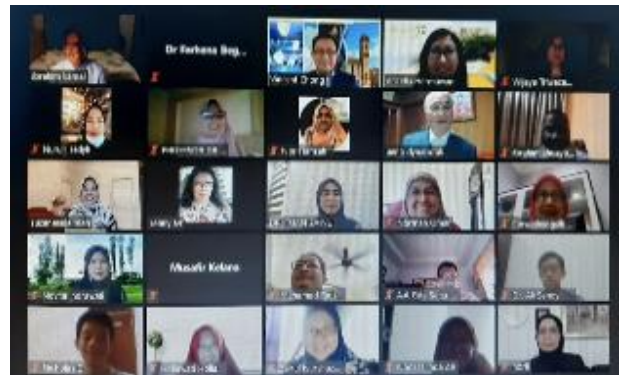


## Asia-Pacific Management Accounting Association



# APMAA 2020 Webinar Report



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APMAA completed the APMAA 2020 Webinar Talk Series themed “Staying Relevant: Finance and Management Accounting in a Digital Era” on November 25, 2020. The webinar comprised eight-sessions and started on October 1. This is the APMAA first online conference. Universiti Teknologi MARA (UiTM), Malaysia was supposed to conduct the physical 16<sup>th</sup> APMAA Conference on the 1 – 4 Nov 2020. However, due to the COVID-19 Pandemic, the Board decided to suspend the conference and proposed the UiTM APMAA team to organize a webinar.

## 1. Appreciation Greetings from the APMAA Board Chair and the APMAA 2020 Webinar Talk Series Organizer



**Chair of the APMAA Board of Directors**  
Professor Dr Susumu Ueno, [ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)

Thanks to the support of all members, APMAA completed the APMAA 2020 Webinar Talk Series “Staying Relevant: Finance and Management Accounting in a Digital Era” on November 25 with great success! The webinar comprised eight-session started on October 1.

In total, 1,136 audiences participated in these eight sessions. In seven of the eight sessions, we had more than 100 audiences. The 6th session on November 12 attracted over 200 audiences. The size and quality of the webinar were beyond our expectations. This was only possible with the support of all APMAA directors and members.

I participated in all sessions and listened to over 20 talks. Through these talks and discussions, I could deepen my knowledge about how cutting-edge technologies in the digital era are implemented in companies, NPOs, government, and educational intuitions located in different countries and cultures. Today, all of us are required to learn and utilize IT skills and knowledge, and effectively use them to make our society and daily life more comfortable. In the eighth session on November 25, we enthusiastically discussed the influence of the COVID-19 pandemic on business and educational institutions.

The webinar Talk Series hosted by the UiTM team was extremely well-organized. The audience enjoyed all the minutes of each session. I appreciate the team’s commitment and dedication over the last several months in organizing this event. Thank you, Professor Suzana Sulaiman, Prof. Normah Omar, Prof. Ibrahim Kamal Abdul Rahman, Prof. Jamaliah Said, Assoc Prof. Eley Suzana Kasim, Assoc Prof. Sharifah Norzehan Syed Yusuf, Assoc Prof. Tuan Zainun Tuan Mat, Assoc Prof. Zarinah Abdul Rasit, Assoc Prof. Aliza Ramli and Miss Alia Salsabilla Mohd Zuki.

In 2021, APMAA will hold two webinars, in spring and summer, besides the regular annual meeting in Jakarta. We will upload that information on the APMAA homepage soon. APMAA, a “members-first” organization, will celebrate the 20th Anniversary of the APMAA’s foundation in 2024. Let’s continue to build more value for our members together.



**APMAA 2020 Webinar Talk Series, Chair**

Professor Datin Dr Suzana Sulaiman

The Malaysian team is pleased to all who have participated in the 1<sup>st</sup> APMAA 2020 Webinar Talk Series. This talk series was event hosted by Universiti Teknologi MARA (UiTM) and assisted by other Malaysian universities. This was our third experience hosting APMAA conference, but the first online conference.

The main theme of the Webinar Talk Series was “**Staying Relevant: Finance and Management Accounting in a Digital Era**”. The new Digital Era is characterized by technology which increases the speed and breadth of knowledge turnover. The implications of this era on education, society and the economy are huge and will continue to increase. Understanding the Digital Era in terms of evolution has helped us in ensuring building sustainable socio-economic relationships both with technology and with the advanced knowledge.

In tandem with the theme, we have invited practitioners, researchers, professional bodies, private and public accountants to be part of the 8 talks series. The interesting line-up of keynote session with a world-renowned digital technology scholar from the Netherlands and three forums involving academic professors and practitioners. In this new digital age, academics and practitioners must work collaboratively and cohesively towards nation building. Within the last fifteen years, APMAA as an association and the APMAA annual conferences have continue to evolve from merely discussing management accounting as a subject matter to innovating management accounting as a strategic tool in this new digital era.

The scope of the APMAA 2020 Webinar Talk Series has exposed participants to practical and theoretical developments in management accounting and finance in the new digital age. During the 8 sessions, we have able to attract a total of more than 1,100 participants from 16 countries !!! We hope this webinar talk series as an unforgettable and ‘unique and new’ experience to all APMAA’s participants ...



**Advisor, APMAA 2020 Webinar Talk Series**

Professor Dr Normah Omar, [normah.omar@gmail.com](mailto:normah.omar@gmail.com)

The APMAA 2020 Webinar was not a planned event. Malaysia was supposed to host the APMAA 2020 annual conference in November 2020. Then the Covid 19 pandemic “disrupted” our plan as the Malaysian government had announced in April 2020, that the country would close its border to any

international travel until the end of the year. A decision was made by the Malaysian team that the 2020 conference was to be suspended. Although it was a tough decision to make, it was nevertheless the right one.

