

# APMAA 2022 Program



## Asia-Pacific Management Accounting Association 2022 Annual Conference (APMAA 2022)

**Date: 8<sup>th</sup> (Tuesday) - 11<sup>th</sup> (Friday) November 2022**

**in the hybrid mode**

**Theme: Management Accounting: Recent Themes and Directions for a Digital Future**

APMAA 2022 comprises the **APMAA 2022 Conference Sessions** on Days 2 and 3 and the **APMAA 2022 Doctoral Colloquium Sessions** on Day 1. The Conference Sessions include 28 **Academic Paper Sessions**, two **Plenary Sessions**, and two **Forums**. The Doctoral Colloquium Sessions have **Student Paper Sessions** and a **Seminar**.

You can download the **Proceedings** and **Book of Abstracts** for both "APMAA 2022 Conference Sessions" and "APMAA 2022 Doctoral Colloquium Sessions" from the site below.



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



**Asia-Pacific Management Accounting Association  
Co-hosted with Dhurakij Pundit University, Bangkok**

## APMAA 2022 Annual Conference Organizing Team

### Head Office Team

	<b>Susumu Ueno</b> , ( <a href="mailto:ueno@konan-u.ac.jp">ueno@konan-u.ac.jp</a> ) APMAA Board Chair, Professor Emeritus, Konan University, Japan
	<b>Normah Omar</b> , ( <a href="mailto:normah.omar@gmail.com">normah.omar@gmail.com</a> ) Deputy APMAA Board Chair, Professor, Universiti Teknologi MARA, Malaysia

### Dhurakij Pundit University Team

	<b>Pattanant Petchchedchoo</b> ( <a href="mailto:pattanant.peo@dpu.ac.th">pattanant.peo@dpu.ac.th</a> ), APMAA 2022 Conference Chair
	<b>Sridech Kumsupromi</b> ( <a href="mailto:siridech.kum@dpu.ac.th">siridech.kum@dpu.ac.th</a> ), APMAA 2022 Academic Paper Sessions Chair
	<b>Leela Tiangsoongnern</b> ( <a href="mailto:leela.tin@dpu.ac.th">leela.tin@dpu.ac.th</a> ) APMAA 2022 Doctoral Colloquium Chair / Reviewing Coordinator
	<b>Rachata Khumboon</b> ( <a href="mailto:rachata.khn@dpu.ac.th">rachata.khn@dpu.ac.th</a> ) Reviewing Coordinator / Track Chair
	<b>Sayamol Nongbunnak</b> ( <a href="mailto:sayamol.non@dpu.ac.th">sayamol.non@dpu.ac.th</a> ) Reviewing Coordinator / Track Chair
	<b>Phoommhiphat Pongpruttikul</b> ( <a href="mailto:phoommhiphat.min@dpu.ac.th">phoommhiphat.min@dpu.ac.th</a> ) Reviewing Coordinator / Track Chair
	<b>Meesat Paitaya</b> ( <a href="mailto:paitaya.mee@dpu.ac.th">paitaya.mee@dpu.ac.th</a> ) Secretary

## Greeting from the Chair of the Board of Directors



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

Welcome to the APMAA 2022 and APMAA community!

The Asia-Pacific Management Accounting Association (APMAA) will hold its 2022 Annual Conference (APMAA 2022) at Dhurakij Pundit University (DPU), Bangkok, in the hybrid mode from the 8th (Tuesday) to the 11th (Friday) of November 2022.

For the last two years, the COVID-19 pandemic forced APMAA to suspend its annual in-person conferences and put us through a rigorous strategic resilience test. So, we decided to connect our members via online technology. The Universiti Teknologi MARA Malaysia team held eight webinars from October to November 2020. The Indonesian team conducted the 2021 annual conference entirely online in November 2021.

The pandemic is still not controlled after three years of the global coronavirus crisis. Our annual in-person conferences were the platform that brought our members together before the COVID 2019 Pandemic. This year, we decided to connect our members by holding the 2022 annual conference in a hybrid mode, allowing our members to choose either in-person or online participation.

Dhurakij Pundit University is the site of this year's conference. Founded as Dhurakij Pundit College in 1968 and upgraded to university status in 1984, the DPU in Bangkok is one of the prominent Thai private universities. The school offers undergraduate and graduate degree programs through its nine faculties, the graduate school, and the international college. Bangkok has provided us with conference venues three times. The 2022 Annual Conference at the DPU is the third. The first was the 2008 Annual Forum, scheduled by Professor Duangmanee Komaratat at Chulalongkorn University from October 17-20. However, it was canceled one week before the forum date due to the political crisis in Thailand. The second is the 2014 Annual Conference hosted by Professor Kanibhatti Nitirojntanad, Chulalongkorn University. From October 27 to 30, with the theme "Management accounting in a global, dynamic environment: Challenges and opportunities, we held it successfully at the Crowne Plaza Bangkok Lumpini Hotel.

APMAA 2022, co-hosted with Dhurakij Pundit University, comprises Conference Sessions on Days 2 and 3, Doctoral Colloquium Sessions on Day 1, and a day trip from Bangkok to Ayutthaya on Day 4. The Conference Sessions include 28 Academic Paper Sessions with multiple papers at each session, two Plenary Sessions, and two Forums. The Doctoral Colloquium Sessions have Student Paper Sessions and a Seminar. The 2022 conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future."

### **Academic Paper Sessions**

APMAA attaches the highest importance to the Academic Paper Sessions and sets "Quality is first. Return to the origin" as the annual conference policy. APMAA introduced a discussant system to all scholarly presentations at the 2010 (6th) Annual Forum held at National Taiwan University. At the

2013 (9th) Annual Conference held in Nagoya, Japan, APMAA first used the MS-CMT (Microsoft Conference Management Toolkit) as the platform for the parallel sessions. It improved the transparency of the submission process and review process.

APMAA 2022 Academic Paper Sessions received 71 submissions and accepted 55 quality papers for presentation. Our paper review team, over 30 volunteer reviewers, were energized to implement our "Guideline for Authors." I highly appreciate the dedication of the Paper Review Team members, who spent massive time to secure the paper quality accepted for the "2022 Academic Paper Sessions."

We allocate the afternoon of Wednesday, November 9 (Day 2), and the entire day of Thursday, November 10 (Day 3), to Academic Paper Sessions. We will assign two papers to each Academic Paper Session. Each article is given a total of 35 minutes: 20 minutes for presentation, 10 minutes for discussion, and 5 minutes for Q & A.

### **Two Plenary Sessions**

On Wednesday, November 9 (Day 2), we will have two plenary sessions, with four talks by prominent Thai and international professors. They are Prof. Wila-sini Wongkaew (Chulalongkorn University, Thailand), Prof. Kriengkrai Boonlert-U-Thai (Chulalongkorn University, Thailand), Prof. Nitaya Wongpinunwatana (Thammasart University, Thailand), and Prof. Shahzad Uddin (University of Essex, UK.).

### **Two Forums**

On the afternoon of November 10, we provide two forums with five talks. The first forum discusses the topic, "Accounting Research: Growing Our Impact," inviting two prominent accounting scholars, Prof. Thomas Ahrens (UAE University, UAE) and Prof. Fumiko Takeda (Keio University, Japan), who have committed to APMAA over the years. They discuss the roles of accounting research in the academic community and society. The second forum addresses the topic "Expectations for APMAA Conferences," inviting chairpersons of past and forthcoming APMAA annual conferences as panelists. Three panelists who have agreed to participate are Prof. Sekar Mayangsari (Trisakti University, Indonesia), Prof. Galian Tian (Xi'an Jiao Tong University, China), and Prof. Nguyen Thuy (Vietnam National University, Vietnam).

### **Doctoral Colloquium**

APMAA created the Doctoral Colloquium Sessions for the first time at the 2011 (7th) Annual Conference held at Universiti Teknologi MARA, Malaysia. Our doctoral colloquium 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.

Tuesday, November 8 (Day 1), is allocated for the 2022 Doctoral Colloquium Sessions, with 13 students presenting their research papers. In the afternoon of Day 1, we will have a doctoral seminar. The theme is "Expectations of the doctoral students: supervisors' viewpoints." Seminar panelists are incumbent supervisors who tackle issues and problems that doctoral students face. They will provide answers based on their rich experience. They are Prof. Zubir Azhar (Universiti Sains Malaysia), and Prof. Grahita Chandrarin (University of Merdeka Malang, Indonesia).

We could not hold this year's conference without manuscript submissions from authors worldwide. Authors, presenters, discussants, moderators, mentors, and conference participants, I appreciate your excellent and generous commitment and support. The APMAA Headquarters and Dhurakij Pundit University team planned and organized APMAA 2022: APMAA 2022 Conference Chair, Professor

Pattanant Petchchedchoo, Academic Paper Sessions Chair, Professor Siridech Kumsuprom, and Doctoral Colloquium Chair, Professor Leela Tiangsoongnern, thank you so much for leading the conference organizing team at the DPU. Members and staff of the DPU team, I sincerely appreciate your hard work and dedication to this event over the years.

The 2022 Program is fascinating. It is time for our work to be rewarded fully. I am sure you will enjoy this hybrid mode conference very much. Let's study a lot here and make new friends. Undoubtedly, this year's 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 8, 2022

## **Message from the APMAA 2022 Conference Chair**



**Pattanant Petchchedchoo**, Dhurakij Pundit University, Thailand  
APMAA 2022 Board Director

On behalf of Dhurakij Pundit University (DPU) Thailand, I welcome everyone to the APMAA 2022 conference! We appreciate APMAA giving us a chance to co-host this conference with the theme " Management Accounting: Recent Themes and Directions for a Digital Future. " We hope all of you will enjoy the conference activities and events. We welcome you to the DPU and the APMAA 2022 Conference.

November 8, 2022

## **Message from the APMAA 2022 Academic Paper Sessions Chair**



**Siridech Kumsuprom**, Dhurakij Pundit University, Thailand  
APMAA 2022 Board Director

It has been a pleasure for me to serve as Academic Paper Sessions Chair for APMAA 2022. During the COVID-19 pandemic, we struggled to contribute by promoting the conference. We have successfully distributed the APMAA news to our networks in Thailand, China, Australia, India, etc. As a conference co-host, we are proud to provide scholars with an opportunity to share their ideas, concepts, and research through this prestigious conference. We are pleased to welcome worldwide scholars to join us here at Dhurakij Pundit University (DPU), Thailand. Given the challenges of the work environment this year, I would like to express my appreciation to Prof. Susumu Ueno, Chair of the APMAA Board of Directors, and the previous organizers. They have given us comments, suggestions, and knowledge on how to organize the conference effectively.

November 8, 2022

## Message from the APMAA 2022 Doctoral Colloquium Chair



**Leela Tiangsoongnern**, Dhurakij Pundit University, Thailand  
APMAA 2022 Board Director

I welcome you to the doctoral colloquium session of the APMAA 2022 at Dhurakij Pundit University campus, Bangkok, Thailand. It has been a challenging experience for our team to organize a hybrid platform with both in-person and online attendance for this APMAA 2022. Amid the ongoing spread of the COVID-19 pandemic and the economic depression worldwide, we successfully have 13 doctoral colloquium papers from Thailand, Japan, China, Australia, and Poland joining us this year. As in previous years, doctoral students will receive helpful feedback from mentors (reviewers), discussants, and peers in relevant fields for improving their doctoral research. This valuable experience has been one of the essential objectives of holding the Doctoral Colloquium Sessions at the APMAA conference. Cheers!

November 8, 2022

## APMAA 2022 Program

APMAA has always been attentive to providing an easy-to-access platform to researchers who disseminate their good-quality research results. APMAA 2022 comprises Conference Sessions on Days 2 and 3 and Doctoral Colloquium Sessions on Day 1. The Conference Sessions include 28 Academic Paper Sessions, two Plenary Sessions, and two Forums. The table below shows that Academic Paper Sessions received 71 submissions and accepted 54 presentations.

	Accepted for Presentation	Submissions
Academic Paper Sessions (Days 2 & 3)	55	71
Doctoral Colloquium sessions (Day 1)	13	14
Plenary Sessions(Day 2)	4	
Forums(Day 3)	5	
Total	77	

World Time and the web sessions (The information below is based on normal time.)

<https://www.timeanddate.com/worldclock/converter.html>

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>Bangkok, 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
Los Angeles	16.00	17,00	19.00	23.00	1.00

Most web sessions are scheduled between 8.00-17.00 (Jakarta Time).

## 2022 Conference Sessions Schedule

APMAA 2022 uses the Zoom platform. Blows are **YouTube video** URLs that show 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.

[How to Share Powerpoint Slides in Zoom - YouTube](#) 6.16 Min.

[HOW TO USE ZOOM BREAKOUT ROOMS IN 6 MINS](#)

[Zoom co-host feature: What can a co-host do, and what limitations do they have? - YouTube](#) 6.52 Min.

### Day 2 (Wednesday, November 9, 2022)

Bangkok Time (UTC+7)	Plenary Session and Academic Paper Sessions	
08.30-	ZOOM site opens (Dancing videos, Video of APMAA History), and a Live Telecast	
09.00 - 09.30	Opening ceremony: Main room -Susumu Ueno, APMAA Chairperson 10 min. -Darika Lathapipat, President, Dhurakij Pundit University 5 min. -Sillapaporn Srijunpetch, Federation of Accounting Professions, Thailand 5 min. -Sekar Mayangsari, APMAA 2021 Conference Chair, 3 min. Opening of the APMAA 2022 -Pattananant Petchchedchoo, APMAA 2022 Conference Chair 5 min.	
09-30-09.35	Picture Taking	
09.40 –11.55	<b>Plenary Session1:</b> Main room (09.40 –11.55: 5 min. Moderation plus 40 min. talk) Coordinator: <b>Siridech Kumsuprom:</b> Dhurakij Pundit University, Thailand  <b>Wila-sini Wongkaew,</b> Chulalongkorn University, Thailand <b>Paper ID ?:</b> (No paper submission) Sustainability Research in Management Accounting in Thailand: A Review and Reflection  <b>Kriengkrai Boonlert-U-Thai,</b> Chulalongkorn University, Thailand <b>Paper ID ?:</b> (No paper submission) Sustainability Accounting: Impact and Opportunities for Future Research.  <b>Nitaya Wongpinunwatana,</b> Thammasart University, Thailand ( <a href="https://www.tbs.tu.ac.th/en/staff/nitaya-wongpinunwatana_th/">https://www.tbs.tu.ac.th/en/staff/nitaya-wongpinunwatana_th/</a> ) Paper ID 90:Disruptive technologies for management accounting: Big data and analytics perspective	
12.00 –13.20	Lunch Promotional videos of video of (1)APMAA History and (2) the collaborative research team,	
13.20 - 14.30	Academic Paper Sessions Day 2-1: Breakout rooms (Room 1(ID9, ID75): Room 2(ID16, ID80): Room 3(ID49, ID25): Room 4(ID86, ID26: 8 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	Presentation from Europe
14.40-15.50	Academic Paper Sessions Day 2-2: Breakout rooms (Room 1(ID73, ID11) : Room 2(ID93, ID33): Room 3(ID35, ID15): Room 4(ID21, ID56): 8 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	Europe

