

Asia-Pacific Management Accounting Association



APMAA 2025 Program

2025 (20th) Annual Conference in the hybrid mode

Date: 24(Friday) - 27(Monday) October 2025

Theme: Management Accounting in Dynamic and Changing Business Landscapes

You can download the **Proceedings** and **Book of Abstracts** from the site.

https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA2025_Malaysia_Conference.htm

Conference Venue: Universiti Teknologi MARA (UiTM), Shah Alam, Malaysia

The 2025 Chief Gatekeeper and Reviewers

Chief Gatekeeper:

Susumu Ueno (ueno@konan-u.ac.jp), Professor Emeritus, Konan University, Japan

Academic Paper Sessions Reviews

With gratitude to the 68 Reviewers who completed the APMAA 2025 Academic Paper Sessions manuscript reviews (as of September 10, 2025).

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Sera	Choi	srchoi@knou.ac.kr	Korea National Open University	1
Hasri	Mustafa	hasyie@upm.edu.my	Universiti Putra Malaysia	1
Emelia	A Girau	emeli806@uitm.edu.my	Universiti Teknologi MARA	1
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The 2025 Doctoral Colloquium Reviewers

With gratitude to the nine reviewers who completed the APMAA 2025 Doctoral Colloquium Sessions manuscript reviews (as of September 10, 2025).

First Name	Last Name	Email	Organization	Completed
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Jaewook	Kim	jaewookk@hiroshima-u.ac.jp	Hiroshima University, Japan	1
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Diana	Zuhroh	diana.zuhroh@unmer.ac.id	University of Merdeka Malang	1
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Greetings from the Chair of the Board of Directors (working)



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

[Asia-Pacific Management Accounting Association \(APMAA\) Official Site](https://www.apmaa.org/)

Welcome to APMAA 2025 and the APMAA community!

The Asia-Pacific Management Accounting Association (APMAA) is delighted to hold the 2025 Annual Conference in a hybrid format at Universiti Teknologi MARA (UiTM), Shah Alam, Malaysia.

This year's theme, *"Management Accounting in Dynamic and Changing Business Landscapes,"* is both timely and highly significant. Management accounting plays a crucial role in enhancing ESG performance and embedding sustainability into organizational strategies. At the same time, digital technologies—such as data analytics and artificial intelligence—are transforming how financial and non-financial information is generated, analyzed, and applied. The 2025 conference will explore how management accounting supports sustainability and digital transformation, featuring cutting-edge research, best practices, and discussions on navigating today's rapidly evolving business environment.

Since its founding in 2004, APMAA has remained committed to providing strong platforms for accounting scholars across the Asia-Pacific region and beyond, with an emphasis on high-quality research and global collaboration. We have consistently held in-person annual conferences throughout Asia and, in recent years, have successfully adapted to hybrid and online formats in response to the COVID-19 pandemic.

Conference Highlights

- Before Conference (Thursday, October 23): Early Connections Evening
- Day 1 (Friday, October 24): Doctoral Colloquium (afternoon)
- Day 2 (Saturday, October 25): Academic Paper Sessions
- Day 3 (Monday, October 26): Academic Paper Sessions
- Day 4 (Thursday, October 31): Company Visit

APMAA 2025 offers much more than the Academic Paper Sessions. This year's program includes two panel discussions: one on the morning of Day 2, organized by distinguished professors, and another on the morning of Day 3, led by Malaysian accounting practitioners. In addition, two invited talks will be delivered on the morning of Day 2 by professionals from Malaysia's business community.

The **Early Connections Evening**, held at *Makan Kitchen, DoubleTree by Hilton Shah Alam i-City*, provides a wonderful opportunity to connect with international colleagues, savor authentic local cuisine, and begin your APMAA 2025 experience in a warm and welcoming setting.

Academic Paper Sessions (Days 2 & 3)

The Academic Paper Sessions are at the heart of the APMAA Annual Conferences, showcasing members' research and encouraging meaningful exchanges with international peers. Since 2010, APMAA has implemented a discussant system, and since 2013, we have utilized the Microsoft Conference Management Toolkit (MS-CMT) to enhance transparency in the submission and review process.

This year, we received over 72 submissions to the Academic Paper Sessions. Thanks to the dedicated work of 65 reviewers worldwide, 53 papers were selected for presentation. Each was evaluated in line with APMAA's *Guideline for Authors* and with careful attention to academic rigor. The extensive exchanges among authors, reviewers, and chief gatekeepers have not only enhanced the quality of the papers but also strengthened our academic network. This spirit of collaboration reflects the core mission APMAA has pursued for decades. While not all submissions could be accepted, all authors received constructive feedback to support the development and improvement of their research.

The program comprises 20 parallel sessions spanning two days, with each session featuring three presentations. Presentations will follow the format of 20 minutes for delivery, 10 minutes for discussion, and 5 minutes for Q&A, ensuring ample time for engagement.

Doctoral Colloquium (Day 1)

The Doctoral Colloquium will provide young scholars with valuable opportunities to present their research, receive constructive feedback from mentors, and connect with international academics. We accepted eight manuscripts from 15 submissions.

Appreciation

I want to extend my deepest gratitude to all contributors—authors, reviewers, mentors, presenters, discussants, and moderators—for your dedication and support. Thanks to the dedicated review work of 68 reviewers worldwide.

I also warmly thank the APMAA Directors and Members, the APMAA Malaysia Chapter, and the UiTM team for their tireless efforts. In particular, I acknowledge Prof. Normah Omar, Dr. Sharifah Norzehan Yusuf, and Dr. Tuan Zainun Mat for their leadership in preparing and organizing the attractive presentation venues.

The 2025 Annual Conference is not only a showcase of our members' scholarly achievements but also a unique opportunity to foster global collaborations and enrich our professional community. I am confident that this hybrid event will be both intellectually stimulating and personally rewarding.

Let us embrace this moment to expand our knowledge, strengthen our connections, and shape the future of management accounting together. Thank you for your participation and support—and let us make APMAA 2025 an inspiring and unforgettable experience!

October 24, 2025

Greetings from the APMAA 2025 Local Organizing Team



Prof. Dr. Normah Omar

UiTM Team Executive Adviser, APMAA Board Member
Universiti Teknologi MARA (UiTM), Shah Alam, Malaysia



Dr. Sharifah Norzehan Yusuf

UiTM Team Leader, APMAA Board Member
Universiti Teknologi MARA (UiTM), Shah Alam, Malaysia



Dr. Tuan Zainun Mat

UiTM Team Co-leader, APMAA Board Member
Universiti Teknologi MARA (UiTM), Shah Alam, Malaysia

On behalf of the Universiti Teknologi MARA (UiTM) team, it is our great pleasure to welcome you to the APMAA 2025 Conference in Malaysia.

We are deeply honored to cohost this distinguished academic gathering and to serve as the local organizing team responsible for arranging the venues and facilities. We extend our sincere appreciation to the Headquarters of the Asia-Pacific Management Accounting Association for entrusting us with the privilege of supporting this important event.

The theme of APMAA 2025, *"Management Accounting in Dynamic and Changing Business Landscapes,"* is both timely and highly relevant. The rapid transformations reshaping today's global business environment—driven by digital innovation, sustainability imperatives, and evolving economic realities—challenge us as scholars and researchers to broaden our perspectives, share pioneering work, and engage in meaningful dialogue.

While we anticipate the stimulating academic sessions, we also warmly encourage you to experience Malaysia's rich cultural heritage, warm hospitality, and diverse culinary traditions.

Once again, welcome to APMAA 2025 in Malaysia. We wish you a productive, enjoyable, and truly memorable conference.

October 24, 2025

APMAA 2025 Program

https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA2025_Malaysia_Conference.htm

APMAA 2025 Schedule (Updated on September 27)

Evening on Thursday, October 23	Early Connections Evening at Makan Kitchen, DoubleTree by Hilton Shah Alam i-City <u>APMAA 2025 Early Connections Dinner – Reserve Your Spot Now</u> The participation fee is 45 MYR, payable onsite.
Day 1: Afternoon on October 24, Friday	Doctoral Colloquium (3 sessions with three papers per session) at SAAS Tower, UiTM Shah Alam campus
Day 2: October 25, Saturday	APMAA 2025 Academic Paper Sessions at Mardhiyyah Hotel, Shah Alam
Day 3: October 26, Sunday	APMAA 2025 Academic Paper Sessions at SAAS Tower, UiTM Shah Alam campus
Day 4: October 27, Monday	Company Visit (Kuala Lumpur & Putrajaya)

The Menara Sultan Abdul Aziz Shah (SAAS Tower) is situated within the main campus of UiTM in Shah Alam.

Nearest Bus Stops: Options include *Fakulti Sains* (approx. 3-minute walk), *Hotel UiTM* (~10-minute walk), by bus lines such as **SA01, SA04, 708, 750, P701, 705**

APMAA has consistently prioritized offering an accessible platform for researchers to present their high-quality research. In 2025, the Academic Paper Sessions will be held on Days 2 and 3, featuring **20** sessions and **53** papers.

2024 CMT Submission	Accepted for Presentation (As of Aug.16)	Submissions
Academic Paper Sessions (Days 2 & 3)	53	72
Doctoral Colloquium Sessions	8	15
Talk, Panel Session, and Seminar	2	2
Total	63	89

World Time and the web sessions (The information below is based on normal time.) https://www.timeanddate.com/worldclock/converter.html					
Sydney	11.00	12.00	14.00	18.00	20.00
Tokyo	9.00	10.00	12.00	16.00	18.00
Malaysia, China	8.00	9.00	11.00	15.00	17.00
Jakarta, Hanoi, Bangkok	7.00	8.00	10.00	14.00	16.00
Doha	3.00	4.00	6.00	10.00	12.00
Germany	1.00	2.00	4.00	8.00	10.00
Toronto	19.00	20.00	22.00	2.00	4.00

APMAA 2025 uses the Zoom platform. Blows 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 |](#)

[Zoom cohost feature: What can a cohost do, and what limitations do they have? - YouTube](#) 6.52 Min.



