

## Asia-Pacific Management Accounting Association



## APMAA 2022 Conference News, March 20, 2022 Issue Official Guideline of the APMAA 2022 Annual Conference

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### APMAA 2022 Conference and Doctoral Colloquium

The theme: "Management Accounting: Recent Themes and Directions for a Digital Future."

**Conference Date: 9 (Wednesday)-11(Friday) November 2022**

**Venue: Dhurakij Pundit University, Bangkok, Thailand**

[APMAA 2022 annual conference \(Asia-Pacific Management Accounting Association\) \(sakura.ne.jp\)](http://sakura.ne.jp)

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



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

The Asia-Pacific Management Accounting Association (APMAA) holds its 2022 Annual Conference (APMAA 2022) at Dhurakij Pundit University, Bangkok, Thailand on 9 (Wednesday) - 11 (Friday), November 2022.

The conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future." Today, technology is reshaping the digital landscape of the organization and the associated business models. We have observed the automation and robotization of routine procedures, the introduction of business intelligence, and the application of data analytics. In the accounting area, digital technologies such as the cloud, big data, blockchain, and artificial intelligence are going to be influenced on record-keeping and accounting information use, auditing, and compliance processes.

Data scientists collect, organize, validate, mine, and analyze data. Management accountants use data analytics to support value creation, which can be through increasing efficiency, improving profitability and cash flow, but also through customer management, innovation, and intellectual property. One can use big data to discover behavioral patterns in consumer and market trends that accountants can use to identify profitable investment opportunities. Digitalization seems to have disrupted the accounting domain. We need to change education programs and curricula to prepare accounting students for work in a digital environment.

However, there is still scarce academic research about digitalization in accounting and its impact on practices, education, and research. Let's discuss these important issues together at the 2022 annual conference. Please submit your research outputs in the area. As in every other year, we provide broad subject areas encompassing various fields for your manuscript submissions and accept manuscripts covering an extensive range of management accounting subjects. We welcome illustrative or teaching case studies, in addition to high-quality manuscripts describing empirical, experimental, or theoretical work.

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

Under the current competitive environment among academic associations, we are keen to provide quality service to our members. Our manuscript reviewers are not just scrutinizers, as in traditional conferences, but rather, they are also facilitators. APMAA conference organizers have allocated sufficient time to presenters and discussants to present and discuss research manuscripts. It

enabled them to discover new viewpoints that become intellectual seeds and expand their insights and understanding of their disciplines.

Hosting an international conference is challenging in the current limited (or canceled) travel situation. In 2021, COVID-19 forced us to hold the APMAA 2021 annual conference entirely online. APMAA 2022 is co-organized by the conference organizing teams at the APMAA Head Office and Dhurakij Pundit University (DPU) in Bangkok. We wish to have an annual in-person conference (ordinary conference) and look forward to seeing you in Bangkok during the APMAA 2022 in November.

Best regards

March 1, 2022

## 2. Words from the head of APMAA 2022 Conference Organizing Team



Pattanant Petchchedchoo  
pattanant.peo@dpu.ac.th  
2022 APMAA Conference Chair

On behalf of the Dhurakij Pundit University (DPU) Thailand, I wish to welcome everyone to the APMAA 2022 conference! We appreciate APMAA giving us the chance to co-host this conference with the theme "Management Accounting: Recent Themes and Directions for a Digital Future." The current rapid changes in digital technologies are expected to bring about new inventions and innovations in accounting education and accounting practices. Specifically for management accounting, which will be driven by technology-based tools and systems that generate, store, or process accounting and operational data. New technologies such as big data, blockchain technology, robotic process automation, cloud computing, artificial intelligence, cyber security, and the like are expected to provide both opportunities and challenges for organizational resilience.

This 2022 APMAA Annual Conference provides a suitable platform to allow academics and practitioners the opportunity to discuss and exchange ideas. At the same time, they can broaden and deepen their knowledge and gain initial insights on how technologies shape the future design and use of management accounting systems. The 2022 Doctoral Colloquium will be a special opportunity for doctoral students to share research ideas, to receive a suggestion for improvement on the methodological framework and research strategy from a mentor, as well as from discussants and peers.

We are certain that quality submissions from all over the world will be presented at the Academic Sessions and at the Doctoral Colloquium of the 2022 APMAA Conference. We hope APMAA 2022 will provide a global platform for the exchange of research ideas so that we can make significant advances in the field of management accounting. With this APMAA 2022 Conference, I am certain that we will not only gain valuable knowledge to enhance our special capacity and

select the right strategies but also an opportunity to establish networks and build amicable bridges towards the success of APMAA 2022.

As much as we had initially hoped to organize a face-to-face APMAA 2022 Conference, the current surge of the Covid 19 statistics both in Thailand and globally may not allow us to do that. As such, the conference may be held fully online. However, if the Covid-19 pandemic becomes less serious in the next few months, we may propose a hybrid conference model with local physical participation and online participation for international participants.

