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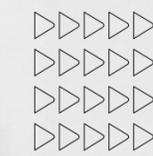
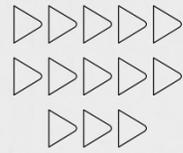
VNU UNIVERSITY OF
ECONOMICS & BUSINESS

APMAA
Asia-Pacific Management Accounting Association

APMAA 2024 REPORT

Asia-Pacific Management Accounting Association
(APMAA) Official Site
(s-ueno.sakura.ne.jp)

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Introduction



- It was truly heartening to gather once again for the Asia-Pacific Management Accounting Association (APMAA) 2024 Annual Conference. Over four enriching days from Monday, October 28 to Thursday, October 31, we came together—some in person in beautiful Hanoi, Vietnam, and others joining us online—united by our shared passion for management accounting. The conference theme, "Management Accounting: A Decision-Support Tool for Sustainable Development, Digitalization of Business Processes," resonated deeply with our collective mission.
- I'm delighted to share that 147 APMAA members from 21 countries participated in this vibrant exchange of ideas, with 79 colleagues joining us onsite and 68 connecting virtually. It was especially wonderful to welcome 24 participants from Japan, 21 from Indonesia, 8 from Bangladesh, 6 from Vietnam, 5 from China, and 15 from 11 other countries who made the journey to be with us in person.
- The conference unfolded beautifully over four memorable days. On our opening evening, 63 of us gathered at the elegant Grand K Hotel Suites Hanoi for a special celebration of APMAA's 20th Anniversary Dinner Banquet. The following two days found us at the University of Economics and Business, Vietnam National University (VNU-UEB), where we engaged in stimulating hybrid academic paper sessions. Our final day brought an exciting opportunity to visit three Vietnamese companies in Hanoi, offering valuable insights into local business practices.

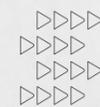
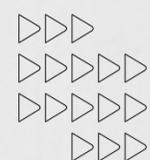
APMAA has always held dear its mission as an academic association: supporting the reliability and advancement of science through meaningful scholarly exchange. One of our most cherished traditions at the annual conference is contributing to members' research worldwide through thoughtful peer review. Each year, we reach out to thousands of researchers across Asia, Oceania, Europe, and North America through our Call for Papers, warmly inviting submissions from diverse fields including accounting, finance, and auditing. This year, we were pleased to continue using Microsoft's Conference Management Toolkit as our submission platform, and we received 64 thoughtful paper submissions.



The review process was thorough and collaborative, with each paper carefully evaluated by two to three dedicated reviewers who assessed the reliability, validity, and originality of the research while providing constructive feedback to authors. I'm proud to share that 42 excellent papers from 13 countries were accepted for presentation. The accepted papers represented a rich tapestry of research areas:

- 7 papers exploring our conference theme (Management Accounting for Sustainable Development and Digitalization)
- 7 examining Corporate Ethics and Internal Control
- 5 investigating Financial Reporting and Disclosure (including CSR and SDGs)
- 4 delving into Strategic Management Accounting
- 3 each on Cost Management & Manufacturing and Performance Management
- 2 each on Management Accounting in Multinational Corporations, State-Owned Enterprises/Public Sector/NPOs, and SMEs/Family Businesses
- 7 from other exciting fields

Looking at the global representation, Japan led with 12 papers, followed by Vietnam (7), Indonesia (6), Australia (3), Bangladesh (3), Malaysia (2), China (2), the Czech Republic (2), and one each from Taiwan, Canada, Thailand, Qatar, and Germany.



Day 1 (October 28)

APMAA, founded in November 2004, marked its 20th anniversary this year. At 5:30 p.m., 63 participants gathered in the ballroom on the 45th floor of the Grand K Hotel Suites Hanoi, a five-star hotel, for the 20th Anniversary Dinner Banquet. In my opening remarks as APMAA representative (a role I have held since 2010), I reflected on APMAA's 20-year journey and expressed gratitude that the annual conference had continued even during the COVID-19 pandemic through online and hybrid formats.



Several members then delivered three-minute speeches sharing their APMAA experiences. Toward the end of the banquet, participants from Bangladesh performed traditional dances, bringing the celebration to a festive close. Thanks to the special APMAA room rate, most participants stayed at the same hotel.

Day 2 (October 29)

The venue moved to the VNU-UEB campus, where the APMAA 2024 Opening Ceremony began at 12:45 p.m. I delivered the opening address, emphasizing the mission and significance of the APMAA Annual Conference, particularly the academic paper sessions. I explained that APMAA has consistently allocated generous time—20 minutes for presentation, 10 minutes for discussion, and 5 minutes for Q&A—because we want APMAA sessions to be meaningful for presenters, discussants, and all participants.



