Asia-Pacific Management Accounting Association

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Call for Papers
(March 1, 2024 Issue)
2024 Annual Conference of
Asia-Pacific Management Accounting Association
APMAA 2024 (Asia-Pacific Management Accounting Association) (s-ueno.sakura.ne.jp)

Contents:
pp.2- Call for Papers: Academic Paper Sessions: Details the process and submission requirements.
pp.8- Call for Papers: Doctoral Colloquium Sessions: Specifically caters to doctoral students later in their studies, offering information on submitting research papers.
pp.11- Reference: "Review Questions" for Academic Papers: Provides questions intended to help authors assess and improve the quality of their academic papers.

APMAA 2024 Annual Conference
**Theme: Management Accounting: A Decision-Support Tool
for Sustainable Development and Digitalization of Business Processes**
Venue: Vietnam National University-Hanoi
Conference Date (Tentative): 28 (Monday) - 31 (Thursday) October 2024 (tentative)

Vietnam National University, Hanoi
THINGS TO KNOW BEFORE YOU GO TO HANOI - YouTube
VIETNAM Travel Guide - [Hanoi, Ha Long Bay, Nha Trang & more] - YouTube

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The 2024 Annual Conference of the Asia-Pacific Management Accounting Association (APMAA 2024) is set to be held at Vietnam National University-Hanoi, Vietnam, **from October 28 (Monday) to October 31 (Thursday), 2024**. This year, we are pleased to offer the conference **in a hybrid format.** The conference theme is "Management Accounting: A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes." As is customary, APMAA 2024 encompasses diverse subject areas, welcoming manuscripts covering a wide range of accounting topics. We enthusiastically invite potential authors to contribute their research products, playing a pivotal role in shaping the program of the 2024 conference.

Summary Program (October 28-31, 2024) (tentative)
  Day 1 (Monday, October 28): **Doctoral Student Sessions (** for the later-stage doctoral students and Ph.D. candidates**),** Doctoral Seminar, **Board of Directors Meeting**
  Day 2 (Tuesday, October 29): Plenary Session, **Academic Paper Sessions**
  Day 3 (Wednesday, October 30): **Academic Paper Sessions**, 2-3 Forums
  Day 4 (Thursday, October 31): **Company and Cultural Visits**

1. Call for Papers: Academic Paper Sessions

The central focus of APMAA's annual conferences consistently revolves around the academic paper sessions. Like past years, the 2024 academic paper sessions aim to encompass various subject areas, inviting manuscripts on almost any accounting topic (see "Primary and secondary subject areas of the Academic Paper Sessions" below). Authors are encouraged to submit manuscripts with either a theoretical or practice-oriented orientation. APMAA eagerly awaits high-quality submissions, embracing empirical, experimental, or theoretical works.

Important Date for Authors (tentative)	
The manuscript submission site, Conference Management Toolkit - Login (microsoft.com), opens.	May 1
Deadline for manuscript submissions	July 15
Registration/Fee payment site opens.	August 1
Notification about acceptance/rejection	September 1
Proceedings paper submission deadline	September 15
Registration deadline for the accepted authors	September 16
Book of Abstracts completion	September 16
Completion of a tentative program	October 5
Proceedings Book completion	October 5
Rehearsal for presenters, moderators, and discussants	October 17-19
Academic Paper Sessions	October 29-30

Below is an excerpt from the 2024 Guidelines for Authors (Formatting and Template), last edited on February 27, 2024 (APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp).

1. All submitted manuscripts should report original, unpublished research results.

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2. The official language of APMAA 2024 is **English** in both writing and presentation. If English is not your mother tongue (first language), check your draft using a professional editor and/or with a spelling- and grammar-matching application such as **Grammarly** before submitting your manuscript. You can download a free version of this application on a webpage and install it on your PC. If your document is hard to read, we will decline it before sending it to our reviewer (**Desk Reject**).