16.00 –17.10	<p><b>Plenary Session 2:</b> Main room (16.00 –17.10: 5 min Opening. 30 min. Talk, 30min Discussion, 5min Closing.)  Coordinator: <b>Mimba, Ni Putu Sri Harta</b>, Udayana University, Indonesia  <b>Talk</b>(30 min.)  <b>Shahzad Uddin</b>, University of Essex, UK  (<a href="https://www.essex.ac.uk/people/uddin11804/shahzad-uddin">https://www.essex.ac.uk/people/uddin11804/shahzad-uddin</a>)  Paper ID 36: Management Accounting in Non-Western Context: Themes and Future Research Directions  <b>Panel Discussion</b> (30 min.)  Panelist 1: <b>Shahzad Uddin</b>, University of Essex, UK  Panelist 2: <b>Wegmann, Gregory</b>, University of Burgundy, France</p>	Europe
17.30- 19.00	Conference Dinner (Banquet)	

### Day 3 (Thursday, November 10, 2022)

<b>Bangkok Time</b> (UTC+7)	Academic Paper Sessions and Forums	
07.30	ZOOM site opens (Dancing videos, etc.), and a Live Telecast	
08.00 – 09.10	Academic Paper Sessions Day 3-1: Breakout rooms (Room 1(ID17, ID78) : Room 2(ID69, ID91): Room 3(ID47, ID29): Room 4(ID27, ID30): Room 5(ID14, ID24): 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	Presentation from America
09.20 – 10.30	Academic Paper Sessions Day 3-2: Breakout rooms (Room 1(ID19) : Room 2(ID46, ID65): Room 3(ID57, ID77): Room 4(ID66, ID79): Room 5(ID48, ID59): 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	America
10.40 – 11.50	Academic Paper Sessions Day 3-3: Breakout rooms (Room 1(ID053, ID12) : Room 2(ID41, ID45): Room 3(ID70, ID88): Room 4(ID55, ID23): Room 5(ID68, ID92): 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	America
11.50 – 13.10	Lunch Promotional videos of APMAA History and the APMAA 2022 by DPU	
13.10 – 14.20	Academic Paper Sessions Day 3-4: Breakout rooms (Room 1(ID67, ID20) : Room 2(ID102): Room 3(ID87, ID74): Room 4(ID72, ID76): Room 5(ID42, ID13) 9 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	
14.30-15.30	<p><b>Two Forums</b> (14.30-16.40: 60 minutes each). Main room  <b>Forum 1:</b> Accounting Research: Growing Our Impact. (Opening 5 min., Talks 15min.+ 15min., Discussion 10 min., Q&amp;A 10 min. Closing 5 min.)  Coordinator: <b>Kanibhatti Nitirojntanad</b> (Chulalongkorn University, Thailand)  Speaker and panelist: <b>Thomas Ahrens</b> (UAE University)  Paper ID 97: Writing vocational research papers  Speaker and panelist: <b>Fumiko Takeda</b> (Keio University, Japan)  Paper ID 94: Accounting Research Using Economics</p>	Europe
15.40-16.40	<p><b>Forum 2:</b> Expectations for APMAA Conferences (Opening 5min., Talks (10min.+ 10 min.+ 10 min.), Discussions 10 min., Q&amp;A 10 min. Closing 5 min.)  Coordinator: <b>Omar, Normah</b> (UiTM, Malaysia):  Panelist 1: <b>Mayangsari, Sekar</b> (Trisakti University, Indonesia)  Paper ID 98: The Role of Leadership to Make the APMAA Event Successful</p>	



	<p>Panelist 2: <b>Galian Tian</b> (Xi'an Jiao Tong University, China)</p> <p>Paper ID 108: Challenges and Opportunities to Management Accounting in the Digital Era</p> <p>Panelist 3: <b>Nguyen Thuy</b> (Vietnam National University, Vietnam)</p> <p>Paper ID107: Management Accounting and Finance for Sustainability</p>	
16.50-17.20	<p>Closing: Main room</p> <p>Conferring Appreciation Plagues to 2021 and 2022 conference organizers from the APMAA Chair(10 min.)</p> <ul style="list-style-type: none"> <li>- Susumu Ueno, APMAA Chairperson, 5 min.</li> <li>- Paul Scarbrough, Research Paper Prize Committee Chair; 3 min.)</li> </ul> <p>Appreciation Remarks:</p> <ul style="list-style-type: none"> <li>-Susumu Ueno, APMAA Chairperson, 5 min.</li> <li>-Pattanant Petchchedchoo, APMAA 2022 Conference Chair 5 min.</li> </ul> <p>Closing Remarks:</p> <ul style="list-style-type: none"> <li>-Siridech Kumsupromi, APMAA 2022 Academic Paper Sessions Chair 5 min.</li> </ul> <p>Picture taking</p>	
17.30-18.00	<p>Promotion: Main room</p> <ul style="list-style-type: none"> <li>- APMAA 2023 Conference organizer at Xi'an Jiaotong University, China (20 min.) <ul style="list-style-type: none"> <li>Self-introduction of all team members and their detailed roles (5 min.)</li> <li>2023 Call for Papers and Conference Program, Venue, and Accommodations (10 min.)</li> <li>Q &amp; A (5 min.)</li> </ul> </li> <li>-APMAA 2024 Conference organizer at Vietnam National University (5 min.) <ul style="list-style-type: none"> <li>Self-introduction (conference chair, academic paper session chair, and doctoral colloquium chair) 5 min.</li> </ul> </li> </ul>	
18.15-19.15	Farewell Party	

## Academic Paper Sessions Schedule

(20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)

We allocated two papers to each 2022 Academic Paper Session slot. Accordingly, each paper has 20 minutes for presentation, 10 minutes for discussion, and 5 minutes for Q & A. One moderator and two discussants facilitate each session.

A **moderator** coordinates an assigned session and should ask the session presenters and discussants to send their discussion slides and keep them at hand a week before the Conference Day. If the discussant is unavailable (e.g., no show-up), the moderator assumes the discussant's role and discusses the papers based on the slides at hand.

We recommend **that presenters prepare 10-20 PPT slides for their 20 minutes** presentation. Presenters must promptly send the updated version to the moderator and discussant when there is any update in their camera-ready paper.

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

We will conduct an **online rehearsal to facilitate session members'** designated roles.

## **The Moderator**

As an **Academic Paper Session 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 presenting authors and discussants in your assigned session and provide 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. Also, request the authors send their papers to the discussants if they have undergone significant revisions.
2. Arrive at the session before the session begins. Identify the paper presenters and discussants 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 discussants will provide comments, and when the audiences will have the opportunity to ask questions or provide comments.
4. During the presentations, enforce time limits strictly so that no author (or audience) monopolizes someone else's time. Please ensure that the session finishes on time. Sessions that overrun will affect the following sessions.
5. If an assigned discussant is a **no-show**, the moderator must 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.
6. Organize the session's online rehearsal two weeks before the conference date. This trial ensures members of your session do their role well at the APMMA 2022.

## **The Discussant**

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

1. Read an assigned paper carefully and come prepared to comment (in PPT slides) on the paper. Each **discussant** has a 10 min slot for his/her discussion. We recommend the discussant prepare 7-10 PPT slides to convey the discussion points.
2. A discussant should spend his/her time stimulating audience interest in the subject and the papers. 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. Preparation and attentiveness during the session are keys to successfully serving the discussant's role.
3. A discussant should limit his/her remark to the allocated time so that ample time is left for audience participation.
4. Participate in online rehearsals scheduled two weeks before the conference date.

## Day 2: Wednesday, November 9, 2022: Academic Paper Sessions

13.30 - 14.40	Academic Paper Sessions Day 2-1: Breakout rooms (Room 1: Room 2: Room 3: Room 4: 8 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)
14.50-16.00	Academic Paper Sessions Day 2-2: Breakout rooms (Room 1: Room 2: Room 3: Room 4: 8 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)

(Bangkok Time: UTC+7)

**Day 2-1 Session (13.20 – 14.30)** 4 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

### Day 2-1 Room 1

**Moderator:** Fumiko Takeda (ftakeda@kbs.keio.ac.jp, Keio University), Japan

**09. Business Ethics and Internal Control -> Corporate Governance**

**Paper ID 9:** Effects Of Shareholder Proposals On The Market Value Of Japanese Firms

**Author:** Ryo Sato (University of Tokyo); **Fumiko Takeda** (ftakeda@kbs.keio.ac.jp, Keio University)\*, Japan

**Discussant:** Xin Xu (xuxin@stu.xmu.edu.cn, Sun Yat-sen University), China

**03. Performance Management -> Performance Appraisal and Incentives**

**Paper ID 75:** Fake Smiles for The Machine Boss? A Study of Employees' Emotional Labor Performance Under Artificial Intelligence Supervision

**Author:** **Xin Xu** (xuxin@stu.xmu.edu.cn, **Sun Yat-sen University**)\*; Yasheng Chen (Xiamen University); Ziwei Liang (Xiamen University), China

**Discussant:** Fumiko Takeda (ftakeda@kbs.keio.ac.jp, Keio University), Japan

### Day 2-1 Room 2

**Moderator:** Said Elbanna (selbanna@qu.edu.qa, Qatar University), Qatar

**14. Other Management Accounting Issue/Public Policy Performance Management**

**Paper ID 16:** Is Quota System The Real Deal? Assessing The Labor Policies In The GCC Region

**Author:** **Said Elbanna** (selbanna@qu.edu.qa, Qatar University)\*; Tahniyath Fatima (Qatar University), Qatar

**Discussant:** A.A. Ayu Nur Cintya Apsari (apsaricintya@gmail.com, Udayana University), Indonesia

**01. Management Accounting: Recent Themes and Directions for a Digital Future -> Others**

**Paper ID 80:** Political Connections, Executive Compensation, Financial Distress, Audit Quality, And Earnings Management: Study Indonesia vs. Thailand

**Author:** **A.A. Ayu Nur Cintya Apsari** (apsaricintya@gmail.com, **Udayana University**)\*; Ni Ketut Rasmini (Udayana University); Dodik Ariyanto (Udayana University), Indonesia

**Discussant:** Said Elbanna (selbanna@qu.edu.qa, Qatar University), Qatar

### Day 2-1 Room 3

**Moderator:** Mohammed M Elgammal (m.elgammal@qu.edu.qa, Qatar University), Qatar

**09. Business Ethics and Internal Control -> Corporate Governance**

**Paper ID 49:** Does liquidity impact firms' profitability? Evidence from the commercial banks in Bangladesh

Rukshana Begum (University of Rajshahi.), **Farhana Begum** ([arhanaju@yahoo.com](mailto:arhanaju@yahoo.com), Ministry of Education)\*; Md. Harun Ur Rashid (International Islamic University Chittagong), Bangladesh  
**Discussant:** Mohammed M Elgammal ([m.elgammal@qu.edu.qa](mailto:m.elgammal@qu.edu.qa), Qatar University), Qatar

#### 09. Business Ethics and Internal Control -> Corporate Governance

**Paper ID 25:** Corruption and Bank Financial Stability: Evidence from MENA Economies

**Author:** **Mohammed M Elgammal** ([m.elgammal@qu.edu.qa](mailto:m.elgammal@qu.edu.qa), Qatar University)\*; Mohamed Marie (Cairo University); Marwa Elnahass (Newcastle University), Qatar

**Discussant:** Farhana Begum ([arhanaju@yahoo.com](mailto:arhanaju@yahoo.com), Ministry of Education, Dhaka), Bangladesh

#### Day 2-1 Room 4

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

#### 08. Business Reporting and Communication -> Social, Environmental, and Sustainability Management (SDG.

**Paper ID 86:** Environmental Sustainability Practices among Small and Medium Entrepreneurs: A review

**Author:** **Md Insiat Islam Rabby** ([insiatislam8@gmail.com](mailto:insiatislam8@gmail.com), **Military Institute of Science and Technology**)\*; Dr. Farhana Begum (Ministry of Education); Dipta Paul (Honda Private Limited); Kanitsorn Terdpaopong (Rangsit University), Bangladesh

**Discussant:** Sofiah Md. Auzair ([sofiah@ukm.edu.my](mailto:sofiah@ukm.edu.my), Universiti Kebangsaan Malaysia), Malaysia

#### 10. Mathematical Models in Accounting -> Capital Market

**Paper ID 26:** The Impact of Business Strategies on Sells-Side Analysts' Recommendations

**Author:** **Abdulsamad Alazzani** ([alazzani@qu.edu.qa](mailto:alazzani@qu.edu.qa), Qatar University) \*, Qatar

**Discussant:** Md Insiat Islam Rabby ([insiatislam8@gmail.com](mailto:insiatislam8@gmail.com), Military Institute of Science and Technology), Bangladesh

**Day 2-2 Session (14.40 – 15.50)** 4 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

#### Day 2-2 Room 1

**Moderator:** Thomas Ahrens ([tahrens@uaeu.ac.ae](mailto:tahrens@uaeu.ac.ae), UAE University), UAE.

#### 06. Management Accounting for State-owned Companies, Public Sector, and Non-profit

**Paper ID 73:** Is 'Made in China' an Organizational Matter?

**Author:** **Sujuan Xie** ([xiesujuan@ouc.edu.cn](mailto:xiesujuan@ouc.edu.cn), **Ocean University of China**)\*; LU DAI (Renmin University of China); Pingli P Li (University of Suthampton), China

**Discussant:** Thomas Ahrens ([tahrens@uaeu.ac.ae](mailto:tahrens@uaeu.ac.ae), UAE University), UAE.

#### 06. Management Accounting for State-owned Companies, Public Sector, and Non-profit

**Paper ID11:** Value For Money Infrastructure In Local Government—Achievements And Potential

**Author:** **Thomas Ahrens** ([tahrens@uaeu.ac.ae](mailto:tahrens@uaeu.ac.ae), UAE University), UAE.

**Discussant:** Sujuan Xie ([xiesujuan@ouc.edu.cn](mailto:xiesujuan@ouc.edu.cn), Ocean University of China), China

#### Day 2-2 Room 2

**Moderator:** Gregory Wegmann ([gregory.wegmann@gmail.com](mailto:gregory.wegmann@gmail.com), University of Burgundy), France

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

**Paper ID 93** Digital Finance for use of CRYPTOCURRENCIES AND STABLECOINS

**Author:** **Kamaljeet Sandhu** ([drkssandhu@yahoo.com](mailto:drkssandhu@yahoo.com), University of New England)\*; Ajit Dayanandan (University of Alaska Anchorage), Australia

**Discussant:** Gregory Wegmann ([gregory.wegmann@gmail.com](mailto:gregory.wegmann@gmail.com), University of Burgundy), France

08. Business Reporting and Communication -> Social, Environmental and Sustainability

**Paper ID 33:** The Role Of Controllers In The Management Of Sustainable Development: Literature Review And Case Study At Air France

**Author:** **Gregory Wegmann** ([gregory.wegmann@gmail.com](mailto:gregory.wegmann@gmail.com), University of Burgundy)\*; Thomas Lesobre (Air France), France

**Discussant:** Kamaljeet Sandhu ([drkssandhu@yahoo.com](mailto:drkssandhu@yahoo.com), University of New England), Australia

### Day 2-2 Room 3

**Moderator:** Żaneta Kielanowicz ([zaneta.kielanowicz@uni.lodz.pl](mailto:zaneta.kielanowicz@uni.lodz.pl), University of Łódź), Poland

