

Asia-Pacific Management Accounting Association



APMAA 2021 Conference News, March 30, 2021 Issue

Official Guide to APMAA 2021 Parallel Sessions

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APMAA 2021 Conference and Doctoral Colloquium

The theme: "Green Swans-based Management Accounting System towards Future-Fit Society."

Conference Date: 9th (Tuesday) - 11th (Thursday) November 2021

Venue: Universitas Trisakti; Universitas Udayana, Indonesia

1. Welcome Message from the Chair of the Board of Directors



Ueno, Susumu, ueno@konan-u.ac.jp,
Professor Emeritus, Konan University, Japan
Chair of the Board of Directors (Representative Director)

Let's work together and build a compact but high-quality conference!

The Asia-Pacific Management Accounting Association (APMAA) holds its 2021 Annual Conference (APMAA 2021) at Universitas Trisakti and Universitas Udayana, Indonesia, from 9th (Tuesday) -11th (Thursday) November 2021.

Last year, due to COVID-19, we were forced to suspend APMAA 2020 in Malaysia. In the current situation of limited (or canceled) travels, hosting an international conference is challenging. We cannot hold an ordinary in-person meeting. We decided to conduct all parallel sessions of both the conference and the Doctoral Colloquium under a hybrid model, i.e., participants join either "face-to-face in Jakarta" or "virtual via online tools."

The Asia-Pacific Management Accounting Association, founded in 2004, is a "members-first" organization. Our annual conferences and the doctoral colloquiums are the platforms that bring us together. Parallel sessions have always been the center of the APMAA annual conferences. We have continuously developed conference programs and schedules that were "of the members," "by the members," and "for the members (APMAA Annual Conference Policy and Mission).

Our goal? That our members will grow professionally and interact with colleagues in meaningful ways. Our reviewers are not just scrutinizers, as in traditional conferences, but rather, they are also facilitators. APMAA 2021 encourages prospective authors to contribute to and help shape the 2021 conference program through their research papers.

The conference's theme proposed by the Indonesian Team is "Green Swans-based Management Accounting System towards Future-Fit Society." Today, even leading scholars admit that capitalism is struggling to find its connection to society. Green Swans is a manifesto for system change designed to serve people, the planet, and prosperity. One of our critical tasks, as management accounting experts, is to evolve our disciplines and practices to make them "future-fit" and move toward sustainable capitalism and society. Let's discuss it this year.

We provide subject areas that encompass a wide variety of fields and accept manuscripts covering a very broad range of management accounting subjects. We hope you will submit your work and join us at APMAA 2021. We welcome high-quality manuscripts describing empirical, experimental, or theoretical work.

APMAA 2021 is co-organized by the conference organizing teams both in Indonesia and the APMAA Head Office. In Indonesia, Professor Dr. Sekar Mayangsari (Trisakti University) serves as the APMAA 2021 Conference chair. Professor Dr. Ni Putu Sri Harta Mimba (Udayana University) serves as the APMAA 2021 Doctoral Colloquium chair. The APMAA Head Office works together with the Indonesian Team in organizing and managing the APMAA 2021.

There is no doubt that the 2021 conference will be one of the most challenging but impressive conferences in APMAA's history. We are looking forward to seeing you in-person or online during the APMAA 2021 period in November.

Best regards

2. Words from the APMAA 2021 Conference Chair and Doctoral Colloquium Chair



Sekar Mayangsari,
APMAA 2021 Conference Chair

Welcome to the APMAA 2021 Conference. It is my great honor to hold the 2021 APMAA Conference and welcome participants from all over the world. We will exchange experiences and develop new friendships at the incredible conference. This year the conference will be held in a hybrid mode, with some participants joining the conference on a face-to-face mode, while others will participate in the event online.

The conference will raise interesting issues about management accounting systems during and towards the recovery period of the Covid-19 Pandemic. We all realize that the world is not the same anymore. Many systems were forced to change in order to adjust to the current situation, and our way of work has to transform.

In this conference, we will discuss the Pandemic's impact in every aspect, including economic, social, and environmental. We encourage scholars and practitioners to contribute to exchanging their research results and ideas and to help us all find solutions for the betterment of the society. Before closing, I wish to extend my sincere thanks to many parties who have greatly helped organize this conference.



Ni Putu Sri Harta Mimba, (p.mimba@unud.ac.id)
APMAA 2021 Doctoral Colloquium Chair

It is my great honor to invite you to join the APMAA 2021 Doctoral Colloquium, which will be held on November 9, 2021. This event will provide a great opportunity for doctoral students to present their papers and share their in-progress dissertation research with internationally renowned researchers and other doctoral students. Such specific circumstances will provide insightful discussions for doctoral students to foster their progress as well as to build international networks.