Seventeen research papers were presented across six academic sessions. Among them, I would like to highlight the online presentation by Prof. Fumiko Takeda (Graduate School of Business Administration, Keio University), titled “The Effects of Activist Board Representation on Targets’ Performance in Japan.” The study examines how activist-appointed directors influence the performance of target firms in Japan, the world’s second-largest activist market. Unlike traditional hedge fund

activism, which is often short-term oriented, the appointment of directors signals long-term engagement. This trend has strengthened since Japan’s Stewardship Code (2014) and Corporate Governance Code (2015) encouraged institutional investors to enhance corporate value through active involvement. Using a difference-in-differences approach, the study found improvements in ROE and ROA among target firms compared with industry peers. However, such positive effects were not observed in firms that were delisted after activist intervention.



Day 3 (October 30)



Academic sessions continued from 9:30 a.m. to 5:20 p.m., with 25 presentations across nine sessions. Below, I introduce several studies presented by researchers affiliated with Japanese universities.

In the morning session, Prof. Yutaka Kato (Nagoya University of Commerce and Business, Business School) presented “Regaining Relevance of Management Accounting through Business Systems Embedded Approach.” The study highlights a serious issue: both before and after the publication of *Relevance Lost*, management accounting research has focused narrowly on individual techniques and has often become “research for the sake of research,” resulting in limited interest from practitioners. To address this, the study proposes two perspectives:

1. Focusing on the profit equation and examining management accounting that contributes to revenue growth and cost/loss reduction.
2. Focusing on business systems that support long-term profitability and analyzing the management accounting embedded within them.

Through case studies of Japanese firms, Prof. Kato argued that management accounting should shift from technique-centered research to the study of business systems that incorporate management accounting and directly influence revenue and cost structures.

In the 1:00 p.m. session, Yoshito Enomoto (PhD candidate, Azman Hashim International Business School, Universiti Teknologi Malaysia) presented “The Determinants of Financial Reporting Quality in Japanese Non-Profit Organizations: Focusing on Governance,” coauthored with Prof. Masumi Nakajima (Bunkyo Gakuin University) and Assoc. Prof. Rohaida Basiruddin (UTM). The study analyzes governance characteristics and their impact on financial reporting quality in Japanese NPOs. It highlights that Japanese NPOs consist of many legal entities under supervisory ministries, which play a crucial role in curbing managerial misconduct. However, external audits are implemented only in limited organizations. Empirical results show a significant relationship between governance strength and financial reporting quality, suggesting that strong governance effectively restrains earnings management. The study also identifies areas for improvement, including insufficient law enforcement and ineffective auditing. It recommends unifying supervisory ministries and accounting standards, introducing external directors, strengthening enforcement, and improving audits to enhance transparency and accountability.

In another session, Prof. Masumi Nakajima (Bunkyo Gakuin University) presented “Do Key Audit Matters (KAM) Disclosures Change the Financial Reporting Quality and Tone? An Empirical Analysis of Japanese Firms Applying IFRS.” KAM disclosures aim to enhance audit transparency and communication between auditors and stakeholders. The study finds that KAM disclosures improve financial reporting quality, likely because managers perceive KAM as a threat and reduce earnings management. It also finds no significant relationship between abnormal tone and abnormal accruals during KAM disclosure periods, suggesting that tone is not used to conceal earnings management. This may be explained by moral licensing: managers believe that providing useful disclosures (KAM) grants them some leeway in earnings management.

At 3:20 p.m., Mutsuki Hirayama (PhD candidate, Hiroshima University) presented a coauthored paper with Dr. Jaeuk Kim (Hiroshima University), titled “The Moderating Role of Internal Governance on the Relationship Between CEO’s Behavior and Firm’s Performance in Japan: Focusing on the Investment Behaviors as a Long-term Perspective.” Although corporate governance reforms have progressed since the introduction of Japan’s Corporate Governance Code, profitability remains low, and internal directors still constitute the majority of boards. The study focuses on internal governance functions—specifically, how differences in expected tenure between CEOs and subordinate directors enable the latter to monitor CEOs’ short-term tendencies and influence long-term investment decisions. Using hierarchical regression analysis on 278 listed firms, the study suggests that internal governance positively affects market performance and may align more closely with investment behavior. It also indicates that gender and nationality diversity among internal directors may enhance governance effectiveness.





Day 4 (October 31)

Learning from Vietnamese Innovation

Our final day offered a special treat for APMAA members from overseas. Fifty-six of us boarded two comfortable buses to visit FPT Corporation in Hanoi during the morning, followed by visits to two additional companies in the suburbs during the afternoon.

FPT's story is truly inspiring. Located in the same district as our conference hotel, it was founded in 1988 by enterprising students from the Hanoi University of Science and Technology (HUST) as a software development company. With strong government support and favorable market conditions, FPT has blossomed into Vietnam's largest IT company. Today, its business spans IT services (software development, system integration, cloud services, digital marketing, and IT consulting), telecommunications (communication services and data centers), as well as education and real estate.