Finally, it is our hope that all of you will enjoy the conference activities and events. It is our great honor to welcome you to the DPU, as well as to the APMAA 2022 Conference.

Best regards,

March 1, 2022

### 3. APMAA 2022 Conference Call for Papers (Academic Paper Sessions)

Digitalization seems to have disrupted the accounting domain today. However, there is still scarce academic research about digitalization in accounting and its impact on practices, education, and research. The APMAA 2022 Annual Conference theme is "**Management Accounting: Recent Themes and Directions for a Digital Future.**" Let's discuss these important issues together at the 2022 annual conference. Please submit your research outputs in the area.

Of course, as in every other year, we provide broad subject areas encompassing various fields for your manuscript submissions and accept manuscripts covering an extensive range of management accounting subjects. We welcome illustrative or teaching case studies, in addition to high-quality manuscripts describing empirical, experimental, or theoretical work.

#### Important Dates for Authors (tentative)

Manuscript submission site (CMT) opens.....	May 20, 2022
Deadline for manuscript submission.....	July 15, 2022
Registration site opens.....	August 15, 2022
Notification about acceptance/rejection of manuscripts ....	September 1, 2022
Registration deadline.....	September 15, 2022
Proceedings paper submission deadline.....	September 15, 2022
Conference date.....	November 9-11, 2022

#### Guideline for Authors

1. All submitted manuscripts should report original, unpublished research results.
2. The official language of APMAA 2022 is **English** in both writing and presentation. If English is not your mother tongue (first language), check your draft using a professional editor and/or with a

spelling and grammar matching application such as **Grammarly** before submitting your manuscript. You can download a free version and install it on your PC. If your document is hard to read, we will decline it before sending it to our Reviewer.

3. Manuscripts should follow **the structure of a traditional research paper**, i. e., you will need to adjust your document to the **academic format** so that it can be accepted. An empirical research paper's typical organization is Title, Abstract, Introduction, Literature Review and Hypothesis Development, Method, Findings and Discussion, Conclusions, and References.
4. Use **Times New Roman font** with **font size 12, page size A4, single-spaced**.
5. **Abstract** should be **200-300 words** on a separate page immediately preceding the text. Show **five keywords** below the abstract. **The text** should be as concise as the subject and research method permit. To be considered, the text length should be **over 5,000 but usually not exceed 10,000 words**.
6. The cover page should contain the title of the paper, the author's name (first name, initial(s), and family name), position, and affiliation (**capitalize the first character of each word**). Also, contain email addresses and phone numbers. Please indicate the **corresponding author**. About the detailed information for formatting, please follow the [2022 Guideline for Authors \(Formatting and Template\)](#) at [APMAA 2022 annual conference \(Asia-Pacific Management Accounting Association\)](#) ([sakura.ne.jp](http://sakura.ne.jp))
7. To promote anonymous review, authors should not identify themselves directly or indirectly in their writing.
8. Author(s) should not use the pronoun "I" or "we." Instead, please use "this study" or "this research." Referencing should follow the APA style ([APA Style](#)).
9. Each author registering for the conference is limited to two (2) full-length paper submissions (including co-author papers) for the Academic Paper Sessions.
10. Authors who received a "Minor Revision" or "Major Revision" notification are expected to resubmit their revised (final) manuscripts before a specified date (the temporal deadline is **August 20**) to get an "Accept" notification by September 1. Our review team engages in review on a first-come-first-served basis.
11. All authors of accepted manuscripts must register, complete, and submit their **camera-ready full-length papers for inclusion in the conference proceedings** before the due date (Sep.15, 2022). This ensures that their manuscripts will be included in the in-house proceedings (a collection of camera-ready full-length papers). Authors, in principle, cannot make their presentations if they refuse to have their full-length papers included in the conference proceedings. Alternatively, authors can submit a short camera-ready paper whose length is no less than 5,000 words when he/she gets permission beforehand from the Academic Paper Sessions Chair.
12. To attend and present their papers, at least one of the authors must register (pay the participation fee) for the Conference before September 15, 2022.

### APMAA 2022 CMT Site Structure

APMAA 2022 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers. Please submit your manuscript for the APMAA 2022 conference to the CMT site at <https://cmt3.research.microsoft.com/APMAA2022/Submission/Index>. The Paper Submission Deadline is July 15. CMT Structure for APMAA2022 is as below. We will open the manuscript submission site (CMT) on May 20.