In June 2020, I discussed with Prof Ueno through emails on matters related to APMAA and we decided to call some APMAA senior directors for an online meeting. The meeting was basically to get opinions on what options are available to “replace” the APMAA 2020 conference. It was during the online meeting on 23 June 2020, that I made a proposal to host Webinar Series 2020 with the sole aim of keeping the APMAA spirit going. I understood then, that we might lose our momentum if an APMAA event is not organised in 2020. Although not all members of the Malaysian team were at the meeting, Prof Ibrahim and I made a joint commitment to host the Webinar Series in October and November 2020.

In a meeting with the Malaysian team, the idea was unanimously supported and we quickly gather a few key team members to further discuss the webinar contents. As much as possible we tried to utilize all the resources and materials meant to be used for the APMAA Conference 2020. The rest, is history. We thoroughly enjoyed organising the event. We managed to get very good speakers to participate in all of our Forums and Webinar Talk Series. At the end of the Webinar 2020 Series, I felt a special sense of satisfaction and accomplishment. Thank you to all of you. In the true spirit of APMAA comradeship, we have successfully organized yet another memorable event for our association. I look forward to participating in other forthcoming events in 2021... Till we meet again.

## **2. Overview and Statistics of the APMAA 2020 Webinar Talk Series**

### **Overview of the APMAA 2020 Webinar by the Organizer**

The Webinar Talk Series was organized and hosted by UiTM, Malaysia, and held for two months in October and November 2020. UiTM hosted APMAA 2004 Forum, and APMAA 2011 Annual Conference before hosting the 2020 webinar series.

The month of October has especially dedicated an Opening Ceremony and Keynote Address by Professor Dr. Marijn Janssen from Netherland and followed by two forums and a Webinar Talk Series. November has scheduled for one Forum and 3 Webinar Talk Series.

The Webinar Talk Series has witnessed invited speakers from 14 numerous countries: Netherland, Australia, Thailand, Malaysia, Qatar, Saudi Arabia, United Kingdom, USA, Taiwan, Indonesia, Canada, Vietnam, Sweden, and Poland. One keynote speaker, 9 Forums Panelists, 14 Webinar Speakers, and 8 moderators.

We liked to take this opportunity to thank all the speakers and moderators. APMAA believes the diverse and dynamic group (industry players, private and public accountants, professional bodies, researchers,

academicians, policymakers) of keynote speakers, panelists, and speakers have provided insights that were beneficial for Finance and Management Accounting to remain relevant in the digital era. Speakers and participants, willingness to accept our invitation and your participation made this first APMAA Webinar Talk Series success and enjoyable. Thank you!

### Statistics of the APMAA 2020 Webinar Talk Series

This talk series has attracted many participants. There were 8 sessions with a total of 24 presentation. Presenters from 14 countries: Netherland, Australia, Thailand, Malaysia, Qatar, Saudi Arabia, United Kingdom, USA, Taiwan, Indonesia, Canada, Vietnam, Sweden and Poland. The breakdown of the speakers, moderators and countries are as follows:

COUNTRY	NUMBER OF SPEAKERS	NUMBER OF MODERATORS
Netherland	1	
Australia	2	
Thailand	1	1
Malaysia	7	7
Qatar	3	
Saudi Arabia	1	
United Kingdom	1	
USA	1	
Taiwan	1	
Indonesia	2	
Canada	1	
Vietnam	1	
Sweden	1	
Poland	1	
<b>TOTAL</b>	<b>24</b>	<b>8</b>

### Statistics of APMAA 2020 Webinar Talk Series

The list below shows the number of participants for each of the 8 sessions and the countries they are from. The list also includes the number of participants during APMAA Directors' meeting which was hosted by APMAA President 2020.

	SESSIONS									TOTAL
	APMAA MEETING 29 SEPT	1 1 OCT	2 8 OCT	3 15 OCT	4 22 OCT	5 5 NOV	6 12 NOV	7 19 NOV	8 25 NOV	
Malaysia		28	46	53	90	93	95	64	67	<b>536</b>
Indonesia		43	50	42	45	54	47	21	35	<b>337</b>
Thailand		0	1	0	1	1	1	1	1	<b>6</b>
Japan		1	1	2	2	2	2	1	1	<b>12</b>
Qatar		1	0	0	3	2	1	1	2	<b>10</b>
Poland		0	1	0	3	1	0	0	3	<b>8</b>

Egypt		1	1	1	0	0	1	1	1	<b>6</b>
Nigeria		0	0	1	1	0	0	0	1	<b>3</b>
India		0	0	1	1	0	0	0	0	<b>2</b>
Bangladesh		0	0	0	1	2	0	2	2	<b>7</b>
Others (France, Saudi Arabia, East Timor, UK, US, Pakistan, Canada, Sweden, Vietnam, Philippines, Turkey, Taiwan)		6	23	15	25	29	86	17	8	<b>209</b>
<b>TOTAL</b>		<b>80</b>	<b>123</b>	<b>115</b>	<b>172</b>	<b>184</b>	<b>233</b>	<b>108</b>	<b>121</b>	<b>1,136</b>




<b>2010-2020 Annual Conference Statistics</b>											
	<b>Webinar</b>	<b>Conferences</b>									
	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
	<b>M'sia</b>	<b>Doha</b>	<b>Tokyo</b>	<b>Shang-hai</b>	<b>Taipei</b>	<b>Bali</b>	<b>Bang-kok</b>	<b>Nagoya</b>	<b>Xiamen</b>	<b>M'sia</b>	<b>Taipei</b>
Ph.D. Colloquium Presentations	NA	19	12	12	7	24	6	6	3	10	0
Parallel sessions	NA	104	91+4	48	70	108	51	56	48?	42	24
Talks/Panel sessions	8	3+24	6+3	6+3	6	4	6	7	7	16	5
Reception	NA	0	0	0	0	0	1	0	0	0	0
<b>Total Presentations</b>	<b>24</b>	<b>150</b>	<b>116</b>	<b>69</b>	<b>83</b>	<b>136</b>	<b>64</b>	<b>69</b>	<b>55</b>	<b>68</b>	<b>29</b>
International participants		<b>117</b>	106	63	80	49	61	53	43	62	34
Paid Local participants	NA	<b>0</b>	105	43	3	63	10	56	?	?	26
<b>Total Paid participants</b>	<b>NA</b>	<b>85</b>	<b>211</b>	<b>106</b>	<b>83</b>	<b>112</b>	<b>71</b>	<b>109</b>	<b>40</b>	<b>62</b>	<b>60</b>
No Fee	NA	<b>275</b>	50	55	70	50	48	39	50	88	40
<b>Total participants</b>	<b>1,136</b>	<b>360</b>	<b>261</b>	<b>161</b>	<b>153</b>	<b>162</b>	<b>119</b>	<b>148</b>	<b>93</b>	<b>150</b>	<b>100</b>

