



Asia-Pacific Management Accounting Association

# 2022 Annual Conference

November 08 - 11, 2022

**The theme: “Management Accounting: Recent Themes and Directions for a Digital Future.”**



## **Book of Abstracts (Doctoral Colloquium Sessions)**

Asia-Pacific Management Accounting Association  
co-hosted by Dhurakij Pundit University, Thailand

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## About APMAA

Founded in 2004, the Asia-Pacific Management Accounting Association has provided a platform for management accounting academics and practitioners in the Asia Pacific Region to improve their contribution to global scholarship and the lives of the region's people. The gender and geographic diversity of our membership and board create a rich environment for collaboration and innovation. We shape management accounting's future through teaching, research, and a robust network, ensuring our association is a thought leader in the field.



Have a question about APMAA? The web pages below will give you answers.

Asia-Pacific Management Accounting Association Homepage

Asia-Pacific Management Accounting Association (APMAA) Official Site

[http://s-ueno.sakura.ne.jp/APMAA\\_asia/](http://s-ueno.sakura.ne.jp/APMAA_asia/)

APMAA 2022 webpage

[http://apmaa.org/APMAA/2022\\_Bangkok\\_Conference.htm](http://apmaa.org/APMAA/2022_Bangkok_Conference.htm)

[http://s-ueno.sakura.ne.jp/APMAA\\_asia/2022\\_Bangkok\\_Conference.htm](http://s-ueno.sakura.ne.jp/APMAA_asia/2022_Bangkok_Conference.htm)

The future annual conference venues (Asia-Pacific Management Accounting Association (APMAA) Official Site)

APMAA 2022 Conference - Thailand (Asst.Prof. Pattanant Petchchedchoo,Ph.D, Dhurakij Pundit University, Accepted at the 2018 board meeting

APMAA 2023 Conference - China (Prof Gao, Liang P'ian, Xi'an Jiaotong University China), Accepted at the 2018 board meeting.

APMAA 2024 Conference. - Vietnam (Prof Thuy, Nguyen Thi Hong, Vietnam National University-Hanoi), Accepted at the 2019 board meeting.

APMAA 2022 Doctoral Colloquium

Chair: Asst. Prof. Leela Tiangsoongnern, Ph.D, Dhurakij Pundit University [leela.tin@dpu.ac.th](mailto:leela.tin@dpu.ac.th)



## **Guidelines for Presenters, Moderators and Discussants**

**Currently, we are working to develop the session schedule.**

**Each paper of the 2022 Doctoral Colloquium will be given 15 min. Presentation, 10 min. Discussion, 10 min. Q&A. Each session is facilitated by 1 discussant and 1 moderator.**

**We recommend presenters prepare 10-20 PPT slides for their 15 min. presentations. When there is any update in their camera-ready paper, presenters are expected to send the updated version directly to both the moderator and discussant in a timely manner.**

**Each discussant will be given a 10 min slot for his/her discussion. We recommend them prepare between 7-10 PPT slides to convey the discussion points.**

**A moderator coordinates an assigned session and should ask the session presenter and discussants to send their discussion slides and keep them at hand before the Conference Day. If for some reason, the discussant is not available (e.g., no show-up), the moderator assumes the discussant role and discusses the papers, based on the slides at hand.**



# Instructions for preparing the APMAA proceedings (camera-ready) paper

(Edited on August 30, 2021, by Ueno and Updated on August 11, 2022, by DPU)

## What is your proceedings (camera-ready) paper?

In your acceptance notification, we asked you to submit the **proceedings (camera-ready) paper** by September 15, 2022. Please refer to the reviewer's comments, then revise or rewrite your accepted article when developing the proceedings (camera-ready) paper.

Suppose you register for APMAA 2022 conference and submit the proceedings (camera-ready) paper by September 15, 2022. In that case, your manuscript is included in the **APMAA 2022 Proceedings** and the **Book of Abstracts** (Proceedings contain **camera-ready papers** while the Book of Abstracts has only abstracts). The author can choose the full-length paper or executive summary submission for the conference proceedings.

Executive summaries are more extended than abstracts, running 5-7 pages (around 1500-2000 words). They summarize the research output's purpose, method, results, and conclusions such that someone who reads *only* the summary can obtain a solid understanding of the research as a whole.

Note that we use **both (Microsoft Word and PDF) files** you submitted to the "camera-ready column of the CMT" when editing the Proceedings and the Book of Abstracts without editing.