We were warmly welcomed by Executive Vice President and CFO Nguyen The Phuong, who shared FPT's fascinating journey and current operations. The company actively recruits HUST graduates and now employs an impressive 80,000 people (including affiliates) across 26 countries, maintaining extensive business relationships with Japanese firms. Mr. Phuong noted that FPT has been investing heavily in AI-related businesses—a strategic move that positions them well for the future.

After the engaging presentation, we toured the modern office space, where it was energizing to see so many talented young engineers in their twenties working on innovative projects. Their enthusiasm and dedication left a lasting impression on all of us.



Conclusion

Looking back on the conference preparations, I should note that this year's journey took an unusual path. Although APMAA News in January 2021 had announced Vietnam National University, Hanoi (VNU-UEB) as the host of APMAA 2024, as we approached the conference date, visible progress remained limited, which naturally caused some concern at APMAA Headquarters. This concern was heightened by the fact that the 2023 conference had already been canceled by Xi'an Jiaotong University, the originally scheduled host. Given these circumstances, APMAA Headquarters decided to take a more active role in the preparation process, handling tasks from the call for papers and review process to program development, hotel arrangements, and rehearsals, beginning early in the year. This approach helped ensure that we could deliver the quality conference experience our members have come to expect.



What mattered most in the end was that we successfully came together as a community, shared our research, learned from one another, and strengthened the bonds that make APMAA special. The quality of the presentations and the genuine connections made throughout those four days reminded me why this work matters so much.

As I reflect on APMAA's 20-year journey and this memorable conference in Hanoi, I'm filled with gratitude for everyone who makes this community thrive—the researchers who share their work, the reviewers who provide thoughtful feedback, the discussants who enrich our understanding, and all the members who continue to believe in our mission. Here's to many more years of collaboration, learning, and friendship.

(Written with warm regards on November 23, 2024)



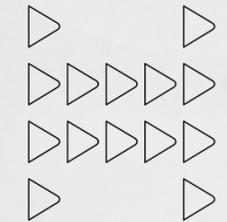
References

Ueno, S. (2024). Report on the 2023 Annual Conference of the Asia-Pacific Management Accounting Association (APMAA). Weekly Keiei Zaimu (Management & Finance), February 5 issue.

Ueno, S. (2024). Reflections on the 2023 Annual Conference of the Asia-Pacific Management Accounting Association. Accounting & Auditing Journal, March issue (published February 15).

Statistic

Accepted Papers by Subject Areas (Academic Paper Sessions)	42
01. Management Accounting: A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes	7
09. Business Ethics and Internal Control	7
08. Business Reporting and Communication	5
04. Strategic Management Accounting	5
02. Cost Management and Manufacturing Industries	3
03. Performance Management	3
05. Management Accounting for Multinational Enterprises	2
06. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs)	2
07. Management Accounting for SMEs and Family Businesses	2
14. Others	8



Academic Papers Session's Presentations by Country (Paper ID) 42 papers	
Japan (12 papers: 2, 6, 8, 9, 12, 14, 20, 35, 40, 41, 48, 51)	
Vietnam (7 papers: 3, 30, 34, 55, 60, 61, 63)	
Indonesia (6 papers: 15, 18, 21, 29, 53, 54)	
Australia (7, 5, 57)	Bangladesh (4, 47, 58)
Malaysia (10, 22), China (26, 27), Czech Republic (23, 24)	
Taiwan (32), Canada (62), Thailand (42), Qatar (64), Germany (33)	

Participants by Country		
	Onsite	Online
Japan	24	10
Indonesia	21	21
Bangladesh	8	1
China	5	0
Malaysia	3	6
Australia	2	4
Germany	2	1
Thailand	1	4
Taiwan	1	1
Qatar	1	1
France	1	1
Canada	1	0
Singapore	1	0
U.K.	1	0
Nigeria	1	0
Lithuania	0	3
Poland	0	3
UAE	0	1
Korea	0	1
Czech Republic	0	1
Russia	0	1
Vietnam	6	8
Total (22)	79	68

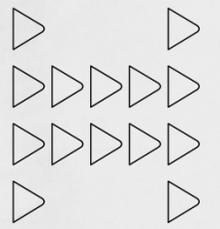
APMAA 2024 Presentation Schedule for the 42 accepted papers: You can find your paper ID in the presentation slots in the table below.

