

Asia-Pacific Management Accounting Association



APMAA 2019 Conference Report (January 15, 2020)



Contents

1. Appreciation Greetings from the APMAA Board Chair and the APMAA 2019 Organizers
2. Statistics of the APMAA 2019 Conference
3. 2019 Program with Photos
4. Appreciation Letters from Conference Participants
5. Thank You Messages from the 2019 Extraordinary Service Award Recipients
6. APMAA 2019 Organizing Committees

The APMAA 15th annual conference was held at the College of Economics & Management, Qatar University between the 2nd and the 5th of November 2019. APMAA believes that the diverse and dynamic group of plenary speakers, panelists, presenters, and discussants provided insights that were beneficial for development of research and practices relating to management and accounting. Your enthusiastic presence made the conference productive and enjoyable. Thank you!

1. Appreciation Greetings from the APMAA Board Chair and the APMAA 2019 Organizer



Susumu Ueno (APMAA Board Chair)

Thanks to the support of all members, APMAA completed the 15th-anniversary conference with great success! The conference had 360 participants and attendees. Among them, 117 attended from overseas. The size and quality of the conference was beyond my expectations. This was only possible with the contribution and participation of all APMAA members.

The conference was extremely well-organized. All participants could learn a lot from the parallel sessions, keynote speeches and panel sessions. The bus tour on the final day helped us to learn much about the history, culture, and strong economy of Qatar and the city of Doha. The rooms and facilities at Mondrian Doha Hotel were very comfortable. The conference participants enjoyed all the minutes of their stay in Doha. I am sure every participant obtained new friends and research partners at the conference and left Doha with a lot of good memories.

I know that Dr. Mohammed Elgammal and all the faculty and staff at the College of Business and Economics of Qatar University spent much time and worked so hard in preparing this conference for the past four years. On behalf of the APMAA board, I extend my deepest appreciation for the massive support and warm hospitality provided by the College of Business and Economics. I am grateful that APMAA 2019 set a new milestone in our annual conference history. Thank you again.



Mohammed Elgammal
APMAA 2019 Conference Chair

Under the patronage of HE Shaikh Abdullah Bin Saud Al Thani, Governor of Qatar Central Bank, College of Business and Economics (CBE) and Qatar university were proud to host the Asian Pacific Management Accounting Association (APMAA) Doha 15th conference. It is the first time for the

APMAA conference to take place in the Gulf region. This conference is the largest in the history of APMAA with more than 360 delegates from 36 countries all over the world and with 150 research papers and 11 world-leading Keynote speakers. This success is due to the efforts of APMAA members' support and the hard efforts of the board of directors. I have to highlight the leadership and the unlimited support from Professor Susumu Ueno, APMAA board chair. I would like to thank my colleagues in the organizing committee of the conference in the CBE being led by Professor Adam Fadlalla, the CBE Dean. I would like also to thank the financial and logistic support from Qatar University and our sponsors: Ooredoo, Al Khaliqi Bank, Qatar International Islamic Bank, Qatar Airways, Deloitte, Ernst & Young and Scientific Accounting Association.

APMAA Doha 2019 discussed new theoretical and practical developments in management accounting and finance for the twenty-first century. The conference started with a Ph.D. Colloquium which included a series of Ph.D. workshops to train new researchers. The conference established a bridge between academic research in accounting and finance and professional practices through hosting workshops and panel sessions. It was a great opportunity for scholars from Asia (Japan, Taiwan, China, Malaysia, Thailand, Indonesia, Singapore and many more), Europe and North America to meet the academics and professionals from Qatar. I am sure that APMAA Doha 2019 provided new opportunities for new cooperative research to APMAA members and opened the door for new experiences, which would be reflected in coming conferences.

2. Statistics of the APMAA 2019 Conference

This year's conference of APMAA has attracted many authors. There were 160 **submitted papers** from 28 countries and areas of Asia-Pacific region, Middle East, Europe, North Africa, and America. The APMAAA accepted 137 papers, and they were assigned to Parallel Sessions and the Doctoral Colloquium.

