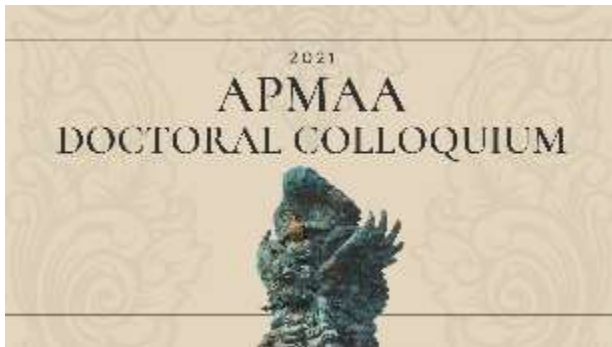


## Asia-Pacific Management Accounting Association



## APMAA 2021 Conference Report (December 20, 2021)



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The APMAA 2021 Annual Conference was held virtually due to the COVID 19 pandemic. It was held in two different locations, Jakarta, the capital city of Indonesia, and Denpasar, Bali. APMAA believes that the diverse and dynamic group of presenters, moderators, mentors, and discussants provided insights beneficial for developing research relating to management and accounting to all attendees. Your energetic presence made the APMAA 2021 productive and enjoyable. Thank you!

# 1. Appreciation Greetings from the 2021 APMAA Board



**Susumu Ueno, Konan University, Japan**  
Chair of the APMAA Board of Directors

APMAA successfully held its 2021 Annual Conference (APMAA 2021) online, from 9th (Tuesday) -11th (Thursday) November 2021.

APMAA 2021 was organized by the conference organizing teams both in APMAA Headquarters and at the Indonesia Chapter. Professor Dr. Sekar Mayangsari led the Trisakti University team as the APMAA 2021 Conference Chair. Professor Dr. Ni Putu Sri Harta Mimba led the Udayana University team as the APMAA 2021 Doctoral Colloquium Chair.

Thank you so much for the members and staff of the supporting teams at APMAA Headquarters, Trisakti University, and Udayana University. All authors, gatekeepers (Meta-reviewers), reviewers, moderators, mentors, discussants, supporting staff at Trisakti University and Udayana University, and audiences and participants, I sincerely appreciate your commitment and generous support to us.

Our annual in-person conferences were the platform that brought our members together before the COVID 2019 Pandemic. However, last year, the COVID-19 pandemic forced APMAA to suspend the 2020 annual conference planned in Malaysia. Even after two years of the global coronavirus crisis, the pandemic is not controlled and puts us through a severe strategic-resilience test. So, we decided to connect our members via online technology, i.e., we held the 2021 annual conference entirely online.

APMAA 2021 consisted of Parallel sessions on Days 2 and 3 and a Doctoral Colloquium on Day 1. Parallel sessions included 14 Scholarly Paper Sessions, one Talk Session, and one Research Forum. APMAA 2021 attached the highest importance to the Scholarly Paper Sessions and set "Quality is first. Return to the origin" as the annual conference policy. Using the CMT (Microsoft Conference Management Toolkit) as the platform for the parallel sessions, we improved the transparency of the submission process and review process. We strengthened our paper review team, where around 40 volunteer reviewers were energized to implement our renovated "Guideline for Authors." I highly appreciate the dedication of the members of the Paper Review Team at Headquarters. They spent massive time to secure the paper quality presented in the "Scholarly Paper Sessions."

We held the 2021 Research Forum, comprising two research projects organized by the "Collaborative Research Teams" on November 10 (Day 2-4). One project group focused on "Management Accounting Profession in a Disruptive Era" presented early-stage papers. Another group led by Professor Gregory Wegmann proposed the audiences "Comparative management accounting research protocol - An institutional perspective."

The APMAA Doctoral Colloquium on Day 1 provided a unique opportunity for doctoral students to develop their research ideas, learn about the challenges of conducting research, build a successful academic career, and broaden their professional network. Professor Ni Putu Sri Harta Mimba, thank you for your massive effort and dedication as Doctoral Colloquium program chair.

I am sure all have enjoyed this online Conference very much, although we did not have delicious dinners and meals during the Conference. I wish to express my sincere gratitude to all of you again. I hope to see you during APMAA 2022 planned at Dhurakij Pundit University (DPC), Bangkok, Thailand, on 9 (Wednesday)-11(Friday), November 2022.

December 20, 2021



**Omar, Normah**, Universiti Teknologi MARA, Malaysia  
Deputy Chair of the APMAA Board of Directors

Congratulations, Team Indonesia who had successfully organized an interesting and enjoyable APMAA 2021 Conference. The first-ever APMAA online conference was held on 9 - 11 November 2021, despite the ongoing challenges resulting from the Covid-19 pandemic globally. The hosts, Trisakti University (for the main Conference) and Udayana University (for PhD Colloquium), were both very creative and effective in using the Zoom digital technology, that participants had the perceived impression that they were there attending the Conference in Jakarta and Bali. The official opening ceremonies were held on beautiful virtual green screen stages at both campus sites, and they had included formal speeches of both APMAA and the university's representatives, plus exciting and colorful Indonesian traditional dances. Parallel sessions were divided into two rooms, and "movements" of participants from one room to another were effectively managed by the team. Generally, participants were mesmerized by the well-organized programs, making the online events to be equally interesting. This year, APMAA 2021 Conference had attracted a total of 247 registered and paid participants. In addition, the APMAA 2021 Conference team had allocated fifty complimentary seats to Ph.D. students to attend the event.

Since this was its first online Conference, the APMAA management team took additional steps to ensure that the quality of the conference papers remained high. For quality control purposes, the team decided to use the Conference Management Tool (CMT) system fully for APMAA 2021 Conference. Only papers that have been submitted and successfully reviewed through the system were considered for this year's Conference. The CMT system allows us to be consistent in our approach of reviewing papers that were submitted to the Conference. It also inculcates the culture of transparency within our Association, as all review activities were properly documented in the system and accordingly communicated to the authors within the stipulated time. It is crucial that the paper review process remains consistent. At the APMAA top management level, we want to make sure that participants and paper presenters find real value in attending the APMAA conference. The three-tier paper review process involves: (i) Track Chair checks the suitability of paper to the APMAA's conference theme, (ii) Meta Reviewer checks the overall quality of the paper and assigns the paper to appointed reviewers,

(iii) Reviewers assess papers (excluding those from their own country). Authors receive feedback and edit their papers for the Conference (August 20, 2021).

Although initially, we were apprehensive if the online APMAA 2021 Conference could produce similar outcomes as those previously held APMAA's onsite events, we took steps to ensure that the conference quality would not be compromised. The APMAA team, comprising those from the headquarters, members of previous and forthcoming host countries, worked cohesively with the Indonesian team to ensure that APMAA 2021 Conference was a success. I wish to thank Professor Ueno for his leadership and to all the country directors who tirelessly offered their help to facilitate the Indonesian team. Last but not least, thank you to the Indonesian team everyone for making the 2021 conference a memorable one.

December 20, 2021

## **APMAA 2021 Annual Conference Organizing Team**

### **Head Office Team**

**Ueno, Susumu**, [ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp) (Professor Emeritus, Konan University, Japan), APMAA Board Chair

**Omar, Normah**, [normah645@uitm.edu.my](mailto:normah645@uitm.edu.my) (Universiti Teknologi MARA, Malaysia), Deputy APMAA Board Chair

**Scarborough, Paul**, [pscarborough@brocku.ca](mailto:pscarborough@brocku.ca) (Brock University, Canada) 2021 APMAA Senior Director

### **Indonesia Chapter Team**

**Mayangsari, Sekar**, [sekar@hotmail.com](mailto:sekar@hotmail.com) (Trisakti University, Indonesia), APMAA 2021 Chair

**Mimba, Ni Putu Sri Harta**, [p.mimba@unud.ac.id](mailto:p.mimba@unud.ac.id) (Udayana University, Indonesia) APMAA 2021 Doctoral Colloquium Chair

**Chandrarin, Grahita**, [grahitac@unmer.ac.id](mailto:grahitac@unmer.ac.id); [grahitac@gmail.com](mailto:grahitac@gmail.com) (University of Merdeka Malang, Indonesia), APMAA 2021 Co-chair

**Nurhastuty Wardhani** (Trisakti University, Indonesia) APMAA 2021 Doctoral Colloquium Co-chair

**Panbresia, Ludwigca**, [apmaa.trisakti2021@trisakti.ac.id](mailto:apmaa.trisakti2021@trisakti.ac.id), (Trisakti University, Indonesia), Secretary

**Rusliyana, Wahyuni**, [wahyuni.rusliyana@trisakti.ac.id](mailto:wahyuni.rusliyana@trisakti.ac.id) (Trisakti University, Indonesia), in charge of Proceedings

### **Paper Review Team at Headquarters**

**(Chair)**

**Ueno, Susumu**, [ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp) (Professor Emeritus, Konan University, Japan)

**(Leaders)**

**Omar, Normah**, [normah645@uitm.edu.my](mailto:normah645@uitm.edu.my) (Universiti Teknologi MARA, Malaysia)

**Scarborough, Paul**, [pscarborough@brocku.ca](mailto:pscarborough@brocku.ca) (Brock University, Canada)




**Tiangsoongnern, Leela**, [leela.tin@dpu.ac.th](mailto:leela.tin@dpu.ac.th) (Dhurakij Pundit University, Thailand)

**Terdpaopong, Kanitsorn**, [kanitsorn@rsu.ac.th](mailto:kanitsorn@rsu.ac.th) (Rangsit University, Malaysia)  
**Nguyen, Thuy**, [nhthuykt@gmail.com](mailto:nhthuykt@gmail.com) (Vietnam National university)  
**Mimba, Ni Putu Sri Harta**, [p.mimba@unud.ac.id](mailto:p.mimba@unud.ac.id) (Udayana University, Indonesia)





## 2. 2021 Program with Photos



Below delineate the APMAA 2021 by providing the 2021 Program with Photos. Please enjoy them by reminding your conference experience this year.

