



APMAA 2023 Program (October 23, version 1)

Program

2023 APMAA Annual Conference (APMAA 2023)

Date: 24th (Tuesday) - 26th (Thursday) October, 2023

in an online format

Theme: Challenges and Opportunities to Management Accounting in the
Digital Era

<https://apmaa2023.com> (developed by Trisakti U.)

<https://apmaa2023.com/registration-apmaa-2023/>.

2023 Bonference (s-ueno.sakura.ne.jp)

Conference Management Toolkit - Login (microsoft.com)

APMAA 2023 CONFERENCE REGISTRATION & MEMBERSHIP FORM (google.com)

[apmaa trisakti2021 apmaa.trisakti2021@trisakti.ac.id](mailto:apmaa.trisakti2021@trisakti.ac.id)

Asia-Pacific Management Accounting Association

Co-hosted with Universitas Trisakti, Indonesia

Greetings from the Chair of the Board of Directors



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

The Asia-Pacific Management Accounting Association (APMAA) is thrilled to announce the APMAA 2023 Annual Conference, centered around the theme "Challenges and Opportunities for Management Accounting in the Digital Era." The conference is cohosted with Trisakti University, Indonesia, and will be online from October 24 (Tuesday) to October 26 (Thursday), 2023. Trisakti University is Indonesia's largest private university and is located in Jakarta. It is the only private university in Indonesia established by the Government of the Republic of Indonesia.

Originally planned as a hybrid event to be hosted at Xi'an Jiaotong University (XJTU), the circumstances took a different turn when XJTU withdrew from its role as the cohost in early August. In our quest to find an alternative solution, we were fortunate to connect with Professor Sekar Mayangsari from Trisakti University in Indonesia, who generously agreed to provide the conference platform and support staff for the 2023 event. Trisakti University's team has a commendable track record of successfully hosting previous APMAA events, such as the 2021 online annual conference and a webinar held on July 18, 2023. We are truly fortunate to have the experienced team led by Professor Sekar at the helm of APMAA 2023. As for the Doctoral Colloquium, the University of Merdeka Malang, under the leadership of Professor Grahita Chandrarin, provides the Zoom Platform.

APMAA 2023 comprises Conference Sessions on Days 2 and 3 and Doctoral Colloquium on Day 1. The Conference Sessions include 9 Academic Paper Sessions with multiple papers at each session, a Plenary session, and a Forum. The Doctoral Colloquium has a Paper Session and two Dissertation Proposal Presentation Sessions.

Academic Paper Sessions

APMAA places 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 are delighted to announce the acceptance of 23 high-quality papers for presentation. This accomplishment was made possible by our dedicated paper review team, consisting of 23 volunteer reviewers, who diligently adhered to our "Guideline for Authors." Their unwavering commitment to maintaining the caliber of papers accepted for the "2023 Academic Paper Sessions" is highly commendable.

We have designated Wednesday, October 25 (Day 2) afternoons for scheduling the Academic Paper Sessions and Thursday, October 26 (Day 3). 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. We look forward to the insightful talks and knowledge sharing during these sessions.

Plenary Session

On the second day of the conference, which falls on Wednesday, October 25, we are thrilled to present a compelling plenary session focusing on the theme "Challenges and Opportunities for Management Accounting in the Digital Era." During this session, three distinguished Chinese professors will share their expertise and insights on utilizing artificial intelligence (AI) technologies in management accounting.

Firstly, Prof. Rong Huang from Fudan University will delve into "The Application of New Technology in Management Accounting Research." Next, Prof. Nan Hu from Xi'an Jiaotong University will address "Exploring the Frontier of Management Accounting Research: The Reshaping Influence of Natural Language Processing (NLP) and Large Language Models (L.L.M.s)." Lastly, we are honored to have Prof. Yasheng Chen from Xiamen University, who will present on the intriguing topic of "Algorithmic Management Accounting."

Forum

In the afternoon of October 26, we will hold the 2023 Forum addressing "How Asia-Pacific Management Accounting Association (APMAA) Has Survived." This Forum aims 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. By examining the association's journey, we share valuable experiences to run 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.

Doctoral Colloquium

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 hold 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 present their proposal in a public setting to get feedback from mentors and audiences from various fields. A total of 6 students will present their papers in the 2023 Doctoral Colloquium.

I extend my heartfelt gratitude to all the authors who contributed their manuscript submissions, without whom this year's conference would not have been possible. I thank the reviewers, mentors, presenters, discussants, and moderators for their exceptional dedication to this event. Additionally, I would like to acknowledge the support of the APMAA members and Board directors. My special appreciation goes to the team members and staff of Trisakti University and the University of Merdeka Malang for supporting the 2023 annual conference.

The 2023 Program promises to be captivating, and it is now time for our collective efforts to be duly recognized. I am confident you will thoroughly enjoy this online conference, which provides ample opportunities for learning, networking, and forging new friendships.

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

October 24, 2023

Message from the APMAA 2023 Conference Chair



Sekar Mayangsari, Trisakti University, Indonesia
APMAA 2023 Conference Chair

Greetings!

This year, the APMAA Conference enters its 18th year, a mature age. Therefore, this year, the APMAA Conference carried out various processes to improve the conference's Quality, including the papers to be presented and the speakers in the plenary session. At the age of 18, Universitas Trisakti is again trusted to host this prestigious conference, and this is the third cohost. Compared to the 2021 conference, our preparation was concise, only about two months after Xian Jiaotong, China, resigned as cohost on August 15, 2023. With the spirit of togetherness, not only the academia of Universitas Trisakti but also supported by colleagues, including the APMAA Board of Directors, the APMAA 2023 Conference can run. As Chair, I apologize if there are many shortcomings in the implementation of this event. I would also like to thank the top management of Universitas Trisakti: Rector, Vice-Rectors, Dean of Faculty of Economics and Business, Vice Deans, Prof Grahita, Prof Mimba, Prof. Susumu Ueno, Prof. Normah Omar, for providing advice and support for this conference. I can only express my deepest gratitude, especially to the technical team who have worked hard to prepare everything quickly.