08. Business Reporting and Communication -> Corporate Social Responsibility Accounting

**Paper ID 35:** The application of accounting in the reporting of social responsibility of forestry companies in Europe

**Author:** **Joanna Piłacik** ([joanna.pilacik@uni.lodz.pl](mailto:joanna.pilacik@uni.lodz.pl), Uniwersytet Łódzki, Wydział Zarządzania)\*; Żaneta Kielanowicz (University of Łódź); Ewa Śnieżek (Uniwersytet Łódzki, Wydział Zarządzania), Poland

**Discussant:** Mori, Yuji ([yujimori@u-shizuoka-ken.ac.jp](mailto:yujimori@u-shizuoka-ken.ac.jp), University of Shizuoka), Japan

03. Performance Management -> Performance Management Systems and Budgeting in an

**Paper ID15:** Capital budgeting methods - the practices of Polish companies listed on the Warsaw Stock Exchange

**Author:** **Żaneta Kielanowicz** ([zaneta.kielanowicz@uni.lodz.pl](mailto:zaneta.kielanowicz@uni.lodz.pl), University of Łódź)\*; Joanna Piłacik (University of Lodz); Tomasz Wnuk-Pel (University of Lodz), Poland

**Discussant:** Mori, Yuji ([yujimori@u-shizuoka-ken.ac.jp](mailto:yujimori@u-shizuoka-ken.ac.jp), University of Shizuoka), Japan

### Day 2-2 Room 4

**Moderator:** Tomasz Wnuk-Pel, ([tomasz.wnuk@uni.lodz.pl](mailto:tomasz.wnuk@uni.lodz.pl), University of Lodz), Poland

04. Strategic Management Accounting -> Strategic Planning and Performance Management

**Paper ID 21:** Capital investments in the Swedish forest

**Author:** **Jan Alpenberg** ([jan.alpenberg@lnu.se](mailto:jan.alpenberg@lnu.se), Linnaeus University)\*; Tomasz Wnuk-Pel (University of Lodz), Sweden

**Discussant:** Mst. Hasna Banu ([hasna@ru.ac.bd](mailto:hasna@ru.ac.bd), University of Rajshahi), Bangladesh

09. Business Ethics and Internal Control -> Corporate Governance

**Paper ID 56:** Corporate Governance Practices of Private Commercial Banks in Bangladesh: An Evaluation

**Author:** **Mst. Hasna Banu** ([hasna@ru.ac.bd](mailto:hasna@ru.ac.bd), University of Rajshahi)\*; Dr. Farhana Begum (Ministry of Education); Dr. Md Sayaduzzaman (University of Rajshahi), Bangladesh

**Discussant:** Tomasz Wnuk-Pel, ([tomasz.wnuk@uni.lodz.pl](mailto:tomasz.wnuk@uni.lodz.pl), University of Lodz), Poland

**Day 3: Thursday, November 10, 2022: Academic Paper Sessions**  
**(Bangkok Time: UTC+7)**

08.00 – 09.10	Academic Paper Sessions Day 3-1: Breakout rooms (Room 1: Room 2: Room 3: Room 4: Room 5: 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)
09.20 – 10.30	Academic Paper Sessions Day 3-2: Breakout rooms (Room 1: Room 2: Room 3: Room 4: Room 5: 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)
10.40 – 11.50	Academic Paper Sessions Day 3-3: Breakout rooms (Room 1: Room 2: Room 3: Room 4: Room 5: 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)
11.50 – 13.10	Lunch Promotional videos of APMAA History and the APMAA 2022 by DPU
13.10 – 14.20	Academic Paper Sessions Day 3-4: Breakout rooms (Room 1: Room 2: Room 3: Room 4: Room 5: 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)

**(Bangkok Time: UTC+7)**

**Day 3-1 Session ((08.00 – 09.10)** 5 rooms, (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

**Day 3-1 Room 1**

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

**02. Cost Management and Manufacturing Industries -> Cost accounting**

**Paper ID17:** Firm-level Climate Change Exposure and Cost Behavior

**Author:** Sera Choi (srchoi@knou.ac.kr, Korea National Open University)\*; Taejin Jung (IE University); Natalie Kyung Won Kim (IE University); Sohee Park (Seoul National University), South Korea

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

**02. Cost Management and Manufacturing Industries -> Production management**

**Paper ID 78:** Sustainability dimensions in product development in Swedish manufacturing companies

**Author:** D Paul Scarbrough (pscarbrough@brocku.ca, Brock University)\*; Jan Alpenberg (Linnaeus University), Canada

**Discussant:** Sera Choi (srchoi@knou.ac.kr, Korea National Open University), South Korea

**Day 3-1 Room 2**

**Moderator:** Sekar Mayangsari (sekar\_mayangsari@trisakti.ac.id, Trisakti University), Indonesia

**09. Business Ethics and Internal Control -> Corporate Governance**

**Paper ID 69:** The Influence of Charismatic Leadership on Employee Engagement: With Insider Identity and Carrier Calling as the Mediating Variables, and with Collectivism Tendency as the Moderating Variable

**Author:** Jia Liu (1435299363@qq.com, Dhurakij Pundit University)\*; Jia-Fure Wang (Dhurakij Pundit University), Thailand

**Discussant:** Sekar Mayangsari (sekar\_mayangsari@trisakti.ac.id, Trisakti University), Indonesia

**12. Management Accounting of Islamic Business -> Management Accounting of Islamic Finance and**

**Paper ID 91:** Roles of Communication and Ethics in Addressing Phenomenology of Worship during the COVID-19 Pandemic

**Author:** Yopi Kusmiati (ryfaradisa@gmail.com, UIN Syarif Hidayatullah)\* Indonesia

**Discussant:** Jia Liu (1435299363@qq.com, Dhurakij Pundit University), Thailand

### Day 3-1 Room 3

**Moderator:** Umesh Sharma (ups@waikato.ac.nz, University of Waikato), New Zealand

#### 02. Cost Management and Manufacturing Industries

**Paper ID 47:** The Role of Ownership and Firm Size in Adopting Innovation by R&D Activities (Case study: Indonesian Manufacturing Industry)

**Author:** Diyah Sukanti Cahyaningsih (diyahsukanti@unmer.ac.id, University of Merdeka Malang), Indonesia

**Discussant:** Umesh Sharma (ups@waikato.ac.nz, University of Waikato), New Zealand

#### 04. Strategic Management Accounting -> Strategic Planning and Performance Management

**Paper ID 29:** Change agents' enactment of management control systems: Shaping strategic change in a telecommunications organization

**Author:** Umesh Sharma (ups@waikato.ac.nz, University of Waikato)\*; Alan Lowe (RMIT University), New Zealand

**Discussant:** Diyah Sukanti Cahyaningsih (diyahsukanti@unmer.ac.id, University of Merdeka Malang), Indonesia

### Day 3-1 Room 4

**Moderator:** Wiranya Sutthikun (wiranya.s@ubru.ac.th, Ubon Ratchatani Rajabhat University), Thailand

#### Macroeconomics and governance

**Paper ID 27:** Does the Effectiveness of Budget Deficit Vary between Welfare and Non-Welfare Countries?

**Author:** Kazi Musa (kazimusa1@gmail.com, Universiti Teknologi MARA), Malaysia

**Discussant:** Wiranya Sutthikun (wiranya.s@ubru.ac.th, Ubon Ratchatani Rajabhat University), Thailand

#### 07. Management Accounting for SMEs and Family Businesses -> Decision Making in Publicly

**Paper ID 30:** Casual Relationships Affecting Competitive Advantage of Small and Medium Enterprises

**Author:** Wiranya Sutthikun (wiranya.s@ubru.ac.th, Ubon Ratchatani Rajabhat University), Thailand

**Discussant:** Kazi Musa (kazimusa1@gmail.com, Universiti Teknologi MARA), Malaysia

### Day 3-1 Room 5

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

#### 05. Management Accounting for Multinational Enterprises -> International Tax planning

**Paper ID 14:** Tax Avoidance: The Role of transfer pricing and Financial factors

**Author:** Vidiyanna Rizal Putri (vidiputri@ibs.ac.id, Universiti Teknologi MARA)\*; Nor Balkish Zakaria (Universiti Teknologi MARA), Jamaliah Said (Universiti Teknologi MARA); Malaysia

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

**Paper ID24:** Firm Median Pay, Pay Inequality, and Firm Performance

**Author: Tina Wang** ([accacademy0101@outlook.com](mailto:accacademy0101@outlook.com), University of Texas)\* USA.

**Discussant:** Tuan Mat, Tuan Zainun ([tuanz693@uitm.edu.my](mailto:tuanz693@uitm.edu.my), Universiti Teknologi MARA), Malaysia

**Day 3-2 (09.20 – 10.30)** 5 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) per paper

### Day 3-2 Room 1

**Moderator:** Keita Tanahashi ([kt-tana@hue.ac.jp](mailto:kt-tana@hue.ac.jp), Hiroshima University of Economics), Japan

14. Other Management Accounting Issue/Real Earnings Management

14. Other Management Accounting Issue

**Paper ID19:** Real Earnings Management: A Study for J-REITs (Real Estate Investment Trusts in Japan

**Author: Keita Tanahashi** ([kt-tana@hue.ac.jp](mailto:kt-tana@hue.ac.jp), Hiroshima University of Economics) \*, Japan

**Discussant:** Lutfi Trisandi Rizki ([lutfi.trizki@gmail.com](mailto:lutfi.trizki@gmail.com), Universiti Teknologi MARA), Malaysia

04. Strategic Management Accounting -> Strategic Planning and Performance Management

**Paper ID22:** Investigating the Role of Strategic Agility on Sustainable Competitive Advantage of Private Higher Education Institutions: A Systematic Review

**Author: Lutfi Trisandi Rizki** ([lutfi.trizki@gmail.com](mailto:lutfi.trizki@gmail.com), Universiti Teknologi MARA)\*; Jamaliah Said (Universiti Teknologi MARA); Nor Farizal Mohammed (Universiti Teknologi MARA), Malaysia

**Discussant:** Keita Tanahashi ([kt-tana@hue.ac.jp](mailto:kt-tana@hue.ac.jp), Hiroshima University of Economics), Japan

### Day 3-2 Room 2

**Moderator:** Komang Ayu Krisnadewi ([komangayukrisnadewi@unud.ac.id](mailto:komangayukrisnadewi@unud.ac.id), Universitas Udayana), Indonesia

01 Management Accounting: Recent Themes and Directions for a Digital Future -> Accounting in a

**Paper ID 46:** Digitalization of Management Accounting Can be a Way to Reduce Complexity: A Study of Northern Part of Bangladesh

**Author: Afifa Isrot** ([chetonabru@gmail.com](mailto:chetonabru@gmail.com), Begum Rokeya University, Rangpur)\*; Dr. Rukshana Begum (Rajshahi University), Bangladesh

**Discussant:** Komang Ayu Krisnadewi ([komangayukrisnadewi@unud.ac.id](mailto:komangayukrisnadewi@unud.ac.id), Universitas Udayana)\*;

07. Management Accounting for SMEs and Family Businesses -> Decision Making in Publicly

**Paper ID 65:** Residual Dividend Theory and Dividend Policy in Indonesia

**Author:** Dewa Gede Wirama (Universitas Udayana); **Komang Ayu Krisnadewi** ([komangayukrisnadewi@unud.ac.id](mailto:komangayukrisnadewi@unud.ac.id), Universitas Udayana)\*; Luh Gede Sri Artini (Universitas Udayana); Putu Agus Ardiana (Universitas Udayana), Indonesia

**Discussant:** Afifa Isrot ([chetonabru@gmail.com](mailto:chetonabru@gmail.com), Begum Rokeya University, Rangpur), Bangladesh

### Day 3-2 Room 3

**Moderator:** Kim, Jaewook ([jaewookk@hiroshima-u.ac.jp](mailto:jaewookk@hiroshima-u.ac.jp) Hiroshima University), Japan

01. Management Accounting: Recent Themes and Directions for a Digital Future -> Accounting

**Paper ID 57:** Internal control and financial management of the temple in Thailand

**Author:** Kittiwat Sinthunava ([kittiwat@pnru.ac.th](mailto:kittiwat@pnru.ac.th), Phranakhon Rajabhat University),\*Thailand

**Discussant: Author:Haslina Hassan** (UNIVERSITI KUALA LUMPUR), Indonesia

01. Management Accounting: Recent Themes and Directions for a Digital Future -> Accounting



**Paper ID 77:** Management Accounting Information Usefulness and Digital inclusion in SMEs.

**Author:** Haslina Hassan (UNIVERSITI KUALA LUMPUR), Indonesia

**Discussant:** Kim, Jaewook (jaewookk@hiroshima-u.ac.jp Hiroshima University), Japan

#### Day 3-2 Room 4

**Moderator:** Oyong Lisa (adinnugroho3112@gmail.com, Gajayana Malang University), Indonesia

**08. Business Reporting and Communication -> Impact of IFRS on corporate management**

**Paper ID 66:** Accounting Comparability and The Value Relevance of IFRS 15 Adoption Evidence from Thailand.

**Author:** Supannarat Masarat (supannarat@lit.ac.th, Lampang Inter-Tech College),\*Thailand

**Discussant:** Oyong Lisa (adinnugroho3112@gmail.com, Gajayana Malang University), Indonesia

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

**Paper ID 79:** The Determinants of Taxpayer Compliance In Probolinggo Primary Tax Office

**Author:** Oyong Lisa (adinnugroho3112@gmail.com, Gajayana Malang University)\*; Bambang Hermanto (Agricultural Development Polytechnic Malang); Isnaini Kurniasari (LP3i Polytechnic Jakarta), Indonesia

**Discussant:** Supannarat Masarat (supannarat@lit.ac.th, Lampang Inter-Tech College),Thailand

#### Day 3-2 Room 5

**Moderator:** Muhammad Irdam Ferdiansah (irdam@fe.unhas.ac.id, Universitas Hasanuddin), Indonesia

**Performance Management -> Performance Management Systems and Budgeting in an uncertainty**

**Paper ID 48:** The effect of Incentive Compensation Scheme and Trust in Superior on the Relationship between Delegation and Managerial Misreporting

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

**Discussant:** Gaoliang Tian (tian-gl@xjtu.edu.cn, Xi'an Jiaotong University), China

**03. Performance Management -> Data analytics, Enterprise Planning, and Performance Management**

**Paper ID 59:** Employee Education Level and Corporate Tax Avoidance

**Author:** Yige Jin (Xi'an Jiaotong University); **Gaoliang Tian** (tian-gl@xjtu.edu.cn, Xi'an Jiaotong University), China

**Discussant:** Muhammad Irdam Ferdiansah (irdam@fe.unhas.ac.id, Universitas Hasanuddin), Indonesia

**Day 3-3 (10.40 – 11.50)** 5 rooms; (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) per paper

#### Day 3-3 Room 1

**Moderator:** Masumi Nakashima (masumi.nakashima@converse.edu, Bunkyo Gakuin University), Japan

**09. Business Ethics and Internal Control -> Business Ethics, and Fraud Prevention and Detection**

**Paper ID 53:** Accrual Earnings Management and Firm Growth of Thai Commercial Banks

**Author:** Premarat Vilalai (premarat.vil@dpu.ac.th, Dhurakij Pundit University), Thailand

**Discussant:** Masumi Nakashima (masumi.nakashima@converse.edu, Bunkyo Gakuin University), Japan

09. Business Ethics and Internal Control -> Business Ethics, and Fraud Prevention and Detection

**Paper ID12:** Are the Firms with Earnings Management Engaged in Tone Management? : Evidence from Manufacturers in Japan