Your proceedings (camera-ready) paper's length and format have to follow the submission guideline (**Guideline for Authors**), as you have initially submitted your paper. Please edit your camera-ready paper by following the requested format described on the **Guideline for Authors** at the Official Guide to [APMAA 2022 \(Annual Conference of the Asia-Pacific Management Accounting Association\) \(sakura.ne.jp\)](http://www.apmaa.org/Official-Guide-to-APMAA-2022-Annual-Conference-of-the-Asia-Pacific-Management-Accounting-Association-sakura.ne.jp).

## (Excerpts from the Guideline for Authors)

4. Authors' names should be placed with two-line space below the title. Authors' affiliations should be placed below each author's name.
5. **An abstract\*** should be around **200-300 words**.

6. Text should be 5,000-10,000 words for a full-length submission, and 5-7 pages (around 1500-2000 words) for an executive summary submission. The paper must be written in the best possible technical and grammatical English.

8. All manuscripts should be formatted using 12-point font (Times New Roman). The text should be **single spaced**.

**\* Why do you need to write an abstract for a research paper?**

-an abstract lets readers get the gist or essence of your paper or article quickly, to decide whether to read the full paper;

-an abstract prepares readers to follow the detailed information, analyses, and arguments in your entire paper; and, -later, an abstract helps readers remember key points from your paper.



## Section 1: Student's Presentations Sessions



**Paper ID 50**

### **The Convergence of Chinese Accounting Standards with International Financial Reporting Standard: Evidence from Dual-Listed Chinese Firms**

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Meiji University, Japan

#### **ABSTRACT**

This study examines the level of convergence of Chinese accounting standards (PRC GAAP) with International Financial Reporting Standards (IFRS) when PRC GAAP was established in 2007 and the new accounting standards were revised in 2017. This study uses data from dual-listed companies' annual reports from 2017 to 2021 on both mainland China's A-share exchange which uses PRC GAAP and Hong Kong's H-share exchange using IFRS. To minimize the impact of differences between politics and culture, the Chinese government was forced to choose to adopt some parts of IFRS and implement the revised PRC GAAP to participate in economic globalization. While the adoption of PRC GAAP eliminated significant differences from IFRS, the PRC GAAP was still recognized by foreign stakeholders as being different. Because accounting standards are set by the Chinese Ministry of Finance (MOF) which is controlled by the government in China and state-owned enterprises perpetrated a high proportion in the economic market, China needs its own unique accounting rules at the business administration level because of these special national circumstances. On this premise, this study analyses the reasons for some items that are adjusted according to the new PRC GAAP and IFRS more frequently, such as safety production fund, government grants, business combinations involving enterprises under common control, etc.

In this research, the number of AH share firms has gradually increased from 100 firms in 2017 to 145 firms in 2021, but the firm which disclosed the net profit difference kept at around 30 firms in these years. It shows that the adoption of the new PRC GAAP eliminated significant differences between the two accounting standards.

**Keywords:** PRC GAAP, IFRS, Adjustments between PRC GAAP and IFRS, Convergence.



**Paper ID 58**

## **Organizational Learning of Internal Information Quality (IIQ): Evidence from Mergers and Acquisitions**

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### **ABSTRACT**

This study investigates the impact of M&A deals on acquirers' earnings announcement behavior over time. This study aims to examine the long-run internal information quality (IIQ) dynamics across firms based on a public US sample. We focus on IIQ restoration after mergers and acquisitions (M&A) and analyse how factors at the company level affect the resilience of the information system to external shocks. We find M&A announcement is positively related to earnings announcement speed. This relation is stronger for large firms, firms have no significant sale growth, firms with negative income before extraordinary items, and experienced acquirers. The results are consistent in our models after accounting for firm characteristics and time effect. We attribute the faster earnings releases speed to managers' strategic preparation. We will further examine the organizational learnings theory in the context of M&A by observing how acquirers' internal information environment changes after successive M&A transactions. We test the organizational learning theory in the context of IIQ and develop a model to explain IIQ movements over time. We argue that firms can learn from similar historical acquisitions to improve target information integration and codification proficiency in the future. However, inappropriate generalization of knowledge may lead to larger and longer IIQ damage. This study strives to explore the factors that affect firms' ability to learn from past events.

**Keywords:** Internal Control Quality, Mergers and Acquisitions, Organizational Learnings, Dynamics, Earnings Announcement.