The main objective of the APMAA 2021 Doctoral Colloquium is to offer an advantageous occasion for doctoral students to receive high-quality feedback from external advisers (mentors) and audiences from various countries. Due to the covid-19 outbreaks, having a fully in-person event will not be possible, so this event will be held either in a hybrid model or a fully online model. Accepted doctoral students will also have the opportunity to attend morning and afternoon doctoral seminar sessions delivered by internationally recognized researchers. I am very much looking forward to meeting all of you.

3. APMAA 2021 Conference Call for Papers (parallel sessions)

Parallel sessions have always been the center of the APMAA annual conferences and Doctoral Colloquiums. Based on our previous experiences in organizing these events, detail best practice procedures have been nicely documented in APMAA website (please see Sakura.ne.jp).

The theme of the APMAA 2021 Annual Conference is "Green Swans-based Management Accounting System towards Future-Fit Society." Green Swans is a manifesto for system change designed to serve people, the planet, and prosperity. As propagated by the author Nassim Nicholas Taleb's "Black Swans" are problems that carry us exponentially toward breakdown, then "Green Swans" are solutions that bring us exponentially toward a breakthrough (see '[Green swans' and the 'exponential decade': A conversation with John Elkington | Greenbiz](#)'). In tandem with this, the Future-Fit Business benchmark, that charts a path to success in an ever-more volatile, uncertain, complex, and ambiguous world, is proposed as the next step in assessing truly sustainable business performance. ([Future-Fit Business - Transforming Business to Thrive in the 21st century](#)). The benchmark may have the potential to evolve the management accounting discipline and its practices further towards a sustainable society. We welcome the submission of manuscripts that address the conference theme.

As in every other year, our **parallel sessions** provide subject areas that encompass a wide variety of fields and accept manuscripts of almost any accounting subject. Your manuscripts can be theoretical or practice-oriented. We very much welcome high-quality manuscripts describing empirical, experimental, or theoretical work.

Important Dates for Authors:	
Manuscript submission site (CMT) opens	May 15, 2021
Deadline for manuscript submission	July 15, 2021
Registration site opens	August 15, 2021
Notification about acceptance/rejection of manuscripts	September 1, 2021
Registration deadline	September 15, 2021
Proceedings paper submission deadline	September 15, 2021
Conference Program ready	October 15, 2021
Conference date	November 9 - 11, 2021

Guideline for Authors

1. All submitted manuscripts should report original, unpublished research results.
2. The official language of APMAA 2021 is English in both writing and presentation. If English is not your mother tongue (first language), check your draft using a professional editor and/or with a spelling and grammar matching application such as **Grammarly** before submitting your manuscript. (Actually, do the same even if English is your mother language!) You can download a free version on a webpage and install it on your PC. If your document is hard to read, we will decline before sending it to our reviewer (**Desk Reject**).
3. Manuscripts should follow the structure of a traditional research paper, i.e., you will need to adjust your document to the **academic format**. An empirical research paper's typical organization is as follows; Title, Abstract, Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References (APMAA Conference proceedings paper (camera-ready paper) format: [proceedings papers \(sakura.ne.jp\)](#)).
4. Manuscripts should be written in Times New Roman font with font size 12, page size A4, single-spaced with **an abstract of 200-300 words**, and **five keywords**. The abstract should be on a separate page immediately preceding the text.

5. Manuscripts should be as concise as the subject and research method permits. The length of the text should be **over 5,000 but usually not exceed 10,000 words**.
6. To promote anonymous review, authors should not identify themselves directly or indirectly in their writing.
7. Single authors should not use the pronoun "we." Referencing should follow the APA style (<http://www.apastyle.org>).
8. The cover page should contain the title of the paper (all bold capitals), the author's name (first name, initial(s), and family name), title and affiliation, email address, and phone numbers.
9. Please indicate the corresponding author. At least one of the authors must register (pay the participation fee) for the Conference before September 15, 2021, to attend and present their papers.
10. Each author who registers for the conference is limited to two (2) full paper submissions (including co-author papers) for the parallel sessions.
11. Authors who received a "Minor Revision" or "Major Revision" notification are expected to resubmit their revised (final) manuscripts before a specified date (the temporal deadline is **August 20**) to get an "Accept" notification by September 1. Our review team engages in review on a first-come-first-served basis.

"APMAA2021" CMT Site Structure

APMAA 2021 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers. Please submit your manuscript for the APMAA 2021 conference to the CMT site at

<https://cmt3.research.microsoft.com/APMAA2021/Submission/Index>. If you have not a CMT account, please create it by **registering** your Email and Password at [Conference Management Toolkit - Create New Account \(microsoft.com\)](#). After then, log-in to CMT with the account.

