

## Asia-Pacific Management Accounting Association



# APMAA 2023 Conference Report

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Please **download the conference materials** below from the [2023 Bonference \(s-ueno.sakura.ne.jp\)](https://s-ueno.sakura.ne.jp).

[2023 Conference Program](#) Updated on October 23

[2023 Book of Abstracts \(Conference Sessions\)](#) no password required Sep.25

[2023 Book of Abstracts \(Doctoral Colloquium\)](#) no password required Oct.18

[2023 Proceedings Volume 1](#) (Academic Paper Sessions IDs. 5-32) Oct.5

[2023 Proceedings Volume 2](#) (Academic Paper Sessions IDs. 21-45) October 5

[2023 Proceedings Volume 3](#) (Paper IDs 24, 38, 39. 46.48.49) October 5

To access the **conference proceedings**, you must obtain a password exclusively available to 2023 APMAA members (contact: [ueno@konan-u.ac.jp](mailto:ueno@konan-u.ac.jp)).

## 1. Appreciation Remarks from the APMAA Chairperson



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

The Asia-Pacific Management Accounting Association (APMAA) successfully hosted the APMAA 2023 Annual Conference online from October 24 to 26. This annual highlight allowed our members to learn and connect.

We organized APMAA 2023 with Conference Sessions on Days 2 and 3 and the Doctoral Colloquium on Day 1. The Conference Sessions comprised 9 Academic Paper Sessions, each featuring multiple papers, a Plenary session, and a Forum. The Doctoral Colloquium featured a Paper Session and two Dissertation Proposal Presentation Sessions. I trust that all of you thoroughly enjoyed the 2023 APMAA online conference, which provided numerous opportunities for learning and networking.

I extend my heartfelt gratitude to all the authors who contributed their manuscript submissions because the contributions were essential to the conference's success. Thanks to the reviewers, presenters, discussants, moderators, and mentors for their unwavering dedication to making the 2023 annual conference possible. Additionally, I acknowledge the support of the APMAA members and the broader community.

The preparation for the APMAA 2023 conference encountered various challenges. During the 2019 Qatar Conference, the Board meeting designated Xi'an Jiaotong University (XJTU) as the cohost for the 2023 conference. Over the past few years, APMAA headquarters exerted significant efforts to organize a hybrid-mode conference with Xi'an collaboratively. Regrettably, in early August of this year, XJTU had to withdraw from its cohosting role due to unforeseen circumstances.

In search of an alternative solution, APMAA contacted Professor Sekar Mayangsari at Trisakti University in Indonesia, who generously offered to provide the online conference platform and essential support for the 2023 event. The University of Merdeka Malang contributed to the online Doctoral Colloquium platform. I extend my special appreciation to the team members and staff of Trisakti University and the University of Merdeka Malang for their invaluable support.

Once again, I extend my heartfelt gratitude to all of you for your contributions, support, and participation.

November 13, 2023

## APMAA 2023 Annual Conference Organizing Team

### Head Office

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

### Indonesia Chapter

**Mayangsari, Sekar**, [sekar\\_mayangsari@trisakti.ac.id](mailto:sekar_mayangsari@trisakti.ac.id) (Trisakti University, Indonesia), APMAA  
2023 Chair

**Chandrarin, Grahita**, [grahitac@unmer.ac.id](mailto:grahitac@unmer.ac.id); [grahitac@gmail.com](mailto:grahitac@gmail.com) (University of  
MerdekaMalang, Indonesia)

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

**Pertiwi, Arinda**, [apmaa.trisakti2021@trisakti.ac.id](mailto:apmaa.trisakti2021@trisakti.ac.id), (Trisakti University, Indonesia),  
Secretary and in charge of Proceedings

### Xi'an Jiaotong University

**Tian, Gaoliang**, [tian-gl@xjtu.edu.cn](mailto:tian-gl@xjtu.edu.cn)

## 2023 Paper Review Team

### **Head of the Paper Review Team** (Submission Management)

Susumu Ueno (Professor Emeritus, Konan University, Japan)

### **Reviewers**

Ahmed Abdel-Maksoud (Zayed University, U.A.E.)  
Bulend Terzioglu (Australian Catholic University, Australia)  
Hsiao-Lun Lin (National Taipei University, Taiwan)  
Jaewook Kim (Hiroshima University, Japan)  
Kanibhatti Nitirojntanad (Chulalongkorn University, Thailand)  
Keita Tanahashi (Hiroshima University of Economics, Japan)  
Leela Tiangsoongnern (Dhurakij Pundit University, Thailand)  
Liuchuang Li (Xi'an Jiaotong University, China)  
Masumi Nakashima (Bunkyo Gakuin University, Japan)  
Mohan Fonseka (Xi'an Jiaotong University, China)  
Nam Sang Cheng (Singapore Management University, Singapore)  
Nguyen Thi Huong Lien (VinUniversity, Vietnam)  
Nguyen Tam (Electric Power University, Vietnam)  
Ni Putu Sri Harta Mimba (Udayana University, Indonesia)  
Normah Omar (Universiti Teknologi Mara, Malaysia)  
Paul Scarbrough (Brock University, Canada)  
Pongprot Chatraphorn (Chulalongkorn University, Thailand)  
Sera Choi (Korea National Open University, Korea)  
Sharifah Norzehan Syed Yusuf ((Universiti Teknologi Mara, Malaysia)  
Sofiah Md-auzair (Universiti Kebangsaan Malaysia, Malaysia)  
Sujuan Xie (Ocean University of China, China)  
Zarinah Abdul Rasit (Universiti Teknologi Mara, Malaysia)  
Zubir Azhar (Universiti Sains Malaysia, Malaysia)

| <b>Important Date</b>  |                   |
|--|-------------------|
| The proposal of the 2023 Conference by Xi'an Jiaotong University | November 2, 2019  |
| The first distribution of the Call for Papers                    | February 11, 2023 |
| The manuscript submission site (CMT) opens                       | May 20, 2023      |
| Deadline for manuscript submission                               | July 20           |
| Notification about acceptance/rejection                          | September 1       |
| Rehearsal for all presenters, moderators, and discussant         | October 13-14     |
| Conference date  | October 24-26     |

## **2. 2023 Program with Photos**

Below, delineate the APMAA 2023 by providing the 2023 Program with Photos.

### **2-1. Day 2 Conference Sessions** (Wednesday, October 25, 2023)

#### **2-1-1. Plenary Session**

On October 25, we conducted an engaging plenary session centered around the theme, "Challenges and Opportunities for Management Accounting in the Digital Era." Originally, Xi'an Jiaotong University was slated to be the cohost of APMAA 2023. In this context, APMAA enlisted the assistance of Prof. Gaoliang Tian to identify speakers who could address the conference theme from China. Thanks to his efforts, the 2023 Plenary Session featured presentations by three distinguished speakers.

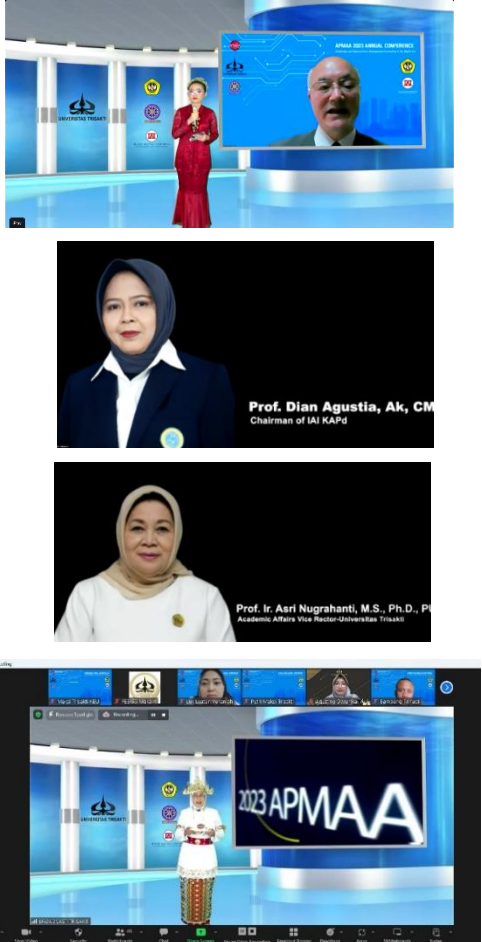
Prof. Rong Huang from Fudan University delved into "The Application of New Technology in Management Accounting Research." Following this, Prof. Nan Hu from Xi'an Jiaotong University discussed "Exploring the Frontier of Management Accounting Research: The Reshaping Influence of Natural Language Processing (NLP) and Large Language Models (L.L.M.s)." Lastly, Prof. Yasheng Chen from Xiamen University presented the intriguing topic of "Algorithmic Management Accounting."