### Day 1: Tuesday, November 9, 2021, Doctoral Colloquium


Jakarta Time (GMT +7)	Doctoral Colloquium	Picture
09.00-09.30	<p>Opening</p> <p>Welcome dance, Indonesia Anthem, Hymn of Faculty of Economics and Business Udayana University</p> <p>Opening speech from APMAA Chair of Board Director (Prof. Susumu Ueno)</p> <p>Welcoming Speech from Dean of Faculty of Economics and Business Udayana University (Agoes Ganesha Rahyuda, S.E., M.T., Ph.D.)</p> <p>Opening report from Doctoral Colloquium Chair (Assc. Prof. Mimba)</p>	  <p>Prof. Agoes Ganesha Rahyuda</p>  <p>Assc. Prof. Mimba, Ni Putu Sri Harta</p>
09.30-09.35	Short break and preparing for presentation session	

<b>Morning Session (09.35- 12.00)</b>		
09.35 – 10.15	<p>Presenter 1: Yulianti (Paper ID: 57) (Merdeka Malang University, Malang, Indonesia)</p> <p>Mentor &amp; Moderator: Prof. Normah Omar (Universiti Teknologi MARA, Selangor, Malaysia)</p> <p>Discussant: Prof. Paul Scarbrough (Brock University, Ontario, Canada)</p>	
10.15 – 10.20	<i>Awarding certificates for presenter, mentor, and discussant &amp; Break between presentation</i>	
10.20 – 11.00	<p>Presenter 2: Hani Werdi Apriyanti (Paper ID: 50) (Universiti Teknologi MARA, Selangor, Malaysia)</p> <p>Mentor &amp; Moderator: Prof. Bulend Terzioglu (Australian Catholic University, Melbourne, Australia)</p> <p>Discussant: Prof. Grahita Chandrarin (Merdeka Malang University, Malang, Indonesia)</p>	
11.00- 11.05	<i>Awarding certificates for presenter, mentor and discussant &amp; Break between presentation</i>	
11.05-11.45	<p>Presenter 3: Luh Gede Krisna Dewi (Paper ID: 52) (Udayana University, Bali, Indonesia)</p> <p>Mentor &amp; Moderator: Nurhastuty, Ph.D (Trisakti University, Jakarta, Indonesia)</p> <p>Discussant: Prof. Belinda Luke (Queensland University of Technology, Australia)</p>	
11.45-11.50	<i>Awarding certificates for presenter, mentor, and discussant &amp; Break between presentation</i>	
11.50-12.30	<p>Lunch Break and Promotional video of DPU. Lunch break and promotional video of Faculty of Economics and Business Udayana University</p>	
<b>Afternoon Session 1 (12.30-13.55)</b>		






12.30-13.10	<p>Presenter 4: Justita Dura (Paper ID: 49) (Merdeka Malang University, Malang, Indonesia) Mentor &amp; Moderator: Prof. Sharifah Norzehan Syed Yusof (Universiti Teknologi MARA, Selangor, Malaysia) Discussant: Prof. Ousama Anam (Qatar University, Qatar)</p>	
13.10-13.15	<p><i>Awarding certificates for presenter, mentor and discussant &amp; Break between presentation</i></p>	
13.15-13.55	<p>Presenter 5: Naniek Noviari (Paper ID: 53) (Udayana University, Bali, Indonesia) Mentor &amp; Moderator: Nurhastuty, Ph.D (Trisakti University, Jakarta, Indonesia) Discussant: Prof. Suzana Sulaiman (Universiti Teknologi MARA, Selangor, Malaysia)</p>	
13.55-14.00	<p>Awarding certificates for presenter, mentor and discussant Break between presentation</p>	
<b>Afternoon Session 2 (14.00-15.25)</b>		
14.00-14.40	<p>Presenter 6: Siti Sarah Abdul Razak (Paper ID: 56) (Universiti Teknologi MARA, Selangor, Malaysia) Mentor &amp; Moderator: Prof. Mohammed Elgammal (Qatar University, Doha, Qatar) Discussant: Shoichiro Hosomi (Tokyo Metropolitan University, Tokyo, Japan)</p>	
14.40-14.45	<p><i>Awarding certificates for presenter, mentor and discussant &amp; Break between presentation</i></p>	
14.45-15.25	<p>Presenter 7: Saminem (Paper ID: 58) (Darma Persada University, Jakarta, Indonesia) Mentor &amp; Moderator: Prof. Leela Tiangsoongnern (Dhurakij Pundit University, Bangkok, Thailand)</p>	


	Discussant: Prof. Thuy Nguyen (Vietnam National University, Hanoi, Vietnam)	
15.25- 15.30	<i>Awarding certificates for presenter, mentor and discussant &amp; Break between presentation</i>	
15.30-16.40	Doctoral Seminar (40 min. Tutorial, 30 min. Q&A) Speaker: Prof. Tomasz Wnuk-Pel (University of Lodz, Poland) Moderator: Prof. Kathy (Rangsit University, Pathum Thani, Thailand)	
16.40-16.45	<i>Awarding certificates for speaker and moderator of doctoral seminar</i>	
16.40-17.00	Closing of Doctoral Colloquium:  Closing Speech from APMAA Chair of Board Director (Prof. Susumu Ueno Ueno)  Closing speech from Udayana University (Agoes Ganesha Rahyuda , S.E., M.T., Ph.D.)  Closing speech from Doctoral Colloquium Chair (Assc. Prof. Mimba)	 Assc. Prof. Mimba, Doctoral Colloquium Chair

**Day 2: Wednesday, November 10, 2021:Parallel Sessions**

<b>Jakarta Time</b>	<b>Scholarly Paper Sessions:</b> 14 papers	
09.30-	ZOOM site opens (Indonesian dancing videos, etc.)	



<p>10.00 - 10.30</p>	<p><b>Opening ceremony: Main room</b></p> <p>Susumu Ueno, APMAA Chair (History of APMAA)</p> <p>Kadarsah Suryadi, Rector of Universitas Trisakti</p> <p>Sekar Mayangsari, APMAA 2021 Conference Chair, Universitas Trisakti</p>	 <p>Prof. Susumu Ueno</p>  <p>Rector Kadarsah Suryadi</p>  <p>Prof. Sekar Mayangsari</p>
<p>10.40 – 12.00</p>	<p><b>Scholarly Paper Sessions Day 2-1: Breakout rooms</b>  (Room 1: Paper ID: 30,80; Room 2: Paper ID: 14,13) (20 min. Presentation, 10 min Discussion, and 10 min. Q&amp;A)</p>	
<p>12.00 – 12.40</p>	<p>Lunch  Promotional videos of (1) the collaborative research team and (2) APMAA 2022 at DPU.</p>	 <p>Prof. Gregory Wegmann</p>  <p>Dr. Terdpaopong, Kanitsorn</p>
<p>12.40 - 14.00</p>	<p><b>Scholarly Paper Sessions Day 2-2: Breakout rooms</b></p>	

	((Room 1: Paper ID: 43,75; Room 2: Paper ID: 79,47) (20 min. Presentation, 10 min Discussion, and 10 min. Q&A)	
14.20-15.40	<b>Scholarly Paper Sessions Day 2-3 : Breakout rooms</b> ((Room 1: Paper ID: 46,31; Room 2: Paper ID: 78, 34 (20 min. Presentation, 10 min Discussion, and 10 min. Q&A)	
16.00 – 17.20	<b>Scholarly Paper Sessions Day 2-4 Breakout room</b> ((Room 1: Paper ID: 40,76 ) : (20 min. Presentation, 10 min Discussion, and 10 min. Q&A) <b>Research Forum (Special Session) Breakout room</b> (Room 2: Paper ID:81)	

