



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

**Date: 9<sup>th</sup> (Tuesday) - 11<sup>th</sup> (Thursday) November 2021**  
**Fully- virtual Conference**

(Important) All (Speakers, Presenters, Mentors, and Discussants) must register to participate in the APMAA 2021.

Presentations	
Scholarly Paper Sessions (Day 2 & 3)	28
(Collaborative) Research Forum (Day 2)	3
Talk (Day 3)	1
Doctoral colloquium (Day 1)	7
Total	39

## Asia-Pacific Management Accounting Association

From either site below, you can **download the Program Book, Books of Abstracts** (for papers of both Conference and Doctoral Colloquium):

[Official Guide to APMAA 2021 \(Annual Conference of the Asia-Pacific Management Accounting Association\)](#)

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

**Co-hosted with Universitas Trisakti and Udayana University**

# 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

**Scarbrough, Paul**, [pscarbrough@brocku.ca](mailto:pscarbrough@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

### (Chairs)

**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)

**Scarbrough, Paul**, [pscarbrough@brocku.ca](mailto:pscarbrough@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)

## List of Paper Reviewers and Doctoral Colloquium Mentors

Bulend Terzioglu (Australian Catholic University, Australia)

D Paul Scarbrough (Brock University, Canada)

Eley Kasim (Universiti Teknologi Mara, Malaysia)

Gaoliang Tian (Xi'an Jiaotong University, China)

Gregory Wegmann (I.A.E. Dijon, University of Burgundy, France)

Heyvon Herdhayinta (Universitas Gadjah Mada, Indonesia)

Hsiao-Lun Lin (National Taipei University, Taiwan)

Kanitsorn Terdpaopong (Rangsit University, Thailand)

Kohsuke Matsuoka (Tohoku Gakuin University, Japan)

Leela Tiangsoongnern (Dhurakij Pundit University, Thailand)

Masumi Nakashima (Bunkyo Gakuin University, Japan)

Michael S. C. Tse (Institute of Certified Management Accountants, Australia)

Mohammed Elgammal (Qatar University, Qatar)

Nai-Yng Liu (National Central University, Taiwan)  
Nam Sang Cheng (Singapore Management University, Singapore)  
Nguyen Thi Phuong Dzung (Hanoi University of Science and Technology, Vietnam)  
Nhung Nguyen (University of Economics and Business, Vietnam)  
Normah Omar (Universiti Teknologi MARA, Malaysia)  
Nurhastuty Wardhani (Trisakti University, Indonesia)  
Rachata Khumboon (Dhurakij Pundit University, Thailand)  
Ruzita Jusoh (University of Malaya, Malaysia)  
Sayamol Nongbunnak (Dhurakij Pundit University, Thailand)  
Sharifah Norzehan Syed Yusof (Universiti Teknologi Mara, Malaysia)  
Shu-Miao Lai (National Taiwan Ocean University, Taiwan)  
Sofiah md-auzair (UKM, Malaysia)  
Tam Nguyen (University of Nottingham, United Kingdom)  
Thuy Nguyen (University of Economics and Business, Vietnam)  
Tomasz Wnuk-Pel (University of Lodz, Poland)  
Tuan Zainun Tuan Mat (Universiti Teknologi Mara, Malaysia)  
Zheng Qiao (Xi'an Jiaotong University, China)

## Greeting from the Chair of the Board of Directors



Ueno, Susumu, Professor Emeritus, Konan University, Japan  
Chair of the APMAA Board of Directors:

Welcome to the APMAA 2021 and the APMAA community!

The Asia-Pacific Management Accounting Association (APMAA) holds its 2021 Annual Conference (APMAA 2021) online, from 9th (Tuesday) -11th (Thursday) November 2021. Last year, the COVID-19 pandemic forced APMAA to suspend the 2020 annual conference and put us through a rigorous strategic-resilience test. Even after two years of the global coronavirus crisis, the pandemic is not controlled. Our annual in-person conferences were the platform that brought our members together before the COVID 2019 Pandemic. So, we decided to connect our members via online technology. i.e., we hold the 2021 annual conference online.

APMAA 2021 comprises Parallel sessions on Days 2 and 3 and a Doctoral Colloquium on Day 1. Parallel sessions include 14 Scholarly Paper Sessions, one Talk Session, and one Research Forum.

