

Asia-Pacific Management Accounting Association



APMAA 2024 Program

2024 Annual Conference in the hybrid mode

Date: 28 (Monday) - 31(Thursday) October 2024

**Theme: Management Accounting: A Decision-Support Tool for
Sustainable Development and Digitalization of Business Processes**

Please download the 2024 **Proceedings** and **Book of Abstracts** from the APMAA webpage, [APMAA \(Asia-Pacific Management Accounting Association\) 2024 Annual Conference \(s-ueno.sakura.ne.jp\)](https://www.apmaa.org/2024-annual-conference).

Asia-Pacific Management Accounting Association


**Conference Venue: Xuan Thuy Campus in Cầu Giấy district, University of
Economics and Business, Vietnam National University-Hanoi**

144 Xuan Thuy Str., Cau Giay, Hanoi, Vietnam





APMAA 2024 Annual Conference Organizing Team

Head Office Team

	Susumu Ueno (ueno@konan-u.ac.jp), APMAA Board Chair, Professor Emeritus, Konan University, Japan
	Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id), APMAA Board member (Indonesia Chapter Head Lead), Professor, Trisakti University, Indonesia
	Normah Omar (normah.omar@gmail.com), APMAA Board member (Malaysian Chapter Head Lead), Professor, Universiti Teknologi MARA, Malaysia
	Paul Scarbrough (pscarbrough@brocku.ca), APMAA Board member (American Chapter Head Lead), Professor, Brock University, Canada

Vietnam Team

University of Economics and Business, Vietnam National University-Hanoi (VNU-UEB) Team	
	Thuy, Nguyen Thi Hong (nhthuykt@gmail.com), Vietnam Team Leader, APMAA Board member (Vietnam Chapter Head Lead), Dean, Faculty of Accounting and Auditing, University of Economics and Business, VNU Hanoi
	Chi Phuong Bui (chibui@vnu.edu.vn), Vietnam Team Sub-leader, APMAA Board member, Associate Dean, Faculty of Accounting and Auditing, University of Economics and Business, VNU Hanoi
2024 APMAA Board of Directors from Vietnam	
Nguyen Thi Phuong Dung (phuongdung2311@gmail.com), Hanoi University of Science and Technology	
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Nguyen Thi Huong Lien (liennth78@gmail.com), Vin University, Hanoi	

The 2024 Gatekeeper and Reviewers

Chief Gatekeeper:			
Susumu Ueno (ueno@konan-u.ac.jp), Professor Emeritus, Konan University, Japan			
36 Reviewers who completed their assessments			
First Name	Last Name	Organization	Completed
Paul	Scarborough	Brock University, Canada	9
Normah	Omar	Universiti Teknologi MARA, Malaysia	7
Leela	Tiangsoongnern	Dhurakij Pundit University, Thailand	4
Zarinah	Abdul Rasit	Universiti Teknologi MARA, Malaysia	4
Norziaton	Ismail Khan	Universiti Teknologi Mara, Malaysia	4
Jaewook	Kim	Hiroshima University, Japan	4
Bulend	Terzioglu	Central Queensland University, Australia	4
Nazirah	Aziz	Universiti Teknologi MARA, Malaysia	4
Kohsuke	Matsuoka	Tohoku Gakuin University, Japan	4
Thuy	Nguyen	University of Economics and Business, VNU, Vietnam	4
Mohammed	Elgammal	Qatar University, Qatar	4
Vincent	Chong	The University of Western Australia, Australia	3
Robert	Rickards	German Police University, Germany	3
Sekar	Mayangsari	Universitas Trisakti, Indonesia	3
Nguyen	Thi Phuong Dzung	Hanoi University of Science and Technology, Vietnam	3
Nguyen	Tam	Electric Power University, Vietnam	3
Nguyen	Lien	VinUniversity, Hanoi, Vietnam	3
Sera	Choi	Korea National Open University, Korea	3
Nam Sang	Cheng	Singapore Management University, Singapore	3
Yuji	Mori	University of Shizuoka, Japan	2
Gregory	Wegmann	IAE Dijon, University of Burgundy, France	2
Hsiao-Lun	Lin	National Taipei University, Taiwan	2
Tuan Zainun	Tuan Mat	Universiti Teknologi Mara, Malaysia	2
Sharifah Norzehan	Syed Yusuf	Universiti Teknologi Mara, Malaysia	2
Ni Putu	Mimba	Udayana University, Indonesia	2
Ahmed	Abdel-Maksoud	Zayed University, United Arab Emirate	2
Farhana	Begum	Ministry of Education, Bangladesh	2
Pongprot	Chatraphorn	Chulalongkorn Business School, Thailand	2
Frendy	_	Nagoya University of Commerce and Business, Japan	2
Salwa	Zolkafil	Universiti Teknologi Mara, Malaysia	2
Pham	Huy	University of Economics HCMC, Vietnam	2
Kanitsorn	Terdpaopong	Rangsit University, Thailand	1
Yasheng	Chen	Xiamen University, China	1
Yoshihito	Enomoto	Universiti Teknologi Malaysia	1
Masumi	Nakashima	Bunkyo Gakuin University, Japan	1
Rukshana	Begum	University of Rajshahi, Bangladesh	1

Greetings from the Chair of the Board of Directors



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

Welcome to APMAA 2024 and the APMAA community!

The Asia-Pacific Management Accounting Association (APMAA) is thrilled to host its 2024 Annual Conference in a hybrid mode at the Xuan Thuy Campus, University of Economics and Business, Vietnam National University (VNU-UEB) in Hanoi's Cầu Giấy district.

This year's theme is "Management Accounting: A Decision-Support Tool for Sustainable Development and Digitalization of Business Processes." Management accounting is crucial for enhancing ESG performance and integrating sustainability into core operations. Moreover, digital technologies such as data analytics and AI are reshaping financial and non-financial information processes, with the accounting professionals driving these innovations. The 2024 theme will guide our exploration of how management accounting supports sustainability and digital transformation, featuring cutting-edge research, best practices, and discussions on navigating this evolving landscape.

Since our founding in 2004, APMAA has remained dedicated to offering robust platforms for accounting academics across the Asia-Pacific region and beyond, emphasizing high-quality research. We have consistently held in-person annual conferences throughout Asia and successfully adapted to the challenges of the COVID-19 pandemic by incorporating online and hybrid formats.

This year's conference will feature academic paper sessions on Day 2 (Tuesday, October 29) and Day 3 (Wednesday, October 30), a company visit on Day 4 (Thursday, October 31), and the 20th Anniversary Dinner Banquet on Day 1 (Monday, October 28).

APMAA 20th Anniversary Dinner Banquet (Day 1)

Founded in November 2004, APMAA has grown tremendously over the past 20 years. To commemorate this milestone, we are hosting a special 20th Anniversary Dinner Banquet on Day 1 at the Grand K Hotel Suites Hanoi, where the conference is being held. Initially, we planned a Board of Directors' Dinner Meeting, as indicated on our website and earlier program. However, with over 70 participants attending onsite, we've expanded it into this grand celebration. This is a wonderful opportunity to strengthen ties within the APMAA community, enjoy delicious food and great conversations, and, most importantly, celebrate the spirit of friendship that unites us.

Academic Paper Sessions (Day 2 and 3)

The 2024 Annual Conference provides an exceptional platform to showcase our members' scholarly work and promote meaningful research exchanges with international peers. Central to our conference are the Academic Paper Sessions, which underscores our theme: "Quality comes first. Return to the origin."

Since 2010, we have implemented a discussant system for presentations. From 2013 onward, we've utilized the Microsoft Conference Management Toolkit (MS-CMT) to enhance transparency in the submission and review process and to assign reviewers to all submissions.

This year, we initially set July 15 as the submission deadline, but we extended it to July 25 in response to numerous requests. We received 63 submissions for the APMAA 2024 Academic Paper Sessions. Our reviewers have diligently provided valuable feedback, adhering to APMAA's mission of supporting the academic community. By August 4, all authors were notified of our first-round decisions, allowing them ample time to refine their work.

By September 1, we selected 42 high-quality papers for Presentation. Our team of 37 volunteer reviewers from around the globe worked tirelessly to ensure compliance with our "Guideline for Authors." Their constructive feedback was instrumental in refining the accepted papers and guiding those not selected for Presentation. While not all authors secured presentation slots, we provided valuable insights to help them enhance their research, furthering APMAA's commitment to advancing academic excellence.

We have allocated 17 presentation slots for October 29 (Day 2) and 25 slots for October 30 (Day 3). Both days will feature 3 parallel sessions running concurrently, allowing ample time and focus for each presentation. Each session will include two to three papers, with 35 minutes allocated per paper: 20 minutes for the presentation, 10 minutes for discussion, and 5 minutes for Q&A.

In addition to the Academic Paper Sessions, the VNU team will host a pre-conference symposium on the morning of Tuesday, October 29 (Day 2).

Two companies' visit (Day 4)

On Day 4, we will conduct a company visit to two technology companies. In the morning, we will visit the FPT office. In the afternoon, we tour the Lumi's office and factory in the Hanoi suburbs. A bus heading to these companies will depart from the Grand K Suites Hotel at 9:00 AM.

Appreciation

I would like to express my sincere gratitude to all the authors, reviewers, presenters, discussants, moderators, and participants worldwide. Your dedication and support have made this year's APMAA Annual Conference a resounding success.

I would like to extend my heartfelt thanks to the APMAA Directors and Members, the APMAA Vietnam Chapter, Vietnam National University, and Trisakti University for their tireless efforts in organizing this event. A special thanks goes to Prof. Thuy Nguyen Thi Hong, Head of the APMAA Vietnam Chapter and Dean of the Faculty of Accounting and Auditing at UEB-VNU, as well as Prof. Chi Phuong Bui and their dedicated team members, for providing a hybrid platform that enabled us to connect and collaborate so effectively.

The time has arrived for our work to be fully recognized. The 2024 Annual Conference, dedicated to showcasing our members' scholarly achievements, offers a unique opportunity to foster global collaborations and create an enriching experience. I am confident that this hybrid conference will be intellectually stimulating and rewarding.