CMT Structure of the "APMAA2021"

- (Track 1) Parallel Sessions → Primary subject areas (15) → Secondary subject areas
- (Track 2) Others → Primary subject areas (Invited speakers; Forum presenters)
- (Track 3) Doctoral Colloquium → Primary subject areas (Doctoral students; Mentors and speakers)

For a Parallel Session paper, please select an appropriate subject area at the bottom of the Edit Submission page by clicking a *primary* subject area button. We recommend you click a secondary subject area button also when you find an additional relevant area. We will open the submission site on **May 15**, 2021. The Paper Submission Deadline is July 15, 2021.

Why we need your primary and secondary subject area information?

We will use the primary and secondary subject areas you report for assigning your paper to a specific session when we edit the parallel session's program and schedule.

Primary and secondary subject areas of the conference parallel sessions

01. Green Swans-based Management Accounting System

- What is the Green Swans-based Management Accounting?
- Management accounting breakthroughs in the COVID-19 Pandemic
- Management accounting breakthroughs in the Climate Change
- Enterprise risk management from the new normal ways of working to change of business operations and models during and after natural disasters

02. Cost management and Manufacturing Industries

- Cost accounting
- Supply chain management
- Production management
- Industry 4.0 case studies

03. Performance Management

- Performance Management Systems and Budgeting in an uncertainty environment
- Data analytics, Enterprise Planning, and Performance Management
- Performance Appraisal and Incentives
- Multi-Criteria Decision-Making and Accounting
- Impacts of management accounting practices on forecast-based business valuation

04. Management Accounting in Digital Era

- Advanced accounting and cost Information Systems
- Enterprise Resource Planning
- AI and robotic process automation in Accounting and Auditing
- Data Science and Analytics in Accounting
- The changing roles of management accounting in Industry 4.0
- Data integrity

05. Strategic Management Accounting (SMA)

- Factors influencing the deployment of SMA techniques
- Strategic Planning and Performance Management
- Profit-sharing within a supply chain
- Supply chain and corporate governance
- Accounting for start-up and unicorn companies
- Intellectual Capital, Intangibles, and Knowledge Management

06. Management Accounting for Multinational Enterprises

- Transfer pricing
- International Tax planning
- Performance management in MNEs
- International supply chain management
- Expanding management accounting roles and Risk management in a borderless business environment

07. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs)

- Management accounting in state enterprises
 - Open data management for the government
 - Management accounting for the third sector (NPOs and civil societies)
08. Management Accounting for SMEs and Family Businesses
- Decision Making in Publicly Traded vs. Private Companies
 - Issues of Business continuity and succession
 - Tax planning for the family business
 - SMEs under Covid-19 Pandemic
09. Business Reporting and Communication
- Financial Reporting and Business Communication
 - Impact of IFRS on corporate management
 - Corporate Social Responsibility Accounting
 - Social, Environmental and Sustainability Management (SDGs) Accounting
10. Business Ethics and Internal Control
- Internal Control and Accountability
 - Business Ethics and Fraud Prevention and Detection
 - Corporate Governance
11. Comparative (Cross-cultural) Management Accounting
- Cross-cultural comparison
 - Cross-national comparison
12. Mathematical Models in Management Accounting
- Contract Theory
 - Capital Market
 - Disclosure
 - Product Market Competition
13. Management Accounting of Islamic Business
- Management Accounting of Islamic Finance and Banking
 - Electronic Transactions in Islamic Banks and Markets
 - Islamic Financial Industries and Sustainable Development
 - Sukuk, Wakaf, and Zakat management
14. Management Accounting Education and History
- Accounting Education
 - History of Accounting discipline
 - History of Management Accounting practices
15. Other Management Accounting Issue
- Health care institutions
 - Others

Paper submission to the CMT site

Please submit your parallel session paper for the APMAA 2021 conference to the **Parallel Session Track** at <https://cmt3.research.microsoft.com/APMAA2021/Submission/Index>. Ensure your manuscript meets the "**Guideline for Authors**" before submission.

If you do not have a CMT account, create it by **registering** your Email and Password at <https://cmt3.research.microsoft.com/User/Register> before submitting your paper. You can log-in to CMT with the account.

In your **Author console**, please select an appropriate subject area by checking a *primary* button at the bottom of the **Edit Submission** page. Check a secondary area button also when you find an additional relevant area. Below is a figure of the primary and secondary subject areas we provide to the conference parallel sessions on the "APMAA 2021 Conference" CMT site.

SUBJECT AREAS		
Primary	Secondary	
<input type="checkbox"/>	<input type="checkbox"/>	Accounting Education
<input type="checkbox"/>	<input type="checkbox"/>	Case studies (health care institutions, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	History of Accounting discipline
<input type="checkbox"/>	<input type="checkbox"/>	Japan

CTM→ Author console →Create New submission (select Parallel Session Track) →action (select Edit Submission) →move to the bottom of the Edit Submission page.