Please enjoy the moments of discussion and sharing during the conference, even though there are no meals and drinks.

October 24, 2023

APMAA 2023 Presentation Schedules

The Asia-Pacific Management Accounting Association offers a user-friendly and dependable platform for management accounting academics affiliated with APMAA to showcase their research endeavors. APMAA 2023 consists of the APMAA 2023 Conference Sessions on Days 2 and 3 and the APMAA 2023 Doctoral Colloquium Sessions on Day 1. The Conference Sessions encompass 9 Academic Paper Sessions, a Plenary Session, and a Forum. On Day 1, the Doctoral Colloquium Sessions include a Paper and two Dissertation Proposal Presentation sessions.

Please visit the webpage, [2023 Bonference \(s-ueno.sakura.ne.jp\)](https://s-ueno.sakura.ne.jp). The "Book of Abstracts" is accessible to everyone, while the "Proceedings Book with passwords" can be accessed by 2023 APMAA members who received the 2023 Conference Passport.

APMAA 2023 uses the **Zoom platform**. Below are **YouTube video** URLs that show how to use Zoom and breakout rooms.

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

Zoom Tutorial: **Basics** for Students 8.31Min.

How to Share PowerPoint Slides in Zoom - YouTube 6.16 Min.

HOW TO USE ZOOM BREAKOUT ROOMS IN 6 MINS - FULL DEMO | Complete Tutorial
For Beginners - YouTube

Zoom cohost feature: What can a **cohost** do, and what limitations do they have? - YouTube 6.52 Min.

World Time and the web sessions (normal (winter) time.) https://www.timeanddate.com/worldclock/converter.html					
Sydney	11.00	12.00	14.00	18.00	20.00
Tokyo (UTC+9)	9.00	10.00	12.00	16.00	18.00
China	8.00	9.00	11.00	15.00	17.00
Jakarta (UTC+7)	7.00	8.00	10.00	14.00	16.00
Doha	3.00	4.00	6.00	10.00	12.00
Poland	1.00	2.00	4.00	8.00	10.00
Toronto	19.00	20.00	22.00	2.00	4.00

Day 2 Schedule (Wednesday, October 25, 2023) **Conference Program**

Jakarta Time (UTC+7)	
08.30-	Plenary Session and Academic Paper Sessions
08.30-	ZOOM opens
09.00 - 09.30	Opening ceremony Greeting: Susumu Ueno, APMAA Board Chair (10 min.) Kadarsah Suryadi, Rector, Trisakti University (5 min.) Opening: Sekar Mayangsari, APMAA 2023 Chair (5 min.) Picture Taking
09.40 – 11.55	Plenary session 5 min. Objective statement (Theme, Why Chinese view); Three talks (2 min profile introduction plus 35 min speech per Talk), 10 min Q&A, 3 min closing

	<p>Theme: Challenges and Opportunities to Management Accounting in the Digital Era: Chinese Professors' View</p> <p>Coordinator: Susumu Ueno, Emeritus Professor, Konan University, Japan Moderator: Paul Scarbrough, Professor, Brock University, Canada</p> <p>Talk 1: The Application of New Technology in Management Accounting Research (Paper ID:38) Speaker: Rong Huang: Professor, School of Management, Fudan University, China</p> <p>Talk 2: Exploring the Frontier of Management Accounting Research: The Reshaping Influence of NLP and Large Language Models (Paper ID:39) Speaker Nan Hu, Professor, Xi'an Jiaotong University. China</p> <p>Talk 3: Algorithmic Management Accounting (Paper ID:24) Speaker: Yasheng Chen, Professor, School of Management, Xiamen University, China</p>
12.00 –13.20	Lunch
13.20 - 15.15	<p>Academic Paper Sessions Day 2-1</p> <p>2 rooms: 6 papers (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) Room 1 (ID11, ID19, ID25): Room 2 (ID16, ID32, ID13)</p>
15.25-17.20	<p>Academic Paper Sessions Day 2-2</p> <p>1 room: 3 papers (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) Room 1 (ID7, ID18, ID14)</p>

Day 3 Schedule (Thursday, October 26, 2023) Conference Program

Jakarta Time (UTC+7)	Academic Paper Sessions and a Forum
08.00	Registration Desk open/ ZOOM site opens (Video of APMAA History, Chinese melodies)
08.30-10.25	<p>Academic Paper Sessions Day 3-1</p> <p>2 rooms: 5 papers (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) Room 1 (ID9, ID35, ID46), Room 2 (ID5, ID49)</p>
10.30-11.45	<p>Academic Paper Sessions Day 3-2</p> <p>2 rooms: 4 papers (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) Room 1 (ID30, ID22): Room 2 (ID41, ID21)</p>
11.50– 13.10	Lunch
13.10-15.05	<p>Academic Paper Sessions Day 3-3</p> <p>2 rooms: 5 papers (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) Room 1 (ID34, ID45, ID10), Room 2 (ID42, ID48)</p>
15.15-16.20	<p>Forum</p> <p>Topic " How Asia-Pacific Management Accounting Association (APMAA) Has Survived"</p>

	<p>Moderator: Susumu Ueno, Konan University, Japan</p> <p>Talk 1 (15 min): Collaboration of Local Universities in Organizing the APMAA 2015 and Fully Online APMAA 2021 Conferences.</p> <p>Speaker: Mayangsari, Sekar, Trisakti University, Indonesia</p> <p>Talk 2 (10 min): Financing the 2019 Qatar Conference</p> <p>Speaker: Elgammal, Mohammed, Qatar University, Qatar</p> <p>Talk 2 (10 min) The APMAA Bangladesh Webinar-2023: Management Accounting in the Resurgent Era: Role of Academics and Professionals</p> <p>Speaker: Farhana Begum, Ministry of Education, Bangladesh</p> <p>Talk 3 (25 min): APMAA Journey after 2010</p> <p>Speaker: Susumu Ueno, Konan University, Japan</p>
16.30-16.50	<p>Closing Ceremony:</p> <p>Greeting: Susumu Ueno, APMAA Board Chair (5 min.)</p> <p>Dean, Trisakti University (5 min.)</p> <p>Closing: Sekar Mayangsari, APMAA 2023 Chair (5 min.)</p> <p>Picture Taking</p>
16.50-17.00	<p>APMAA Hanoi 2024 Promotion</p> <p>Nguyen Thi Hong Thuy, and Bui Phuong Chi, Vietnam National University</p> <p>"We are pleased to invite you to submit papers for APMAA 2024, to be held in Hanoi, Vietnam,"</p>