Let us seize this moment to expand our knowledge and build new connections. I sincerely thank each of you for your participation and support. Together, let us make APMAA 2024 an unforgettable and inspiring event!

October 28, 2024

Greetings from the VNU Conference Organizing Team Leader



Thuy, Nguyen Thi Hong (nhthuykt@gmail.com), Dean, Faculty of Accounting and Auditing, University of Economics and Business, VNU Hanoi (VNU-UEB), APMAA Board member (Vietnam Chapter Head Lead)

On behalf of the Vietnam National University (VNU) and the APMAA Vietnam Chapter, I welcome all of you to attend the APMAA 2024 conference in Hanoi! We are honored to cohost this prestigious event with APMAA.

Under the theme "Management Accounting: A Decision-Support Tool for Sustainable Development and Digitalization of Business Processes," we aim to explore the critical role of management accounting in shaping a more sustainable and technologically advanced future.

The Vietnam Conference Organizing Team has worked diligently to create a memorable experience for all participants. We hope you enjoy the conference activities, engage in meaningful discussions, and make lasting connections.

Welcome to Hanoi, and enjoy your stay!

October 28, 2024

APMAA 2022 Program

[APMAA \(Asia-Pacific Management Accounting Association\) 2024 Annual Conference \(s-ueno.sakura.ne.jp\)](http://ueno.sakura.ne.jp)

2024 Annual Conference Program

Day 1 (Monday, October 28, 2024): APMAA 20th Anniversary Dinner Banquet (17.40-20.00) at the conference hotel, Grand K Hotel Suites Hanoi (2 Pham Van Bach Street, Yen Hoa Ward, Cau Giay District, Hanoi). (for invited members: [[Event RSVP \(google.com\)](#)])

Day 2 (Tuesday, October 29, 2024): Opening and **Academic Paper Sessions** in the main building E4, VNU. Conference Dinner (Banquet) at a restaurant.

Day 3 (Wednesday, October 30, 2024): Academic Paper Sessions and Closing in the main building E4, VNU. Farewell Party at a restaurant.

Day 4 (Thursday, October 31, 2024): Two Company's Visits.

APMAA has consistently prioritized offering an accessible platform for researchers to present their high-quality research. In 2024, the Academic Paper Sessions will be held on Days 2 and 3, featuring 15 sessions and 42 papers.

2024 CMT Submissions	Accepted for Presentation	Submissions
Academic Paper Sessions (Days 2 & 3)	42	63
Doctoral Colloquium Sessions	0	0
Total	42	63

World Time and the web sessions (The information below is based on normal time.) https://www.timeanddate.com/worldclock/converter.html					
New Zealand (UTC+13)	13.00	14.00	16.00	20.00	22.00
Sydney	11.00	12.00	14.00	18.00	20.00
Tokyo	9.00	10.00	12.00	16.00	18.00
Hanoi, Jakarta	7.00	8.00	10.00	14.00	16.00
Doha	3.00	4.00	6.00	10.00	12.00
Poland	1,00	2.00	4.00	8.00	10.00
Toronto	19.00	20.00	22,00	2.00	4.00
Los Angeles	16.00	17,00	19.00	23.00	1.00

APMAA 2024 uses the Zoom platform. Below are **YouTube video** URLs that show how to use Zoom and breakout rooms.

[Zoom Tutorial for Beginners 2020 \[How To Use Zoom Video Conferencing\]](#) 4.22 min.

[Zoom Tutorial: Basics for Students](#) 8.31Min.

[How to Share PowerPoint Slides in Zoom - YouTube](#) 6.16 Min.

[HOW TO USE ZOOM BREAKOUT ROOMS IN 6 Min.](#)

[Zoom cohost feature: What can a cohost do, and what limitations do they have? - YouTube](#) 6.52 Min.

Day 1 (Monday, October 28, 2024): APMAA 20th Anniversary Dinner Banquet
at Grand K Hotel Suites Hanoi

Hanoi Time (UTC+7) 17.00-18.00	APMAA 2024 Registration Desk opens at the conference hotel, Grand K Hotel Suites Hanoi, 17.00	
17.40-20.00	APMAA 20th Anniversary Dinner Banquet (Provided by Headquarters) at the conference hotel, Grand K Hotel Suites Hanoi (info@grandkhanoi.com : 2 Pham Van Bach Street, Yen Hoa Ward, Cau Giay District, Hanoi). The banquet fee is USD 40 per person.	

Day 2 (Tuesday, October 29, 2024): Opening and Academic
Paper Sessions (Hybrid) in the main building E4, VNU

Hanoi Time (UTC+7)	Academic Paper Sessions (6 sessions, 17 papers)	
08.30-	The Registration Desk opens The ZOOM site opens	
09.00-11.10	Pre-conference Symposium Offered by VNU Navigating the Digital Landscape: Accounting, Finance, and Sustainability: 3 talks	
11.30 –12.40	Buffet supplied by VNU Restaurant https://drive.google.com/drive/folders/1khQeKRUBjkFS-7bxUaDZF002PdheSVeO?usp=drive_link	
12.50 - 13.30	12.50- Picture Taking 13.00-Opening Ceremony: Main room Greetings -Susumu Ueno, APMAA Chairperson 10 min. -Nguyen Anh Thu – Vice-Rector, VNU – University of Economics and Business (5 min.) Opening -Thuy Nguyen, APMAA Vietnam Team Lead, (3 min.)	
13.30 - 15.30	Academic Paper Sessions Day 2-1 (120 min.): Breakout rooms: (Room 1 (ID29, ID40, ID55): Room 2 (ID3, ID26, ID2): Room 3 (ID4, ID5, ID30) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	
	Break	
15.50-17.50	Academic Paper Sessions Day 2-2 (120 min.): Breakout rooms: (Room 1 (ID27, ID51, ID23): Room 2 (ID34, ID48, ID33): Room 3 (ID32, ID54) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	
18.30- 20.00	Conference Dinner (Banquet) at Cha Ca Ngon Restaurant Nguyen Co Thach Street – Nam Tu Liem District – Ha Noi Review link: https://www.foody.vn/ha-noi/cha-ca-ngon-nguyen-co-thach	

Day 3 (Wednesday, October 30, 2024): Academic Paper Sessions and Closing (Hybrid) in the main building E4, VNU.

Hanoi Time (UTC+7)	Academic Paper Sessions (9 sessions, 25 papers)	
09.00	The Registration Desk opens The ZOOM site opens (Promotional video of APMAA History)	
09.30 – 11.30	Academic Paper Sessions Day 3-1 (120 min.): Breakout rooms: (Room 1 (ID14, ID60, ID62): Room 2 (ID41, ID63, ID10): Room 3 (ID42, ID53) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	
11.40 – 12.45	Lunch supplied by Shushibar Hanoi, https://sushibarhanoi.com.vn/	
13.00 – 15.00	Academic Paper Sessions Day 3-2 (120 min.): Breakout rooms: (Room 1 (ID20, ID47, ID21): Room 2 (ID58, ID22, ID57): Room 3 (ID18, ID6) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	
15.00-15.20	Break	
15.20-17.20	Academic Paper Sessions Day 3-3 (120 min.): Breakout rooms: (Room 1 (ID12, ID35, ID61): Room 2 (ID64, ID9, ID24): Room 3 (ID8, ID7, ID15) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	
17.30-18.10	Closing: Main room Conferring Appreciation Plaques to 2024 conference organizers from the APMAA Chair (5 min.) To VNU (Thuy) and Trisakti (Sekar=Arinda Deswanti Pertiwi) - Susumu Ueno, APMAA Chairperson, 5 min. Appreciation Remarks: -Susumu Ueno, APMAA Chairperson, 10 min. Closing Remarks: -Thuy Nguyen, VNU team leader 5 min. APMAA 2025 Venue Proposal: Universiti Teknologi MARA, Malaysia: Highlighting Human Resources and Infrastructure. 5 min. Picture taking: 5 min.	
18.30-20.00	Farewell Party Giang My Restaurant (https://banhtranggiangmy.com/) Chua Ha Street, Cau Giay District, Hà Noi	

Day 4 (Thursday, October 31, 2024): Two Company Visit

<p>Hanoi Time (UTC+7) 9.00-17.00</p>	<p>Two companies' visit for International Participants</p> <p>9.00: Bus leaves the Grand K Hotel Suites Hanoi for a trip. 9.30-11.00 FPT office (https://fpt.com/en/business/technology) 11.00-12.00 Travel to Hanoi Suburbs 12.00-13.30: Lunch 13.30-16.00 Lumi's office and factory in the Hanoi suburbs (https://lumi.vn/en/lumi-smart-factory.html) (<u>Lumi Smart Home - Smarthome Solutions For Convenience; LUMI Smart Home of Vietnam (vnanet.vn)</u>) 16.00-17.00 Travel back to Grand K Hotel Suites Hanoi and VNU campus</p>	<p>Participation fee: USD 30</p>
<p>FPT office (https://fpt.com/en/business/technology) -Coordinators at the company meeting: ①Gregory Wegmann, ②Cheng Nam Sang LUMI Vietnam Joint Stock Company Meeting with the Board Members -Coordinators at the company meeting: ①Paul Scarbrough; ②Tetsuhiro Kishita</p> <p>Coordinators' Responsibility: As the representative for participants, review the company's home pages in advance and prepare a brief list of pertinent questions.</p>		

Academic Paper Sessions Schedule

(20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Message to Moderators, Presenters, and Discussants

Each 2024 Academic Paper Session includes 2 to 3 papers. Each paper is allocated 20 minutes for Presentation, 10 minutes for discussion, and 5 minutes for Q&A.

Moderators are fully responsible for coordinating their assigned sessions and should be thoroughly familiar with all the presented papers. Please ensure that all session participants have shared their full papers by **October 5** and their slides **at least one week before the conference**. Moderators must ensure that all session participants attend and present their slides for the online rehearsal scheduled for mid-October. On the day of the conference, if a presenter or discussant is unavailable (e.g., due to a no-show), the moderator will step in to fulfill their role, leading the session using the provided slides. Moderators must also regularly update the APMAA Chair on the progress of their session preparations.

Presenters must send their full papers to all session members by **October 1**. For their 20-minute Presentation, they should prepare 10-20 PPT slides and distribute them to all session members at least one week before the conference. Any updates to the slides must be promptly shared with the session members.