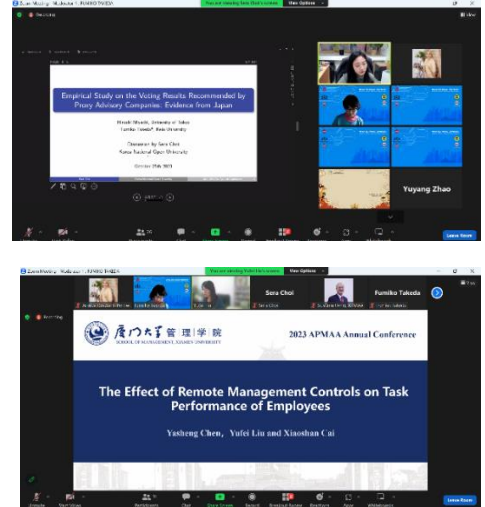
#### **2-1-2. Academic Paper Sessions**


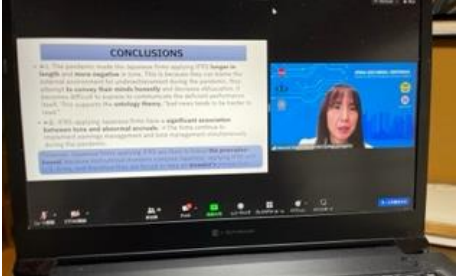

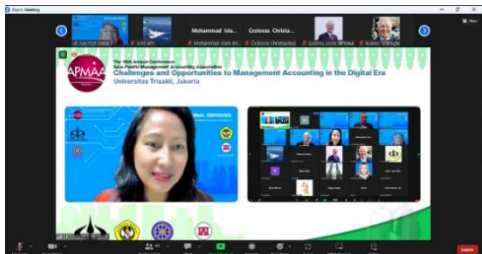
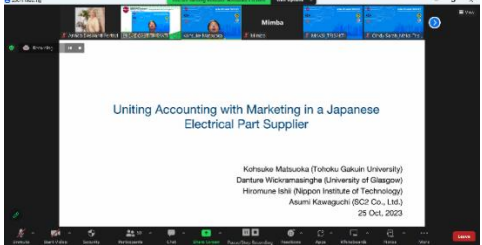
APMAA has placed utmost significance on the Academic Paper Sessions and upholds the annual conference policy of "Quality is paramount. Return to our roots." In the 6th Annual Forum, hosted at National Taiwan University in 2010, APMAA introduced a discussant system for all scholarly presentations. This system aimed to enhance the depth of academic discussions. In the 9th Annual Conference, which took place in Nagoya, Japan, in 2013, APMAA adopted the MS-CMT (Microsoft Conference Management Toolkit) as its platform for the first time. This transition marked a significant improvement in the transparency of the submission and review processes, ensuring a more efficient and reliable evaluation of research contributions.

APMAA 2023 Academic Paper Sessions garnered 34 submissions, and after a rigorous review process, we accepted 23 quality papers for presentation. This accomplishment was made possible by our dedicated paper review team, consisting of 23 volunteer reviewers, who diligently adhered to APMAA's "Guideline for Reviewers."

On Wednesday, October 25 (Day 2) afternoons, we had three Academic Paper Sessions, and nine authors presented their research products. Each presentation was allotted 35 minutes, which included 20 minutes for the presentation itself, 10 minutes for discussion, and 5 minutes for questions and answers.

| Jakarta Time  | Plenary Session and Academic Paper Sessions   |   |
|---------------|---|---|
| 09.00 - 09.30 | <p><b>Opening ceremony (Main Room)</b></p> <p>Opening speech from <b>Prof. Susumu Ueno</b>, APMAA Chair of Board Director</p> <p>Opening speech from <b>Prof. Dian Agustia</b>, Chairperson of the Institute of Indonesia Chartered of Accountant Education Compartment IAI</p> <p>Opening speech from <b>Prof. Asri Nugrahanti</b>, Vice Rector Universitas Trisakti</p> <p>Opening speech from <b>Assoc. Prof. Sekar Mayangsari</b>, APMAA 2023 Chair</p> |  |
| 09.40 –11.55  | <p><b>Plenary session (Main Room)</b></p> <p>Theme: <b>Challenges and Opportunities to Management Accounting in the Digital Era: Chinese Professors' View</b></p>   |   |

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|               | <p><b>Coordinator:</b><br/> <b>Susumu Ueno</b>, Emeritus Professor,<br/> Konan University, Japan<br/> <b>Gaoliang Tian</b>, Professor, Xi'an<br/> Jiaotong University, China</p> <p><b>Moderator: Paul Scarbrough</b>,<br/> Professor, Brock University, Canada</p> <p>Talk 1: The Application of New<br/> Technology in Management<br/> Accounting Research (Paper ID:38)<br/> <b>Speaker: Rong Huang</b>, Professor,<br/> School of Management, Fudan<br/> University, China</p> <p>Talk 2: Exploring the Frontier of<br/> Management Accounting Research:<br/> The Reshaping Influence of NLP and<br/> Large Language Models (Paper ID:39)<br/> <b>Speaker: Nan Hu</b>, Professor, Xi'an<br/> Jiaotong University. China</p> <p>Talk 3: Algorithmic Management<br/> Accounting (Paper ID:24)<br/> <b>Speaker: Yasheng Chen</b>, Professor,<br/> School of Management, Xiamen<br/> University, China</p> |   |
| 12.00 –13.20  | <b>Lunch</b>   |  |
| 13.20 - 15.15 | <p><b>Academic Paper Sessions</b><br/> Breakout Room 1<br/> <b>Academic Paper Sessions Day 2-1</b><br/> <b>Moderator: Fumiko Takeda</b></p> <p>1. ID 11<br/> <b>Authors: Hiroaki Miyachi, Fumiko Takeda</b><br/> <b>Discussant: Sera Choi</b></p> <p>2. ID 19<br/> <b>Author: Yasheng Chen, Yufei Liu, Xiaoshan Cai</b><br/> <b>Discussant: Sofiah Md-Auzair</b></p>   |  |

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|                    | <p>3. ID 25<br/> <b>Authors: Xinyu Dong, Yuyang Zhao, Wenwu Cai</b><br/> <b>Discussant: Fumiko Takeda</b></p> <p>Breakout Room 2<br/> <b>Moderator: Normah Omar</b></p> <p>1. ID 16<br/> <b>Author: Masumi Nakashima</b><br/> <b>Discussant: Bulend Terzioglu</b></p> <p>2. ID 32<br/> <b>Authors: Diyah Sukanti Cahyaningsih, Retna Safriliana, Grahita Chandrarin</b><br/> <b>Discussant: Kathy Terdpaopong</b></p> <p>3. ID 13<br/> <b>Authors: Żaneta Kielanowicz, Tomasz Wnuk-Pel</b><br/> <b>Discussant: Diyah Sukanti Cahyaningsih</b></p> |    |
| <p>15.25-17.20</p> | <p><b>Academic Paper Sessions Day 2-2</b><br/> 1 room: 3 papers</p> <p>Breakout Room 1<br/> <b>Moderator: Ni Putu Sri Harta Mimba</b></p> <p>1. ID 7<br/> <b>Author: Kohsuke Matsuoka, Danture Wickramasinghe, Asumi Kawaguchi</b><br/> <b>Discussant: Jan Alpenberg</b></p>  |    |

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|--|---|--|
|  | <p>2. ID 18<br/> <b>Author: Mohammad Islam Biswas</b><br/> <b>Discussant: Kohsuke Matsuoka</b></p> <p>3. ID14<br/> <b>Authors: Tomasz Wnuk-Pel, Jan Alpenberg</b><br/> <b>Discussant: Ni Putu Sri Harta Mimba</b></p> |  |
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**Day 2 Academic Paper Session Presentations (Wednesday, October 25, 2023)**

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

**Day 2-1 Session (13.20 – 15.15, October 25) 2 rooms**

**Day 2-1 (13.20 – 15.15) Room 1 (3 papers)**

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

**ID 11: Empirical study on the voting results recommended by proxy advisory companies: Evidence from Japan**

**Authors:** Hiroaki Miyachi (University of Tokyo); Fumiko Takeda (ftakeda@kbs.keio.ac.jp, Keio University, Japan)\*

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

**ID 19: The Effect of Remote Management Controls on Task Performance of Employees**

**Author:** Yasheng Chen (yshchen@xmu.edu.cn, Xiamen University, China); Yufei Liu (presenter, yufeiliu@stu.xmu.edu.cn, Xiamen University) \*; Xiaoshan Cai (Xiamen University)

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

**ID 25: Fiscal Policy Uncertainty and Firms' Production Efficiency: Evidence from China**

**Authors:** Xinyu Dong (Xi'an Jiaotong University); Yuyang Zhao (zyy0608@stu.xjtu.edu.cn, Xi'an Jiaotong University, China)\*; Wenwu Cai (Soochow University)

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

**Day 2-1 (13.20 – 15.15) Room 2 (2 papers)**

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

**ID 16: Can CEO Letters Explain Fraudulent Financial Statements? Evidence from the Information and Communication Industry in Japan**



**Author:** Masumi Nakashima (Bunkyo Gakuin University, Japan)\*

**Discussant:** Bulend Terzioglu (bulend.terzioglu@gmail.com, Australian Catholic University, Australia)

**ID 32: Impact of SME Management Accounting Practices and Digital Transformation on Financial and Non-Financial Performance**

**Authors:** Diyah Sukanti Cahyaningsih (diyahsukanti@unmer.ac.id, University of Merdeka Malang, Indonesia)\*; Retna Safrihana (University of Merdeka Malang); Grahita Chandrarin (University of Merdeka Malang)

**Discussant:** Kathy Terdpaopong (kanitsorn@rsu.ac.th, Rangsit University, Thailand)

**AI and robotic process automation in Accounting and Auditing**

**ID 13: Financial Processes Automations' Impact on The Work Of Management Accountants**

**Authors:** Żaneta Kielanowicz)\*; Tomasz Wnuk-Pel (tomwnuk@uni.lodz.pl, University of Lodz, Poland)

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

**Day 2-2 Session (15.25 – 17.20, October 25)**

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

**Day 2-2 (15.25 – 17.20) Room 1 (3 papers)**

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

**ID 7: Uniting Accounting with Marketing in a Japanese Electrical Part Supplier**

**Authors:** Kohsuke Matsuoka (matsuoka@mail.tohoku-gakuin.ac.jp, Tohoku Gakuin University, Japan)\*; Danture Wickramasinghe (University of Glasgow); Hiromune Ishii (Nippon Institute of Technology); Asumi Kawaguchi (SC2 Co., Ltd.)