**Day 2: Wednesday, November 10, 2021: Parallel Sessions**  
**10.40 – 12.00 Parallel Sessions Day 2-1**

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

**ID 30:** Social capital and budgeting in a local Church

Author: **Umesh Sharma** ([ups@waikato.ac.nz](mailto:ups@waikato.ac.nz), University of Waikato)\*; Denise Frost (University of Waikato)

Discussant: Eley Kasim ([ekasim@uitm.edu.my](mailto:ekasim@uitm.edu.my)), Universiti Teknologi Mara, Malaysia)

**ID 80:** Service quality as a Black Swan Countering Mechanism for Vietnamese Commercial Banks: A Network Data Analysis

Author: **Hien Thi Thu Phan** ([phanthuhien@ftu.edu.vn](mailto:phanthuhien@ftu.edu.vn)), Foreign Trade University, Vietnam\*

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

**Moderator: D Paul Scarbrough** ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca)), Brock University, Canada

**ID14:** Fraud Detection Method by Text Analysis of CEO Letters Perspective of Obfuscation Hypothesis: Evidence from Japanese Firms Listed on U.S. Stock Exchange

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

Discussant: **D Paul Scarbrough** ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca)), Brock University, Canada

**ID 13:** The Determinants of Perceived Earnings Quality in Perspective of Theory of Planned Behavior and the Upper Echelon: Evidence from Japan

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

Discussant: **Bi-Huei Tsai** ([joy@mail.nctu.edu.tw](mailto:joy@mail.nctu.edu.tw)), National Yang Ming Chiao Tung University, Taiwan

## 12.40 - 14.00 Parallel Sessions Day 2-2

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

**ID43:** Trends and Issues of Research As Seen Through The Lens of Literature Reviews On Japan's Hoshin Kanri Research -Considerations with the classification framework of management accounting papers-

Author: **Tomoyuki Onishi** (t.onishi911@gmail.com), Waseda University, Japan\*

Discussant: **Ruzita Jusoh** (geee@um.edu.my), University of Malaya

**ID 75:** Goal-setting and strategic capabilities in family firms: The role of management control system

Author: **Mohamed M. Ahmed** (m.mahmood80@gmail.com), Kyoto University, Japan\*

Discussant: **Norlaila Md Zin** (norlailamdzin@gmail.com), Universiti Teknologi Mara, Malaysia

Moderator **Mayangsari, Sekar**, ([sekar@hotmail.com](mailto:sekar@hotmail.com)), Trisakti University, Indonesia

**ID 79:** The Causal Effect of Corporate Sustainability on Firm Performance

Author: **Chi Phuong Bui** ([chibui@vnu.edu.vn](mailto:chibui@vnu.edu.vn)), Vietnam National University - University of Economics and Business\*; Thuy Nguyen ( Vietnam National University - University of Economics and Business) THE

Discussant: **Ruzita Jusoh** (geee@um.edu.my), University of Malaya, Malaysia

**ID 47:** Employee Education Level and Efficiency of Corporate Investment

Author: **Yige Jin** ( yigejin2-c@my.cityu.edu.hk), Xi'an Jiaotong University\*; Xing Li (Xi'an Jiaotong University); Gaoliang Tian (Xi'an Jiaotong University); Jing Shi (Macquarie University)

Discussant: **Mayangsari, Sekar** ([sekar@hotmail.com](mailto:sekar@hotmail.com)). Trisakti University, Indonesia

## 14.20-15.40 Parallel Sessions Day 2-3

**Moderator: Yoshihito Enomoto** ([8na9df@bma.biglobe.ne.jp](mailto:8na9df@bma.biglobe.ne.jp)), Bunkyo Gakuin University Graduate School\*

**ID 46:** Financial Analysis of Managers' Discretionary Activities in Social Welfare Organizations in Wakayama Prefecture, Japan

Author: **Yoshihito Enomoto** ([8na9df@bma.biglobe.ne.jp](mailto:8na9df@bma.biglobe.ne.jp)) Bunkyo Gakuin University Graduate School\*

Discussant: **Sofiah md-Auzair** (sofiah@ukm.edu.my), Universiti Kebangsaan, Malaysia

**ID 31:** Reclassification of Others Comprehensive Income, Earnings Management, and Earnings Quality: Evidence From Indonesia

Author: Marhaendra Kusuma (Universitas Islam Kadiri); **Grahita Chandrarin**([grahitac@gmail.com](mailto:grahitac@gmail.com)) University of Merdeka Malang\*; Diah Sukanti DSC Cahyaningsih (University of Merdeka Malang); Eni Lisetyati (University of Merdeka Malang)

Discussant: **Yoshihito Enomoto** ([8na9df@bma.biglobe.ne.jp](mailto:8na9df@bma.biglobe.ne.jp)), Bunkyo Gakuin University Graduate School

**Moderator: Thuy Nguyen** ([nhthuykt@gmail.com](mailto:nhthuykt@gmail.com)), Vietnam National University of Economics and Business

**ID 78:** A Survey Analysis of Environment Sustainability Practices among Food and Beverage Manufacturers in Leading Geographical Sections of Bangladesh

Author: **Farhana Begum** ([farhanaju@yahoo.com](mailto:farhanaju@yahoo.com)), Ministry of Education, Bangladesh)\*; Professor Dr. Jamaliah Said (Universiti Teknologi MARA); Syed Nazmul Huda (Bangamata Sheikh Fojilatunnesa Mujib Science & Technology University); Normah B Omar (Universiti Teknologi MARA)  
 Discussant: **Sayamol Nongbunnak** ([sayamol.non@dpu.ac.th](mailto:sayamol.non@dpu.ac.th)), Dhurakij Pundit University, Thailand  
**ID 34: Stretch Goals and Counterproductive Work Behavior: The Role of Moral Justification**  
 Author: **Muhammad Irdam Ferdiansah** ([irdam@fe.unhas.ac.id](mailto:irdam@fe.unhas.ac.id)), Universitas Hasanuddin, Indonesia  
 Discussant: **Thuy Nguyen** ([nhthuykt@gmail.com](mailto:nhthuykt@gmail.com)), Vietnam National University of Economics and Business)

### 16.00 – 17.20 Parallel Sessions Day 2-4

**Moderator: Tomasz Wnuk-Pel** ([tomwnuk@uni.lodz.pl](mailto:tomwnuk@uni.lodz.pl)), University of Łódź, Poland  
**ID 40: Assessment of IT tools used for operational budgeting and The Quality of Generated Information In POLISH And LITHUANIAN Companies**  
 Author: **Żaneta Pietrzak** ([zaneta.pietrzak@uni.lodz.pl](mailto:zaneta.pietrzak@uni.lodz.pl)), University of Łódź)\*; Tomasz Wnuk-Pel University of Lodz); Ceslovas Christauskas (Kaunas University of Applied Science, Kaunas, Lithuania)  
 Discussant: **Jamaliah Said** ([jamaliah533@uitm.edu.my](mailto:jamaliah533@uitm.edu.my), Universiti Teknologi MARA)  
**ID 76: The Dynamic interrelation of Control of Corruption and Quality of Governance in ASEAN: Evidence from FMOLS Test**  
 Author: **DARUSALAM DARUSALAM** ([darusalam85@gmail.com](mailto:darusalam85@gmail.com)), Accounting Research Institute, UiTM, Malaysia\*; Normah B Omar (Universiti Teknologi MARA); Jamaliah Said (Universiti Teknologi MARA); Marriijn Janssen (TU Delft); Kazi Sohag (Ural Federal Univeristy)  
 Discussant: **Tomasz Wnuk-Pel** ([tomwnuk@uni.lodz.pl](mailto:tomwnuk@uni.lodz.pl)), University of Łódź, Poland

**Moderator(Forum): Terdpaopong, Kanitsorn**, ([kanitsorn@rsu.ac.th](mailto:kanitsorn@rsu.ac.th)), Rangsit University, Thailand  
**ID 81 (Forum): Comparative Management Accounting research protocol - An institutional perspective**  
 Author: **Gregory Wegmann** ([gregory.wegmann@gmail.com](mailto:gregory.wegmann@gmail.com)), IAE Dijon, University of Burgundy)\*; Irina PALADI (University of Burgundy, France)

### Day 3: Thursday, November 11, 2021: Parallel Sessions

Jakarta Time	Scholarly Paper Sessions: 14 papers	
08.00 – 09.20	<b>Scholarly Paper Sessions Day 3-1: Breakout rooms</b> ((Room 1: Paper ID: 29,32; Room 2: Paper ID: 28,27) (20 min. Presentation, 10 min Discussion, and 10 min. Q&A)	
09.40 – 11.00	<b>Scholarly Paper Sessions Day 3-2: Breakout room</b> ((Room 1: Paper ID: 35,41)	