CMT Structure for APMAA2022

- (Track 1) **Academic Paper Sessions** → Primary subject areas (15) → Secondary subject areas
- (Track 2) **Others** → Primary subject areas (Invited speakers; Forum presenters, Talk)
- (Track 3) **Doctoral Colloquium** → Primary subject areas (Doctoral students; Invited Speakers, Mentors)



### (Word and PDF) Paper submission to the CMT site

Ensure your manuscript meets the [2022 Guideline for Authors \(Formatting and Template\)](#) at [APMAA 2022 annual conference \(Asia-Pacific Management Accounting Association\) \(sakura.ne.jp\)](#) before submission.

If you do not have a CMT account, please create it by **registering** your Email and Password at [Conference Management Toolkit - Create New Account \(microsoft.com\)](#). You can log in to CMT with the account. Please open your "Author Console" and select the "Academic Paper Sessions" track at "Create new submission." You will arrive at the "Create New Submission" page. At the SUBJECT AREAS, please check an appropriate *primary* subject and secondary subject. After completing the page, please press the "Submit" button.





Below is a figure of the primary and secondary subject areas we provide to the **Academic Papers sessions** on the "APMAA 2022 Conference" CMT site.

### **Primary and secondary subject areas of the Academic Paper Sessions**

#### **01. Management Accounting: Recent Themes and Directions for a Digital Future**

- Accounting in a Digital era
- AI and robotic process automation in Accounting and Auditing
- Data Science and Analytics in Accounting, Auditing, and Taxation
- Cloud accounting and Cyber security
- Accounting education and curriculum in a Digital era
- Accounting research in a Digital era
- Others

#### **02. Cost Management and Manufacturing Industries**

- Cost accounting
- Supply chain management
- Production management
- The changing roles of management accounting in Industry 4.0

#### **03. Performance Management**

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

#### **04. Strategic Management Accounting (SMA)**

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

#### **05. Management Accounting for Multinational Enterprises**

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

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

- Management accounting in state enterprises
- Open data management for the government
- Management accounting for the third sector (NPOs and civil societies)

07. Management Accounting for SMEs and Family Businesses

- Decision Making in Publicly Traded vs. Private Companies
- Issues of Business continuity and succession
- Tax planning for the family business

08. Business Reporting and Communication

- Financial Reporting and Business Communication
- Impact of IFRS on corporate management
- Corporate Social Responsibility Accounting
- Social, Environmental and Sustainability Management (SDGs) Accounting

09. Business Ethics and Internal Control

- Internal Control and Accountability
- Business Ethics, and Fraud Prevention and Detection
- Corporate Governance

10. Mathematical Models in Accounting

- Contract Theory
- Capital Market
- Disclosure
- Product Market Competition

11. Comparative (Cross-cultural) Management Accounting

- Cross-cultural comparison
- Cross-national comparison

12. Management Accounting of Islamic Business

- Management Accounting of Islamic Finance and Banking
- Electronic Transactions in Islamic Banks and Markets
- Islamic Financial Industries and Sustainable Development
- Sukuk, Wakaf, and Zakat management

13. Management Accounting Education and History

- Accounting Education
- History of Accounting discipline
- History of Management Accounting practices

14. Other Management Accounting Issue

**Call for 2022 APMAA Research Prize Papers**

Over the past few decades, digital technology development and applications have brought remarkable changes in all business processes: strategic planning, procurement control,



productions, new product/service design, inventory control, distribution, marketing, logistics, and the like. Applying cutting-edge digital technologies (e.g., the Internet of Things (IoT), robotics, cloud computing, big data analytics, and artificial intelligence) can force a disruptive realignment of traditional business styles.

Digitalization seems to have disrupted the accounting domain also. The challenges of management accounting in the digital era deserve a strong research focus. 2022 APMAA Research Prize Papers seek both theoretical and empirical studies that may address "Management Accounting: Recent Themes and Directions for a Digital Future."

### **Objective**

To attract good quality papers relevant to the 2022 conference theme, "Management Accounting: Recent Themes and Directions for a Digital Future," APMAA 2022 Annual Conference will have a Research Prize.

### **Subject Area for Prize**

Subjects in the area are as below;

01. Management Accounting: Recent Themes and Directions for a Digital Future
  - Accounting in a Digital era
  - AI and robotic process automation in Accounting and Auditing
  - Data Science and Analytics in Accounting, Auditing, and Taxation
  - Cloud accounting and Cyber security
  - Accounting education and curriculum in a Digital era
  - Accounting research in a Digital era
  - Others.

### **Evaluation Committee and Judging Process**

- The evaluation committee will compile a shortlist of outstanding papers and rank them.
- The APMAA Chair and Deputy Chair decide on the award-winning paper.

### **Award**

The winner (s) will be announced and bestowed at the conference closing session. The author of an awarded paper, and co-authors, if any, will be entitled to:

- A signed and stamped official award certificate;
- The announcement of their achievement on the conference webpage;
- 500 US Dollars.

(We will transfer the prize money to the winner's bank after the conference.)