Discussants are allocated 10 minutes for their discussion. We recommend preparing 7-10 PPT slides to outline key discussion points and sending them to all session members at least one week before the conference.

Cautions on PPT Slides:

- Design from the viewer's perspective.
- Use a font size of 20 points or larger.
- Avoid excessive text on slides.
- Provide simple figures and tables that are easy to understand.

An online rehearsal will ensure all session members are familiar with their roles.

The Moderator

As an **Academic Paper Session moderator**, your central role is to provide organization and cohesion to the session assigned. You should be familiar with all papers to be presented in your session. The duties of the moderator include the following:

1. Before the Conference, contact presenting authors and discussants in your assigned session and provide information on session structure (time limits, presentation order, etc.). Request them to provide you with any updates, including changes in affiliation or changes to the paper's author. Also, the authors should be requested to send their papers to the discussants if they have undergone significant revisions.
2. Arrive at the session before the session begins. Identify the paper presenters and discussants in advance and introduce yourself. Remind each presenter of the time limits that apply and describe the method you will use to alert them of time limits during the actual Presentation.
3. At the start of the session, introduce yourself to the audience, announce the session/title, and offer a brief overview of the session structure. How many papers will be presented, how much time will each presenting author have for the Presentation, when will the discussants provide comments, and when will the audience have the opportunity to ask questions or provide comments?
4. During the presentations, enforce time limits strictly so that no author (or audience) monopolizes someone else's time. Please ensure that the session finishes on time. Sessions that overrun will affect the following sessions.
5. If an assigned discussant is a **no-show**, the moderator must fill in and provide some comments on the paper. If a paper presenter is unexpectedly absent, the moderator should exercise judgment by allowing extra time for the other papers or dismissing the session early.
6. Organize the session's online rehearsal two weeks before the conference date. This trial ensures members of your session do their role well at the APMAA 2024.

The Discussant

The duties of an **Academic Paper Sessions discussant** include the following:

1. Read an assigned paper carefully and come prepared to comment (in PPT slides) on the paper. Each **discussant** has a 10-minute slot for his/her discussion. We recommend the discussant prepare 7-10 PPT slides to convey the discussion points.
2. A discussant should spend his/her time stimulating audience interest in the subject and the papers. Comments can include constructive criticism about the research questions addressed, the theoretical foundations established, the methodologies employed, the analyses and results presented, the implications derived, and others. Preparation and attentiveness during the session are keys to successfully serving the discussant's role.
3. A discussant should limit his/her remark to the allocated time so that ample time is left for audience participation.
4. Participate in online rehearsals scheduled two weeks before the conference date.

APMAA 2024 Presentation Schedule for the 42 accepted papers: You can find your paper ID in the presentation slots in the table below.			
Presentation type: onsite, online			
Session	Room 1 (IDs)	Room 2 (IDs)	Room 3 (IDs)
2-1: 13.30 - 15.30	29, 40, 55	3, 26, 2	4, 5, 30
2-2: 15.50 - 17.50	27, 51, 23,	34, 48, 33	32, 54
3-1: 09.30 - 11.30	14, 60, 62	41, 63, 10	42, 53
3-2: 13.00 - 15.00	20, 47, 21	58, 22, 57	18, 6
3-3: 15.20 - 17.20	12, 35, 61	64, 9, 24	8, 7, 15

Day 2: Tuesday, October 29, 2024: Academic Paper Sessions

(Hanoi Time: UTC+7)

Day 2-1 Session (13.30 – 15.30) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-1 Room 1

Moderator: Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id, Trisakti University, Indonesia)

09. Business Ethics and Internal Control

Paper ID 29: Size and Liquidity Analysis To Performance Finance Through Request for External Audit in Indonesian Sharia Cooperatives

Author: Oyong ol Lisa*(oyonglisa12@unigamalang.ac.id, Gajayana University, Malang , Indonesia), Djuni Farhan (Gajayana University, Malang), Bambang Hermanto (Politeknik LP3I Jakarta –Indonesia)

Discussant: Nguyen To Tam (tamnt@epu.edu.vn, Electric Power University, Vietnam)

05. Management Accounting for Multinational Enterprises

Paper ID 40: The effect of sales orientation and the difficulty of subsidiary tacit knowledge transfer on inter-country coordination of Japanese exporting firms

Author: Eunji SEO*(eunjiseo@hiroshima-u.ac.jp, Hiroshima University, Japan), Ganghoon SEO (Hiroshima Shudo University), Jaewook KIM (Hiroshima University)

Discussant: Tuan Zainun Tuan Mat (tuanz693@uitm.edu.my, Universiti Teknologi Mara, Malaysia)

02. Cost Management and Manufacturing Industries -> Cost accounting

Paper ID 55: The Usefulness Of Environmental Cost Management Accounting Tools In The Resource Management Of Manufacturing Enterprises

Author: Giang Nhật Bùi* (giangbn@epu.edu.vn, Electric Power University, Vietnam); Nguyen To Tam (Electric Power University)

Discussant: Bulend Terzioglu (bulend.terzioglu@gmail.com, Central Queensland University, Australia)

Day 2-1 Room 2

Moderator: Normah Omar (normah.omar@gmail.com, Universiti Teknologi MARA, Malaysia)

09. Business Ethics and Internal Control

Paper ID 3: The Impact of Ownership Structure on The Ability to Use Creative Accounting: Evidence in The Listed Firm on The Hanoi Stock Exchange

Author: Chi Phuong Bui*(chibui@vnu.edu.vn, VNU University of Economics and Business, Vietnam), ; Thi Xuan Nhi Nguyen; Thi Duong Ngoc Le; Thi Phuong Tran(VNU University of Economics and Business)

Discussant: Keita Tanahashi (tanahashikeita@gmail.com, Hiroshima University of Economics, Japan)

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 26: Crafting the Smart Contract: The Role of Consensus Design in Minimizing Budget Slack

Author: Yasheng Chen*(yshchen@xmu.edu.cn, Xiamen University, China), Yuhong Tu (Xiamen University), Ling Hu (Xiamen University)

Discussant: Fumiko Takeda (ftakeda@kbs.keio.ac.jp, Keio University, Japan)

09. Business Ethics and Internal Control -> Corporate Governance

Paper ID 2: The Effects Of Activist Board Representation On Targets' Performance In Japan

Author: Fumiko Takeda (ftakeda@kbs.keio.ac.jp, Keio University, Japan)

Discussant: Cheng Nam Sang (nscheng@gmail.com, Singapore Management University, Singapore)

Day 2-1 Room 3

Moderator: Farhana Begum (farhanaju@yahoo.com, Ministry of Education, Bangladesh)

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 4: Adoption of the Usage of Digital Management Accounting in SMEs in Bangladesh: Extension of Technology Acceptance Model

Author: Rukshana Begum* (dr.rukshana@yahoo.com, University of Rajshahi, Bangladesh), Mohammad Tayub Chowdhury (University of Chittagong, Bangladesh), Farhana Begum (Ministry of Education, Bangladesh), Jahid Hasan (Islami Bank Bangladesh PLC, Bangladesh)

Discussant: Isabel Z. Wang (isabel.wang@anu.edu.au, The Australian National University, Australia),

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 5: The Impact of The Invasiveness of Electronic Performance Monitoring and The Organisation's External CSR Activities on Employee Burnout and Performance

Author: Chen Wang (PhD candidate, The Australian National University), **Isabel Z. Wang*** (isabel.wang@anu.edu.au, The Australian National University, Australia), Zhichao Wang (The Australian National University), Hai (Steven) Wu (The Australian National University)

Discussant: Mohammad Tayub Chowdhury (proftayub@yahoo.com, University of Chittagong, Bangladesh),

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 30: Does Management Accounting 6.0 impact Sustainable Green Practices? The mediating role of Business Process Digitization

Author: Pham Quang Huy* (pquanghuy@ueh.edu.vn, University of Economics Ho Chi Minh City (UEH), Vietnam), Vu Kien Phuc (University of Economics Ho Chi Minh City (UEH))

Discussant: Bi-Huei Tsai (bhtsai@nycu.edu.tw, National Yang Ming Chiao Tung University, Taiwan)

(Hanoi Time: UTC+7)

Day 2-2 Session (15.50 – 17.50) 3 rooms, (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-2 Room 1

Moderator: Tetsuhiro Kishita (kishita@biz.ryukoku.ac.jp, Ryukoku University, Japan).

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 27: Voluntary overtime for AI being? The effect of virtual supervisors' anthropomorphism and communication style on employees' willingness to work overtime

Author: Yasheng Chen* (yshchen@xmu.edu.cn, Xiamen University, China), Qinglan Chen Xiamen University of Technology (chenqinglan@xmut.edu.cn), Yutong Zhang (Xiamen University), Jingwei He (Xiamen University)

Discussant: Tetsuhiro Kishita (kishita@biz.ryukoku.ac.jp, Ryukoku University, Japan).

03. Performance Management -> Performance Appraisal and Incentives

Paper ID 51: Estimation of Goodwill Impairment Risks: A Case of Large Machinery Manufactures in Japan

Author: Tetsuhiro Kishita* (kishita@biz.ryukoku.ac.jp, Ryukoku University, Japan). Naoki Hayashi (Ryukoku University)

Discussant: Yasheng Chen (yshchen@xmu.edu.cn, Xiamen University, China),

06. Management Accounting for State-owned Companies, Public Sector, and Nonprofit Organizations

Paper ID 23: Social Accountability and Ethical Budgeting Behaviour in Developing Economies

Author: Salem Udoh* (udoh@utb.cz, Doctoral Candidate in Finance, Tomas Bata University in Zlin, Czech Republic), Tomasz Wnuk-Pel (University of Lodz, Poland)

Discussant: Bulend Terzioglu (bulend.terzioglu@gmail.com, Central Queensland University, Australia)

Day 2-2 Room 2

Moderator: Kim, Jaewook (jaewookk@hiroshima-u.ac.jp, Hiroshima University, Japan)

14. Other Management Accounting Issue

Paper ID 34: Combination of balanced scorecard and activity-based costing: A systematic overview

Author: Giao Xuan Tran* (giaotx@epu.edu.vn, Electric Power University, Vietnam), Nguyen To Tam (Electric Power University, Vietnam)

Discussant: Md. Bazlur Rahman(bazlur@cu.ac.bd, University of Chittagong, Bangladesh).