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

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

5. **Abstract** should be **200-300 words** and placed preceding the text. The text should be over 5,000 but usually not exceed 10,000 words (If not, **Desk Reject**). Show **five keywords** below the abstract.

6. The cover page should contain the title of the paper, the author's name (first name, initial(s), and family name), position, and affiliation (capitalize the first character of each Word). Also, it contains email addresses. Please indicate the **corresponding author** and add his/her phone number.

7. To promote anonymous review, authors should not identify themselves directly or indirectly in their writing.

8. A **Single author** should not use the pronoun "we." Referencing should follow the **APA style** (APA Style; https://apastyle.apa.org/).

9. Each author registering for the conference is **limited to two** (2) full-**length paper submissions** (including co-author papers) for the Academic Paper Sessions.

10. Authors who received a "Minor Revision" or "Major Revision" notification are expected to resubmit their revised (final) manuscripts before a specified date (the temporal deadline is **August 20**) to get an "Accept" notification by September 1. Our review team engages in review on a first-come-first-served basis.

11. All authors of accepted manuscripts <u>must</u> complete and submit their **camera-ready papers** for inclusion in the "**Proceedings"** and **abstracts** for the "**Book of Abstracts"** before the due date (Sep.15, 2024). Authors can choose a "**full-length paper**" or "**executive summary**" submission for the conference proceedings, although we recommend submitting a full-length paper.
Executive summaries are more extended than abstracts, running 3–7 pages (around 1500-2,000 words). They summarize the research output's purpose, methods, results, and conclusions so that someone who reads only the summary can understand the research.

12**.** To attend and present their papers, the presenter (the first author) must register (pay the participation fee) for the Conference before September 16, 2024.

Paper Submission to the "APMAA2024" CMT Site
https://cmt3.research.microsoft.com/APMAA2024.
APMAA 2024 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers.

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

Please click "Create new submission" in your Author console and select "**Academic Paper Sessions**".

MS-CMT Structure of the "APMAA2024" Conference Management Toolkit - Author Console (microsoft.com)
(Track 1) **Academic Paper Sessions** → Primary subject areas (14) → Secondary subject areas
(Track 2) **Doctoral Colloquium Paper Sessions** (for Research Papers)
(Track 3) **Other** (Speakers for Plenary sessions, Forum, and Doctoral-seminar)
(Track 4) **Organizer's Practice** (Soley for the use of the Organizer)

Edit the "Create New Submission" page and submit your manuscript. Please select an appropriate subject area by clicking a primary subject area button for an Academic Paper Sessions paper. We recommend you click a secondary subject area button when you find an additional relevant area. Please ensure your submission meets the conference's guidelines for accepting scholarly papers. Also, ensure that your manuscript aligns with the **Review Questions provided at the end of this document** during its development and before submission to CMT. We will open the submission site on May 1, 2024. The **Paper Submission Deadline** is July 15, 2024.

Why do we need your primary and secondary subject area information?
We will use the primary and secondary subject areas you report when assigning your paper to a specific session and editing the Academic Paper Sessions' program and schedule.

Primary and secondary subject areas of the Academic Paper Sessions

This year's academic paper sessions offer a comprehensive range of subject areas, welcoming manuscripts on diverse accounting topics outlined in the "Primary and Secondary Subject Areas of the Academic Paper Sessions" document. Aligning with the conference theme of "Management Accounting: A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes," the 01 subject area has been updated to reflect this central focus. Authors are encouraged to submit papers employing various methodologies, including empirical (case studies, surveys, interviews, observations), quantitative (modeling, simulations, statistical analysis), or conceptual (literature review, theoretical analysis, conceptual modeling) approaches.