Communication Etiquette at APMAA

Respectful Address



Why it Matters

- Builds **mutual respect**
- Maintains **professionalism**
- Creates a **collegial atmosphere**

In Writing (Emails, Documents)


- Titles (Prof., Dr., Mr., Ms..) are encouraged in formal communication.
-  *Dear Prof. Tanaka*
-  *Dear Tanaka*

In Speech (Meetings, Presentations)

- Using a title is polite, but some colleagues may prefer first names.
-  *Professor Lee, may I ask a question?*
-  *John, thank you for your comment* (if invited to use first name)

Quick Tips

- ☒ When in doubt, use the title.
- ☒ Follow the person's own preference.
- ☒ Keep communication respectful at all times.

 **Remember:** Courtesy is more important than formality. Use titles as a default, but adapt when a colleague prefers otherwise.

Doctoral Colloquium(8 papers)/Poster Session

Day 1 (October 24, 2025: Friday): Doctoral Colloquium at the SAAS Tower,
UiTM Shah Alam Campus

Malaysia Time: UTC+8	THINGS / ACTIVITIES	Venue
12.30	Registration & Buffet lunch	Accounting Research Institute Level 12
13:30	Welcome Speech: Assoc Prof. Dr. Sharifah Norzehan Syed Yusuf, <i>Universiti Teknologi MARA</i> (5 mins) Opening Message (10 min) Prof. Dr. Susumu Ueno: APMAA Chairperson, 2025 Chief Gatekeeper Photo Session / Morning	STAR Room Level 7
13.50 – 14:30	Doctoral Colloquium Seminar: Qualitative & Quantitative in Ph.D. Research Speaker 1: Prof. Dr. Grahita Chandrarin (20 mins) Speaker 2: Assoc Prof. Dr. Zubir Azhar (20 mins) Questions & Answers (5 mins) Moderator: Assoc Prof Dr. Norziation Ismail Khan	STAR Room Level 7
14.30-14.40	Tea Break (Running)	Lobby Level 7
14:40 – 16:25	Doctoral Colloquium (8 papers in four rooms) (Room 1, Onsite presentation: Paper IDs) (Room 2, Onsite presentation: Paper IDs) (Room 3, Online presentation: Paper IDs) 15 mins introduction by the mentor, 15 mins presentation, 10 mins discussion by the mentor, 5 mins Q&A	STAR & DRP Room Level 7 Sumber Ilmu 1 & 2 Level 12
14:40 – 16:25	Poster Sessions by UiTM Students	
16.40-17.10	Free talks: Mentors and Students - Students can engage in informal discussions with mentors, ask questions, and receive guidance. Coordinator: Prof. Dr. Susumu Ueno	STAR Room, Level 7
17:10-17.20	Closing Remarks (10 min) Prof. Emeritus Dr. Normah Omar, UiTM	STAR Room, Level 7

Welcome Reception (October 24, 2025: Friday), Hotel UiTM Shah Alam

Malaysia Time: UTC+8	THINGS / ACTIVITIES	PLACE
17.40 –18.10	Presentation by I-N INFORMATION SYSTEMS, LTD.	Hotel UiTM
18.10 -19.40	Reception & Networking -Opening	

	-Networking -Closing with a Traditional Dance Performance	
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Academic Paper Sessions

Day 2 (October 25, 2025: Saturday) at the Mardhiyyah Hotel & Suites, Shah Alam

Malaysia Time: TC+8	THINGS / ACTIVITIES	PLACE
8:30	Registration (Running Video: History of APMAA)	Level 1, Rebana Hall
9:00	APMAA Conference 2025 Montage National Anthem Negaraku and UiTM Song Dua Recitation	
9:20	Welcoming Speech (5 min.) Prof. Emeritus Dr. Normah Omar, Universiti Teknologi MARA (5 min.) Opening Speech (10 min.) Prof. Dr. Ueno Susumu Chairperson, Asia-Pacific Management Accounting Association (APMAA) Picture Taking	
9:45	Tea Break	
10:00-11.00	Two Talks from the Malaysian Business Community Importance of Purpose and Value Creation in the Changing Landscape of Management Accounting 1. Talk 1: 10.00- 10.25 Resilience and Reinvention: Leading with Strategic Insight in Times of Change (25 min.) Speaker: Mr Syed Ahmad Taufik Albar Group CEO, Community Financial Services (CFS) Maybank 2. Talk 2: 10.30-10.55 Practices for Organizational Sustainability (25 min.) Speaker: Ms Shahrizan Aini Shamsul Khalil Chief Human Resource Officer, Sime Darby Plantation Berhad Moderator: Prof Dr Haslinda Yusuf, Assistant Vice Chancellor, Institute of Quality & Knowledge Advancement, UiTM	
11.00-12.00	Panel Session (Paper ID 95 & 97): "Mind the Gap": A Genealogy of the Literature Gap in Accounting and Business Research"	

Malaysia Time: TC+8	THINGS / ACTIVITIES	PLACE
	<p>Opening Remarks: Welcome & Introduction (5 min) Prof. Dr. Susumu Ueno – Konan University, Japan</p> <p>Key Presentation (Paper ID 95: 20 min) "Mind the Gap": A Genealogy of the Literature Gap in Accounting and Business Research" Prof. Dr. Paul Scarbrough – Brock University, Canada</p> <p>Panelist 1 Presentation (10 min) Prof. Dr. Robert C. Rickards – German Police University, Germany</p> <p>Panelist 2 Presentation (10 min) Prof. Dr. Yutaka Kato – Nagoya University of Commerce and Business, Japan</p>	
12.00-12.20	Presentation by I-N INFORMATION SYSTEMS, LTD.	Rebana Hall
12.20 -13.30	Lunch Break	Royale Songket Restaurant
13:30- 14:05- 14:40-	<p>Academic Paper Session 2-1 (Room 1: IDs 3, 4, 9), (Room 2: IDs 34, 36, 37), (Room 3: IDs 8, 12), (Online Room 4: IDs 15, 88) 4 rooms, 10 papers 20 mins presentation, 10 mins Discussions, 5 mins Q&A</p>	Rebana Hall, Gasing Room 2 - 5 (Level 2)
15.15-15.35	Tea break	
15:35- 16:10- 16.45-17.20	<p>Academic Paper Sessions 2-2 (Room 1: IDs 62, 91, 93), (Room 2: IDs 6, 7, 31), (Room 3: IDs 18, 28, 24), (Online Room 4: IDs 16, 35) 4 rooms, 10 papers 20 mins presentation, 10 mins Discussions, 5 mins Q&A</p>	Rebana Hall, Gasing Room 2 - 5 (Level 2)
17.40-19.40	Dinner Reception	Tung Yuen Restaurant Mardhiyyah Hotel

(October 25, 2025: Saturday) at Tung Yuen Restaurant Mardhiyyah Hotel

Malaysia Time: UTC+8	THINGS / ACTIVITIES	PLACE
17:30 – 19:30	<p>Dinner Reception 5.30: National Anthem Negaraku, UiTM Song & Dua Recitation Photo session</p>	Tung Yuen Restaurant Mardhiyyah Hotel
	6.00: Opening and Appreciation Speech – Prof. Dr. Susumu Ueno, APMAA Chairman (10 min)	
	6.15: Dinner Begins, Cultural Show	
	6.50-7.30: My APMAA 2025: Two-Minute Speech (Local Team Leaders), (Promotion: Bring Onsite	

	Participants), (Submissions Processing Suport), (Frequent Attendance)	
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Day 3 (October 26, 2025: Sunday) at the SAAS Tower, UiTM Shah Alam Campus

Malaysia Time: UTC+8	Items / Activities	Place
8:30	Registration and light refreshments (Video: History of APMAA)	Lobby, Level 12 ARI
9:00	Panel Session 2: "Accounting for Impact: Integrating ESG into Management Accounting Practices" Panelist 1: Prof Datin Dr Suzana Sulaiman (UiTM) Council Member CIMA (UK) (20 min) Panelist 2: Mrs Siew Wai San Professional Accountant, CPA Malaysia (20 min) Moderator: Asso Prof Dr Norlaila Md Zin (UiTM)	Ilmu Room, Level 12 ARI
9.50-11.10	Tea Break	
10:10- 10:45- 11:20-11.55	Academic Paper 3-1 (Room 1: IDs 69, 71, 73), (Room 2: IDs 5,13, 39), (Room 3: IDs 55, 60), (Online Room 4: IDs 10, 54, 57) 4 rooms, 11 papers 20 mins presentation, 10 mins Discussions, 5 mins Q&A	Star Room, DRP Room, Level 7 Sumber Ilmu Sumber Ikhlas Level 12
12.00	Lunch Break	Lobby, Level 12
13.30- 14.05- 14.40-15.15	Academic Paper 3-2 (Room 1: IDs 22, 42, 64), (Room 2: IDs 32, 33, 47), (Room 3: IDs 27, 53, 78), 3 rooms, 9 papers 20 mins presentation, 10 mins Discussions, 5 mins Q&A	Star Room, DRP Room, Level 7 Sumber Ilmu Sumber Ikhlas Level 12
15.15-15.35	Tea Break	
15:35- 16:10- 16:45-17.20	Academic Paper 3-3 (Room 1: IDs 11, 14, 44), (Room 2: IDs 26, 52, 76), (Room 3: IDs 1, 51, 56), (Online Room 4: IDs 41, 48,70) 4 rooms, 12 papers 20 mins presentation, 10 mins Discussions, 5 mins Q&A	Star Room, DRP Room, Level 7 Sumber Ilmu Sumber Ikhlas Level 12
17.30- 18.00	Closing Ceremony Farewell Address: Prof. Dr. Sssumu Ueno, APMAA Chairperson (5 min) Plaque Presentation (5 min) Thank You Greeting: Prof. Dr. Norma Omar, UiTM (5 min) Introduction to APMAA 2026 in Tokyo: Prof. Dr.	Star Room, Level 7

