

## Asia-Pacific Management Accounting Association



# Call for Papers

## February 20, 2023 Issue

### 2023 Annual Conference of Asia-Pacific Management Accounting Association

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## APMAA 2023 Annual Conference

Challenges and Opportunities to Management Accounting in the Digital Era  
(venue) Xi'an Jiaotong University, China

(tentative) **Conference Date: 24 (Tuesday) -27(Friday) October 2023**

[School of Management-Xi'an Jiaotong University \(xjtu.edu.cn\)](http://School of Management-Xi'an Jiaotong University (xjtu.edu.cn))

[Xi'an Jiaotong University \(xjtu.edu.cn\)](http://Xi'an Jiaotong University (xjtu.edu.cn))

[China's Oldest City Xi'an | Xian China Aerial Drone | 中国最古老城市西安 - YouTube](#)

[Xi'an Climate, Weather By Month, Average Temperature \(China\) - Weather Spark](#)

The Asia-Pacific Management Accounting Association (APMAA) holds its 2023 Annual Conference (APMAA 2023) at Xi'an Jiaotong University, China, from 24 (Tuesday) to 27 (Friday) October 2023.

The conference theme is "Challenges and Opportunities to Management Accounting in the Digital Era." This theme sheds light on the development of management accounting tools, techniques, and practices for a digital revolution to reveal the real world. As in every other year, APMAA 2023 provides subject areas encompassing various fields and will accept manuscripts of an extensive range of accounting subjects. We encourage prospective authors to contribute to and help shape the 2023 conference program through their research products.

**Summary Program** (October 24-27, 2023) (tentative)

Day 1 (Tuesday, October 24): **Doctoral Student Sessions (for thesis-position papers)**,  
Doctoral Seminar

Day 2 (Wednesday, October 25): Plenary Session, **Academic Paper Sessions**

Day 3 (Thursday, October 26): **Academic Paper Sessions**, Forums

Day 4 (Friday, October 27): Cultural and Factory Visits

## 1. APMAA 2023 Conference Call for Papers (Academic Paper Sessions)

**Academic paper sessions at the main conference** have always been the center of the APMAA annual conferences. As in every other year, the sessions provide subject areas that encompass various fields and **accept manuscripts of almost any accounting subject (see the "Primary and secondary subject areas of the Academic Paper Sessions" below)**. Your manuscripts can be theoretical or practice-oriented. We welcome high-quality manuscripts describing empirical, experimental, or theoretical work.

**Important Date for Authors** (tentative)

The manuscript submission site (CMT) opens	May 20
Deadline for manuscript submission	July 20
Registration/Fee Payment site opens.	August 15
Notification about acceptance/rejection	September 1
Registration deadline	September 15
Proceedings paper submission deadline	September 15
Book of Abstracts completion	September 30
Proceedings Book completion	October 5
Rehearsal for presenters, moderators, and discussants	October 11-15
<b>Academic Paper Sessions</b>	<b>October 25-26</b>