**Discussant:** Jan Alpenberg ([jan.alpenberg@lnu.se](mailto:jan.alpenberg@lnu.se), Linnaeus University, Sweden)

**ID 18: The Effect of Artificial Intelligence Target Setting and Performance Evaluation on Employee Job Behavior and Performance**

**Author:** Mohammad Islam Biswas (biswas8042@gmail.com, Xiamen University, China)\*

**Discussant:** Kohsuke Matsuoka (matsuoka@mail.tohoku-gakuin.ac.jp, Tohoku Gakuin University, Japan)

**ID 14: Integrated Capital Investments Appraisal In The Swedish Forest Industry**

**Authors:** Tomasz Wnuk-Pel (tomwnuk@uni.lodz.pl, University of Lodz, Poland)\*; Jan Alpenberg (Linnaeus University)

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

**2-2. Day 3 Conference Sessions** (Thursday, October 26, 2023)

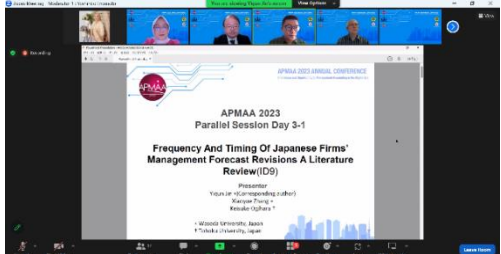
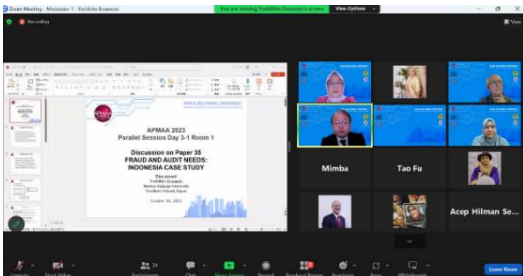
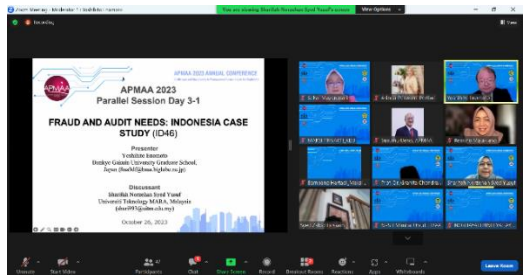
**2-2-1. Academic Paper Sessions**

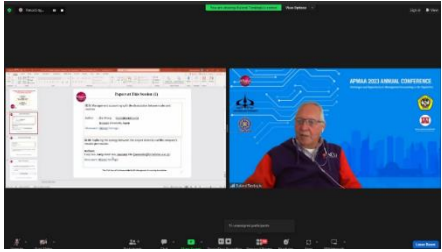
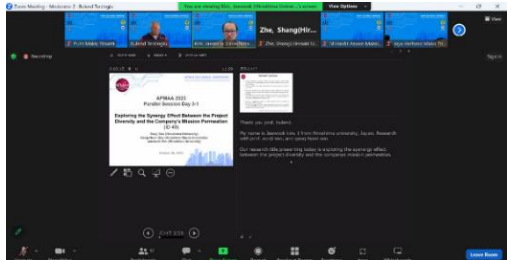
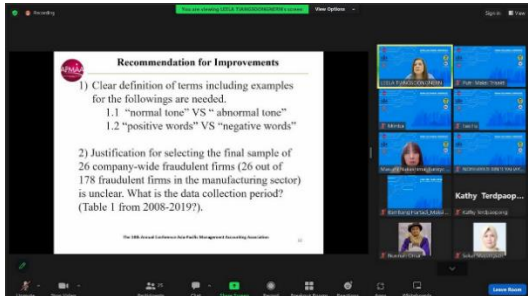
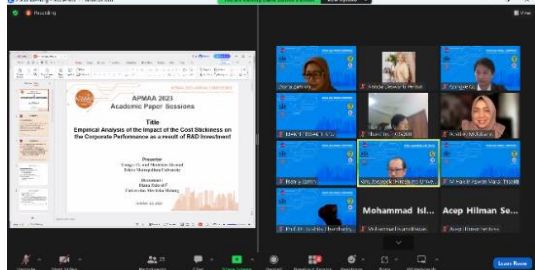
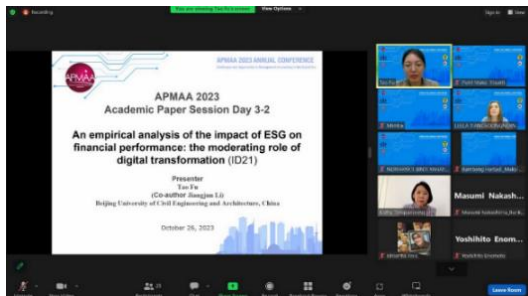
On October 26 (Day 3), we had 6 Academic Paper Sessions, and 14 authors presented their research products. Each presentation is allotted 35 minutes, which includes 20 minutes for the presentation

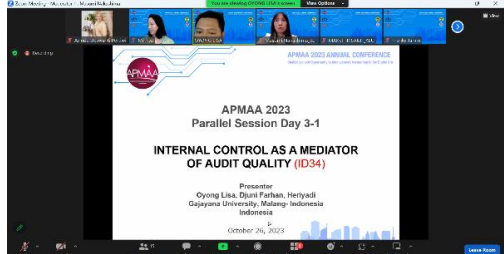
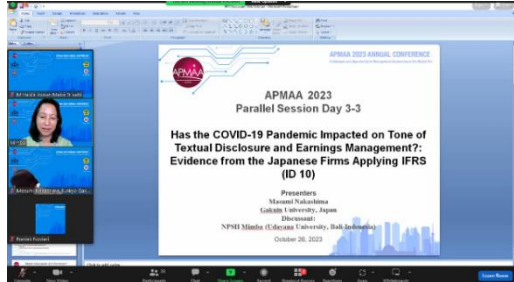
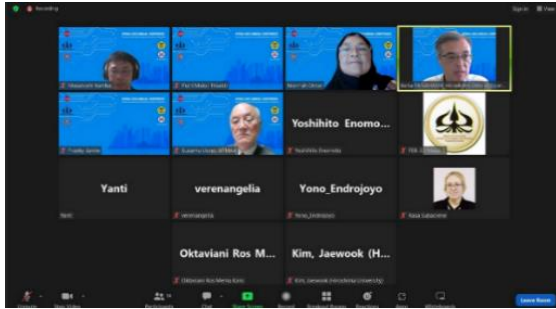

itself, 10 minutes for discussion, and 5 minutes for questions and answers.

### 2-2-2. Forum

In the afternoon of October 26, we held the 2023 Forum addressing " How Asia-Pacific Management Accounting Association (APMAA) Has Survived." This Forum aimed to analyze the key factors that have contributed to the survival of the Asia-Pacific Management Accounting Association (APMAA) and strategies that ensured its continued success. Examining the association's journey, we shared valuable experiences running an academic association. Speakers are Prof. Mayangsari, Sekar, Trisakti University, Indonesia; Prof. Elgammal, Mohammed, Qatar University, Qatar. Dr. Farhana Begum, Bangladesh Ministry of Education, and Susumu Ueno, Emeritus Professor of Konan University, Japan.

| JakartaTime | Academic Paper Sessions and a Forum  |  |
|-------------|--|--|
| 08.30-10.25 | <p><b>Academic Paper Sessions (Breakout Room)</b></p> <p><b>Academic Paper Sessions Day 3-1</b></p> <p>Breakout Room 1<br/> <b>Moderator: Yoshihito Enomoto</b></p> <p>1. ID 9<br/> <b>Author: Yiqun Jin, Xiaoyue Zhang, Keisuke Ogihara</b><br/> <b>Discussant: Paul Scarbrough</b></p> <p>2. ID35<br/> <b>Author: Sekar Mayangsari</b><br/> <b>Discussant: Yoshihito Enomoto</b></p> <p>3. ID46<br/> <b>Author: Yoshihito Enomoto</b><br/> <b>Discussant: Sharifah Norzehan Syed Yusuf</b></p> |    |

|                    |  |   |
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|                    | <p>Breakout Room 2<br/> <b>Moderator: Bulend Terzioglu</b></p> <p>1. ID 5<br/> <b>Author: Zhe Shang</b><br/> <b>Discussant: Bulend Terzioglu</b></p> <p>ID 49<br/> <b>Author: Eunji Seo, Gang-Hoon Seo, Jaewook Kim</b><br/> <b>Discussant: Bulend Terzioglu</b></p>   |     |
| <p>10.30-11.45</p> | <p><b>Academic Paper Sessions Day 3-2</b><br/> 2 rooms: 4 papers<br/> Breakout Room 1<br/> <b>Moderator: Jaewook Kim</b></p> <p>1. ID30<br/> <b>Author: Gongye Ge, Shoichiro Hosomi</b><br/> <b>Discussant: Diana Zuhroh</b></p> <p>2. ID22<br/> <b>Author: Yasheng Chen, Yutong Zhang, Hongling Pan</b><br/> <b>Discussant: Shoichiro Hosomi</b></p> <p>Breakout Room 2<br/> <b>Moderator: Leela Tiangsoongnern</b></p> <p>1. ID41<br/> <b>Author: Masumi Nakashima</b><br/> <b>Discussant: Leela Tiangsoongnern</b></p> <p>2. ID21<br/> <b>Author: Tao Fu, Jiangjun Li</b><br/> <b>Discussant: Kathy Terdpaopong</b></p> |    |

|              |  |  |
|--------------|--|--|
| 11.50– 13.10 | <b>Lunch</b>   |  |
| 13.10-15.05  | <p><b>Academic Paper Sessions Day 3-3</b><br/>2 rooms: 5 papers</p> <p><b>Breakout Room 1</b><br/><b>Moderator: Masumi Nakashima</b></p> <p>1. ID34<br/><b>Authors: Oyong OL Lisa, Heryadi, Bambang Hermanto, Djuni Farhan</b><br/><b>Discussant: Masumi Nakashima</b></p> <p>2. ID45<br/><b>Author: Naniek Noviari, I Gusti Bagus Wiksuana, Luh Gede Sri Artini, I Putu Sudana</b><br/><b>Discussant: Nguyen Thi Phuong Dung</b></p> <p>3. ID 10<br/><b>Author: Masumi Nakashima</b><br/><b>Discussant: Ni Putu Sri Harta Mimba</b></p> <p><b>Breakout Room 2</b><br/><b>Moderator: Keita Tanahashi</b></p> <p>1. ID42<br/><b>Author: Rukshana Begum, Farhana Begum</b><br/><b>Discussant: Keita Tanahashi</b></p> <p>2. ID48<br/><b>Author: Masatoshi Kamba</b><br/><b>Discussant: Normah Omar</b></p> |     |

15.15-16.20

**Forum (Main Room)**  
Topic "**How Asia-Pacific Management Accounting Association (APMAA) Has Survived**"

**Moderator: Susumu Ueno**, Konan University, Japan

Talk 1 (15 min): Collaboration of Local Universities in Organizing the APMAA 2015 and Fully Online APMAA 2021 Conferences.