### **Peer-Review and presentation (tentative)**

All submissions are subject to a two-tier review. First is the desk review by Gatekeepers, who assess the paper's suitability in terms of title/topic, format, and overall grammar. Second is a single-blind peer-review process organized by the Review Team consisting of a panel of leading scholars. The submitting author(s) will be notified of the acceptance decision by September 1, 2022.

### **Guidelines for Presenters**

APMAA has guidelines for presenters, moderators, and discussants beneficial to all, including audiences. Please visit the [Guidelines for Discussants and Presenters of Asia -Pacific Management Accounting Association \(sakura.ne.jp\)](http://sakura.ne.jp). All presenters will have an **online rehearsal** with the moderator, discussants, and other presenters to ensure their role at the APMAA 2022 Academic Paper Sessions.

## Paper publication opportunities (Conference proceedings and APMAJ)

### Conference Proceedings

Conference proceedings are published in-house by the APMAA 2022 organizer. In the in-house proceedings, we will include accepted papers whose authors have registered for the conference and submitted a camera-ready paper by the due date (Sep.15, 2022). You will need to adjust your document to meet the designated format. See APMAA Conference proceedings paper (camera-ready paper) format at [proceedings papers \(sakura.ne.jp\)](http://proceedings_papers(sakura.ne.jp)).

### Asia-Pacific Management Accounting Journal (APMAJ)

Good papers presented at our conference are eligible for a fast-track review in the Asia-Pacific Management Accounting Journal (APMAJ). The APMAJ is a double-blind review scholarly journal that is jointly owned by the APMAA and the Universiti Teknologi MARA (UiTM), Malaysia. APMAJ aims to publish research papers that address relevant and contemporary issues in management accounting that may prove useful to academia and the community at large. Please visit the journal's website at <https://apmaj.uitm.edu.my> for further details on the Publication and editorial policies of the journal.

APMAJ is indexed in:



- ASEAN Citation Index (ACI)
- Ulrichs ([www.ulrichweb.com](http://www.ulrichweb.com))
- Focus (Journals and Conference Proceedings)
- UiTM Institutional Repositories (ePrints)

## Contact Persons

If you have any questions regarding the **Academic Paper Submissions**, please contact:

**Siridech Kumsuprom** ([siridech.kum@dpu.ac.th](mailto:siridech.kum@dpu.ac.th)) Academic Paper Sessions Chair

Leela Tiangsoongnern ([leela.tin@dpu.ac.th](mailto:leela.tin@dpu.ac.th))

Rachata Khumboon ([rachata.khn@dpu.ac.th](mailto:rachata.khn@dpu.ac.th))

Phoomhiphat Pongpruttikul ([phoomhiphat.min@dpu.ac.th](mailto:phoomhiphat.min@dpu.ac.th))

Sayamol Nongbunnak ([sayamol.non@dpu.ac.th](mailto:sayamol.non@dpu.ac.th))

## 4. APMAA 2022 Doctoral Colloquium Call for Papers

We hold the 2022 Doctoral Colloquium in conjunction with the APMAA 2022 Conference. Our Doctoral Colloquium will offer doctoral students an opportunity to receive high-quality feedback

from external advisers (mentors), interact with peers, exchange ideas, discuss concepts, and establish (in) formal cooperation with various research groups. In **mentorship**, a more experienced or more knowledgeable person helps guide a less experienced or less knowledgeable person. The mentors comprise a group of international professors.

Doctoral students and candidates at all stages are welcome to submit a thesis-position paper, but preference will be given to students in the earlier stages of their doctoral work. Doctoral students interested in participating in the Doctoral Colloquium should submit **a single file (in both PDF and Word) consisting of:**

1. **An introductory letter** in which you indicate what you wish to obtain from the Doctoral Colloquium and what you will be bringing to the Doctoral Colloquium.
2. **A one-page research statement** in the research field you will pursue. This statement should focus on the dissertation if you are at the doctoral dissertation stage.
3. **Your CV.**
4. **A letter of recommendation** from your primary dissertation advisor should state what you could contribute and gain from the doctoral consortium.
5. **Your research paper**

The submitted paper should clearly state:

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

#### **Notification:**

1. The **first author** should be a doctoral student responsible for researching the topic. If the supervisor becomes a co-author, he or she should be a second or subsequent author.
2. The **abstract** should be **200-300 words** on a separate page immediately preceding the text. Show **five keywords** below the abstract. **The text** should be as concise as the subject and research method permit. The text length should be about **4,000- 8,000 words**. (If not, Desk Rejected). Use **Times New Roman font with font size 12, page size A4, single-spaced**. About the detailed information for formatting, please follow the **2022 Guideline for Authors (Formatting and Template)** at [APMAA 2022 annual conference \(Asia-Pacific Management Accounting Association\) \(sakura.ne.jp\)](http://APMAA2022annualconference(Asia-PacificManagementAccountingAssociation)(sakura.ne.jp)).
3. The colloquium chairs will arrange the selection of the accepted papers using a peer-review process.
4. Accepted manuscripts whose first author (doctoral student) will have completed registration and submission of the **camera-ready full-length paper** before the due date (Sep.15, 2022) will be included in the in-house proceedings (a collection of camera-ready full-length papers). Authors, in principle, cannot make their presentations if they refuse to have their full-length papers included in the conference proceedings. Alternatively, authors can submit a short camera-ready paper whose length is no less than 4,000 words when they get **permission** beforehand from the Doctoral Colloquium Chair.