The submitting author(s) will be notified of the acceptance decision by September 1, 2021. All submissions are subject to a two-tier review. First is the desk review by Gatekeepers, who assess the paper's suitability in terms of title/topic, format, and overall grammar. Second is either a single-blind peer-review or double-blind peer review process organized by the Review Team consisting of a panel of leading scholars.

Presentation

Regular Papers classified as Full Papers are awarded a **30-minute** slot for an oral presentation (15 min. presentation; 7 min. discussion; 8 min. Q & A.) at the conference.

Participate in online rehearsal scheduled two weeks and two days before the conference date. You will have an online meeting at both trials with the moderator, discussants, and other presenters to ensure you can do your role well at the APMAA 2021 hybrid parallel sessions.

Paper publication opportunities (proceedings and journal)

Conference Proceedings

Conference proceedings are published in-house by the APMAA 2021 organizer. and also via an academic publisher (only for those who wish). Only accepted papers whose authors have registered for the conference by the due date (Sep.15, 2021) are included in the in-house proceedings. You will need to adjust your document to the academic format. See APMAA Conference proceedings paper (camera-ready paper) format at [proceedings papers \(sakura.ne.jp\)](https://files.atlantispress.com/publications/proceedings/Proceedings-Template.zip).

For those who wish, we are working on providing the *Atlantis-Press platform* ([Proceedings | Atlantis Press \(atlantispress.com\)](https://files.atlantispress.com/publications/proceedings/Proceedings-Template.zip)) for the publisher's proceedings (template: <https://files.atlantispress.com/publications/proceedings/Proceedings-Template.zip>). All proceedings on the Atlantis-Press platform are open access and hence freely accessible for all to read. The proceedings will be published under an ISBN number, which is later submitted for indexing by SCOPUS, Google

Scholar, The DBLP Computer Science Bibliography, Semantic Scholar, Microsoft Academic, Engineering Index (EI), and Web of Science / Conference Proceedings Citation Index.

Asia-Pacific Management Accounting Journal (APMAJ)

Best papers presented at our conference will be eligible for publication in the Asia Pacific Management Accounting Journal (APMAJ) after substantial revisions. The APMAJ is a double-blind review scholarly journal that is jointly owned by the APMAA and the Universiti Teknologi MARA (UiTM). The journal is currently indexed by various international databases such as WoS's Emerging Source Citation Index (ESCI), ASEAN Citation Index (ACI), Australian's ABDC Index, and Malaysian Citation Index (MCI). APMAJ aims to publish research papers that address relevant and contemporary issues in management accounting that may prove useful to academia and the community at large. Please visit the journal's website at <https://apmaj.uitm.edu.my> for further details on the publication and editorial policies of the journal.

Important Dates for Authors:	
Manuscript submission site (CMT) opens	May 15, 2021
Deadline for manuscript submission	July 15, 2021
Registration site opens	August 15, 2021
Notification about acceptance/rejection of manuscripts	September 1, 2021
Registration deadline	September 15, 2021
Proceedings paper submission deadline	September 15, 2021
Conference Program ready	October 15, 2021
Conference date	November 9-11, 2021

Contact Persons

Any questions regarding the conference paper submission, please contact:

Sekar Mayangsari, sekar@hotmail.com, (Universitas Trisakti, Indonesia)
Chair of APMAA 2021 Conference

Susumu Ueno, ueno@konan-u.ac.jp, (Konan university, Japan)
Chair of the APMAA Board of Directors

Normah Omar, normah.omar@gmail.com, (Universiti Teknologi MARA, Malaysia)
Deputy Chair of the APMAA Board of Directors

4. APMAA 2021 Doctoral Colloquium Call for Papers

The 2021 Doctoral Colloquium will be held in conjunction with the APMAA 2021 Conference. The APMAA Doctoral Colloquium's main objective is to offer doctoral students an opportunity to receive high-quality feedback from external advisers (mentors), interact with peers, exchange ideas, discuss concepts, and establish (in)formal cooperation with various research groups. In mentorship, a more experienced or more knowledgeable person helps guide a less experienced or less knowledgeable person. The mentors comprise a group of international professors.

Doctoral students and candidates at all stages are welcome to submit a thesis-position paper, but preference will be given to students in the earlier stages of their doctoral work. Participants will be expected to provide short and informal presentations of their work during the Colloquium, followed by a panel-like discussion.

Doctoral students interested in participating in the Doctoral Colloquium should submit a single PDF file consisting of:

1. An introductory letter in which you indicate what you wish to obtain from the Doctoral Colloquium and what you will be bringing to the Doctoral Colloquium.
2. A one-page research statement in the research field you will pursue. If you are at the doctoral dissertation stage, this statement should focus on the dissertation.
3. Your CV.
4. A letter of recommendation from your primary dissertation advisor should state what you could contribute and gain from the doctoral consortium.
5. Your paper (The text should be about 4,000- 8,000 words.).