	(20 min. Presentation, 10 min Discussion, and 10 min. Q&A)	
09.40 – 10.20	<b>Talk (Room 2: Paper ID:73) Breakout room</b> (20 min. Presentation, 10 min Discussion, and 10 min. Q&A)	
11.20 – 12.40	<b>Scholarly Paper Sessions Day 3-3: Breakout rooms</b> (Room 1: Paper ID: 37,12; Room 2: Paper ID: 51,77) (20 min. Presentation, 10 min Discussion, and 10 min. Q&A)	
12.40 – 13.10	Lunch Promotional video for the APMAA 2022 by DPU.	
13.10 – 14.30	<b>Scholarly Paper Sessions Day 3-4: Breakout rooms</b> (Room 1: Paper ID: 45,65; Room 2: Paper ID: 38,44 ) (20 min. Presentation, 10 min Discussion, and 10 min. Q&A)	
14.40-15.00	<b>Closing: Appreciation Remarks: Main room</b>  Susumu Ueno, APMAA Board Chair	 <p>Susumu Ueno, APMAA Chair</p>

	<p>Yolanda Masnita, Dean of the Faculty of Economics and Business, Universitas Trisakti</p> <p>Sekar Mayangsari, APMAA 2021 Conference Chair</p>	 <p>Prof. Yolanda Masnita,</p>  <p>Prof. Sekar Mayangsari</p>
15.00-15.20	Promotion activities of the <b>APMAA 2022</b> Conference organizer at DPU, Thailand: <b>Main room</b>	
15.20-15.30	Promotion activities by the conference organizers of <b>APMAA 2023</b> (at Xi'an Jiaotong U., China ) : <b>Main room</b>	
15.00-15.20	Promotion activities by the conference organizers of <b>APMAA 2024</b> (Vietnam National U.) : <b>Main room</b>	
15.30-17.00	<b>2022 Board of Director Candidates' Meeting: Main room</b>	

**Day 3: Thursday, November 11, 2021: Parallel Sessions (08.00 – 09.20) Parallel Sessions Day 3-1**

**Moderator: Leela Tiangsoongnern** (leela.tin@dpu.ac.th), Dhurakij Pundit University, Thailand)

**ID.29: Critical Audit Matters: Archival Evidence from S&P 500 Firms**

Author: **Tina Wang\***(tina.wang@utexas.edu), University of Texas, USA.

Discussant: **Nitirojtanad, Kanibhatti** (kanibhatti@cbs.chula.ac.th), Chulalongkorn University, Thailand

**ID 32: Empirical Assessment of Auditor Quality in the IPO. Market**

Author: **Tina Wang** (University of Texas, USA)\*

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

**Moderator: D Paul Scarbrough** (pscarbrough@brocku.ca), Brock University, Canada

**ID.27:** The Ex-Files, A Payroll Teaching Case

Author: **Connie Obrien\***; ([connie.obrien@mnsu.edu](mailto:connie.obrien@mnsu.edu)), Minnesota State University, Donald Buzinkai Fairleigh Dickinson University, U.S.A.

Discussant: **D Paul Scarbrough** ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca), Brock University, Canada)

**ID 28:** A Comparative Study For The Learning Objectives And Self-Consciousness Of Students In Introductory Accounting

Author: **YUKARI KAWAI** ([ykawai@komazawa-u.ac.jp](mailto:ykawai@komazawa-u.ac.jp)), Komazawa university, Japan\*; **MASAKO SAITO** (Kansai University)

Discussant: **Kanibhatti Nitirojntanad** ([kanibhatti@cbs.chula.ac.th](mailto:kanibhatti@cbs.chula.ac.th)), Chulalongkorn University, Thailand

### **(09.40 – 11.00) Parallel Sessions Day 3-2**

**Moderator: Kanitsorn Terdpaopong** ([kanitsorn@rsu.ac.th](mailto:kanitsorn@rsu.ac.th)), Rangsit University, Thailand

**ID 35:** The effectiveness of whistleblowing mechanisms on the relationship between delegation and displacement of responsibility on managerial misreporting: An empirical investigation

Author: **Muhammad Irdam Ferdiansah** ([irdam@fe.unhas.ac.id](mailto:irdam@fe.unhas.ac.id)), Universitas Hasanuddin, Indonesia)\*

Discussant: **Kanitsorn Terdpaopong** ([kanitsorn@rsu.ac.th](mailto:kanitsorn@rsu.ac.th)), Rangsit University, Thailand

**ID 41:** Can Good Corporate Governance (GCG) and Integrated Corporate Governance (ICG.) Improve Performance and Reduce Fraud in Indonesian Public Banking?

Author: **Tugiantoro Tugiantoro** ([tinotugiantoro@gmail.com](mailto:tinotugiantoro@gmail.com)), Trisakti University\*; **Khomsiyah Khomsiyah** (Trisakti University); **Ari Purwanti** (Trisakti University, Indonesia)

Discussant: **Sayamol Nongbunnak** ([sayamol.non@dpu.ac.th](mailto:sayamol.non@dpu.ac.th)), Dhurakij Pundit University, Thailand)

**Moderator : D Paul Scarbrough** ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca), Brock University, Canada)?

**ID 73 (Talk):** Overview on Tesla before Endowment

Author: **Wiranya M Sutthikun** ([wiranya.s@ubru.ac.th](mailto:wiranya.s@ubru.ac.th)), Ubon Ratchatani Rajabhat University)\*

Discussant: **D Paul Scarbrough** ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca)), Brock University, Canada)

### **(11.20 – 12.40) Parallel Sessions Day 3-3**

**Moderator: Fumiko Takeda\*** ([takeda@tmi.t.u-tokyo.ac.jp](mailto:takeda@tmi.t.u-tokyo.ac.jp)), University of Tokyo, Japan)

**ID 37:** Non-Compete Agreements and Innovation: The Moderating Effect of CEO Tenure

Author: **Hsuan-Lien Chu** (National Taipei University); **Miao Yu** (Southwestern University of Finance and Economics, China); **Chia-Yu Chiang** ([cychiang@gm.ncue.edu.tw](mailto:cychiang@gm.ncue.edu.tw)), National Changhua University of Education)\*

Discussant: **Masumi Nakashima** ([mnakashima@bgu.ac.jp](mailto:mnakashima@bgu.ac.jp)), Bunkyo Gakuin University, Japan)

**ID 12:** Hedge Fund Activism in Japan: A Comparison between the First and Second Waves

Author: **Fumiko Takeda\*** ([takeda@tmi.t.u-tokyo.ac](mailto:takeda@tmi.t.u-tokyo.ac), University of Tokyo, Japan),

Discussant: **Shu-Miao Lai** ([emilylai@mail.ntou.edu.tw](mailto:emilylai@mail.ntou.edu.tw)), National Taiwan Ocean University, Taiwan)

**Moderator: Rachata Khumboon** ([rachata.khn@dpu.ac.th](mailto:rachata.khn@dpu.ac.th)), Dhurakij Pundit University, Thailand)

**ID 51:** Don't Use Profit to Predict Dividends so Don't Use Dividends as An Indicator of Stock Price Explosions

Author: **Temy Setiawan** ([setiawantemy@gmail.com](mailto:setiawantemy@gmail.com)), Universitas Bunda Mulia, Indonesia)\*  
Discussant: **Rachata Khumboon** ([rachata.khn@dpu.ac.th](mailto:rachata.khn@dpu.ac.th)), Dhurakij Pundit University, Thailand)  
**ID 77:** An Exploratory Study of Material Flow Cost Accounting in <sup>SEP</sup>Coal-Fired Thermal Power Plant  
Author: **Nguyen To Tam** ([tamnt@epu.edu.vn](mailto:tamnt@epu.edu.vn)), Electric Power University, Vietnam)\*  
Discussant: **Kim, jaewook** ([jaewookk@hiroshima-u.ac.jp](mailto:jaewookk@hiroshima-u.ac.jp)), Hiroshima University, Japan.