**Author:** Masumi Nakashima (masumi.nakashima@converse.edu, Bunkyo Gakuin University, Japan)

**Discussant:** Premarat Vilalai (premarat.vil@dpu.ac.th, Dhurakij Pundit University), Thailand

**Day 3-3 Room 2**

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

03. Performance Management -> Data analytics, Enterprise Planning, and Performance Management

**Paper ID 41:** Business Size and Macprudential Policy on Access to Finance in Europe

**Author:** Tharsisius Pabendon (STIE Jambatan Bulan); Ema Sulisnaningrum (STIE Jaya Negara Tamansiswa Malang); Stepanus Sandy (STIE Jambatan Bulan); **Suryaning Bawono** (ninobalmy@gmail.com, STIE Jaya Negara Tamansiswa Malang)\*, Indonesia

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

03. Performance Management -> Data analytics, Enterprise Planning, and Performance Management

**Kanitsorn Terdpaong (Rangsit University)\*; Tanpat Kraiwanit (Rangsit University), Thailand**

**Paper ID 45:** Digital Transformation Readiness: A Lesson Learn from Thai Governmental Agency

**Author:** Kanitsorn Terdpaong ([kanitsorn@rsu.ac.th](mailto:kanitsorn@rsu.ac.th), Rangsit University)\*; Tanpat Kraiwanit (Rangsit University), Thailand

**Discussant:** Suryaning Bawono (ninobalmy@gmail.com, STIE Jaya Negara Tamansiswa Malang), Indonesia

**Day 3-3 Room 3**

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

09. Business Ethics and Internal Control -> Corporate Governance

**Paper ID 70:** The Impact of Corporate Social Responsibility on Employee's Conscientiousness

**Author:** Yan Ma ([534411094@qq.com](mailto:534411094@qq.com), Dhurakij Pundit University)\*; Jia-Fure Wang (Dhurakij Pundit University), Thailand

**Discussant:** Md. Tahidur Rahman (towhidais@gmail.com) (Bangladesh Army International University of Science and Technology), Bangladesh

09. Business Ethics and Internal Control -> Business Ethics, and Fraud Prevention and Detection

**Paper ID 88:** Fraud Theories and the Anatomy of Banking Scandals in Bangladesh

**Author:** Md. Tahidur Rahman (towhidais@gmail.com) (Bangladesh Army International University of Science and Technology)\*; Azharul Islam (Bangladesh University of Professionals); Syed Hossain (University of Rajshahi); Dr. Farhana Begum (Ministry of Education), Bangladesh

**Discussant:** Yan Ma ([534411094@qq.com](mailto:534411094@qq.com), Dhurakij Pundit University), Thailand

**Day 3-3 Room 4**

**Moderator:** Desti Fitriani ([desti.fitriani@student.usm.my](mailto:desti.fitriani@student.usm.my), Universiti Sains Malaysia), Malaysia

03. Performance Management -> Impacts of management accounting practices on forecast-based

**Paper ID 55:** The Board Structure and Board Expertise Affecting the Firm Performance of Thai Listed Companies in MAI.

**Author:** Premarat Vilalai (Dhurakij Pundit University); **Jugkrit Mahoran** (jugkritm20@gmail.com, Rajamangala University of Technology Suvarnabhumi Suphan Buri Campus).\* Thailand

**Discussant:** Desti Fitriani ([desti.fitriani@student.usm.my](mailto:desti.fitriani@student.usm.my), Universiti Sains Malaysia)

07. Management Accounting for SMEs and Family Businesses -> Issues of Business continuity and  
**Paper ID 23:** Are They Doing Their Homework? The Managerial Role of Village Head in Empowering Sustainable Village Economy: A Study in Indonesia

**Author:** Desti Fitriani ([desti.fitriani@student.usm.my](mailto:desti.fitriani@student.usm.my), Universiti Sains Malaysia)\*; Elvia Rosantina Shauki (Universitas Indonesia); Amirul Shah Md-Shahbudin (Universiti Sains Malaysia), Malaysia

**Discussant:** Jugkrit Mahoran ([jugkritm20@gmail.com](mailto:jugkritm20@gmail.com), Rajamangala University of Technology Suvarnabhumi Suphan Buri Campus), Thailand

### Day 3-3 Room 5

**Moderator:** Terzioglu, Bulend ([Bulend.Terzioglu@acu.edu.au](mailto:Bulend.Terzioglu@acu.edu.au)), Australian Catholic University

03. Performance Management -> Performance Appraisal and Incentives

**Paper ID 68:** How an Employee's Obsessive Passion Affect Job Performance? Displacement of Responsibility from Attribution Theory

**Author:** Ching-Chou Chen ([ching-chou.che@dpu.ac.th](mailto:ching-chou.che@dpu.ac.th), Dhurakij Pundit University), Thailand

**Discussant:** sofiah md-auzair ([sofiah@ukm.edu.my](mailto:sofiah@ukm.edu.my), Universiti Kebangsaan Malaysia), Malaysia

07. Management Accounting for SMEs and Family Businesses -> Issues of Business continuity

**Paper ID 92:** The Influence of War Crisis on Management Accounting Practices of Yemeni's Small Medium Enterprises

**Author:** sofiah md-auzair ([sofiah@ukm.edu.my](mailto:sofiah@ukm.edu.my), Universiti Kebangsaan Malaysia), \* Malaysia

**Discussant:** Terzioglu, Bulend ([Bulend.Terzioglu@acu.edu.au](mailto:Bulend.Terzioglu@acu.edu.au)), Australian Catholic University

**Day 3-4 (13.10 – 14.20)** 5 rooms, (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) per paper

### Day 3-4 Room 1

**Moderator:** Frendy Frendy ([frendy\\_f@nucba.ac.jp](mailto:frendy_f@nucba.ac.jp), NUCB Business School), Japan

01. Management Accounting: Recent Themes and Directions for a Digital Future -> Accounting

**Paper ID 67:** From Natural Language to Accounting Entries Using a Natural Language Processing Method

**Author:** Yasheng Chen (Xiamen University); Xian Huang ([huangandxian@163.com](mailto:huangandxian@163.com), Xiamen University)\*; Zhuojun Wu (Xiamen University), China

**Discussant:** Frendy Frendy ([frendy\\_f@nucba.ac.jp](mailto:frendy_f@nucba.ac.jp), NUCB Business School), Japan

08. Business Reporting and Communication -> Financial Reporting and Business Communication;

**Paper ID20:** Employing String Similarity Metrics to Estimate Partners' Continuity at the Audit Team Level: Determinant and Its Effects on Audit Outcomes

**Author:** Frendy Frendy ([frendy\\_f@nucba.ac.jp](mailto:frendy_f@nucba.ac.jp), NUCB Business School)\*; Fumiko Takeda (Keio Business School), Japan

**Discussant:** Xian Huang ([huangandxian@163.com](mailto:huangandxian@163.com), Xiamen University), China

### Day 3-4 Room 2

**Moderator:** Madya Dr Sharifah Norzehan Syed Yusuf ([shari893@uitm.edu.my](mailto:shari893@uitm.edu.my), Universiti Teknologi MARA), Malaysia

08. Business Reporting and Communication -> Corporate Social Responsibility Accounting

**Paper ID 102:** Media Spotlight and CSR: The Moderating Role of the Legal System

**Author:** Chih-Wei Chang (et055424@gmail.com, National Taipei University)\*; Hsuan-Lien Chu (National Taipei University); Albert Tsang (Southern University of Science and Technology), Taiwan  
**Discussant:** Madya Dr Sharifah Norzehan Syed Yusuf (shari893@uitm.edu.my, Universiti Teknologi MARA), Malaysia

### Day 3-4 Room 3

**Moderator:** Kim, Jaewook (jaewookk@hiroshima-u.ac.jp Hiroshima University), Japan  
09. Business Ethics and Internal Control -> Internal Control and Accountability

**Paper ID 87:** Types of Control, Ethical Work Climates, and Organizational Citizenship Behavior in the Work-From-Home Setting: Lesson Learnt from Covid-19 Pandemic

**Author:** Lufi Yuwana Mursita (lufi.yuwana@perbanas.ac.id, Universitas Hayam Wuruk Perbanas)\*; Nurul Mustafida (Universitas Hayam Wuruk Perbanas); Rizki Rachmadia (Universitas Muhammadiyah Ponorogo), Indonesia

**Discussant:** Kim, Jaewook (jaewookk@hiroshima-u.ac.jp Hiroshima University), Japan

### E-Commerce

**Paper ID 74:** The Impact of Online Reviews on Value Co-creation in the Consumer Space: A Study of the Effects of Brand Trust, Customer Relationship Management and Perceived Risk

**Author:** Yuling He (Dhurakij Pundit University); Chun-Shuo Chen (chun-shuo.che@dpu.ac.th, Dhurakij Pundit University)\*; Xiang You (Dhurakij Pundit University), Thailand

**Discussant:** Bi-Huei Tsai, (bhtsai@nycu.edu.tw, National Yang Ming Chiao Tung University), Taiwan

### Day 3-4 Room 4

**Moderator:** Ni Putu Sri Harta Mimba (p.mimba@unud.ac.id, Universitas Udayana), Indonesia  
06. Management Accounting for State-owned Companies, Public Sector, and Non-profit

**Paper ID 72:** Research Management Accounting and Control System in Autonomous Public Higher Education Institutions in an emerging country

**Author:** Nguyen To Tam (tamnt@epu.edu.vn, Electric Power University),\* Vietnam

**Discussant:** Tian Gaoliang (tian-gl@xjtu.edu.cn, Xi'an Jiaotong University), China

### 09. Business Ethics and Internal Control -> Corporate Governance

**Paper ID 76:** Influence of Female Directors' Foreign Experience on Green Commitment

**Author:** Muhammad Jameel Hussain (Xi'an Jiaotong University); Tian Gaoliang (tian-gl@xjtu.edu.cn, Xi'an Jiaotong University), China

**Discussant:** Nguyen To Tam (tamnt@epu.edu.vn, Electric Power University), Vietnam

### Day 3-4 Room 5

**Moderator:** Anam, Ousama (ousama.anam@qu.edu.qa), Qatar University

06. Management Accounting for State-owned Companies, Public Sector, and Non-profit

**Paper ID 42:** Digitalization Of Corporate Finances And Corporate Resilience To The Covid 19 Shock In Indonesia

**Author:** Budi Sasongko (STIE Jaya Negara Tamansiswa Malang); Tharsisius Pabendon (STIE Jambatan Bulan); Stepanus Sandy (STIE Jambatan Bulan); Suryaning Bawono (ninobalmy@gmail.com, STIE Jaya Negara Tamansiswa Malang)\* Indonesia

**Discussant:** Darusalam Darusalam (darusalam85@gmail.com, Universiti Teknologi MARA), Malaysia

06. Management Accounting for State-owned Companies, Public Sector, and Non-profit

**Paper ID 13:** Information Digitalisation and Local Institutional Quality: Evidence from Indonesia  
**Author:** Darusalam Darusalam (darusalam85@gmail.com, Universiti Teknologi MARA)\*;  
 Normah B Omar (Universiti Teknologi MARA); Marriijn Janssen (TU Delft); Jamaliah Said (UiTM);  
 Fenny Purwani (Universitas Islam Negeri Raden Fatah Palembang, Indonesia), Malaysia  
**Discussant:** Anam, Ousama (ousama.anam@qu.edu.qa), Qatar University

<b>Academic Papers Session's Presentations by Country (Paper ID) 55 papers</b>	
Indonesia: 80, 91, 47, 65, 57, 77, 79, 48, 41, 87, 42 (11 papers)	
Thailand: 69, 30, 66, 53, 45, 70, 55, 68, 74 (9 papers)	
Bangladesh: 49, 86, 56, 46, 88 (5 papers)	Malaysia: 27, 14, 22, 23, 92, 13 (6 papers)
China: 75, 73, 59, 67, 76 (5 papers)	Japan: 9, 19, 12, 20
Qatar: 16, 25, 26    Poland: 35, 15    UAE 11    Australia: 93    France: 33    Sweden 21	
South Korea 17    Taiwan: 102    Vietnam 72    Canada 78    New Zealand: 29    USA: 24	

## Doctoral Colloquium Sessions Schedule

The Doctoral Colloquium Sessions have Student Paper Sessions and a Seminar.

### Day 1: Doctoral Program, Tuesday, November 8, 2022

Bangkok Time(UTC+7)	Doctoral Colloquium	
09.30-10.00	ZOOM site opens (Dancing videos, etc.), and a Live Telecast	
10.00-10.25	<p><b>Opening ceremony:</b> Main room</p> <ul style="list-style-type: none"> <li>-Pattant Petchchedchoo, APMAA 2022 Conference Chair 5 min.</li> <li>-Susumu Ueno, APMAA Chair person 5 min.</li> </ul> <p>Opening of the APMAA 2022 Doctoral Colloquium</p> <ul style="list-style-type: none"> <li>-Leela Tiangsoongnern, Doctoral Colloquium Chair 5 min.</li> </ul> <p>Picture taking</p>	
10.30- 11.55	Session I at Breakout rooms (Room 1(ID50, ID61), Room 2 (ID60, ID62): 4 papers) (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)	Presentation from America
12.00-13.00	Lunch Break (PPT files of APMAA History)	
13.00-14.25	Session II at Breakout rooms (Room 1(ID63, ID64), Room 2 (ID82, ID83): 4 papers) (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)	
14.25-14.30	Short Break	
14.30-15.55	Session III at Breakout rooms (Room 1 (ID85, ID89), (Room 2(ID58), Room 3 (ID:106, 84) : 5 papers) (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)	from Europe
16.55-16.00	Short Break	
16.00-17.25	<b>Doctoral Seminar</b> "Expectations of the doctoral students: supervisors' viewpoints (tentative)" at Breakout rooms (15.30-16.40 Tuesday, November 8:	

	5min. Opening, 45 min. Talks (15 min. ×3 speakers), 15 min. Q&A, 5 min. Closing) Moderator: Leela Tiangsoongnern , APMAA 2022 Doctoral Colloquium Chair. Speaker: Zubir Azhar, Universiti Sains Malaysia, Malaysia Paper ID 103: Expectations of the doctoral students: Supervisors' viewpoints Speaker:Grahita Chandrarin, University of Merdeka Malang, Indonesia Paper ID 104: Talk on Doctoral Seminar of APMAA2022	
17.30-18.00	Closing session of Doctoral Colloquium: Main room Closing Remarks: -Normah Omar, Deputy APMAA Board Chair 5 min. -Mohammed Elgammal, APMAA 2019 conference Chair, 5 min. -Leela Tiangsoongnern, APMAA 2022 Doctoral Colloquium Chair 10 min. Picture taking	
18.10-19.20	Welcome Party	

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.

We allocated two papers to each of the 2022 Doctoral Colloquium Session slots. Accordingly, each paper is given 15 minutes for presentation, 10 minutes for discussion, and 10 minutes for Q & A. (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)

We recommend that **presenters** prepare 10-15 PPT slides for their 15 minutes presentation. Presenters must promptly send the updated version to the moderator and discussant when there is any update in their camera-ready paper.