Day 1 Schedule (Tuesday, October 24, 2023) Doctoral Colloquium Program

Jakarta Time (UTC+7)	October 24, Doctoral Colloquium
12.30	<p>Registration Desk opens</p> <p>ZOOM site opens (PPT files of APMAA History)</p>
13.00-13.20	<p>Opening</p> <p>Greetings: Susumu Ueno, APMAA Board Chair (Explain what APMAA expects the Doctoral Colloquium.) (10 min)</p> <p>Opening: Grahita Chandrarin, University of Merdeka Malang (5 min)</p> <p>Picture Taking</p>
13.25-14.40	<p>Paper Session</p> <p>1 Room, 2 papers (5 min. Introduction by a mentor, 15 min. Presentation, 10 min. Discussion by a mentor, 5 min. Q&A)</p> <p>(ID20, ID37)</p>
14.50-16.45	<p>Dissertation Proposal Presentation Sessions</p> <p>2 Rooms, 4 papers (5 min. Introduction by a mentor, 15 min. Presentation, 10 min. Discussion by a mentor, 5 min. Q&A)</p> <p>Room 1(ID52, ID53), Room 2(ID54, ID55)</p>
16.50-17.10	<p>Closing</p> <p>Grahita Chandrarin, University of Merdeka Malang (8 min)</p> <p>Normah Omar, Universiti Teknologi Mara, Malaysia (4 min)</p> <p>Ni Putu Sri Harta Mimba, Udayana University, Indonesia (4 min)</p> <p>Picture Taking</p>

Academic Paper Sessions Schedule

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

We allocated two papers to each 2023 Academic Paper Session slot. Accordingly, each paper has 20 minutes for presentation, 10 minutes for discussion, and 5 minutes for Q&A. One moderator and two discussants facilitate each session.

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

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

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

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

The Moderator

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

1. Before the Conference, contact presenting authors and discussants in your assigned session and provide information on session structure (time limits, presentation order, etc.). Request them to provide you with any updates, including changes in affiliation or changes as to the author presenting the paper. Also, request the authors send their papers to the discussants if they have undergone significant revisions.
2. Arrive at the session before the session begins. Identify the paper presenters and discussants in advance, and introduce yourself. Remind each presenter of the time limits that apply, and describe the method you will use to alert them of time limits during the actual presentation.
3. At the start of the session, introduce yourself to the audience, announce the session/title, and offer a brief overview of the session structure. How many papers will be presented, the time each presenting author will have for the presentation when the discussants provide comments, and when the audiences will have the opportunity to ask questions or provide comments.
4. During the presentations, enforce time limits strictly so that no author (or audience) monopolizes someone else's time. Please ensure that the session finishes on time. Sessions that overrun will affect the following sessions.
5. If an assigned discussant is a **no-show**, the moderator must fill in and provide some comments on the paper. If a paper presenter is unexpectedly absent, the moderator should exercise judgment by either allowing extra time for the other papers or dismissing the session early.

6. Organize the Session's online rehearsal two weeks before the conference date. This trial ensures members of your session do their role well at the APMAA 2022.

The Discussant

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

1. Read an assigned paper carefully and come prepared to comment (in PPT slides) on the paper. Each **discussant** has a 10-minute slot for his/her discussion. We recommend the discussant prepare 7-10 PPT slides to convey the discussion points.
2. A discussant should spend his/her time stimulating audience interest in the subject and the papers. Comments can include constructive criticism about the research questions addressed, the theoretical foundations established, the methodologies employed, the analyses and results presented, the implications derived, and others. Preparation and attentiveness during the session are keys to successfully serving the discussant's role.
3. A discussant should limit his/her remark to the allocated time so that ample time is left for audience participation.
4. Participate in online rehearsals scheduled two weeks before the conference date.

Day 2: Wednesday, October 25, 2023: Academic Paper Sessions

(Jakarta Time: UTC+7)

Day 2-1 Session (13.20 – 15.15, October 25) 2 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

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

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

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

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)

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

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))

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

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)

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

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)

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

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

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

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

01. Challenges and Opportunities to Management Accounting in the Digital Era -> 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: Diah Sukanti Cahyaningsih (diyahsukanti@unmer.ac.id, University of Merdeka Malang, Indonesia)

Day 2-2 Session (15.25 – 17.20, October 25) 2 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

(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, Udayana University, Indonesia)

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

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

Author: 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, Linnaeus University, Sweden)

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

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)

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

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, Udayana University, Indonesia)

Day 3: Thursday, October 26, 2023: Academic Paper Sessions

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).

(Jakarta Time: UTC+6)

Day 3-1 Session (08.30 – 10.25, October 26) 2 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

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)

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

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)

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

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)

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

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)

04. Strategic Management Accounting -> Intellectual Capital, Intangibles, and Knowledge Management

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)

04. Strategic Management Accounting -> Strategic Planning and Performance Management; 09. Business Ethics and Internal Control -> Internal Control and Accountability

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)**04. Strategic Management Accounting -> Intellectual Capital, Intangibles, and Knowledge Management****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)**01. Challenges and Opportunities to Management Accounting in the Digital Era -> AI and robotic process automation in Accounting and Auditing****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)**08. Business Reporting and Communication -> Financial Reporting and Business Communication****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)**08. Business Reporting and Communication -> Corporate Social Responsibility Accounting****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)**09. Business Ethics and Internal Control -> Business Ethics, and Fraud Prevention and Detection**

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)

07. Management Accounting for SMEs and Family Businesses -> Tax planning for the family business

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)

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

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)

14. Other Management Accounting Issue

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)

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

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)

2023 APMAA Doctoral Colloquium

Day 1: Tuesday, October 24

APMAA 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. Students are encouraged to submit full papers, particularly if they have progressed significantly in their doctoral studies.