### Scholarly Paper Sessions

APMAA 2021 attaches the highest importance to the Scholarly Paper Sessions and sets "Quality is first. Return to the origin" as the annual conference policy. Using the C.M.T. (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 Headquarters Team members and the Paper Review Team members, who spent massive time to secure the paper quality presented in the "Scholarly Paper Sessions."

### Research Forum

We hold the 2021 Research Forum, comprising two research projects organized by the "Collaborative Research Team" on November 10 (Day 2-4). Professor Gregory Wegmann proposes the audiences "Comparative management accounting research protocol - An institutional perspective." The project group focused on "Management Accounting Profession in a Disruptive Era" will present early-stage papers. Everyone is more than welcome to participate in this forum.

### Doctoral Colloquium

APMAA Doctoral Colloquium on Day 1 provides 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 contribution as Doctoral Colloquium program chair.

All Authors, thank you for your paper submissions. We could not hold this year's Conference without manuscript submissions from you. Dear presenters, moderators, mentors, discussants, conference organizing team members and staff, and conference participants, I sincerely appreciate your excellent cooperation and generous support.

APMAA 2021 is organized by the conference organizing teams both in APMAA Headquarters and at the Indonesia Chapter. Professor Dr. Sekar Mayangsari leads the Trisakti University team as the APMAA 2021 Conference Chair. Professor Dr. Ni Putu Sri Harta Mimba leads the Udayana University team as the APMAA 2021 Doctoral Colloquium Chair. Members and staff of the supporting teams at Trisakti University and Udayana University, thank you so much.

It is time for our hard work to be rewarded fully. Let's study a lot and make new friends. I am sure you will enjoy this online Conference very much. The 2021 Program is exciting, although we will not have delicious dinners and meals on the program. There is no doubt that the 2021 conference will be one of the most challenging but impressive conferences in APMAA's history. I wish to express my sincere gratitude to all of you.

November 9, 2021

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

## Message from the APMAA 2021 Conference Chair



Sekar Mayangsari, Trisakti University, Indonesia  
APMAA 2021 Conference Chair  
2021 Senior Director

Compared to the previous APMAA conferences, this year's APMAA is unique. As the fight against the COVID-19 pandemic has not ended, many adjustments need to be made in organizing the APMAA 2021 conference. Although initially, the team was confident of holding a hybrid conference, the pandemic unexpectedly showed a worsening case in August. Therefore, by thorough consideration and approval from the headquarters, the team has decided to hold the APMAA 2021 fully online. In the year 2021, APMAA's main policy is "Nurturing and Reinforcing APMAA Sustainability." The aim is to give added value to our members. This year, we have created a paper review team that consists of gatekeepers (meta-reviewers) and reviewers who understand the philosophy and mission of APMAA 2021. By fully employing functions provided by the C.M.T., our review team provided feedback to help authors improve their submitted manuscripts. The presenters of parallel sessions, talk sessions, and research forums come from various countries besides Indonesia, such as Japan, Malaysia, Thailand, U.S.A., Poland, Qatar, Vietnam, Taiwan, China, Australia, France.

It is due to our strong commitment and teamwork that APMAA 2021 conference can still be held despite all the obstacles. Thank you to the authors for the paper's submission. Especially for APMAA Headquarters, organizing team, co-hosts, and support team, I deeply appreciate all your contribution to the success of the APMAA 2021 Conference. We hope that this Conference can become an unforgettable moment in the history of the APMAA Conference.

## Message from the APMAA 2021 Doctoral Colloquium Chair



Ni Putu Sri Harta Mimba, Udayana University, Indonesia  
APMAA 2021 Doctoral Colloquium Chair  
2021 Senior Director

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, New Zealand, Malaysia, Qatar, Thailand, and Vietnam.

On behalf of the organizing committee, I would like to extend my gratitude to the chairs of APMAA Board Directors, mentors, discussants, presenters, honorable colleagues, doctoral students, and participants for your excellent support and collaborations. This event is fruitful to enlarge our international networking. We hope you enjoy the event.

## Messages from the APMAA 2021 Paper Review Team leaders



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

Every year, the APMAA conference is hosted by a different team/country. For quality control purposes, the APMAA has been subscribing to the C.M.T. system for several years now. The system allows us to be consistent in our approach of reviewing papers submitted to the Conference. It also inculcates the culture of transparency within our Association, as all review activities are 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).