Statistics of Submitted Papers (Parallel Session and Doctoral Colloquium)

The list below shows which papers came from which country based on the primary author's country of origin, to show an accurate count of how many papers presented at parallel sessions and doctoral colloquium sessions, regardless of contributions from other authors of different countries.

Countries	Paper Submitted
Australia	10
Canada	3
China	5
Taiwan	2
France	4
Indonesia	13
Japan	15



Malaysia	7
Poland	4
Qatar	44
Sweden	2
Thailand	2
Tunisia	6
UK	24
USA	4
Jordan	2
Turkey	1
Kuwait	1
Oman	1
Iraq	1
Nepal	1
Vietnam	1
Estonia	1
Italy	1
Algeria	2
Nigeria	1
Uganda	1
Germany	1
Total	160

Statistics of the 2019 Annual Conference of APMAA in Doha, Qatar		
Ph.D. Colloquium Presentations	19	They were from Qatar, Tunisia, and UK
Parallel Session Presentations	104	They were from Asia-Pacific, Middle East, Europe, America
Panel session of CEO/CFO	3	3 companies
Plenary sessions (Keynote Speech and special sessions)	24	
Total Presentations	150	(10 papers have been rejected or withdrawn)
Statistics for attendees		
Paid International participants (1)	85	10 Ph.D. students, 50 General registration, 3 Accompany Person
Invited participants (International) (Local)	75 (32) (43)	Invited authors and accompany persons/ Moderators and Track Chairs/ Senior Executives
Total Presenters and Invited speakers	160	
No Fee local Qatar University faculties Attendees	26	Does this number include organizing committee members at Qatar U? (No they are count as part of the local participants)
No Fee students	47	7 Ph.D. students, 28 Master students, 11 from military school

No Fee Other local faculties, Business and accounting body Attendees	115	
No Fee conference coordinator	12	
Total No Fee Local Attendees	200	
Total Delegates (Participants+ Attendees)	360	

2019-2010 Annual Conference Statistics										
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
	Doha	Tokyo	Shang-hai	Taipei	Bali	Bang-kok	Nagoya	Xiamen	Shah-Alam	Taipei
Ph.D. Colloquium Presentations	19	12	12	7	24	6	6	3	10	0
Parallel sessions	104	91+4	48	70	108	51	56	48?	42	24
Talks/Panel sessions	3+24	6+3	6+3	6	4	6	7	7	16	5
Reception	0	0	0	0	0	1	0	0	0	0
Total Presentations	150	116	69	83	136	64	69	55?	68	29
International participants	117	106	63	80	49	61	53	43	62	34
Paid Local participants	0	105	43	3	63	10	56	?	?	26
Total Paid participants	85	211	106	83	112	71	109	40	62	60
No Fee	275	50	55	70	50	48	39	50	88	40
Total participants	360	261	161	153	162	119	148	93	150	100



3. 2019 Program with Photos

Saturday, 2 nd November	Program	Picture
8:30 - 12.00	Registration	 

9:20 - 11:30	<p>Board of Directors Meeting (Room :C219)</p> 	
11.30 – 12.00	<p>APMAJ Meeting (Room: C219)</p>	
8.30 – 9.10	<p>Session 1: How to write a high-quality PhD thesis? Professor Sabri Boubaker, Normandie Business School, France.</p>	
9.10 – 10.00	<p>Session 2: Quantitative research methods for business students Professor Aziz Jaafar, Bangor University, UK. Professor Basil Al-Najjar, Huddersfield University, UK.</p>	
10.00 – 11.15	<p>Session 3: Current topics in Accounting and Finance Professor Khaled Hussainey, University of Portsmouth, UK. Mr. Omar Shirin, Ernst & Young , “ Cyber Perspective”</p>	
11.15-12.00	<p>Session 4: Qualitative research methods for business students Dr. Fadi Alkaraan, University of Lincoln, UK.</p>	
12.00 – 13.00	<p>Lunch Buffet (Room: C219)</p>	
13:00 - 15:20	<p>Doctoral Colloquium (3 sessions *4 papers) C225, C226, C227</p>	
15:20-15:30	<p>Break</p>	
15:30- 17:30	<p>Doctoral Colloquium (2 sessions * 3 papers) C225, C226, C227</p>	
18.00 - 19.30	<p>Meeting of the Presidents Club</p>	