01. Management Accounting: A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes (accommodate a Conceptual, Empirical, Quantitative study)
- Building digital competencies for sustainability
- Information management and analytics for sustainability
- Management accounting for sustainable development and digitalization
- Sustainable decision-support systems in management accounting
- Sustainable business performance measurement in management accounting

02. Cost Management and Manufacturing Industries
- Cost accounting

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

03. Performance Management
- Performance management systems and budgeting in an uncertain environment
- Data analytics, enterprise planning, and performance management
- Performance appraisal and incentives
- Multi-criteria decision-making and accounting
- Impacts of management accounting practices on forecast-based business valuation

04. Strategic Management Accounting
- Factors influencing the deployment of SMA techniques
- Strategic planning and performance management
- Profit-sharing within a supply chain
- Accounting for servitization business models
- Accounting for start-up and unicorn companies
- Intellectual capital, intangibles, and knowledge management

05. Management Accounting for Multinational Enterprises
- Transfer pricing
- International tax planning
- Performance management in MNEs
- Management accounting roles and risk management in a borderless business environment

06. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs)
- Management accounting in state enterprises
- Open data management for the government
- Management accounting for the third sector (NPOs and civil societies)

07. Management Accounting for SMEs and Family Businesses
- Decision-making in publicly traded vs. private companies
- Issues of business continuity and succession
- Tax planning for the family business

08. Business Reporting and Communication
- Financial reporting and business communication
- Impact of IFRS on corporate management
- Corporate social responsibility (CSR) accounting
- Social, environmental, and sustainability management (SDGs) accounting

09. Business Ethics and Internal Control
- Internal control and accountability
- Business ethics and fraud prevention and detection
- Corporate governance

10. Mathematical Models in Accounting

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- Contract theory
- Capital market
- Disclosure
- Product market competition

11. Comparative (Cross-cultural) Management Accounting
- Cross-cultural comparison
- Cross-national comparison

12. Management Accounting of Islamic Business
- Management accounting of Islamic finance and banking
- Electronic transactions in Islamic banks and markets
- Islamic financial industries and sustainable development
- Sukuk, wakaf, and zakat management

13. Management Accounting Education and History
- Accounting education
- History of accounting discipline
- History of management accounting practices

14. Other Management Accounting Issue

Procedure for submitting your manuscripts to the CMT site

Please follow the procedure outlined below to submit your manuscript to the Academic Paper Session Track for the APMAA 2024 conference via the Conference Management Toolkit - Login (microsoft.com). Ensure that your manuscript adheres to the "**2024 Guidelines for Authors (Formatting and Template**)" available on the APMAA 2024 (Asia-Pacific Management Accounting Association) (s-ueno.sakura.ne.jp). Additionally, ensure alignment with the **Review Questions** table provided at the end of this document during the development phase and before submission to CMT.

Excerpts from the Guideline for Authors (Formatting and Template)

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

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

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

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

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How do you submit your documents to the CMT Conference Management Toolkit - Login (microsoft.com)?

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

We will open the CMT submission site on May 1, 2024 .The Paper Submission Deadline is July 15.

Below is a figure of the primary and secondary subject areas we provide to the **Academic Papers sessions** on the "APMAA2024 Conference" CMT site at Conference Management Toolkit - Login (microsoft.com).

SUBJECT AREAS of the Academic Paper Sessions

Primary	Secondary	
☐	☐	Accounting Education
☐	☐	Case studies (health care institutions, etc.)
		History of Accounting discipline
☐	☐	Japan

All submissions are subject to a two-tier review.
All submissions undergo a two-tier review process. Initially, the Gatekeepers conduct a desk review, evaluating the paper's appropriateness regarding title, topic, format, and overall grammar. Subsequently, the Review Team, comprising esteemed scholars, organizes either a single-blind or double-blind peer review. Please ensure that your manuscript aligns with the **Review Questions table provided at the end of this document** during its development and before submission to CMT. Notification of acceptance decisions will be sent to the submitting (corresponding) author by September 1, 2024.