**Scarbrough, Paul**, Brock University, Canada  
2021 APMAA Senior Director

It has been an exciting and interesting process being a Gatekeeper and Reviewer for the 2021 Conference. I have read many interesting papers, including papers that are not in my main area, but that have sparked an interest in new areas. As a Gatekeeper in the APMAA tradition, my role is to help papers get accepted by being a good shepherd. This is a special model of research development that we have developed at APMAA. We want to invite you in, not screen you out! This process takes a lot of attention since we also maintain high standards of quality for our papers. We are very lucky that Professor Ueno has set the tone for this process that allows us to include many contributions from across the research spectrum while at the same time encouraging researchers to do their best work.



**Tiangsoongnern, Leela**, Dhurakij Pundit University, Thailand  
2021 APMAA Director

It has been a valuable experience serving as a Gatekeeper, Reviewer, Moderator, and Mentor for the 2021 APMAA Conference. I want to express my appreciation to Prof. Dr. Susumu Ueno and the Board of Directors for allowing me to experience all the necessary tasks and working procedures of the 2021 APMAA's host roles. I am thankful for the enormous dedication and effort that the Indonesian organizer's team contributed to making the 2021 APMAA Conference successful amid the spread of the COVID-19 pandemic around the world. These valuable experiences are helpful guidelines for the successful organization of the next 2022 APMAA Conference hosting by Dhurakij Pundit University in Bangkok, Thailand.



**Nguyen, Thuy**, V.N.U. University of Economics and Business, Vietnam  
2021 APMAA Senior Director

I would like to express my sincere thanks to Prof. Dr. Susumu Ueno and all the directors for letting me experience the professional reviewing process of APMAA conference 2021 as a gatekeeper. I learned a lot from all APMAA directors and especially from the Indonesian organizing team. I do appreciate the Indonesian team's effort in overcoming the difficulties during the Covid 2019 pandemic. Through the reviewing process, I understand that quality is the priority of our Association. I am sure all the experience at the APMAA 2021 paper review team will significantly help me organize the Conference in V.N.U. - U.E.B. Vietnam in 2024. With the core value of quality, I do believe that conferences in the coming years will attract more quality scientific articles and networking activities, bring added value to the APMAA members.

## Announcement from Research Forum Moderator



**Terdpaopong, Kanitsorn**, Rangsit University, Thailand  
2021 APMAA Senior Director

In this year research forum, we hold the 2021 Research Forum organized by the "Collaborative Research Team" at 16.00 – 17.20 (Indonesian Time) on November 10 (Day 2-4). Prof. Gregory Wegmann (University of Burgundy, France) proposes the audiences "Comparative Management Accounting research protocol - An institutional perspective." Several early-stage papers developed under the theme "Management Accounting Profession in a Disruptive Era" are also presented. The first APMAA collaborative research project initiated at the APMAA 2016 Annual Conference in Taipei was completed successfully last summer with the great contributions from six different research leaders from six countries in the Asia Pacific. The project produced a book titled "Management Accounting in China and Southeast Asia – Empirical Studies on Current Practices" with Springer Publisher, in 2021. Thanks to the editorial team led by Prof. C. Rickards, Prof. Rolf Ritsert and Dr. Kanitsorn Terdpaopong.

To expand the research networks and make contribution widely, the second APMAA collaborative research project is now initiated and would like to call for young and experienced researchers to join us on this great avenue. Everyone is more than welcome to participate to this forum.

## APMAA 2021 Program

We are always attentive to provide an easy-to-access platform to researchers who disseminate their good-quality research results.

World Time and the web-sessions (The information below is based on normal time.)					
New Zealand (UTC+13)	13.00	14.00	16.00	20.00	22.00
Sydney	11.00	12.00	14.00	18.00	20.00
Tokyo	9.00	10.00	12.00	16.00	18.00
<b>Jakarta</b>	7.00	8.00	10.00	14.00	16.00
Doha	3.00	4.00	6.00	10.00	12.00
Poland	1.00	2.00	4.00	8.00	10.00
Toronto	19.00	20.00	22.00	2.00	4.00
Texas (UTC-6)	18.00	19.00	21.00	1.00	3.00
Los Angeles	16.00	17.00	19.00	23.00	1.00
Most web sessions are scheduled between 8.00-17.00 (Jakarta Time).					

## Conference Schedule

On November 10 and 11, the APMAA 2021 annual conference will take place. Our parallel sessions comprise "**Scholarly Paper Sessions**," "**Talk Sessions**," and "**Research Forum**." We allocated manuscripts developed in the academic format to Scholarly Paper Sessions. Research reports are assigned to Talk Sessions. All authors, thank you so much for submissions of your research products to the APMAA 2021.