Session	Room 1 (IDs)	Room 2 (IDs)	Room 3 (IDs)
2-1: 13.30 - 15.30	29, 40, 55	3, 26, 2	4, 5, 30
2-2: 15.50 - 17.50	27, 51, 23,	34, 48, 33	32, 54
3-1: 09.30 - 11.30	14, 60, 62	41, 63, 10	42, 53
3-2: 13.00 - 15.00	20, 47, 21	58, 22, 57	18, 6
3-3: 15.20 - 17.20	12, 35, 61	64, 9, 24	8, 7, 15

Day 2: Tuesday, October 29, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 2-1 Session (13.30 – 15.30) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-1 Room 1

Moderator: Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id, Trisakti University, Indonesia)

09. Business Ethics and Internal Control

Paper ID 29: Size and Liquidity Analysis To Performance Finance Through Request for External Audit in Indonesian Sharia Cooperatives

Author: Oyong ol Lisa* (oyonglisa12@unigamalang.ac.id, Gajayana University, Malang , Indonesia), Djuni Farhan (Gajayana University, Malang), Bambang Hermanto (Politeknik LP3I Jakarta –Indonesia)

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

05. Management Accounting for Multinational Enterprises

Paper ID 40: The effect of sales orientation and the difficulty of subsidiary tacit knowledge transfer on inter-country coordination of Japanese exporting firms

Author: Eunji SEO* (eunjiseo@hiroshima-u.ac.jp, Hiroshima University, Japan), Ganghoon SEO (Hiroshima Shudo University), Jaewook KIM (Hiroshima University)

Discussant: Tuan ZainunTuan Mat (tuanz693@uitm.edu.my, Universiti Teknologi Mara, Malaysia)

02. Cost Management and Manufacturing Industries -> Cost accounting

Paper ID 55: The Usefulness Of Environmental Cost Management Accounting Tools In The Resource Management Of Manufacturing Enterprises

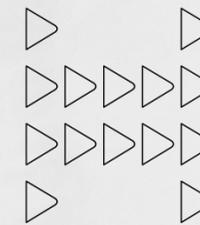
Author: Giang Nhất Bùi* (giangbn@epu.edu.vn, Electric Power University, Vietnam); Nguyen To Tam(Electric Power University)

Discussant: Bulend Terzioglu (bulend.terzioglu@gmail.com, Central Queensland University, Australia)

Day 2: Tuesday, October 29, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 2-1 Session (13.30 – 15.30) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-1 Room 2

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

09. Business Ethics and Internal Control

Paper ID 3: The Impact of Ownership Structure on The Ability to Use Creative Accounting: Evidence in The Listed Firm on The Hanoi Stock Exchange

Author: Chi Phuong Bui* (chibui@vnu.edu.vn, VNU University of Economics and Business, Vietnam),; Thi Xuan Nhi Nguyen; Thi Duong Ngoc Le; Thi Phuong Tran (VNU University of Economics and Business)

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

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 26: Crafting the Smart Contract: The Role of Consensus Design in Minimizing Budget Slack

Author: Yasheng Chen* (yshchen@xmu.edu.cn, Xiamen University, China), Yuhong Tu (Xiamen University), Ling Hu (Xiamen University)

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

09. Business Ethics and Internal Control -> Corporate Governance

Paper ID 2: The Effects Of Activist Board Representation On Targets' Performance In Japan

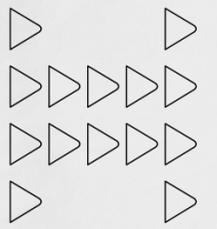
Author: Fumiko Takeda (ftakeda@kbs.keio.ac.jp, Keio University, Japan)

Discussant: Cheng Nam Sang (nscheng@gmail.com, Singapore Management University, Singapore)

Day 2: Tuesday, October 29, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 2-1 Session (13.30 – 15.30) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-1 Room 3

Moderator: Farhana Begum (farhanaju@yahoo.com, Ministry of Education, Bangladesh)

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 4: Adoption of the Usage of Digital Management Accounting in SMEs in Bangladesh: Extension of Technology Acceptance Model

Author: Rukshana Begum* (dr.rukshana@yahoo.com, University of Rajshahi, Bangladesh), Mohammad Tayub Chowdhury (University of Chittagong, Bangladesh), Farhana Begum (Ministry of Education, Bangladesh), Jahid Hasan (Islami Bank Bangladesh PLC, Bangladesh)

Discussant: Isabel Z. Wang (isabel.wang@anu.edu.au, The Australian National University, Australia),

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 5: The Impact of The Invasiveness of Electronic Performance Monitoring and The Organisation's External CSR Activities on Employee Burnout and Performance

Author: Chen Wang (PhD candidate, The Australian National University), Isabel Z. Wang* (isabel.wang@anu.edu.au, The Australian National University, Australia), Zhichao Wang (The Australian National University), Hai (Steven) Wu (The Australian National University)

Discussant: Mohammad Tayub Chowdhury (proftayub@yahoo.com, University of Chittagong, Bangladesh),

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 30: Does Management Accounting 6.0 impact Sustainable Green Practices? The mediating role of Business Process Digitization

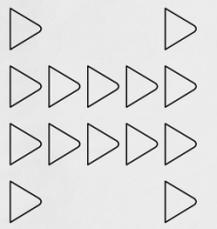
Author: Pham Quang Huy* (pquanghuy@ueh.edu.vn, University of Economics Ho Chi Minh City (UEH), Vietnam), Vu Kien Phuc (University of Economics Ho Chi Minh City (UEH))

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

Day 2: Tuesday, October 29, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 2-2 Session (15.50 – 17.50) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-2 Room 1

Moderator: Tetsuhiro Kishita (kishita@biz.ryukoku.ac.jp, Ryukoku University, Japan).