Presentation at the conference
Authors whose papers have been accepted will forfeit their presentation opportunity at the conference under the following circumstances:
(1) Failure to submit their camera-ready papers for inclusion in the "Proceedings" and abstracts for the "Book of Abstracts" by the specified deadline (September 15).
(2) Failure to register for the conference and settle the membership and conference fee by the designated deadline (September 16).
Each article presenter is given **35 minutes**: 20 minutes for presentation, 10 minutes for discussion, and 5 minutes for Q & A. APMAA has "**Guidelines for presenters, moderators, and discussants**" beneficial to all, including audiences. Please visit the **2023 Book of Abstracts (Conference Sessions),** edited on September 25, 2023, to see the guidelines.

Special caution to presenters
-A presenter will be, in principle, assigned the role of a discussant who discusses the paper presented within his/her session.
-Participate in online **rehearsal** scheduled 10 days before the conference date. You will have an online meeting at the trial with your moderator, discussants, and other presenters there to ensure you can do your presentation well at the APMAA 2024.

Paper publication opportunities (proceedings and APMAJ)

Conference Proceedings

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Conference proceedings are published in-house by the APMAA 2024 organizer. In the in-house proceedings, we will include accepted papers whose authors have registered for the conference by the due date (Sep.16, 2024). Authors need to adjust their manuscripts to the designated format. See the APMAA Conference proceedings paper (camera-ready paper) format at proceedings papers (sakura.ne.jp).

Asia-Pacific Management Accounting Journal (APMAJ)
After substantial revisions, the best papers presented at our conference will be eligible for Publication in the Asia Pacific Management Accounting Journal (APMAJ). The APMAJ is a double-blind review scholarly journal that is jointly owned by the APMAA and the Universiti Teknologi MARA (UiTM). The journal is currently indexed by various international databases such as WoS's Emerging Source Citation Index (ESCI), ASEAN Citation Index (ACI), Australia's ABDC Index, and Malaysian Citation Index (MCI). APMAJ aims to publish research papers addressing relevant and contemporary issues in management accounting that may prove helpful to academia and the community. Please visit the journal's website at https://apmaj.uitm.edu.my for further details on the journal's Publication and editorial policies.

Contact Persons:
If you have any questions regarding the **academic paper submission**, please contact:
   Thuy, Nguyen (nhthuykt@gmail.com), University of Economics and Business-VNU
   Binh The Vu (vuthebinh236@gmail.com, vuthebinh@vnu.edu.vn), University of Economics and Business-VNU
   Susumu Ueno (ueno@konan-u.ac.jp), APMAA Chairperson

We ask all **invited academic speakers** to submit their manuscripts (executive summaries) to the designated CMT track (i.e., Other) by the deadline of July 15. These executive summaries are more comprehensive than abstracts, typically spanning 3–7 pages (approximately 1500-2,000 words). They succinctly encapsulate the purpose, methodologies, findings, and conclusions of the research, allowing readers to grasp the essence of the study even with a cursory review. Accepted executive summaries will be included in the conference proceedings as camera-ready documents.

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2. Call for Papers: Doctoral Colloquium Sessions (for Later-Stage Doctoral Students)

The 2024 Doctoral Colloquium, held alongside the APMAA 2024 Conference, offers a unique platform for advanced doctoral students. It provides an opportunity to gain feedback from external mentors, engage in peer interaction, exchange ideas, and cultivate formal and informal collaborations across diverse research groups.

We invite doctoral students and candidates to submit "completed papers" for the 2024 Doctoral Colloquium. We particularly welcome applications from later-stage doctoral students, those who have progressed beyond the research proposal stage and have at least one working paper. Successful applicants must present a completed full paper, following the typical format of research papers in accounting or related fields, where conventions may vary.

The submitted paper is anticipated to encompass the following key elements:

1. A comprehensive review of pertinent literature within the doctoral work's purview, establishing a distinctive positioning for the submitted paper within the field.

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2. Clear articulation of the primary conceptual framework or hypothesis underpinning the paper, highlighting its originality.

3. Precise elucidation of the problem domain and a focused exploration of the specific problem addressed in the research.