This year's Colloquium, however, features two types of sessions: a **Paper Session** and two **Dissertation Proposal Presentation Session**. In the **Paper session**, completed or near-completed research papers are presented. **Dissertation proposals** are detailed plans for doctoral dissertations, and they typically include information on the research question, methodology, literature review, and timeline. In the Dissertation Proposal Presentation Sessions, students in an early stage of the dissertation process present their dissertation proposal to get feedback from mentors and audiences from various fields. APMAA's dissertation proposal presentation sessions are held in a public setting with a broader audience. While dissertation proposal sessions are held in a private setting with the presenter's dissertation committee,

A total of 6 students will present their papers in the 2023 Doctoral Colloquium.

The APMAA Doctoral Colloquium aims to provide doctoral students valuable feedback from external advisers, foster peer interaction, facilitate idea exchange, promote concept discussion, and encourage formal or informal collaboration with various research groups. **Mentors** play a crucial role in supporting doctoral students throughout the process, from the early stages after submission to discussing the student's paper during the session.

Each paper is given a total of 35 minutes, divided as follows: 5 minutes for the mentor's introduction, 15 minutes for the presentation by the student, 10 minutes for the mentor's discussion, and 5 minutes for questions and answers. We recommend **presenters** prepare 10-15 PowerPoint slides for their 15-minute presentation. Presenters must promptly send the updated version to the mentors and moderator if there are any updates to their camera-ready paper. **Mentors** are recommended to prepare 10 PowerPoint slides to convey their discussion points. Each mentor will have a 5-minute to introduce the student and a 10-minute for discussion.

To ensure your comfort and effective time management during the session, we will conduct online rehearsal sessions to familiarize you with your role.

Paper Session (13.25-14.40. UTC+7; Tuesday, October 24)

(5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 5 min. Q&A) per paper; 5 minutes break between sessions)

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

ID 20: Influential Capital and MSME Performance Perspective Mediation – Moderation

Author: Retno Cahyaningati (retnocahyaningati95@gmail.com, Institut Teknologi dan Bisnis Widya Gama Lumajang, Indonesia)*; Grahita Chandrarin (University of Merdeka Malang);

Harmono Harmono (Universitas Merdeka Malang); Diyah Sukanti Cahyaningsih (University Of Mepaperdeka Malang)

Mentor: Sofiah Md-Auzair (sofiah@ukm.edu.my, National University of Malaysia, Malaysia)

(Working)

ID37: Relationship Between Outside Director and Corporate Value Improvement Strategy

Author: Naoto Shigeta (L'avenir) (Shige117@hotmail.com, The University of Information Technology and Management Rzeszow, Poland)

Mentor: Normah Omar (normah.omar@gmail.com, Universiti Teknologi Mara, Malaysia)

Dissertation Proposal Presentation Sessions (14.50- 16.45. UTC+7: Tuesday, October 24)

2 rooms, 4 papers; (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 5 min. Q&A) per paper; 5 minutes break between sessions)

Dissertation Proposals, Room 1(14.50-16.45. UTC+7) (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 5 min. Q&A) per paper; 5 minutes break between sessions)

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

ID52: Effects of Digital Audit Task, Risk Assessment and Situational Factors on Judgment Performance among Government Auditors

Student: Sudradjat Sudradjat (2022412272@student.uitm.edu.my, Universiti Teknologi MARA, Malaysia)

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

ID53: The Effect of Green Investment and Corporate Governance on Sustainable Performance in Companies Listed on Indonesia Stock Exchange: The Mediating Role of Financial Performance

Student: Sinta Listari (20222045@isiswa.uitm.edu.my and sinta@ibik.ac.id, Universiti Teknologi MARA, Malaysia)

Mentor: Grahita Chandrarin (grahitac@gmail.com, University of Merdeka Malang, Indonesia)

Dissertation Proposals, Room 2(14.50-16.45. UTC+7)

(5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 5 min. Q&A) per paper; 5 minutes break between sessions)

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

ID54: The Influence of Perceived Risk and Perceived Trust towards e-marketplace Adoption for the Aesthetic Product

Student: Ade Ratnasari Hidayat (2022365743@student.uitm.edu.my, Universiti Teknologi MARA, Malaysia)

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

ID55: Examining the Effect of Sustainability Practices on the Performance of Listed Companies in ASEAN Countries

Student: Muliani Muliani (Universiti Teknologi MARA, Malaysia;
(muliani@universitasbumigora.ac.id, Bumigora University, Indonesia)

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

2023 Submission Review Team members

Head of the Submission Review Team (Submission Management)

Ueno, Susumu (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)

Speakers and Panelists

Plenary Session:

Challenges and Opportunities to Management Accounting in the Digital Era: Chinese Professors' View (09.40-11.55 Wednesday, October 25)

This plenary session addresses "Challenges and Opportunities to Management Accounting in the Digital Era" by inviting leading scholars in this area from China.

<p>Jakarta Time (UTC+6) 09.40 –11.55</p> <p>Three speakers from China</p>	<p>Plenary session: (09.40 –11.55: 5 min. Moderation plus 40 min. Talk) 5 min. Objective statement (Theme, Why Chinese view); Three talks (2 min profile introduction plus 35 min speech per Talk), 10 min Q&A, 3 min closing</p> <p>Theme: Challenges and Opportunities to Management Accounting in the Digital Era: Chinese Professors' View</p> <p>Coordinator: Susumu Ueno, Konan University, Japan Moderator: Paul Scarbrough, Professor, Brock University, Canada</p> <p>Talk 1: The Application of New Technology in Management Accounting Research Speaker: Rong Huang: Professor, School of Management, Fudan University, China</p> <p>Talk 2: Exploring the Frontier of Management Accounting Research: The Reshaping Influence of NLP and Large Language Models Speaker Nan Hu, Professor, Xi'an Jiaotong University. China</p> <p>Talk 3: Algorithmic Management Accounting Speaker: Yasheng Chen, Professor, School of Management, Xiamen University, China</p>
--	--