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

Talk 2 (10 min): Financing the 2019 Qatar Conference

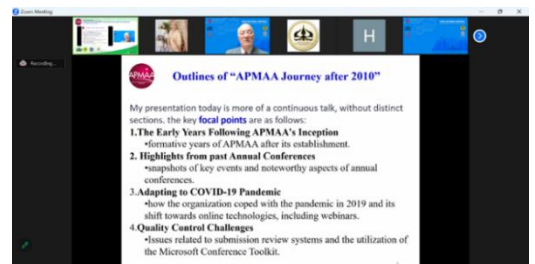
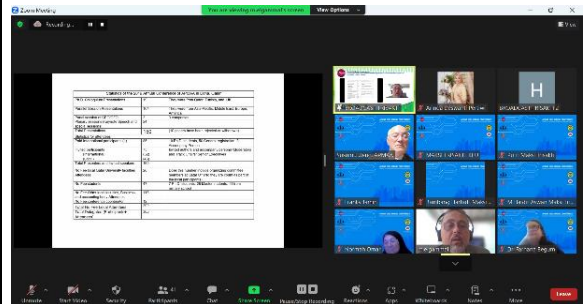
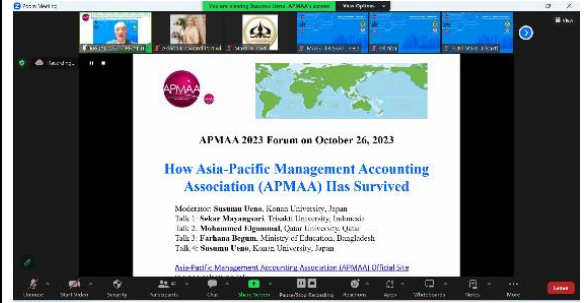
**Speaker: Elgammal, Mohammed**, Qatar University, Qatar

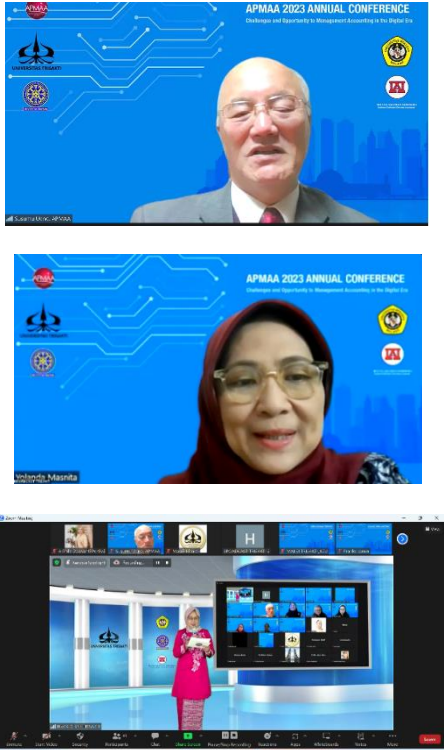


Talk 3 (10 min) The APMAA Bangladesh Webinar-2023: Management Accounting in the Resurgent Era: Role of Academics and Professionals

**Speaker: Farhana Begum**, Ministry of Education, Bangladesh

Talk 4 (25 min): APMAA Journey after 2010

**Speaker: Susumu Ueno**, Konan University, Japan



|                    |  |  |
|--------------------|--|--|
| <p>16.30-16.50</p> | <p><b>Closing Ceremony (Main Room)</b></p> <p>Closing Remarks from Prof. <b>Susumu Ueno</b>, APMAA Board Chair</p> <p>Closing speech from Dr. <b>Yolanda Masnita</b>, Dean of the Faculty of Economics and Business, Universitas Trisakti</p> <p>Closing speech from Assoc. Prof. Dr. <b>Sekar Mayangsari</b>, APMAA 2023 Conference Chair</p> |   |
|                    |  <p><b>Trisakti University Staff</b></p>  |  |

**Day 3 Academic Paper Session Presentations (Thursday, October 26, 2023)**

**Day 3-1 Session (08.30 – 10.25, October 26 ) 2 rooms**

**Day 3-1 (08.30 – 10.25) Room 1 (3 papers)**

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

**ID 9:** Frequency and Timing of Japanese Firms' Management Forecast Revisions: A Literature Review

**Author:** Yiqun Jin (Waseda University); Xiaoyue Zhang (xiaoyue18ks@aoni.waseda.jp, Waseda

University, Japan)\*; Keisuke Ogihara (Waseda University)

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

**ID 35:** Fraud And Audit Needs: Indonesia Case Study

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

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

**ID 46:** An Analysis of the Causes of Accounting Fraud in Social Welfare Organizations-Focused on a Case of Fraud in Social Welfare Organization

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

**Discussant:** Sharifah Norzehan Syed Yusuf (shari893@uitm.edu.my, Universiti Teknologi Mara, Malaysia)

**Day 3-1 (08.30 – 10.25) Room 2 (2 papers)**

**Moderator:** Bulend Terzioglu (bulend.terzioglu@gmail.com, Australian Catholic University, Australia)

**ID 5:** Management Accounting with the Dissociation between Rules and Routines

**Author:** Zhe Shang (siozri@gmail.com, Hirosaki University, Japan)\*

**Discussant:** Bulend Terzioglu (bulend.terzioglu@gmail.com, Australian Catholic University, Australia)

**ID 49:** Exploring The Synergy Effect Between The Project Diversity And The Company's Mission Permeation

**Author:** Eunji Seo (Hiroshima University); Gang-Hoon Seo (Hiroshima Shudo University); Jaewook Kim (jaewookk@hiroshima-u.ac.jp, Hiroshima University)\*

**Discussant:** Bulend Terzioglu (bulend.terzioglu@gmail.com, Australian Catholic University, Australia)

**(Jakarta Time: UTC+6)**

**Day 3-2 Session (10.30 – 11.45, October 26 ) 2 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)**

**Day 3-2 (10.30 – 11.45) Room 1(2 papers)**

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

**ID 30:** Empirical Analysis of the Impact of the Cost Stickiness on the Corporate Performance as a result of R&D Investment

**Author:** Gongye Ge (ge-gongye@ed.tmu.ac.jp, Tokyo Metropolitan University)\*; Shoichiro Hosomi (Tokyo Metropolitan University)

**Discussant:** Diana Zuhroh, diana.zuhroh@unmer.ac.id, University of Merdeka Malang, Indonesia)

**ID 22:** The Effect of Artificial Intelligence Performance Target Negotiation on Employee Behavior and Performance: An Experimental Study Based on Electrodermal Activity

**Author:** Yasheng Chen (Xiamen University); Yutong Zhang (zhangyutong\_1@163.com, Xiamen

University, China)\*; Hongling Pan (Xiamen University) (China, Accepted on August 10, Submission July 19)  
**Discussant:** Shoichiro Hosomi (hosomi@tmu.ac.jp, Tokyo Metropolitan University)

**Day 3-2 (10.30 – 11.45) Room 2 (2 papers)**

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

**ID 41:** Can Tone Explain Future Performance? Evidence from Textual Disclosures of Manufacturers in Japan

**Author:** Masumi Nakashima (Bunkyo Gakuin University, Japan)\*

**Discussant:** Leela Tiangsoongnern (Dhurakij Pundit University, Thailand)

**ID 21:** An Empirical Analysis of the Impact of ESG on Financial Performance: The Moderating Role of Digital Transformation

**Author:** Tao Fu (futaowssy@163.com, Beijing University of Civil Engineering and Architecture, China)\*, Jiangjun Li (Beijing University of Civil Engineering and Architecture)

**Discussant:** Kathy Terdpaopong (kanitsorn@rsu.ac.th, Rangsit University, Thailand)

**(Jakarta Time: UTC+6)**

**Day 3-3 Session (13.10 – 15.05, October 26 ) 2 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)**

**Day 3-3 (13.10 – 15.05) Room 1 (3 papers)**

**Moderator:** Masumi Nakashima (mnakashima@bgu.ac.jp, Bunkyo Gakuin University, Japan)

**ID 34:** Internal Control as a Mediator of Audit Quality

**Authors:** Oyong OL Lisa (oyong.lisa68@gmail.com, Uniga Malang, Indonesia)\*; Heryadi - (Master's in Accounting, Gajayana University, Malang); Bambang Hermanto (Politeknik LP3I Jakarta); Djuni Farhan (Gajayana University\_Malang)

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

**ID 45:** The Impact of Tax Disputes and Political Connections on Firm Value: A Case Study in Indonesia

**Author:** Naniek Noviari (novikeinan@yahoo.co.id, Udayana University, Indonesia)\*; I Gusti Bagus Wiksuana (Udayana University); Luh Gede Sri Artini (Udayana University); I Putu Sudana (Udayana University)

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

**ID 10:** Has the COVID-19 Pandemic Impacted on Tone of Textual Disclosure and Earnings Management?: Evidence from the Japanese Firms Applying IFRS