## 2023 Guideline for Authors (Formatting and Template)

1. All submitted manuscripts should report original, unpublished research results.
2. The official language of APMAA 2023 is **English** in both writing and presentation. If English is not your mother tongue (first language), check your draft using a professional editor and/or with a spelling- and grammar-matching application such as **Grammarly** before submitting your manuscript. You can download a free version of this application on a webpage and install it on your PC. If your document is hard to read, we will decline it before sending it to our reviewer (**Desk Rejected**).
3. Manuscripts should follow **the structure of a traditional research paper**, i.e., you will need to adjust your document to the **academic format** (If not, **Desk Rejected**). An empirical research paper's typical organization is Title, Abstract, Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References.
4. Use **Times New Roman font** with **font size 12**, **page size A4**, and **single-spaced**
5. **Abstract** should be **200-300 words** on a separate page immediately preceding the text. The text should be over 5,000 but usually not exceed 10,000 words (If not, Desk Rejected). Show five keywords below the abstract.
6. The cover page should contain the title of the paper, the author's name (first name, initial(s), and family name), position, and affiliation (capitalize the first character of each word). Also, contain email addresses. Please indicate the **corresponding author and add** his/her phone number.
7. To promote anonymous review, authors should not identify themselves directly or indirectly in their writing.
8. A **Single author** should not use the pronoun "we." Referencing should follow the APA style (<http://www.apastyle.org>).
9. Each author registering for the conference is **limited to two (2) full-length paper submissions** (including co-author papers) for the Academic Paper Sessions.
10. Authors who received a "Minor Revision" or "Major Revision" notification are expected to resubmit their revised (final) manuscripts before a specified date (the temporal deadline is **August 20**) to get an "Accept" notification by September 1. Our review team engages in review on a first-come-first-served basis.
11. All authors of accepted manuscripts must complete and submit their **camera-ready papers** for inclusion in the "**Proceedings**" and **abstracts** for the "**Book of Abstracts**" before the due date (Sep.15, 2022). Authors can choose a "**full-length paper**" or "**executive summary**" submission for the conference proceedings, although we recommend submitting a full-length paper. Executive summaries are more extended than abstracts, running 3–7 pages (around 1500-2,000 words). They summarize the research output's purpose, methods, results, and conclusions so that someone who reads only the summary can understand the research.
12. To attend and present their papers, the presenter (hopefully, the first author) must register (pay the participation fee) for the Conference before September 15, 2023.

## Paper Submission to APMAA2023 CMT Site

APMAA 2023 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers.

If you are new to CMT, please create your account by registering your ID (Email) and Password in the CMT system ([Conference Management Toolkit - Create New Account \(microsoft.com\)](#)) before submitting your paper. If you have a CMT account, there is no need to make a new account. You can log in to CMT with this account at [Conference Management Toolkit - Login \(microsoft.com\)](#).

In your Author console, please click "Create new submission" and select "**Academic Paper Sessions**".

### MS-CMT Structure of the APMAA2023

- (Track 1) **Academic Paper Sessions** → Primary subject areas (14) → Secondary subject areas
- (Track 2) Doctoral Colloquium Sessions (Thesis Position Papers)
- (Track 3) Other (Plenary Session, Forum, and Doctoral Seminar Speakers)
- (Track 4) Organizers' Practice Track (Solely for the use of the Organizer)

Edit the "**Create New Submission**" page and submit your manuscript. Please select an appropriate subject area by clicking a primary subject area button for an Academic Paper Sessions paper. We recommend you click a secondary subject area button when you find an additional relevant area. Please ensure your submission meets the conference's guidelines for accepting scholarly papers. We will open the submission site on **May 20**, 2023. The Paper Submission Deadline is **July 20**, 2023.

### Why do we need your primary and secondary subject area information?

We will use the primary and secondary subject areas you report when assigning your paper to a specific session and editing the Academic Paper Sessions' program and schedule.

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

### 01. Challenges and Opportunities to Management Accounting in the Digital Era

- Management Accounting in the Digital Era
- AI and robotic process automation in Accounting and Auditing
- Data Science and Analytics in Accounting, Auditing, and Taxation
- Cloud accounting and Cyber security
- Performance management through the cloud computing system
- Accounting education and curriculum in the Digital Era
- Accounting research in the Digital Era
- Digital Competency Readiness and Acceptance by management accountants