### 3. 2020 Program with Photos

DATES	PROGRAM	PHOTOS
<p>29 September 2020</p> <p>Tuesday 3.00pm - 6.00pm</p>	<p>APMAA Board of Directors Meeting (Hosted by APMAA 2020 President, Prof Dr Mohammed El-Gammal, Qatar University)</p>	 <p>The poster for the APMAA Board of Directors Meeting features the APMAA logo at the top. Below it, the text reads 'APMAA Board of Directors Meeting' and 'To be hosted by APMAA President 2020'. Two circular portraits are shown: Professor Dr. Susumu Ueno, APMAA Chair of the Board of Directors, and Associate Professor Dr. Mohammed El-Gammal, APMAA President 2020. The event details at the bottom are '29 SEPTEMBER 2020' and '3:00PM to 6:00PM' at the 'Hakdound Colaboud'.</p>
<p><b>Session 1</b></p> <p>1 October 2020</p> <p>Thursday 3.00pm – 5.00pm</p>	<p><b>Opening Remark:</b> Professor Susumu Ueno, APMAA Chair of the Board of Directors</p> <p><b>Keynote Address:</b> “University-Industry Strategic Partnership in Driving Business Excellence in the Digital Era.”</p> <p><b>Speaker:</b> Professor Dr Marijn Janssen, Delft University of Technology, Netherlands</p> <p><b>Moderator:</b> Professor Dr Normah Omar, UiTM, Malaysia</p>	 <p>The poster for the Keynote Address features the APMAA logo and the title 'UNIVERSITY-INDUSTRY STRATEGIC PARTNERSHIP IN DRIVING BUSINESS EXCELLENCE IN THE DIGITAL ERA'. It includes the text 'Optimizing Business Excellence in the Digital Era' and 'APMAA 2020 Webinar'. The event details are '3:00 - 5:00 PM'. Several circular portraits of speakers and moderators are shown, including Professor Dr. Marijn Janssen and Professor Dr. Normah Omar.</p>
<p><b>Session 2</b></p> <p>8 October 2020</p> <p>Thursday</p> <p>3.00pm – 5.00pm</p>	<p><b>FORUM 1</b></p> <p><b>Title: The Role of Management Accountants in Digital Transformation</b></p> <p><b>Panelists:</b></p> <ol style="list-style-type: none"> <li>Datuk Bazlan Osman, Chairman, Professional Accountants in Business (PAIB), Malaysian Institute of Accountants</li> <li>Professor Michael Tse, Global Chairman of CMA Australia</li> <li>Mr Venkkat Ramanan, Regional Vice President, Asia Pacific, Association of</li> </ol>	 <p>The poster for Forum 1 features the APMAA logo and the title 'THE ROLE OF MANAGEMENT ACCOUNTANTS IN DIGITAL TRANSFORMATION'. It includes the text 'APMAA 2020 Webinar' and '8 October 2020 Thursday' with the time '2:00 - 5:00 PM'. Several circular portraits of panelists are shown, including Datuk Bazlan Osman, Professor Michael Tse, and Mr Venkkat Ramanan.</p>


	<p>International Certified Professional Accountants</p> <p><b>Moderator:</b></p> <p>Assistant Professor Dr. Kanitsorn Terdpaopong, Rangsit University, Thailand</p>	
<p><b>Session 3</b></p> <p>15 October 2020 Thursday</p> <p>3.00pm – 5.00pm</p>	<p><b>FORUM 2</b></p> <p><b>Title: APMAA’s Asia-Pacific Accounting School Series - Accounting Education Learning Transformation in the Digital Era</b></p> <p><b>Panelists:</b></p> <ol style="list-style-type: none"> <li>1. Professor Datin Dr Suzana Sulaiman, FCMA, CGMA, CA(M), UiTM, Malaysia</li> <li>2. Dr Ancella Anitawati Hermawan, Universitas Indonesia, Indonesia</li> <li>3. Professor Dr Vincent K. Chong, University of Western Australia (UWA), Australia</li> </ol> <p><b>Moderator:</b></p> <p>Professor Dr Ibrahim Kamal Abdul Rahman, CPA, FCMA, UNiKL, Malaysia</p>	
<p><b>Session 4</b></p> <p>22 October 2020 Thursday</p> <p>3.00pm – 5.00pm</p>	<p><b>WEBINAR TALK SERIES 1</b></p> <p><b>Theme: Digital Transformation of Accounting Practices by Profit and Non-Profit Organisations</b></p> <p><b>Speakers:</b></p> <ol style="list-style-type: none"> <li>1. “Digital Transformation of Management Accounting Practices of Zakat Institutions in Malaysia”, Associate Professor Dr Sharifah Norzehan Syed Yusuf, ACMA, CGMA, UiTM, Malaysia</li> <li>2. “Digital Adoption and Competitive Advantage of SMEs in Malaysia”, Associate Professor Dr Tuan Zainun Tuan Mat, ACMA, CGMA, CA(M), UiTM, Malaysia</li> </ol>	