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 27: Voluntary overtime for AI being? The effect of virtual supervisors' anthropomorphism and communication style on employees' willingness to work overtime

Author: Yasheng Chen* (yshchen@xmu.edu.cn, Xiamen University, China), Qinglan Chen Xiamen University of Technology (chenqinglan@xmut.edu.cn), Yutong Zhang (Xiamen University), Jingwei He (Xiamen University)

Discussant: Tetsuhiro Kishita (kishita@biz.ryukoku.ac.jp, Ryukoku University, Japan).

03. Performance Management -> Performance Appraisal and Incentives

Paper ID 51: Estimation of Goodwill Impairment Risks: A Case of Large Machinery Manufactures in Japan

Author: Tetsuhiro Kishita* (kishita@biz.ryukoku.ac.jp, Ryukoku University, Japan). Naoki Hayashi (Ryukoku University)

Discussant: Yasheng Chen (yshchen@xmu.edu.cn, Xiamen University, China),

06. Management Accounting for State-owned Companies, Public Sector, and Nonprofit Organizations

Paper ID 23: Social Accountability and Ethical Budgeting Behaviour in Developing Economies

Author: Salem Udoh* (udoh@utb.cz, Doctoral Candidate in Finance, Tomas Bata University in Zlin, Czech Republic), Tomasz Wnuk-Pel (University of Lodz, Poland)

Discussant: Bulend Terzioglu (bulend.terzioglu@gmail.com, Central Queensland University, Australia)

Day 2: Tuesday, October 29, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 2-2 Session (15.50 – 17.50) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-2 Room 2

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

14. Other Management Accounting Issue

Paper ID 34: Combination of balanced scorecard and activity-based costing: A systematic overview

Author: Giao Xuan Tran* (giaotx@epu.edu.vn, Electric Power University, Vietnam), Nguyen To Tam (Electric Power University, Vietnam)

Discussant: Md. Bazlur Rahman (bazlur@cu.ac.bd, University of Chittagong, Bangladesh).

14. Other Management Accounting Issue

Paper ID 48: THE EFFECT OF CONSUMER AWARENESS ABOUT TWO TYPES OF JAPANESE SUSTAINABLE MARKS ON INTENTION TO PAY MORE ON COSMETICS PRODUCTS

Author: Sherry Adelia Natsir* (d235255@hiroshima-u.ac.jp, Ph.D. Candidate, Hiroshima University, Japan), Takai, Aiko (University of Fukui), Seo, Eun Ji (Hiroshima University), Nagai, Miyuki (Japan Sustainable Cosmetic Promoting Foundation), Kim, Jaewook (Hiroshima University)

Discussant: Gregory Wegmann (gregory.wegmann@u-bourgogne.fr, University of Burgundy, France)

14. Other Management Accounting Issue

Paper ID 33: The management accountant's role in enterprises operating in Russia

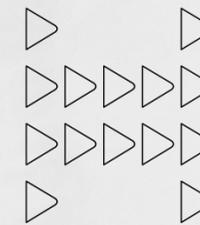
Author: Ludmila Zimmer (ludmila.zimmer@t-online.de, PhD student, German Police University, Germany), Robert C. Rickards (German Police University)

Discussant: NORZEHAN SYED Sharifah (shari893@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

Day 2: Tuesday, October 29, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 2-2 Session (15.50 – 17.50) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-2 Room 3

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

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 32: Application of Fuzzy Hierarchy Analysis in Decision-Making for Green Manufacturing

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

Discussant: Jumpei Hamamura (jhama0129@gmail.com, Kwansei Gakuin University, Japan)

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

Paper ID 54: Audit Delay in Indonesia: An Examination of the Impact of Profitability and Solvency on Audit Timeliness with Moderation Key Audit Matters

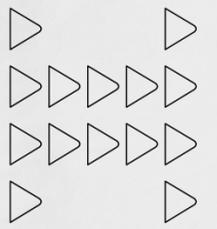
Author: Sekar Mayangsari* (sekar_mayangsari@trisakti.ac.id, Universitas Trisakti), Nurul Sakinah Hayani (Universitas Trisakti), Lidia Wahyuni (Universitas Trisakti), Arinda Deswanti Pertiwi (Universitas Trisakti), Masako Saito (Kansai University, Japan)