APMAA 2021 uses the Zoom platform. Parallel Sessions are composed of one main room and two breakout rooms. Below are YouTube video URLs that show you how to use Zoom and breakout rooms.

Zoom Tutorial for Beginners 2020 [How To Use Zoom Video Conferencing] 4.22 min.

Zoom Tutorial: Basics for Students 8.31Min.

Zoom Breakout Rooms 3.34Min.

Zoom-Complete training in Breakout Rooms #teachonline #zoom #breakoutrooms 12.36Min.

## Day 2: Wednesday, November 10, 2021 (Edited on November 2)

Jakarta Time	Scholarly Paper Sessions: 14 papers
09.30-	<b>Zoom site opens</b> (Indonesian dancing videos, etc.)
10.00 - 10.30	<b>Opening ceremony: Main room</b> Susumu Ueno, APMAA Chair (History of APMAA) Kadarsah Suryadi, Rector of Universitas Trisakti Sekar Mayangsari, APMAA 2021 Conference Chair
10.40 – 12.00	<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&A)
12.00 – 12.40	Lunch Promotional videos of (1) the collaborative research team and (2) APMAA 2022 at DPU
12.40 - 14.00	<b>Scholarly Paper Sessions Day 2-2: Breakout rooms</b> (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 3: Thursday, November 11, 2021 (Edited on November 2)

Jakarta Time	Scholarly Paper Sessions: 14 papers
07.30	<b>Zoom site opens</b> (Indonesian dancing videos, etc.)
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) <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 Chair Yolanda Masnita, Dean of the Faculty of Economics and Business, Universitas Trisakti Normah Omar, APMAA Deputy Chair Sekar Mayangsari, APMAA 2021 Conference Chair
15.10-15.30	Promotion activities of the <b>APMAA 2022</b> Conference organizer at DPU, Thailand: <b>Main room</b> Pattananant Petchchedchoo, APMAA 2022 Chair Siridech Kumsuprom, Parallel Session Chair Leela Tiangsoongnern, Doctoral Colloquium Chair
15.30-15.50	Promotion activities by the conference organizers of <b>APMAA 2023 (at Xi'an Jiaotong U., China )</b> and <b>APMAA 2024 (Vietnam National U.) : Main room</b> Gaoliang Tian, APMAA 2023 Chair Thuy Nguyen, APMAA 2024 Chair
16.00- 17.00	<b>2022 Board of Director Candidates' Meeting: Main room</b>

\* Talk Sessions: Even if a submission is not considered to be a Scholarly Paper, we provided the author of a good/informative manuscript an opportunity at Talk Sessions.

## Parallel Sessions Schedule

We allocated two papers to each of the 2021 Parallel Paper Session slots. Accordingly, each paper is given 20 minutes for presentation, 10 minutes for discussion, and 10 minutes for Q & A. Two discussants and one moderator facilitate each session.

We recommend **presenters** to prepare 10-20 PPT slides for their 20 min. presentation. When there is any update in their camera-ready paper, presenters are expected to promptly send the updated version to the moderator and discussant.

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

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

We will conduct online meetings and rehearsal sessions to facilitate you with the designated discussant role. This is to ensure that you are comfortable with your role and will be able to

manage the time effectively at the APMAA 2021 parallel sessions. Thank you again for your commitment.

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

**(Jakarta Time)**

### **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 C.E.O. 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](mailto: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](mailto:t.onishi911@gmail.com)), Waseda University, Japan\*

Discussant: **Ruzita Jusoh** ([geee@um.edu.my](mailto: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](mailto:m.mahmood80@gmail.com)), Kyoto University, Japan\*

Discussant: **Norlaila Md Zin** ([norlailamdzin@gmail.com](mailto: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). Trisakti University, Indonesia

#### 14.20-15.40 Parallel Sessions Day 2-3

**Moderator: Yoshihito Enomoto** (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) 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)

University of Merdeka Malang\*; Diyah Sukanti DSC Cahyaningsih (University of Merdeka Malang); Eni Lisetyati (University of Merdeka Malang)

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

**Moderator: Thuy Nguyen** (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), 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), 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), Universitas Hasanuddin, Indonesia

Discussant: **Thuy Nguyen** (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), 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), 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 University)

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)), I.A.E. Dijon, University of Burgundy\*; Irina PALADI (University of Burgundy, France)

### **Day 3: Thursday, November 11, 2021: Parallel Sessions (Jakarta Time)**

#### **(08.00 – 09.20) Parallel Sessions Day 3-1**

**Moderator: Leela Tiangsoongnern** ([leela.tin@dpu.ac.th](mailto: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](mailto:tina.wang@utexas.edu)), University of Texas, U.S.A.