14. Other Management Accounting Issue

Paper ID 48: THE EFFECT OF CONSUMER AWARENESS ABOUT TWO TYPES OF JAPANESE SUSTAINABLE MARKS ON INTENTION TO PAY MORE ON COSMETICS PRODUCTS

Author: Sherry Adelia Natsir* (d235255@hiroshima-u.ac.jp, Ph.D. Candidate, Hiroshima University, Japan), Takai, Aiko (University of Fukui), Seo, Eun Ji (Hiroshima University), Nagai, Miyuki (Japan Sustainable Cosmetic Promoting Foundation), Kim, Jaewook (Hiroshima University)

Discussant: Gregory Wegmann (gregory.wegmann@u-bourgogne.fr, University of Burgundy, France)

14. Other Management Accounting Issue

Paper ID 33: The management accountant's role in enterprises operating in Russia

Author: Ludmila Zimmer (ludmila.zimmer@t-online.de, PhD student, German Police University, Germany), Robert C. Rickards (German Police University)

Discussant: NORZEHAN SYED Sharifah (shari893@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

Day 2-2 Room 3

Moderator: Keita Tanahashi (tanahashikeita@gmail.com, Hiroshima University of Economics, Japan)

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 32: Application of Fuzzy Hierarchy Analysis in Decision-Making for Green Manufacturing

Author: Bi-Huei Tsai* (bhtsai@nycu.edu.tw, National Yang Ming Chiao Tung University, Taiwan)

Discussant: Jumpei Hamamura (jhama0129@gmail.com, Kwansei Gakuin University, Japan)

08. Business Reporting and Communication -> Financial Reporting and Business Communication

Paper ID 54: Audit Delay in Indonesia: An Examination of the Impact of Profitability and Solvency on Audit Timeliness with Moderation Key Audit Matters

Author: Sekar Mayangsari* (sekar_mayangsari@trisakti.ac.id, Universitas Trisakti), Nurul Sakinah Hayani (Universitas Trisakti), Lidia Wahyuni (Universitas Trisakti), Arinda Deswanti Pertiwi (Universitas Trisakti), Masako Saito (Kansai University, Japan)

Discussant: Robert Rickards (rrickards@hs-harz.de, German Police University, Germany)

Day 3: Wednesday, October 30, 2024: Academic Paper Sessions
(Hanoi Time: UTC+7)

(Hanoi Time: UTC+7)

Day 3-1 Session (09.30 – 11.30) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-1 Room 1

Moderator: Paul Scarbrough (paul.scarbrough@brocku.ca, Brock University, Canada),

13. Management Accounting Education and History

Paper ID 14: Business Systems Embedded by Management Accounting: The Research focus may have been too narrow

Author: Yutaka Kato* (yutaka_kato@nucba.ac.jp, NUCB Business School, Nagoya University of Commerce and Business, Japan)

Discussant: Paul Scarbrough (paul.scarbrough@brocku.ca, Brock University, Canada)

02. Cost Management and Manufacturing Industries -> Cost accounting

Paper ID 60: Application Environmental Cost Management Accounting Of Vietnamese Coal-Fired Thermal Power Plants

Author: Giang Nhật Bùi (Electric Power University); **Nguyen To Tam*** (tamnt@epu.edu.vn, Electric Power University, Vietnam)

Discussant: Shinsuke Wada (swsasd15@gmail.com, Osaka Shogyo University, Japan)

03. Performance Management -> Performance Management Systems and Budgeting in an Uncertainty Environment

Paper ID 62: Indigenous institutions in a manufacturing context - strategy implementation with multiple causality

Author: Paul Scarbrough* (paul.scarbrough@brocku.ca, Brock University), **Jan Alpenberg** (jan.alpenberg@lnu.se, Linnaeus University), Hanna Agrell-Gustafsson (Linnaeus University), Frida Larsson (Linnaeus University)

Discussant: Robert Rickards (rrickards@hs-harz.de, German Police University, Germany)

Day 3-1 Room 2

Moderator: Nguyen Thi Phuong Dung (dung.nguyenthiphuong1@hust.edu.vn, Hanoi University of Science and Technology, Vietnam),

07. Management Accounting for SMEs and Family Businesses

Paper ID 41: Understanding The Japanese Small Family Business Succession: From The Organizational Behavior And Resources Perspectives

Author: Shengyi Zhou* (d242814@hiroshima-u.ac.jp, Hiroshima University, Japan), Koichiro Watanabe (Kagawa University), Eunji SEO (Hiroshima University)

Discussant: Nguyen Thi Phuong Dung (dung.nguyenthiphuong1@hust.edu.vn, Hanoi University of Science and Technology, Vietnam)

14. Other Management Accounting Issue

Paper ID 63: Carbon Taxes and Strategic Planning: Literary Suggestions for Vietnamese Enterprises

Author: Nguyen Thi Phuong Dung* (dung.nguyenthiphuong1@hust.edu.vn, Hanoi University of Science and Technology, Vietnam), **Nguyen Bao Long** (Hanoi University of Science and

Technology), Nguyen Thi Hai Ha (Vietnam National University), Vu Ngoc Tuong Minh (Hanoi University of Science and Technology)

Discussant: Grahita Chandrarin (grahitac@unmer.ac.id, University of Merdeka, Malang, Indonesia)

06. Management Accounting for State-owned Companies, Public Sector, and Nonprofit Organizations

Paper ID 10: Public administration digitalization effects on corruption: Lesson learned from Indonesia

Author: Darusalam* (darusalam85@gmail.com, Universiti Teknologi MARA, Malaysia), ,Jamaliah Said (Universiti Teknologi MARA), Zuraidah Mohd Sanusi (Universiti Teknologi MARA)

Discussant: Nguyen Thi Huong Lien (liennth78@gmail.com, VinUniversity, Hanoi, Vietnam)

Day 3-1 Room 3

Moderator: Thuy Thi Hong Nguyen (nhthuykt@gmail.com, Vietnam National University, Hanoi)

08. Business Reporting and Communication

Paper ID 42: Comparative Analysis of ESG Disclosure and Financial Performance: Evidence from Thai and Vietnamese Listed Companies

Author: Kanitsorn Terdpaopong*(kanitsorn@rsu.ac.th, Rangsit University, Thailand); Thuy Thi Hong Nguyen (Vietnam National University, Hanoi)

Discussant: Diyah Sukanti Cahyaningsih (diyahsukanti@unmer.ac.id, Merdeka Malang University)

14. Other Management Accounting Issue

Paper ID 53: Bridging the Gap: Exploring the Influence of Cryptocurrency Platforms on Investor Knowledge, Risk Perception, and Investment Interest

Author: Wasilatur Rohmah (Merdeka Malang University, Indonesia), Grahita Chandrarin (Merdeka Malang University), **Retna Safriliana***(Retna.safriliana@unmer.ac.id, Merdeka Malang University), Diyah Sukanti Cahyaningsih(Merdeka Malang University, Request a discussant)

Discussant: Kento Inoue (kinoue@bus.kindai.ac.jp, Kindai University, Japan)

(Hanoi Time: UTC+7)

Day 3-2 (13.00 – 15.00) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) per paper

Day 3-2 Room 1

Moderator: Shoichiro Hosomi (hosomi@tmu.ac.jp, Tokyo Metropolitan University)

04. Strategic Management Accounting

Paper ID 20: A Study of Organizational Capital and Cost Stickiness

Author: Gongye Ge*(ge-gongye@ed.tmu.ac.jp, Tokyo Metropolitan University, Japan), Shoichiro Hosomi (Tokyo Metropolitan University)

Discussant: Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id, Trisakti University, Indonesia)

04. Strategic Management Accounting

Paper ID 47: Does Intellectual Capital Accelerate Firm Performance? Evidence from the Bangladeshi Banking Sector

Author: Md. Bazlur Rahman*(bazlur@cu.ac.bd, University of Chittagong, Bangladesh). Mohammad Tayub Chowdhury (University of Chittagong), Rukshana Begum (University of Rajshahi), Farhana Begum (Ministry of Education, People's Republic of Bangladesh)

Discussant: Shoichiro Hosomi (hosomi@tmu.ac.jp, Tokyo Metropolitan University, Japan)

04. Strategic Management Accounting

Paper ID 21: Asymmetric Cost Behavior in Indonesia and Thailand: A Comparative Study

Author: Komang Ayu Krisnadewi*(komangayukrisnadewi@unud.ac.id, Universitas Udayana, Indonesia), Luh Gede Sri Artini (Universitas Udayana). I Wayan Shandyasa (Universitas Udayana). Ni Nyoman Sinta Suwandani(Universitas Udayana). Cynthia Prisilia Winawan Komang (Universitas Udayana).