**Paper ID 60**

## **The Influence of Key Audit Matters Disclosures Effects on Audit Fees of Companies Listed on The Stock Exchange of Thailand**

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Thailand

### **ABSTRACT**

The auditor's report is an important tool and intermediary in providing information about an entity's financial reports regarding the accuracy and completeness of disclosures. Changes to the auditor's report page with the additional key audit matters paragraph affects those involved in different contexts. The purpose of this study was the influence of key audit matters disclosures effects on audit fees of companies listed on The Stock Exchange of Thailand, by collecting information from the financial statements and annual reports. The sample group was 399 companies listed on the Stock Exchange of Thailand during the year 2016-2017, The tools used in the study and hypothesis testing consisted of Pearson's Correlation Coefficient and Multiple Regression Analysis.

The results showed that Disclosures of key audit matters influenced audit fees at a statistically significant level of 0.05. The control variables affecting audit fees were the size of the company and the type of audit firm, which affected the audit fee at the level of significance of 0.05. According to the study, business owners used financial reporting plans to reduce the disclosure of key audit matters resulting in increased costs, the Certified Public Accountant was cautious about the matter and chose to communicate with those charged with corporate governance, and plans to charge the audit fees appropriate to the statement and responsibilities through the auditor's report.

**Keywords:** Key Audit Matters, Audit Fees, Stock Exchange of Thailand, Disclosures, Corporate Governance.



**Paper ID 61**

## **Stock Price Indicators and Subsequent Earnings Management of Newly Listed Firms in Thailand**

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### **ABSTRACT**

This study aims to analyze the effect of financial indicators, non-financial indicators, and firm characteristics on the stock price of initial public offerings, and three years of post-IPO earnings management of the firms listed in Thailand from 2014 to 2018, totaling 138 examples. The data were analyzed using the multiple regression model. The study found that (1) Financial indicators, including sale growth, earnings per share, and return on asset, directly influenced the average IPO price of the newly listed firms. (2) Non-financial indicators show that venture capital-backed firms directly influenced the average IPO price of the newly listed firms. (3) Firm characteristics and the firm size directly influenced the average IPO price of the newly listed firms. (4) Leverage is the only indicator that directly influences post-IPO earnings management. There is no significant influence on the rest of the indicators. (5) The average IPO price on the first trading day and the first trading week, directly influenced the first year's post-IPO earnings management. This finding is a new discovery, as no evidence in Thailand has been discovered before, nor did many international studies find statistical significance between the variables. The result shows that the higher average IPO price on the first day, and the first week of trading, the lower earnings management of the first year after IPO in terms of Thailand-listed companies.

**Keywords:** IPO Pricing, Stock Price, Earnings Management, Initial Public Offerings, IPO.



**Paper ID 62**

## **The relations between Earning Management and Initial Return of Initial Public Offering of Thailand listed Companies**

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Samaporn Panyawarayut  
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### **ABSTRACT**

The purposes of this research were to study the initial returns of initial public offerings on financial and the relations of earnings management regarding discretionary accruals of initial returns of initial public offerings on financial in 2014 - 2018. The sample group used was a financial business industry group of 53 companies. The statistical technique used in this research analysis was Pearson Correlation analysis.

Initial Public Offerings traded on the first day of IPOs, have a lower price than the real value. If investors subscribe for IPO shares at the reserve price and sell the shares reserved on the first day that the stock exchange allows them to be traded on the stock exchange, investors tend to earn very high returns. The results indicated that the initial returns of initial public offerings on financial and the earnings management did not correlate. Earning management is caused by management of financial reports by choosing accounting policies. Discretionary Accruals use discretion to change information in financial reports. The research results showed that, The stock exchange in Thailand is structurally different exchange in Thailand is structurally different prepare the data for IPO so it doesn't earning management. Investors can use the research results for their consideration in making investment decisions in the stock market.

**Keywords:** Initial Returns, Earning Management, Initial Public Offering.



**Paper ID 63**

## **The Relationship Between Fundamental Characteristics of Company and Earnings Quality**

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Rakchanok Sumnianglum  
Solutions co.,Ltd, Thailand

### **ABSTRACT**

This research aims to explore the relationship between fundamental company characteristics and earning quality. The sample group was companies listed on the Stock Exchange of Thailand (SET), who first proposed to be assessed on the credit rating of debt securities during the year 2014-2016. Secondary data from the database of the Stock Exchange of Thailand, the sample group's quarterly financial statements, consisted of financial data from the comprehensive income statements, statements of financial position cash flow, and statement notes to financial statements. A total of 262 data were collected. Thereafter, statistical analysis was performed as follows: Mean and Standard Division, and Pearson Correlation Coefficient, using the correlation between 2 variables. The hypothesis was accepted at the statistical significance level of 0.05 using Multiple regression analysis.