**How to submit your (Word and PDF) file to the 2022 CMT site**

APMAA 2022 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers. Before submitting your documents, please register your ID and Password in the CMT system. If you have a CMT account, there is no need to make a new account. You can log in to CMT with that account.

In your Author console, please select the "Doctoral Colloquium" track, and move to the "Create New Submission" page. Please fill the page, and select the "Doctoral students" at SUBJECT AREAS. And submit your files. Please ensure your submission meets the [2022 Guideline for Authors \(Formatting and Template\)](#) for accepting academic papers. We will open the submission site on May 20, 2022. The Paper Submission Deadline is July 15.



<b>Important Dates for Authors (tentative):</b>	
Manuscript submission site (CMT) opens.....	May 20, 2022
Deadline for manuscript submission.....	July 15, 2022
Registration site opens.....	August 15, 2022
Notification about acceptance/rejection of manuscripts ....	September 1, 2022
Registration deadline.....	September 15, 2022
Proceedings paper submission deadline.....	September 15, 2022
Doctoral Colloquium Date .....	November 9, 2022

**Contact persons:**

If you have any questions regarding the **doctoral colloquium paper submission**, please contact:  
**Leela Tiangsoongnern** (leela.tin@dpu.ac.th) 2022 Doctoral Colloquium Chair  
 Rachata Khumboon (rachata.khn@dpu.ac.th)  
 Phoommhiphat Pongpruttikul (phoommhiphat.min@dpu.ac.th)  
 Sayamol Nongbunnak (sayamol.non@dpu.ac.th)

**5. Volunteer Opportunities (reviewers, moderators, discussants, mentors)**

There are still ways to get involved! Please consider volunteering for reviewers, moderators, discussants, and mentors who tackle the **Quality Control Issues** of the APMAA 2022. Please **send** the "**Application Note (Format) for a reviewer, moderator, discussant, or mentor**" written **in Word** (shorter than one page) to *Prof. Susumu Ueno* ([ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)), *Prof. Norma Omar* ([normah.omar@gmail.com](mailto:normah.omar@gmail.com)), *Prof. Siridech Kumsuprom* ([siridech.kum@dpu.ac.th](mailto:siridech.kum@dpu.ac.th)), and *Prof. Leela Tiangsoongnern* ([leela.tin@dpu.ac.th](mailto:leela.tin@dpu.ac.th)) **(to all)**.

The **Application Note** should include (1) your name, (2) roles you can take on (reviewer, moderator, discussant, and mentor), (3) Email address; Position, Affiliation, and Country, (4) *Subject areas* that you want to take on. (5) a several-line (short) profile (or your profile URL) with your photo, and (6) a list of your **two** published papers (in **scholarly** English journals) in subject areas you apply. We welcome your application to multiple subject areas and roles.

<b>Application Note (Format)</b>
(1) Prof. Dr. Given name; Family name (2) Role: Reviewer, moderator, discussant, and mentor (3) Email address; Position, and Affiliation, Country (4) Subject areas that I want to take on such as, 02. Cost management and Manufacturing Industries 03. Performance Management (5) Several-line (short) profile (or a profile URL) with your photo (We do not request the photo if you are a 2022 APMAA director). (6) A list of your <b>two</b> published papers (in <b>scholarly</b> English journals) in the subject areas you apply.



### **Requirement and Due Application Date**

To serve as a reviewer, moderator, discussant, and mentor, you must (1) **participate in an online training program** and a **rehearsal** provided by APMAA and (2) **register for the 2022 Annual Conference by September 15**. Application Due Dates are as below;

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

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

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

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

### **The Academic Papers review process (tentative)**

We review submitted academic papers within the CMT system. Our review process is as follows:

-A Gatekeeper (Meta-Reviewers) checks the paper's academic format (**organization, figures, references, length of the abstract and text, keywords**, etc.) and **English**. When the paper fails to satisfy minimum standards, the Gatekeeper edits and submits his/her review report (Meta-Review Questions in the APMAA 2022 CMT) to the Chief gatekeeper, including comments and suggestions for improving the paper. The Chief gatekeeper notifies the corresponding author of the "Desk Rejected" decision with the review report (Meta-Review Review Questions) received from the Gatekeeper and recommends the authors a **modification** or withdrawal. Authors can resubmit a disk rejected paper by July 15 after sufficient improvement.