Discussant: Bulend Terzioglu (bulend.terzioglu@gmail.com, Central Queensland University, Australia)

Day 3-2 Room 2

Moderator: Grahita Chandrarin (grahitac@unmer.ac.id) University of Merdeka Malang, Indonesia)

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 58: Does digital finance help or hurt sustainable development? A noble GMM-PVAR approach

Author: Mallika Saha (msaha@bu.ac.bd, University of Barishal, Bangladesh), Kumar Debasis Dutta (Patuakhali Science and Technology University)

Discussant: Hai Wu (steven.wu@anu.edu.au, The Australian National University, Australia)

09. Business Ethics and Internal Control

Paper ID 22: The Determinants of Financial Reporting Quality in Japanese Nonprofit Organizations: Focusing on Governance

Author: Yoshihito Enomoto* (8na9df@bma.biglobe.ne.jp, Universiti Teknologi Malaysia), Rohaida Basiruddin (Universiti Teknologi Malaysia), Masumi Nakashima (Bunkyo Gakuin University)

Discussant: Nguyen To Tam (tamnt@epu.edu.vn, Electric Power University, Vietnam)

09. Business Ethics and Internal Control -> Internal Control and Accountability

Paper ID 57: Internal Information Quality after a Merger or Acquisition and its External Consequences

Author: Tiange Zheng* (tiange.zheng@research.uwa.edu.au, University of Western Australia), Vincent Chong and Stijn Masschelein, (Thesis Supervisors: University of Western Australia)

Discussant: Yoshihito Enomoto* (8na9df@bma.biglobe.ne.jp, Ph.D. Student, Universiti Teknologi Malaysia)

Day 3-2 Room 3

Moderator: Masumi Nakashima (mnakashima@bgu.ac.jp, Bunkyo Gakuin University, Japan) (Moderator)

04. Strategic Management Accounting

Paper ID 18: Competency Certification Moderates the Influence of Love of Money and Entrepreneurship Knowledge on Students' Interest in Entrepreneurship

Author: Pande Nyoman Ratih Sedana Putri* (Ratihsedana22@gmail.com, Udayana University, Indonesia), Naniek Noviani (Udayana University), I Gde Ary Wirajaya (Udayana University)

Discussant: Naoki Hayashi (nhayashi9@gmail.com, Ryukoku University, Japan)

08. Business Reporting and Communication

Paper ID 6: Do Key Audit Matters Disclosures Change Financial Reporting Quality and Tone? An Empirical Analysis of Japanese Firms Applying IFRS

Online: Author: Masumi Nakashima* Bunkyo Gakuin University (mnakashima@bgu.ac.jp, Bunkyo Gakuin University, Japan)

Discussant: Fazlida Mohd Razali (fazlida@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

(Hanoi Time: UTC+7)

Day 3-3 (15.20 – 17.20) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) per paper

Day 3-3 Room 1:

Moderator: Cheng Nam Sang (nscheng@gmail.com, Singapore Management University, Singapore)

08. Business Reporting and Communication

Paper ID 12: The Impact of Environmental Greenwashing on Accounting Conservatism in Japan

Author: Frendy* (frendy_f@gsm.nucba.ac.jp, Nagoya University of Commerce and Business, Japan)

Discussant: Md. Bazlur Rahman* (bazlur@cu.ac.bd, University of Chittagong, Bangladesh).

03. Performance Management

Paper ID 35: How Markers Placed on BSC Effect on User's Information Seeking and Performance Evaluation?

Author: Takaya Kubota* (t_kubota@mail.tohoku-gakuin.ac.jp, Tohoku Gakuin University, Japan), Manabu Gouko (Tohoku Gakuin University)

Discussant: Frendy (frendy_f@gsm.nucba.ac.jp, Nagoya University of Commerce and Business, Japan)

05. Management Accounting for Multinational Enterprises -> Performance management in MNEs

Paper ID 61: Financial Statement Fraud Detection: The Use of Fraud Triangle Model with Evidence of Vietnamese Listed Companies

Author: Vu Thi Thanh Binh (VNU - University of Economics and Business), **Nguyen Thi Hong Thuy*** (nhthuykt@gmail.com, VNU - University of Economics and Business), Vietnam, Dang Thu Hang (VNU - University of Economics and Business)

Discussant: Takaya Kubota (t_kubota@mail.tohoku-gakuin.ac.jp, Tohoku Gakuin University, Japan),

Day 3-3 Room 2

Moderator: Bùi Phương Chi (chibui@vnu.edu.vn, University of Economics and Business, Vietnam National University -Hanoi, Vietnam)

07. Management Accounting for SMEs and Family Businesses - Issues of Business continuity and succession

Paper ID 64: Financial Literacy: Opportunities, Achievements, and Challenges

Author: Sameh Ammar*(sammar@qu.edu.qa, Qatar University, Qatar), Ousama Anam (Qatar University), Abdulsamad Alazzani (Qatar University), Maheran Zakariab (Universiti Teknologi MARA Kelantan)

Discussant: Normah Omar (normah.omar@gmail.com, Universiti Teknologi MARA, Malaysia)

09. Business Ethics and Internal Control

Paper ID 9: The moderating role of internal governance on the relationship between CEO's behavior and firm's performance in Japan: focusing on the investment behaviors as a long-term perspective

Author: Mutsunobu Hirayama* (d214547@hiroshima-u.ac.jp, Hiroshima University, Japan), Jaewook Kim (Hiroshima University)

Discussant: Sameh Ammar(sammar@qu.edu.qa, Qatar University, Qatar),

02. Cost Management and Manufacturing Industries

Paper ID 24: Impact Of Equivalent Units Of Production On Unit Cost Calculation For Fair Pricing Of Pharmaceuticals: A Scoping Review

Author: Salem Udoh (udoh@utb.cz, Tomas Bata University in Zlin, Czech Republic), Tomasz Wnuk-Pel (tomasz.wnuk@uni.lodz.pl), University of Lodz, Poland)

Discussant: Zarinah Abdul Rasit (zarinah371@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

Day 3-3 Room 3

Moderator: Ni Putu Sri Harta Mimba (p.mimba@unud.ac.id(Udayana University, Indonesia)

09. Business Ethics and Internal Control

Paper ID 8: Salaries in Managerial Compensation Depend on the Firm Performance in Japan

Author: Jumpei Hamamura* (jhama0129@gmail.com, Kwansai Gakuin University, Japan), Sho Hayakawa (University of Marketing and Distribution Sciences), Kento Inoue (Kindai University)

Discussant: Robert C. Rickards (rrickards@hs-harz.de, German Police University, Germany)

09. Business Ethics and Internal Control

Paper ID 7: The Effectiveness of Formal and Informal Controls in Deterring Misreporting: The Roles of Whistleblowing Mechanism and Ethical Leadership

Author: Vincent K. Chong* (vincent.chong@uwa.edu.au, The University of Western Australia, Australia), Muhammad Irdam Ferdiansah (Universitas Hasanuddin), Isabel Z. Wang (The Australian National University), David R. Woodliff (The University of Western Australia)

Discussant: Sera Choi (srchoi@knou.ac.kr, Korea National Open University, Korea)

08. Business Reporting and Communication

Paper ID 15: Does Carbon Emission Disclosure Influence Firm Value? Moderated by Environmental Performance and Industrial Type

Author: Ni Luh Putu Riska Dewi (riska.dewi20@student.unud.ac.id, Student, Udayana University, Indonesia), Luh Gede Krisna Dewi (Udayana University), I Gst Ayu Eka Damayanthi (Udayana University), Ni Putu Sri Harta Mimba (p.mimba@unud.ac.id(Udayana University)

Discussant: Sho Hayakawa (Sho_Hayakawa@red.umds.ac.jp, University of Marketing and Distribution Sciences)

Academic Papers Session's Presentations by Country (Paper ID)		42 papers
Japan (12 papers: 2, 6, 8, 9, 12, 14, 20, 35, 40, 41, 48, 51)		
Vietnam (7 papers: 3, 30, 34, 55, 60, 61, 63)		
Indonesia (6 papers: 15, 18, 21, 29, 53, 54)		
Austalia (7, 5, 57)		Bangladesh (4, 47, 58)
Malaysia (10, 22), China (26, 27), Czech Republic (23, 24)		
Taiwan (32), Canada (62), Thailand (42), Qatar (64), Germany (33)		

2024 APMAA Membership and Annual Conference Fees

APMAA is an open network with two categories:

Regular Membership (Professors, Lecturers, CMA, CPA, Tax accountant, financial analyst, etc.) and

Associate Membership (current Doctoral Students).

For the calendar year 2024, the annual fee for the regular and associate membership is USD 10. This annual membership fee covers January 1 to December 31, 2024. The membership fee is not refundable.

2024 Membership and Conference Fee (edited on August 10, 2024)

For Regular Members: Onsite Attendees' Membership and Conference Fees				
	Vietnam Member (USD)		International Member (USD)	
	presenter	non-presenter	presenter	non-presenter
Membership Fee	10	10	10	10
Conference Fee(1)	100	80	160	120
Participation Fee	110	90	170	130
Day 4 Company Visit Fee (2)	-	-	30	30
The fee that covers the company visit			200	160

(1) The conference fee covers a **conference kit** (printed Program and Book of Abstract, USB Proceedings, Pencils, and a notebook), **Dinners**, lunches, and coffee/tea breaks on Day 2 and Day 3.

(2) International attendees can register for the Day 4 Company Visit. USD30 fee includes lunch and transportation between the conference hotel and the destinations.

For Associate (Doctoral Student) Members: Onsite Attendees' Membership and Conference Fees				
	Vietnam Member (USD)		International Member (USD)	
	presenter	non-presenter	presenter	non-presenter
Membership Fee	10	10	10	10
Conference Fee (1)	50	40	80	60
Participation Fee	60	50	90	70
Day 4 Company Visit Fee (2)	-	-	30	30
The fee that covers the company visit			120	100

Online Attendees' Membership and Conference Fees				
	Regular member (USD)		Associate (Ph.D. student) member (USD)	
	Online presenter	Online non-presenter	Online presenter	Online non-presenter
Membership Fee	10	10	10	10
Conference Fee (1)	50	10 (waived)	30	10 (waived)
Participation Fee	60	10	40	10

(1) This Conference Fee includes the **online version** of the Program Book, Book of Abstracts, and Book of Proceedings.