Sunday, 3rd November	Program	Picture
8:00 - 17:00	Registration (Foyer) 	
8:30 - 9:00	Opening Ceremony (Ballroom A) Greetings from the President of Qatar University (5 min) Opening by APMAA 2019 Chairs and Dean (5 min) Greetings from the Board Chair: (5 min)	
9:20 - 9:30	Group Photo for All Participants (Ballroom A)	
9:30 - 9:45	Morning Break (Ballroom B)	
9:45 - 11:00	Keynote Speaker: "Business Strategy and Accounting Research" By Prof. Rajiv Banker (Moderator Professor Belaid Aouni) (Ballroom A)	
11:00 - 12:30	Contemporary Issues in Accounting and Finance Professor Muhammed-Shahid Ebrahim, Refining Islamic Finance Professor Maliah Sulaiman, Material Flow Cost Accounting Professor Sabri Boubaker: the use of quasi-natural experiments in accounting and finance Rahat Hussain, Audit Partner, Ernst & Young) (Moderators: DR. Khaled Shams, Qatar University)	
11:00 - 12:30	Parallel Session Presentations	

12:30 - 13:30	Lunch Buffet – Ballroom (B)	
13:30 - 15:30	Parallel Session Presentations	
15:30 - 15:50	Coffee Break – Ballroom (B)	
15:50 - 17:50	Parallel Session Presentations	
19:00 - 21:00	<p>Welcome Dinner Ballroom (A)</p> <p>Welcome Greeting from APMAA 2019 Chairs, Dr. Khaled Al-abdulqader & Dr. Mohammed Elgammal (10 min)</p> <p>Appreciation Plaques to the APMAA 2019 Organizers from Board Chair (5 min)</p> <p>Organizer (10 min)</p> <p>APMAA 15th Anniversary Ceremony (15 min)</p> <p>Video and Appreciation by the APMAA 2018</p>	
Sunday, 4 th November	Program	Picture
8:30 - 10:15	<p>Keynote Speaker: Ballroom (A)</p> <p>Management Accounting and Control Systems and Technology</p> <p>Professor Vicky Arnold, Professor Steve G. Sutton</p> <p>NHH Norwegian School of Economics & University of Central Florida</p> <p>Shabbir Barkat Ali</p> <p>CFO Al Khalij Commercial Bank (al khalij) P.Q.S.C.</p> <p>Moderator: (Professor Mostafa Kamal)</p>	
10:15 - 10:30	Morning Break – Ballroom (B)	
10:30 - 12:30	<p>Ballroom A</p> <p>Plenary Session: The Roadmap for High Quality Journals</p> <p>Professor Habib Mahama</p> <p>Professor Rajiv Banker</p> <p>Professor Vicky Arnold</p> <p>Professor Steve G. Sutton</p> <p>Professor Khaled Hussainey</p> <p>Professor Muhammed-Shahid Ebrahim</p> <p>(Moderator: Professor Said Elbana)</p>	
12:30 - 14:00	Lunch Buffet	
14:00 - 16:00	Parallel Session Presentations	
16:00 - 16:15	Afternoon Break	

16:15 - 18:15	Parallel Session Presentations	
16:15 - 18:15	Special Session on Management Accounting Practices Dr. Kanitsorn Terdpaopong (Moderator: Abdulsamad Alazzani) Ballroom A	
19:00 - 21:30	Conference Dinner 7:00 Thank you Greeting from APMAA Chair, Dr. Mohamed Elgammal (5 min) & Prof. Belaid Aouni (5 min), CBE Dean, (5 min) 7:15 Word of The Board of APMAA Association (Professor Ueno, Tsay, Omar) 7:30 Professor Paul Scarbrough and Professor Jan Alpengberg will deliver a short speech 7:40 (APMAA 2019 appreciation for Track chairs) 8:10 APMAA 2020 Organizers Promotion (15 min) (professor Suzan you can prepare something for this. 8:25 Social gathering and photos.	
Tuesday, 5th November	Program	Picture
	Culture Day Aspire Zone, Msheireb Museum (Bin Jelmood House), Downtown (Msheireb Properties), Lunch at AL NAJADA hotel, Souq Waqef	