Discussant: **Nitirojtanad, Kanibhatti** ([kanibhatti@cbs.chula.ac.th](mailto: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, U.S.A.)\*

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

**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 Nitirojtanad** ([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 (G.C.G.) and Integrated Corporate Governance (I.C.G.) 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 C.E.O. 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 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 P.C.B. 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)

## Doctoral Colloquium Schedule

APMAA Doctoral Colloquium provides a unique opportunity for doctoral students to develop their research ideas, learn about the challenges of conducting research and building a successful academic career, and broaden their professional network. A student at an earlier stage can present an original key idea or hypothesis that they would like to develop, including the problem domain and the specific problem addressed. Our Doctoral Colloquium lets doctoral students receive high-quality feedback from external reviewers, interact with peers, exchange ideas, discuss concepts, and establish formal and informal cooperation with various research groups. We hope the feedback can improve papers presented in data analysis, literature review, theoretical underpinning, etc.

### Day 1: Doctoral Program, Tuesday, November 9, 2021 (Edited on November 2)

Jakarta Time		
08.30	<b>ZOOM site opens</b> (Indonesian dancing videos, etc.)	
09.00-09.30	<b>Opening ceremony</b> Susumu Ueno, APMAA Chair (History of APMAA) Agoes Ganesha Rahyuda, Dean of the Faculty of Economics and Business, Udayana University Ni Putu Sri Harta Mimba, APMAA 2021 Doctoral Colloquium Chair	
09.30-09.35	Short Break	
09.35- 11.50	Morning Session I (Paper ID:57,50,52) 3 papers (@ (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min Q&A)	
11.50-12.30	Lunch Break (Promotional video of DPU)	
12.30-13.55	Afternoon Session I (Paper ID: 49,53) 2 papers (@ (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)	
13.55-14.00	Short Break	
14.00-15.25	Afternoon Session II (56,58) 2 papers (@ (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)	
15.25-15.30	Short Break	

15.30-16.40	Doctoral Seminar (40 min. Tutorial, 30 min. Q&A) "The role of cooperation with the reviewers in the preparation of scientific publications." Speaker: Tomasz Wnuk-Pel (University of Lodz, Poland) Moderator: Kanitsorn Terdpaopong (Rangsit University, Thailand)	
16.40-17.00	<b>Closing session</b> of Doctoral Colloquium: Appreciation Remarks Normah Omar, APMAA Deputy Chair Agoes Ganesha Rahyuda, Dean of the Faculty of Economics and Business, Udayana University Ni Putu Sri Harta Mimba, APMAA 2021 Doctoral Colloquium Chair	

**Mentor:** 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. You will have online meetings and rehearsals to ensure you can do your role well at the APMAA 2021 doctoral colloquium.

**Morning Session I (09.35-11.50 Jakarta Time)** 3 papers (@ (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A and 5 minutes break between sessions)

**Paper ID 57:** An Audit Quality Model with Dysfunctional Audit Behavior as An Intervening Variable (An Empirical Study of Indonesian Auditors in Public Accountant Firm)

Author: **Yulianti Yulianti** (Universitas Merdeka Malang, Indonesia)\*

Mentor (moderator): **Normah Omar** (Universiti Teknologi MARA, Malaysia)

Discussant: Discussant: **Paul Scarbrough** (Brock University, Ontario, Canada)

**Paper ID 50:** Behavioural Aspect of Transfer Pricing Optimization by Multinational Company: A Concept in Minimizing Profit Shifting Through Related Party Transaction

Author: **Hani Werdi Apriyanti** (Universiti Teknologi MARA, Malaysia) \*

Mentor (moderator): **Bulend Terzioglu** (Australian Catholic University)

Discussant: **Grahita Chandrarin** (Merdeka Malang University, Malang, Indonesia)

**Paper ID 52:** Sustainable Business Practice as A Mediation of The Influence of Board Gender Diversity on Sustainability Reporting of Public Companies in Indonesia

Author: **Luh Gede Krisna Dewi** (Udayana University, Indonesia)\*

Mentor(moderator): **Nurhastuty Wardhani** (Trisakti University, Indonesia)