Discussant: Robert Rickards (rrickards@hs-harz.de, German Police University, Germany)

Day 3: Wednesday, October 30, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 3-1 Session (09.30 – 11.30) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-1 Room 1

Moderator: Paul Scarbrough (paul.scarbrough@brocku.ca, Brock University, Canada),

13. Management Accounting Education and History

Paper ID 14: Business Systems Embedded by Management Accounting: The Research focus may have been too narrow

Author: Yutaka Kato* (yutaka_kato@nucba.ac.jp, NUCB Business School, Nagoya University of Commerce and Business, Japan)

Discussant: Paul Scarbrough (paul.scarbrough@brocku.ca, Brock University, Canada)

02. Cost Management and Manufacturing Industries -> Cost accounting

Paper ID 60: Application Environmental Cost Management Accounting Of Vietnamese Coal-Fired Thermal Power Plants

Author: Giang Nhất Bùi (Electric Power University); Nguyen To Tam* (tamnt@epu.edu.vn, Electric Power University, Vietnam)

Discussant: Shinsuke Wada (swsasd15@gmail.com, Osaka Shogyo University, Japan)

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

Paper ID 62: Indigenous institutions in a manufacturing context - strategy implementation with multiple causality

Author: Paul Scarbrough* (paul.scarbrough@brocku.ca, Brock University), Jan Alpenberg (jan.alpenberg@lnu.se, Linnaeus University), Hanna Agrell-Gustafsson (Linnaeus University), Frida Larsson (Linnaeus University)

Discussant: Robert Rickards (rrickards@hs-harz.de, German Police University, Germany)

Day 3: Wednesday, October 30, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 3-1 Session (09.30 – 11.30) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-1 Room 2

Moderator: Nguyen Thi Phuong Dung (dung.nguyenthiphuong1@hust.edu.vn, Hanoi University of Science and Technology, Vietnam),

07. Management Accounting for SMEs and Family Businesses

Paper ID 41: Understanding The Japanese Small Family Business Succession: From The Organizational Behavior And Resources Perspectives

Author: Shengyi Zhou* (d242814@hiroshima-u.ac.jp, Hiroshima University, Japan), Koichiro Watanabe (Kagawa University), Eunji SEO (Hiroshima University)

Discussant: Nguyen Thi Phuong Dung (dung.nguyenthiphuong1@hust.edu.vn, Hanoi University of Science and Technology, Vietnam)

14. Other Management Accounting Issue

Paper ID 63: Carbon Taxes and Strategic Planning: Literary Suggestions for Vietnamese Enterprises

Author: Nguyen Thi Phuong Dung* (dung.nguyenthiphuong1@hust.edu.vn, Hanoi University of Science and Technology, Vietnam), Nguyen Bao Long (Hanoi University of Science and Technology), Nguyen Thi Hai Ha (Vietnam National University), Vu Ngoc Tuong Minh (Hanoi University of Science and Technology)

Discussant: Grahita Chandrarin (grahitac@unmer.ac.id, University of Merdeka, Malang, Indonesia)

06. Management Accounting for State-owned Companies, Public Sector, and Nonprofit Organizations

Paper ID 10: Public administration digitalization effects on corruption: Lesson learned from Indonesia

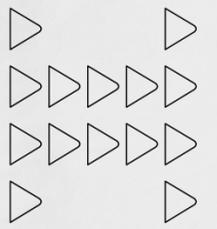
Author: Darusalam* (darusalam85@gmail.com, Universiti Teknologi MARA, Malaysia), ,Jamaliah Said (Universiti Teknologi MARA), Zuraidah Mohd Sanusi (Universiti Teknologi MARA)

Discussant: Nguyen Thi Huong Lien (liennth78@gmail.com, VinUniversity, Hanoi, Vietnam)

Day 3: Wednesday, October 30, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 3-1 Session (09.30 – 11.30) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-1 Room 3

Moderator: Thuy Thi Hong Nguyen (nhthuykt@gmail.com, Vietnam National University, Hanoi)

08. Business Reporting and Communication

Paper ID 42: Comparative Analysis of ESG Disclosure and Financial Performance: Evidence from Thai and Vietnamese Listed Companies

Author: Kanitsorn Terdpaopong* (kanitsorn@rsu.ac.th, Rangsit University, Thailand); Thuy Thi Hong Nguyen (Vietnam National University, Hanoi)

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

14. Other Management Accounting Issue

Paper ID 53: Bridging the Gap: Exploring the Influence of Cryptocurrency Platforms on Investor Knowledge, Risk Perception, and Investment Interest

Author: Wasilatur Rohmah (Merdeka Malang University, Indonesia), Grahita Chandrarin (Merdeka Malang University), Retna Safriliana* (Retna.safriliana@unmer.ac.id, Merdeka Malang University), Diyah Sukanti Cahyaningsih (Merdeka Malang University, Request a discussant)