	<p>3. “Transforming Management Accounting Practices in Federal Government of Malaysia”, Dr N. Farahin Binti Ali @ Ibrahim, Account- ant General Department, Malaysia</p> <p><b>Moderator:</b></p> <p>Dr Norlaila Md Zin, UiTM, Malaysia</p>	
<p><b>Session 5</b></p> <p>5 November 2020 Thursday</p> <p>3.00pm – 5.00pm</p>	<p><b>WEBINAR TALK SERIES 2</b></p> <p><b>Theme:</b> New Digital Innovations in Management Accounting</p> <p><b>Speakers:</b></p> <ol style="list-style-type: none"> <li>1. “Use of Big Data in a Digital Economy: Thoughts on Challenges for Management Accountants”, Professor Emad Awadallah, Qatar University</li> <li>2. “The impact of AI (Artificial Intelligence) on Cost and Managerial Accounting; Software, Real-life Examples in the COVID19 Era, Professor Ghassan H. Mardini, Qatar University</li> <li>3. “Big Data Implication in Thailand: Observation from An Academic Point of View”, Assistant Professor Dr. Kanitsorn Terdpaopong, Rangsit University, Thailand</li> </ol> <p><b>Moderator:</b></p> <p>Associate Professor Dr. Zarinah Abd Rasit, UiTM, Malaysia</p>	 

<p><b>Session 6</b></p> <p>12 November 2020 Thursday</p> <p>3.00pm – 5.00pm</p>	<p><b>WEBINAR TALK SERIES 3</b></p> <p><b>Theme: Islamic Finance and Fintech Revolution</b></p> <p><b>Speakers:</b></p> <ol style="list-style-type: none"> <li>1. “Islamic Finance in the Digital Age of Fintech Revolution”, Professor Dr. Humayon Dar, Director General of Cambridge Institute of Islamic Finance</li> <li>2. “Islamic Finance, Fintech Revolution and Poverty Alleviation: The Umbilical Cord”, Dr Ibrahim Oladapo, Imam Abdulrahman Bin Faisal University, Dammam, Saudi Arabia</li> <li>3. “How does digital financial inclusion impact on banking stability? An international evidence”, Professor Dr. Mohammad Kabir Hassan, University of New Orleans, USA</li> </ol> <p><b>Moderator:</b></p> <p>Professor Dr. Jamaliah Said, UiTM, Malaysia</p>	 
<p><b>Session 7</b></p> <p>19 November 2020 Thursday</p> <p>3.00pm – 5.00pm</p>	<p><b>FORUM 3</b></p> <p><b>Title: Performance Management in the Emerging Business in Digital Era</b></p> <p><b>Speakers:</b></p> <ol style="list-style-type: none"> <li>1. Mrs. Zarina Nor Ismail, Chief Credit Officer, SME Bank Malaysia</li> <li>2. Dr. Jau Huang, Chairman and CEO of CyberLink, Taiwan</li> <li>3. Mr. Bima Laga - Chairman at Asosiasi E-Commerce Indonesia (IdEA) &amp; AVP Public Policy &amp; Government Relations at Bukalapak"</li> </ol> <p><b>Moderator:</b></p> <p>Associate Professor Dr Aliza Ramli, UiTM, Malaysia</p>	 

<p><b>Session 8</b></p> <p>25 November 2020 Wednesday</p> <p>3.00pm – 5.30pm</p> <p>5.35 pm</p> <p>5:50 pm</p>	<p><b>WEBINAR TALK SERIES 4</b></p> <p><b>Theme: Digital Transformation and the Black Swan – Pandemic and Risk Management</b></p> <p><b>Speakers:</b></p> <ol style="list-style-type: none"> <li>1. “Price and Volatility Spill Overs between Global Financial Markets prior to and during the COVID-19 Pandemic”, Associate Professor Mohammed Elgammal, Qatar University</li> <li>2. “Online teaching and learning during the pandemic: Experience from Canada”, Professor Dr. Paul Scarborough, Brock University, Canada</li> <li>3. “Utilizing Gamification in Financial and Accounting Education”, Dr. Dinh Thi Thanh Van, University of Economics and Business-VNU, Vietnam</li> <li>4. “How to Deal with an Unexpected Crisis – The Swedish Way: Reflections from an Institutional Perspective”, Professor Dr Jan Alpenberg, Dean for the Faculty of Accounting and Logistics (Business Law), Linnaeus University</li> <li>5. “Cost Optimization in Crisis Time”, Professor Dr Tomasz Wnuk-Pel, University of Lodz, Poland</li> </ol> <p><b>Moderator:</b></p> <p>Associate Professor Dr Eley Suzana Kasim, UiTM, Malaysia</p> <p><b>CLOSING:</b></p> <p><b>Indonesia APMAA Conference 2021 Promotional Video and Briefing:</b></p> <p>Professor Dr Sekar Mayangsari</p> <p><b>Closing Remarks:</b></p>	  
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<p><b>6.00 pm</b></p>	<p>Prof Dr Datin Suzana Sulaiman, Chair, APMAA 2020 Webinar Talk Series  Prof Jimmy Tsay, APMAA Deputy Chairman</p> <p><b>End of APMAA Webinar 2020</b></p>	
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#### 4. Highlights Written by Session Moderators