Talk 1: "The Application of New Technology in Management Accounting Research"(Paper ID 38)



Speaker: **Rong Huang**, Professor of Accounting, School of Management, Fudan University, China

[Author Page for Rong Huang :: SSRN](#) [Rong Huang - Lidasan Endowed Chair Professor - Fudan University | LinkedIn](#)

(Outline)

The rapid development of new AI, blockchain, cloud computing, and big data (ABCD) technology has opened up many promising areas in management accounting. Our research seeks to contribute to these areas in the following ways: First, we employ a topic modeling approach to identify new technology adoption by firms. We find large-sample empirical evidence on the adoption decision and operational consequences of these technologies. Second, we use textual analysis to develop corporate strategy measures and show the strategy's impact on firms' resource commitment decisions. Third, we apply facial recognition, voice detection, and textual analysis tools to exact managerial features and document the effect of these features on firms' expenditure decisions and future performance. Applying new technology can help us tackle many unresolved questions in management accounting.

Talk 2: "Exploring the Frontier of Management Accounting Research: The Reshaping Influence of NLP and Large Language Models" (Paper ID 39)



Speaker: **Nan Hu**, Professor, Xi'an Jiaotong University. China

(Outline) Management accounting plays a key role in decision-making and guiding business strategies. The scarcity of large-scale empirical research is due to the challenges of accessing management accounting data. I propose novel and comprehensive measures of firm-level MAPs with Word2Vec. I introduce the concept of contingent

fit in management accounting, which encapsulates the degree of alignment between MAPs and the organization's internal and external environments. We find that the appropriate utilization of MAPs can yield substantial benefits for firms. Our innovative measures of MAPs provide a foundation for large-scale sample empirical analyses and offer valuable insights into the potential outcomes associated with the proper deployment of MAPs. I also discuss the research opportunity introduced by Large Language Model on Management Accounting Research.

Talk 3: "Algorithmic Management Accounting" (Paper ID 24)



Speaker: **Yasheng Chen**, Professor of Accounting, School of Management, Xiamen University, China

(Outline) Algorithmic management is a management approach that utilizes artificial intelligence and algorithms to supervise, evaluate, and control employees. The increasing use of algorithmic management replaces human managers with algorithms and affects managed employees' emotions, behavior, and job performance. Is artificial intelligence, driven by objective data and algorithm optimization, better suited to be a corporate leader than humans, who are subject to fatigue and subjective biases? Has the algorithmic glass ceiling hindered human employees in their promotion opportunities? In the eyes of capital, who is the master and the servant between artificial intelligence and humans? Through recent research in management accounting, glimpses of answers to these questions have emerged. An update to the management accounting theory is needed to guide the practice in the era of algorithmic management.

Forum (15.15-16.20, October 26, Day 2)

How Asia-Pacific Management Accounting Association (APMAA) Has Survived.

Jakarta Time (UTC+6) 15.15-16.20	Forum (Thursday, October 26 Time: 15:15-16:20) Topic " How Asia-Pacific Management Accounting Association (APMAA) Has Survived" Coordinator and 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: Sekar Mayangsari , Trisakti University, Indonesia Talk 2 (10 min): Financing the 2019 Qatar Conference Speaker: Mohammed Elgammal , 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
---	--

Coordinator and moderator: Susumu Ueno, Konan University, Japan

Objective: This Forum examines the journey of the Asia-Pacific Management Accounting Association (APMAA) up to the present day. By exploring the factors contributing to APMAA's survival, we aim to gather ideas and insights for the association's future development.

Opening

This Forum will engage in a comprehensive discussion on the resilience of APMAA in the face of challenges and will chart a path for its future sustainability. Four distinguished speakers will share their insights on the historical challenges faced by APMAA and the strategies employed to overcome them. They will also highlight successful initiatives and collaborations. By the conclusion of the Forum, participants will gain a deeper understanding of APMAA's journey toward survival. Together, we will develop actionable strategies to ensure its continued growth, relevance, and success.

Talk 1 (15 minutes):

Topic: Domestic Promotion for 2015 and 2021 Conferences in Indonesia: Expanding APMAA's Reach and Influence



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

Paper ID 51: Collaboration of local universities in organizing APMAA 2015 and Fully Online 2021 Conference

-Presentation on successful promotional strategies employed for the 2015 and 2021 APMAA conferences in Indonesia

-Discuss the impact of these promotional efforts on APMAA's growth by emphasizing the importance of expanding APMAA's reach in Indonesia

Talk 2 (10 minutes):

Topic: Sharing insights and lessons learned from managing conference finances effectively: Regarding Financing the 2019 Qatar Conference



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

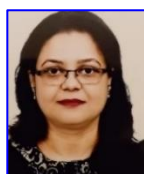
Outlines:

1. How to convince your institution to adopt and support the APMAA conference, 2. Budget, cost, and function; 3. Fundraising, 4. Finance and Marketing, 5. Internal resources and cost-effectiveness, and 6. Managing Payments.

History of the Persian Gulf explained, Bahrain, Kuwait, Qatar, Oman, and the UAE - YouTube
Why Does Qatar Exist? | House Al-Thani and the British Empire - YouTube

Talk 3 (10 minutes):

Paper ID 50: The APMAA Bangladesh Webinar-2023: Management Accounting in the Resurgent Era: Role of Academics and Professionals



Speaker: **Farhana Begum**, Assistant Prof. in Accounting, University of Rajshahi, and Ministry of Education, Republic of Bangladesh.

Briefly explain the purpose of the Talk: to share valuable insights and personal experiences gained from organizing the webinar.

Outline:

1. Background and motivation behind organizing the Bangladesh Webinar. 2. Significance of the chosen topic and its relevance to the target audience. 3. Challenges faced during the planning phase

and how they were overcome. 4. About the technical setup and platform selection. 5. Effective communication and coordination with speakers and participants. 6. Key insights and lessons learned from organizing the Bangladesh Webinar. 7. Impact of the webinar on the target audience and the community.