	Shoichiro Hosomi, Tokyo Metropolitan University (10 min) Group Photo Session (5 min)	
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Farewell Dinner: October 26, 2025 (Sunday), Serai Restaurant

Malaysia Time: UTC+8	THINGS / ACTIVITIES	PLACE
18.20 – 20.00	Dinner Networking	Serai Restaurant

Day 4 (October 27, 2025: Manday) Company Visit

Malaysia Time: UTC+8	Activities	Place
8:00	Pick Up at Mardhiyyah Hotel	Mardiyyah Hotel, Shah Alam
8.30	Pick Up at Double Tree	DoubleTree Shah Alam
8:40	Depart to Tun Razak Exchange (TRX)	TRX, Kuala Lumpur
9.30	Visit Affin Bank (Sustainability & ESG Centre)	TRX, Kuala Lumpur
10:30	Visit "Exchange 106 Tower" (Briefing, photo session)	TRX, Exchange 106
11:30	Lunch (Complimentary by TRX)	TRX
1:00	Depart to Putrajaya – Malaysia Administrative City	
1:45	Visit Putra Mosque	Putrajaya
2:45	Photo Taking - Putrajaya Lake & Prime Minister's Office (PMO) & Garden	Putrajaya
3.15	Bus Tour Putrajaya City & Government Complex	Putrajaya
4:30 – 4.45	Estimated Arrival at DoubleTree and Mardiyyah Hotel	Shah Alam

Academic Paper Sessions Schedule

(20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Instructions for the 2025 Academic Paper Session

Session Format

Each session has 2-3 papers. For each paper, the time is divided as follows:

20 minutes for the paper presentation

10 minutes for discussion

5 minutes for Q&A

Key Dates

October 1: Presenters must send their full-length papers to all session members.

October 5: All session participants must have shared their full-length papers.

Mid-October: All session participants are required to attend the online rehearsal.

One week before the conference, all presenters and discussants must share their final slides with all session participants.

Responsibilities

Moderators

As a moderator, you are fully responsible for coordinating your assigned session.

- Become thoroughly familiar with all the papers in your session.
- Ensure all session participants share their full-length papers and slides by the deadlines above.
- Confirm that all session participants attend the online rehearsal.
- Regularly update the APMAA Chair on your session's preparation progress.
- In the event of a no-show, be prepared to step in as a presenter or discussant, using the provided slides to lead the session.

Presenters

You have 20 minutes for your presentation.

- Send your full paper to all session members by **October 1**.
- Prepare 10-20 slides and send them to all session members at least one week before the conference.
- Promptly share any slide updates with your session members.

Discussants

You have 10 minutes for your discussion.

- Prepare 7-10 slides outlining your key discussion points.
- Send your slides to all session members at least one week before the conference.

Slide Design Tips

When creating your slides, please consider the viewer's perspective.

- Use a font size of **20 points or larger**.
- Avoid excessive text.
- Use simple, easy-to-understand figures and tables.

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 the 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 to the paper's author. Also, the authors should be requested to 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, how much time will each presenting author have for the presentation, when will the discussants provide comments, and when will the audience 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 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 perform their roles well at the APMAA 2025.

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 that the discussant prepare 7-10 PPT slides to convey the discussion points.
2. A discussant should spend his/her time stimulating the audience's 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 remarks 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.

(As of October 4) APMAA 2025 Academic Paper Presentation Schedule				
Session	Room 1 (IDs) Onsite	Room 2 (IDs) Onsite	Room 3 (IDs) Onsite	Room 4 (IDs) Online
2-1: 13.30 - 15.15	3, 4, 9	34, 36, 37	8, 12	15, 88
2-2: 15.35 - 17.20	62, 91, 93	6, 7, 31	18, 28, 24	16, 35,
3-1: 10.10 - 11.55	69, 71, 73	5,13, 39	55, 60	10, 54, 57
3-2: 13.30 - 15.15	22, 42, 64	32, 33, 47	27, 53, 78	
3-3: 15.35 - 17.20	11, 14, 44	26, 52, 76	1, 51, 56	41, 48,70

Day 2: Saturday, October 25, 2025: Academic Paper Sessions

(Malaysia Time: UTC+8)

Day 2-1 Session (13.30 – 15.15) 4 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-1 Room 1

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

08. Business Reporting and Communication -> Impact of IFRS on corporate management, 09

Paper ID 3: THE EFFECT OF IFRS ADOPTION ON FOREIGN INVESTMENT IN THE JAPANESE EQUITY MARKET

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

Discussant: Tetiana Paientko*, (Tetiana.Paientko@HTW-Berlin.de, University of Applied Sciences, Berlin, Germany)

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

Paper ID 4: SCIENCE-BASED TARGETS: SYMBOL OR SUBSTANCE? FINANCIAL IMPLICATIONS FOR ADOPTING FIRMS

Authors: **Tetiana Paientko***, (Tetiana.Paientko@HTW-Berlin.de, University of Applied Sciences, Berlin, Germany), Jan-Hendrik Meier (University of Applied Sciences, Berlin, Germany)

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

08. Business Reporting and Communication -> Sustainability and ESG Reporting

Paper ID 9: VALUE RELEVANCE AND DETERMINANTS OF JAPANESE FIRMS' PRO-FORMA CONFORMANCE TO THE IFRS S2 CLIMATE-RELATED DISCLOSURES

Authors: Frendy* (frendy_f@gsm.nucba.ac.jp, Nagoya University of Commerce and Business, Japan), Tomoki Oshika (Waseda University, Japan, Chika Saka (Kwansei Gakuin University, Japan)

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

Day 2-1 Room 2

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

01. Management Accounting in Dynamic and Changing Business Landscape -> Artificial Intelligence and Machine Learning in Management Accounting

Paper ID 34: A HYBRID LSTM MODEL FOR BOND DEFAULT PREDICTION: INTEGRATING FINANCIAL METRICS AND PUBLIC SENTIMENT ANALYSIS

Authors: Yasheng Chen (Xiamen University, China), Lai Lai Aung* (27820230157717@stu.xmu.edu.cn, Xiamen University, China), Zhong Yongquan (Xiamen University, China)

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

01. Management Accounting in Dynamic and Changing Business Landscape -> Artificial Intelligence and Machine Learning in Management Accounting, 02

Paper ID 36: COST CONTROL THROUGH MATERIAL-INPUT OPTIMIZATION: A DESIGN SCIENCE APPROACH USING MACHINE LEARNING

Authors: Yasheng Chen (Xiamen University, China), Lai Lai Aung* (27820230157717@stu.xmu.edu.cn, Xiamen University, China), Gexuan Wen (Xiamen University, China)

Discussant: Rukhsana Begum (dr.rukshana@ru.ac.bd, University of Rajshahi, Bangladesh)

01. Management Accounting in Dynamic and Changing Business Landscape -> Artificial Intelligence and Machine Learning in Management Accounting

Paper ID 37: EXPLORING HUMAN SUPERIORITY IN ADVISORY SERVICES: A QUALITATIVE STUDY OF SMALL ACCOUNTING FIRMS

Authors: Takaya Kubota* (t_kubota@mail.tohoku-gakuin.ac.jp, Tohoku Gakuin University, Japan), Takatoshi Murayama (Tohoku Gakuin University, Japan)

Discussant: Lai Lai Aung* (27820230157717@stu.xmu.edu.cn, Xiamen University, China)

Day 2-1 Room 3

Moderator: Nguyen Thi Hong Thuy (nththuy@vnu.edu.vn, VNU University of Economics and Business, Hanoi, Vietnam)

Management 8

01. Management Accounting in Dynamic and Changing Business Landscape -> Artificial Intelligence and Machine Learning in Management Accounting, 08.09

Paper ID 8: THE IMPACT OF FINANCIAL LITERACY ON ROBO-ADVISOR ADOPTION DURING ECONOMIC CRISIS: EVIDENCE FROM MALAYSIA

Authors: Kamisah Ismail (University Malaya, Malaysia), **Najihah Abd Razak*** (jirazak@gmail.com, Asia Pacific University, Malaysia)

Discussant: Vu Thi Thanh Binh* (vttbinh@vnu.edu.vn, VNU University of Economics and Business, Hanoi, Vietnam)

05. Management Accounting for Multinational Enterprises -> International Tax planning, 03

Paper ID 12: INVESTIGATING FACTORS AFFECTING THE TAX PLANNING OF VIETNAMESE LISTED COMPANIES

Authors: Vu Thi Thanh Binh* (vttbinh@vnu.edu.vn, VNU University of Economics and Business, Hanoi, Vietnam), Nguyen Thi Hong Thuy, Nguyen Thi Hong, Tran Phuong Thao, Nguyen Thi Minh (VNU University of Economics and Business, Hanoi, Vietnam)

Discussant: Najihah Abd Razak (jirazak@gmail.com, Asia Pacific University, Malaysia)

Day 2-1 Room 4 (Online)

Session 1: Moderator: Sharifah, Norzehan Syed (shari893@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

online

01. Management Accounting in Dynamic and Changing Business Landscape -> Artificial Intelligence and Machine Learning in Management Accounting

Paper ID 15: LAUNCH VEHICLE PRICING FACTOR ANALYSIS AND MODELING ENHANCED BY LARGE LANGUAGE MODEL (LLM) AND MACHINE LEARNING (ML)

Authors: Beiyu Yi (China Academy of Aerospace Standardization and Product Assurance, China), Hui Min, Xin Zheng, Nannan Shi* (shinannan@spacechina.com, China Academy of Aerospace Standardization and Product Assurance, China)

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

online

14. Other Management Accounting Issue -> Resource Management, Fiscal Policy, and Governance in Diverse Economies

Paper ID 88: REVISITING GEERTZ AND CULTURAL ACCOUNTING THROUGH MALAY ADAT ON HASIL PADI

Author: Hasri Mustafa* (hasyie@upm.edu.my, Universiti Putra Malaysia, Serdang, Selangor, Malaysia)