##### Session 1: Professor Dr Normah Omar Universiti Teknologi MARA, Malaysia



Prof Dr Marijn Janssen of, of Delft University Technology, Netherland was indeed the right person to deliver the keynote speech at APMAA’s maiden Webinar Series 2020. With a unique combination of ICT & Governance research interest, he delivered a talk titled “University-Industry Strategic Partnership in Driving Business Excellence in the Digital Era”. The talk was basically his personal sharing session in forging university-industry strategic partnership with both the government and the private sector in the Netherlands. In this keynote session, Prof Janssen shared three collaborative projects in the Netherlands: *RoboValley*, *GreenVillage* and the *DigiCampus*, of which he has been involved either as a project leader or a member, representing his university. In getting the “buying in” from both the public and private sector clients, Prof Janssen emphasized that the university must be willing to invest by providing on-campus, state-of-the art technology. Prof Janssen shared that very often, company and society motivations for university-industry collaboration include: (1) access to cutting edge technology, (2) minimal capital investment, (3) access to university labs, (4) access to creative & innovative ideas, (5) needs of industry application, (6) joint publications, and (7) contact with students (potential employees). Acknowledging that university-industry collaborations are built on mutual trust, Prof Janssen likened it to building personal relationship with someone. One should start with developing a great proposal. Once a proposal is drawn, all parties must work towards accomplishing the objectives. In any relationship, the preferred outcome is a positive venture. Nevertheless, should the relationship fail, a proper closure must be made. Prof Janssen also shared some of the challenges that university as well as the industry should be mindful of. In concluding his keynote speech, Prof Janssen reminded the participants of the Quadruple Helix principle and the inter-connections between the university with the environment, civil society, industry and the government. In a nutshell, university-industry collaboration is only a small component of this principle. More collaboration needs to be forged with other components, if the university wants to remain relevant and sustainable.

## **Session 2: Assistant Professor Dr. Kanitsorn Terdpaopong, Rangsit University, Thailand**



The session titled 'The Role of Management Accountants in Digital Transformation' was one of the interesting topics in this era. This session emphasized how the roles of management accountants have been shaped in the digital transformation. There is no other time better to discuss this than now as we all are experiencing it currently. It's a privilege that the session has got three keynote speakers from professional accounting bodies, one of which is from Malaysia, others from Australia and an ASIA pacific region. Datuk Bazlan Osman, who is an FCCA Council Member and Chairman of Professional Accountants in Business (PAIB) Committee, Malaysian Institute of Accountants, started off the session with the IFAC's 5 key principles that can be used to guide the roles and expectations of a CFO of a public interest entities. Strategies of the Malaysian Institute of Accountants (MIA) are therefore focused on technological advances and the unprecedented pace of digitalization, the impact of various new technologies in organizations and the need to prepare for the wake of the emerging era of IR 4.0 and beyond of the accounting profession in Malaysia. The second speaker, Professor Michael Tse, Global Chairman of CMA Australia, posed the questions regarding the role of management accountants in this era whether they would virtualize themselves to be a leader, a facilitator or a bystander? Last but not least, Mr. Venkkat Ramanan, Regional Vice President, Asia Pacific, Association of International Certified Professional Accountants, mentioned by taking the phrase from the World Economic Forum that this time is the great reset due to the Covid-19 pandemic. Better yet, in the new world, it is not a big fish which eats the small fish, it's the fast fish which eats the slow fish, stated by Klaus Schwab, Founder and Executive Chairman of World Economic Forum. Mr. Ramanan prompted us to think about the new skill sets that would be wanted by the employers and such all accountants should not fail to heed

## **Session 3: Professor Dr Ibrahim Kamal Abdul Rahman, UNiKL, Malaysia**



The third session titled "Accounting Education Learning Transformation in the Digital Era" was an interesting and timely topic presented by the three distinguished speakers from Australia, Indonesia, and Malaysia. Prof Chong from Australia highlighted the challenges of the new normal from both the professional and students' perspectives. Some of these challenges include privacy, safety, security and digital well-being, appropriate assessment and grades, equitable access matters and multiple pathways of delivery program, better funding, stronger support and relevant professional development for instructors as well as flexibility, adaptability, and empathy as the essential skills. Prof Ancella from Indonesia highlighted the digital transformation in the new learning process at Universitas Indonesia. She highlighted the challenges as well as factors that need be considered which include evaluating the effectiveness of the on-line learning process, students, and faculty members satisfaction level regarding the new process, standard, policy and regulations regarding data governance, intellectual rights, ethics as well as behavioral change due to the new normal. Prof Suzana from Malaysia highlighted the data revolution and the drivers of digital transformation as well as the digital era impact and the challenges with the accounting profession. She also highlighted the Malaysian Education Framework which includes the five clusters of learning

outcomes namely knowledge and understanding, cognitive skills, functional work skills, personal and entrepreneurial skills, and ethics and professionalism.

#### **Session 4: Dr Norlaila Md Zin, UiTM, Malaysia**



Session 4 of the Webinar Talks Series took place on 22 October 2020. This session was one of the successful events organised by the APMAA 2020 Webinar Series. The session's titled Digital Transformation of Accounting Practices by Profit and Non-Profit Organisations can be considered timely as now we are in the Industrial Revolution 4.0 (I.R 4.0). In a way, this session enables accountants to be more prepared than ever to accept the dynamics of IR 4.0 in terms of experience and skills. Three very knowledgeable and well-versed speakers are included in the workshops. Professor Dr Sharifah Norzehan, Associate Professor Tuan Zainun Tuan Mat and Dr N Farahin Ali@Ibrahim were the panellists. Academics from Universiti Teknologi MARA were the first two speakers, and the third speaker was the Senior Principal Assistant Director of Accounting Division of the Department of Malaysia's Accountant General. The session emphasised how digitalisation has changed both profit and non-profit organisations' accounting practises. Associate Professor Dr Sharifah Norzehan's first panellist highlighted that the use of digitalisation, including planning and scheduling, availability of resources, project status, budgeting, and real-time project details, has resulted in the processing, delivery, productivity, and effectiveness of Zakat. The use of storage and delivery databases has also enhanced monitoring and control. A session on "Digital Strategy Adoption: Small and Medium Enterprises in Malaysia" by Associate Professor Dr Tuan Zainun will address the digitalisation challenges faced by Malaysian SMEs in the second panel, among others. Among the problems currently facing the businesses are funding, the skill set of employees, technology, business planning & strategy, networking and regulatory. Therefore, in mitigating the effect of the causes, the government took such steps such as relief measures, fiscal stimulus, and loan deferment. Dr N. Farahin, the last speaker, has considerable experience dealing with government agencies' accounting practises. Her discussion of the Big Data adoption process in Malaysia's Accountant General's Department is proof that organisations need to accept Digital Age transformations.