### (13.10 – 14.30) Parallel Sessions Day 3-4

**Moderator: Bi-Huei Tsai** ([joy@mail.nctu.edu.tw](mailto:joy@mail.nctu.edu.tw)), National Yang Ming Chiao Tung University, Taiwan)

**ID 45:** Incentive System as a Conflict Mitigation in Group Faultline

Author: **Siti Mutmainah** ([sitimutmainah@lecturer.undip.ac.id](mailto:sitimutmainah@lecturer.undip.ac.id)), Diponegoro University, Indonesia

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

**ID: 65:** The Effects of United States COVID-19 Events on the Stock Prices of Taiwan's PCB and Network Communication Industries

Author: **Bi-Huei Tsai** ([joy@mail.nctu.edu.tw](mailto:joy@mail.nctu.edu.tw)), National Yang Ming Chiao Tung University, Taiwan

Discussant: **Norlaila Md Zin** ([norlailamdzin@gmail.com](mailto:norlailamdzin@gmail.com)), Universiti Teknologi MARA, Malaysia

**Moderator: Naoyuki Kaneda** ([naoyuki.kaneda@gmail.com](mailto:naoyuki.kaneda@gmail.com)), Gakushuin University, Japan)

**ID 38:** An Examination of the Directors' Remuneration Reports of Thomas Cook

Author: **Nader M. Elsayed** ([nelsayed@qu.edu.qa](mailto:nelsayed@qu.edu.qa)), Qatar University)\*

Discussant: **Naoyuki Kaneda** ([naoyuki.kaneda@gmail.com](mailto:naoyuki.kaneda@gmail.com)), Gakushuin University, Japan)

**ID 44:** Firms Change Their Retained Earnings In Response To The Change In Tax Law: Evidence From Japanese Large Data Sets

Author: **Naoyuki Kaneda** ([naoyuki.kaneda@gmail.com](mailto:naoyuki.kaneda@gmail.com)), Gakushuin University, Japan)\* Hiroki Yamashita, Aoyama Gakuin University

Discussant: **Nguyen Thi Phuong Dzung** ([phuongdung2311@gmail.com](mailto:phuongdung2311@gmail.com)), Hanoi University of Science and Technology, Vietnam)

## 3. My Sketches and Experiences of the APMAA 2021

**Prof. Scarbrough**, ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca), Head Office Team (Brock University, Canada), 2021 APMAA Senior Director



Wow! APMAA 2021 was a challenging experience. Working with Professor Ueno, Professor Normah and the rest of the team was energizing. We used a number of new processes and, of course, needed to make some changes as we were learning. Making the commitment to holding the entire Conference online led to some unexpected paths being explored. As a result we developed a much more solid set of processes for reviewing the papers. I read many interesting papers and attempted to follow the APMAA philosophy of encouraging authors to develop their research, not acting as only a barrier. The team working on the technical component did a very professional job. I had the feeling I was in Indonesia when the Master



of Ceremonies was speaking. Many thanks to Professor Ueno for his leadership of the APMAA headquarters during this process and thanks to Professor Sekar and Professor Mimba.

**Prof Dr Normah Omar**, [normah.omar@gmail.com](mailto:normah.omar@gmail.com). Head Office Team (Universiti Teknologi MARA, Malaysia), 2021 APMAA Deputy Chair



Never have I experienced the numerous numbers of meetings being held by the Head Office prior to the organization of an APMAA annual conference. This was purely because the APMAA 2021 Conference was our first ever full online Conference since the APMAA inaugural event in 2002, and everyone was apprehensive. Although Trisakti University, Indonesia was the main host, APMAA Chairman, Prof Ueno sought the assistance of all other country directors and future conference hosts to give their suggestions during the monthly and fortnightly meetings. With the sole mission that the APMAA Online Conference 2021 must be a huge success, our online Zoom meetings were focused on finding ways of enhancing the quality of the events and to improve visibility of the Association (APMAA). I am happy to see the final outcome as APMAA 2021 Conference was both interesting and effective, certainly a conference that members will remember for a long period of time. Congratulations to all APMAA members, and in particular, thank you to the Indonesian team for being very informative and creative in showcasing the online event using the Zoom Online platform.

**Ludwigca, Panbresia**, Secretary of the APMAA 2021, Trisakti University, Indonesia



I was honoured to be a part of the APMAA 2021 Conference Support team. I have made some great new friends and met many fantastic people through my time at APMAA 2021. The experience was new for me, and I have learned so much from it. And it was wonderful to meet, though virtually, with APMAA members from around the globe. I want to take this opportunity to thank Professor Sekar Mayangsari and Mr. Syahilul Amri for the opportunity given to me to be a part of such a solid, excellent team. And thank you, Professor Susumu Ueno and the APMAA Senior Directors, for your guidance and support. I wish The Asia-Pacific Management Accounting Association continued success in the years ahead.

## 4. Opening and Closing Remarks from Conference Organizers

### 4-1 Parallel Sessions Opening and Closing

**Parallel Sessions Opening Speech from Prof. Dr. Susumu Ueno, APMAA Chair of Board Director**

I am impressed by the fascinating traditional music and dancing performance welcome. The performance was fabulous!

Good morning! Ladies and Gentlemen, and APMAA colleagues, welcome to the 2021 annual conference of the Asia-Pacific Management Accounting Association. I am Susumu Ueno, Chair of the APMAA Board of Directors. It is my pleasure to have so many participants joining us from all over the world.

The Annual Conference is the most important platform for APMAA/ to communicate our research results with colleagues and experts. The conferences were held in person before the COVID 19 Pandemic, and provided members the opportunities to spark dialogue, ignite inspiration, and dive deep into the issues facing management accounting research, practices, and education.

In-person conferences were the platform that brought our members together. Last year, the COVID-19 pandemic forced us to suspend the 2020 annual conference in Malaysia. It puts us through a rigorous strategic-resilience test. So, we decided to connect our members via online technology by having a hybrid annual conference. Even after two years of the global corona-virus crisis, the pandemic has not been controlled. Therefore, in early spring this year, we decided to convert the 2021 annual conference entirely online. As a consequence of this change, we enormously reduced the registration fees, as you have paid, and provided an excellent opportunity for many of our colleagues to join.

This year, the number of submissions and adoptions is tiny compared to the past in-person conferences. However, 247 from 21 countries and regions have registered. From Indonesia, 87; Thailand 65; Malaysia 22; Japan 20; China 10, Bangladesh 6; Qatar 6 ; Poland 5; Taiwan 5; Vietnam 4; Australia 3 ; Lithuania 3 ; USA 3, UAE 2. Canada, France, Germany, New Zealand, Singapore, Sweden, and UK are 1. I appreciate the "board members" who have energetically promoted APMAA in their respective countries and regions.

APMAA 2021 comprises Parallel sessions on Days 2 and 3. It also comprises the Doctoral Colloquium on Day 1 that we completed yesterday. We accepted 7 Doctoral Colloquium papers for presentations. Parallel sessions include 14 Scholarly Paper Sessions, one Talk Session, and one Research Forum.

The program development process in APMAA includes a variety of time-consuming tasks such as; first reviewing, requesting re-writes, reviewing revised papers, notifying authors of "Accept" Decisions, requesting camera-ready copies and registrations, assigning discussants and session moderators, and others. To improve our conference quality, we have developed "Guideline for Authors," "Guideline for a conference paper review team," and "Guidelines for Moderators, Discussants, and Presenters." I want to say thank you to all gatekeepers and reviewers of the paper review team. The team spent tremendous time and energy to secure the quality of the 2021 annual conference.

Last but not least, I would like to say "thank you" to Trisakti University team led by Prof. Sekar. I'm grateful for the efforts of the Trisakti University team in making APMAA 2021 work. I want to say thank you to all Trisakti team members *from the bottom of my heart. Thank you, Prof. Sekar, Ms. Lud, and all team members.* Trisakti University provides us with a Zoom platform for the parallel sessions. Rector Kadarsah Suryadi, on behalf of APMAA, I appreciate your support.

Since most of you are "new" members of the APMAA community, please allow me to show slides about our conference history.

Thank you!

There is no doubt that the 2021 annual conference will be one of the most impressive meetings in APMAA's history. I am sure all of us will enjoy this Conference and find the 2021 Program exciting and meaningful. Thank you all.

### **Parallel Sessions Opening Speech from Sekar Mayangsari, Chair of the APMAA 2021 Conference**

Assalamualaikum warahmatullahi wabarakatuh

Very Good morning, from Jakarta. Welcome to the 2021 APMAA Conference. My name is Dr. Sekar Mayangsari from Universitas Trisakti as Conference Chair. It is my greatest honor to have you all at this Conference.

We have about 2 years of preparation for this Conference after a long break due to the Covid-19 Pandemic. Initially, we are very optimistic that the Conference can be conducted in a hybrid format. However, unfortunately, the COVID 19 situation worsened. Therefore, for your safety, we decided to hold a full online conference instead.

There are more than 200 participants from so many countries around the world that are attending this Conference. This is the first online Conference held by APMAA, so I hope you will enjoy all sessions that we have arranged in these two days. Even though there is no meal and spectacular gala dinner, we are really hopeful that you will still get another excellent experience in the APMAA 2021 Conference.

My deepest gratitude to the Head of the board of directors of APMAA, Prof Ueno, that has given us many advice and supports during the preparation of this Conference. And likewise, thank you to Prof Normah, Prof Paul and my Co-Chair Prof. Grahita, for your supports and all reviewers that have worked hard to review all submitted papers, including providing constructive arguments for the improvement of all paper's quality. Thank you to Our Rector, Prof. Kadarsah who has always supported us in any kinds of international level activities. Our Rector has much concern about internationalization issue. Thank you to Dean of Business and Economics Universitas Trisakti, for the support. And for all participants, moderators, discussants, and presenters, I would like to invite all of you to enjoy the APMAA 2021 Conference. I hope we will have a great moment sharing our knowledge and expanding our international network for a better future. Wassalamualaikum warahmatullahi wabarakatuh.