Discussant: Kento Inoue (kinoue@bus.kindai.ac.jp, Kindai University, Japan)

Day 3: Wednesday, October 30, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 3-2 Session (13.00 – 15.00) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-2 Room 1

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

04. Strategic Management Accounting

Paper ID 20: A Study of Organizational Capital and Cost Stickiness

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

Discussant: Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id, Trisakti University, Indonesia)

04. Strategic Management Accounting

Paper ID 47: Does Intellectual Capital Accelerate Firm Performance? Evidence from the Bangladeshi Banking Sector

Author: Md. Bazlur Rahman* (bazlur@cu.ac.bd, University of Chittagong, Bangladesh). Mohammad Tayub Chowdhury (University of Chittagong), Rukshana Begum (University of Rajshahi), Farhana Begum (Ministry of Education, People's Republic of Bangladesh)

Discussant: Shoichiro Hosomi (hosomi@tmu.ac.jp, Tokyo Metropolitan University, Japan)

04. Strategic Management Accounting

Paper ID 21: Asymmetric Cost Behavior in Indonesia and Thailand: A Comparative Study

Author: Komang Ayu Krisnadewi* (komangayukrisnadewi@unud.ac.id, Universitas Udayana, Indonesia), Luh Gede Sri Artini (Universitas Udayana). I Wayan Shandyasa (Universitas Udayana). Ni Nyoman Sinta Suwandani (Universitas Udayana). Cynthia Prisilia Winawan Komang (Universitas Udayana).

Discussant: Bulend Terzioglu (bulend.terzioglu@gmail.com, Central Queensland University, Australia)

Day 3: Wednesday, October 30, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 3-2 Session (13.00 – 15.00) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-2 Room 2

Moderator: Grahita Chandrarin (grahitac@unmer.ac.id) University of Merdeka Malang, Indonesia)

01. A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes

Paper ID 58: Does digital finance help or hurt sustainable development? A noble GMM-PVAR approach

Author: Mallika Saha (msaha@bu.ac.bd, University of Barishal, Bangladesh), Kumar Debasis Dutta (Patuakhali Science and Technology University)

Discussant: Hai Wu (steven.wu@anu.edu.au, The Australian National University, Australia)

09. Business Ethics and Internal Control

Paper ID 22: The Determinants of Financial Reporting Quality in Japanese Nonprofit Organizations: Focusing on Governance

Author: Yoshihito Enomoto* (8na9df@bma.biglobe.ne.jp, Universiti Teknologi Malaysia), Rohaida Basiruddin (Universiti Teknologi Malaysia), Masumi Nakashima (Bunkyo Gakuin University)

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

09. Business Ethics and Internal Control -> Internal Control and Accountability

Paper ID 57: Internal Information Quality after a Merger or Acquisition and its External Consequences

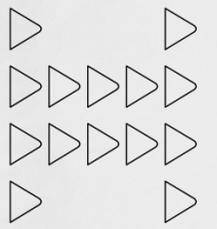
Author: Tiange Zheng* (tiange.zheng@research.uwa.edu.au, University of Western Australia), Vincent Chong and Stijn Masschelein, (Thesis Supervisors: University of Western Australia)

Discussant: Yoshihito Enomoto* (8na9df@bma.biglobe.ne.jp, Ph.D. Student, Universiti Teknologi Malaysia)

Day 3: Wednesday, October 30, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 3-2 Session (13.00 – 15.00) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-2 Room 3

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

04. Strategic Management Accounting

Paper ID 18: Competency Certification Moderates the Influence of Love of Money and Entrepreneurship Knowledge on Students' Interest in Entrepreneurship

Author: Pande Nyoman Ratih Sedana Putri* (Ratihsedana22@gmail.com, Udayana University, Indonesia), Naniek Noviari (Udayana University), I Gde Ary Wirajaya (Udayana University)

Discussant: Naoki Hayashi (nhayashi9@gmail.com, Ryukoku University, Japan)

08. Business Reporting and Communication

Paper ID 6: Do Key Audit Matters Disclosures Change Financial Reporting Quality and Tone? An Empirical Analysis of Japanese Firms Applying IFRS

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

Discussant: Fazlida Mohd Razali (fazlida@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

Day 3: Wednesday, October 30, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 3-3 Session (15.20 – 17.20) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-3 Room 1

Moderator: Cheng Nam Sang (nscheng@gmail.com, Singapore Management University, Singapore)

08. Business Reporting and Communication

Paper ID 12: The Impact of Environmental Greenwashing on Accounting Conservatism in Japan

Author: Frendy* (frendy_f@gsm.nucba.ac.jp, Nagoya University of Commerce and Business, Japan)

Discussant: Md. Bazlur Rahman* (bazlur@cu.ac.bd, University of Chittagong, Bangladesh).