#### **Session 5: Associate Professor Dr. Zarinah Abd Rasit, UiTM, Malaysia**



The 5<sup>th</sup> Session of the APMAA Webinar Seminar Series had brought together three (3) honourable speakers, each with utmost relevant topics of discussion in this era aligned with the theme of the event "New Digital Innovations in Management Accounting". Essentially, the speakers had emphasised challenges and opportunities posed by the new digital technologies from three different perspectives. Associate Professor Dr Emad highlighted the expectations of the management accountants in the digital era. Specifically, big data and data analytics in the digital economy have challenged the management accountants' roles and responsibilities. The technologies have changed the way we do things, so as organisations. The business model has to change, leading to the changing expectations on the management accountants that have gone beyond the

accounting boundaries i.e. data management, that posed a challenge to the management accountants. Another perspective from Associate Professor Dr Ghassan H. Mardini was on Artificial Intelligence (AI)'s impact on cost and management accounting, which is widely debated of its contradictory implications and research findings. The use of AI and related applications have reshaped the world. Despite the advancement of technology, human intervention yet seems to be relevant. It is a challenge to management accountants as human ability could be replaced by technology and is even more significant now with the pandemic. Finally, another interesting view from Assistant Professor Dr Kanitsorn Terpaopong relating to the increasing use of Big Data in Thailand. Big Data has now been part of the organization's strategic resources for a significant number of private and public sector bodies. The use of digital technologies, specifically big data, has significant implications in various sectors. These indicate the need for organisations to move along with the changes to be relevant. We have reached a point where organisations either have to adapt to the changes or face the reality that they might not survive. Technology has become a necessity and has been moving the goalposts for business success all this while. Extensive coverage of discussions by all the speakers. From the perspective of MA behavioural challenges aligned with the digitalisation focusing on Big Data. Then moving on to the impacts of digitalisation on the accounting instruments or practices centralised on the influence of AI and lastly from the organisational perspective relating to need for organisational change in line with the digital transformation.

#### Session 6: Professor Dr. Jamaliah Said, UiTM, Malaysia



The session focused on “Islamic Finance and the FinTech Revolution”. It was one of the interesting topics in this era. From the eight (8) sessions of APMAA webinar series 2020, this session attracted the highest number of viewers – almost 250 viewers. This session emphasized how the roles of Fin Tech Revolution have been able to facilitate bigger outreach for Islamic microfinance. It’s a privilege that the session has got three renowned keynote speakers from the United State of America, United Kingdom and Kingdom of Saudi Arabia. **The first speaker**, Prof Kabir Hassan, a renowned professor from University of New Orleans shared his research findings on how does digital financial inclusion impact banking stability. Prof Kabir Hassan has provided empirical support on how a comprehensive digital financial inclusion promotes bank stability. The heterogeneity of Islamic banking stability nexus suggests that less sensitive banks need to expand their agent networks and other access points and improve the design of their existing products by implementing artificial intelligence and machine learning to attract all classes of individuals. **The second speaker** Dr Ibrahim Dr. Ibrahim Abiodun Oladapo from Imam Abdulrahman Bin Faisal University, Saudi Arabia provided his viewpoint on how Islamic financial sector must play a more active role in the FinTech market to complement its efforts in improving the wellbeing of the poor in the society by exploring new ways of assisting with technology, to improve innovation capabilities of SMEs. Therefore, integrating technological innovation into Islamic finance operations should be able to strengthen the Islamic social mechanism which is pivotal for achieving poverty alleviation. **Last speaker**, Prof Humayon Dar is Director General of Cambridge Institute of Islamic Finance, a research institute specialising in the financial sectors of the countries suggested that Islamic Finance is undoubtedly a success story spanning five decades but at the same time it also represents a succession of failures to exploit many opportunities that came its way during the last fifty years or so. FinTech is a new norm in the financial services industry and it definitely offers an opportunity to Islamic finance

to benefit from this new phenomenon that is expected to change not only banking and finance but also the modern lifestyle. To what extent Islamic Finance fulfills its promise in this respect, only the time to come will confirm. Humayon Dar shares his views on Islamic finance and its potential in the wake of the FinTech revolution. According to Prof Humayon Dar, there is a great opportunity to add to financial inclusion as the main value proposition by Islamic Finance but this opportunity was grabbed by microfinance institutions rather than it (Islamic Finance) being the main tool for financial inclusion. Later, it was presented as a synonym for ethical finance but it chose to be a partner with the mainstream banking and finance, marginalising its potential value proposition as a phenomenon imbued with ethics.

### **Session 7: Associate Professor Dr Aliza Ramli, UiTM, Malaysia**



The dynamic and strategic approach to developing improved performance is gaining ground in companies irrespective of sizes and even so in the emerging business especially, in today's digital landscape. Thus, the theme for this session entitled 'Performance Management in the Emerging Business in Digital Era' provided an excellent platform to showcase real case experiences of three eminent speakers from Indonesia, Taiwan and Malaysia. The first speaker, Mr Bima Laga, is an Associate Vice President of the Special Project in Bukalapak and the Chairman of Indonesian E-Commerce Association (iDEA). His presentation focused on the role of the digital platform for the National Economy Recovery. iDEA is entrusted to get micro, small, medium enterprises onboard on e-commerce. According to Mr Bima, the success of the movement centred on the locally made products can be achieved by providing landing page on all marketplaces that provide 100% local products, campaigning on e-commerce to micro, small, medium enterprises and providing access to online/offline training to upscale their businesses as well as access to the micro bank loan. The second speaker Dr Jau Huang the Founder, Chairman and CEO of CyberLink Corp. in Taiwan shared an insightful real-world case experience specifically on managing performance from the perspective of his online software business. Dr Huang deliberated on his company's experience with modern digital marketing techniques and big data analysis. Dr Huang emphasized that it is crucial for companies to predict revenue and, determine ROI on R&D, Advertising spending and various sales & marketing programs since they constitute the major expenditure of a company. He added that with digital marketing, companies could benefit from obtaining real-time user interactive feedback. Puan Zarina Nor Ismail, the final speaker for the session, is the Chief Credit Officer of Small Medium Enterprise Development Bank Malaysia Berhad (SME Bank Berhad). Her presentation delved into the challenges impacted by COVID-19 faced by the bank's customers i.e. Malaysian SMEs in the digital era as well as, the role of SME Bank in assisting the affected businesses. She has also shared on various funds readily available at the bank to facilitate business sustainability. Pn Zarina highlighted that the way forward for SMEs is to undertake digital transformation and to diversify their business income base. Performance management is thus seen as proactive and necessitate the utilisation of digital technology for business to become winners.