The submitted paper should clearly state:

1. An overview of related work in the area of the doctoral work
2. The original fundamental idea/hypothesis of the thesis
3. The problem domain and the specific problem addressed
4. Methodological approach
5. The expected contributions
6. Research carried out

Notification:

1. The first author should be a doctoral student responsible for researching the respective topic.
2. If the supervisor becomes a co-author, he or she should be a second or subsequent author.
3. At least one of the authors should register (pay the registration fee) for the Conference before September 15, 2021, and attend and present the paper. The official language is English in both writing and presentation. If English is not your mother tongue (first language), check your draft by employing a professional editor and/or with a spelling and grammar matching application such as Grammarly before submitting your manuscript. You can download a free version on a webpage and install it on your PC. If your document is hard to read, we will decline it before sending it to our reviewer.
4. The colloquium chairs will arrange the selection of the accepted papers using a peer-review process.
5. All accepted doctoral abstracts and manuscripts whose authors will have completed registration before the due-date (Sep.15, 2021) will be included in the in-house proceedings.
6. You should submit all manuscripts to the Doctoral Colloquium track of the CMT site through the APMAA 2021 Conference Homepage by clicking on the 'Paper Submission' menu. Before submitting your paper, please **register** your ID and Password in the CMT system. If you have a CMT account, there is no need to make a new account. You can log-in to CMT with this account. In your Author console, please select "Doctoral students" as your *primary area by pressing* a button at the bottom of the Edit Submission page. We will open the submission site on **May 15**, 2021. The Paper Submission Deadline is July 15, 2021. Please ensure your submission meets the conference's guidelines for accepting scholarly papers.

How to submit your documents to the CMT.

CTM→ Author console →Create New submission (select the Doctoral Colloquium track)
 →action (select Edit Submission) →move to the bottom of the Edit Submission page
 →SUBJECT AREA (Doctoral students)

Important Dates for Authors:	
Manuscript submission site (CMT) opens	May 15, 2021
Deadline for manuscript submission	July 15, 2021
Registration site opens	August 15, 2021
Notification about acceptance/rejection of manuscripts	September 1, 2021
Registration deadline	September 15, 2021
Proceedings paper submission deadline	September 15, 2021
Conference Program ready	October 15, 2021
Colloquium date	November 9, 2021

Contact persons:

Any question regarding the doctoral colloquium paper submission, please contact:

Ni Putu Sri Harta Mimba, p.mimba@unud.ac.id, (Universitas Udayana)

Chair of APMAA 2021 Doctoral Colloquium

Nurhastuty Wardhani, nurhastuty.wardhani@gmail.com, (Universitas Trisakti)

5. Conference Program (tentative)

In 2020, COVID-19 forced us to suspend the APMAA 2020 in Malaysia. In the current situation of limited (or canceled) travel, hosting an international conference is challenging. We cannot hold an annual in-person conference (ordinary conference) again this year. We will conduct all parallel sessions of the conference and the doctoral colloquium under a hybrid plan. Thus, participants can join either "face-to-face in Jakarta" or "virtual via online tools." We will create research sessions composed of both overseas and local participants.

Since most overseas registrants participate on the web, we will hold APMAA 2021 parallel sessions in the time most convenient to a majority of our members, that is, between 10.00-19.00 (Jakarta Time).

World Time and the web-sessions (The information below is based on normal time.)					
Sydney	11.00	14.00	17.00	20.00	23.00
Tokyo	9.00	12.00	15.00	18.00	21.00
Jakarta (Dominant location)	7.00	10.00	13.00	16.00	19.00
Doha	3.00	6.00	9.00	12.00	15.00
Stockholm	1.00	4.00	7.00	10.00	12.00

Toronto	19.00	22,00	1.00	4.00	7.00
Most web-sessions are scheduled between 10.00-19.00 (Jakarta Time).					

CP=Competitive Paper Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)
DP=Development Paper Sessions (15 min. presentation, 10 min. discussion, 5 min. Q&A)
DC=Doctoral Colloquium (15 min. presentation, 20 min. discussion, 5 min. Q&A)

Guidelines for Presenters

APMAA has guidelines for presenters, moderators, and discussants that are beneficial to all, including audiences. Please visit [Guidelines for Discussants and Presenters of Asia -Pacific Management Accounting Association \(sakura.ne.jp\)](http://sakura.ne.jp).

Special caution to the presenters at a hybrid session:

Participate in rehearsal scheduled two weeks and two days before the conference date. You will have an online meeting at both trials with your moderator, discussants, and other presenters there to ensure you can do your presentation well at the APMAA 2021 hybrid parallel sessions.