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

A **mentor** 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 unavailable (e.g., no show-up), the mentor assumes the discussant's role and discusses the papers based on the slides at hand.

We will conduct online meetings and rehearsal sessions to facilitate you with the designed role. It will ensure that you are comfortable with your position and can manage your time effectively at the APMAA 2022 Doctoral Colloquium Sessions.

## Student Paper Sessions

**Session I (10.30- 11.55) Bangkok Time(UTC+7)** 2 rooms; (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A) per paper; 5 minutes break between sessions)

### Session I Room 1(10.30- 11.55)

**Paper ID 50:** The Convergence of Chinese Accounting Standards with International Financial Reporting Standard: Evidence from Dual-Listed Chinese Firms

**Author:** Xinyan Zhao (cg221016@meiji.ac.jp, Meiji University), Japan

**Mentor** (moderator): Adilla Pongyila ([adilla.poa@dpu.ac.th](mailto:adilla.poa@dpu.ac.th), Dhurakij Pundit University), Thailand  
**Discussant: Cheng Nam Sang** ([nsheng@smu.edu.sg](mailto:nsheng@smu.edu.sg), Singapore (Management University), Singapore

**Paper ID 61:** Stock Price Indicators and Subsequent Earnings Management of Newly Listed Firms in Thailand

**Mongkol Shiadphukwan** ([mongkol.shiadphukwan@gmail.com](mailto:mongkol.shiadphukwan@gmail.com)), Dhurakij Pundit University)\*;  
Pattant Petchchedchoo (Dhurakijpundit University); Siridech Kumsuprom (Dhurakij Pundit University), Thailand

**Mentor** (moderator): Adilla Pongyila ([adilla.poa@dpu.ac.th](mailto:adilla.poa@dpu.ac.th), Dhurakij Pundit University), Thailand  
**Discussant:** Chi Phuong Bui ([chibui@vnu.edu.vn](mailto:chibui@vnu.edu.vn), Vietnam National University), Vietnam

### **Session I Room 2 (10.30- 11.55)**

**Paper ID 60:** The Influence of Key Audit Matters Disclosures Effects on Audit Fees of Companies Listed on The Stock Exchange of Thailand

**Author: Tarika Yamkamang** ([tarika.y@ku.th](mailto:tarika.y@ku.th), Kasetsart University)\*, Nantawat, Mr, Panyayodtanakorn (Kasetsart University), Anocha, Ms, Suwannasan (Ubon Ratchathani Rajabhat University), Thailand

**Mentor** (moderator): Bulend Terzioglu ([bulend.terzioglu@acu.edu.au](mailto:bulend.terzioglu@acu.edu.au), Australian Catholic University), Australia

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

**Paper ID 62:** The relations between Earning Management and Initial Return of Initial Public Offering of Thailand listed Companies

**Author: Jiraporn Jantarawong** ([jiraporn.jan@sru.ac.th](mailto:jiraporn.jan@sru.ac.th), Suratthani Rajabhat University)\*, Phuwadol Siripong (Rajabhat University), Samaporn Panyawarayut (Rajabhat University), Thailand

**Mentor** (moderator): Bulend Terzioglu ([bulend.terzioglu@acu.edu.au](mailto:bulend.terzioglu@acu.edu.au), Australian Catholic University), Australia

**Discussant:** Mohan Fonseka ([mohan1986@xjtu.edu.cn](mailto:mohan1986@xjtu.edu.cn), Xi'an Jioa Tong University), China

**Session II (13.00-14.25)** 2 rooms; (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A) per paper; 5 minutes break between sessions)

### **Session II Room 1(13.00-14.25)**

**Paper ID 63:** The Relationship Between Fundamental Characteristics of Company and Earnings Quality.

**Author: Sasipat Sunkolkit** ([ssunkolkit@gmail.com](mailto:ssunkolkit@gmail.com), rajamangala university of technology lanna ),\* Rakchanok Sumnianglum (BY Solutions co.,Ltd), Thailand

**Mentor** (moderator): Chi Phuong Bui ([chibui@vnu.edu.vn](mailto:chibui@vnu.edu.vn), Vietnam Nationa University), Vietnam

**Discussant:** Bulend Terzioglu ([bulend.terzioglu@acu.edu.au](mailto:bulend.terzioglu@acu.edu.au), Australian Catholic University), Australia

**Paper ID 64:** Financial Market Uncertainty and Value Relevance of Accounting Information

**Author: Patcharin Saramath** ([psaramath@gmail.com](mailto:psaramath@gmail.com), Maejo University), Thailand

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

**Discussant:** Mohammed Elgammal ([m.elgammal@qu.edu.qa](mailto:m.elgammal@qu.edu.qa), Qatar University), Qatar

### **Session II Room 2 (13.00-14.25)**

**Paper ID 82:** The Impact of Negative Online Comments on Consumers' Willingness to Buy- - Taking Meituan Takeout as an Example

**Author: Juxiang Wen** ([18610501001@163.com](mailto:18610501001@163.com), Dhurakij Pundit University), Sittickok Jalelrnkij (Dhurakij Pundit University, Tan Qiaoling (Dhurakij Pundit University), Thailand.

**Mentor (moderator):** Jaturong Sriwongwana ([jaturong.s@ubru.ac.th](mailto:jaturong.s@ubru.ac.th), Ubon Ratchathani Rajabhat University), Thailand

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

**Paper ID 83:** Factors Influencing Consumers' Impulse Purchase Intentions in the Livestream Selling on the China e-commerce Platforms

**Author: Li Xiaokun** ([267086863@qq.com](mailto:267086863@qq.com), Yunnan College of Foreign Affairs & Foreign Language, China), Wang Daoming (Dhurakij Pundit University), China.

**Mentor (moderator):** Jaturong Sriwongwana ([jaturong.s@ubru.ac.th](mailto:jaturong.s@ubru.ac.th), Ubon Ratchathani Rajabhat University), Thailand

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

**Session III (14.30-15.55)** 3 rooms; (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A) per paper; 5 minutes break between sessions)

#### **Session III Room 1 (14.30-15.55)**

**Paper ID 85:** The Influence of recruitment channel selection on the recruitment effectiveness of small and medium enterprise

**Author: Yang Zhongman** ([1392843460@qq.com](mailto:1392843460@qq.com), Dhurakij Pundit University)\*, Wang Daoming (Dhurakij Pundit University), Thailand.

**Mentor (moderator):** Ni Putu Sri Harta Mimba ([p.mimba@unud.ac.id](mailto:p.mimba@unud.ac.id), Universitas Udayana, Indonesia ), Indonesia

**Discussant:** Wiranya S. ([wiranya.s@ubru.ac.th](mailto:wiranya.s@ubru.ac.th), Ubon Ratchathani Rajabhat University), Thailand-

**Paper ID 89:** Social responsibility costs in the accounting system of the State Forests National Forest Holding

**Author: Joanna Pilacik** ([joanna.pilacik@uni.lodz.pl](mailto:joanna.pilacik@uni.lodz.pl), University of Lodz), Ewa Śnieżek (University of Lodz), Poland

**Mentor (moderator):** Wiranya S. ([wiranya.s@ubru.ac.th](mailto:wiranya.s@ubru.ac.th), Ubon Ratchathani Rajabhat University), Thailand

**Discussant:** Phoommhiphat Pongpruttikul ([phoommhiphat.min@dpu.ac.th](mailto:phoommhiphat.min@dpu.ac.th), Dhurakij Pundit University), Thailand

#### **Session III Room 2 (14.30-15.55)**

**Paper ID 58:** Organizational Learning of Internal Information Quality: Evidence from Mergers and Acquisitions

**Author: Tiange Zheng** ([tiange.zheng@research.uwa.edu.au](mailto:tiange.zheng@research.uwa.edu.au), University of Western Australia), Australia

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

#### **Non-thesis Position Paper Session**

#### **Session III Room 3 (14.30-15.55)**

**Paper ID106:** Do Masculine-Faced C.E.O.s Risk Higher Stock Price Falls? Evidence from 10 Years of Listed Company in Indonesia



**Author:** Raden Roro Widya Ningtyas Soeprajitno (rrwn.soeprajitno@mail.ugm.ac.id, Universitas Gadjah Mada)\*; Rahayu Putri Agustina (Universitas Gadjah Mada); Izzul Islam Noor Mustain (Universitas Gadjah Mada); Indra Wijaya Kusuma (Universitas Gadjah Mada), Indonesia  
**Mentor** (moderator): Paul Scarbrough (pscarbrough@brocku.ca, Brock University), Canada  
**Discussant:** Mohammed Elgammal (m.elgammal@qu.edu.qa, Qatar University), Qatar

**Paper ID 84:** Research on the Influence of experiential marketing on Ikea consumers' purchase intentions in the new retail Era -- A case study of Shandong Province

**Author:** He Yao (67100043@qq.com, Weifang University of Science and Technology, Shandong)\*, Sirirat Thanaphongsomboon (Dhurakij Pundit University), Ding Yingying (Weifang University of Science and Technology, Shandong), Hao Ping (Weifang University of Science and Technology, Shandong), China

**Mentor** (moderator): Paul Scarbrough (pscarbrough@brocku.ca, Brock University), Canada

**Discussant:** Adilla Pongyila (DPU) (adilla.poa@dpu.ac.th, Dhurakij Pundit University), Thailand

## Speakers and Panelists

### Plenary Session 1: Perspectives on Thai Accounting Research: 09.40-11.55

Wednesday, November 9

This plenary session invites leading Thai scholars in the area. Assistant Professor Dr. Wilasini Wongkaew overviews the idea of sustainability research. Associate Professor Dr. Kriengkrai Boonlert-U-Thai adds value to sustainability research. The 2022 conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future." Associate Professor Dr. Nitaya Wongpinunwatana articulates the use of disruptive technologies for management accounting: big data and analytics perspective, which is the future direction for accounting practice.



**Speaker:** Wila-sini Wongkaew, Chulalongkorn University, Thailand.

**Topic:** Sustainability Research in Management Accounting in Thailand: A Review and Reflection (Paper ID 109 or 110 ?? not received)

Sustainability has become one of the challenges for organizations and society. While business organizations' impact on society and the environment have received increasing attention from the media, research on sustainability issues has also received growing interest from management and accounting scholars. In the talk, literature in sustainability accounting conducted in Thailand over the past ten years will be reviewed in order to understand the development and current state of the research. Key research topics, theoretical perspectives, and methodologies will be identified. Lessons learned from extant literature will be discussed, and opportunities for future research will be identified.

**Speaker:** Kriengkrai Boonlert-U-Thai, Chulalongkorn Business School, Chulalongkorn University, Thailand



**Topic:** Sustainability Accounting: Impact and Opportunities for Future Research (Paper ID 109 or 110 ?? not received)

Sustainability accounting (SA) originated many years ago and represented the activities

that directly impact an organization's society, environment, and economic (ESG) performance. SA is also known as social accounting, social and environmental accounting, corporate social reporting, corporate social responsibility reporting, or non-financial reporting. This talk includes the following topics:

- What is sustainability accounting?
- What is a sustainability accounting framework?
- Why and how investors use ESG information: Evidence from a Global Survey?
- Why do organizations use sustainability accounting? Is SA a tool that most organizations use to become more sustainable?
- Are the Corporate Sustainability Reporting (CSR) and triple bottom line accounting the most widely used measurements of SA?
- Future research on sustainability accounting

**Speaker: Nitaya Wongpinunwatana**, Thammasart Business School, Thammasart University, Thailand



**Topic: Disruptive technologies for management accounting: Big data and analytics perspective (Paper ID 90)**

Nowadays, enterprise resource planning (ERP) is embedded in business analytic functions for recording business transactions. Management accounting should focus not only on historical or descriptive costs but also on predictive costs. Therefore, management accounting will require new data analysis skills in extensive training in modeling, multivariate statistics, and econometrics (Nielsen, 2018). In addition, big data and data analytics still have some room for accounting experts to conduct research in management accounting, such as big data on the balanced scorecard, budgeting, and ABC.

**Plenary Session 2: Management Accounting in Non-Western Context: 16.10 –17.20**  
Wednesday, November 9



**Speaker and Panelist: Shahzad Uddin**, University of Essex, UK

**Topic: Management Accounting in Non-Western Context: Themes and Future Research Directions (Paper ID 36)**

This review examines how management accounting has been researched and practiced in non-Western countries, where it has evolved and been understood differently from the West. This is based on the three literature review papers written by the author and his colleagues on management accounting in non-Western countries (Uddin et al., 2022; van Helden and Uddin, 2016; Hopper et al., 2009). The purpose of this review is to enable scholars to be aware of research gaps, methodologies followed, and theories used to see their contextual ramifications. This review reflects on how MA changes occur through differing stages of economic, political, and social development across different countries whose historical legacies give rise to unique forms of management accounting practices. This is important as how context is linked to management accounting and how changes were complicated by such contextual factors. Research on management accounting in non-Western countries has largely concentrated on quantitative studies based primarily on surveys, with a lack of open, grounded, process-oriented, and exploratory qualitative studies. Exploratory, bottom-up methods using case studies have the potential to yield rich pickings, and their absence may inadvertently prioritize economic over cultural and political rationales of management accounting

practices. Theoretically, a political-economic approach is advocated that tries to understand MA practices as they are embedded in their context.

**Panelist: Wegmann, Gregory**, University of Burgundy, France



Gregory Wegmann currently works at the IAE Dijon Business School, University of Burgundy, and is the Vice President in charge of European and international policy.. His most recent research includes: "A Typology of Cost Accounting Practices Based on Activity-Based Costing – A Strategic Cost Management Approach and a Case Study (2019)", "A comparison between Japanese and French cost management – Contingency and institutional perspectives (2020)", "Theoretical and conceptual foundations of the New Public Management (2021)," and "Sustainability reports and management control: Literature review and case study at Air France (2022)".

### **Forum 1: Accounting Research: Growing Our Impact:** 14.30-15.30, Thursday 10

Academic accounting research addresses broad topical areas within accounting, using various methodologies and theories. Forum 1 invites two prominent accounting scholars, Prof. Dr. Thomas Ahrens and Prof. Dr. Fumiko Takeda. Prof. Dr. Ahrens frequently uses a qualitative approach and organizational and institutional theories; on the other hand, Prof. Dr. Takeda uses an econometric and marker approach. They discuss accounting research's roles in the academic community and society.

**Speakers and panelist: Thomas Ahrens**, U.A.E. University



Thomas is currently serving as Editor of *Qualitative Research in Accounting and Management* and Associate Editor of *Management Accounting Research*. For ten years, he was an Associate Editor of *Contemporary Accounting Research*.

**Topic: Writing vocational research papers** [Paper ID 97](#)

#### Outline of talk

My talk is entitled "Writing Vocational Research Papers." It addresses two questions: How can we write inspired research papers? And what responsibility has the researcher for the effects that the research paper may have, both, in the academy and society more broadly? The talk uses Max Weber's idea of science as a vocation and suggests some alternative approaches to contemporary vocational research paper writing. Some examples of such papers are given. I will speculate about forces that can enhance the vocational character of research and research papers.

**Speakers and panelist: Fumiko Takeda**, Keio University, Japan



F. Takeda joined the faculty of Keio Business School in 2022, following eighteen years at the University of Tokyo and two years at Yokohama City University. Prior to joining academics, she worked as Economist at Nomura Research Institute, Ltd. She sits on the Editorial Board of the International Journal of Accounting and serves as Associate Editor for the Japanese Accounting Review and Electronic Commerce Research and Applications.