Discussant: Mohammed Elgammal*, (m.elgammal@qu.edu.qa, Qatar University, Qatar)

(Malaysia Time: UTC+8)

Day 2-2 Session (15.35 – 17.20) 4 rooms, (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 2-2 Room 1

Moderator: Tam Nguyen (tamnt@epu.edu.vn, Electric Power University, Vietnam) **Oct.25**

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

Paper ID 62: DOES KAM DISCLOSURE CHANGE THE DISCLOSURE BEHAVIOR OF MANAGERS AND AUDITORS? EVIDENCE FROM THE READABILITY OF MD&A AND KAM IN JAPAN

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

Discussant: Eunji SEO (eunjiseo@hiroshima-u.ac.jp, Hiroshima University, Japan)

09. Business Ethics and Internal Control -> Behavioral and Psychological Insights in Decision-Making, 08

Paper ID 91: LINKING ENVIRONMENTAL PREVENTION FOCUS TO GREEN PURCHASE INTENTION: DIRECT AND INDIRECT EFFECTS AMONG SUSTAINABLE CONSUMERS

Authore: Sherry Adelia Natsir* (d235255@hiroshima-u.ac.jp, Hiroshima University, Japan)
Eunji SEO (Hiroshima University, Japan)

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

09. Business Ethics and Internal Control -> Behavioral and Psychological Insights in Decision-Making

Paper ID 93: STUDY ESG PRACTICE AND BUSINESS ETHICS IN VIETNAMESE

Authors: Tam Nguyen* (tamnt@epu.edu.vn, Electric Power University, Vietnam), Lien Nguyen Thi Huong, VinUniversity, Vietnam), Nga Nguyen Thi Hong, Hanoi University of Industry, Vietnam), Lien Ho Huong (Electric Power University, Vietnam)

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

Day 2-2 Room 2

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

02. Cost Management and Manufacturing Industries -> Production management

Paper ID 6: THE STEEL SECTOR'S GREEN TRANSITION: AN ANALYSIS OF ECONOMIC OUTCOMES UNDER CARBON TAX INITIATIVES

Authors: Wen-Hsien Tsai* (whtsai@mgt.ncu.edu.tw, National Central University, Taiwan), Hsiang-Ching Chen*, Shuo-Chieh Chang (National Central University, Taiwan)

Discussant: Tahidur Rahman (towhidais@gmail.com, Bangladesh Army International University of Science and Technology, Bangladesh)

10. Mathematical Models in Accounting -> Capital Market, 03, 07

Paper ID 7: DOES SKIN IN THE GAME MITIGATE INFORMATION ASYMMETRY AMONG LOAN ORIGINATORS AND INVESTORS IN P2P PLATFORMS? EVIDENCE FROM MINTOS

Authors: Fathima Fida Chomadathil House, Qatar University, Qatar, **Mohammed Elgammal***, (m.elgammal@qu.edu.qa, Qatar University, Qatar), Hisham Farag, University of Birmingham, United Kingdom

Discussant: Naoki Hayashi (hayashi@biz.ryukoku.ac.jp, Ryukoku University, Japan)

02. Cost Management and Manufacturing Industries -> Cost accounting, 14

Paper ID 31: DEVELOPMENT AND VALIDATION OF A NEXT-GENERATION TDABC MODEL FOR QUANTIFYING UNCERTAINTY: AN EMPIRICAL STUDY OF FL-TDABC USING SURGICAL SYSTEM DATA

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

Discussant: Wen-Hsien Tsai (whtsai@mgt.ncu.edu.tw, National Central University, Taiwan)

Day 2-2 Room 3

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

01. Management Accounting in Dynamic and Changing Business Landscape -> Artificial Intelligence and Machine Learning in Management Accounting, 03

Paper ID 18: NEW WORK PATTERNS UNDER ALGORITHMIC MANAGEMENT CONTROL: DIVERGING PERSPECTIVES OF FRONTLINE EMPLOYEES AND STORE MANAGERS - EVIDENCE FROM STANDARDIZED RETAIL CHAINS

Author: ChunYao Yang* (g900118@gmail.com, Xiamen University, China), Yasheng Chen (Xiamen University, China), Gary Wang (University of Bristol, United Kingdom)

Discussant: Md.Habjul Alam Lemon* (habjullimon1986@gmail.com, University of Rajshahi, Bangladesh),

01. Management Accounting in Dynamic and Changing Business Landscape -> Cloud-Based Management Accounting Tools

Paper ID 24: INSERTION OF CLOUD COMPUTING IN THE TERTIARY EDUCATION TEACHING AND LEARNING IN BANGLADESH: BENEFITS AND ISSUES IN INTEGRATING CLOUD COMPUTING IN ACCOUNTING CURRICULUM

Authors: Md.Habjul Alam Lemon* (habjullimon1986@gmail.com, University of Rajshahi, Bangladesh), Syed Zabid Hossain (University of Rajshahi, Bangladesh), Farhana Begum (Eden Mohila College, Dhaka, Bangladesh)

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

03. Performance Management -> Innovations in Performance Measurement and Management

Paper ID 28: HUMAN RESOURCE DEVELOPMENT: APPLYING THE BALANCED SCORECARD TO MEASURE AND MANAGE EXPERIENTIAL LEARNING

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

Discussant: Lai Lai Aung* (27820230157717@stu.xmu.edu.cn, Xiamen University, China)

Day 2-2 Room 4 (Online)

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

04. Strategic Management Accounting -> Intellectual Capital, Intangibles, and Knowledge Management, 07

Paper ID 16: A BIBLIOMETRIC ANALYSIS AND SYSTEMATIC LITERATURE REVIEW OF SMES' DIGITAL TRANSFORMATION IN INDUSTRY 4.0

Authors: Afrida Putritama* (afridaputritamasemscak@mail.ugm.ac.id, Universitas Gadjah Mada & Universitas Negeri Yogyakarta), Sony Warsono, Syaiful Ali, Wuri Handayani (Universitas Gadjah Mada, Indonesia)

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

online

08. Business Reporting and Communication -> Sustainability and ESG Reporting

Paper ID 35: GAPS IN DIGITAL TECHNOLOGY AND DIGITAL REGULATION: IMPLICATIONS ON SDG IMPLEMENTATION IN ASEAN

Authors: Darusalam* (darusalam@binus.ac.id, Bina Nusantara University, Indonesia), Normah Omar (Universiti Teknologi MARA, Malaysia)

Discussant: Afrida Putritama* (afridaputritamasemscak@mail.ugm.ac.id, Universitas Gadjah Mada & Universitas Negeri Yogyakarta),

Day 3: Wednesday, October 26, 2025: Academic Paper Sessions

(Malaysia Time: UTC+8)

(Malaysia Time: UTC+8)

Day 3-1 Session (10.10 – 11.55) 4 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A per paper)

Day 3-1 Room 1

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

09. Business Ethics and Internal Control -> Corporate Governance, 08

Paper ID 69: DEVELOPING A FRAUD DETECTION MODEL BASED ON THE FRAUD DIAMOND THEORY: EVIDENCE FROM STRUCTURED DATA OF JAPANESE FIRMS

Authors: Keisuke Yoshida* (kyoshida@bgu.ac.jp, Bunkyo Gakuin University, Japan), **Masumi Nakashima** (Bunkyo Gakuin University, Japan)

Discussant: Tetiana Paientko (tetiana.paientko@htw-berlin.de, HTW Berlin - University of Applied Sciences, Business, Germany)

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

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

Paper ID 71: DETECTING FINANCIAL STATEMENT FRAUD IN VIETNAM: A FRAUD TRIANGLE-BASED PREDICTIVE MODEL WITH FINANCIAL AND QUALITATIVE

Authors: Mo Tran Thi* (Phenikaa University, Vietnam), **Trinh Tuyet Ngo** (nttrinh@hunre.edu.vn, Hanoi University of Natural Resources and Environment, Vietnam), **Binh The Vu**, **Chi Phuong Bui*** (VNU University of Economics and Business, Vietnam)

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

09. Business Ethics and Internal Control -> Corporate Governance

Paper ID 73: EFFECTIVENESS OF COMPENSATION COMMITTEES IN CANADIAN BANKS: AN ASSESSMENT OF BOARD GOVERNANCE DISCLOSURES

Authors: Md. Bazlur Rahman* (bazlur@cu.ac.bd, University of Chittagong, Chittagong, Bangladesh), **Mohammad Tayub Chowdhury**, **Sadaka Tamanna** (University of Chittagong, Chittagong, Bangladesh)

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

Day 3-1 Room 2

Moderator: Maki Kitada (makikita@andrew.ac.jp, St. Andrew's University, Japan)

06. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs) -> Management accounting in state enterprises, 09

Paper ID 5: BALANCING PUBLIC MANDATES AND FINANCIAL SUSTAINABILITY: THE CASE OF GUAM MEMORIAL HOSPITAL AUTHORITY

Authors: Shannaleen Braiel, Martha Suez-Sales*(suez-salesm@triton.uog.edu, University of Guam, Guam, USA) Dona Silang, (silangd@gotritons.uog.edu, University of Guam, Guam, USA), Isabella Sablan, Engelica Ventura, Kately Cirilo, Kristine Suva, Rosa Pugay, Reggie Borbon (University of Guam, Guam, USA)

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

06. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs) -> Public Sector Reforms and Accountability, 09

Paper ID 13: ETHICAL CHALLENGES AND DILEMMAS IN PUBLIC SECTOR BUDGET EXECUTION: EVIDENCE FROM INDONESIA

Authors: Djuni Farhan* (djuni.farhan@unigamalang.ac.id, Gajayana University, Indonesia), **Oyong Lisa, Yosar Haritsar** (Gajayana University, Indonesia), **Bambang Hermanto** (Politeknik LP3i, Indonesia)