2024 APMAA Member List (as of October 10)

Family Name	First Name	Affiliation (Belonging Institution)	Location of the institution	first attendance	Member
Ueno	Susumu	Konan University	Japan	2002 (1st Fc)	Regular M
Omar	Normah	Universiti Teknologi MARA (UiTM)	Malaysia	2002 (1st Fc)	Regular M
Abdul rahman	Ibrahim kamal	Retired from uitm	Malaysia	2002 (1st Fc)	Regular M
Tuan Mat	Tuan Zainun	Universiti Teknologi MARA	Malaysia	2004 (2nd Fc)	Regular M
Syed Yusuf	Sharifah Norzehan	Universiti Teknologi MARA	Malaysia	2004 (2nd Fc)	Regular M
scarbrough	D Paul	Brock University	canada	2009 (5th Fc)	Regular M
KISHITA	TETSUHIRO	Ryukoku University	JAPAN	2010 (6th Fc)	Regular M
Hamamura	Jumpei	Kwansei Gakuin University	Japan	2010 (6th Fc)	Regular M
Kim	Jaewook	Hiroshima University	Japan	2010 (6th Fc)	Regular M
TERZIOGLU	Bulend	Central Queensland University	Australia	2011 (7th Cc)	Regular M
Hosomi	Shoichiro	Tokyo Metropolitan University	Japan	2011 (7th Cc)	Regular M
Wada	Shinsuke	Osaka Shogyo University	Japan	2011 (7th Cc)	Regular M
Masuda	Itaru	Kwansei Gakuin University	Japan	2011 (7th Cc)	Associate
AUZAIR	SOFIAH MD	NATIONAL UNIVERSITY OF MALAYSIA	Malaysia	2011 (7th Cc)	Regular M
Cheng	Nam Sang	Singapore Management University	Singapore	2011 (7th Cc)	Regular M
Tsai	Bi-Huei	National Yang Ming Chiao Tung University	Taiwan	2011 (7th Cc)	Regular M
Mayangsari	Sekar	Universitas Trisakti	Indonesia	2012 (8th Cc)	Regular M
ABDEL-MAKSC	AHMED	ZAYED UNIVERSITY	United Arab Emirat	2012 (8th Cc)	Regular M
Dung	Nguyen Thi Phuong	Hanoi University of Science and Technology	Vietnam	2012 (8th Cc)	Regular M
Chandrarin	Grahita	Universitas Merdeka Malang	Indonesia	2013 (9th Cc)	Regular M
Nakashima	Masumi	Bunkyo Gakuin University	Japan	2013 (9th Cc)	Regular M
TAKEDA	FUMIKO	Keio University	Japan	2013 (9th Cc)	Regular M
Wnuk-Pel	Tomasz	University of Lodz	Poland	2013 (9th Cc)	Regular M
Wnuk-Pel	Tomasz	University of Lodz	Poland	2013 (9th Cc)	Regular M
Chatraphorn	Pongprot	Chulalongkorn Business School	Thailand	2013 (9th Cc)	Regular M
TERDPAOPON	KANITSORN	RANGSIT UNIVERSITY	Thailand	2013 (9th Cc)	Regular M
Oyong	Lisa	Gajayana University	Indonesia	2014 (10th C)	Regular M
Mimba	Ni Putu Sri Harta	Udayana University	Indonesia	2014 (10th C)	Regular M
Mori	Yuji	University of Shizuoka	JAPAN	2014 (10th C)	Regular M
Elgammal	Mohammed	Qatar University	Qatar	2014 (10th C)	Regular M
Visedsun	Nimnual	Rangsit University	Thailand	2014 (10th C)	Regular M
Chotkunakitti	Phatnatcha	Rangsit University	Thailand	2014 (10th C)	Regular M
Ary Wirajaya	I Gde	Udayana University	Indonesia	2015 (13th C)	Regular M
Matsuoka	Kohsuke	Tohoku Gakuin University	Japan	2015 (13th C)	Regular M
Hayashi	Naoki	Ryukoku University	Japan	2015 (13th C)	Regular M
Mohd Razali	Fazlida	Universiti Teknologi MARA (UiTM)	Malaysia	2015 (13th C)	Regular M
Chu	Hsuan lien	National Taipei University	Taiwan	2015 (13th C)	Regular M
Wang	Zhe (Isabel)	The Australian National University	Australia	2016 (13th C)	Regular M
Wegmann	Gregory	University of Burgundy	France	2016 (13th C)	Regular M
Rasmini	Ni Ketut	Udayana University	Indonesia	2016 (13th C)	Regular M
TANAHASHI	KEITA	Hiroshima University of Economics	Japan	2016 (13th C)	Regular M
Choi	Sera	Korea National Open University	Republic of Korea	2016 (13th C)	Regular M
CHONG	VINCENT	THE UNIVERSITY OF WESTERN AUSTRALIA	AUSTRALIA	2017 (13th C)	Regular M
Kielanowicz	Zaneta	University of Lodz	Poland	2017 (13th C)	Regular M
Mursita	Lufi Yuwana	The University of Western Australia	Australia	2018 (14th C)	Associate
Chen	Yasheng	Xiamen University	China	2018 (14th C)	Regular M
Ritsert	Rolf	German University of the Police	Germany	2018 (14th C)	Regular M
Rickards	Roobert C	German University of the Police	Germany	2018 (14th C)	Regular M
Choi	Perry	Hitotsubashi University	Japan	2018 (14th C)	Associate
Onishi	Tomoyuki	Saitama Women's Junior College	Japan	2018 (14th C)	Regular M
Kubota	Takaya	Tohoku Gakuin University	Japan	2018 (14th C)	Regular M
MATSUMOTO	RYO	NIHONKEIEI tax co	JAPAN	2018 (14th C)	Regular M
NIWA	SHUJI	NihonKeiei Accounting Corporation	JAPAN	2018 (14th C)	Regular M
Enomoto	Yoshihito	Universiti Teknologi Malaysia	Malaysia	2018 (14th C)	Regular M
Mohamad Ariff	Akmalia	Universiti Malaysia Terengganu	Malaysia	2018 (14th C)	Regular M
BEGUM	FARHANA	Ministry of Education	Bangladesh	2019 (15th C)	Regular M
Darusalam	Darusalam	Binus University	Indonesia	2019 (15th C)	Regular M
Darusalam	Darusalam	Bina Nusantara University, Jakarta, Indonesia	Indonesia	2019 (15th C)	Regular M
Ammar	Sameh	Qatar University	Qatar	2019 (15th C)	Regular M
Nguyen	Thi Hong Thuy	VNU - University of Economics and Business	Vietnam	2019 (15th C)	Regular M
Begum	Rukshana	University of Rajshahi	Bangladesh	2021 (16th C)	Regular M
Alam	Md Shahinul	BSM Medical University	Bangladesh	2021 (16th C)	Regular M
Noviari	Naniek	Udayana University	Indonesia	2021 (16th C)	Regular M
Dewi	Luh Gede Krisna	Udayana University	Indonesia	2021 (16th C)	Regular M
Herawaty	Vinola	Universitas Trisakti	Indonesia	2021 (16th C)	Regular M
Darmawati	Deni	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C)	Regular M
Khomsiyah	Khomsiyah	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C)	Regular M

Sulfitri	Virna	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Astuti	Henik Hari	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Wardhani	Nurhastuty Kesumo	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Aryati	Titik	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Murwaningsari	Etty	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Yanti	Harti Budi	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Anis	Idrianita	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Gunawan	Juniati	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Hasnawati	Hasnawati	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Lastanti	Hexana Sri	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Arsjah	Regina Jansen	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Murtanto	Murtanto	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Astuti	Christina Dwi	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Augustine	Yvonne	Universitas Trisakti, Indonesia	Indonesia	2021 (16th C Regular M
Trismayarni	Elen	University Prof. Dr. Moestopo (Beragama)	Indonesia	2021 (16th C Regular M
Cahyaningsih	Diyah Sukanti	Universitas Merdeka Malang	Indonesia	2021 (16th C Regular M
KAWAI	YUKARI	Komazawa university	Japan	2021 (16th C Regular M
Hirayama	Mutsunobu	Hiroshima University	Japan	2021 (16th C Associate
Rasa	Subaciene	Vilnius University	Lithuania	2021 (16th C Regular M
Tamulevičienė	Daiva	Vilnius University	Lithuania	2021 (16th C Regular M
Abdul Rasit	Zarinah	Universiti Teknologi MARA	Malaysia	2021 (16th C Regular M
Bui	Phuong Chi	VNU University of Economics and Business	Vietnam	2021 (16th C Regular M
Krisnadewi	Komang Ayu	Universitas Udayana	Indonesia	2022 (17th C Regular M
Takahashi	Kenji	University of Tsukuba	Japan	2022 (17th C Regular M
Tiangsoongnerr	Leela	Dhurakij Pundit University	Thailand	2022 (17th C Regular M
GE	GONGYE	Tokyo Metropolitan University	Japan	2023 (18th C Associate
SEO	EUNJI	Hiroshima university	Japan	2023 (18th C Regular M
Seo	Gang-Hoon	Hiroshima Shudo University	Japan	2023 (18th C Regular M
GE	GONGYE	Tokyo Metropolitan University	Japan	2023 (18th C Associate
Frendzel	Maciej	University of Lodz	Poland	2023 (18th C Regular M
Nguyen	Thi Huong Lien	VinUniversity	Vietnam	2023 (18th C Regular M
Wu	Hai	Australian National University	Australia	2024 (19th C Regular M
Zheng	Tiange	University of Western Australia	Australia	2024 (19th C Associate
Saha	Mallika	University of Barishal	Bangladesh	2024 (19th C Regular M
Rahman	Md. Bazlur	University of Chittagong	Bangladesh	2024 (19th C Regular M
Dutta	Kumar Debasis	Patuakhali Science and Technology University	Bangladesh	2024 (19th C Regular M
Chowdhury	Mohammad Tayub	Chittagong University	Bangladesh	2024 (19th C Regular M
Jia	Chunfeng	China Aerospace Standardization and Product Ass	China	2024 (19th C Regular M
Liu	Kaiping	China Aerospace Standardization and Product Ass	China	2024 (19th C Regular M
Liao	Hai	China Aerospace Standardization and Product Ass	China	2024 (19th C Regular M
Zhang	Zhongyang	China Aerospace Standardization and Product Ass	China	2024 (19th C Regular M
Udoh	SALEM	Tomas Bata University in Zlin	Czech Republic	2024 (19th C Associate
Nguyen	Viet Thang	UBFC	France	2024 (19th C Associate
Zimmer	Ludmila	German Police University	Germany	2024 (19th C Regular M
Dewi	Ni Luh Putu Riska	Udayana University	Indonesia	2024 (19th C Regular M
Damayanthi	I Gst Ayu Eka	Udayana University	Indonesia	2024 (19th C Regular M
Rohmah	Wasilatur	Merdeka Malang University	Indonesia	2024 (19th C Regular M
Syam BZ	Fazli	Universitas Syiah Kuala	Indonesia	2024 (19th C Associate
Darwanis	Darwanis	Universitas Syiah Kuala	Indonesia	2024 (19th C Associate
Indriani	Mirna	Universitas Syiah Kuala	Indonesia	2024 (19th C Associate
Farhan	Djuni	Universitas Gajayana Malang	Indonesia	2024 (19th C Regular M
-	Frendy	Nagoya University of Commerce and Business	Japan	2024 (19th C Regular M
Natsir	Sherry Adelia	Hiroshima University	Japan	2024 (19th C Associate
Kato	Yutaka	Nagoya University of Commerce and Business	Japan	2024 (19th C Regular M
TAKAI	Aiko	University of Fukui	Japan	2024 (19th C Associate
Zhou	Shengyi	Hiroshima University	Japan	2024 (19th C Associate
WATANABE	KOICHIRO	KAGAWA UNIVERSITY	JAPAN	2024 (19th C Regular M
HAYAKAWA	SHO	University of Marketing and Distribution Sciences	Japan	2024 (19th C Regular M
Inoue	Kento	Kindai University	Japan	2024 (19th C Regular M
YOSHOKA	HIROSHI	NihonKeiei Accounting Corporation	JAPAN	2024 (19th C Regular M
Bachtijeva	Diana	Vilnius university	Lithuania	2024 (19th C Regular M
Tereshchenko	Svetlana	Green University of Forestry Technology-Petecbu	Russia	2024 (19th C Regular M
Uddin	Shahzad	University of Essex	UK	2024 (19th C Regular M
Tran	Giao	Electric Power University	Viet Nam	2024 (19th C Associate
Bui Nhat Giang	Giang	Electric Power University	Viet Nam	2024 (19th C Associate
Nguyen To Tarr	Nguyen	Electric Power University	Viet Nam	2024 (19th C Associate
Tran	The Nu	VNU University of Economics and Business	Vietnam	2024 (19th C Regular M
Vu	Thi Thanh Binh	VNU University of Economics and Business	Vietnam	2024 (19th C Regular M
Vu	The Binh	VNU University of Economics and Business	Vietnam	2024 (19th C Regular M
Ngo	Thi Thu Hang	VNU University of Economics and Business	Vietnam	2024 (19th C Regular M
Dang	Thu Hang	VNU University of Economics and Business	Vietnam	2024 (19th C Regular M
Khieu	Huu Binh	VNU University of Economics and Business	Vietnam	2024 (19th C Regular M
Quang Huy	Pham	University of Economics HCMC (UEH)	Vietnam	2024 (19th C Regular M