**Topic: Accounting Research Using Economics** [Paper ID 94](#)

#### Outline of the talk

My talk is entitled "Accounting research using economics." Many empirical studies relying on the

economics of information focus on corporate communication through financial and non-financial reporting and analyze their impact on stakeholders' decision-making. The penetration of empirical research has intensified owing to improvements in computing power, the spread of big data, and the fusion of quantitative and statistical models with machine learning and deep learning. In such studies, it is important to clarify the causal relationships through causal inferences. In the latter half of this talk, I will explain the typical methods used in recent empirical studies.

## **Forum 2: Expectations for APMAA Conferences: 15.40-16.40 Thursday 10**

Forum 2 discusses the *Expectations for APMAA Conferences* by three panelists: Prof Tian and Prof Thuy, the hosts for the upcoming APMAA Conferences in 2023 and 2024, and Prof Sekar, the host of two APMAA conferences in 2015 and 2021 in Indonesia.

**Coordinator: Normah Omar**, Universiti Teknologi MARA, Malaysia



Prof Omar is currently the Deputy Chair of APMAA. She is one of the pioneers who helped establish APMAA in 2002. She is the Editor-in-Chief of APMAA's journal, the Asia Pacific Management Accounting Journal, which is WoS-indexed under the ESCI category.

**Panelists: Mayangsari, Sekar**, Trisakti University, Indonesia



Dr. Mayangsari is an associate professor in the Department of Accounting, Universitas Trisakti. She has hosted the 2015 and 2021 APMAA Annual conferences: The 2015 conference was an in-person conference, and the one in 2021 was an online conference.

**Topic: The Role of Leadership to Make the APMAA Event Successful** [Paper ID 98](#)

### Outline of the talk

Leadership in event management is certainly not easy. Effective leadership is the key success factor in organizing an event such as the APMAA Conference. In that context, the role of a leader is to unite, bringing together a team to pursue a common goal. For this talk, Dr. Sekar will deliberate on what she considers effective leadership. Sub-topics will include, among others, how leaders handle challenges such as getting sponsorship, forming a team that is committed, communicating with both the headquarters and the university levels, developing programs, and attracting participants.

**Panelists: Galian Tian**, Xi'an Jiao Tong University, China



Dr. Tian is a professor in the Department of Accounting and Finance of the School of Management, Xi'an Jiao Tong University. His team applied for the hosting of the APMAA 2023 Conference.

**Topic: Challenges and Opportunities to Management Accounting in the Digital Era** [Paper ID 108](#)

### Outline of the talk

In this forum, the speaker will elaborate on the theme of the APMAA 2023 conference, i.e. "Challenges and Opportunities to Management Accounting in the Digital Era". Despite opportunities such as better production efficiency; faster decision-making process and wider market coverage due to digitalization technology, there are expected challenges that need to be effectively managed. The speaker will discuss management accounting digital evolution both in China and globally.

**Panelists: Thuy, Nguyen**, University of Economics and Business, Vietnam National University, Vietnam



Dr. Thuy is the Dean of the Faculty of Accounting and Auditing, VNU. (Vietnam National University), University of Economics and Business. She has started forming her team for the APMAA 2024 Conference she will host in Vietnam.

**Topic: Management Accounting and Finance for Sustainability** Paper ID107

Outline of the talk

Interestingly, this is also the main theme of the APMAA Conference hosted by Vietnam National University in 2024. Basically, in her talk at Forum 2, Dr. Thuy will deliberate as to why this theme was chosen. Consistent with the SDG agenda by the UN, governments, regulators, businesses, and academics have increasingly recognized that society is facing a planetary emergency, as evidenced by unprecedented levels of climate change and biodiversity loss. Indeed, the effects of these crises will pose significant risks to business operations. Hence, she will discuss many novel challenges and opportunities for management accounting and finance to help organizations navigate this range of interacting sustainability issues. She will further deliberate on possible keynote speakers to be invited. In addition, she will also share her plans to attract national and international participants to Vietnam.

**Doctoral Seminar: Expectations of the doctoral students: supervisors' viewpoints**

(15.30-16.40 Tuesday, November 8)

Seminar panelists are incumbent supervisors who tackle issues and problems that doctoral students face. They will provide answers based on their rich experiences.

**Speakers: Zubir Azhar**, School of Management, Universiti Sains Malaysia.



Dr. Zubir is the Accounting Chairperson and Senior Lecturer at the School of Management, Universiti Sains Malaysia.

**Topic: Expectations of the doctoral students: Supervisors' viewpoints** Paper ID 103

Outline of talk

Dr. Zubir will outline the need for students to understand their relationships with supervisors. They can expect their supervisors to uphold and transmit the highest professional standards of research and scholarship, to provide guidance in all phases of the student's research, to meet with their students regularly, to provide prompt feedback when work is submitted, including thesis drafts, and to clarify expectations regarding collaborative work, authorship, publication and conference presentations. At the same time, there are things that students should consider doing, such as informing themselves of program requirements and deadlines, working within these deadlines as best as they can, communicating regularly with their supervisors, and submitting progress reports to obtain feedback from their respective supervisors.

**Speakers: Grahita Chandrarin**, University of Merdeka Malang, Indonesia, 2015 APMAA Conference Co-chair



Dr. Chandrarin is a professor in accounting and a National Reviewer of Research in Indonesia. She is a former member of the Indonesian Financial Accounting Standard Board, President of the APMAA in 2016.

**Topic: Talk on Doctoral Seminar of APMAA2022** Paper ID 104

Outline of talk

Her talk will focus on preparing a dissertation (or thesis) as one of the outcomes of a Ph.D. Program. A dissertation differs from other scientific works, especially in its novelty and contributions to the development of science and its benefits for practitioners and academicians. Its research questions can be based on phenomena or facts that occur in practice to find solutions through a scientific approach. Methodologically, they can be answered through a quantitative or qualitative method. The concept of usefulness for decision-making is very important in this research. The primary purpose of a dissertation is to build a theory; therefore, research gaps and roadmaps must be prepared before conducting research. Be prudent in everything. A dissertation is a political process, so maintain good relations with the supervisor and examiner.

## **List of Academic and Doctoral Colloquium Paper Reviewers**

### **Reviewers for Academic Sessions Papers (International)**

Abdel-Maksoud, Ahmed (Zayed University), UAE  
Amirrudin, Mira Susanti (Universiti Teknologi MARA), Malaysia  
Begum, Farhana (Ministry of Education), Bangladesh  
Dzung, Nguyen Thi Phuong (Hanoi University of Science and Technology), Vietnam  
Ferdiansah, Muhammad (Universitas Hasanuddin), Indonesia  
Kim, Jaewook (Hiroshima University), Japan  
Li, Xing (Xi'an Jiaotong University), China  
Mayangsari, Sekar (Universitas Trisakti), Indonesia  
Mimba, Ni Putu (Udayana University), Indonesia  
Mori, Yuji (University of Shizuoka), Japan  
Omar, Normah (Universiti Teknologi MARA), Malaysia  
Rasit, Zarinah Abdul (Universiti Teknologi MARA), Malaysia  
Shil, Nikhil (East West University), Bangladesh  
Tam, Nguyen (Electric Power University), Vietnam  
Tse, Michael (Oxford Institute of Higher Education), Australia

### **Reviewers for Academic Sessions Papers (Thailand)**

Chatraphorn, Pongprot (Chulalongkorn Business School), Thailand  
Chitnomrath, Thanida (Dhurakij Pundit University), Thailand  
Hamra, Wayne (Asia-Pacific International University), Thailand  
Janjarasjit, Suparak (Khon Kaen University), Thailand  
Khumboon, Rachata (Dhurakij Pundit University), Thailand  
Limlawan, Varis (Dhurakij Pundit University), Thailand  
Meesat, Paitaya (Dhurakij Pundit University), Thailand  
Nongbunnak, Sayamol (Dhurakij Pundit University), Thailand  
Pongpruttikul, Phoommhiphat (Dhurakij Pundit University), Thailand  
Pongyeela, Adilla (Dhurakij Pundit University), Thailand  
Poramatworachote, Pimvimol (Ubon Ratchathani Rajabhat University), Thailand  
sriwongwana, jaturong (Ubon Ratchathani Rajabhat University), Thailand  
Sunalai, Suravee (Dhurakij Pundit University), Thailand  
Sutthikun, Wiranya (Ubon Ratchathani Rajabhat University)  
Terdpaopong, Kanitsorn (Rangsit University), Thailand  
Thaneerananon, Arisara (Dhurakij Pundit University), Thailand  
Vilalai, Premarat (Dhurakij Pundit University), Thailand  
Wiwattanakornwong, Kunakorn (Dhurakij Pundit University), Thailand

### Reviewers for Doctoral Colloquium Papers

Azhar, Zubir (Universiti Sains Malaysia), Malaysia  
Chandrarin, Grahita (University of Merdeka Malang), Indonesia  
Fonseka, Mohan (Xian Jiaotong University), China  
Jaturong sriwongwana (Ubon Ratchathai Rajabhat University), Thailand  
LI, Liuchuang (Xi'an Jiaotong University), China  
Omar, Normah (Universiti Teknologi MARA), Malaysia  
Sutthikun, Wiranya (Ubon Ratchatani Rajabhat University), Thailand  
Terdpaong, Kanitsorn (Rangsit University), Thailand

## APMAA membership and the 2022 annual membership fee

APMAA is an open network with two categories:

**Membership** (Professors, Lecturers, CMA, CPA, Tax accountant, financial analyst, etc.), and  
**Associate Membership** (current Doctoral Students).

For the calendar year 2022, the annual fee for both the membership and the associate membership is USD 10. This annual membership fee covers January 1 to December 31, 2022. The membership fee is not refundable.

### In-person Participation Fee <sup>(1)</sup>

2022 Membership Fees and Annual Conference Registration Fees				
All are required to pay the One-Year Membership Fee.				
	Regular member (USD)		Associate (Ph.D. student) member (USD)	
	presenter	non-presenter	presenter	non-presenter
Membership fee	10	10	10	10
Conference Fee	300	300	150	150
Total	310	310	160	160

### Online Participation Fee <sup>(2)</sup>

2022 Membership Fees and Annual Conference Registration Fees				
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
Conference Fee	40	20(waived)	20	20 (waived)
Total	50	10	30	10

(1) This participation fee includes a printed program with a Conference kit, Welcome Reception (Day 1) and Dinner (Day 2), Lunch, and coffee/tea break (Day 1, Day 2, and Day 3). International participants' company visit/cultural visit on day 4 provides lunch and transportation to and from DPU to the destination.

(2) This participation fee includes the online version of the Program Book, Book of Abstracts, and Book of Proceedings.

## 2022 Conference Participants (From Google Forms sheet)

Name (first name/last name)	Institution's country	Affiliation. (University - Name of the university)	Current position. (If you are Emeritus)	Please identify the first time you attended the conference
Susumu Ueno	Japan	Konan University, Japan	(Emeritus) Professor	2002 (1st) Fukuoka, Japan
Normah Omar	Malaysia	Universiti Teknologi MARA, Malaysia	(Emeritus) Professor	2002 (1st) Fukuoka, Japan
Ibrahim kamal , abdul rahman	malaysia	unikl, Malaysia	(Emeritus) Professor	2002 (1st) Fukuoka, Japan
Tuan Zainun/ Tuan Mat	Malaysia	Universiti Teknologi MARA (UiTM), Malaysia	Associate professor	2004 (2nd) Shah Alam, Indonesia
Paul Scarbrough	Canada	Brock University, Canada	Associate professor	2009 (5th) Beppu, Japan
Jan Alpenberg	Swedish	Linnaeus University	Associate professor	2009 (5th) Beppu, Japan
Grahita/Chandrarin	Indonesian	Univeritas Merdeka Malang - Indonesia	(Emeritus) Professor	2010 (6th) Taipei, Taiwan
JAEWOCK KIM	Japan(KOREA)	HIROSHIMA UNIVERSITY (JAPAN)	Lecturer	2010 (6th) Taipei, Taiwan
Naoyuki Kaneda	Japan	Gakushuin University	(Emeritus) Professor	2010()
Tetsuhiro Kishita	Japan	Ryukoku University	(Emeritus) Professor	2010()
SOFIAH MD AUZAIR	MALAYSIA	National University of Malaysia, MALAYSIA	Associate professor	2011 (7th) Shah Alam, Indonesia
Bulend Terzioglu	Australiajn	Australian Catholic University	Lecturer	2011 (7th) Shah Alam, Indonesia
Shoichiro Hosomi	Japan	Tokyo Metropolitan University, Japan	(Emeritus) Professor	2011 (7th) Shah Alam, Indonesia
Nam Sang CHENG	Sinapore(British)	Singapore Management University	Associate professor	2011 (7th) Shah Alam, Indonesia
Bi-Huei Tsai	Taiwan	National Yang Ming Chiao Tung University	(Emeritus) Professor	2011 (7th) Shah Alam, Indonesia
Kanibhatti Nitirojntanad	Thai	Chulalongkorn University, Thailand	Associate professor	2011 (7th) Shah Alam, Indonesia
sekar mayangsari	Indonesia	Indonesia	Associate professor	2012 (8th) Xiamen, China
Kanitsorn Terdpaopong	Thai	Rangsit University, Thailand	Assistant professor	2012 (8th) Xiamen, China
Ahmed Abdel-Maksoud	UAE(British)	Zayed University, United Arab Emirates	(Emeritus) Professor	2012 (8th) Xiamen, China
Nguyen Thi Phuong Dzung	Vietnam	Hanoi University of Science and Technology	Senior Lecturer	2012 (8th) Xiamen, China
Wiwik Utami	Indonesia	University Mercu Buana Jakarta Indonesia	(Emeritus) Professor	2012 (8th) Xiamen, China
Said Elbanna	Qatar(Egypt)	Qatar University	(Emeritus) Professor	2012 (8th) Xiamen, China
Fumiko Takeda	Japan	Keio Business School, Japan	(Emeritus) Professor	2013 (9th) Nagoya, Japan
Masumi Nakashima	Japan	Bunkyo Gakuin University	(Emeritus) Professor	2013 (9th) Nagoya, Japan
Tomasz Wnuk-Pel	Polish	University of Lodz, Poland	(Emeritus) Professor	2013 (9th) Nagoya, Japan
Pongprot Chatraphorn	Thai	Chulalongkorn University (Thailand)	Assistant professor	2013 (9th) Nagoya, Japan
Yasmin/Farani	Indonesian	University of Merdeka Malang - Indonesia	Lecturer	2014(10th) Bangkok, Thailand
Yuji MORI	Japan	University of Shizuoka, Japan	Associate professor	2014(10th) Bangkok, Thailand
Mohammed Elgammal	Qatar(Egypt)	Qatar University	Associate professor	2014(10th) Bangkok, Thailand
Michael S. C. Tse	Australian	Ozford Institute of Higher Education, Australia	(Emeritus) Professor	2015(11th) Bali, Indonesia
Oyong Lisa	Indonesia	Gajayana Univercity_Malang Indonesia	Assistant professor	2015(11th) Bali, Indonesia
NI KETUT/RASMINI	INDONESIA	UDAYANA UNIVERSITY-BALI INDONESIA	Associate professor	2015(11th) Bali, Indonesia
Keita Tanahashi	Japan	Hiroshima University of Economics, Japan	(Emeritus) Professor	2015(11th) Bali, Indonesia
Thomas Ahrens	UAE(German)	United Arab Emirates University (UAE)	(Emeritus) Professor	2015(11th) Bali, Indonesia
Ni Putu Sri Harta Mimba	Indonesia	Udayana University - Indonesia	Associate professor	2015(11th) Bali, Indonesia
Kohsuke Matsuoka	Japan	Tohoku Gakuin University, Japan	(Emeritus) Professor	2015(11th) Bali, Indonesia
Hsuan lien Chu	Taiwan	National Taipei University	(Emeritus) Professor	2015(11th) Bali, Indonesia
Naoki Hayashi	Japan	Ryukoku University	(Emeritus) Professor	2016(?)
Żaneta Kielanowicz	Poland	University of Lodz, Poland	Assistant professor	2016(12th) Taipei, Taiwan
Abdulsamad Alazzani	Yemen	Qatar University	Associate professor	2016(12th) Taipei, Taiwan
Gregory WEGMANN	France	University of Burgundy, France	(Emeritus) Professor	2017(13th) Shanghai, China
Retna Safriliana	Indonesia	University of Merdeka Malang (Indonesia)	Senior Lecturer	2017(13th) Shanghai, China
Bambang / Hermanto	Indonesian	Politeknik LP3I Jakarta	Lecturer	2017(13th) Shanghai, China
Sera Choi	Republic of Korea	Korea National Open University, Seoul, Korea	Assistant professor	2017(13th) Shanghai, China