### **Parallel Sessions Welcoming Speech from Rector, Universitas Trisakti, Kadarsyah**

Assalamualaikum warahmatullahi wabarakatuh

Good morning. Honorable distinguished ladies and gentlemen. It is a great honor for me to be here with all of you. And I would like to express our warm welcome to all participants. And my special welcome to the board chair of director APMAA, Mr. Susumu Ueno, Deputy Chair of Board Prof. Normah Omar, the Dean of Economic of Business Universitas Trisakti Dr. Yolanda Masnita. And APMAA 2021 conference Chair Dr. Sekar Mayangsari. Welcome to the APMAA conference with the theme of Green Swan-Based Management Accounting System Toward Future Fit Society. First of all, I would like to mention the keyword related to this Conference is sustainability. The most often stated definition of sustainability is a human activity conducted in a way that needs the needs of the present without compromising the ability of future generations to meet their own needs. Sustainability has become an increasingly important business focus of course all market sector in what develops and developing economy. Due to environmental in social impact by everyday business activities, such as manufacturing and selling of products, delivery services and normal business operation.

Moreover, the business work is changing to respond to emerging social and market forces that consider the effect of their operation of products and services on the environment and community. The ability to integrate environment and social responsibility into business operation is fast becoming an indicator of good management decrease risk and enhance the reputation. Achieving a little sustainability is becoming an important business driver that helps the company remain competitive and enhance its reputation among customers, stakeholders, suppliers, and employers. In this regard, Universitas Trisakti has great commitment to sustainability, and Universitas Trisakti is very supportive to the international Conference of APMAA with the topic of Green Swan-Based Management Accounting System Towards Fit Society.

Where green swan is the manifesto for system change design to serve the people, planet and prosperity.

I believe that APMAA 2021 conference gives the opportunity for all participant to increase their network and update empirical theory and knowledge. I am sure that this Conference will allow participants to interact and distribute their expertise for innovative purposes.

And research conclusion on management accounting, especially in assessing truly sustainable business performance.

On this opportunity, I would like to express our sincere thanks to Prof. Susumu Ueno, APMAA Chair Board of Directors, who has chosen Universitas Trisakti and Universitas Udayana as the main organizer of this Conference. An appreciation for Dr. Sekar Mayangsari as the Chair of the 2021 APMAA conference and all the teams who made this event happen. I sincerely hope all participants will enjoy a fruitful conference. Thank you.

Wassalamualaikum warahmatullahi wabarakatuh.

**Welcoming Speech from Dean of Faculty Economics and Business, Universitas Trisakti (Yolanda Masnita)**

Good afternoon everyone. I do believe that during this Conference, all of us have obtained the effect of discussion in APMAA 2021 from 9 - 11 on November 2021 with a fully virtual Conference. My name is Yolanda and first of all, on behalf of the Faculty of Economics and Business Universitas Trisakti I would like to thank to note speaker, invited speaker for delivering a very important material that richens our knowledge.

Thanks also to all presenters and participants to join this Conference. And special appreciation for Prof. Susumu Ueno, as APMAA Chair, Ibu Normah Omar APMAA Associate Chair, Ibu Sekar Mayangsari APMAA 2021 conference Chair. Finally, I would like to thank all the committee members for organizing this Conference. We do hope we can meet again at APMAA 2022 in Thailand. Thank you.

**Closing speech (Appreciation Remarks) from Prof. Dr. Susumu Ueno, APMAA Chair of Board Director**

Now, We have come to the end of APMAA 2021. We have enjoyed the virtual Conference over three days, listening to our colleagues' talks about fine research works, and discussing them enthusiastically.

On Day 1, at Udayana University, we held the 2021 Doctoral Colloquium. Mentors and discussants were well-prepared. Thank you, presenters, moderators, and discussants. To the organizing team at Udayana University, again, I want to say, "thank you very much for their thoughtful and professional work. "

On days 2 and 3, we had parallel sessions at Trisakti University. All moderators and discussants were well-prepared and performed their tasks enthusiastically. We could enjoy presentations and discussions. The organizing team at Trisakti U. did perform their task professionally and thoughtfully. Productions were so sophisticated. Thank you very much for your dedication. I respect and appreciate your outstanding achievement.

Gatekeepers at headquarters developed the scheme of APMAA 2021 and secured it with enormous effort and commitment. Prof Omar, Prof. Scarbrough, Prof Leela, Prof. Kathy, Prof. Thuy, Prof. Sekar, Prof. Mimba, Prof. Grahita, thank you for your dedication and commitment over the past several months. Without you, we could not hold this year's Conference like this. Having an annual online conference was our first experience. We faced variance challenges. However, we solved them with headquarters and Indonesia team members together. The results made this year's conference special.

In the next three years, APMAA will hold its annual conferences in Bangkok, Thailand (2022), Xi-an, China (2023), and Hanoi, Vietnam (2023). APMAA annual conferences will continue. I hope you will come back to these conferences. But for now, "See you next time." Thank you for your attendance over the past three days.

**Closing Speech from Chair, Sekar Mayangsari**

Hereby, I would like to report you the overall run of the APMAA 2021 conference :

1. On the second day, November 10, there are 2 breakout rooms. Each breakout room consists of 4 parallel sessions. One presenter did not show up (ID 80, First session 10.40-12.00). In Total, we have 14 presented papers, including one paper in the research forum.
2. Third Day, November 11, which is today. There are 2 breakout rooms. There should've been 15 papers presented, but one presenter did not attend to present 2 of their papers (it was the First session in Room1). However, thanks to our fantastic moderator and discussants: Prof Leela and Prof Normah, the session still runs quite smoothly with their lead. So, In Total, today, we have 13 papers
3. May I conclude that all sessions occurred in an excellent way. Therefore, I would like to give infinite gratitude to all moderators, discussants, and presenters for your commitment.
4. Generally, the Conference ran quite smoothly, except for a few hiccups with the internet connection.
5. This moment, I would like to give some thank you remarks:
  - To our Rector Prof Kadarsah and all our Vice rectors for supporting us so that this Conference can occur
  - To the Dean of Faculty of Economics and Business, Universitas Trisakti, Dr. Yolanda Masnita, and all our Vice deans for supporting us.
  - To APMAA Chair of BOD APMAA, Prof Ueno who has been giving his support and much positive advice during the preparation process of this Conference so that it ran very smoothly. Thank you for trusting us to host this remarkable APMAA Conference and to be a part of one of the many milestones that have been achieved in the APMAA Conference History
  - To APMAA Deputy Chair, Prof Normah Omar, for continuous support and her positive insight and suggestions for the good of this Conference.
  - To all Paper Gatekeepers; Prof. Ueno, Prof. Normah, Prof. Paul, Prof. Kathy, Prof Leela, Prof. Nguyen, and all reviewers for their hard work to select and provide many constructive suggestions to improve the paper's quality.
  - To Indonesian team: Prof. Grahita Chandrarin as co-chair, Prof. Mimba as chair of DC, Ibu Nurhastuty as co-chair of DC, all co-moderators: Rossje, Virna, Dian, Etikah, Silvia, Faris, Nanda, Fidi.
  - To all supporting team: Mr. Yoga, Mr. Amri, Mrs. Ludi, Mr. Bian, Mr. Firman, and other parties that I cannot mention one by one.

For the end of my speech, I hope these three days mark as the beginning of our friendship and moment to start many collaboration activities in the future. Let's build a strong international connection, as the distance is no longer an obstacle. Wherever we go, may we keep connected simply and efficiently.

Stay safe, stay healthy, stay connected. Thank you. See you next year in Thailand.

## **4-2 Doctoral Program Opening and Closing**

### **Opening Message at the Doctoral Colloquium**

## **Doctoral Colloquium Opening speech from Prof. Dr. Susumu Ueno, APMAA Chair of Board Director**

Good morning! Welcome, all, to the 2021 APMAA Doctoral Colloquium.

I am Susumu Ueno, Chair of the Board of Directors, Asia-Pacific Management Accounting Association. I am very excited to welcome you all to the APMAA Community. Thank you for your participation.

We conducted the first doctoral colloquium at the 2011 annual conference held in Malaysia. Since then, our Doctoral Colloquium has provided a unique opportunity for doctoral students to develop their research ideas, learn about the challenges of conducting research, build a successful academic career, and broaden professional networks.

Today, the colloquium is an essential component of the APMAA annual conference. This year, we accepted 7 papers, i.e., 5 from Indonesia and 2 from Malaysia. The authors are : Yulianti Yulianti (Universitas Merdeka Malang, Indonesia), Hani Werdi Apriyanti (Universiti Teknologi MARA, Malaysia), Luh Gede Krisna Dewi (Udayana University, Indonesia), Justita Dura (Universitas Merdeka Malang, Indonesia), Naniek Noviari (Udayana University, Indonesia), Siti Sarah Abdul Razak (Universiti Teknologi MARA, Malaysia) , and Sami-nem Sami-nem (Universitas Darma Per-sada, Indonesia). Congratulations all!