It was found that the company's fundamental attributes influenced earning quality. The company's fundamental characteristics of company size and earning ability had a statistically significant influence on earning quality at a confidence level of 0.05, while the company's fundamental characteristics of financial risk and flow were statistically significant at a confidence level of 0.05. Cash from operations had a statistically insignificant influence on earning quality.

**Keywords:** Fundamental Characteristics, Earnings Quality, Earnings Management, Bonds.



**Paper ID 64**

## **Financial Market Uncertainty and Value Relevance of Accounting Information**

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### **ABSTRACT**

This research aimed to investigate the effects of financial market uncertainty on investors' value relevance of accounting information in Thailand. The study revealed that financial market uncertainty increases the use of accounting information for making investments. The deviation of the SET index is an influential factor that spurs the use of accounting information in making investment decisions when the financial market experiences uncertainty. On the other hand, the deviation of other factors in the financial market, such as the government bond index, the interest rate of the government bond, and the US dollars to baht exchange rate, does not have a significant effect on the value relevance of accounting information in making investment decisions. Moreover, when adding the financial market uncertainty factor into the valuation model of accounting information, it was found that the explanatory power of accounting information still has little effect on the factor of financial market uncertainty. Moreover, in the years that the SET index or interest are at high volatility levels, the explanatory power of value relevance of accounting information is increased more than the other years. This can be supported, in that the investor always pays attention when using accounting information in their decision-making towards investment in the stock market, no matter the form of financial market uncertainty.

**Keywords:** Financial Market Uncertainty, Value Relevance, Stock Price, SET Index, Bond Index, Exchange Rate.



**Paper ID 82**

## **The Impact of Negative Online Comments on Consumers' Willingness to Buy--Taking Meituan Takeout as an Example**

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Sittichok Jalernkij  
Dhurakij Pundit University, Thailand

Tan Qiaoling  
Dhurakij Pundit University, Thailand

### **ABSTRACT**

This paper looks at Meituan take-out platform's consumers purchase intentions as the research object, by exploring the Meituan delivery platform's negative online comments. In the role of consumer purchase intention, it focuses on the analysis of negative comments, their length, quantity, quality, timeliness, emotional intensity and negative comments of professional content. Additionally, negative comments' content presentation form the influence of consumer purchase intention. Through combing the existing literature, this paper constructs a research framework and puts forward a research hypothesis. Using a questionnaire survey method to collect relevant data, through online recycling of 412 effective questionnaires using SPSS22.0 tool for data processing and analysis, we draw the following verification conclusion: Negative online comments length, quantity, timeliness, professionalism, content presentation form and the purchase intention have negative effects. The results of this study provide a theoretical reference for research investigating whether negative online comments affect consumers' purchase intentions, and provides countermeasures and suggestions for Meituan takeout platform and other similar merchants to improve consumers' purchase willingness and increase their purchase intention.

**Keywords:** Negative Online Comments, Purchase Intention, Influencing Factors, Meituan Delivery.



**Paper ID 83**

## **Factors Influencing Consumers' Impulse Purchase Intentions in the Livestream Selling on the China e-commerce Platforms**

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Yunnan College of Foreign Affairs & Foreign Language, China

Wang Daoming

Dhurakij Pundit University, Thailand.

### **ABSTRACT**

Using statistical data, this paper analyzes the influencing factors of e-commerce live-stream sales broadcast on Chinese e-commerce platforms, on consumers' impulse purchase intentions. E-commerce live broadcast refers to a marketing model in which products are recommended to consumers through real-time video demonstrations through some live broadcast platforms, thereby facilitating purchases by consumers. It tests the correlation between the influencing factors of consumers' impulse purchase intentions, and the success of live-stream selling, and makes some suggestions for successful selling on e-commerce live-stream platforms. Based on the SOR model, a research model of the influence of the characteristics of e-commerce live broadcast on consumers' impulsive purchase intentions is constructed. The results show that knowledge, entertainment, timeliness of live-stream content, professionalism, interactivity, popularity of anchor features, price discount, and limited-time promotion in marketing stimulus have significant positive effects on consumers' impulse purchase intentions. It is suggested that e-commerce platform managers strengthen their collaborations with influential e-commerce anchors and use consumer demand as a starting point to improve the platform's professionalism, credibility, and popularity. E-commerce anchors should improve their interaction with customers, as well as their professionalism, credibility, and popularity. Moreover, as a customer, planing the buying list properly and considering the price discount rationally are necessary to avoid the impulse purchase during the live-stream selling.