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

**Discussant:** Ni Putu Sri Harta Mimba (p.mimba@unud.ac.id, Udayana University, Indonesia)

**Day 3-3 (13.10 – 15.05) Room 2 (2 papers)**

**Moderator:** Keita Tanahashi (tanahashikeita@gmail.com, Hiroshima University of Economics)

**ID 48:** Calculation of Commercial Damages in the Perspective of Managerial Accounting



**Author:** Masatoshi Kamba(kamba@ginza-chuo.com, Ginza Chuo Sogo Law Firm, Japan)\*  
**Discussant:** Normah Omar (normah.omar@gmail.com, Universiti Teknologi MARA, Malaysia)


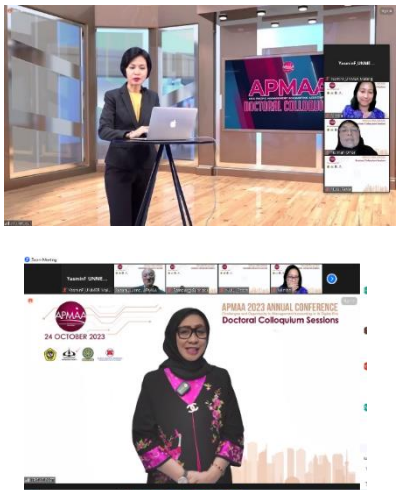
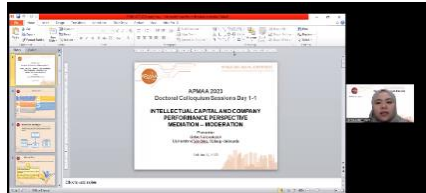
**ID 42:** Does Any Impact of Managerial Decision Making of Corporate Capital Structure on Financial Performance in the Banking Sector? The Case of Conventional Private Commercial Banks of Bangladesh


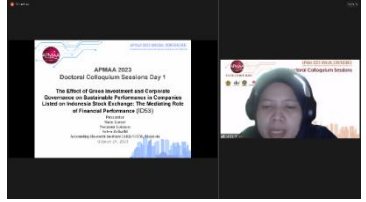
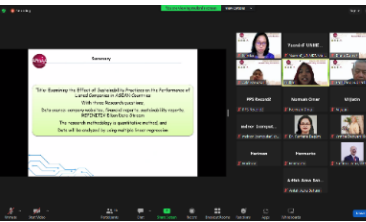



**Author:** Rukshana Begum (dr.rukshana@yahoo.com, University of Rajshahi, Bangladesh)\*;  
 Farhana Begum (Ministry of Education)

**Discussant:** Keita Tanahashi (tanahashikeita@gmail.com, Hiroshima University of Economics)

**2-3. Doctoral Colloquium** (Day 1: Tuesday, October 24, 2023)

APMAA introduced the Doctoral Colloquium Sessions during the 7th Annual Conference held at Universiti Teknologi MARA, Malaysia, in 2011. An APMAA's doctoral Colloquium is an academic gathering where "late-stage" doctoral students present their research and receive feedback from faculty members, peers, and occasionally external experts. We held the 2023 APMAA Doctoral Colloquium on Tuesday, October 24 (Day 1). This year's Colloquium features two types of sessions: a **Paper Session** and a **Dissertation Proposal Presentation Session**. In the Dissertation Proposal Presentation Session, students in an early stage of the dissertation process presented their proposals in a public setting to get feedback from mentors and audiences. A total of 6 students presented their papers in the 2023 Doctoral Colloquium.

| Jakarta Time<br>(GMT +7) | Doctoral Colloquium  | Picture   |
|--------------------------|--|---|
| 12.30-13.20              | <p><b>Opening of Doctoral Colloquium</b></p> <p>Opening Remarks from Prof. <b>Susumu Ueno</b>, APMAA Chair of Board Director</p>  <p>Welcoming Speech from Doctoral Colloquium Chair (Prof. Grahita Chandrarin)</p> |  |
| 13.25 – 14.40            | <p><b>Paper Session</b><br/>         1 Room, 2 Papers<br/> <b>Moderator: Normah Omar</b><br/>         1. ID 20<br/> <b>Author: Retno Cahyaningati</b>, Grahita Chandrarin, Harmono Harmono, Diah Sukanti Cahyaningsih</p>  |  |

|                    |   |  |
|--------------------|---|--|
|                    | <p><b>Mentor: Sofiah Md-Auzair</b></p>  <p>2. ID 37<br/> <b>Author: Naoto Shigeta (L'avenir)</b><br/> <b>Mentor: Normah Omar</b></p>   |   |
| <p>14.50-16.45</p> | <p><b>Dissertation Proposal Presentation Sessions</b><br/> 2 Rooms, 4 papers</p> <p>Room 1<br/> <b>Moderator: Bulend Terzioglu</b><br/> 1. ID 52<br/> <b>Student: Sudradjat Sudradjat</b><br/> <b>Mentor: Bulend Terzioglu</b></p> <p>2. ID53<br/> <b>Student: Sinta Listari</b><br/> <b>Mentor: Grahita Chandrarin</b></p> <p>Room 2<br/> <b>Moderator: Ni Putu Sri Harta Mimba</b><br/> 1. ID54<br/> <b>Student: Ade Ratnasari Hidayat</b><br/> <b>Mentor: Diana Zuhroh</b></p> <p>2. ID55<br/> <b>Student: Muliani Muliani</b><br/> <b>Mentor: Ni Putu Sri Harta Mimba</b></p> |     |
| <p>16.50-17.10</p> | <p><b>Closing of Doctoral Colloquium:</b></p> <p>Closing speech from Prof. <b>Grahita Chandrarin</b>,<br/> Doctoral Colloquium Chair</p> <p>Closing speech from Prof. <b>Normah Omar</b>,<br/> APMAA Deputy Chair</p> <p>Closing speech from Assoc. Prof. <b>Ni Putu Sri Harta Mimba</b>,<br/> Doctoral Colloquium Co-Chair</p>   |     |

### 3. Opening and Closing Remarks

#### 3-1. Conference Sessions Opening Remarks (Day 2: October 25, 2023)

**Prof. Dr. Susumu Ueno, Chair of the APMAA Board of Directors**

Good morning, Ladies and Gentlemen! Welcome to the 2023 annual conference of the Asian-Pacific Management Accounting Association (A-P-M-A-A, APMAA). I am Susumu Ueno, Chairperson of the APMAA board of directors. I am pleased to have you worldwide joining the APMAA 2023 annual conference.

This year's conference theme is Challenges and Opportunities to Management Accounting in the Digital Era. Trisakti University, Jakarta, Indonesia, provides this Zoom Platform. APMAA has held in-person annual conferences since its foundation in 2004. In 2020, the COVID-19 pandemic forced us to suspend its annual in-person conference planned at The Universiti Teknologi MARA Malaysia. To connect our members during the pandemic, the Universiti Teknologi MARA held eight webinars from October to November 2020, which were a great success. Building on this success, we conducted the entire online annual conference in Indonesia in November 2021. In November 2022, the Dhurakij Pundit University, Thailand, conducted the annual conference in a hybrid mode, in-person and online.

In 2019, we chose Xi'an Jiaotong University in China as our cohost for this year's annual conference. The school planned to have a 2023 conference in a hybrid mode. However, they withdrew from the cohost position in early August, two and a half months ago. We promptly sought an alternative school that could provide a platform for this year's conference. Fortunately, Prof. Sekar Mayangsari, Trisakti University, offered us an entirely online platform. I greatly appreciate her generous decision to cohost this year's conference.

This is the third time the Indonesian Chapter has provided us with an annual conference platform. The first was the in-person conference in 2015. The second was the online conference in 2021, during the COVID-19 pandemic. I also want to note that the Indonesian team hosted APMAA webinars in 2021, 22, and July this year. Thank you, Indonesian Chapter members, for the massive contribution to APMAA activities.

This year's Conference Session includes a Plenary Session, 9 Academic Paper Sessions, and a Forum. Yesterday, we conducted the Doctoral Colloquium successfully. APMAA has attached the highest importance to the Academic Paper Sessions. Our annual conference policy is "Quality is first. Return to the origin." To implement the conference policy, APMAA introduced a "Discussant System" to all scholarly presentations at the 2010 Annual Forum held at National Taiwan University. At the Annual Conference held in Nagoya, Japan, in 2013, we first introduced the Microsoft Conference Management Toolkits to the parallel sessions.

**Academic paper sessions**

This year, we received 34 submissions for the academic paper sessions and accepted 23 papers for presentation. Twenty-three volunteer reviewers worked on the paper review. We will allocate this afternoon and the entire day of tomorrow to the Academic Paper Sessions.

### Plenary session

Immediately after this opening ceremony, we will hold the plenary session with 3 Chinese professors addressing the conference theme. The invited speakers are Prof. Rong Huang from Fudan University, Prof. Nan Hu from Xi'an Jiaotong University, and Prof. Yasheng Chen from Xiamen University.

### Forum

Tomorrow afternoon, we will hold a Forum/ addressing " How Asia-Pacific Management Accounting Association Has Survived." Speakers are Prof. Sekar Mayangsari, Trisakti University, Indonesia; Prof. Mohammed Elgammal, Qatar University, Qatar; Dr. Farhana Begum, Bangladesh Ministry of Education; and Dr. Susumu Ueno, Emeritus Professor of Konan University, Japan.

APMAA 2023 would not have been possible without the dedication and hard work of the authors who submitted their research products. Their valuable contributions have played a pivotal role in shaping this conference. Dear paper reviewers, discussants, moderators, and invited speakers, I sincerely thank you for enriching the conference's content and discussions. Your expertise and commitment are deeply appreciated.

A special note of gratitude goes to the dedicated members of the Trisakti University team. Their unwavering support and the provision of an invaluable platform have made this event a reality. In particular, I would like to thank Prof. Sekar Mayansari for her exceptional leadership and contributions. On behalf of the APMAA Board, I thank the entire Trisakti team members for their outstanding support.