Discussant: **Belinda Luke** (Auckland University of Technology, Auckland, New Zealand)

**Afternoon Session I (12.30-13.55 Jakarta Time)** 2 papers (@ (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A and 5 minutes break between sessions)

**Paper ID 49:** The Effect of Disclosure Sustainability Economic Performance on the Firm Value Through Financial Performance of Manufacturing Company

Author: **Justita Dura** (Universitas Merdeka Malang, Indonesia)\*

Mentor (moderator): **Sharifah Norzehan Syed Yusof** (Universiti Teknologi Mara)

Discussant: **Ousama Anam**, [osamaanam@gmail.com](mailto:osamaanam@gmail.com), Qatar University, Qatar)

**Paper ID 53: The Effect of Tax Dispute Strategic Decision on Firm Value**

Author: **Naniek Noviari** (Udayana University, Indonesia)\*; I Gusti Bagus Wiksuana (Udayana University); Ida Bagus Panji Sedana (Udayana University); I Putu Sudana (Udayana University)  
 Mentor (moderator): **Nurhastuty Wardhani** (Trisakti University, Indonesia)  
 Discussant: **Suzana Sulaiman** (University Technology Mara, Selangor, Malaysia)

**Afternoon Session II (14.00-15.25 Jakarta Time)** 2 papers (@ (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)

**Paper ID 56: Green Financing and Its Relationship with Firm's Value**

Author: **Siti Sarah Abdul Razak** (Universiti Teknologi MARA, Malaysia)\*  
 Mentor (moderator): **Mohammed Elgammal** (Qatar University)  
 Discussant: **Schoichiro Hosomi** (Tokyo Metropolitan University, Japan)

**Paper ID 58: The Impact of Integrated Reporting (I.R.) on Earnings Quality with Corporate Governance as Mediating Variable: A Comparative Study between I.R. Adopters and Non-adopters**

Author: **Saminem Saminem** (Universitas Darma Persada, Indonesia)  
 Mentor (moderator): **Leela Tiangsoongnern** (Dhurakij Pundit University, Thailand)  
 Discussant: **Thuy Nguyen** (Vietnam National University, Hanoi, Vietnam)

**History of APMAA Annual Conferences**

Year	City, Country	Hosting Institution
2024(19th)	Hanoi, Vietnam	Vietnam National University
2023(18th)	Xi'an, China	Xi'an Jiaotong University
2022(17th)	Bangkok, Thailand	Dhurakij Pundit University
2021(16th)	Jakarta & Bali, Indonesia	APMAA, Universitas Trisakti, and Udayana University
2020	Shah Alam, Malaysia	Universiti Teknologi MARA, Malaysia (Cancelled due to COVID 19 Pandemic)
2019(15th)	Doha, Qatar	Qatar University
2018(14th)	Tokyo, Japan	APMAA Japan, and Waseda University
2017(13th)	Shanghai, China	Shanghai Jiaotong University
2016(12th)	Taipei, Taiwan	National Taipei University
2015(11th)	Bali, Indonesia	Trisakti University, University of Merdeka Malang, Udayana University, Mercu Buana University, Hasanuddin University, and Warmadewa University
2014(10th)	Bangkok, Thailand	Chulalongkorn University
2013 (9th)	Nagoya, Japan	APMAA Japan, and Nagoya University
2012 (8th)	Xiamen, China	Xiamen University
2011 (7th)	Shah Alam, Malaysia	Universiti Teknologi MARA
2010 (6th)	Taipei, Taiwan	National Taiwan University
2009 (5th)	Beppu, Japan	Beppu University, Japan
2008	Bangkok, Thailand	Chulalongkorn University (Cancelled due to the political crisis)
2007 (4th)	Chengdu, China	South-Western University of Finance and Economics
2006 (3rd)	Fukuoka, Japan	Kyushu University
2004 (2nd)	Shah Alam, Malaysia	Universiti Teknologi MARA
2002 (1st)	Fukuoka, Japan	Kyushu University

**The 2019 (15th)** Annual Conference, hosted by Dr. Khalid Al-Abdulqader Al, Dean of College of Business and Economics, and Dr. Mohammed Elgammal, **Qatar University**, was held from November 2 (Saturday) to 5th (Tuesday). The conference theme is "Management Accounting and Finance in the 21st Century: Challenges and Perspectives."