4. A detailed description of the methodological approach employed to investigate and resolve the identified problem.

5. Identification and thorough discussion of the expected contributions that the paper is poised to make to the existing body of knowledge in the field.

6. An in-depth account of the research activities undertaken, accentuating key findings and insights from the conducted investigations.

A single Word file of supplemental documents:

In addition to the research paper, a consolidated file of supplemental documents is required. The doctoral student, serving as the primary author, is asked to submit a single Word file containing the following supplemental documents (1)-(4):

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

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

Question 1- Which field description characterizes your doctoral research best? [single choice]
  • Management accounting and information systems
  • Social, critical, organizational, and historical perspectives on accounting
  • Corporate reporting and analysis, governance and auditing, and taxation

Question 2- Which methods do you use in your doctoral research? [multiple choice]
  • Analytical
  • Empirical Archival
  • Experimental (Lab or Field)
  • Interviews and other qualitative methods
  • Questionnaire/Survey

(3) Your CV.

(4) An official letter of recommendation from your **primary dissertation advisor**. It should state what you could contribute and gain from the doctoral consortium. (Your advisor must use the template, APMAA2023 DC Recommendation Form (Updated on Feb.27, 2024) at APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp).

Notification

1. **The primary (first author)** should be a doctoral student responsible for researching the topic. If the supervisor contributes as a co-author, they should be listed as a second or subsequent author. As this is a doctoral colloquium, students can only collaborate on their research papers with their supervisors, not fellow students.

2. The official language is English in both writing and presentation. If English is not your mother tongue (first language), check your draft by employing a professional editor and/or with a spelling-

and grammar-matching application such as Grammarly before submitting your manuscript. You can download a free version on a webpage and install it on your PC. If your document is hard to read, we will decline it (Desk rejected).

3. **Abstract** should be **200-300 words** on a separate page preceding the text. Show **five keywords** below the abstract. **The text** should be as concise as the subject and research method permit. The text length should be about 4,000- 8,000 words. (If not, **Desk Rejected**). Use **Times New Roman font** with **font size 12**, **page size A4**, and **single-spaced** (**"2024 Guideline for Authors (Formatting and Template)"** on APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp).

4. You should submit all manuscripts to the Doctoral Colloquium Sessions Track of the CMT (Conference Management Toolkit - Login (microsoft.com)). If you are new to CMT, please create your account by registering your ID (Email) and Password in the CMT system before submitting your paper. If you have a CMT account, there is no need to make a new account. You can log in to CMT with the account. Please click "Create new submission" in your Author console and select "Doctoral Colloquium Sessions." Edit the "Create New Submission" page and submit your manuscript. We will open the submission site on May 1, 2024. The Paper Submission Deadline is July 15, 2024. Please ensure your submission meets the conference's guidelines for accepting scholarly papers.

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

6. When the **first author** (a **doctoral student**) has completed registration and submission of the camera-ready full-length paper before the due date (Sep.15, 2024), the accepted manuscripts will be included in the in-house proceedings (a collection of camera-ready full-length papers). APMAA does **not allow** authors to present their papers when they refuse to have full-length papers in Doctoral Colloquium proceedings.

7. Each paper of the 2024 Doctoral Colloquium will be given **35 min** ((5 min. Introduction by the mentor, 15 min. Presentation by the student, 10 min. Discussion by the mentor, and 5 min. Q&A). Note that the **first author** (**doctoral student**) must present.

How do you submit your documents to the 2024 CMT - Conference Management Toolkit - Login (microsoft.com)?