I am confident that the 2023 conference will be a tremendous success. And I look forward to the enriching experiences and knowledge it will bring. I am sure all of us will enjoy this conference very much. Thank you.

### **Prof. Ir. Asri Nugrahanti, Vice Rector Universitas Trisakti**

Assalamualaikum warahmatullahi wabarakatuh

Very Good morning from Jakarta, Indonesia.

To the honorable Prof Ueno, Chairperson of the APMAA Board of Directors

To the honorable Prof Normah, Deputy Chair of the APMAA Board

To the honorable Chairman of Indonesia Chartered of Accountants, Prof Dian

To the honorable Rector of USAKTI, Prof Kadarsah, and vice Rectors: Prof Khomsiyah, Prof Erri, and Mr. Yoska

DEAN of the Faculty of Economics and Business, Dr. Yolanda MAsnita, and Vice deans: Dr. Husna Laila, Dr. Titik Aryati, Mr. Abu, Prof. Asep Hermawan.

To the honorable all senior Directors APMAA

To the honorable all presenters, moderators, discussants, and participants

First, I apologize because Our rector cannot attend the opening ceremony because of another critical agenda. Allow me, the Academic Vice-Rector, to give a welcoming speech.

Welcome to Universitas Trisakti virtually and to the 2023 APMAA full-Online Conference. Thank you for trusting us to cohost the incredible conference. Universitas Trisakti is one of the best private universities in Indonesia. It was established in 1965, so it is fifty-eight years old. We have nine faculties and around fifty study programs, including vocational, professional, undergraduate, and postgraduate, most of them already got international recognition. We also have an international study program, and the number of students is around twenty thousand.

As a part of our commitment, we always encourage our students, lecturers, and even our academic staff to take part at the international level, not only in academic activities but also in non-academic activities. Continuous involvement in incredible international activities or events is an essential strategic plan to penetrate the global education market. I believe the Asia Pacific Management Accounting Conference will be a bridge to getting to know each other, and maybe, someday, each member of APMAA can benefit from it. Hopefully, in the future, there will be student exchange or lecture exchange among members of APMAA.

Lastly, I would like to express my deepest gratitude to the board of directors of APMAA, Prof Susumu Ueno, Prof Normah Omar, FEB's dean, and the Trisakti Conference team led by Dr. Sekar for your hard work; I know this conference only had two months of preparation. Strong leadership and solid cooperation made this conference happen.

Have a nice day and discussion time.

Thank you.  
Walaikumsalam.wr.wb

### **3-2. Conference Sessions Closing Remarks (Day 3: October 26, 2023)**

#### **Prof. Susumu Ueno, Chair of the APMAA Board of Directors**

Dear APMAA colleagues,

The conference began yesterday morning with a captivating and thought-provoking plenary session featuring three distinguished professors from China. Following this inspiring opening, we delved into nine academic paper sessions and an enlightening forum. We witnessed 23 scholars present their research findings in a relatively short period during these academic paper sessions. The exchange of knowledge and pursuit of innovative research have been the hallmarks of our time together.

I sincerely appreciate the invaluable contributions of all our presenters, invited speakers, discussants, mentors, and session chairs. Your rigorous research, thoughtful critiques, and engaging discussions have enriched our collective understanding and inspired each of us. I also wish to express my gratitude to our attentive and participative audience, whose contributions have elevated the Quality of this conference.

This year's conference faced significant organizational challenges due to uncertainties associated with the Xi'an Jiaotong University team. However, Trisakti University, Indonesia's most prestigious private institution, admirably stepped in as our cohort. I sincerely thank the entire Trisakti team, particularly Professor Sekar Mayangsari. The team's unwavering dedication and hard work have played a pivotal role in the success of this conference. Thank you, Professor Sekar Mayangsari. I would also like to thank the University Merdeka Malang Team, led by Prof. Grahita Chandrarin, for their exceptional organization of the Doctoral Colloquium. All student presenters gained invaluable experiences.

As we conclude this year's conference, let us remain committed to the values of collaboration, curiosity, and academic excellence that have characterized our time together.

Thank you.

### **3-3 Doctoral Colloquium Opening and Closing Remarks (Day1: October 24, 2023)**

#### **Opening Remarks: Prof. Susumu Ueno, Chair of the APMAA Board of Directors**

Good afternoon, everybody. Welcome to the 2023 Doctoral Colloquium of the Asian-Pacific Management Accounting Association (A-P-M-A-A, APMAA). I am Susumu Ueno, Chairperson of the APMAA board of directors. I'm delighted to welcome you all to the APMAA community.

We held our first doctoral Colloquium in 2011, the 7th Annual Conference held at Universiti Teknologi MARA, Malaysia. Late-stage doctoral students have presented their research products in our Doctoral Colloquium over the years. This year, however, we received multiple dissertation proposals written by early-stage doctoral students. To accommodate these papers, we decided to have two types of sessions for this year's Colloquium: a Paper Session and a Dissertation Proposal Presentation Session. In the paper session, students at a later stage of their dissertation research present a "full" paper. In the Dissertation Proposal Presentation session, students in an early stage in the dissertation process present their dissertation proposal. Note that a Dissertation Proposal Presentation session is held publicly, but a Dissertation Proposal session is held privately, seeking input from the presenter's dissertation committee.

Dear student presenters, Congratulations on your Today's presentations. Now, let me introduce presenters, mentors, and moderators. Our first session is the Paper Session chaired by Prof. Normah Omar. Ms. Retno Cahyaningati is the first presenter. She presents "Intellectual Capital and MSME Performance Perspective: Mediation – Moderation. Prof. Sofiah Md-Auzair is her mentor. Then, Mr. Naoto Shigeta presents "Relationship Between Outside Director and Corporate Value Improvement Strategy." Prof. Omar is his mentor.

After the Paper Session, we move to the Dissertation Proposal Presentation Sessions, where we will have two breakout rooms. Prof. Bulend Terzioglu is the moderator in Room 1. Mr. Sudradjat Sudradjat presents "Effects of Digital Audit Task, Risk Assessment and Situational Factors on Judgment Performance among Government Auditors." Prof. Terzioglu is his Mentor. The second presenter is Ms. Sinta Listari. She discusses "The Effect of Green Investment and Corporate

Governance on Sustainable Performance in Companies Listed on Indonesia Stock Exchange: The Mediating Role of Financial Performance." Prof. Grahita Chandrarin is her Mentor.

In Room 2, Prof. Ni Putu Sri Harta Mimba is the moderator. Ms. Ade Ratnasari Hidayat presents "The Influence of Perceived Risk and Perceived Trust Towards e-marketplace Adoption for the Aesthetic Product." Prof. Diana Zuhroh is her mentor. The second presenter is Ms. Muliani Muliani. She discusses "Examining the Effect of Sustainability Practices on the Performance of Listed Companies in ASEAN Countries." Prof. Sri Harta Mimba discusses the article. Prof. Omar, Prof. Md-Auzair, Prof. Terzioglu, Prof. Chandrarin, Prof. Sri Harta Mimba, and Prof. Zuhroh, thank you for serving as moderator and mentor positions.

On this occasion, let me explain APMAA's Spirit and Philosophy. Unlike traditional academic associations like AAA, which often focus on critical evaluation, APMAA, founded in 2004, is unique. At the heart of our mission is the commitment to creating an accessible platform for regional researchers to share their research findings with international peers. Our reviewers don't just scrutinize research; they act as mentors. Their main goal is to support and foster the research capabilities of our colleagues. Guided by this mission, our association has helped members to improve their research skills. We have requested all authors to adhere to various guidelines, including the "APMAA Conference Call For Papers," "Guideline for Authors (Formatting and Template)." These guidelines are readily available on our homepage and provide clear instructions for authors to format and structure their papers.

Before concluding my remark, let me say a few words of appreciation. The University of Merdeka Malang team members, thank you so much for offering this invaluable platform for the 2023 Doctoral Colloquium. Special thanks go to Prof. Grahita Chandrarin. On behalf of the 2023 APMAA Board, I sincerely thank all Merdeka Malang team members.

Presenters, mentors, and moderators/ thank you for your hard work and dedication. Your efforts are genuinely appreciated. I wish you the best of luck in your presentations. Thank you!

### **Opening: Prof. Grahita Chandrarin, Chair of the Doctoral Colloquium**

Assalamualaikum wr wb.

Good afternoon from Indonesia. Welcome to Doctoral Colloquium APMAA 2023. I am Grahita Chandrarin, from Universitas Merdeka Malang, Chair of Doctoral Colloquium APMAA, 2023.

It is an honor to welcome you to this event. Please allow me to extend our warmest greetings to:

1. The honorable Prof. Susumu Ueno, Chair of APMAA Board of Directors
2. The honorable Prof. Normah Omar, Deputy Chair of APMAA Board of Directors
3. The honorable all of APMAA Board of Directors from Japan, Malaysia, China, Vietnam, Bangladesh and others
4. The Distinguished Prof. Dian Agustia, Chair of the Institute of Indonesia Chartered Accountants – Educator Accountant Compartment
5. The distinguished Prof. Bulent, Prof. Sofiah, and Prof Ni Putu Mimba as moderators and mentors, and Prof Sekar Mayangsari as a chair of the conference session
6. The honorable Rectors of host & cohost of this DC

7. All respected participants and all of the presenters of the DC.

Ladies and Gentlemen, Let's say Alhamdulillah and praise the Almighty God, who has given His endless blessing to all of us so that we all can participate in Today's DC, conducted by Universitas Merdeka Malang. For this year, the 2023 APMAA Annual Conference is on the 18th and is performed for three days, from 24 to October 26. Host and cohost are Universitas Merdeka Malang, Universitas Trisakti, and Universitas Udayana, Indonesia, which replace Xi'an Jiaotong University, China. The 2023 APMAA Annual Conference consists of the DC program on Tuesday and the Conference program on Wednesday and Thursday. This DC is the first program on the first day of the 2023 APMAA International Conference in Indonesia.