### 02. Cost management and Manufacturing Industries

- Cost accounting
- Supply chain management
- Production management

- The changing roles of management accounting in Industry 4.0
03. Performance Management
- Performance Management Systems and Budgeting in an uncertainty environment
  - Data analytics, Enterprise Planning, and Performance Management
  - Performance Appraisal and Incentives
  - Multi-Criteria Decision-Making and Accounting
  - Impacts of management accounting practices on forecast-based business valuation
04. Strategic Management Accounting
- Factors influencing the deployment of SMA techniques
  - Strategic Planning and Performance Management
  - Profit-sharing within a supply chain
  - Accounting for servitization business models
  - Accounting for start-up and unicorn companies
  - Intellectual Capital, Intangibles, and Knowledge Management
05. Management Accounting for Multinational Enterprises
- Transfer pricing
  - International Tax planning
  - Performance management in MNEs
  - Management accounting roles and Risk management in a borderless business environment
06. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs)
- Management accounting in state enterprises
  - Open data management for the government
  - Management accounting for the third sector (NPOs and civil societies)
07. Management Accounting for SMEs and Family Businesses
- Decision-Making in Publicly Traded vs. Private Companies
  - Issues of Business continuity and succession
  - Tax planning for the family business
08. Business Reporting and Communication
- Financial Reporting and Business Communication
  - Impact of IFRS on corporate management
  - Corporate Social Responsibility Accounting
  - Social, Environmental and Sustainability Management (SDGs) Accounting
09. Business Ethics and Internal Control
- Internal Control and Accountability
  - Business Ethics, and Fraud Prevention and Detection
  - Corporate Governance
10. Mathematical Models in Accounting
- Contract Theory
  - Capital Market

- Disclosure
  - Product Market Competition
11. Comparative (Cross-cultural) Management Accounting
- Cross-cultural comparison
  - Cross-national comparison
12. Management Accounting of Islamic Business
- Management Accounting of Islamic Finance and Banking
  - Electronic Transactions in Islamic Banks and Markets
  - Islamic Financial Industries and Sustainable Development
  - Sukuk, Wakaf, and Zakat management
13. Management Accounting Education and History
- Accounting Education
  - History of Accounting discipline
  - History of Management Accounting practices
14. Other Management Accounting Issue

#### **Paper submission to the CMT site**

Please submit your academic paper for the APMAA 2023 conference to the **Academic Paper Session Track** at [Conference Management Toolkit - Login \(microsoft.com\)](#). Ensure your manuscript meets the "**2023 Guideline for Authors (Formatting and Template)**" on [2023 Bonference \(sakura.ne.jp\)](#) before submission.

#### **(Excerpts from the Guideline for Authors)**

3. Manuscripts should follow **the structure of a traditional research paper**, i.e., you will need to adjust your document to the **academic format** (If not, **Desk Rejected**). An empirical research paper's typical organization is Title, Abstract, Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References.

4. Use **Times New Roman font** with **font size 12**, **page size A4**, and **single-spaced**.

5. **Abstract** should be **200-300 words** on a separate page immediately preceding the text. The text should be over 5,000 but usually not exceed 10,000 words (If not, Desk Rejected). Show five keywords below the abstract.

You can log in to CMT with the account. If you do not have a CMT account, register your Email and Password at [Conference Management Toolkit - Create New Account \(microsoft.com\)](#) before submitting your paper. In your **Author console**, please select the **Academic Paper Sessions track** by **clicking** +Create New submission. Then, edit the "Create New Submission" page.

#### **How to submit your documents to the CMT.**

**CMT** → Author console → +Create New submission (select the **Academic Paper Sessions track**)  
→ Edit "Create New Submission" page

We will open the CMT submission site on May 20, 2023. The Paper Submission Deadline is July 20.

Below is a figure of the primary and secondary subject areas we provide to the **Academic Papers sessions** on the "APMAA2023 Conference" CMT site.

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

All submissions are subject to a two-tier review. First is the desk review by Gatekeepers, who assess the paper's suitability in terms of title/topic, format, and overall grammar. Second is either a single-blind or double-blind peer review process organized by the Review Team consisting of a panel of leading scholars. We will notify the submitting author(s) of the acceptance decision by September 1, 2023.