6. Volunteer Opportunities (reviewers, moderators, discussants, mentors)

There are still ways to get involved! Please consider volunteering for reviewers, moderators, and discussants who tackle the **Quality Control Issues** of the APMAA 2021. Our particular focus is the conference parallel sessions ([Status of your submitted paper \(sakura.ne.jp\)](http://sakura.ne.jp)).

Application note format for a reviewer, moderator, discussant, or mentor

The application note should include (1) your brief profile with a photo, (2) a list of scholarly achievements of subject areas you apply to, and (3) roles you can take on (reviewer, moderator, discussant, and mentor). *Please send Prof. Ueno, Prof. Omar, and Prof. Mayangsari (to all) your application note written in "Word" (shorter than one page).*

Select 2-4 subject areas you want to take on among the 15 areas listed on the [Official Guide to APMAA 2021 \(Annual Conference of the Asia-Pacific Management Accounting Association\)](#). **We welcome your application to multiple subject areas and roles.**

-Reviewers: we encourage you to **apply before May 30**.

-Mentors of the Doctoral Colloquium: we encourage you to **apply before June 30**.

-Moderators and Discussants: we encourage you to **apply before August 30**. **Note that** we give reviewers and presenters a priority to serve as a moderator.

Application Note
(Prof. Dr. Given name; Family name) (Role: reviewer, moderator, discussant, and mentor) <i>Subject areas</i> that I want to take on. 02. Cost management and Manufacturing Industries 03. Performance Management
Email address; Position, Affiliation, Country
Several-line (short) profile (or a profile URL) with your photo -We do not request the photo if you are an APMAA current director. -List your two published (first-author) papers in scholarly English journals.

Parallel-session paper review process

The review process is as follows:

-A Gatekeeper checks the paper's academic format (organization, figures, references, etc.) and English.

When the paper fails to satisfy minimum standards, the Gatekeeper sends his review report (100 words or more) to the Chief gatekeeper, including comments and suggestions for improving the paper.

-The Chief gatekeeper notifies the corresponding author of the "Desk Rejected" decision with the review report from the Gatekeeper and recommends the authors a modification or withdrawal. Authors can resubmit a disk rejected paper by **July 15** after significant improvement.

- When the paper satisfies minimum standards, the Gatekeepers assign a (one) reviewer.

-The reviewer edits the REVIEWER'S EVALUATION FORM (APMAA 2021)) that includes descriptive comments and suggestions (100 words or more) and sends the form to the Gatekeeper.

- The Gatekeeper notify review results with the filled REVIEWER'S EVALUATION FORM (APMAA 2021)) from the reviewer to a corresponding author when the decision is "Minor Revision" or "Major Revision" and ask authors resubmissions after modification.

- The Gatekeepers (or Reviewers) check (review) minor and major revision papers resubmitted **before August 20** (tentative).

-Gatekeepers edit a review report (100 words or more) and pass it to the Chief gatekeeper.

-The Chief gatekeeper notifies an "Accepted" or "Rejected" decision to the corresponding author by September 1.

"Invited" papers are reviewed by the gatekeepers' group.

Gatekeeper* of the parallel sessions: Gatekeepers check (1) adequacy of format and organization (as an academic paper) and (2) readability (English, etc.) of all papers submitted. Four main sections of an academic paper are the Title page, Abstract, Main body (Introduction, Literature Review, Methodology, Results, Discussion, Conclusion), and References.

Review Process and Results

Submission	Gatekeeper	Reviewer	Gatekeeper	Author	Gatekeeper	Reviewer	Gatekeeper	Chief
Awaiting Decision	Desk Rejected						Report	Rejected
Awaiting Decision	Assign Reviewers	Review Results	Major Revision	Resubmit	Assign Reviewers	Review Results	Report	Accepted Rejected

Awaiting Decision	Assign Reviewers	Review Results	Minor Revision Report	Resubmit	Assign Reviewers	Review Results	Report	Accepted Rejected Accepted
Awaiting Decision	Assign Reviewers							

The Reviewer (Reviewer volunteers are needed early!)

The reviewer's role is fundamental to building successful parallel sessions. Our parallel sessions have **15 primary subject areas** described on previous pages (also on *APMAA 2021 Annual Conference (Asia-Pacific Management Accounting Association)*). The duties of the reviewer include the following:

- Evaluate the manuscript based on the *REVIEWER'S EVALUATION FORM (of APMAA 2021)*. The evaluation form will be provided.
- Provide narratives describing the strengths and weaknesses of the paper.
- Provide comments privately to the Gatekeeper, and make a recommendation to the Gatekeeper as to whether or not the paper should be accepted for the program.

A gatekeeper assigns the review of papers. Please visit the *Tips and advice when you review a scientific paper - News - Elsevier* before reviewing an assigned paper to confirm or learn how to review rigorous *scholarly* papers. We also expect reviewers to volunteer as a session moderator or a paper discussant for the paper if the paper reviewed is accepted for the program.