Kamaljeet Sandhu	Australia	University of New England, Australia	Senior Lecturer	2018(14th)	Tokyo, Japa
Gaoliang/Tian	China	Xi'an Jiao Tong University, China	(Emeritus) Professor	2018(14th)	Tokyo, Japa
Lufi Yuwana Mursita	Indonesia	Universitas Hayam Wuruk Perbanas, Indonesia	Assistant professor	2018(14th)	Tokyo, Japa
Masako Saito	Japan	Kansai University, Japan	(Emeritus) Professor	2018(14th)	Tokyo, Japa
Yoshihito Enomoto	Japan	Bunkyo Gakuin University Graduate School, Ja	Visiting Professor	2018(14th)	Tokyo, Japa
Perry Choi	Japan(USA)	Hitotsubashi University (Japan)	Doctoral student	2018(14th)	Tokyo, Japa
Leela Tiangsoongngnern	Thai	Dhurakij Pundit University (Thailand)	Doctoral student	2018(14th)	Tokyo, Japa
Rachata Khumboon	Thai	DPU, Thailand	Senior Lecturer	2018(14th)	Tokyo, Japa
Siridech Kumsuprom	Thai	Dhurakij Pundit University, Thailand	Assistant professor	2018(14th)	Tokyo, Japa
Pattananant Petchchedchoo	Thai	Dhurakij Pundit University (Thailand)	Assistant professor	2018(14th)	Tokyo, Japa
Xing Li	China	Xi'an Jiaotong University	Assistant professor	2018(14th)	Tokyo,
Robert Rickards	Germany (USA)	Deutsche Hochschule der Polizei, Germany	(Emeritus) Professor	2018(14th)	Tokyo, Japa
Aki Yoshimi	Japan	Hokkaido Information University, Japan	Lecturer	2018(14th)	Tokyo,
Asako MIURA	Japan	Technology (Japan)	Doctoral student	2018(14th)	Tokyo,
Tomoyuki Onishi	Japan	Waseda University	Doctoral student	2018(14th)	Tokyo,
Ousama Anam	Yemen	Qatar University, Qatar	Associate professor	2018(14th)	Tokyo,
Liuchuang Li	China	Xi'an Jiaotong University	(Emeritus) Professor	2019(15th)	Doha,
DARUSALAM	INDONESIA	UITM, MALAYSIA	SCHOLAR	2019(15th)	Doha,
Thi Hong Thuy Nguyen	Vietnam	VNU University of Economics and Business	Assistant professor	2019(15th)	Doha,
Sayamol Nongbunnak	Australian	UNSW University (Australia)	Lecturer	2021(16th)	Jakarta & B
Farhana Begum	Bangladeshi	Ministry of Education, Dhaka Bangladesh	Assistant professor	2021(16th)	Jakarta & B
Harun Ur Rashid	Bangladeshi	Bangladesh	Assistant professor	2021(16th)	Jakarta & B
muhammad irdam ferdiansah	indonesia	universitas hasanuddin	Senior Lecturer	2021(16th)	Jakarta & B
Siti Mutmainah	Indonesia	Universitas Diponegoro, Semarang.	Associate professor	2021(16th)	Jakarta & B
Mutsunobu Hirayama	Japan	Hiroshima University, Japan	Doctoral student	2021(16th)	Jakarta & B
Yukari Kawai	Japan	Komazawa university, Tokyo Japan	(Emeritus) Professor	2021(16th)	Jakarta & B
Daiva Tamuleviciene	Lithuanian	Vilnius University, Lithuania	Associate professor	2021(16th)	Jakarta & B
Rasa Subaciene	Lithuanian	Vilnius University, Lithuania	(Emeritus) Professor	2021(16th)	Jakarta & B
Paitaya Meesat	Thai	Dhurakij pundit University (Thailand)	Doctoral student	2021(16th)	Jakarta & B
Kingkamol Singhasomboon	Thai	Chulalongkorn University	Doctoral student	2021(16th)	Jakarta & B
Tahidur Rahman	Bangladesh	Bangladesh Army International University of Science and Technology, Cumilla	Associate professor	2021(16th)	Jakarta & Bali, Indonesia
Sayaduzzaman	Bangladeshi	Rajshahi, 6205, Bangladesh	Professor	2021(16th)	Jakarta &
Baolei Qi	China	Xi'an Jiaotong University	(Emeritus) Professor	2021(16th)	Jakarta &
Yi Si	China	Xi'an Jiaotong Univeristy	Associate professor	2021(16th)	Jakarta &
Zheng Qiao	China	Xi'an Jiaotong Univeristy	(Emeritus) Professor	2021(16th)	Jakarta &
DWi Prihatini	Indonesia	Faculty of Economics and Business Unibersity of Prof.Dr.Moestopo (Beragama)	Lecturer	2021(16th)	Jakarta & Bali, Indonesia
Hotman Tohir Pohan	Indonesia	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Iskandar Muda	Indonesia	Universitas Sumatera Utara	Lecturer	2021(16th)	Jakarta &
Trismayarni Elen	Indonesia	Prof. Dr. Moestopo (Beragama) University	Lecturer	2021(16th)	Jakarta &
Bambang Soedaryono	Indonesian	Universitas Trisakti - Indonesian	Professor	2021(16th)	Jakarta &
BINSAR H SIMANJUNTAK	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Christina Dwi Astuti	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Deni Darmawati	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Etty Murwaningsari	Indonesian	Universitas Trisakti - Indonesia	Professor	2021(16th)	Jakarta &
Fanny Rachmaditya	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Harti Budi Yanti	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Hasnawati	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Henik Hari Astuti	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Hermi	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Hexana Sri Lastanti	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Idrianita Anis	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Indra Saputra	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Juniati Gunawan	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Khomsiyah	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Lenggogeni	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Muhammad Nuryatno	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &
Murtanto	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th)	Jakarta &

Nurhastuty Kesumo Wardhani	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th) Jakarta &
Regina Jansen Arsjah	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th) Jakarta &
Rosiyana Dewi	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th) Jakarta &
Rossje Vitariamettawaty Suryaputri Slamet wiyono	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th) Jakarta &
Titik Aryati	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th) Jakarta &
Vinola Herawaty	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th) Jakarta &
Virna Sulfitri	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th) Jakarta &
Wahyuni Rusliyana Sari	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th) Jakarta &
Yuswar Zainul Basri	Indonesian	Universitas Trisakti - Indonesia	Professor	2021(16th) Jakarta &
Yvonne Augustine Sudibyo	Indonesian	Universitas Trisakti - Indonesia	Senior Lecturer	2021(16th) Jakarta &
Umesh Sharma	New Zealand(Fiji)	University of Waikato (New Zealand)	Associate professor	2021(16th) Jakarta &
Mohan Fonseka	Sri Lanka	Xi'an Jiaotong University	Associate professor	2021(16th) Jakarta &
Wiranya Sutthikun	Thai	Ubon Ratchathani Rajabhat university	Lecturer	2021(16th) Jakarta &
Phuong Chi Bui	Vietnam	VNU University of Economics and Business	Assistant professor	2021(16th) Jakarta &
Nguyen To Tam	Vietnam	Electric Power University	Lecturer	2021(16th) Jakarta &
Tiangge Zheng	Australia(China)	The University of Western Australia	Doctoral student	2022(17th) Bangkok, Th
Rukshana Begum	Bangladesh	Bangladesh	Professor	2022(17th) Bangkok, Th
Afifa Isrot	Bangladeshi	Begum Rokeya University, Rangpur, Banglade	Doctoral student	2022(17th) Bangkok, Th
Abdul Kaium	Bangladeshi	Noakhali Science and Technology University, B	Associate professor	2022(17th) Bangkok, Th
Xian Huang	China	Xiamen University, China	Doctoral student	2022(17th) Bangkok, Th
Xin/Xu	China	Sun Yat-sen University, China	Assistant professor	2022(17th) Bangkok, Th
Yao HE	China	Weifang University of Science and Technology,	Lecturer	2022(17th) Bangkok, Th
Sujuan Xie	Chinese	Ocean University of China, China	(Emeritus) Professor	2022(17th) Bangkok, Th
Xiaokun Li	Chinese	Yunnan College of Foreign Affairs & Foreign L	Doctoral student	2022(17th) Bangkok, Th
Sukanti Cahyaningsih	Indonesia	University of Merdeka Malang Indonesia	Assistant professor	2022(17th) Bangkok, Th
A.A. Ayu Nur Cintya Apsari	Indonesia	Udayana University (Indonesia)	Students	2022(17th) Bangkok, Th
Bambang Hadi Prabowo	Indonesia	STIE Jaya Negara Tamansiswa Malang	Senior Lecturer	2022(17th) Bangkok, Th
Eny Lestari Widarni	Indonesia	STIE Jaya Negara Tamansiswa Malang	Senior Lecturer	2022(17th) Bangkok, Th
Frendy	Indonesia	Nagoya University of Commerce and Business	Associate professor	2022(17th) Bangkok, Th
Komang Ayu Krisnadewi	Indonesia	Universitas Udayana	Assistant professor	2022(17th) Bangkok, Th
Nurul Mustafida	Indonesia	Universitas Mayum Wuruk Perbanas, Surabaya	Lecturer	2022(17th) Bangkok, Th
Rizki Rachmadia	Indonesia	Universitas Muhammadiyah, Ponorogo	Lecturer	2022(17th) Bangkok, Th
Suryaning Bawono	Indonesia	STIE Jaya Negara Tamansiswa Malang	Doctoral student	2022(17th) Bangkok, Th
Suryaning Bawono	Indonesia	STIE Jaya Negara Tamansiswa Malang	Lecturer	2022(17th) Bangkok, Th
Tharsisius Pabendon	Indonesia	STIE Jambatan Bulan	Senior Lecturer	2022(17th) Bangkok, Th
Phoommhiphat Mingmalailuck	Indonesia	University of Indonesia, Indonesia	Senior Lecturer	2022(17th) Bangkok, Th
Raden Roro Widya Ningtyas/Soeprajitno	Indonesia	Gadjah Mada University - Yogyakarta, Indones	Doctoral student	2022(17th) Bangkok, Th
Desti Fitriani	Indonesian	Universiti Sains Malaysia, Malaysia	Doctoral student	2022(17th) Bangkok, Th
Xinyan Zhao	Japan(Chinese)	Meiji University(Japan)	Master student	2022(17th) Bangkok, Th
Haslina/Hassan	Malaysia	Universiti Kuala Lumpur - Malaysia	Senior Lecturer	2022(17th) Bangkok, Th
Zarinah Abdul Rasit	Malaysian	Universiti Teknologi MARA, Malaysia	Associate professor	2022(17th) Bangkok, Th
Joanna Pilacik	Poland	Faculty of Management University od Lodz	Lecturer	2022(17th) Bangkok, Th
Jiafure/Wang	Taiwan	Dhurakij Pundit University, Thailand	Lecturer	2022(17th) Bangkok, Th
Chih-Wei Chang	Taiwan	National Taipei University (Taiwan)	Doctoral student	2022(17th) Bangkok, Th
Juxiang Wen	Thailand (CHINA)	dhurakijpundit university Bangkok Thailand	Doctoral student	2022(17th) Bangkok, Th
Yiming Chen	Thailand (China)	DPU (Thailand)	Master student	2022(17th) Bangkok, Th
Mst. Hasna Banu	Bangladeshi	University of Rajshahi, Bangladesh	Associate professor	2022(17th) Bangkok,
Lutfi	Indonesia	ARI UTM Malaysia	Doctoral student	2022(17th) Bangkok,
M. Nur A. Birton	Indonesia	Indonesia	Associate professor	2022(17th) Bangkok,
Rahayu	Indonesia	Gadjah Mada University - Indonesia	Doctoral student	2022(17th) Bangkok,
Rindu Rika Gamayuni	Indonesia	University of lampung, Indonesia,	Lecturer	2022(17th) Bangkok,
Diyah Sukanti Cahyaningsih	Indonesia	University of Merdeka Malang, Indonesia	Assistant professor	2022(17th) Bangkok,
Izzul/Mustain	Indonesia	Universitas Gadjah Mada (Indonesia)	Doctoral student	2022(17th) Bangkok,
vidiyanna rizal putri	Indonesia	Indonesia Banking School	Lecturer	2022(17th) Bangkok,
Yovi Kusmiati	Indonesia	UIN Syarif Hidayatullah	Assistant professor	2022(17th) Bangkok,
Itaru Masuda	Japan	Kwansei Gakuin University, Japan	Doctoral student	2022(17th) Bangkok,
Amirul Shah Md Shahbudin	Malaysian	Universiti Sains Malaysia	Senior Lecturer	2022(17th) Bangkok,
Kazi Musa	Malaysian	Universiti Teknologi MARA, Malaysia	Doctoral student	2022(17th) Bangkok,
Kittiwat Sinthunava	Thai	Phranakhon Rajabhat University, Bangkok,	Lecturer	2022(17th) Bangkok,
premarat vilalai	Thai	DHURAKIJ PUNDIT UNIVERSITY 110/1-4	Lecturer	2022(17th) Bangkok,
Jiraporn Jantarawong	Thai	Suratthani Rajabhat University	Doctoral student	2022(17th) Bangkok,
Jugkrit Mahoran	Thai	Rajamangala University of Technology	Lecturer	2022(17th) Bangkok,
Mongkol Shiadphukwan	Thai	Dhurakij Pundit University	Doctoral student	2022(17th) Bangkok,
Nantawat panyayodtanakorn	Thai	Kasetsart university, Kamphaeng Sean	Doctoral student	2022(17th) Bangkok,
Patcharin Saramath	Thai	Maejo University	Doctoral student	2022(17th) Bangkok,
Sasipat Jantarawong	Thai	Suratthani Rajabhat University	Doctoral student	2022(17th) Bangkok,
sasipat sunkolkit	Thai	RMUTL Chaingmai	Doctoral student	2022(17th) Bangkok,
Supannarat Masarat	Thai	Lampang Inter-Tech College (Thailand)	Lecturer	2022(17th) Bangkok,
Chun Shuo Chen	Thailand (Chinese)	Dhurakij Pundit University	Doctoral student	2022(17th) Bangkok,
ZHONGMAN Yang	Thailand(China)	Dhurakij Pundit University, Thailand	Master	2022(17th) Bangkok,
Yiming Chen	Thailand(Chinese)	DPU (Thailand)	master student	2022(17th) Bangkok,

## History of APMAA Annual Conferences

Year	City, Country	Hosting Institution
2024(19th)	Hanoi, Vietnam	APMAA, Vietnam National University
2023(18th)	Xi'an, China	APMAA, Xi'an Jiaotong University
2022(17th)	Bangkok, Thailand	APMAA, 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 2022 (17th) Annual Conference**, co-hosted by **APMAA** and **Dhurakij Pundit University** team in Thailand, will be held in a **hybrid mode** from November 8 (Tuesday) to 11th (Friday). The conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future."