### **Presentation at the conference**

Authors whose papers were accepted will **lose their presentation opportunity at the conference** when:

(1) they fail to submit their **camera-ready papers** for inclusion in the "Proceedings" and abstracts for the "Book of Abstracts" before the due date (September 15), and

(2) they fail to register for the conference and pay the membership and conference fee by the due date (September 15).

Each article presenter is given a total of **35 minutes**: 20 minutes for presentation, 10 minutes for discussion, and 5 minutes for Q & A. APMAA has "**Guidelines for presenters, moderators, and discussants**" beneficial to all, including audiences. Please visit the [Book of Abstracts](#) (Conference Sessions), edited on September 30, 2022, to see the guideline.

### **Special caution to presenters**

-A presenter will be, in principle, assigned the role of a discussant who discusses the paper presented within his/her session.

-Participate in online **rehearsal** scheduled two weeks before the conference date. You will have an online meeting at the trial with your moderator, discussants, and other presenters there to ensure you can do your presentation well at the APMAA 2023.

### **Paper publication opportunities (proceedings and APMAJ)**

#### *Conference Proceedings*

Conference proceedings are published in-house by the APMAA 2023 organizer. In the in-house proceedings, we will include accepted papers whose authors have registered for the conference by the due date (Sep.15, 2023). You will need to adjust your document to the designated format. See the APMAA Conference proceedings paper (camera-ready paper) format at [proceedings papers \(sakura.ne.jp\)](#).

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

After substantial revisions, the best papers presented at our conference will be eligible for Publication in the Asia Pacific Management Accounting Journal (APMAJ). The APMAJ is a double-blind review scholarly journal that is jointly owned by the APMAA and the Universiti Teknologi

MARA (UiTM). The journal is currently indexed by various international databases such as WoS's Emerging Source Citation Index (ESCI), ASEAN Citation Index (ACI), Australia's ABDC Index, and Malaysian Citation Index (MCI). APMAJ aims to publish research papers addressing relevant and contemporary issues in management accounting that may prove helpful to academia and the community. Please visit the journal's website at <https://apmaj.uitm.edu.my> for further details on the Publication and editorial policies of the journal.

**Contact Person** (tentative):

If you have any questions regarding the **academic paper submission**, please contact:

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**Xing Li** ([lixing668@163.com](mailto:lixing668@163.com)), Xi'an Jiaotong University

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

We expect **"invited" academic speakers** to submit their manuscripts (executive summaries) to the CMT track by the due date (July 15). We will include their camera-ready papers in the conference proceedings.

## **2. APMAA 2023 Doctoral Colloquium Call for Papers (Doctoral Student Sessions for thesis-position papers)**

APMAA will hold the 2023 Doctoral Colloquium in conjunction with the APMAA 2023 Conference. Our Doctoral Colloquium will offer doctoral students in the thesis position an opportunity to receive high-quality feedback from external advisers (mentors), interact with peers, exchange ideas, discuss concepts, and establish (in)formal cooperation with various research groups.

Doctoral students and candidates are welcome to submit a **"thesis-position paper"** of all stages. However, we encourage particularly later-stage doctoral students (who already have at least one working paper rather than merely a research proposal) to apply. Students accepted for the Doctoral Colloquium will be required to prepare a full paper for presentation following the typical format of research papers in accounting (or their sub-areas where conventions vary).

**The submitted paper should state the following;**

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

**A single file of supplemental documents:**

Doctoral students interested in participating in the Student Paper Sessions of the Doctoral Colloquium should submit **a single file (in both PDF and Word) of supplemental documents** consisting of the following (1)-(4):

- (1) An introductory letter in which you indicate what you wish to obtain from the Doctoral Colloquium and what you will bring to the Doctoral Colloquium.