DC consists of the paper session and dissertation proposal presentation session. On this occasion, I would like to open this.

I hope you will join and participate in that event as well. Thank you very much, Prof Ueno, for the opportunity given to us in conducting this DC. Thank you very much for joining the Zoom platform. I hope you have a great time at the DC Today.

Wasallamualaikum wr.wb.

#### **Closing: Prof. Grahita Chandrarin, Chair of the Doctoral Colloquium**

Assalamualaikum Wr. Wb

Ladies and Gentlemen, finally, we have come to the end of Today's event.

- We would like to express our appreciation to all of the honored presenters, moderators, mentors and participants for contributing to the success of the DC of 2023 APMAA Annual Conference in Indonesia.
- Thank you for the knowledge you shared with all of us. I believe we all learn so much from Today's DC.

Wasallamualaikum wr.wb.

## **4. Statistics of the 2023 APMAA Conference**

| <b>Statistics of the 2023 APMAA Conference</b> |                    |  |
|--|--------------------|--|
| Doctoral Colloquium Presentations              | 6 papers           |  |
| Plenary Session Presentations                  | 3 papers           |  |
| Academic Paper Session Presentations           | 23 papers          | <b>Japan 11, China 5, Indonesia 4, Poland 1, Sweden 1, Bangladesh1</b> |
| Forum  | 4 papers           |  |
| <b>Total Presentations</b>                     | <b>36 papers</b>   |  |
| <b>Statistics for attendees</b>                |                    |  |
| Paid participants                              | <b>112 persons</b> | From 17 countries and regions  |



| <b>Breakdown of 2023 Academic Paper Session Players</b> |           |           |            |
|---|-----------|-----------|------------|
| Institution's location                                  | Presenter | Moderator | Discussant |
| Japan   | 11        | 5         | 6          |
| China   | 5         |           |            |
| Indonesia   | 4         | 1         | 4          |
| Poland  | 1         |           |            |
| Sweden  | 1         |           | 1          |
| Bangladesh  | 1         |           |            |
| Malaysia  |           | 1         | 3          |
| Australia   |           | 1         | 3          |
| Thailand  |           | 1         | 3          |
| Korea   |           |           | 1          |
| Vietnam   |           |           | 1          |
| Canada  |           |           | 1          |

| <b>Paid Participants by Belonging Institution Locations (112 +2 persons 18 Countries)</b> |             |             |                     |
|---|-------------|-------------|---------------------|
| Indonesia 40  | Japan 26    | Malaysia 11 | China 6+(invited 2) |
| Bangladesh 5  | Lithuania 4 | Thailand 4  | Poland 3            |
| Vietnam 3   | Taiwan 2    |             |                     |
| Australia 1, Canada 1, France 1, Germany 1, Korea 1, Qatar 1, Singapore 1, Sweden 1       |             |             |                     |

## 2023 – 2010 Annual Conference Statistics

|                               | 2023           | 2022         | 2021           | 2019       | 2018        | 2017          | 2016       | 2015       | 2014         | 2013       | 2012        | 2011          | 2010       |
|-------------------------------|----------------|--------------|----------------|------------|-------------|---------------|------------|------------|--------------|------------|-------------|---------------|------------|
|                               | Indone-<br>sia | Bang-<br>kok | Indone-<br>sia | Doha       | Tokyo       | Shang-<br>hai | Taipei     | Bali       | Bang-<br>kok | Nagoya     | Xia-<br>men | Shah-<br>Alam | Taipei     |
|                               | online         | hybrid       | online         |            |             |               |            |            |              |            |             |               |            |
| Ph.D.Colloquium presentations | 6              | 13           | 7              | 19         | 12          | 12            | 7          | 24         | 6            | 6          | 3           | 10            | 0          |
| <b>Parallel sessions</b>      | <b>23</b>      | <b>55</b>    | <b>28</b>      | <b>104</b> | <b>91+4</b> | <b>48</b>     | <b>70</b>  | <b>108</b> | <b>51</b>    | <b>56</b>  | <b>48?</b>  | <b>42</b>     | <b>24</b>  |
| Plenary sessions and Forum    | 7              | 9            | 2              | 3+24       | 6+3         | 6+3           | 6          | 4          | 6            | 7          | 7           | 16            | 5          |
| Reception Talk                | <b>0</b>       | 0            | <b>0</b>       | 0          | 0           | 0             | 0          | 0          | 1            | 0          | 0           | 0             | 0          |
| <b>Total Presentations</b>    | <b>36</b>      | <b>77</b>    | <b>37</b>      | <b>150</b> | <b>116</b>  | <b>69</b>     | <b>83</b>  | <b>136</b> | <b>64</b>    | <b>69</b>  | <b>55?</b>  | <b>68</b>     | <b>29</b>  |
| International participants    | <b>78</b>      | 154          | <b>121</b>     | 117        | 106         | 63            | 80         | 49         | 61           | 53         | 43          | 62            | 34         |
| Paid local participants       | 44             | 26           | 87             | 0          | 105         | 43            | 3          | 63         | 10           | 56         | ?           | ?             | 26         |
| Total paid participants       | <b>112</b>     | <b>180</b>   | <b>208</b>     | <b>85</b>  | <b>211</b>  | <b>106</b>    | <b>83</b>  | <b>112</b> | <b>71</b>    | <b>109</b> | <b>40</b>   | <b>62</b>     | <b>60</b>  |
| No Fee                        | 15             | 50           | 39             | 275        | 50          | 55            | 70         | 50         | 48           | 39         | 50          | 88            | 40         |
| Total Participants            | <b>127</b>     | <b>230</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> |

## 5. Congratulations Emails from the APMAA 2023 Participants

Below are some of the congratulations emails from participants.

Dear Prof. Susumu Ueno and Prof Sekar Mayangsari,

I would like to express my heartfelt appreciation for your exceptional contributions to the recently concluded APMAA 2023 Conference, in which I had the privilege of participating.

Prof. Susumu Ueno's leadership as the Chair of the Board of Directors was instrumental in ensuring the conference's success. Despite unexpected challenges, your commitment to upholding academic excellence and maintaining the high standards of the APMAA conference was evident and greatly appreciated.

As the Conference Chair of APMAA 2023, Prof Sekar, your swift response in hosting the event after unforeseen circumstances is highly commendable. Your efforts, along with the support of your team at Trisakti University, allowed the conference to continue seamlessly.

The conference sessions, including the plenary session, focused on the challenges and opportunities in management accounting in the digital era and offered valuable insights and knowledge sharing. It was indeed an enriching experience.

I also want to express my deep appreciation for the insightful and engaging 2023 Forum that was part of the conference. This Forum provided valuable insights into how the Asia-Pacific Management Accounting Association (APMAA) has thrived and the strategies contributing to its continued success. The diverse range of speakers and their shared experiences added significant value to the event.

Once again, thank you for your unwavering commitment to the success of the APMAA 2023 Conference. I look forward to future opportunities for collaboration and learning within the APMAA community.

**Dr. Farhana Begum**

Ministry of Education, Republic of Bangladesh  
University of Rajshah

Dear Prof Sekar Mayangsari and the Trisakti University team,

I truly appreciate your team's commitment and willingness to undertake the responsibility of cohosting the APMAA 2023 annual conference. Despite the short time available to prepare for this auspicious event, your team has indeed executed the online conference very well. Congratulations, and well done. The online conference was run professionally, and I am very proud of your capability. Thank you.

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

The event was held at a high level. There were exciting and valuable reports. The speakers and discussants were high-level specialists in their profession. Thank you to Professor Susumu Ueno for the opportunity to participate in the APMAA conference. I wish you success in the future.

**Ceslovas Christauskas**  
Kaunas Higher Education Institution, Lithuania

#### **Editorial Team of APMAA 2023 Conference Report**

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

**Sekar Mayangsari**, [sekarmayangsari@trisakti.ac.id](mailto:sekarmayangsari@trisakti.ac.id), Trisakti University, Indonesia  
APMAA 2023 Conference Chair

**Grahita Chandrarin**, [grahitac@unmer.ac.id](mailto:grahitac@unmer.ac.id), University of Merdeka Malang, Indonesia

#### **Asia-Pacific Management Accounting Association Websites**

[Asia-Pacific Management Accounting Association \(APMAA\) Official Site \(sakura.ne.jp\)](http://sakura.ne.jp)  
<https://apmaa2023.com>