## **Session 8: Associate Professor Dr Eley Suzana Kasim, UiTM, Malaysia**



The finale session of APMAA 2020 Webinar Series showcased five presentations from six distinguished speakers. In line with the “Black Swan” theme of the talk session, all presenters discussed on uncertainties and challenges of the pandemic from both economic and social perspectives. Associate Professor Dr Mohammed ElGammal from Qatar highlighted that COVID-19 has affected the gold, equity and energy markets when examined at a global level. His study noted that the choice for safe assets and hedging strategy has changed from market to market and across time which brings important implication for investment decisions. Meanwhile, Dr Jan Alpenberg shared how Sweden reacted to the crisis from an institutional perspective. Among others, the concept of shared responsibility, good discipline for social distancing and hygiene routine without total lockdown are main pointers describing response actions for the pandemic in his country. On the other hand, Professor Dr Tomasz Wnuk-Pel from Poland drew attention to the issue of cost optimisation in crisis time. In particular, staff costs, cost of machines and equipment, vehicle costs, and marketing and advertising costs are viewed as potential areas for effective cost savings during economic slowdown. However, he also reminded on several mistakes to avoid when striving for cost optimisation. As for the other speakers, their discussion were focused on the effect of the pandemic on the teaching and learning process in their respective countries. Both Dr Zaneta Pietrzak from Poland and Associate Professor Dr Paul Scarbrough from Canada shared their experience of having to adapt to the online distance learning as the new norm at their universities. Dr Paul further highlighted that the absence of comprehensive or organized response within his university has presented some challenges in adapting to forced changes in the education system. Besides online distance learning, some educators resort to innovative gamification approach as a creative way to get full engagement of learners. This was the case with Dr Dinh Thi Thanh Van who uses gamification for her teaching in classrooms. Moreover, her involvement in the Vietnam Financial Literacy Network enabled her to use gamification in teaching personal finance in Vietnam.

## **5. Message and Letters**

### **Our experience as team members of the webinar organizing team**

The APMAA 2020 Webinar Talk Series was successfully conducted from 1 October 2020 to 25 November 2020 with a total of eight sessions. Before choosing Zoom, other potential webinar platforms such as Google Meet, Webex, and Teams were tested for reliability, stability, and more importantly, acceptability of use. The event was finally coordinated via the Zoom Cloud Meeting Platforms. It was a good choice for work-related meetings because of its flexibility and reliability. It's seamless to use as attendees can access a publicly shared connection from anywhere and don't need to download any software to join. The event was also assisted by a superb technical team that helped the committee design amazing digital posters for promotion, develop a google event registration form (using the QR

Code), design the certificates, create a link for the Zoom Meeting, and manage the Zoom Meeting. The technical team also set up a simple system for the issuance of certificates to participants. Participants only needed to fill in the google form with their information, and the certificate is self-generated and sends them to the participants' email immediately. The success of the APMAA 2020 Webinar Talk Series was the product of the excellent teamwork of all parties. Thank you for participating in this Webinar and let us continue to support APMAA events in the future.

Associate Professor Dr **Sharifah Norzehan Syed Yusuf**, [shari893@uitm.edu.my](mailto:shari893@uitm.edu.my)



Associate Professor Dr **Tuan Zainun Tuan Mat**, [tuanz693@uitm.edu.my](mailto:tuanz693@uitm.edu.my)



#### **Email Letters**

Thu, Oct 15, 7:06 PM

Dear APMAA professors,

Thank you so much for delivering enlightening and insightful presentations and making the Webinar Session 3 so exciting. Professor Sulaiman showed us a big picture and vision about how accounting practices and education should cope and satisfy with the expectations from business, industry and society. The Malaysian Education Blueprint 2015-2025 is very helpful to us. Professor Hermawan conveyed to us how her department of accounting have been tackling with accounting education under the new environment developed by the COVID-19 pandemic. The presentation by Professor Chong is organized so well and enhanced our understanding of on-going digital transformation in university education. Professor Ibrahim is a great moderator. He did a fabulous job! Keeping the speakers focused, pulling great information from them.

I am sure that all audience learned a lot from the webinar today. Thank you very much! I look forward to seeing you in Jakarta next year.

Best regards,

**Prof. Dr. Susumu Ueno**

Chair of the Board of Directors, Asia-Pacific Management Accounting Association Professor Emeritus,  
Konan University, Japan

ueno@konan-u.ac.jp

I would like (together with my younger colleagues from University of Lodz, Zaneta Pietrzak PhD and Marta Kawczynska, Msc, to thank very much all the Organizers of this years' APMAA Webinar series for all their efforts. We appreciate excellent organization of the Webinars.

In our opinion the idea to organize the Webinar series this year was really a brilliant one. The idea was great because it enabled APMAA community to meet on-line several times in this difficult year (and the attendance so far was really huge – over 100 participants each time). In our opinion the Webinars were very interesting with every presenter delivering new ideas in an attractive form.

What is more we think the Webinars showed that APMAA could consider organizing the future conferences in the hybrid form – with some of participants on-line and some of them taking part in the conference physically/traditionally. Also we can imagine that in future conferences some of the presentations of the research work could be done on-line together with presentations of the discussants and general discussions.