03. Performance Management

Paper ID 35: How Markers Placed on BSC Effect on User's Information Seeking and Performance Evaluation?

Author: Takaya Kubota* (t_kubota@mail.tohoku-gakuin.ac.jp, Tohoku Gakuin University, Japan), Manabu Gouko (Tohoku Gakuin University)

Discussant: Frendy (frendy_f@gsm.nucba.ac.jp, Nagoya University of Commerce and Business, Japan)

05. Management Accounting for Multinational Enterprises -> Performance management in MNEs

Paper ID 61: Financial Statement Fraud Detection: The Use of Fraud Triangle Model with Evidence of Vietnamese Listed Companies

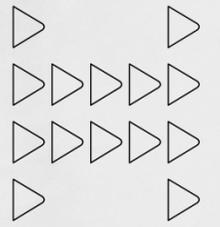
Author: Vu Thi Thanh Binh (VNU - University of Economics and Business), Nguyen Thi Hong Thuy * (nhthuykt@gmail.com, VNU - University of Economics and Business), Vietnam, Dang Thu Hang (VNU - University of Economics and Business)

Discussant: Takaya Kubota (t_kubota@mail.tohoku-gakuin.ac.jp, Tohoku Gakuin University, Japan),

Day 3: Wednesday, October 30, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 3-3 Session (15.20 – 17.20) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-3 Room 2

Moderator: Bùi Phương Chi (chibui@vnu.edu.vn, University of Economics and Business, Vietnam National University -Hanoi, Vietnam)

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

Paper ID 64: Financial Literacy: Opportunities, Achievements, and Challenges

Author: Sameh Ammar* (sammar@qu.edu.qa, Qatar University, Qatar), Ousama Anam (Qatar University), Abdulsamad Alazzani (Qatar University), Maheran Zakariab (Universiti Teknologi MARA Kelantan)

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

09. Business Ethics and Internal Control

Paper ID 9: The moderating role of internal governance on the relationship between CEO's behavior and firm's performance in Japan: focusing on the investment behaviors as a long-term perspective

Author: Mutsunobu Hirayama* (d214547@hiroshima-u.ac.jp, Hiroshima University, Japan), Jaewook Kim (Hiroshima University)

Discussant: Sameh Ammar (sammar@qu.edu.qa, Qatar University, Qatar),

02. Cost Management and Manufacturing Industries

Paper ID 24: Impact Of Equivalent Units Of Production On Unit Cost Calculation For Fair Pricing Of Pharmaceuticals: A Scoping Review

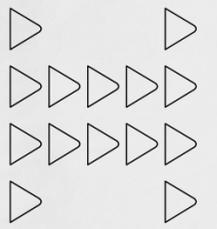
Author: Salem Udoh (udoh@utb.cz, Tomas Bata University in Zlin, Czech Republic), Tomasz Wnuk-Pel (tomasz.wnuk@uni.lodz.pl), University of Lodz, Poland)

Discussant: Zarinah Abdul Rasit (zarinah371@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

Day 3: Wednesday, October 30, 2024:

Academic Paper Sessions

(Hanoi Time: UTC+7)



Day 3-3 Session (15.20 – 17.20) 3 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-3 Room 3

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

09. Business Ethics and Internal Control

Paper ID 8: Salaries in Managerial Compensation Depend on the Firm Performance in Japan

Author: Jumpei Hamamura* (jhama0129@gmail.com, Kwansei Gakuin University, Japan),
Sho Hayakawa (University of Marketing and Distribution Sciences), Kento Inoue (Kindai University)

Discussant: Robert C. Rickards (rrickards@hs-harz.de, German Police University, Germany)

09. Business Ethics and Internal Control

Paper ID 7: The Effectiveness of Formal and Informal Controls in Deterring Misreporting: The Roles of Whistleblowing Mechanism and Ethical Leadership

Author: Vincent K. Chong* (vincent.chong@uwa.edu.au, The University of Western Australia, Australia), Muhammad Irdam Ferdiansah (Universitas Hasanuddin),
Isabel Z. Wang (The Australian National University), David R. Woodliff (The University of Western Australia)

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

08. Business Reporting and Communication

Paper ID 15: Does Carbon Emission Disclosure Influence Firm Value? Moderated by Environmental Performance and Industrial Type

Author: Ni Luh Putu Riska Dewi (riska.dewi20@student.unud.ac.id, Student, Udayana University, Indonesia), Luh Gede Krisna Dewi (Udayana University), I Gst Ayu Eka Damayanthi (Udayana University), Ni Putu Sri Harta Mimba (p.mimba@unud.ac.id(Udayana University)

Discussant: Sho Hayakawa (Sho_Hayakawa@red.umds.ac.jp, University of Marketing and Distribution Sciences)