4. Appreciation Letters from Conference Participants

Dear Dean Dr. Adam Fadlalla,

With a lot of good memories, I left Doha and returned home Tuesday afternoon.

Thanks to your support, APMAA could complete the 15th-anniversary conference with great success. The size and quality of the conference were beyond my expectations. The conference was extremely well-organized. All participants could learn a lot not only from parallel sessions but also from keynote speeches and panel sessions being prepared by the conference organizer.

The bus tour on the final day helped us to learn much about the history, culture, and strong economy of Qatar and the city of Doha. The rooms and facilities at Mondrian Doha Hotel were very comfortable.

The conference participants enjoyed all the minutes of their stay in Doha. I am grateful that APMAA 2019 could set up a new milestone in our annual conference history.

I know that Dr. Mohammed Elgammal and all the faculty and staff at the College of Business and Economics spent much time and worked so hard in preparing this conference for the past four years. On behalf of the APMAA board, I extend my deepest appreciation for your massive support and warm hospitality to us all. Thank you again.

Sincerely yours,

Prof Dr. Susumu Ueno
Chair of the Board of Directors, Asia-Pacific Management Accounting Association
Professor Emeritus, Konan University, Japan

Dear Mohammed:

I safely arrived back in Taipei yesterday morning with a transfer in HK. What I brought back with me from Qatar is a unforgettable memory and fantastic friendship.

The 15th APMAA conference organized by you and your teammates definitely has set up a new milestone in the history of APMAA. The conference program was great which enrich my professional knowledge. The culture tour helped me know much about the proud history, diversity culture, and strong competitiveness of Qatar. I believe all the participants and members of the APMAA have enjoyed this conference very much. Thanks a lot for your achieving a great success.

You have demonstrated your superb organizing and coordination talent. I wish you can assume more responsibilities at APMAA in the future. Once again, I sincerely appreciate the warm hospitality and kindness you offered to me and the participants. Look forward to seeing you in Malaysia next year.

Best regards,

Jimmy Tsay

APMAA2019@Doha - Great Leadership, Superb Contents & Splendid Hospitality

APMAA Conference 2019 marked the 15th anniversary of the Asia Pacific Management Accounting Association. The “anniversary celebration” was made perfect by the Qatar University team, which was led by Prof. Dr. Mohammed Elgammal, by showcasing three very important elements of excellence – “Great Leadership”, “Superb Conference Contents” and simply “Splendid Hospitality”. The 15th APMAA 2019 conference conferred the Extraordinary Service Awards to two of its senior directors, Prof Paul Scarbrough (Canada) and Prof Jan Alpenberg (Sweden) during a special welcome dinner at Mondrian Hotel. The well-thought off conference contents gave participants a lot of great memories and opportunities to forge international networking with other international members who attended the conference. One very notable experience during my 6-days stay, was that “you can never go hungry in Doha”. Prof Mohammed Elgammal and his team made sure that we were well fed during breakfast,

tea, lunch and dinner. Besides the conference, I enjoyed the visits to Aspire Academy, the stadium, the Company House and Souq Waqif. Team Qatar, you have left Big Shoes for us the Malaysian team to fill. Nevertheless, congratulations for job well done.

Prof Dr Normah Omar,
Universiti Teknologi MARA, Malaysia

My wonderful Doha experiences!