Discussant: Maki Kitada* (makikita@andrew.ac.jp, St. Andrew's University, Japan)

08. Business Reporting and Communication -> Social, Environmental and Sustainability Management (SDGs) Accounting

Paper ID 39: A STUDY ON RECENT DEVELOPMENTS IN ENVIRONMENTAL MANAGEMENT AMONG JAPANESE COMPANIES

Author: Maki Kitada* (makikita@andrew.ac.jp, St. Andrew's University, Japan)

Discussant: Shannaleen Braiel, Martha Suez-Sales*(suez-salesm@triton.uog.edu, University of Guam, Guam, USA)

Day 3-1 Room 3

Moderator: Keita Tanahashi (kt-tana@hue.ac.jp, Hiroshima University of Economics, Japan)

08. Business Reporting and Communication -> Sustainability and ESG Reporting

Paper ID 55: A STUDY ON MANAGEMENT CONTROL IN SUSTAINABILITY MANAGEMENT: LITERATURE REVIEW OF SUSTAINABILITY BALANCED SCORECARD (SBSC)

Author: Keita Tanahashi*(kt-tana@hue.ac.jp, Hiroshima University of Economics, Japan)

Discussant: Aviandi Maulana (aviandioktamaulana@ugm.ac.id, Universitas Gadjah Mada / Indonesia)

09. Business Ethics and Internal Control -> Behavioral and Psychological Insights in Decision-Making

Paper ID 60: IMPACT OF PROFESSIONAL COMPETENCY ON RISK ASSESSMENT AND AUDIT JUDGMENT PERFORMANCE IN INDONESIA: THE MODERATING ROLE OF ENFORCEMENT PRESSURE

Authors: Sudradjat (Universiti Teknologi MARA, Malaysia), **Zuraidah Mohd. Sanusi*** (zuraidahms@uitm.edu.my, Universiti Teknologi MARA, Malaysia), Fazlida Mohd. Razali (Universiti Teknologi MARA, Malaysia), Firdaus Amyar, Institut Bisnis dan Informatika Kesatuan, Indonesia)

Discussant: Keita Tanahashi* (kt-tana@hue.ac.jp, Hiroshima University of Economics, Japan)

Day 3-1 Room 4 (Online)

Moderator: Sharifah, Norzehan Syed (shari893@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

online

09. Business Ethics and Internal Control -> Corporate Governance, 08,07

Paper ID 10: ASSESSING CEO DUALITY: EFFECTS ON FIRM PROFITABILITY AND MANAGEMENT DYNAMICS OF THE LISTED MANUFACTURING COMPANIES OF THE ISTANBUL STOCK EXCHANGE

Author: Dilek Şahin Yomralıoğlu* (dilek.yomralioglu@medipol.edu.tr, Istanbul Medipol University, Istanbul, Turkey)

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

online

09. Business Ethics and Internal Control -> Corporate Governance

Paper ID 54: THE INFLUENCE OF FINANCIAL PERFORMANCE, COMPANY CHARACTERISTICS, CORPORATE GOVERNANCE, AND AUDIT OPINION ON AUDIT DELAY (AT BASIC CHEMICAL COMPANIES IN INDONESIA)

Authors: Agus Rahman Alamsyah* (agusra.080808@gmail.com, University of Merdeka Malang, Indonesia), Diana Zuhroh, Retna Safriliana (retna.safrialiana@unmer.ac.id, University of Merdeka Malang, Indonesia)

Discussant: Dilek Şahin Yomralıoğlu* (dilek.yomralioglu@medipol.edu.tr, Istanbul Medipol University, Istanbul, Turkey)

online

09. Business Ethics and Internal Control -> Behavioral and Psychological Insights in Decision-Making

Paper ID 57: RESEARCH ON TIME PRESSURE AND CONSUMER PERCEIVED VALUE IN TIME-LIMITED PLATFORMS

Authors: Wenyi Yu* (m245046@hiroshima-u.ac.jp, Hiroshima University, Japan), Eunji SEO, Shengyi Zhou (Hiroshima University, Japan)

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

(Malaysia Time: UTC+8)

Day 3-2 (13.30 – 15.15) 4 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) per paper

Day 3-2 Room 1

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

08. Business Reporting and Communication -> Sustainability and ESG Reporting, 04

Paper ID 22: MAPPING THE LANDSCAPE OF SUSTAINABILITY RESEARCH IN CANADA: A SYSTEMATIC LITERATURE REVIEW

Authors: Said Elbanna*, Qatar University, Qatar (salbanna@qu.edu.qa)

Mohamed Elbanna (Presenter: hfyme1@nottingham.edu.my, University of Nottingham, United Kingdom), **Amr Elalfy, Jeffrey Wilson** (University of Waterloo, Canada)

Discussant: Jan Hendrik Meier (Jan-Hendrik.Meier@fh-kiel.de, Kiel University of Applied Sciences (HAW Kiel), Germany)

08. Business Reporting and Communication -> Sustainability and ESG Reporting, 09

Paper ID 42: THE INFLUENCE OF GREEN SKEPTICISM ON CONSUMERS' GREEN PURCHASE INTENTIONS: THE ROLES OF INFORMATION SEEKING AND ANTICIPATED GUILT

Authors: Shengyi Zhou* (d242814@hiroshima-u.ac.jp, Hiroshima University, Japan). Eunji SEO, Sherry Adelia Natsir (Hiroshima University, Japan), Aiko Takai (University of Fukui, Japan)

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

03. Performance Management -> Impacts of management accounting practices on forecast-based business valuation, 10

Paper ID 64: The Impact of Underpricing, Financial Performance, and Ownership Structure on Long-Term Post-IPO Stock Performance: Evidence from Indonesia

Authors: Ahlam Alhifni (iamahlamalhifni@gmail.com, University of Merdeka Malang, Indonesia), Prihat Assih, Abdul Malik Kumar, Diana Zuhroh (University of Merdeka Malang, Indonesia)

Discussant: Mohamed Elbanna (Presenter: hfyem1@nottingham.edu.my, University of Nottingham, United Kingdom),

Day 3-2 Room 2

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

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

Paper ID 32: A STUDY ON THE RELATIONSHIP BETWEEN PREMIUM PRODUCTS AND SUSTAINABLE STRATEGIES FOR ENHANCING PRODUCT PERFORMANCE

Authors: Eunji Seo* (eunjiseo@hiroshima-u.ac.jp, Hiroshima University, Japan), Jaewook Kim, Gang-hoon Seo (Hiroshima University, Japan), Insik Jeong (Korea University, Korea)

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

04. Strategic Management Accounting -> Intellectual Capital, Intangibles, and Knowledge Management, 02

Paper ID 33: THE IMPACT OF COST STICKINESS ON THE COST OF EQUITY CAPITAL

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

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

04. Strategic Management Accounting -> Resilience and Agility in Strategic Cost Management, 07

Paper ID 47: THE IMPACT OF GREEN ENTREPRENEURIAL ORIENTATION ON PERFORMANCE OF JAPANESE FIRMS: THE MEDIATING ROLE OF INDUSTRY 4.0 ADOPTION

Authors: Nurhidayah Yahya* (nurhidayahyahya@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

Tuan Zainun Tuan Mat (Universiti Teknologi MARA, Malaysia). Ruzita Jusoh, Kamisah Ismail (University of Malaya, Malaysia)

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

Day 3-2 Room 3

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

14. Other Management Accounting Issues -> Resource Management, Fiscal Policy, and Governance in Diverse Economies, 07

Paper ID 27: An Empirical Investigation of the Macroeconomic Factors and Growth of the Sovereign Sukuk Issuance Among OIC Countries

Kazi Musa (kazimusa1@gmail.com, Universiti Teknologi MARA, Malaysia), Nor Balkish Zakaria (Universiti Teknologi MARA, Shah Alam, Malaysia)

Discussant:Aviandi Okta Maulana (aviandioktamaulana@ugm.ac.id, Universitas Gadjah Mada, Indonesia),

13. [Management Accounting Education and History -> Accounting Education, 06](#)

Paper ID 53: FROM UNIVERSITY TO PROFESSION: RECONSTRUCTING THE LEGITIMACY OF ACCOUNTING PROFESSIONAL EDUCATION IN INDONESIA

Authors: Aviandi Okta Maulana* (aviandioktamaulana@ugm.ac.id, Universitas Gadjah Mada, Indonesia), Choirunnisa Arifa (Universitas Gadjah Mada, Indonesia)

Discussant: Md. Tahidur Rahman* (towhidais@gmail.com, Bangladesh Army International University of Science and Technology, Bangladesh),

10. [Mathematical Models in Accounting -> Capital Market, 04](#)

Paper ID 78: OWNERSHIP DYNAMICS AND LEVERAGE DECISIONS: INSIGHTS FROM BANGLADESH'S EXPORT-DRIVEN INDUSTRIES

Authors: Tawhid Ahmed Chowdhury (Bangladesh Army International University of Science and Technology, Cumilla, Bangladesh), Md. Tahidur Rahman* (towhidais@gmail.com, Bangladesh Army International University of Science and Technology, Cumilla, Bangladesh), Md. Ariful Haque Chowdhury, Bangladesh Army International University of Science and Technology, Bangladesh)

Discussant: Kazi Musa (kazimusa1@gmail.com, Universiti Teknologi MARA, Malaysia),

(Malaysia Time: UTC+8)

Day 3-3 (15.35 – 17.20) 4 rooms (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A) per paper

Day 3-3 Room 1:

Moderator: Keita Tanahashi (kt-tana@hue.ac.jp, Hiroshima University of Economics, Japan)

08. [Business Reporting and Communication -> Corporate Social Responsibility \(CSR\) Accounting](#)

Paper ID 11: THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON RESPONSIBLE ORGANIZATIONAL CULTURE AND ORGANIZATIONAL CITIZENSHIP BEHAVIOR: MODERATING ROLE OF RESPONSIBLE LEADERSHIP

Authors: Naila Erum* (naila@uitm.edu.my, Universiti Teknologi MARA, Malaysia), Tahir Abid Mehdi (COMSATS University, Pakistan), Muhammad Mansoor Asghar (University of Jhang, Pakistan), Zuraidah M. Sanusi (Universiti Teknologi MARA, Malaysia)

Discussant: Djuni Farhan* (djuni.farhan@unigamalang.ac.id, Gajayana University, Indonesia).

06. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs) -> Public Sector Reforms and Accountability, 09

Paper ID 14: THE ROLE OF ORGANIZATIONAL CULTURE IN SHAPING ACCOUNTANTS' DECISION MAKING IN GOVERNMENT INSTITUTIONS

Authors: Djuni Farhan*(djuni.farhan@unigamalang.ac.id, Gajayana University, Indonesia). Oyong Lisa, Yosar Haritsar (Gajayana University, Indonesia), Bambang Hermanto (Politeknik LP3i, Indonesia)

Discussant: Naila Erum (naila@uitm.edu.my, Universiti Teknologi MARA, Malaysia),

08. Business Reporting and Communication -> Sustainability and ESG Reporting, 04

Paper ID 44: THE IMPACT OF GREEN ENTREPRENEURIAL ORIENTATION ON PERFORMANCE OF JAPANESE FIRMS: THE MEDIATING ROLE OF INDUSTRY 4.0 ADOPTION

Authors: Yanhui LI*(d243754@hiroshima-u.ac.jp, Hiroshima University, Japan), Eunji SEO, Jaewook KIM (Hiroshima University, Japan), Jeong INSIK (Korea University Business School, Korea)

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

Day 3-3 Room 2

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

03. Performance Management -> Impacts of management accounting practices on forecast-based business valuation

Paper ID 26: A Theoretical Model for Assessing Managerial Discretion and Risk in Goodwill Impairment: An Analysis Through Case Studies

Authors: Tetsuhiro Kishita*(kishita@biz.ryukoku.ac.jp, Ryukoku University, Japan), Naoki Hayashi (Ryukoku University, Japan), Makoto Nakamichi (Niigata University of Science, Niigata, Japan)

Discussant: Vu Thi Thanh Binh* (vttbinh@vnu.edu.vn, VNU University of Economics and Business, Hanoi, Vietnam),

03. Performance Management -> Innovations in Performance Measurement and Management

Paper ID 52: THE INFLUENCE OF GREEN EMPLOYEE BEHAVIOUR ON SUSTAINABLE PERFORMANCE WITH CORPORATE SOCIAL RESPONSIBILITY AS A MODERATOR

Authors: Langgeng Prayitno Utomo Paientko, Chandrarin, Retna Syafriliana, **Harmono*** (harmono@unmer.ac.id, University of Merdeka Malang, Indonesia)

Discussant: Naoki Hayashi (hayashi@biz.ryukoku.ac.jp, Ryukoku University, Japan),

03. Performance Management -> Data analytics, enterprise planning, and performance management, 05

Paper ID 76

THE EFFECT OF TAX PLANNING ON FINANCIAL PERFORMANCE IN VIETNAMESE CONSTRUCTION AND REAL ESTATE FIRMS

Authors: Vu Thi Thanh Binh* (vttbinh@vnu.edu.vn, VNU University of Economics and Business, Hanoi, Vietnam), **Nghiem Thu Huyen** (ngh.thuhuyen@gmail.com, VNU University of Economics and Business, Hanoi, Vietnam), Nguyen Thuy Linh, Le Mai Anh (VNU University of Economics and Business, Hanoi, Vietnam)

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

Day 3-3 Room 3

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

07. Management Accounting for SMEs and Family Businesses -> Issues of Business continuity and succession, 04

Paper ID 1: THE ROLE OF STRATEGIC MANAGEMENT ACCOUNTING IN MSME BUSINESS DECISION MAKING: A STUDY IN EAST JAVA, INDONESIA

Authors: Moh. Halim (University of Muhammadiyah Jember, Indonesia), Grahita Chandrarin, Axian Sumtaky, **Roro Bella Ayu Wandani Prasetio Putri** (bellaayuwandani@gmail.com, University of Merdeka Malang, Indonesia)

Discussant: Farhana Begum (farhana_postdoc@ru.ac.bd, Eden Mohila College, Dhaka, Bangladesh)

(07. Management Accounting for SMEs and Family Businesses -> Issues of Business continuity and succession, 08

Paper ID 51: IMPLEMENTATION OF SUSTAINABLE SUPPLY CHAIN MANAGEMENT PRACTICES (SSCMPs) AND ITS IMPACT ON SUSTAINABILITY PERFORMANCE: A CASE STUDY OF MSMEs

Authors: Nafa Pujiana Anugrah Yanti (nafa.pujiana78@gmail.com, Universitas Trisakti, Indonesia), Nurhastuty Kesumo Wardhani, Monik Hermawati, Yoga Adhi Prabowo, Virna Sulfitri, **Sekar Mayangsari*** (sekar_mayangsari@trisakti.ac.id, Universitas Trisakti, Indonesia)

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

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

Paper ID 56: DIGITAL ACCOUNTING ENHANCES GOOD GOVERNANCE: AN EMPIRICAL STUDY ON BANGLADESH'S IT SECTOR

Authors: Syed Nazmul Huda* (nazmul@jstu.ac.bd, Jamalpur Science & Technology University, Bangladesh), Farhana Begum (Eden Mohila College, Dhaka, Bangladesh), Khondoker Shofiqul

Hasan (Bangladesh Medical University, Bangladesh), Rukhsana Begum (University of Rajshahi, Bangladesh), Shamshun Nahar (Eden Mohila College, Dhaka, Bangladesh)

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

Day 3-3 Room 4 (Online)

Session 3: Moderator: Tuan Zainun Tuan Mat (tuanz693@uitm.edu.my, University Teknologi MARA, Malaysia)

online

11. Comparative Management Accounting -> Management Accounting Practices in Emerging Economies, 08

Paper ID 41: BARRIERS TO THE ADOPTION OF ENVIRONMENTAL MANAGEMENT ACCOUNTING (EMA) IN EMERGING ECONOMIES: A MALAYSIAN CORPORATE PERSPECTIVE

Authors: Nirman Noor Afiqi Mat Yusoh (nirman@doe.gov.my, Ministry of Natural Resources and Environmental Sustainability, Malaysia), *Tuan Zainun Tuan Mat (University Teknologi MARA, Malaysia), Azizah Abdullah (University Teknologi MARA, Malaysia)

Discussant: Igo Febrianto* (igofebrianto@feb.unila.ac.id, Universitas Lampung, Indonesia)

online

01. Management Accounting in Dynamic and Changing Business Landscape -> Artificial Intelligence and Machine Learning in Management Accounting

Paper ID 48: BIBLIOMETRIC ANALYSIS OF ARTIFICIAL INTELLIGENCE IN FINANCIAL TECHNOLOGY: EMERGING RISKS AND GOVERNANCE INSIGHTS

Authors: Nairobi, Ernie Hendrawaty (Universitas Lampung, Indonesia), **Igo Febrianto*** (igofebrianto@feb.unila.ac.id, Universitas Lampung, Indonesia)

Discussant: Vidiyanna Putri* (vidiputri@ibs.ac.id, Universiti Teknologi MARA, Malaysia),

online

05. Management Accounting for Multinational Enterprises -> International Tax planning

Paper ID 70: TRANSFER PRICING, FIRM VALUE AND TAX PLANNING IN EMERGING ECONOMIES: EVIDENCE FROM INDONESIA'S FINANCIAL SECTOR

Authors: Vidiyanna Putri* (vidiputri@ibs.ac.id, Universiti Teknologi MARA, Malaysia), Nor Balkish Zakaria (Universiti Teknologi MARA, Malaysia), Nelmidia, Sri Handayani (Institut Transportasi dan Logistik Trisakti, Indonesia), Siti Farhana (Prasetiya Mulya University, Indonesia), Lintang Putri Estiarto (Bina Insani University, Indonesia)

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

2025 Academic Papers Session's Presentations by Country (Paper ID)		53 papers
Japan (16 papers): 3, 9, 26, 28, 31, 32, 33, 37, 39, 42, 44, 55, 57, 62, 69, 91		
Indonesia (11 papers): 1, 13, 14, 16, 35, 48, 51, 52, 53, 54, 64		
Malaysia (8 papers): 8, 11, 27, 35, 56, 60, 70, 88		
Bangladesh: 24, 56, 73, 78		China: 15, 18, 34, 36
Vietnam: 12, 71, 76, 93	Qatar: 7, 22	Germany Taiwan: 6 Turkey: 10 USA: 5

Doctoral Colloquium: 14.40-16.25, October 25

Doctoral Colloquium (8 papers) 15 mins presentation, 15 mins discussion by the mentor
5 mins Q & A

14:40 – 16:25 (①14.40, ②15.15, ③15.50)	Doctoral Colloquium (8 papers in four rooms) (Room 1 onsite: Paper IDs 40, 92, 95) Moderator: Prof Emeritus Dr. Normah Omar, (Room 2 onsite: Paper IDs. 38, 72) Moderator: Dr Sharifah Norzehan Syed Yusuf (Room 3: online : Paper IDs. 59, 68, 74) Moderator: Prof. Dr. Tuan Zainun Tuan Mat: 5 mins introduction by the mentor, 15 mins presentation, 10 mins discussion by the mentor, 5 mins Q&A

(onsite: 40, 92, 95, 38, 72 online: 59, 68, 74)

(Malaysia Time: UTC+8)

Day 1 (14.40 – 16.25) 4 rooms (5 min. Introduction by Mentor, 15 min. Presentation, 10 min. Mentor's advice, and 5 min. Q&A) per paper