Talk 4 (20 minutes):

Topic: APMAA Journey after 2010



Speaker, Susumu Ueno, Konan University. Japan

Outline: APMAA Journey after 2010

The Asian Management Accounting Association (APMAA) started in November 2004, and I've been part of it for twenty years as one of the founding members. At this Forum, I'll mainly talk what happened after 2010, when I became the leader in APMAA, and want to share my experience with the audiences.

1. The Early Years Following APMAA's Inception: Discuss the formative years of APMAA after its establishment.
2. Annual Conferences and Highlights from Yearly Meetings: Present snapshots of key events and noteworthy aspects of the annual meetings.
3. Quality Control Challenges: Explore issues related to submission review systems and the utilization of the Microsoft Conference Toolkit.
4. Adapting to COVID-19 -Embracing Online Technologies-: Delve into how the organization coped with the pandemic in 2019 and its shift towards online technologies, including webinars.

APMAA membership and the 2023 annual membership fee

APMAA is an open network with two categories:

Regular Membership (Professors, Lecturers, C.M.A., C.P.A., Tax accountant, financial analyst, etc.), and

Associate Membership (current Doctoral Students).

For the calendar year 2023, the annual fee for regular and associate members is USD 10. This annual membership fee covers January 1 to December 31, 2023. The membership fee is not refundable.

Online Participation Fee

2023 Membership Registration and Annual Conference Participation Fee				
All are required to pay the One-Year Membership Fee.				
	Regular member (USD)		Associate (Ph.D. student) member (USD)	
	Online presenter	Online non-presenter	Online presenter	Online non-presenter
Membership fee	10	10	10	10
Conference Fee	50	20 (waived)	30	20 (waived)
Total	60	10	40	10

2023 APMAA Member List (As of October 21)

Last Name	First Name	Affiliation	Institution's location	Year of first attendance	Membership Type
Ueno	Susumu	Konan University	Japan	2002, 1st APN	Regular Memt
OMAR	NORMAH	Universiti Teknologi MARA	Malaysia	2002, 1st APN	Regular Memt
Abdul rahman	Ibrahim kamal	UNITAR	Malaysia	2002, 1st APN	Regular Memt
Syed Yusuf	Sharifah Norzehan	Accounting Research Institute, Universiti Tekn	Malaysia	2004, 2nd AP	Regular Memt
TUAN MAT	TUAN ZAINUN	Universiti Teknologi MARA	Malaysia	2004, 2nd AP	Regular Memt
Scarbrough	Paul	Goodman School of Business, Brock Univers	Canada	2009, 5th API	Regular Memt
Alpenberg	Jan	Linnaeus University and Jönköping University	Sweden	2009, 5th API	Regular Memt
Kishita	Tetsuhiro	Ryukoku University	Japan	2010, 6th API	Regular Memt
Kim	Jaewook	Hiroshima University	Japan	2010, 6th API	Regular Memt
Hosomi	Shoichiro	Tokyo Metropolitan University	Japan	2011, 7th PM	Regular Memt
TERZIOGLU	Bulend	n/a	Australia	2011, 7th API	Regular Memt
MD-AUZAIR	SOFIAH	NATIONAL UNIVERSITY OF MALAYSIA (UK	Malaysia	2011, 7th API	Regular Memt
Nitirojtanad	Kanibhatti	Chulalongkorn University	Thailand	2011, 7th API	Regular Memt
Tsai	Bi-Huei	National Yang Ming Chiao Tung University	Taiwan	2011, 7th Sha	Regular memt
Chandrarin	Grahita	Universitas Merdeka Malang	Indonesia	2011, 7th APN	Regular Memt
Cheng	Nam Sang	Singapore Management Unversity	Singapore	2011, 7th APN	Regular Memt
Mayangsari	Sekar	Trisakti University	Indonesia	2012, 8th APN	Regular Memt
Terdpapong	Kanitsorn	Rangsit University, 52/347 Paholyothin, Pathu	Thailand	2012, 8th APN	Regular Memt
Dzung	Nguyen Thi Phuong	Hanoi University of Science and Technology	Vietnam	2012, 8th APN	Regular Memt
Chatraphorn	Pongprot	Chulalongkorn University	Thailand	2013, 9th API	Regular Memt
Nakashima	Masumi	Bunkyo Gakuin University	Japan	2013, 9th APN	Regular Memt
Takeda	Fumiko	Keio Business School	Japan	2013, 9th APN	Regular Memt
Wnuk-Pel	Tomasz	University of Lodz	Poland	2013, 9th APN	Regular Memt
Mimba	Ni Putu Sri Harta	Udayana University	Indonesia	2014, 10th AP	Regular Memt
Zuhroh	Diana	Universitas Merdeka Malang	Indonesia	2014, 10th AP	Regular Memt
Elgammal	Mohammed	Qatar University	Qatar	2014, 10th AP	Regular Memt
Safriliana	Retna	Universitas Negeri Malang	Indonesia	2015, 11st AP	Regular Memt
Matsuoka	Kohsuke	Tohoku Gakuin University	Japan	2015, 11st AP	Regular Memt
Chu	Hsuan-Lien	National Taipei University	Taiwan	2015, 11st AP	Regular Memt
Hayashi	Naoki	Ryukoku University	Japan	2016, 12th AP	Regular Memt
Kielanowicz	Żaneta	University of Lodz	Poland	2016, 12th AP	Regular Memt
WEGMANN	Gregory	University of Burgundy	France	2016, 13th AP	Regular Memt
Gregory	WEGMANN	University of Burgundy	France	2017, 13th AP	Regular Memt
TANAHASHI	KEITA	Hiroshima University of Economics	Japan	2017, 13th AP	Regular Memt
CHOI	SERA	Korea National Open University	Korea	2017, 13th AP	Regular Memt
Naoto	Shigeta	ITM University JUSCPA	Poland	2017, 13th AP	Associate Mer
Rickards	Robert	German Police University	Germany	2018, 14th AP	Regular Memt
ZHE	SHANG	Hirosaki University	China	2018, 14th AP	Regular Memt
Chen	Yasheng	Xiamen University	China	2018, 14th AP	Regular Memt
Enomoto	Yoshihito	Bunkyo Gakuin University Graduate School	Japan	2018, 14th AP	Regular Memt
Choi	Perry	Hitotsubashi University	Japan	2018, 14th AP	Regular Memt
Saito	Masako	Kansai University	Japan	2018, 14th AP	Regular Memt
Onishi	Tomoyuki	Saitama woman's college	Japan	2018, 14th AP	Regular Memt