Our Doctoral Colloquium seeks to provide a friendly, supportive, and constructive environment where doctoral students can present their research in progress/ for an open discussion guided by a panel of experienced researchers. Mentors this year are:

Prof. Normah Omar (Universiti Teknologi MARA, Malaysia); Prof. Bulend Terzioglu (Australian Catholic University); Dr. Nurhastuty Wardani (Trisakti University, Indonesia); Prof. Sharifah Norzehan Syed Yu-sof (Universiti Teknologi Mara, Malaysia); Prof. Mohammed Elgammal (Qatar University), and Prof. Leela Tiangsoongnern (Dhurakij Pundit University, Thailand)

Discussants are:

Prof. Paul Scarbrough (Brock University, Canada); Prof. Grahita Chandrarin (Universitas Merdeka Malang, Indonesia); Prof. Belinda Luke (Auckland University of Technology, New Zealand); Prof. Ousama Anam (Qatar University, Qatar); Prof. Suzana Sulaiman (University Technology Mara, Malaysia); Prof. Schoichiro Hosomi (Tokyo Metropolitan University, Japan), and Prof. Thuy Nguyen (Vietnam National University, Hanoi, Vietnam). Presenters, mentors, and discussants, thank you very much for your commitment to APMAA 2021. I am confident the feedback from the moderator, discussants, and audiences will improve papers presented/ in data analysis, literature review, and theoretical underpinning.

Remember that we will have a Doctoral Seminar this afternoon. The theme is "The role of cooperation with the reviewers in preparing scientific publications." Professor Tomasz Wnuk-Pel (University of Lodz, Poland) is the speaker, and Prof. Kanitsorn Terdpaopong (Rangsit University, Thailand) is the moderator. Please join this seminar also. On days 2 and 3, we will have "Parallel Sessions," which comprise 14 Scholarly Paper sessions, a Talk session, and a Research Forum Session. Please join these sessions also.

Have you downloaded Program Book from the 2021 conference page of the APMAA Homepage? Please visit the page if you have not. Official Guide to APMAA 2021 (Annual Conference of the Asia-Pacific Management Accounting Association) (sakura.ne.jp).

I want to inform you of the "APMAA 2021" statistics. Registrants this year are 247 from 21 countries and regions; Indonesia, 87; Thailand 65; Malaysia 22; Japan 20; China 10, Bangladesh 6; Qatar 6 ; Poland 5; Taiwan 5; Vietnam 4; Australia 3 ; Lithuania 3 ; USA 3, UAE 2. Canada, France, Germany, New Zealand, Singapore, Sweden, and the UK are 1.

The Conference this year may be the first APMAA experience for many of you. The mission of APMAA is to "provide platforms /to foster communication/ among researchers and experts, and to help advance knowledge of management and accounting studies." At the 2004 conference held in University Teknologi, MARA, Malaysia, we founded our Association. Since then, we have held our annual conferences every year in various countries.

We have decided to hold our 2022 annual conferences in Bangkok, Thailand, 2023 in Xi-an, China, and 2024 in Hanoi, Vietnam. Organizers of these conferences will make promotional presentations in the afternoon of November 11, as our program shows. Please join them.

Lastly, I would like to say "thank you" to the members of the 2021 Doctoral Colloquium organizing team. We all know that the organizing team members spent tremendous time and energy.

Dean of the Faculty of Economics and Business, Udayana University: Prof. Agoes Ganesha Rahyuda, thank you for supporting this year's APMAA Doctoral Colloquium. The 2021 Doctoral Colloquium Chair, Prof. Mimba, Ni Putu Sri Harta, thank you for your massive effort and dedication in organizing and running the Doctoral Colloquium. Your enthusiasm and effort have created a well-balanced, good-quality, and fascinating program. I want to say, "Thank you from the bottom of my heart."

Dear presenters, mentors, discussants, and all participants, I sincerely appreciate your excellent support and collaboration in the colloquium. I am sure all of us will find the 2021 Colloquium exciting and meaningful. Thank you all.

### **Opening Speech from Assc. Prof. Mimba, Chair of Doctoral Colloquium**

The 2021 Doctoral Colloquium is a conjunction event with the APMAA 2021 Conference. The main objective of this event is to offer doctoral students an opportunity to receive high-quality feedback from external advisers (mentors) as well as from discussants, interact with peers, exchange ideas, discuss concepts, and establish (in)formal cooperation with various research groups. APMAA

Doctoral Colloquium 2021 is an online event with 7 (seven) selected papers of doctoral students from multiple universities in Indonesia and Malaysia. Mentors and discussants are leading international scholars from Australia, Canada, Indonesia, Japan, Malaysia, Qatar, Thailand, and Vietnam. I would like to thank Prof. Normah Omar from Universiti Teknologi MARA, Selangor, Malaysia; Prof. Bulend Terzioglu from Australian Catholic University, Melbourne, Australia; Nurhastuty, Ph.D. from Trisakti University, Jakarta, Indonesia; Prof. Sharifah Norzehan Syed Yusof from University Technology Mara,



Selangor, Malaysia; Prof. Mohammed Elgammal from Qatar University, Doha, Qatar and Prof. Leela Tiangsoongnern from Dhurakij Pundit University, Bangkok, Thailand as the mentors. In addition, I also would like to give our appreciation to Prof. Paul Scarbrough from Brock University, Ontario, Canada; Prof. Grahita Chandrarin from Merdeka Malang University, Malang, Indonesia; Prof. Belinda Luke from the Queensland University of Technology, Brisbane, Australia; Prof. Ousama Anam from Qatar University, Qatar; Prof. Suzana Sulaiman from University Technology Mara, Selangor, Malaysia; Prof. Shoichiro Hosomi from Tokyo Metropolitan University, Tokyo, Japan; and Prof. Thuy Nguyen from Vietnam National University, Hanoi, Vietnam as our discussant in the presentation session. For the Doctoral seminar, I would like to thank Prof. Tomasz Wuz from the University of Lodz, Poland as our speaker and Prof. Kathy Terdpaopong from Rangsit University, Pathum Thani, Thailand as the moderator.

On behalf of the organizing committee, I would like to extend my gratitude to the chairs of APMAA Board Directors- Prof. Dr. Susumu Ueno and Prof. Normah Omar and other senior directors for your support.

I also would like to extend my gratitude to the Dean of the Faculty of Economics Udayana University for his support. I also would like to thank our colleagues from Trisakti Univ for your collaboration in this event. This event is fruitful to enlarge our international networking. We hope you all can enjoy the event.

**Doctoral Colloquium Welcoming Speech from Agoes Ganesha Rahyuda, S.E., MT, Ph.D., Dean of Faculty of Economics and Business Udayana University**

Om Swastyastu, Ass. Wr. Wb, Shalom, Namu Budaya, greeting of peace and prosperity to all of us

Distinguished Chair of Asia Pacific Management Accounting Association - Prof. Dr. Susumu Ueno, Distinguished speakers, moderators, discussants, and all participants, Ladies and Gentlemen, please accept our warmest welcome greeting from the Faculty of Economics and Business Udayana University, Bali, Indonesia. It is a great honour for our faculty to be the host in collaboration with the APMAA Head Office. Our faculty was the host for APMAA Conference in 2015. The event today is distinctive because this is the first APMAA online Doctoral Colloquium. This brings several challenges but also gives some opportunities in hosting this event.

I would like to extend my gratitude to the Chair of APMAA, Prof. Dr. Ueno, for trusting and supporting us as the host of the Asia Pacific Management Accounting Association 2021 Doctoral Colloquium. It is our great honor. On this special occasion, I also would like to welcome all members of APMAA that consist of scholars from various universities in the Asia Pacific region. Last but not least, I thank all organizing committee members and the Chair of APMAA 2021 Doctoral Colloquium, led by Dr. Mimba, for preparing this special event. We have prepared our best for this event, but I would like to ask for apologizing if there is any inconvenience.

Thank you, everyone, and I hope all of you will enjoy this online Doctoral Colloquium and take the benefits for your academic success. I believe this is also fruitful for enlarging your international networking.

Om Çantih Çantih Çantih Om, Wassalamualaikum Wr, Wb, Shalom, stay safe and healthy everyone. Thank you very much

### **Closing Speech from Chair of Doctoral Colloquium (Assc. Prof. Mimba)**

Om Swastiastu, Assalamualaikum Wr Wb, Shalom, Namu Budaya, greeting of peace and prosperity to all of us.

