my deepest appreciation to the organizing team for their hard work which was crucial in bringing this webinar to fruition. Their commitment to excellence ensured a smooth and enriching experience for all participants. A special thanks to Dr. Farhana Begum for her exceptional contributions. Dr. Begum's insights and efforts significantly enhanced the quality and impact of the webinar in the Accounting World. Her expertise and leadership were truly inspiring. Once again, thanks to the co-hosts, the ICMAB and Bangladesh Accounting Association, all speakers, session chairs, the Scientific committee, and more than 1300 participants from the USA, UK, Japan, China, Indonesia, Canada, Malaysia, Australia, India, Bangladesh, etc. and more than 20 University inside and outside of the country support and participation. We look forward to welcoming you to our future events and continuing our shared journey of knowledge and growth in the dynamic field of accounting.

Warm regards,

Professor Dr. Rukshana Begum  
Member of the Scientific Committee of 2024 Asia Pacific Management Accounting Association  
Webinars Bangladesh Chapter; and  
Member of APMAA  
Professor of Accounting, University of Rajshahi, Bangladesh

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From: **Soheil KAZEMIAN**

Subject: Re: APMAA WEBINAR 2024, Bangladesh Chapter: Appreciation Mail

Hello everyone,

Thank you very much for the email. I appreciate the opportunity given to be a part of this grand academic occasion.

I would like to congratulate all the organising committee members for such a grand conference.

Regards

Soheil

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From: **Md Harun Ur RASHID**

Subject: Congratulations on the successful completion of the APMAA Bangladesh Webinar on June 1!

Dear Dr. Farhana and Professor Susumu

This is Md. Harun Ur Rashid, PhD candidate at the Edith Cowan University, Australia. I congratulate you, the members of organizing committee of the APMAA Bangladesh Webinar and the participants for the successful completion of the event. The successful completion of the webinar proves your academic excellency and makes you more respectful. Specially, I thank Dr. Farhana for her hard-working and intensive efforts to make the webinar excellent, participative and successful.

We have been inspired and learned a lot from the resource persons of the webinar. We also expect that APMAA will continue to arrange such type of webinars, seminars and conferences to disseminate knowledge among accounting professionals, students, and academicians future.

Thank you again for the excellent arrangements.

With kind regards

Harun

PhD candidate,

Edith Cowan University, Australia

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**Editors of the Report for the APMAA Bangladesh Webinar on June 1, 2024  
(June 5, 2024 Issue)**

**Farhana Begum**, APMAA 2024 Webinar Co-chair, APMAA Director

**Susumu Ueno**, APMAA Board Chair

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(For your paper submission to the APMAA Annual Conference) [APMAA \(Asia-Pacific Management Accounting Association\) 2024 Annual Conference \(s-ueno.sakura.ne.jp\)](https://s-ueno.sakura.ne.jp)

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Asia-Pacific Management Accounting Association (APMAA)