**The 2021 (16th) Annual Conference**, co-hosted by **APMAA** and **Universitas Trisakti/ Udayana University** team in Indonesia, was successfully held **online** from November 9 (Tuesday) to 11th (Thursday). The conference theme is "Management Accounting and Society: A Global Perspective."

**The 2020 Annual Conference**, scheduled by the Universiti Teknologi MARA, Malaysia team, was **cancelled** in light of the uncertainty of developments regarding the COVID-19 pandemic.

**The 2019 (15th) Annual Conference**, hosted by Dr. Khalid Al-Abdulqader Al, Dean of the 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 the 9<sup>th</sup> (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 7<sup>th</sup> (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 Chandrarin, 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 Nitirojntanad, **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." **At this Conference, APMAA used the Microsoft Conference Management System first time.**

**The 2012 (8th) Annual Conference**, hosted by Professor Dr. Yuan Lue Fu, **University of Xiamen**, China, was successfully held at the 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 the 16th to 19th of November 2011. The conference theme is "Management Accounting: A Value Creation Tool for Sustainability." **For the first time, APMAA created the Doctoral Colloquium Sessions, and the colloquium had ten presentations supported by mentors/advisers.**

**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. **Since this Conference, APMAA introduced a discussant system to all scholarly presentations (Presentation: 30 minutes; Discussion and Q&A: 15 minutes).**

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

**The 2008 Annual Forum**, being scheduled by Professor Duangmanee Komaratat at Chulalongkorn University from October 17-20, 2008, was canceled due to the political crisis in Thailand.

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

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

**The 2004 (2nd) Annual Forum** hosted by Professor 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 Akira Nishimura was held on November 3 and 4 at International Exchange Plaza, Kyushu University, in Fukuoka, Japan. Since then, participants from different countries have continued to share the same vision of advancing management accounting research and practices with particular reference to the Asia-Pacific region.

<b>2021-2010 Annual Conference Statistics</b>											
	<b>2021</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
	<b>Indo-nesia</b>	<b>Doha</b>	<b>Tokyo</b>	<b>Shang-hai</b>	<b>Taipei</b>	<b>Bali</b>	<b>Bang-kok</b>	<b>Nagoya</b>	<b>Xiamen</b>	<b>Shah-Alam</b>	<b>Taipei</b>
Ph.D. Colloquium Presentations	7	19	12	12	7	24	6	6	3	10	0
Parallel sessions	28	104	91+4	48	70	108	51	56	48?	42	24
Talks/Panel sessions	2	3+24	6+3	6+3	6	4	6	7	7	16	5
Reception	0	0	0	0	0	0	1	0	0	0	0
<b>Total Presentations</b>	<b>37</b>	<b>150</b>	<b>116</b>	<b>69</b>	<b>83</b>	<b>136</b>	<b>64</b>	<b>69</b>	<b>55?</b>	<b>68</b>	<b>29</b>
<b>International participants</b>	<b>121</b>	<b>117</b>	<b>106</b>	<b>63</b>	<b>80</b>	<b>49</b>	<b>61</b>	<b>53</b>	<b>43</b>	<b>62</b>	<b>34</b>
Paid Local participants	87	0	105	43	3	63	10	56	?	?	26
<b>Total Paid participants</b>	<b>208</b>	<b>117</b>	<b>211</b>	<b>106</b>	<b>83</b>	<b>112</b>	<b>71</b>	<b>109</b>	<b>40</b>	<b>62</b>	<b>60</b>
No Fee	39	275	50	55	70	50	48	39	50	88	40
<b>Total participants</b>	<b>247</b>	<b>360</b>	<b>261</b>	<b>161</b>	<b>153</b>	<b>162</b>	<b>119</b>	<b>148</b>	<b>93</b>	<b>150</b>	<b>100</b>

## APMAA Top Management

In addition to leadership, APMAA's Top Management has shown a solid commitment to the quality management of the association.

**2022-2014** Chair of the Board of Directors: **Ueno, Susumu**

**2013-2010** President: **Ueno, Susumu**

**2009-2004** President: **Nishimura, Akira**

## APMAA 2022 Board of Directors

(An excerpt from APMAA Key People, Asia-Pacific Management Accounting Association  
([sakura.ne.jp](http://sakura.ne.jp)))

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

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

**Mayangsari, Sekar**, Trisakti University, Indonesia

**Scarborough, Paul**, Brock University, Canada

**Elgammal, Mohammed**, Qatar University, Qatar

**Chandrarin, Grahita**, University of Merdeka Malang, Indonesia

**Mimba, Ni Putu Sri Harta**, Udayana University, Indonesia

**Nitirojntanad, Kanibhatti**, Chulalongkorn University, Thailand

**Terdpaopong, Kanitsorn**, Rangsit University, Thailand

**Petchchedchoo, Pattanant**, Pattanant, Dhurakij Pundit University, Thailand

**Kumsuprom, Siridech**, Dhurakij Pundit University, Thailand

**Tiangsoongnern, Leela**, Dhurakij Pundit University, Thailand

**Nakashima, Masumi**, Bunkyo Gakuin University, Japan

**Takeda, Fumiko**, Keio University, Japan

**Tian, Gaoliang**, Xi'an Jiao Tong University, China

**Thuy, Nguyen, Thi Hong**, Vietnam National University- Hanoi, Vietnam

**Chu, Hsuan-Lien**, National Taipei University, Taiwan

**Rahman, Ibrahim Kamal Abdul**, Universiti Kuala Lumpur, Malaysia

**Kim, Jaewook**, Hiroshima University, Japan

**Cheng, Nam Sang**, Singapore Management University, Singapore

**Mori, Yuji**, University of Shizuoka, Japan

**Hosomi, Shoichiro**, Tokyo Metropolitan University, Tokyo Japan

**Tomasz, Wnuk-Pel**, University of Łódź, Poland

**Alpenberg, Jan**, Linnaeus University, Sweden

**Wegmann, Gregory**, University of Burgundy, France

**Kielanowicz, Żaneta**, University of Lodz, Poland

**Tuan Mat, Tuan Zainun**, Universiti Teknologi MARA, Malaysia

**Terzioglu, Bulend**, Australian Catholic University, Australia

**Anam, Ousama Abdulrahman**, Qatar University, Qatar

**Tsai, Bi-Huei**, National Yang Ming Chiao Tung University, Taiwan

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

**Rickards, Robert C.**, German Police University, Germany

**Mastuoka, Kohsuke**, Tohoku Gakuin University, Japan

## **Director Emeritus**

**Nishimura, Akira**, Professor Emeritus, Kyushu University, Japan (Past President 2004-2009)

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

CHIEF EDITOR

**Prof Dr Susumu Ueno**

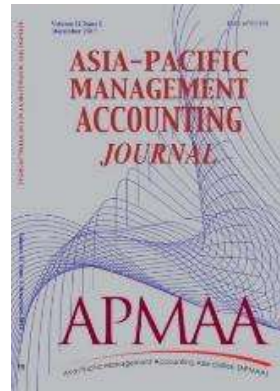
*APMAA, Japan*

**Prof Dr Normah Omar**

*Universiti Teknologi MARA, Malaysia*

**Prof Dr Roger Willett**

*University Tasmania, Australia*



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 academia and the community at large. Its initial publication in 2006 was once a year, but effective in 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 broad audience, APMAJ accepts for consideration manuscripts that are theoretical, empirical, conceptual, or behavioral 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 Emerging Sources Citation Index (ESCI) (citation index produced since 2015 by Thomson Reuters, and now by Clarivate), Ebscohost, Cabell's Directory of Publishing Opportunities in Management ([www.cabells.com](http://www.cabells.com)), Ulrichs ([www.ulrichweb.com](http://www.ulrichweb.com)), Excellence in Research for Australia (ERA), Australian Business Deans Council (ABDC), UDLedge Social Science & Humanities Citation Index (SS&HCI), Focus (Journals and Conference Proceedings), MyCite and UiTM Institutional Repositories (ePrints). You can see the editorial team members at <http://apmaj.uitm.edu.my/index.php/editorial-team>.

## Proceedings and Book of Abstracts for "APMAA 2022 Conference Sessions" and "APMAA 2022 Doctoral Colloquium Sessions"

APMAA 2022, co-hosted with Dhurakij Pundit University, comprises the **APMAA 2022 Conference Sessions** on Days 2 and 3 and the **APMAA 2022 Doctoral Colloquium Sessions** on Day 1. You can download the **Proceedings** and **Book of Abstracts** for both "APMAA 2022 Conference Sessions" and "APMAA 2022 Doctoral Colloquium Sessions" from the site below. Proceedings include full papers and executive summaries.

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

The conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future." The Conference Sessions include 28 **Academic Paper Sessions**, two **Plenary Sessions**, and two **Forums**. The Doctoral Colloquium has **Student Paper Sessions** and a **Seminar**.

### APMAA 2022 Conference Proceedings (ISBN: 978-974-671-674-1)

#### For APMAA 2022 Conference Sessions (Proceedings→Volume 1, 2, 3, and 4)

1. Academic Papers Sessions (Full papers and Executive summaries)
2. Plenary Sessions (Full papers and Executive summaries)
3. Forums (Executive Summaries)

#### For APMAA Doctoral Colloquium sessions (in one volume)

1. Student Paper Sessions (Full papers)
2. Seminar (Executive summaries)

## 2022 APMAA Conference Rooms

**Main Room:** SAWAI SUDHIPITAK on Floor 7, **Building 6, DPU**

### Breakout rooms

Room number	Floor	Building
243	4	Building 2
244	4	Building 2
141	4	Building 1
142	4	Building 1
143	4	Building 1

### Lunch room

Room 213 AB on floor 1, **Building 2, DPU**

### Dinner room

Sanom Sudipitak Meeting Room on Ground d floor, **Building 4, DPU**





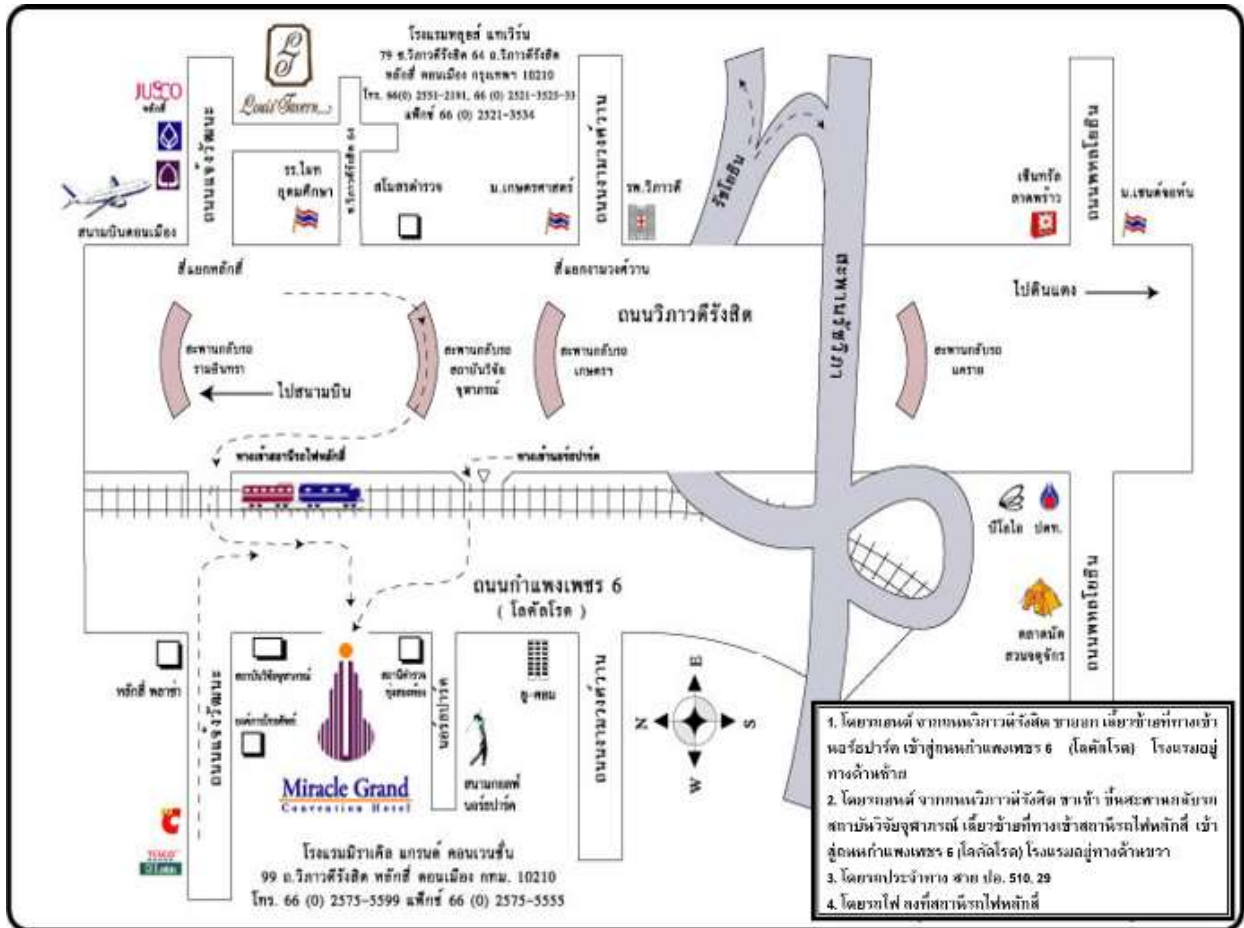
## Transportation between DPU Campus and the Miracle Grand Convention Hotel

### 1. Where is DPU?



## 2. How to go to the Miracle Grand Hotel?

- 1) Airport pick-up service by the hotel  
The fee is 1,000 THB per person
- 2) By Taxi  
For a taxi driver



## 3. Transportation arrangement for Hotel- DPU-Hotel

- The morning pick-up from the hotel to DPU is at 7.30 AM.  
The evening pick-up from DPU to the hotel is at 6.00 PM.  
(On Day 1, the evening pick-up time will be at 7.30 PM.)

# Dhurakij Pundit University, Bangkok

**Address:** 110/1-4 Pracha Chuen Rd, Thung Song Hong, Lak Si, Bangkok 10210, Thailand

**Phone:** [+66 2 954 7300](tel:+6629547300)