**Keywords:** E-Commerce, Live-Stream, Consumers, Influencing Factors, Impulse Purchase Intention





## Paper ID 84

# Research on the Influence of experiential marketing on Ikea consumers' purchase intentions in the new retail Era – A case study of Shandong Province

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Weifang University of Science and Technology, China

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Weifang University of Science and Technology, China

## ABSTRACT

In this paper, we study new retail, experience marketing and purchase intentions as three core concepts at a breakthrough point. Through literature analysis, we observed new retail, experience marketing and consumer purchase intentions acquired throughout the academic history of China and other countries, in combination with the practical development situation of Shandong IKEA. This paper discusses the measurement dimensions of experience marketing and consumer purchase intentions. According to the measurement dimension, a research hypothesis between experiential marketing and consumer purchase intention is put forward, and a conceptual model between them is constructed. A questionnaire was designed and distributed to Shandong consumers, and data was analysed using SPSS software to perform descriptive analysis and statistical analysis. Based on the empirical analysis results, combined with Shandong IKEA's present development situation and the existing main problems in the forms of retail (infrastructure, all channels, logistics, digital, people-oriented). Five aspects were put forward as useful countermeasures and suggestions. Based on the empirical analysis results: sensory, emotional, thinking, and action experiences have a significant positive influence on consumers' desire to repeat purchases, and the degree of influence is divided into large and small, but it is more balanced; Sensory, emotional and thinking experiences have a significant positive impact on consumers' willingness to recommend purchases, and emotional experiences are significantly higher than thinking experiences and sensory experiences, but the degree of influence is also not high and should be strengthened.

**Keywords:** New Retail; Experiential Marketing; Purchase Intention; Ikea Consumers; Case Study



**Paper ID 85**

## **The influence of recruitment channel selection on the recruitment effectiveness of small and medium enterprise**

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Wang Daoming  
Dhurakij Pundit University, Thailand

### **ABSTRACT**

The effectiveness of recruitment plays an important role in the survival and development of enterprises. On the theoretical basis of domestic and foreign research, this paper takes company A as a practical case, analyzes its recruitment work in the past three years, tests the influence of the selection of recruitment channels on the effectiveness of recruitment, and provides suggestions based on empirical research for enterprises to establish a good recruitment channel system. The effectiveness of recruitment channels and recruiting made detailed overview, discusses the different features of various recruitment channels and the influencing factors of recruitment channels to choose, and the effectiveness of the recruitment evaluation dimensions, etc., and then into the concept of dimension, assuming that the dimensions affect recruitment channels to choose every dimension of recruiting effectiveness influence mechanism, based on this, Through case A company's internal literature collection and questionnaire survey to collect data, and collect the data to analyze the specific impact of various dimensions affecting the selection of recruitment channels on the effectiveness of recruitment. According to the analysis, it is concluded that the effectiveness of recruitment is not affected by the cost and timeliness of recruitment channels, and the pertinence of recruitment channels has a significant positive impact on the effectiveness of recruitment. It also gives some countermeasures and suggestions for Company A's subsequent selection of recruitment channels: select reasonable and effective recruitment channels according to the actual needs of the enterprise, pay attention to the optimization and integration of recruitment channels, and strengthen the evaluation and selection of recruitment channels.

**Keywords:** Recruitment Cost, Recruitment Timeliness, Recruitment Pertinence. Recruitment Quality, Recruitment Satisfaction