**The 2018 (14th)** Annual Conference, hosted by **APMAA, Japan** and Dr. Masao Tsuji, Professor Emeritus of Waseda University, was held at Waseda University, Tokyo, from October 29 (Monday) to November 1 (Thursday). The conference theme is "The Forefront of Management Accounting: Research and Practices."

**The 2017 (13th)** Annual Conference, hosted by Professor Dr. Hu, Yiming, Professor of **Shanghai Jiao Tong University**, China, was successfully held at Shanghai Jiao Tong University from November 6 (Monday) to 9th (Thursday). The conference theme is "Management Accounting and Society: A Global Perspective."

**The 2016 (12th)** Annual Conference, hosted by Professor Dr. Chu\_Hsuan-Lien, Professor of **National Taipei University**, was successfully held at The Sherwood Taipei and National Taipei University in Taiwan from October 4 (Tuesday) to 7th (Friday). The conference theme is "*Opportunities and New Trends in Managerial Accounting*."

**The 2015 (11th)** Annual Conference was hosted by six universities in Indonesia, i.e., **Trisakti University, University of Merdeka Malang, Udayana University, Mercu Buana University, Hasanuddin University and Warmadewa University**. The Conference, co-chaired by Professor Sekar Mayangsari, Trisakti University and Professor Grahita Chandrarini, University of Merdeka Malang, was successfully held from 26th to 29th of October. The conference theme is "Management Accounting for Sustainable Development."

**The 2014 (10th)** Annual Conference, hosted by Professor Kanibhatti Nitirojtanad, **Chulalongkorn University**, Thailand, was successfully held at the Crowne Plaza Bangkok Lumpini Hotel from October 27 to 30th. The conference theme is "Management accounting in a global, dynamic environment: Challenges and opportunities."

**The 2013 (9th)** Annual Conference, hosted by Susumu Ueno, Professor of Konan University and **APMAA**, was successfully held at Nagoya University and Hotel Nagoya Garden Palace, Japan from 1st to November 4 2013. The conference theme is "Challenges for Management Accounting: Issues in Theory and Practices."

**The 2012 (8th)** Annual Conference, hosted by Professor Dr. Yuan Lue Fu, **University of Xiamen**, China, was successfully held at University of Xiamen from 14th to 17th of November 2012. The conference theme is "MANAGEMENT ACCOUNTING: The Optimization of Management Control System."

**The 2011 (7th)** Annual Conference, hosted by Professor Dr. Ibrahim Kamal Abdul Rahman, **Universiti Teknologi MARA**, Malaysia, was successfully held at Shah Alam Convention Centre, Malaysia from 16th to 19th of November 2011. The conference theme is "Management Accounting: A Value Creation Tool for Sustainability."

**The 2010 (6th)** Annual Forum, hosted by Professor Dr. Yang-Tzong (Jimmy) Tsay, **National Taiwan University**, was successfully held from 5th to 7th of November 2010.

**The 2009 (5th)** Annual Forum, hosted by Professor Dr. Akira Nishimura was successfully held at Center for Media Education and Study of **Beppu University, Japan** from the October 31 to the November 2 2009.

**The 2007 (4th)** Annual Forum was hosted by Professor Peng Shaobing, **South-Western University of Finance and Economics in Chengdu, Sichuan Province, China** on 28-29 July 2007.

**The 2006 (3rd)** Annual Forum, hosted by Professor Dr. Akira Nishimura was held at **Fukuoka Garden Palace in Fukuoka, Japan** in March 30-31. The main theme of the Forum was Present and Future of Management Accounting.

**The 2004 (2nd)** Annual Forum hosted by Prof. Dr Ibrahim Kamal Abdul Rahman was held on 24-25, November 2004 at **Universiti Teknologi MARA in Malaysia**. It was unanimously decided that the time had arrived to establish the Asia-Pacific Management Accounting Association.

**The 2002 (1st)** Annual Forum hosted by Professor Dr. Akira Nishimura was held 3rd and 4th, November at

International Exchange Plaza, Kyushu University in Fukuoka, Japan. Since that time, the participants from different countries continued to share the same vision of advancing management accounting research and practices with particular reference to the Asia-Pacific region.

## APMAA Membership

APMAA invites you to consider becoming a member of the Asia Pacific Management Accounting Association. We are growing organization with members from across the Asia-Pacific region. We hold an annual conference that is hosted by universities across the area. As well, we facilitate research efforts that span the countries of the region. Our focus is on management accounting and control. Please take a few minutes and see our Homepage [Asia-Pacific Management Accounting Association \(APMAA\) Official Site](#) or [Asia-Pacific Management Accounting Association \(APMAA\) Official Site \(sakura.ne.jp\)](#) if APMAA would be a step in your increased standing in our region.