- When the paper satisfies minimum standards, the Gatekeepers assign a (one) reviewer.
- The Reviewer edits the REVIEWER'S EVALUATION FORM (Review Questions in the APMAA 2022 CMT)) that includes descriptive comments and suggestions (100 words or more) and submits a recommendation to the Gatekeeper.
- When Reviewer's recommendation is "Minor Revision" or "Major Revision," the Gatekeeper edits the REVIEWER'S EVALUATION FORM (Meta-Review Questions). And ask corresponding author resubmissions after modification (via CMT mails).
- The Gatekeepers (or Reviewers) confirm (review) minor (major) revision papers resubmitted before August 20 (tentative).
- Gatekeepers edit a review report (Meta-Review Questions) and pass it to the Chief gatekeeper.
- The Chief gatekeeper notifies either "Accepted" or "Rejected" **decision** to the corresponding author by September 1 (by CMT mails).

**Gatekeeper\*** of the Academic Paper Sessions: A Gatekeeper checks the paper's (1) academic format (organization, figures, references, length of the abstract and text, keywords, etc.) and (2) readability (English, etc.). The four main sections of an academic paper are the Title page, Abstract, Main body (Title, Abstract, Introduction, Literature Review and Hypothesis Development, Method, Findings and Discussion, Conclusions), and References

**Review Process: Recommendation, Report, and Decision**

Submission	Gate-keeper	Reviewer	Gate-keeper	Author	Gate-keeper	Reviewer	Gate-keeper	Chief Gatekeeper's decision
Awaiting Decision	Desk Rejected						Report	Rejected
Awaiting Decision	Assign Reviewers	Reviewer's Recommendation	Major Revision	Resubmit	Assign Reviewers	Recommendation	Report	Accepted Rejected
Awaiting Decision	Assign Reviewers	Reviewer's Recommendation	Minor Revision	Resubmit	Confirm improvement		Report	Accepted Rejected
Awaiting Decision	Assign Reviewers	Reviewer's Recommendation	Accept				Report	Accepted

We will update the documents below soon.

- ② [Guidelines for the APMAA Annual Conference Paper Review](#) (Uploaded on July 5, 2021)  
(Instructions about the CMT review process for authors, reviewers, and gatekeepers)
- ③ [Open the CMT account and access to the APMAA 2021 CMT site](#) (Uploaded on May 5, 2021)

**The Reviewer**

**To whom who applies to a Reviewer of Academic Papers Sessions.**

APMAA 2022 selects reviewers, discussants, and moderators among the volunteers who submit an official Application Note to the Head Office.

If you consider serving as an **APMAA 2022 reviewer**, please download the [Guidelines for the APMAA Annual](#)



[Conference Paper Review](#) (Uploaded on July 5, 2021) to obtain the Instructions about the CMT review process **for authors, reviewers, and gatekeepers**, from the [Official Guide to APMAA 2021 \(Annual Conference of the Asia-Pacific Management Accounting Association\)](#) ([sakura.ne.jp](http://sakura.ne.jp)).

When we accept you as an APMAA paper reviewer candidate, we will send you an invitation email via CMT. If you are not a registered CMT user, you will be directed to create your CMT account upon accepting when you receive our invitation email. Note that you are a reviewer candidate, and we can not assign you any review paper before you complete all CMT processes.

The role of the Reviewer is fundamental to building successful Academic Paper Sessions. **Academic Paper Sessions have 15 primary subject areas** described on previous pages (also on [APMAA 2022 annual conference \(Asia-Pacific Management Accounting Association\)](#) ([sakura.ne.jp](http://sakura.ne.jp)). The duties of the Reviewer include the following:

- Evaluate the paper based on the **Review Questions** provided in the CMT.
- Provide comments privately to the Gatekeeper, and **make a recommendation** to the Gatekeeper as to whether or not the paper should be accepted for the Academic Paper Sessions.

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

## Review Questions

The screenshot displays the 'Review Questions' section of the CMT system. At the top, there is a navigation bar with 'Submissions', 'Users', 'Settings', 'Help Center', 'Select Your Role: Chair', and 'APMAA2022'. Below this, a sidebar on the left lists various features like 'Academic Paper', 'Submission', 'Review', 'Meta-Review', 'Author Feedback', 'Camera Ready Submission', 'Reproducibility', 'Notes', and 'Activity Timeline'. The main content area is titled 'Review Questions' and includes buttons for '+ Add new question', 'Preview', and 'Copy questions to other track', along with a search bar labeled 'Type to filter'. The list of questions includes:

- 1. \* Is the paper structured in an academic format (Abstract, Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References)?  
Type: Options  
• Yes  
• No
- 2. \* Is the paper written in clear and correct English?  
Type: Options  
• Yes  
• No
- 3. \* Is the abstract (with the title of the paper) specific and concise, yet indicative of the scope of the paper?  
Type: Options  
• Yes  
• No
- 4. \* Does the paper confirm existing information?