APMAA 2024 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers.
CMT→ Author console →+Create New submission (select the **Doctoral Colloquium Paper Sessions track**) →Edit "Create New Submission" page

MS-CMT Structure of the APMAA2024
    (Track 1) Academic Paper Sessions → Primary subject areas (14) → Secondary subject areas
    (Track 2) **Doctoral Colloquium Paper Sessions**
    (Track 3) Other (Speakers for Plenary Session, Forum, and Doctoral Seminar)
    (Track 4) Organizer's Practice (Soley for the use of the Organizer)

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Important Date for Authors (tentative)	
The manuscript submission site (Conference Management Toolkit - Login (microsoft.com)) opens.	May 1
Deadline for manuscript submission	July 15
Registration/Fee Payment site opens.	August 1
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Registration deadline for the accepted authors	September 16
Proceedings Book completion	October 5
Rehearsal for all presenters, moderators, and discussant	October 17-19
Doctoral Colloquium Paper Sessions	October 28

Contact Person:
If you have any questions regarding the **academic paper submission**, please contact:
   Chi Phuong Bui (chibui@vnu.edu.vn), University of Economics and Business-VNU
   Binh The Vu (vuthebinh236@gmail.com, vuthebinh@vnu.edu.vn), University of Economics and Business-VNU
   Susumu Ueno (ueno@konan-u.ac.jp), APMAA Chairperson

Editorial Board of the APMAA 2024 Call for Papers, March 1, 2024, Issue

Chief editor:
  Susumu Ueno (ueno@konan-u.ac.jp), Chairperson of the APMAA Board of Directors

Have a question about APMAA? The web pages below will give you answers.
Asa-Pacific Management Accounting Association Homepage:
  Asia-Pacific Management Accounting Association (APMAA) Official Site (s-ueno.sakura.ne.jp)
  APMAA Key People, Asia-Pacific Management Accounting Association (s-ueno.sakura.ne.jp)
APMAA 2024 webpage:
  APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp)
APMAA2024 paper submission site:
   Conference Management Toolkit - Login (microsoft.com)

About APMAA: http://s-ueno.sakura.ne.jp/APMAA_asia/APMAA_about_us.htm
Established in 2004, the Asia-Pacific Management Accounting Association (APMAA) serves as a dynamic platform for management accounting academics and practitioners across the Asia-Pacific region. Our mission is to enhance their impact on global scholarship and the well-being of the region's inhabitants. At APMAA, we actively influence the future of management accounting through dedicated efforts in teaching, research, and fostering a resilient network, positioning our association as a leading authority in the field.

Reference: "Review Questions" for Academic Papers

Please ensure that your manuscript aligns with the below **Review Questions** during its development and before submission to CMT.

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Review Questions

+ Add new question	Preview	Copy questions to other track		type to filter…

1. * Is the paper structured in an academic format (Abstract, Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References)?
Type: Options
- Yes
- No

2. * Is the abstract (with the title of the paper) specific and concise, yet indicative of the scope of the paper?
Type: Options
- Yes
- No

3. * Is the paper written in clear and correct English?
Type: Options
- Yes
- No

4. * Does the paper confirm existing information?
Type: Options
- Yes
- No

5. * Are the analytical techniques sound?
Type: Options
- Yes
- No

6. * So far as you can see are the numerical data accurately computed?
Type: Options
- Yes
- No
- No numerical data

7. * Are all the table well-presented and necessary?
Type: Options
- Yes
- No

8. * Are the conclusions justified by the results (if available) or arguments presented?
Type: Options
- Yes
- No

9. * Are references to sources of ideas and information adequately cited and acknowledged?
Type: Options
- Yes
- No

10. * Does this paper attempt to make a conceptual advance?
Type: Options
- Yes
- No

11. * Please ensure that the Abstract falls within the range of 200 to 300 words, verify that the paper includes at least 5 keywords, and confirm that the total text length exceeds 5,000 words. If any of these criteria are not met, please withhold acceptance of the paper until the author addresses these deficiencies
Type: Options
- Yes.
- The abstract length is not 200-300 words.
- Keywords are not five.
- The text length is less than 5,000 words.

12. * (Overall Assessment) My assessment (recommendation) is based on the above questions 1-11.
Type: Options
- Accepted
- Rejected
- Minor Revision
- Major Revision

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