The Doha conference is over now but wonderful memories remain and will still be remembered. I enjoyed the conference very much as always and just as always I was happy to meet friends from all over the world. I would like to thank very much prof. Mohammed Elgammal and his team for perfect organization of the conference and creating unique atmosphere in which the participants could also have a feeling of great Doha city and exotic country Qatar. Many thanks I also pass to authorities of Qatar University for generous financial help especially for PhD students participating in the conference. The organizing committee of Doha conference led by prof. Elgammal achieved enormous success in attracting great number of participants from Europe and Middle East which would be good to continue. Below I present two pictures from the conference, these are the pictures of nice and friendly people without whom the conference could not be such a great success

Best wishes,

Tomasz Wnuk-Pel
University of Lodz

May I take this opportunity to convey my very best wishes for an effective, successful and productive Conference. I said it during the „short interview” on the last day, but I would like to repeat it again. It was a wonderful experience to attend the APMAA Conference 2019 at Doha. The conference was amazing in terms of scientific values and also organizationally. I received a valuable discussion of my paper, which will definitely allow me to improve it, as well as a number of tips on future research directions.

However, the conference was also excellent in other fields. I would like to emphasise that I am very proud and happy to be a part of “APMAA family” because in my opinion all APMAA Conferences are more like a good friends meetings. Staying in Doha enabled me to meet many people I know from previous editions (Taipei and Tokyo) and meet new people whom I hope to meet in the coming years. At this point, I would like to thank you Professor Elgammal and Qatar University for your financial support, without which I would probably not have been able to take advantage of this opportunity.

To sum up, the conference will remain in my memory for a long time, thanks to the wonderful organization I could benefit from both substantive support and meet many people in a completely new place for me (this was my first visit in Qatar and I can certainly consider it as extremely successful).

Thank you, Professor Elgammal and the whole Your Team from Qatar University - you have done a great job and now - you can enjoy great results!

Żaneta Pietrzak
AdiunktAssistant Professor, PhD
Department of Accounting,
Faculty of Management
University of Lodz

Dear Dean Adam Fadlalla and Professor Mohammed,

This is to thank you so much for your kind hospitality at 2019 APMAA conference at Doha.
We really enjoyed all the content of the conference.

The conference finished successfully.

The great success is thanks to your dedication to the conference for us. I really appreciate your all you did for us.

Also, thank again for the opportunity to meet your Dean Fadlalla.....

I talked to our chair of education, Professor Ikeda about the partnership with your school.

The chief trustee Professor Shimada and Professor Ikeda consider this opportunity positively.

We will contact you regarding the partnership in detail in next month.

Thank you again for your kind help and warm hospitality for us.

Masumi Nakashima, Ph.D.
Professor of Accountancy
School of Business Administration
Bunkyo Gakuin Univesity and Graduate school

Dear Prof. Mohammed,

Thanks a lot for your kindness and hospitality. We were finally back to Taipei on Tuesday. We had a great time in Doha. It's a wonderful and unforgettable experience. This is the best conference that I have attended. I appreciate the time and effort you have spent to organize the 2019 APMAA conference. I'm looking forward to seeing you in Malaysia next year.

Best regards,

Lien
Hsuan-Lien Chu (Miranda), Ph.D., CPA
Professor, Department of Accountancy
College of Business, National Taipei University

5. Thank You Messages from the 2019 Extraordinary Service Award Recipients



Scarbrough, Paul, (pscarbrough@brocku.ca, (Brock University, Canada)



I am very grateful for the honor of receiving the 2019 Extraordinary Service Award. I want to thank the entire APMAA community for providing a place and time for all of us to work towards crafting a great research community. I am glad that my contributions have made a difference.

The APMAA conferences keep developing and Professor Elgammal's group of dedicated team members from Qatar University have shown us how the APMAA mission can extend even beyond where we had thought possible. We need to keep the contributions of all members in mind as we continue to grow our APMAA family.

I intend to be more vigorous in urging my colleagues to submit papers and attend APMAA meetings. There are possibilities to spread the word about APMAA that I have not pursued, and I will attempt to follow through with them. I look forward to APMAA 2020 and will work to support the Malaysian team.