Distinguished Dean of Faculty of Economics and Business, Mr. Agoes Ganesha Rahyuda Ph.D., Distinguished Chair of Asia Pacific Management Accounting Association, Prof Dr. Susumu Ueno, Honorable moderators, discussants, speakers, participants, ladies, and gentlemen,

We are now approaching the very final step of our doctoral colloquium today, so we all have seen that all of the presentations have been done in a very excellent way. All of the moderators, speakers, and discussants were already online in time and very professional in handling their tasks. So in this special event, please allow me to thank all of our mentors, moderators, and discussants again. Please let us give the highest appreciation to Prof. Normah Omar from Universiti Teknologi MARA, Selangor, Malaysia; Prof. Bulend Terzioglu from Australian Catholic University, Melbourne, Australia; Dr. Nurhastuty, from Trisakti University, Jakarta, Indonesia; Prof. Mohammed Elgammal from Qatar University, Doha, Qatar and Prof. Leela Tiangsoongnern from Dhurakij Pundit University, Bangkok, Thailand; Prof Paul Scarbrough from Brock University, Ontario, Canada; Prof. Grahita Chandrarin from Merdeka Malang University, Malang, Indonesia; Prof. Belinda Luke from Queensland University of Technology, New Zealand; Prof. Ousama Anam from Qatar University, Qatar; Prof. Suzana Sulaiman from University Technology Mara, Selangor, Malaysia; Prof. Shoichiro Hosomi from Tokyo Metropolitan University, Tokyo, Japan; and Prof. Thuy Nguyen from Vietnam National University, Hanoi, Vietnam. We just watched the Doctoral Seminar. My appreciation also goes to Prof Tomasz Wuz for sharing his insight and to Prof. Kathy; it was excellent. Thank you so much.

This special event wouldn't be possible without the excellent and continuous support of the Chair of APMAA Association, Prof. Ueno. Prof Normah, Prof Paul, and all the senior directors have always helped us a lot in the preparation of this special event.

I also would like to extend our gratitude to the Dean because he is very keen to support us in improving our internalization. I also would like to thank again our Co-chair Dr. Nurhastuty, from Trisakti University. So, we can see that this pandemic allows all of us to be here together in one team, although we are separated by distance. This is a good thing that we have the online event, although we do miss some special chemistry when we have this event face to face. That's why we do hope in the coming year, all of us will see each other in Thailand.

We would also like to thank the other team member, Mr. Karya Utama, Mr. Wahyu, Mr. Sandy, and all teams. We know that, in Bali, today is a holiday because of Galungan ceremony. But we do hope all our hard work will be satisfied and bring enjoyment to all of us. We hope we will see each other either in Bali or Thailand. Thank you so much, please give our big applause to all of us.

Om Santi, Santi, Santi, Wassalam Wr Wb, Shalom, Namo Budaya, stay safe and healthy everyone,  
Thank you

**(Doctoral Colloquium) Thanking Speech from Dean of Faculty of Economics and Business Udayana University (Agoes Ganesha Rahyuda , S.E., M.T., Ph.D.)**

Om Swastiastu, Assalamualaikum Wr Wb, Shalom, Namo Budaya, greeting of peace and prosperity to all of us. Distinguished Chair of the Asia Pacific Management Accounting Association, Prof Dr. Susumu Ueno, Chair of Doctoral Colloquium, Honorable's moderators, discussants, speakers, participants, ladies n gentlemen,

Our faculty has been making many improvements towards internationalization. This event is in line and supports our recent concern. I hope this is a good starting point to enlarge our collaboration, as we have many leading scholars from various countries in the Asia Pacific region. We could have various academic collaborations.

On this special occasion, I would like to deliver our highest appreciation to the Chair of the Asia Pacific Management Accounting Association, Prof Dr. Susumu Ueno, and all professors from the head office of APMAA for supporting this event. I also would like to thank Dr. Mimba and her team members for preparing all the things related to the doctoral colloquium event. During this pandemic, all the preparation must be challenging, but we all are very glad and happy that the event has done smoothly.

My thank goes to all participants who have joined this event from the morning session. I believe that the event will be beneficial to all of us. I am very much looking forward to meeting all of you onsite one day in Bali. All of you are most welcome.

Om Santi, Santi, Santi, Wassalam Wr Wb, Shalom, Namo Budaya, stay safe and healthy everyone,  
Thank you

## **5. Statistics of the APMAA 2021 Conference**

### **Statistics of Papers Accepted for Presentations (Parallel Sessions plus Doctoral Colloquium)**

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

<b>Countries/Regions</b>	<b>Papers Accepted</b>
China	1
Bangladesh	1
Taiwan	2
France	1
Indonesia	6+5
Japan	8
Malaysia	1+2
Poland	1
Qatar	1
Thailand	1
New Zealand	1
USA	3
Vietnam	3
<b>Total</b>	<b>30+7</b>

### Statistics of Participants

<b>Countries/Regions</b>	<b>Participants</b>
Australia	3
Lithuania	3
UEA	2
Canada	1
China	10
Bangladesh	6
Taiwan	5
France	1
Indonesia	87
Japan	20
Malaysia	22
Poland	5
Qatar	6
Singapore	1
Sweden	1
Thailand	65
New Zealand	1
UK	1
USA	3
Germany	1
<b>Total</b>	<b>247</b>

### Statistics of the 2021 APMAA, Indonesia, Fully Virtual

Doctoral Colloquium Presentations	7 papers	
Scholarly Paper Sessions Presentations	28 papers	14 sessions
(Collaborative) Research Forum (Day 2)	1 papers	

Talk (Day 3)	1 paper	
<b>Total Presentations</b>	<b>37 papers</b>	
<b>Statistics for attendees</b>		
Paid participants	<b>247 persons</b>	From 21 countries and region

<b>2021-2010 Annual Conference Statistics</b>											
	<b>2021</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>Indonesia</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>Shah-Alam</b>	<b>Taipei</b>
Ph.D. Colloquium Presentations	7	19	12	12	7	24	6	6	3	10	0
Parallel sessions	28	104	91+4	48	70	108	51	56	48?	42	24
Talks/Panel sessions	2	3+24	6+3	6+3	6	4	6	7	7	16	5
Reception	0	0	0	0	0	0	1	0	0	0	0
<b>Total Presentations</b>	<b>37</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	121	117	106	63	80	49	61	53	43	62	34
Paid Local participants	87	0	105	43	3	63	10	56	?	?	26
<b>Total Paid participants</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		275	50	55	70	50	48	39	50	88	40
<b>Total participants</b>	<b>247</b>	360	261	161	153	162	119	148	93	150	100

## 5. Congratulations Emails from the APMAA 2021 Participants

APMAA 2021 organizing teams have done a fantastic job and completed the 2021 Doctoral Program (November 9) and the Conference (November 10 and 11). Below are congratulations emails from the APMAA directors who participated.

Dear Professor Mimba,  
 Congratulations on completing the 2021 Doctoral Colloquium successfully.  
 Thank you so much for your thoughtful and professional production, i.e., music and dancing performance at the opening, awarding, dampers between sessions. I was impressed and deeply moved. All moderators and discussants were well-prepared and enthusiastic. Prof. Tomasz provided us with valuable tips based on his rich experiences.  
 Everything was more than I expected. I highly appreciate the commitment and support to the 2021 Doctoral Colloquium by the Udayana University team. You have spent tremendous time and energy. Please give them my best regards.  
 Sincerely,  
 Susumu Ueno

Dear Prof. Mimba,

<p>Congratulations to you and your team on the successful organization of the APMAA2021 doctoral colloquium! It was the perfect arrangement. I will have to ask for your advice in organizing this event in the APMAA2022 in Bangkok, Thailand next year.</p> <p>All the best, Leela</p>
<p>Dear Colleagues, I would like to join Professor Ueno in Congratulating and Thanking Professor Mimba in her great leading for the PhD colloquium.</p> <p>Regards Mohammed</p>
<p>Dear Mimba, Congratulations on so great PhD colloquium you have organized! It was really well managed and even I (not an IT wizard...) was able to cope with it.</p> <p>All the best Tomasz Wnuk-Pel</p>
<p>Dear Dr Mimba &amp; Organizing Team Congratulations on a well organised and smooth running of the Doctoral Colloquium. Felt I was actually at the event physically. Job well done.</p> <p>Thank you. Suzana Sulaiman:</p>
<p>Dear Prof. Mimba and all the organizing team, Congratulations on your well organizing Doctoral Colloquium. It was a great surprise on the performance, IT support, and professional moderation.</p> <p>Best wishes, Thuy Nguyen</p>
<p>Dear Mimba and the Udayana organizing team, Allow me to join Pro. Ueno, Prof. Tomasz, Prof. Michael, Prof. Mohammed, Dr. Thuy and Dr. Leela and surly many others to congratulate you for this achievement. It's a lot of effort, time and energy. Well done.</p> <p>Kind regards, Kathy Terdpaopong</p>

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