Room 1 (DC-onsite): Paper IDs 40, 92, 95

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

Paper ID 40

FINANCIAL SUSTAINABILITY OF MSMEs: EXAMINING THE INFLUENCE OF GREEN INTELLECTUAL CAPITAL AND FINANCIAL LITERACY WITH GENDER INNOVATION AS A MODERATOR

Authors: Etty Harya Ningsi* (ettysumadin@gmail.com, University of Merdeka Malang, Indonesia ,
Grahita Chandrarin, Harmono (University of Merdeka Malang, Indonesia)

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

Paper ID 92

THE IMPACT OF FINANCIAL LITERACY AND ATTITUDE ON FINANCIAL BEHAVIOR AT THE BKAD OFFICE, MALANG CITY

Authors: Reza Ronny Hermawan (rezaronnyhermawan@gmail.com, Universitas Merdeka Malang, Indonesia), Grahita Chandrarin, Diah Sukanti Cahyaningsih, Prihat Assih (Universitas Merdeka Malang, Indonesia)

Mentor:

Paper ID 95

THE ROLE OF INFORMATION FRAMING EFFECTS IN MODERATING THE EFFECT OF FINANCIAL LITERACY AND OVERCONFIDENCE ON PONZI SCHEME INVESTMENT DECISIONS

Authors: Halimatus Sakdiyah, Merdeka University of Malang (halimatussakdiyah270@gmail.com), Grahita Chandrarin, Diana Zuhroh, Merdeka University of Malang, Indonesia)

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

Room 2 (DC-onsite): IDs. 38, 72

Moderator: Tuan Zainun Tuan Mat (tuanz693@uitm.edu.my, University Teknologi MARA, Malaysia)

Paper ID 38

THE INFLUENCE OF TRUST PRINCIPLE ON FIRM PERFORMANCE: AN INITIATIVE IN PREVENTING CORPORATE LIABILITY

Authors: Nur Azmina Tuan Shamsu* (2025111665@student.uitm.edu.my, YPC International College, Malaysia), Sharifah Nazatul Faiza Syed Mustapha Nazri (Universiti Teknologi MARA, Malaysia)

Mentor: an onsite attendee from a different country

Paper ID 72

DEVELOPING A WAQF-BASED FINANCING MODEL FOR AN AFFORDABLE HOUSING PROJECT IN INDONESIA

Authors: Yosi Mardoni, (yosimardoni@ecampus.ut.ac.id, Universiti Teknologi MARA, Malaysia) Sharifah Norzehan Syed Yusuf, Dalila Daud (Universiti Teknologi MARA, Malaysia)

Mentor: an onsite attendee from a different country

Room 3 (DC-online): IDs. 59, 68, 74

Moderator: : Sharifah, Norzehan Syed (shari893@uitm.edu.my, Universiti Teknologi MARA, Malaysia)

online

Paper ID 59

HOW SMES' DIGITAL RESOURCE BASE IMPACTS SUPPLY CHAIN FINANCING PERFORMANCE IN CHINA: THE MEDIATING ROLE OF DIGITAL SUPPLY CHAIN CAPABILITY

Authors: Wang Jia (2023739687@student.uitm.edu.my, Universiti Teknologi MARA, Malaysia) , Nur Aima Shafie (Universiti Teknologi MARA, Malaysia)

Mentor: **an online attendee from a different country**

Paper ID 68

SECTORAL ANALYSIS OF CORPORATE GOVERNANCE AND ENVIRONMENTAL DISCLOSURE: COMPARATIVE INSIGHTS FROM MINING AND MANUFACTURING INDUSTRIES

Authors: Alfian Sayuti (alfian@universitasbumigora.ac.id, Bumigora University, Indonesia), Nor Farizal Mohammed, Mira Susanti Amirrudin (Universiti Teknologi MARA, Malaysia)

Mentor: **an online attendee from a different country**

online

Paper ID 74

THE RELATIONSHIP BETWEEN GOOD GOVERNANCE, INTERNAL CONTROL AND FRAUD PREVENTION PROGRAMMES AND FRAUD INCIDENTS IN THE MALAYSIAN PUBLIC SECTOR: A PRELIMINARY STUDY

Authors: Nur Shakira Aman (nurshakiraaman@moe.gov.my, Universiti Teknologi MARA, Malaysia), Shukriah Sa'ad, Fazlida Mohd Razali (Universiti Teknologi MARA, Malaysia)

Mentor: **an online attendee from a different country**

2025 APMAA Membership and Annual Conference Fees

APMAA is an open network with two categories:

Regular Membership (Professors, Lecturers, CMA, CPA, Tax accountant, financial analyst, etc.) and

Associate Membership (current Doctoral Students).

For the calendar year 2025, the annual fee for the regular and associate membership is USD 10. This annual membership fee covers the period from January 1 to December 31, 2025. The membership fee is not refundable.

2025 Membership and Conference Fee (Edited on August 17, 2025)

For Regular Members: Onsite Attendees' Membership and Conference Fees				
	Malaysia Member (USD)		International Member (USD)	
	presenter	non-presenter	presenter	non-presenter
Membership Fee	10	10	10	10
Conference Fee(1)	240	80	250	170
Combined Fee	250	90	250	170
Day 4 Company Visit Fee (2)	-	-	20	20
The fee that covers the company visit			270	190

- (1) The conference fee covers a **conference kit** (printed Program and Book of Abstract, USB Proceedings, Pencils, and a notebook), Dinners, lunches, and coffee/tea breaks on Days 1, 2, and 3.
 (2) International attendees can register for the Day 4 Company Visit. USD20 fee includes lunch and transportation between the conference hotel and the destinations.

For Associate (Doctoral Student) Members: Onsite Attendees' Membership and Conference Fees				
	Malaysia Member (USD)		International Member (USD)	
	presenter	non-presenter	presenter	non-presenter
Membership Fee	10	10	10	10
Conference Fee (1)	140	80	140	80
Combined Fee	150	90	150	90
Day 4 Company Visit Fee (2)	-	-	20	20
The fee that covers the company visit			170	110

- (1) The conference fee covers a Doctoral Colloquium fee, conference kit, welcome reception (Day 1), three dinners (Day 1, 2, and 3), lunches, and coffee/tea breaks on Days 1, 2, and 3.
 (2) International attendees can register for the Day 4 Company Visit. USD20 fee includes lunch and transportation between the conference hotel and the destinations.

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	Regular member (USD)		Associate (Ph.D. student) member (USD)		Non-member (USD)
	Online presenter	Online non-presenter	Online presenter	Online non-presenter	Online non-presenter
Membership Fee	10	10	10	10	—
Conference Fee (1)	100	10 (waived)	100	10 (waived)	waived
Participation Fee	110	10	110	10	waived

(1) Membership fee

(2) The conference fee includes the online version of the Program Book, Book of Abstracts, and Book of Proceedings. Non-member receives none of them.

(3) FOC: Free of Charge

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(Persons who have completed the 2025 membership fee payment by **September 30**)