Alpenberg, Jan, (jan.alpenberg@lnu.se, (Linnaeus University, Sweden)






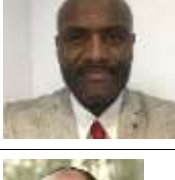

As a recipient of the 2019 Extraordinary Service Award, I would like to express my sincere appreciation to the board of APMAA for this award. The honor that has been shown, to me is something I am very grateful for and I am convinced that we have a great future together as a scientific research community. As we continue to grow, we all need to bring our efforts together, in order to make APMAA and its yearly conferences to the best event we possibly can, and that we continue to invite more and more researcher. Let us continue to improve and make every aspect of our efforts outstanding.








I also would like to express my gratitude to Prof. Mohammed Elgammal and his team from Qatar University for a very well organized conference and for their generous hospitality during our days in Doha. I will remember this conference for a long time!

For the years ahead, I will continue promoting APMAA in different contexts and among European researchers. I will definitively continue to show my dedicated support to APMAA and the organizers of the 2020 annual conference in Malaysia.

5. APMAA 2019 Organizing Committees

Doha Committees

	Chair, Acting Dean of CBE, Qatar University Prof. Adam Fadlalla, fadlalla@qu.edu.qa
	Chair, Ex-Dean of CBE, Qatar University Dr. Khalid Al-Abdulqader, khld-shams@qu.edu.qa
	Chair, Department of Finance and Economics Dr. Mohammed Elgammal, m.elgammal@qu.edu.qa
	Chair of Financial Committee, Associate Dean for Research and Graduate Programs Prof. Belaid Aouni, belaid.aouni@qu.edu.qa
	Chair of Logistics and IT Committee Dr. Karim Al-Yafi, karim.alyafi@qu.edu.qa
	Chair of Technical Committee Mohamed Elbashir, mohamed.elbashir@qu.edu.qa
	Chair of Promoting Committee & Chair of Other Accounting and Finance Issues Track Dr. Ghassan H. Mardini, ghassan.mardini@qu.edu.qa

	Chair of Performance Measurement Track Prof. Said Elbanna, selbanna@qu.edu.qa
	Co-Chair of PhD Colloquium Dr. Emad Awadallah, emad.awadallah@qu.edu.qa
	Co-Chair of Business Ethics and Internal Control Track Dr. Rami Zeitun, rami.zeitun@qu.edu.qa
	Co-Chair of Islamic Accounting and Islamic Finance Track Dr. Ousama Anam, ousama.anam@qu.edu.qa
	Chair of Business Reporting and Communication Track Dr. Abdulsamad Mohammed, alazzani@qu.edu.qa
	Promoting Committee Coordinator Mr. Bilal Ahmad Elsalem, belsalem@qu.edu.qa
	Event Specialist Mr. Moataz Mahdy, moataz.mahdy@qu.edu.qa

Senior Engagement and Communications Specialist

Mrs. Fatima Al-Emadi, fatma_e@qu.edu.qa

Conference Administrator

Mrs. Maha Elnakat, mahanakat@qu.edu.qa

External Relations Administrator

Mrs. Sarah Sabah S Alarfah, s.alarfah@qu.edu.qa

Headquarter Committee

	Chair of the Board of Directors Ueno, Susumu, ueno@konan-u.ac.jp (Professor Emeritus, Konan University, Japan)
	Deputy-Chair of the Board of Directors and Auditor Tsay, Yang-Tzong (Jimmy), yttsay@ntu.edu.tw (Professor Emeritus, National Taiwan University)
	Deputy Chair of the Board of Directors Omar, Normah, normah645@salam.uitm.edu.my (Universiti Teknologi MARA, Malaysia)

Editorial Team of APMAA 2019 Conference Report (Issued on January 15th, 2020)

Dr. **Mohammed Elgammal**, m.elgammal@qu.edu.qa
APMAA 2019 Conference Chair

Dr. **Susumu Ueno**, ueno@konan-u.ac.jp
Chair of the APMAA Board of Directors

APMAA 2019 Website

<http://apmaa2019.000webhostapp.com/#>

Asia-Pacific Management Accounting Association Website

<http://apmaa.org/APMAA/>