**Paper ID 89**

## **Social responsibility costs in the accounting system of the State Forests National Forest Holding**

Joanna Piłacik  
University of Lodz, Poland

### **ABSTRACT**

The main objective of the study is to adapt the accounting system to the management of the State Forest Holding Company by presenting a proposal for identifying and measuring costs, thereby generating information on social responsibility costs from the accounting system. Various research methods such as literature studies, surveys (using structured questionnaires) and case studies were used to prove the main thesis. In order to identify the activities of the State Forests related to the fulfillment of the non-reproductive functions of the forest in the context of the social responsibility of the entity, a research questionnaire was developed. The questions in the questionnaire were divided into areas according to the areas presented concerning both the fulfillment of social and environmental roles by the State Forests. The questionnaire provides a framework for assessing the fulfillment of social responsibility in the State Forests (the questions are also indicators). In addition, in order to confirm the validity of the attempt to identify and measure the cost of social responsibility activities, a questionnaire survey was conducted, aimed at managers of the basic economic and organizational unit in the structure of the State Forests. In order to formulate a proposal for a method of identifying and measuring selected socially responsible activities in the State Forests, a case study of a selected organizational unit of the State Forests was developed. The primary research techniques used to conduct the case study were direct observation, analysis of source documents and quantitative research using a survey questionnaire.

**Keywords:** State Forests, Non-Productive Forest Functions, Accounting System Of State Forestes, Social Responsibility Costs, Sustainable Forestry



**Paper ID:106**

## **Do Masculine-Faced CEOs Risk Higher Stock Price Falls? Evidence from 10 Years of Listed Company in Indonesia**

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Rahayu Putri Agustina,  
Gadjah Mada University, Indonesia

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Gadjah Mada University, Indonesia

Indra Wijaya Kusuma,  
Gadjah Mada University, Indonesia

### **ABSTRACT**

This study examines whether CEO masculinity, measured by the facial width-to-height ratio (FWHR), increases the risk of falling stock prices and whether CEO gender will significantly differ between the two. Using the purposive sampling method, we collected 2,969 samples from companies listed on the Indonesia Stock Exchange from 2010 to 2019. The decision to use a long-term sample considers the possibility of CEOs serving more than three years, so we expect CEO turnover to result in obtaining an adequate masculine sample. We use the image theory to determine the decision masking of masculine-faced CEO based on identity and character of domination that they have. We found interesting results that CEOs with masculine faces are at higher risk of falling stock prices and are proven to be robust. In a separate test, only male CEOs with masculine faces were associated with falling stock prices, but not female CEOs. Our findings are the first in Indonesia, complementing the development of the individual characteristics literature by linking CEOs with masculine faces as personality and 2 characteristic shapers to the risk of falling stock prices. This study also provides reasons for stakeholders to ensure the CEO's decision by considering the facial structure, not to bear more risks than what the company can accept.

**Keywords:** CEO, Facial width-to-height ratio, Masculinity, Stock Price Crash Risk

## Section 2: Seminar Sessions (Outlines of Talks)

### **Doctoral Seminar Topic: Expectations of the doctoral students: supervisors' viewpoints**

(15.30-16.40 Tuesday, November 8)

Seminar panelists are incumbent supervisors who tackle issues and problems that doctoral students face. They will provide answers based on their rich experiences.

**Paper ID:103 Zubir Azhar**, Universiti Sains Malaysia.

Dr. Zubir is the Accounting Chairperson and Senior Lecturer at the School of Management, Universiti Sains Malaysia.

#### Outline of talk

Dr. Zubir will outline the need for students to understand their relationships with supervisors. They can expect their supervisors to uphold and transmit the highest professional standards of research and scholarship, to provide guidance in all phases of the student's research, to meet with their students regularly, to provide prompt feedback when work is submitted, including thesis drafts, and to clarify expectations regarding collaborative work, authorship, publication and Conference presentations. At the same time, there are things that students should consider doing, such as informing themselves of program requirements and deadlines, working within these deadlines as best as they can, communicating regularly with their supervisors, and submitting progress reports to obtain feedback from their respective supervisors.

**Paper ID:104 Grahita Chandrarin**, University of Merdeka Malang, Indonesia.

Dr. Chandrarin is a professor in accounting and a National Reviewer of Research in Indonesia. She is a former member of the Indonesian Financial Accounting Standard Board, President of the APMAA in 2016.

#### Outline of talk

Her talk will focus on preparing a dissertation (or theses) as one of the outcomes of a Ph.D. Program. A dissertation differs from other scientific works, especially in its novelty and contributions to the development of science and its benefits for practitioners and academicians. Its research questions can be based on phenomena or facts that occur in practice to find solutions through a scientific approach. Methodologically, they can be answered through quantitative or qualitative approaches. The concept of usefulness for decision-making is very important in this research. The main purpose of a dissertation is to build a theory; therefore, research gaps and roadmaps must be prepared before conducting research. Be prudent in everything. A dissertation is a political process, so maintain good relations with the supervisor and examiner.