## List of the 2023 APMAA members and annual conference paid participants

| Last Name     | First Name        | Institution's Country | Affiliation  | My first attendance in APMAA Conference |
|---------------|-------------------|-----------------------|--|---|
| TERZIOGLU     | BULEND            | Australia             | Central Queensland University                            | 2011                                    |
| Begum         | Farhana           | Bangladesh            | University of Rajshahi                                   | 16th APMAA Annual Co                    |
| Begum         | Rukshana          | Bangladesh            | University of Rajshahi                                   | 16th APMAA Annual Co                    |
| Biswas        | Mohammad          | Bangladesh            | Xiamen university  | 18th APMAA Annual Co                    |
| Rashid        | Md. Harum Ur      | Bangladesh            | International Islamic University Chittagong              | 16th APMAA Annual Co                    |
| Lemon         | Habjul            | Bangladesh            | Sherpur Govt College                                     | 18th APMAA Annual Co                    |
| Scarbrough    | Paul              | Canada                | Brock University   | 2009                                    |
| Chen          | Yasheng           | China                 | Xiamen University  | 2018                                    |
| Fu            | Tao               | China                 | Beijing University of Civil Engineering and Architecture | 18th APMAA Annual Co                    |
| Zhang         | Yutong            | China                 | Xiamen University  | 18th APMAA Annual Co                    |
| Liu           | Yufei             | China                 | Xiamen University  | 18th APMAA Annual Co                    |
| Li            | Jiangjun          | China                 | Beijing University of Civil Engineering and Architecture | 18th APMAA Annual Co                    |
| Gregory       | WEGMANN           | France                | University of Burgundy                                   | 2017                                    |
| Rickards      | Robert            | Germany               | German Police University                                 | 2018                                    |
| Chandrarin    | Grahita           | Indonesia             | Universitas Merdeka Malang                               | 2011                                    |
| Mayangsari    | Sekar             | Indonesia             | Universitas Trisakti                                     | 2012                                    |
| Mimba         | Ni Putu Sri Harta | Indonesia             | Udayana University                                       | 2014                                    |
| Zuhroh        | Diana             | Indonesia             | Universitas Merdeka Malang                               | 2014                                    |
| Safrihana     | Retna             | Indonesia             | Universitas Negeri Malang                                | 2015                                    |
| Elen          | Trismayarni       | Indonesia             | University Prof. Dr. Moestopo (Beragama)                 | 16th APMAA Annual Co                    |
| Noviari       | Naniek            | Indonesia             | Universitas Udayana                                      | 16th APMAA Annual Co                    |
| Cahyaningsih  | Diyah Sukanti     | Indonesia             | Universitas Merdeka Malang                               | 16th APMAA Annual Co                    |
| Herawaty      | Vinola            | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Darmawati     | Deni              | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Khomsiyah     | Khomsiyah         | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Sulfitri      | Virna             | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Wardhani      | Nurhastuty Kesum  | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Aryati        | Titik             | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Astuti        | Henik Hari        | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Sudibyo       | Yvonne Augustine  | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Murwaningsari | Etty              | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Yanti         | Harti Budi        | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Sari          | Wahyuni Rusliyana | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Saputra       | Indra             | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Anis          | Idrianita         | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Lenggogeni    | Lenggogeni        | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Hermi         | Hermi             | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Nuryatno      | Muhammad          | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Gunawan       | Juniati           | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Astuti        | Christina Dwi     | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Hasnawaty     | Hasnawaty         | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Lastanti      | Hexana Sri        | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Wiyono        | Slamet            | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Soedaryono    | Bambang           | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Dewi          | R. Rosiyana       | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Arsjah        | Regina Jansen     | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Murtanto      | Murtanto          | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |
| Cahyaningati  | Retno             | Indonesia             | Merdeka University Malang - Indonesia                    | 18th APMAA Annual Co                    |
| Rachman       | Andry Arifian     | Indonesia             | Universitas Widyatama                                    | 18th APMAA Annual Co                    |
| Mutiara       | Adnin Yusnindar   | Indonesia             | Universitas Trisakti                                     | 18th APMAA Annual Co                    |
| Mutiara       | Adnin Yusnindar   | Indonesia             | Universitas Trisakti                                     | 18th APMAA Annual Co                    |
| oyong         | lisa              | Indonesia             | Gajayana University                                      | 18th APMAA Annual Co                    |
| Muliani       | muliani           | Indonesia             | Universiti Teknologi MARA (UiTM)                         | 18th APMAA Annual Co                    |
| Pohan         | Hotman Tohir      | Indonesia             | Universitas Trisakti                                     | 16th APMAA Annual Co                    |

## List of the 2023 APMAA members and annual conference paid participants

| Last Name        | First Name        | Institution's Country | Affiliation                                  | My first attendance in APMAA Conference |
|------------------|-------------------|-----------------------|--|---|
| Ueno             | Susumu            | Japan                 | Konan University                             | 2002                                    |
| Tetsuhiro        | Kishita           | Japan                 | Ryukoku University                           | 2010                                    |
| Kim              | Jaewook           | Japan                 | Hiroshima University                         | 2010                                    |
| Hosomi           | Shoichiro         | Japan                 | Tokyo Metropolitan University                | 2011                                    |
| Nakashima        | Masumi            | Japan                 | Bunkyo Gakuin University                     | 2013                                    |
| Takeda           | Fumiko            | Japan                 | Keio Business School                         | 2013                                    |
| Matsuoka         | Kohsuke           | Japan                 | Tohoku Gakuin University                     | 2015                                    |
| Naoki            | Hayashi           | Japan                 | Ryukoku University                           | 2016                                    |
| TANAHASHI        | KEITA             | Japan                 | Hiroshima University of Economics            | 2017                                    |
| Enomoto          | Yoshihito         | Japan                 | Bunkyo Gakuin University                     | 2018                                    |
| Saito            | Masako            | Japan                 | Kansai University                            | 2018                                    |
| Choi             | Perry             | Japan                 | Hitotsubashi University                      | 2018                                    |
| Onishi           | Tomoyuki          | Japan                 | Saitama woman's college                      | 2018                                    |
| Yukari           | Kawai             | Japan                 | Komazawa University                          | 16th APMAA Annual Co                    |
| TAKAHASHI        | KENJI             | Japan                 | University of Tsukuba                        | 17th APMAA Annual Co                    |
| Ogihara          | Keisuke           | Japan                 | waseda                                       | 18th APMAA Annual Co                    |
| Kamba            | Masatoshi         | Japan                 | GIInza Chuo Sogo Law Office                  | 18th APMAA Annual Co                    |
| eunji            | SEO               | Japan                 | Hiroshima University                         | 18th APMAA Annual Co                    |
| Hirabayashi      | Yuki              | Japan                 | Bunkyo Gakuin University                     | 18th APMAA Annual Co                    |
| nagasawa         | syunya            | Japan                 | Bunkyo Gakuin University                     | 18th APMAA Annual Co                    |
| Marina           | Ito               | Japan                 | Bunkyo Gakuin University                     | 18th APMAA Annual Co                    |
| Ge               | Gongye            | Japan                 | Tokyo Metropolitan University                | 18th APMAA Annual Co                    |
| ZHE              | SHANG             | Japan (China)         | Hirosaki University                          | 2018                                    |
| Jin              | Yiqun             | Japan (China)         | Waseda University                            | 18th APMAA Annual Co                    |
| Zhang            | Xiaoyue           | Japan (China)         | Waseda University                            | 18th APMAA Annual Co                    |
| Seo              | Gang-Hoon         | Japan (Korea)         | Hiroshima Shudo University                   | 18th APMAA Annual Co                    |
| CHOI             | SERA              | Korea                 | Korea National Open University               | 2017                                    |
| Subačienė        | Rasa              | Lithuania             | Vilnius University                           | 16th APMAA Annual Co                    |
| Daiva            | Tamulevičienė     | Lithuania             | Vilnius University                           | 16th APMAA Annual Co                    |
| Tamulevičienė    | Daiva             | Lithuania             | Vilnius University                           | 16th APMAA Annual Co                    |
| Medeckytė-Žydelė | Kamilė            | Lithuania             | Vilnius University                           | 18th APMAA Annual Co                    |
| OMAR             | NORMAH            | Malaysia              | Universiti Teknologi MARA                    | 2002                                    |
| Syed Yusuf       | Sharifah Norzehan | Malaysia              | Universiti Teknologi MARA                    | 2004                                    |
| MD-AUZAIR        | SOFIAH            | Malaysia              | NATIONAL UNIVERSITY OF MALAYSIA (UKM)        | 2011                                    |
| Abdul Rasit      | Zarinah           | Malaysia              | Universiti Teknologi MARA                    | 16th APMAA Annual Co                    |
| Warganegara      | Doni Sagitarian   | Malaysia              | Universiti Teknologi MARA                    | 16th APMAA Annual Co                    |
| Baharin          | Arifah Azna       | Malaysia              | ARI, UiTM                                    | 18th APMAA Annual Co                    |
| Hidayat          | Ade Ratnasari     | Malaysia              | Universiti Teknologi MARA                    | 18th APMAA Annual Co                    |
| Sudradjat        | Sudradjat         | Malaysia              | Universiti Teknologi MARA                    | 18th APMAA Annual Co                    |
| Listari          | Sinta             | Malaysia              | Universiti Teknologi Mara (UiTM)             | 18th APMAA Annual Co                    |
| Abdul rahman     | Ibrahim kamal     | Malaysia              | Unitar                                       | 2002                                    |
| TUAN MAT         | TUAN ZAINUN       | Malaysia              | Universiti Teknologi MARA                    | 2004                                    |
| Wnuk-Pel         | Tomasz            | Poland                | University of Lodz                           | 2013                                    |
| Kielanowicz      | Żaneta            | Poland                | University of Lodz                           | 2016                                    |
| Naoto            | Shigeta           | Poland                | ITM University JUSCPA                        | 2017                                    |
| Elgammal         | Mohammed          | Qatar                 | Qatar University                             | 2014                                    |
| Cheng            | Nam Sang          | Singapore             | Singapore Management University              | 2011                                    |
| Alpenberg        | Jan               | Sweden                | Linnaeus University and Jönköping University | 2009                                    |
| Tsai             | Bi-Huei           | Taiwan                | National Yang Ming Chiao Tung University     | 2013                                    |
| Chu              | Hsuan-Lien        | Taiwan                | National Taipei University                   | 2015                                    |
| Nitirojntanad    | Kanibhatti        | Thailand              | Chulalongkorn University                     | 2011                                    |
| Terdpaopong      | Kanitorn          | Thailand              | Rangsit University                           | 2012                                    |
| Chatraphorn      | Pongprot          | Thailand              | Chulalongkorn University                     | 2013                                    |
| Tiangsoongnern   | Leela             | Thailand              | Dhurakij Pundit University (DPU)             | 2018                                    |
| Dzung            | Nguyen Thi Phuong | Vietnam               | Hanoi University of Science and Technology   | 2012                                    |
| Lien Thi Huong   | Nguyen            | Vietnam               | VinUniversity, Hanoi, Vietnam                | 2023                                    |