History of APMAA Annual Conferences

Year	City, Country	Hosting and Cohosting Institutions
2024(19th)	Hanoi, Vietnam	APMAA, Vietnam National University
2023(18th)	Jakarta, Indonesia	APMAA, Trisakti University
2022(17th)	Bangkok, Thailand	APMAA, Dhurakij Pundit University
2021(16th)	Jakarta & Bali, Indonesia	APMAA, Universitas Trisakti, and Udayana University
2020 (Cancelled)	Shah Alam, Malaysia	Universiti Teknologi MARA, Malaysia (Cancelled due to COVID 19 Pandemic)
2019(15th)	Doha, Qatar	Qatar University
2018(14th)	Tokyo, Japan	APMAA Japan and Waseda University
2017(13th)	Shanghai, China	Shanghai Jiaotong University
2016(12th)	Taipei, Taiwan	National Taipei University
2015(11th)	Bali, Indonesia	Trisakti University, University of Merdeka Malang, Udayana University, Mercuru Buana University, Hasanuddin University, and Warmadewa University
2014(10th)	Bangkok, Thailand	Chulalongkorn University
2013 (9th)	Nagoya, Japan	APMAA Japan and Nagoya University
2012 (8th)	Xiamen, China	Xiamen University
2011 (7th)	Shah Alam, Malaysia	Universiti Teknologi MARA
2010 (6th)	Taipei, Taiwan	National Taiwan University
2009 (5th)	Beppu, Japan	Beppu University, Japan
2008 (Cancelled)	Bangkok, Thailand	Chulalongkorn University (Cancelled due to the political crisis)
2007 (4th)	Chengdu, China	South-Western University of Finance and Economics
2006 (3rd)	Fukuoka, Japan	Kyushu University
2004 (2nd)	Shah Alam, Malaysia	Universiti Teknologi MARA
2002 (1st)	Fukuoka, Japan	Kyushu University

The **2023 (18th)** Annual Conference, cohosted by APMAA and Universitas Trisakti team in Indonesia, was successfully held **online** from October 24 (Tuesday) to 26th (Thursday). The conference theme is "Challenges and Opportunities to Management Accounting in the Digital Era."

The **2022 (17th)** Annual Conference, cohosted by APMAA and Dhurakij Pundit University team in Thailand, will be held in a **hybrid mode** from November 8 (Tuesday) to 11th (Friday). The conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future."

The **2021 (16th)** Annual Conference, cohosted by APMAA and Universitas Trisakti/ Udayana University team in Indonesia, was successfully held **online** from November 9 (Tuesday) to 11th (Thursday). The conference theme is "Management Accounting and Society: A Global Perspective."

The **2020** Annual Conference, scheduled by the Universiti Teknologi MARA, Malaysia team, was **canceled** due to the uncertainty of developments regarding the COVID-19 pandemic.

The **2019 (15th)** Annual Conference, hosted by Dr. Khalid Al-Abdulqader Al, Dean of the College of Business and Economics, and Dr. Mohammed Elgammal, **Qatar University**, was held from November 2 (Saturday) to 5th (Tuesday). The conference theme is "Management Accounting and Finance in the 21st Century: Challenges and Perspectives."

The **2018 (14th)** Annual Conference, hosted by **APMAA, Japan**, and Dr. Masao Tsuji, Professor Emeritus of Waseda University, was held at Waseda University, Tokyo, from October 29 (Monday) to November 1 (Thursday). The conference theme is "The Forefront of Management Accounting: Research and Practices."

The **2017 (13th)** Annual Conference, hosted by Professor Dr. Hu, Yiming, Professor of **Shanghai Jiao Tong University**, China, was successfully held at Shanghai Jiao Tong University from November 6 (Monday) to the 9th (Thursday). The conference theme is "Management Accounting and Society: A Global Perspective."

The **2016 (12th)** Annual Conference, hosted by Professor Dr. Chu, Hsuan-Lien, Professor of **National Taipei University**, was successfully held at The Sherwood Taipei and National Taipei University in Taiwan from October 4 (Tuesday) to 7th (Friday). The conference theme is "Opportunities and New Trends in Managerial Accounting."

The **2015 (11th)** Annual Conference was hosted by six universities in Indonesia, i.e., **Trisakti University, University of Merdeka Malang, Udayana University, Mercu Buana University, Hasanuddin University, and Warmadewa University**. The conference, cochaired by Professor Sekar Mayangsari, Trisakti University, and Professor Grahita Chandrarin, University of Merdeka Malang, was successfully held from the 26th to the 29th of October. The conference theme is "Management Accounting for Sustainable Development."

The **2014 (10th)** Annual Conference, hosted by Professor Kanibhatti Nitirojntanad, **Chulalongkorn University**, Thailand, was successfully held at the Crowne Plaza Bangkok Lumpini Hotel from October 27 to 30th. The conference theme is "Management accounting in a global, dynamic environment: Challenges and opportunities."

The **2013 (9th)** Annual Conference, hosted by Susumu Ueno, Professor of Konan University and **APMAA**, was successfully held at Nagoya University and Hotel Nagoya Garden Palace, Japan, from 1st to November 4, 2013. The conference theme is "Challenges for Management Accounting: Issues in Theory and Practices." **At this Conference, APMAA used the Microsoft Conference Management System for the first time.**

The **2012 (8th)** Annual Conference, hosted by Professor Dr. Yuan Lue Fu, **University of Xiamen**, China, was successfully held at the University of Xiamen from 14th to 17th of November 2012. The conference theme is "MANAGEMENT ACCOUNTING: The Optimization of Management Control System."

The **2011 (7th)** Annual Conference, hosted by Professor Dr. Ibrahim Kamal Abdul Rahman, **Universiti Teknologi MARA**, Malaysia, was successfully held at Shah Alam Convention Centre,

Malaysia, from the 16th to 19th of November 2011. The conference theme is "Management Accounting: A Value Creation Tool for Sustainability." **APMAA created the Doctoral Colloquium Sessions for the first time, and the colloquium had ten presentations supported by mentors/advisers.**

The 2010 (6th) Annual Forum, hosted by Professor Dr. Yang-Tzong (Jimmy) Tsay, **National Taiwan University**, was successfully held from the 5th to the 7th of November 2010. **Since this conference, APMAA has introduced a discussion system for all scholarly presentations (Presentation: 30 minutes; Discussion and Q&A: 15 minutes).**

The 2009 (5th) Annual Forum, hosted by Professor Dr. Akira Nishimura, was successfully held at the Center for Media Education and Study of **Beppu University, Japan**, from October 31 to November 2, 2009.

The 2008 Annual Forum, being scheduled by Professor Duangmanee Komaratat at Chulalongkorn University from October 17-20, 2008, was canceled due to the political crisis in Thailand.

The 2007 (4th) Annual Forum, hosted by Professor Peng Shaobing, was successfully held at the **South-Western University of Finance and Economics in Chengdu, China**, on 28-29 July 2007.

The 2006 (3rd) Annual Forum, hosted by Professor Akira Nishimura, was held at **Fukuoka Garden Palace in Fukuoka, Japan**, on March 30-31. The Forum's theme was the Present and Future of Management Accounting.

The 2004 (2nd) Annual Forum hosted by Professor Ibrahim Kamal Abdul Rahman was held on 24-25 November 2004 at **Universiti Teknologi MARA in Malaysia**. It was unanimously decided that the time had arrived to establish the Asia-Pacific Management Accounting Association.

The 2002 (1st) Annual Forum hosted by Professor Akira Nishimura was held on November 3 and 4 at International Exchange Plaza, Kyushu University, in Fukuoka, Japan. Since then, participants from different countries have continued to share the same vision of advancing management accounting research and practices with particular reference to the Asia-Pacific region.