Last Name	First Name	Affiliation	Institution's location	Year of first attendance	Membership Type
Kawai	Yukari	Komazawa University	Japan	2021, 16th AP	Regular Memt
Rashid	Md. Harum Ur	Department of Economics & Banking, Interna	Bangladesh	2021, 16th AP	Regular Memt
Begum	Farhana	Ministry of education	Bangladesh	2021, 16th AP	Regular Memt
Begum	Farhana	University of Rajshahi	Bangladesh	2021, 16th AP	Regular Memt
Begum	Rukshana	University of Rajshahi	Bangladesh	2021, 16th AP	Regular Memt
Begum	Rukshana	University of Rajshahi	Bangladesh	2021, 16th AP	Regular Memt
Anis	Idrianita	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Arsjah	Regina Jansen	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Aryati	Titik	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Astuti	Henik Hari	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Astuti	Christina Dwi	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Dewi	R. Rosiyana	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Gunawan	Juniati	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Hasnawaty	Hasnawaty	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Herawaty	Vinola	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Hermi	Hermi	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Khomsiyah	Khomsiyah	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Lastanti	Hexana Sri	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Lenggogeni	Lenggogeni	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Murtanto	Murtanto	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Murwaningsari	Etty	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Nuryatno	Muhammad	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Saputra	Indra	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Sari	Wahyuni Rusliyana	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Soedaryono	Bambang	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Sudibyo	Yvonne Augustine	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Wardhani	Nurhastuty Kesumo	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Wiyono	Slamet	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Yanti	Harti Budi	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Noviari	Naniek	Universitas Udayana	Indonesia	2021, 16th AP	Regular Memt
Elen	Trismayarni	University Prof. Dr. Moestopo (Beragama)	Indonesia	2021, 16th AP	Regular Memt
Darmawati	Deni	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Pohan	Hotman Tohir	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Daiva	Tamulevičienė	Vilnius University	Lithuania	2021, 16th AP	Regular Memt
Subačienė	Rasa	Vilnius University	Lithuania	2021, 16th AP	Regular Memt
Tamulevičienė	Daiva	Vilnius University	Lithuania	2021, 16th AP	Regular Memt
Abdul Rasit	Zarinah	Universiti Teknologi MARA	Malaysia	2021, 16th AP	Regular Memt
Cahyaningsih	Diyah Sukanti	Universitas Merdeka Malang	Indonesia	2021, 16th AP	Regular Memt
Sulfitri	Virna	Universitas Trisakti	Indonesia	2021, 16th AP	Regular Memt
Lemon	Habjul	Sherpur Govt College	Bangladesh	2023, 18th AP	Associate Mer
Biswas	Mohammad	Xiamen university	Bangladesh	2023, 18th AP	Regular Memt
Fu	Tao	Beijing University of Civil Engineering and Arc	China	2023, 18th AP	Regular Memt
Li	Jiangjun	Beijing University of Civil Engineering and Arc	China	2023, 18th AP	Regular Memt
Liu	Yufei	Xiamen University	China	2023, 18th AP	Associate Mer
Zhang	Yutong	Xiamen University	China	2023, 18th AP	Regular Memt
Zhao	Yuyang	Xi'an Jiaotong University	China	2023, 18th AP	Associate Mer
oyong	lisa	Gajayana University	Indonesia	2023, 18th AP	Regular Memt
Cahyaningati	Retno	Merdeka University Malang	Indonesia	2023, 18th AP	Associate Mer
Hirabayashi	Yuki	Bunkyo Gakuin University	Japan	2023, 18th AP	Associate Mer
Marina	Ito	Bunkyo Gakuin University	Japan	2023, 18th AP	Associate Mer
nagasawa	syunya	Bunkyo Gakuin University	Japan	2023, 18th AP	Associate Mer
Kamba	Masatoshi	GINZA Chuo Sogo Law Office	Japan	2023, 18th AP	Regular Memt
Seo	Gang-Hoon	Hiroshima Shudo University	Japan	2023, 18th AP	Regular Memt
eunji	SEO	Hiroshima University	Japan	2023, 18th AP	Regular Memt
Ge	Gongye	Tokyo Metropolitan University	Japan	2023, 18th AP	Associate Mer
Jin	Yiqun	Waseda University	Japan	2023, 18th AP	Regular Memt
Ogihara	Keisuke	Waseda University	Japan	2023, 18th AP	Regular Memt
ZHANG	XIAOYUE	Waseda University	Japan	2023, 18th AP	Regular Memt
Zhang	Xiaoyue	Waseda University	Japan	2023, 18th AP	Regular Memt
Medeckytė-Žydelė	Kamilė	Vilnius University	Lithuania	2023, 18th AP	Associate Mer
Hidayat	Ade Ratnasari	Universiti Teknologi MARA	Malaysia	2023, 18th AP	Associate Mer
Sudradjat	Sudradjat	Universiti Teknologi MARA	Malaysia	2023, 18th AP	Associate Mer
Listari	Sinta	Universiti Teknologi Mara (UiTM)	Malaysia	2023, 18th AP	Associate Mer
Muliani	muliani	Universiti Teknologi MARA (UiTM)	Malaysia	2023, 18th AP	Associate Mer
Lien Thi Huong	Nguyen	VinUniversity, Hanoi	Vietnam	2023, 18th AP	Regular Memt

History of APMAA Annual Conferences

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

The 2022 (17th) Annual Conference, cohosted by **APMAA** and **Dhurakij Pundit University** team in Thailand, will be held in a **hybrid mode** from November 8 (Tuesday) to 11th (Friday). The conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future."

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

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

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

The 2018 (14th) Annual Conference, hosted by **APMAA, Japan**, and Dr. Masao Tsuji, Professor Emeritus of Waseda University, was held at Waseda University, Tokyo, from October 29 (Monday) to

November 1 (Thursday). The conference theme is " The Forefront of Management Accounting: Research and Practices."