### REVIEWER'S EVALUATION FORM

I have read the manuscript titled:

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

\_\_\_\_\_ **Accepted** without change.

\_\_\_\_\_ **Minor Revision** and resubmission required before ACCEPTANCE

\_\_\_\_\_ **Major Revision** and resubmission required before ACCEPTANCE

\_\_\_\_\_ **Rejected**

My recommendation is based on the following (“**Review Questions**” of the CMT systems):

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

Please describe compact (but no less than 100 words) comments. When your recommendation is not “Accepted, “provide concrete and clear suggestions and instruction to the author(s) to improve the paper.

Note that we will send the authors your comments and suggestions. Please provide comments and suggestions in 50 words or more that help authors to improve the paper.



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

As an Academic Paper Sessions moderator, your central role is to provide organization and cohesion to the session assigned. You should be familiar with all papers to be presented in your session. The duties of the moderator include the following:

1. Before the conference, contact each presenting author and discussants in your assigned session and provide them information on session structure (time limits, presentation order, etc.). Request them to provide you with any updates, including changes in affiliation or any changes as to the author presenting the paper at the conference. Also, request the authors send the paper to the discussant if it has undergone major revisions.
2. Arrive at the session before the session begins. Identify the paper presenters and discussant(s) in advance, and introduce yourself. Remind each presenter of the time limits that apply, and describe the method you will use to alert them of time limits during the actual presentation.
3. At the start of the session, introduce yourself to the audience, announce the session/title, and offer a brief overview of the session structure. How many papers will be presented, the time each presenting author will have for the presentation, when the discussant will provide comments, and when the audience will have the opportunity to ask questions or provide comments.
4. For each paper, introduce the presenter, her/his affiliation, and the paper title.
5. During the presentations, enforce time limits strictly so that no author (or audience) monopolizes someone else's time. It is your job to moderate the Q&A session involving the audience. Please ensure that the session *finishes on time*. Sessions that overrun will affect the following sessions.
6. If an assigned discussant is a **no-show**, you can fill in and provide some comments on the paper. If a paper presenter is unexpectedly absent, the moderator should exercise judgment by either allowing extra time for the other papers or dismissing the session early.
7. Participate in online rehearsal scheduled two weeks and two days before the conference date. You will have an online meeting with discussants and presenters at the trial to ensure you can do your role well at the APMAA 2022.

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

The duties of an Academic Paper Sessions discussant include the following:

1. Please read an assigned paper carefully and come prepared to comment (in PPT slides) on the paper. Your comments can include constructive criticism about the research questions addressed, the theoretical foundations established, the methodologies employed, the analyses and results presented, the implications derived, and others. Importantly, your time as a discussant should be spent stimulating audience interest in the subject and the papers. Preparation and attentiveness during the session are keys to successfully serving the discussant's role.
2. As a discussant, please limit your remarks to the allocated time so that ample time is left for audience participation. If you have more detailed comments on the paper (e.g., written comments, marked-up copy, or other verbal comments), you can provide these to the authors after the session.

3. If an emergency precludes your attendance at the conference, please make every effort to inform the session's moderator and the Session Liaison in advance.
4. Participate in online rehearsals scheduled two weeks and two days before the conference date. You will have an online meeting at the rehearsal with the moderator, other discussants, and presenters to ensure you can do your role well at the APMAA 2022.

### **Mentor (of the Doctoral Colloquium)**

#### **To whom who applies to a Mentor of the APMAA Doctoral Colloquium**

APMAA 2022 selects a Mentor among the volunteers who submit an official Application Note to the Head Office. Therefore, please visit our official web page, [Asia-Pacific Management Accounting Association \(APMAA\) Official Site \(sakura.ne.jp\)](http://www.sakura.ne.jp).

If you consider serving as an **APMAA 2022 reviewer**, please download the [Guidelines for the APMAA Annual Conference Paper Review](#) (Uploaded on July 5, 2021) to obtain the Instructions about the CMT review process **for authors, reviewers, and gatekeepers**, from the [Official Guide to APMAA 2021 \(Annual Conference of the Asia-Pacific Management Accounting Association\)](#) (sakura.ne.jp).

When we accept you as the 2022 mentor candidate, we will send you an invitation email via CMT. **Menors' status at the Doctoral Colloquium Track of the CMT system is a reviewer.** Note that you are a mentor candidate and can not start to serve before completing all CMT processes. If you are not a registered CMT user, you will be directed to create your CMT account upon accepting when you receive our invitation email.