	2023	2022	2021	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
	Indone- sia online	Bang- kok hybrid	Indone- sia online	Doha	Tokyo	Shang- hai	Taipei	Bali	Bang- kok	Nagoya	Xia- men	Shah- Alam	Taipei
Ph.D.Colloquium presentations	6	13	7	19	12	12	7	24	6	6	3	10	0
Parallel sessions	23	55	28	104	91+4	48	70	108	51	56	48?	42	24
Plenary sessions and Forum	7	9	2	3+24	6+3	6+3	6	4	6	7	7	16	5
Reception Talk	0	0	0	0	0	0	0	0	1	0	0	0	0
Total Presentations	36	77	37	150	116	69	83	136	64	69	55?	68	29
International participants (online)	78 (78)	154 (126)	121 (121)	117	106	63	80	49	61	53	43	62	34
Paid local participants	44	26	87	0	105	43	3	63	10	56	?	?	26
Total paid participants (online)	112 (112)	180 (150)	208 (208)	85	211	106	83	112	71	109	40	62	60
No Fee	15	50	39	275	50	55	70	50	48	39	50	88	40
Total Participants	127	230	247	360	261	161	153	162	119	148	93	150	100

APMAA Top Management

In addition to leadership, APMAA's Top Management has shown a solid commitment to the quality management of the association.

2024-2014 Chair of the Board of Directors: **Susumu Ueno**

2013-2010 President: **Susumu Ueno**

2009-2004 President: **Akira Nishimura**

2024 APMAA Board Members (Updated on October 10)

(An excerpt from APMAA Key People, Asia-Pacific Management Accounting Association
(sakura.ne.jp))

Ueno, Susumu, Professor Emeritus, Konan University, Japan
Hosomi, Shoichiro, Tokyo Metropolitan University, Tokyo Japan
Kim, Jaewook, Hiroshima University, Japan
Nakashima, Masumi, Bunkyo Gakuin University, Japan
Takeda, Fumiko, Keio University, Japan
Mastuoka, Kohsuke, Tohoku Gakuin University, Japan
Keita Tanahashi, Hiroshima University of Economics, Japan

Nguyen Thi Phuong Dung, Hanoi University of Science and Technology
Thuy, Nguyen, Thi Hong, Vietnam National University-Hanoi, Vietnam
Nguyen Thi Huong Lien, VinUniversity, Hanoi, Vietnam
Chi Phuong Bui, Vietnam National University-Hanoi, Vietnam

Mayangsari, Sekar, Trisakti University, Indonesia
Chandrarin, Grahita, University of Merdeka Malang, Indonesia
Mimba, Ni Putu Sri Harta, Udayana University, Indonesia

Omar, Normah, Universiti Teknologi MARA, Malaysia
Syed Yusuf, Sharifah Norzehan, Universiti Teknologi MARA, Malaysia
Tuan Mat, Tuan Zainun, Universiti Teknologi MARA, Malaysia

Begum, Farhana, Ministry of Education, Bangladesh
Cheng, Nam Sang, Singapore Management University, Singapore
Elgammal, Mohammed, Qatar University, Qatar

Terzioglu, Bulend, Central Queensland University, Australia
Tiangsoongnern, Leela, Dhurakij Pundit University, Thailand
Terdpaopong, Kanitsorn, Rangsit University, Thailand

Yasheng Chen, yshchen@xmu.edu.cn, Xiamen University, China
Tsai, Bi-Huei, National Yang Ming Chiao Tung University, Taiwan
Chu, Hsuan-Lien, National Taipei University, Taiwan
Choi, Sera, Korea National Open University, South Korea

Scarborough, Paul, Brock University, Canada
Tomasz, Wnuk-Pel, University of Łódź, Poland
Kielanowicz, Żaneta, University of Lodz, Poland
Wegmann, Gregory, University of Burgundy, France
Rickards, Robert C., German Police University, Germany

Asia-Pacific Management Accounting Journal (APMAJ)

CHIEF EDITORS

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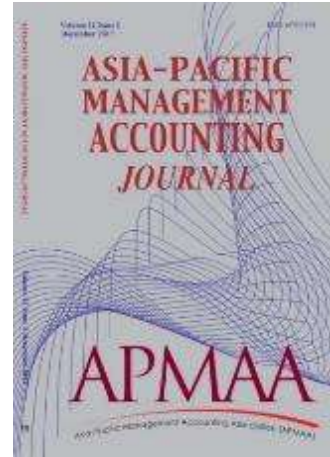
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Asia-Pacific Management Accounting Journal (APMAJ) is jointly published by the Asia-Pacific Management Accounting Association (APMAA - which is based in Japan), Accounting Research Institute and UiTM Press, Universiti Teknologi MARA (UiTM).

APMAJ aims to publish research papers that address relevant and contemporary issues in the field of management accounting that may prove helpful to academia and the community at large. Its initial publication in 2006 was once a year. But, APMAJ was produced two times in June and December from 2009, and three times, April, August, and December from 2018 ([ARCHIVE \(uitm.edu.my\)](http://uitm.edu.my)).

Seeking to communicate with a broad audience, APMAJ accepts for consideration manuscripts that are theoretical, empirical, conceptual, or behavioral and have direct implications for present or future practice. Among topics of interest include management accounting practices, sustainability management accounting, environmental accounting, contemporary management accounting, strategic management accounting, and many others.

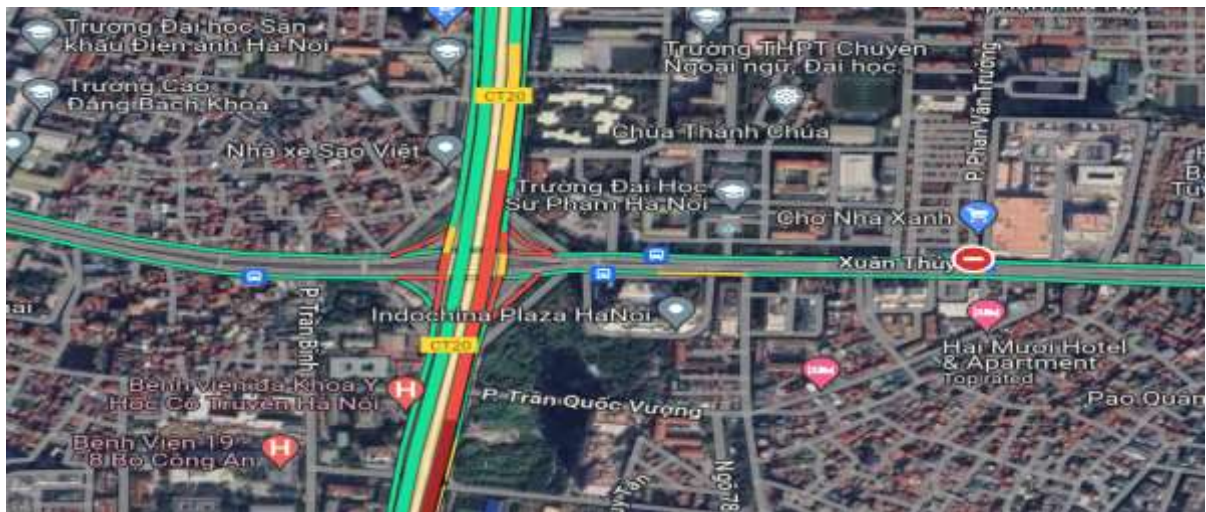
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Conference Venue

Xuan Thuy Campus in Cầu Giấy district, University of Economics and Business, Vietnam National University-Hanoi: 144 Xuan Thuy Str., Cau Giay, Hanoi, Vietnam

University of Economics and Business (ueb.edu.vn), Tel: (84-24) 37548506

Website: <http://www.ueb.edu.vn>



Conference Hotel

Grand K Hotel Suites Hanoi

No. 2 Pham Van Bach Street | Yen Hoa Ward | Cau Giay District | Hanoi | Vietnam

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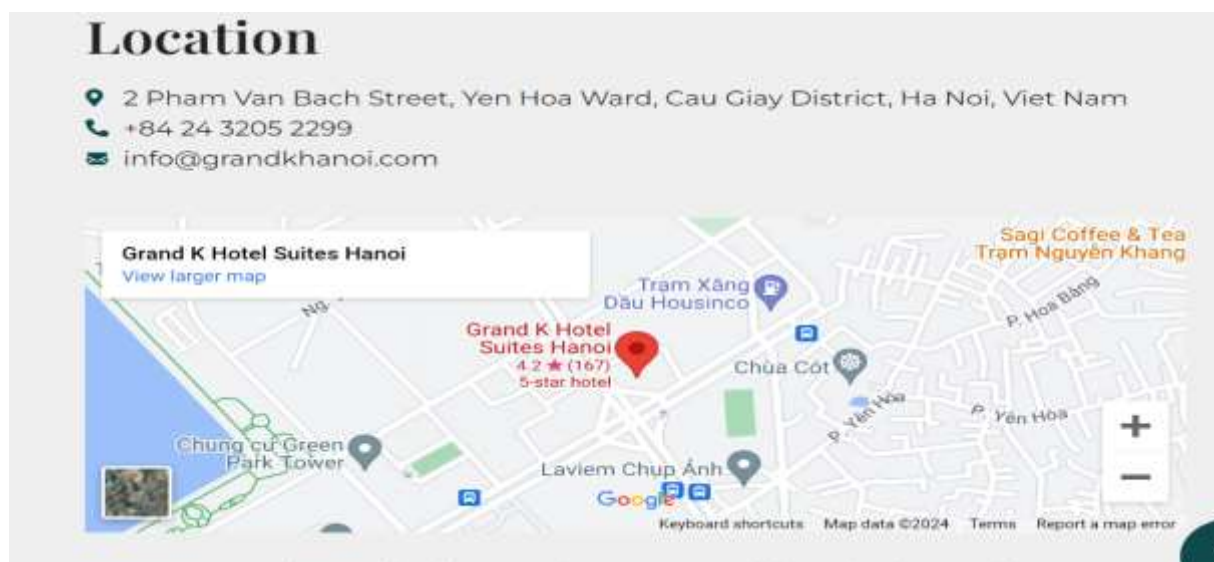
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Editor of the APMAA 2024 Program

Prof. Dr. Susumu Ueno (ueno@konan-u.ac.jp), APMAA Chairperson

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