REVIEWER'S EVALUATION FORM (APMAA 2021)

Our review team engages in review on a first-come-first-served basis. The team chair notifies authors review results soon after the completion of each review. Authors who received a "Minor Revision" or "Major Revision" notification are requested to re-submit their revised (final) manuscripts before a specified date (the deadline is **August 20**) to get an "Accept" notification by September 1 ([Status of your submitted paper \(sakura.ne.jp\)](http://sakura.ne.jp)).

I have read the manuscript titled:

and recommend that it should be (*Please tick as appropriate*)

_____ **Accepted** without change.

_____ **Minor Revision** and resubmission required before ACCEPTANCE

_____ **Major Revision** and resubmission required before ACCEPTANCE

_____ **Rejected**

My recommendation is based on the following:

1. Is the paper structured in an academic format (Abstract, Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References)? YES / NO
2. Is the paper written in clear and correct English? YES / NO
3. Is the abstract (with the title of the paper) specific and concise, yet indicative of the scope of the paper? YES / NO
4. Does the paper confirm existing information? YES / NO
5. Are the analytical techniques sound? YES / NO
6. So far as you can see are the numerical data accurately computed? YES / NO
7. Are all the table well-presented and necessary? YES / NO
8. Are the conclusions paper justified by the results or arguments presented? YES/NO
9. Are references to sources of ideas and information adequately cited and acknowledged? YES / NO
10. Does this paper attempt to make a conceptual advance? YES / NO

Please describe your comments and suggestions below (100 words or more).

Note that we will send the authors your comments and suggestions. Please provide comments and suggestions in 100 words or more that help authors to improve the paper.

The Moderator (*A subject-area reviewer sometimes serves this role*)

As a Parallel Session moderator, your central role is to provide organization and cohesion to the session assigned. You should be familiar with the papers to be presented in your session. Log in to the APMAA 2021 Conference CMT site in advance and download the proceedings papers you are assigned to moderate (please contact the Gatekeeper (or your **Session Liaison***) if there are any problems). Authors may also directly send you an updated version in cases where they have significantly revised their papers. Please read these papers carefully and come prepared to comment in PPT slides on the papers.

The duties of the moderator include the following:

1. Before the conference, contact each presenting author and discussants in your assigned session and provide them information on session structure (time limits, presentation order, etc.). Request them to provide you with any updates, including changes in affiliation or any changes as to the author presenting the paper at the conference. Also, request the authors to send the paper to the discussant if the paper has undergone major revisions since its initial submission.
2. Arrive at the session before the session begins. Identify the paper presenters and discussant(s) in advance, and introduce yourself. Remind each presenter of the time limits that apply, and describe the method you will use to alert them of time limits during the actual presentation.
3. At the start of the session, introduce yourself to the audience, announce the session/title, and offer a brief overview of the session structure. How many papers will be presented, the time each presenting author will have for the presentation, when the discussant will provide comments, and when the audience will have the opportunity to ask questions or provide comments.
4. For each paper, introduce the presenter, her/his affiliation, and the paper title.
5. During the presentations, enforce time limits strictly so that no author (or audience) monopolizes someone else's time. It is your job to moderate the Q&A session involving the audience. Please ensure that the session *finishes on time*. Sessions that overrun will affect the following sessions.
6. In situations where an assigned discussant is a **no-show**, you can fill in and provide some comments on the paper. If a paper presenter is unexpectedly absent, the moderator should exercise judgment by either allowing extra time for the other papers or dismissing the session early.

Session Liaison* A session liaison is a manager (assistant) assigned by the parallel session organizers to facilitate and support each session.

Participate in online rehearsals scheduled two weeks and two days before the conference date. You will have an online meeting at both rehearsals with discussants and presenters to ensure you can do your role well at the APMAA 2021 hybrid parallel sessions.

The Discussant (A subject-area reviewer sometimes serves this role)

1. The duties of a Parallel Session discussant include the following:
Log in to the APMAA 2021 Conference CMT site in advance of the conference and download the paper you are assigned to discuss (please contact your parallel session moderator or a Session Liaison if there are any problems). Authors may also directly send you an updated version of their paper, in cases where they have significantly revised the proceedings paper since initial submission. Please read these papers carefully and come prepared to comment (in PPT slides) on the papers. Your comments can include constructive criticism about the research questions addressed, the theoretical foundations established, the methodologies employed, the analyses and results presented, the implications derived, and other comments. Many discussants also find it helpful to highlight the interrelationships among the papers presented in the session.
Importantly, your time as a discussant should be spent stimulating audience interest in the subject and the papers. Preparation in advance and attentiveness during the session are keys to serving successfully in the discussant's role.