APMAA Webinars also opened my eyes to organizing Spring APMAA Webinars in on-line form – another great idea!

We do appreciate huge efforts of Prof. Sulaiman team! Great work.

**Tomasz Wnuk-Pel, Zaneta Pietrzak, Marta Kawczynska**  
University of Lodz, Poland

Dear Prof. Suzana,

I would like to express our appreciation to you for the APMAA Webinar 2020. It was such an excellent event and very well-organized, and all topics in every session are interesting. They were very fruitful topics, from management accounting, digital business, shariah business and others. I also see that all participants enjoyed every sessions very much and were very active during Q&A. When I asked several participants from Indonesia, they have only good words about this event.

Thank you to Malaysian teams as well as all board members of APMAA for all the hard work, so that even in these difficult times, APMAA seminar can still be held successfully.

Once again, I really appreciate all the dedication and commitment.

Sincerely,

**Assoc.Prof. Dr. Sekar Mayangsari, Ak., CA, CMA**  
Director of Master Degree in Accounting  
Faculty of Economics and Business, Universitas Trisakti  
Jl. Kyai Tapa No.1, Jakarta, Indonesia 11440

Dear Suzana,

Thank you for your email and your great contribution to the APMAA Webinar 2020. I really appreciate it indeed. Here is my sincere message to you and I really mean it. Kathy

Dear APMAA Webinar's Organizer,

As this year has marked our great challenge and opportunity, the APMAA Webinar 2020 has brought us together despite the fact that the pandemic still spreading all over the world. APMAA remains strong commitment no matter what. I really appreciate the team effort of this year's webinar organization. Knowing that arranging an online conference is not an easy task at all, it requires a significant ongoing time commitment, virtual working, and dedicated engagement. On behalf of Thai researchers and Thai academicians, I like to express my sincere thanks for your great effort and teamwork. Great job.

**Asst. Prof. Dr. Kanitsorn Terdpaopong**

International Accounting Program, Faculty of Accountancy, Rangsit University  
52/347 Paholyothin Road, Pathumthani 12000, Thailand Tel: +66 (0) 8 1809 5085  
Tel: +66 0 997 2200 Ext 1074  
Email: kanitsorn@rsu.ac.th  
<http://www2.rsu.ac.th/home>

Dear Prof. Suzana

It is a great honour, I will provide it representing my university.  
My colleagues were so satisfied.....you managed the webinar in an excellent way.

Btw, my country coordinator is Prof Grahita. I could contact her for the thanking words.

Best regards

**Prof Dr Ni Putu Sri Harta Mimba**

Faculty of Economics and Business,  
Udayana University  
Indonesia

Professor Suzana,

The APMAA 2020 Webinar Talk Series has been a great achievement in a trying time. it has fulfilled the mission of APMAA admirably. It was great to see the APMAA members working to share their knowledge and broaden the reach of our community of scholars in the face of the current health issues.

**D. Paul Scarbrough, Ph.D.**

Associate Professor of Accounting  
Brock University | Faculty of Business  
Niagara Region | 500 Glenridge Ave. | St. Catharines, ON L2S 3A1 [brocku.ca](http://brocku.ca) | T 905 688 5550 x3915

Dear Suzana,

Thanks for your e-mail. The following is a short message from ICMA to APMAA.

2020 is a challenging year for the world. In this difficult time, innovation and collaboration are more important than ever. The APMAA webinar series provides an opportunity for colleagues and friends of APMAA to connect and discuss pressing management accounting issues. On behalf of ICMA, I congratulate the successful conclusion of the 2020 APMAA webinar series.

Thank you.

Yours sincerely,

**Professor Michael Tse, BA, MCom, PhD, FCMA**  
Global Chairman of CMA Australia

Dear Prof. Suzana,

Here is my support which is in blue letters.

Dear APMAA friends,

I would like to congratulate the host on a very interesting and well-organized APMAA 2020 Webinar Talk Series. Although we are in Thailand, we still have a chance to update the new trends in management accounting. COVID-19 pandemic cannot only stop our collaboration but also allow us to expand our chance in the new conference online platform. Moreover, we can turn negative into positive approaches to look at a new trend and research approaches in management accounting while encountering this pandemic. Last but not least, I wish the conference a great success and wish that we will go through this severe circumstance together.

**Siridech Kumsuprom, Ph.D.**

Dean,

Assistant Professor in Accountancy

Director of a Doctor of Business Administration Program (DBA),

College of Innovative Business and Accountancy (CIBA)

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Dear Suzana:

Thanks a lot for your hard work and efforts in organizing the webinar talks series. In addition, congratulations on accomplishing the activities with a great success. Attached please find a copy of my closing remarks for the webinar talks series.

Sincerely yours,

**Jimmy Tsay**

Wed, Nov 25, 8:20 PM (12 hours ago)

Wed, Nov 25, 8:50 PM (12 hours ago) to Alia, Eley, Ibrahim, Jamaliah, normah, Rahman, Sharifah, me, Tuan, Zarinah

Dear APMAA 2020 Webinar organizing team members,

Congratulations on accomplishing the eight sessions of the APMAA 2020 webinar talk series successfully. I appreciate for your hard work and efforts in organizing this event. I am sure all audiences greatly enjoyed each presentation during the past two months. Thank you so much.

Sincerely,

Prof. Dr. **Susumu Ueno**

ueno@konan-u.ac.jp; Mobile:81-80-6130-3083

Skype; WhatsApp; Line; Zoom; Google Meet

Asia-Pacific Management Accounting Association Official Site <http://apmaa.org/APMAA/>

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**APMAA 2020 Webinar Talk Series Website**

[http://s-ueno.sakura.ne.jp/APMAA\\_asia/2020\\_Malaysia\\_Conference..htm](http://s-ueno.sakura.ne.jp/APMAA_asia/2020_Malaysia_Conference..htm)

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