(2) A one-page research statement in your research field. This statement must answer the following two questions

Question 1- Which field description characterizes your doctoral research best? [single choice]

- Management accounting and information systems
- Social, critical, organizational, and historical perspectives on accounting
- Corporate reporting and analysis, governance and auditing, and taxation

Question 2- Which methods do you use in your doctoral research? [multiple choice]

- Analytical
- Empirical Archival
- Experimental (Lab or Field)
- Interviews and other qualitative methods
- Questionnaire/Survey

(3) Your CV.

(4) A letter of recommendation from your primary dissertation advisor should state what you could contribute and gain from the doctoral consortium. (Your advisor must use the template, [APMAA 23 DC Recommendation Form](#): Uploaded on January 31, 2023).

#### **Notification:**

1. The **first author** should be a **doctoral student responsible for researching the topic**. If the supervisor becomes a co-author, he or she should be a second or subsequent author.
2. Since this is a doctoral colloquium, students should write their **thesis position papers** with their supervisors and not with other fellow students.
3. The official language is English in both writing and presentation. If English is not your mother tongue (first language), check your draft by employing a professional editor and/or with a spelling- and grammar-matching application such as Grammarly before submitting your manuscript. You can download a free version on a webpage and install it on your PC. If your document is hard to read, we will decline it (Desk rejected).
4. **Abstract** should be **200-300 words** on a separate page immediately preceding the text. Show **five keywords** below the abstract. **The text** should be as concise as the subject and research method permit. The text length should be about 4,000- 8,000 words. (If not, Desk Rejected). Use **Times New Roman font with font size 12, page size A4, and single-spaced** ("**2023 Guideline for Authors (Formatting and Template)**" on [2023 Bonference \(sakura.ne.jp\)](#))
5. You should submit all manuscripts to the Doctoral Colloquium Sessions Track of the CMT ([Conference Management Toolkit - Login \(microsoft.com\)](#)). If you are new to CMT, please create your account by registering your ID (Email) and Password in the CMT system before submitting your paper. If you have a CMT account, there is no need to make a new account. You can log in to CMT with the account. In your Author console, please click "Create new submission" and select "Doctoral Colloquium Sessions." Edit the "Create New Submission" page and submit your manuscript. We will open the submission site on **May 20, 2023**. The Paper Submission Deadline is **July 20, 2023**. Please ensure your submission meets the conference's guidelines for accepting scholarly papers.

6. The Doctoral Colloquium Chairs will arrange the selection of the accepted papers using a peer-review process and assign a mentor to the accepted one.

7. When the **first author** (a **doctoral student**) has completed registration and submission of the camera-ready full-length paper before the due date (Sep.15, 2023), the accepted manuscripts will be included in the in-house proceedings (a collection of camera-ready full-length papers). APMAA does not allow authors to present their papers when they refuse to have full-length papers in Doctoral Colloquium proceedings.

8. Each paper of the 2023 Doctoral Colloquium will be given **35 min** ((5 min. Introduction by the mentor, 15 min. Presentation by the student, 10 min. Discussion by the mentor, and 5 min. Q&A). Note that the **first author (doctoral student)** must present.

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### **Important Date for Authors (tentative)**

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Book of Abstracts completion	September 30
Proceedings Book completion	October 5
Rehearsal for all presenters, moderators, and discussant	October 11-15
<b>Doctoral Colloquium Paper Sessions</b>	<b>October 24</b>

**Contact person**(tentative):

If you have any questions regarding the Doctoral Colloquium **paper submissions**, please contact:

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

Asia-Pacific Management Accounting Association Homepage:

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

APMAA 2023 webpage:

[2023 Conference \(sakura.ne.jp\)](http://sakura.ne.jp)

[APMAA2023 \(meeting666.com\)](http://meeting666.com)

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

Founded in 2004, the Asia-Pacific Management Accounting Association has provided a platform for management accounting academics and practitioners in the Asia-Pacific region to improve their contribution to global scholarship and the lives of the region's people. We shape management accounting's future through teaching, research, and a robust network, ensuring our association is a thought leader.