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

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

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

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

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

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

The 2011 (7th) Annual Conference, hosted by Professor Dr. Ibrahim Kamal Abdul Rahman, **Universiti Teknologi MARA**, Malaysia, was successfully held at Shah Alam Convention Centre, Malaysia, from the 16th to 19th of November 2011. The conference theme is "Management Accounting: A Value Creation Tool for Sustainability." **For the first time, APMAA created the Doctoral Colloquium Sessions, and the Colloquium had ten presentations supported by mentors/advisers.**

The 2010 (6th) Annual Forum, hosted by Professor Dr. Yang-Tzong (Jimmy) Tsay, **National Taiwan University**, was successfully held from 5th to 7th of November 2010. **Since this Conference, APMAA introduced a discussant system to all scholarly presentations (Presentation: 30 minutes; Discussion and Q&A: 15 minutes).**

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

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

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

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

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

The 2002 (1st) Annual Forum hosted by Professor Akira Nishimura was held on November 3 and 4 at International Exchange Plaza, Kyushu University, in Fukuoka, Japan. Since then, participants from different countries have continued to share the same vision of advancing management accounting research and practices with particular reference to the Asia-Pacific region.

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

APMAA 2023 Board of Directors (As of October 16, 2023)(APMAA Key People, Asia-Pacific Management Accounting Association (sakura.ne.jp))**Directors****Ueno, Susumu**, Professor Emeritus, Konan University, Japan**Omar, Normah**, Universiti Teknologi MARA, Malaysia**Mayangsari, Sekar**, Trisakti University, Indonesia**Scarborough, Paul**, Brock University, Canada**Elgammal, Mohammed**, Qatar University, Qatar**Chandrarin, Grahita**, University of Merdeka Malang, Indonesia**Mimba, Ni Putu Sri Harta**, Udayana University, Indonesia**Nakashima, Masumi**, Bunkyo Gakuin University, Japan**Takeda, Fumiko**, Keio University, Japan**Hosomi, Shoichiro**, Tokyo Metropolitan University, Tokyo Japan**Cheng, Nam Sang**, Singapore Management University, Singapore**Alpenberg, Jan**, Linnaeus University, Sweden**Wnuk-Pel, Tomasz**, University of Łódź, Poland**Kielanowicz, Żaneta**, University of Lodz, Poland**Md-Auzair, Sofiah**, Universiti Kebangsaan Malaysia, Malaysia**Tuan Mat, Tuan Zainun**, Universiti Teknologi MARA, Malaysia**Kim, Jaewook**, Hiroshima University, Japan**Terzioglu, Bulend**, Australian Catholic University, Australia**Wegmann, Gregory**, University of Burgundy, France**Tanahashi, Keita**, Hiroshima University of Economics, Japan**Nitirojntanad, Kanibhatti**, Chulalongkorn University, Thailand**Rahman, Ibrahim Kamal Abdul**, Universiti Kuala Lumpur, Malaysia**Tsai, Bi-Huei**, National Yang Ming Chiao Tung University, Taiwan**Rickards, Robert C.**, German Police University, Germany**Associate Directors****Begum, Farhana**, Ministry of Education, Bangladesh**Choi, Sera**, Korea National Open University, Korea**Syed Yusuf, Sharifah Norzehan**, Universiti Teknologi MARA, Malaysia**Thi Huong Lien, Nguyen**, VinUniversity, Vietnam**Director Emeritus****Nishimura, Akira**, Professor Emeritus, Kyushu University, Japan (Past President 2004-2009)

Asia-Pacific Management Accounting Journal (APMAJ)

Asia-Pacific Management Accounting Journal (APMAJ) (uitm.edu.my)

CHIEF EDITOR

Prof Dr Susumu Ueno

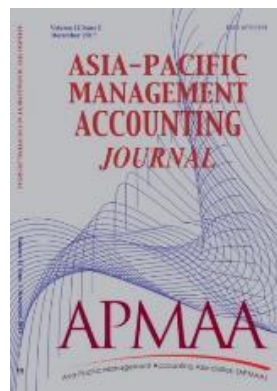
APMAA, Japan

Prof Dr Normah Omar

Universiti Teknologi MARA, Malaysia

Prof Dr Roger Willett

University Tasmania, Australia



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

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

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

APMAJ is indexed in Emerging Sources Citation Index (ESCI) (citation index produced since 2015 by Thomson Reuters, and now by Clarivate), Ebscohost, Cabell's Directory of Publishing Opportunities in Management (www.cabells.com), Ulrichs (www.ulrichweb.com), Excellence in Research for Australia (ERA), Australian Business Deans Council (ABDC), UDLedge Social Science & Humanities Citation Index (SS&HCI), Focus (Journals and Conference Proceedings), MyCite and UiTM Institutional Repositories (ePrints). You can see the editorial team members at <http://apmaj.uitm.edu.my/index.php/editorial-team>.

2023 Annual Conference Proceedings and a Book of Abstracts

APMAA 2023, cohosted with Trisakti University, comprises the APMAA 2023 Conference Sessions on Days 2 and 3 and the APMAA 2023 Doctoral Colloquium Sessions on Day 1. You can download the Book of Abstracts " without a password from the [2023 Bonference \(s-ueno.sakura.ne.jp\)](http://s-ueno.sakura.ne.jp). To open Proceedings, one must obtain a password by registering a 2023 membership.

Trisakti University, Indonesia



Address: Jl. Letjen S. Parman No.1, RT.6/RW.16, Grogol, Kec. Grogol petamburan, Kota Jakarta Barat, Daerah Khusus Ibukota Jakarta 11440, Indonesia

Founded: November 29, 1965

Universitas Merdeka Malang, Indonesia



Address: Jalan Terusan Dieng No. 62-64 Klojen, Pisang Candi, Kec. Sukun, Kota Malang, Jawa Timur 65146, Indonesia

Founded: January 29, 1964

Edited by Prof. Dr. Susumu Ueno on October 21.