### APMAA membership and the 2021 annual membership fee

APMAA is an open network with two categories:

**Membership** (Professors, Lecturers, C.M.A., C.P.A., Tax accountant, financial analyst, etc.), and **Associate Membership** (current Doctoral Students).

For the calendar year 2021, the annual fee for both the membership and the associate membership is USD 10. This annual membership fee covers the period from January 1 to December 31, 2021. The membership fee is not refundable.

### The last date for payment of the 2021 annual membership fee

The due date for the 2021 APMAA membership is **November 11, 2021**. To pay the fee, please visit the "Membership and Registration" page,

[Membership Fee & APMAA 2021 Participation Fee – APMAA CONFERENCE 2021](#)

## 2021 Membership Fees and Annual Conference Registration Fees

-APMAA 2021 will be held **exclusively online**.

- To pay the fee, please visit the "Membership and Registration" page on the APMAA 2021 Conference Homepage, [Membership Fee & APMAA 2021 Participation Fee – APMAA CONFERENCE 2021](#), even if you do not participate in the APMAA 2021.

<b>2021 Membership Fees and Annual Conference Registration Fees</b>				
All are required to pay the One-Year Membership Fee.				
	Regular member (USD)		Associate (Ph.D. student) member (USD)	
	Online presenter	Online non-presenter	Online presenter	Online non-presenter
<b>Membership fee</b>	10	10	10	10
<b>Conference Fee*</b>	30	10 (waived)	10 (waived)	10 (waived)
<b>Total *</b>	40	10	10	10

**Atlantis-Press Proceedings (pending!):** For those who wish, APMAA 2021 provides the *Atlantis-Press platform* ([Proceedings | Atlantis Press \(atlantis-press.com\)](#)) for the publisher's proceedings (template: <https://files.atlantis-press.com/publications/proceedings/Proceedings-Template.zip>). The cost per paper will be USD100.

## APMAA Board of Directors

### Executive Directors

2020-2018	Chair of the Board of Directors: Ueno, Susumu Deputy Chair of the Board of Directors: Omar, Normah Deputy Chair of the Board of Directors: Tsay, Yang-Tzong
2017-2016	Chair of the Board of Directors: Ueno, Susumu Deputy Chair of the Board of Directors: Omar, Normah Vice Chair of the Board of Directors: Tsay, Yang-Tzong
2015	Chair of the Board of Directors: Ueno, Susumu President: Omar, Normah
2014	Chair of the Board of Directors: Ueno, Susumu President: Tsay, Yang-Tzong
2013-2010	President: Ueno, Susumu
2009-2004	President: Nishimura, Akira

## Asia-Pacific Management Accounting Journal (APMAJ)

CHIEF EDITOR

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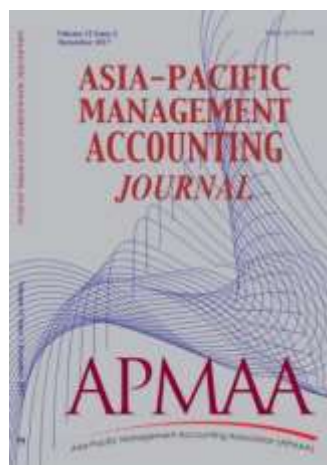
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Asia-Pacific Management Accounting Journal (APMAJ) is jointly published by the Asia-Pacific Management Accounting Association (APMAA - which is based in Japan), Accounting Research Institute and UiTM Press, Universiti Teknologi MARA (UiTM).

APMAJ aims to publish research papers that address relevant and contemporary issues in the field of management accounting that may prove useful to the academia and the community at large. Its initial publication in 2006 was once a year but effective 2010, the journal issue was increased to twice a year, respectively in June (Issue 1) and December (Issue 2) (<http://apmaj.uitm.edu.my/>).

Seeking to communicate with a wide audience, APMAJ accepts for consideration manuscripts that are theoretical, empirical, conceptual, or behavioral in nature and have direct implications for present or future practice. Among topics of interest include: management accounting practices, sustainability management accounting, environmental accounting, contemporary management accounting, strategic management accounting and many others.

APMAJ is indexed in Thomson Reuters' *Emerging Sources Citation Index* (ESCI), Ebscohost,

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