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

If you apply to the role, please send Colloquium-chair, Prof. Leela Tiangsoongnern ([leela.tin@dpu.ac.th](mailto:leela.tin@dpu.ac.th)), **and** Prof. Susumu Ueno ([ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)) an application note in "Word" (shorter than one page) that includes your brief profile with a photo and a list of scholarly achievements before June 30.

Participate in online rehearsals scheduled two weeks and two days before the conference date. You will have an online meeting at the trial with the colloquium chair, other mentors, discussants, and presenters to ensure you can do your role well at the APMAA 2022 Doctoral Colloquium.

## **6. Conference Program (tentative)**




In the current limited (or canceled) travel situation, hosting an international conference is challenging. In 2021, COVID-19 forced us to hold the APMAA 2021 annual conference entirely online. This year, we will conduct all sessions under an online or a hybrid plan if we cannot hold an annual in-person conference (ordinary conference).

Under an online or a hybrid plan, we will hold APMAA 2022 [Academic Paper Sessions](#) in the time most convenient to most of our members, that is, between 10.00-19.00 (Bangkok Time), as you experienced last year.

World Time and the web-sessions (The information below is based on normal time.)					
Sydney	11.00	14.00	17.00	20.00	23.00
Tokyo	9.00	12.00	15.00	18.00	21.00
<b>Bangkok</b> (Dominant location)	7.00	10.00	13.00	16.00	19.00
Doha	3.00	6.00	9.00	12.00	15.00
Stockholm	1.00	4.00	7.00	10.00	12.00
Toronto	19.00	22.00	1.00	4.00	7.00
We schedule most web sessions between 10.00-19.00 (Bangkok Time).					






## 7. APMAA 2022 Conference Organizing Team (tentative)

### 1. Conference 2022 supporting team – APMAA Head Office (tentative)

APMAA 2022 Head Office leaders Head Office leaders are <i>enthusiastic</i> volunteers who sufficiently wear the APMAA philosophy and spirit. They help and share the APMAA chair's task concerning the quality assurance of the APMAA 2022.		
	<b>Ueno, Susumu</b> , <a href="mailto:ueno@konan-u.ac.jp">ueno@konan-u.ac.jp</a> , Professor Emeritus, Konan University, Japan	APMAA Chair
	<b>Omar, Normah</b> , <a href="mailto:normah.omar@gmail.com">normah.omar@gmail.com</a> , Universiti Teknologi MARA, Malaysia	APMAA Deputy-chair
	<b>Scarbrough, Paul</b> , <a href="mailto:pscarbrough@brocku.ca">pscarbrough@brocku.ca</a> , Brock University, Canada	APMAA Senior director

### 2. Conference 2022 Organizing Team – DPU team (tentative)

	<b>Pattanant Petchchedchoo</b> <a href="mailto:pattanant.peo@dpu.ac.th">pattanant.peo@dpu.ac.th</a>	Conference Chair
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	<p><b>Siridech Kumsuprom</b>  <a href="mailto:siridech.kum@dpu.ac.th">siridech.kum@dpu.ac.th</a></p>	<p>Academic Paper Sessions Chair</p>
	<p><b>Leela Tiangsoongnern</b>  <a href="mailto:leela.tin@dpu.ac.th">leela.tin@dpu.ac.th</a></p>	<p>Doctoral Colloquium Chair / Reviewing Coordinator</p>
	<p><b>Rachata Khumboon</b>  <a href="mailto:rachata.khn@dpu.ac.th">rachata.khn@dpu.ac.th</a></p>	<p>Reviewing Coordinator / Track Chair</p>
	<p><b>Sayamol Nongbunnak</b>  <a href="mailto:sayamol.non@dpu.ac.th">sayamol.non@dpu.ac.th</a></p>	<p>Reviewing Coordinator / Track Chair</p>
	<p><b>Phoommhiphat Pongpruttikul</b>  <a href="mailto:phoommhiphat.min@dpu.ac.th">phoommhiphat.min@dpu.ac.th</a></p>	<p>Reviewing Coordinator / Track Chair</p>

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

Asa-Pacific Management Accounting Association Homepage

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

[Asia-Pacific Management Accounting Association \(APMAA\) Official Site \(sakura.ne.jp\)](#)

**APMAA 2022 webpage**

[APMAA 2022 annual conference \(Asia-Pacific Management Accounting Association\) \(sakura.ne.jp\)](#)

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

Founded in 2004, the Asia-Pacific Management Accounting Association has provided a platform for management accounting academics and practitioners in the Asia Pacific region to

improve their contribution to global scholarship and the lives of the region's people. The gender and geographic diversity of our membership and board create a rich environment for collaboration and innovation. We shape management accounting's future through teaching, research, and a robust network, ensuring our association a thought leader in the field.