2. As a discussant, please limit your remarks to the allocated time so that ample time is left for audience participation. If you have more detailed comments on the paper (e.g., written comments, marked-up copy, or other verbal comments), you can provide these to the authors after the session.
3. If an emergency precludes your attendance at the conference, please make every effort to inform the session's moderator and the Session Liaison in advance.

Participate in online rehearsals scheduled two weeks and two days before the conference date. You will have an online meeting at both rehearsals with the moderator, other discussants, and presenters to ensure you can do your role well at the APMAA 2021 hybrid parallel sessions.

Mentors (of the Doctoral Colloquium)



The APMAA Doctoral Colloquium's main objective is to offer doctoral students an opportunity to receive high-quality feedback from external mentors (advisers), interact with peers, exchange ideas, discuss concepts, and establish (in)formal cooperation with various research groups. A more experienced or more knowledgeable person helps guide a less experienced or less knowledgeable person in mentorship. Mentors support a doctoral student to complete his/her presentation from an early stage after the paper submission.



If you apply to the role, please send Colloquium-chair Assoc. Prof. **Ni Putu Sri Harta Mimba** and Prof. **Ueno** an application note in "Word" (shorter than one page) that includes your brief profile with a photo and a list of scholarly achievements before **June 30 May 15**.

Participate in online rehearsals scheduled two weeks and two days before the conference date. You will have an online meeting at both rehearsals with the colloquium chair, other mentors, discussants, and presenters to ensure you can do your role well at the APMAA 2021 hybrid doctoral colloquium parallel sessions.








7. APMAA 2021 Conference Organizing Committee (tentative)


1. Conference 2021 organizing team – APMAA Head Office (tentative)

APMAA 2021 Head Office staff	
Head Office staff are <i>enthusiastic</i> volunteers who wear the APMAA philosophy and spirit sufficiently. They help and share the APMAA chair's task concerning the quality assurance of the APMAA 2021.	
	Ueno, Susumu , ueno@konan-u.ac.jp , Professor Emeritus, Konan University, Japan
	Omar, Normah , normah.omar@gmail.com , Universiti Teknologi MARA, Malaysia
	Team Chair
	Team staff

	Scarbrough, Paul , (pscarbrough@brocku.ca , Brock University, Canada	Team staff
	Tsay, Yang-Tzong , yttsay@ntu.edu.tw , Professor Emeritus, National Taiwan University, Taiwan	Team staff

2. Conference 2021 organizing team – Indonesia (tentative)

2021 Conference		
	Sekar Mayangsari sekar_mayangsari@trisakti.ac.id (Universitas Trisakti)	Chair
	Chandrarin, Grahita grahitac@unmer.ac.id ; grahitac@gmail.com (University of Merdeka Malang)	Co-chair
	Wahyuni Rusliyana wahyuni.rusliyana@trisakti.ac.id (Universitas Trisakti)	Edit inhouse & Atlantis-Press Proceedings
	Indra Saputra Indra.saputra@trisakti.ac.id (Universitas Trisakti)	IT (Develop webpages, etc.)
	Ari Purwanti aripurwanti2501@gmail.com (Universitas Mercu Buana)	Coordinator
	Rossje V. Suryaputri rossje.suryaputri@trisakti.ac.id (Universitas Trisakti)	Treasurer (manage budget, sponsorship, and money)
2021 Doctoral Colloquium		
	Ni Putu Sri Harta Mimba < p.mimba@unud.ac.id > (Universitas Udayana)	Chair

	<p>Nurhastuty Wardhani nurhastuty.wardhani@gmail.com (Universitas Trisakti)</p>	<p>Co-Chair</p>
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Ni Putu Sri Harta Mimba (p.mimba@unud.ac.id), APMAA 2021 Doctoral Colloquium Chair

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

[Asa-Pacific Management Accounting Association Homepage](#)

[Asia-Pacific Management Accounting Association \(APMAA\) Official Site](#)

http://s-ueno.sakura.ne.jp/APMAA_asia/

[APMAA 2021 webpage](#)

[APMAA 2021 Annual Conference \(Asia-Pacific Management Accounting Association](#)

[APMAA 2021 Annual Conference \(Asia-Pacific Management Accounting Association \(sakura.ne.jp\)](#)

About APMAA: [About Us: Asia-Pacific Management Accounting Association \(APMAA\) \(sakura.ne.jp\)](#)

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 a thought leader in the field.

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

APMAA 2021 Conference – Indonesia (Prof Sekar Mayangsari, Trisakti U.) Accepted at the 2017 board meeting.

APMAA 2022 Conference – Thailand (Prof. Pattanant Petchchedchoo, Dhurakij Pundit U., Accepted at the 2018 board meeting

APMAA 2023 Conference – China (Prof Gao, Liang Tian, Xi'an Jiaotong U. China), Accepted at the 2018 board meeting.

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