Name (First nama/Family name)	Affiliation	Country & Regi	First Atted
Susumu Ueno	Konan University	Japan	2002 (1st I
Normah Omar	Universiti Teknologi MARA (UiTM)	Malaysia	2002 (1st I
Tuan Zainun/Tuan Mat	UiTM	Malaysia	2004 (2nd
Sekar Mayangsari	Universitas Trisakti	Indonesia	2007 (4th I
Paul Scarborough	Brock University	Canada	2009 (5th I
Grahita Chandrarin	Universitas Merdeka Malang	Indonesia	2010 (6th I
Jaewook Kim	Hiroshima University	Japan	2010 (6th I
Tetsuhiro Kishita	Ryukoku University	Japan	2010 (6th I
Bulend TERZIOGLU	Central Queensland University	Australia	2011 (7th c
ELEY SUZANA KASIM	ACCOUNTING RESEARCH INSTITUTE (ARI)	MALAYSIA	2011 (7th c
MARSHITA HASHIM	UiTM	MALAYSIA	2011 (7th c
Nam Sang / Cheng	Singapore Management University	Singapore	2011 (7th c
NORZIATON/ISMAIL KHAN	UiTM	MALAYSIA	2011 (7th c
Sharifah Norzehan Syed Yusuf	Universiti Teknologi MARA	Malaysia	2011 (7th c
Shoichiro/Hosomi	Tokyo Metropolitan University	Japan	2011 (7th c
Wen-Hsien Tsai	National Central University	Taiwan	2011 (7th c
Zarinah Abdul Rasit	Universiti Teknologi MARA	Malaysia	2011 (7th c
Bi-Huei Tsai	National Yang Ming Chiao Tung University	Taiwan	2011 (7th)
Kanitsorn Terdpaopong	Rangsit University	Thailand	2012 (8th c
Maki/Kitada	St. Andrew's University	Japan	2012 (8th c
Nguyen Thi Phuong Dung	HANOI UNIVERSITY OF SCIENCE AND TECHNOLOGY-SCHOOL OF	Vietnam	2012 (8th c
Sekar Mayangsari	Universitas Trisakti	Indonesia	2012 (8th c
Fumiko Takeda	Keio University	Japan	2013 (9th c
Masumi Nakashima	Bunkyo Gakuin University	Japan	2013 (9th c
Masumi Nakashima	Bunkyo Gakuin University	Japan	2013 (9th c
Pongprot Chatraphorn	Chulalongkorn University	Thailand	2013 (9th c
Diana Zuhroh	Universitas Merdeka Malang	Indonesia	2014 (10th
Mohammed Elgammal	Qatar University	Qatar	2014 (10th
Prihat Assih	Universitas Merdeka Malang	Indonesia	2014 (10th
Fazlida Mohd Razali	Accounting Research Institute	Malaysia	2015 (11th
Kohsuke Matsuoka	Yamagata University	Japan	2015 (11th
Naoki Hayashi	Ryukoku University	Japan	2015 (11th
Oyong Lisa	Gajayana University Malang Indonesia	Indonesia	2015 (11th
BAMBANG HERMANTO	POLITEKNIK LP3I JAKARTA	Indonesia	2016 (12th
Keita Tanahashi	Hiroshima University of Economics	Japan	2016 (12th
Retna Safriliana	Universitas Merdeka Malang	Indonesia	2016 (12th
Sera Choi	Korea National Open University	Korea	2016 (12th
Masako Saito	Kansai University	Japan	2018 (14th
Perry	Hitotsubashi University	Japan	2018 (14th
Robert/Rickards	German Police University	Germany	2018 (14th
Takaya Kubota	Tohoku Gakuin University	Japan	2018 (14th
Tomoyuki Onishi	Saitama Women's Junior College	Japan	2018 (14th
YASHENG/CHEN	XIAMEN UNIVERSITY	China	2018 (14th
Yoshihito Enomoto	Universiti Teknologi Malaysia	Malaysia	2018 (14th
Darusalam	Binus University	Indonesia	2019 (15th
Nguyen Thi Hong Thuy	VNU University of Economics and Business	Việt Nam	2019 (15th
Christina Dwi Astuti	Universitas Trisakti	Indonesia	2021 (16th
Daiva Tamuleviciene	Vilnius University	Lithuania	2021 (16th
Deni Darmawati	Universitas Trisakti	Indonesia	2021 (16th
Etty Murwaningsari	Universitas Trisakti	Indonesia	2021 (16th
Farhana Begum (Sep.4)	Ministry of Education, Bangladesh	Bangladesh	2021 (16th
Harti Budi Yanti	Universitas Trisakti	Indonesia	2021 (16th
Hasnawati	Universitas Trisakti	Indonesia	2021 (16th
Henik Hari Astuti	Universitas Trisakti	Indonesia	2021 (16th
Hexana Sri Lastanti	Universitas Trisakti	Indonesia	2021 (16th
Idrianita Anis	Universitas Trisakti	Indonesia	2021 (16th
Juniati Gunawan	Universitas Trisakti	Indonesia	2021 (16th
Khomsiyah	Universitas Trisakti	Indonesia	2021 (16th
Murtanto	Universitas Trisakti	Indonesia	2021 (16th
Nurhastuty Kesumo Wardhani	Universitas Trisakti	Indonesia	2021 (16th
Rasa Subaciene	Vilnius University	Lithuania	2021 (16th
Regina Jansen Arsiah	Universitas Trisakti	Indonesia	2021 (16th
Rukshana Begum	University of Rajshahi	Bangladesh	2021 (16th
Titik Aryati	Universitas Trisakti	Indonesia	2021 (16th
Vinola Herawaty	Universitas Trisakti	Indonesia	2021 (16th
Virna Sulfitri	Universitas Trisakti	Indonesia	2021 (16th
Yukari Kawai	Komazawa university	Japan	2021 (16th
Kazi Musa	Universiti Teknologi MARA	Malaysia	2022 (17th
kenji takahashi	university of tsukuba	Japan	2022 (17th
Md. Tahidur Rahman	Bangladesh Army International University of Science and Technology (E	Bangladesh	2022 (17th
Vidiyanna Rizal Putri	Bhayangkara Jakarta Raya University	Indonesia	2022 (17th

Name (First nama/Family name)	Affiliation	Country & Regi	First Atted
EunjiSeo	Hiroshima university	Japan	2023 (18th
Gongye Ge	Tokyo Metropolitan University	Japan	2023 (18th
Djuni Farhan	Universitas Gajayana	Indonesia	2024 (19th
Frendy	Nagoya University of Commerce and Business	Japan	2024 (19th
Md Bazlur Rahman	University of Chittagong	Bangladesh	2024 (19th
Nguyen Thi Huong Lien	VinUniversity	Vietnam	2024 (19th
Saleha Parvin	Dhaka university, Bangladesh	Bangladesh	2024 (19th
Shengyi Zhou	Hiroshima University	Japan	2024 (19th
Sherry Adelia/Natsir	Hiroshima University	Japan	2024 (19th
Vu Thi Thanh Binh	VNU University of Economics and Business	Vietnam	2024 (19th
Yutaka/Kato	Nagoya University of Commece and Business	Japan	2024 (19th
Abd Razak	Asia Pacific University of Technology & Innovation	Malaysia	2025 (20th
Abdul Malik Kumar	Universitas Merdeka Malang	Indonesia	2025 (20th
Afrida Putritama	Universitas Gadjah Mada	Indonesia	2025 (20th
Agus Rahman Alamsyah	University of Merdeka Malang	Indonesia	2025 (20th
Ahlam Alhifni	University of Merdeka Malang	Indonesia	2025 (20th
Akiko Ozaki	Waseda University	Japan	2025 (20th
Alfian	Universitas Bumigora and Universiti Teknologi MARA	Indonesia	2025 (20th
Aviandi Okta Maulana	Universitas Gadjah Mada	Indonesia	2025 (20th
CHAIRINA	Universitas Lambung Mangkurat (ULM)	Indonesia	2025 (20th
Christina Sososutiksno	Pascasarjana Universitas Pattimura	Indonesia	2025 (20th
Chun-Yao Yang	Xiamen University	China	2025 (20th
Dilek Yomralioglu	Istanbul Medipol University	Türkiye	2025 (20th
Syed Nazmul Huda	Jamalpur Science & Technology University	Bangladesh	2025 (20th
Elok Heniwati	Universitas Tanjungpura	Indonesia	2025 (20th
Enny Susilowati Mardjono	Universitas Dian Nuswantoro	Indonesia	2025 (20th
Etty Harya Ningsi	Universitas Merdeka Malang	Indonesia	2025 (20th
Halimatus Sakdiyah	Universitas Merdeka Malang	Indonesia	2025 (20th
Harmono	Universitas Merdeka Malang	Indonesia	2025 (20th
Hasri/Mustafa	Universiti Putra Malaysia	Malaysia	2025 (20th
HIROOKI YOSHIHARA	Graduate School, Hiroshima University	Japan	2025 (20th
Igo Febrianto	Universitas Lampung	Indonesia	2025 (20th
Jan-Hendrik Meier	Kiel University of Applied Sciences (HAW Kiel)	Germany	2025 (20th
Keisuke/Yoshida	Bunkyo Gakuin University	Japan	2025 (20th
Khondoker Shofiqul Hasan	Bangabandhu Sheikh Mujib Medical University	Bangladesh	2025 (20th
Lai Lai Aung	Xiamen University	China	2025 (20th
Langgeng Prayitno Utomo	Universitas Merdeka Malang	Indonesia	2025 (20th
LI	Hiroshima University	Japan	2025 (20th
Makoto Nakamichi	Niigata University of Pharmacy and Medical and Life Sciences	Japan	2025 (20th
Martha Suez-Sales	University of Guam	Guam - USA	2025 (20th
MD ABU NASIR	Eszterházy Károly Catholic University (EKCU)	Hungary	2025 (20th
Md. Habjul Alam Lemon	Rajshahi University	Bangladesh	2025 (20th
Mohamed Elbanna	University of Nottingham Malaysia	Malaysia	2025 (20th
Mohammad Halim	University of Muhammadiyah Jember	Indonesia	2025 (20th
MOHAMMAD SYASZUWAN BIN MOHD RADZI	UNIVERSITI TEKNOLOGI MARA	MALAYSIA	2025 (20th
Naila Erum	University Teknologi MARA	Malaysia	2025 (20th
Nanny Dewi Tanzil	Universitas Padjadjaran	Indonesia	2025 (20th
Nghiem Thu Huyen	VNU University of Economics and Business	Vietnam	2025 (20th
NIRMAN NOOR AFIQI BIN MAT YUSOH	DEPARTMENT OF ENVIRONMENT	MALAYSIA	2025 (20th
Novi S. Budiarso	Sam Ratulangi University	Indonesia	2025 (20th
Nur	Universitas Halu Oleo (UHO)	Indonesia	2025 (20th
NUR AZMINA	UiTM	Malaysia	2025 (20th
Nur Shakira binti Aman	ARI, Uitm	Malaysia	2025 (20th
Nurhidayah Yahya	Universiti Teknologi MARA	Malaysia	2025 (20th
Nuritomo	Universitas Atma Jaya Yogyakarta	Indonesia	2025 (20th
Paientko Tetiana	HTW-Berlin University of Applied Sciences	Germany	2025 (20th
Reza Ronny Hermawan	Universitas Merdeka Malang	Indonesia	2025 (20th
Roro Bella Ayu Wandani P. P.	University of Merdeka Malang	Indonesia	2025 (20th
Saman	Universitas Merdeka Malang	Indonesia	2025 (20th
Surya Raharja	Universitas Diponegoro	Indonesia	2025 (20th
Takeshi Matsubara	I-N INFORMATION SYSTEMS, LTD	Japan	2025 (20th
Tam Nguyen	Electric Power University	Vietnam	2025 (20th
Tomoyasu/Yamaguchi	Chuo University	Japan	2025 (20th
Trinh, Ngo Tuyet	HUNRE - Hanoi University of Natural Resources and Environment	Vietnam	2025 (20th
Wangjia	Accounting Research Institute at UTM	Malaysia	2025 (20th
Wenji Yu	Hiroshima University	Japan	2025 (20th
Yi	China Academy of Aerospace Standardization and Product Assurance	China	2025 (20th
Yosar Haritsar	Universitas Gajayana Malang	Indonesia	2025 (20th
Yosi Mardoni	Universiti Teknologi Mara	Malaysia	2025 (20th
Yutaka Kajiwara	I-N INFORMATION SYSTEMS, LTD.	Japan	2025 (20th

History of APMAA Annual Conferences

Year	City, Country	Cohosting Institutions
2024(19th)	Hanoi, Vietnam	APMAA, Vietnam National University
2023(18th) Fully online	Jakarta, Indonesia	APMAA, Trisakti University
2022(17th)	Bangkok, Thailand	APMAA, Dhurakij Pundit University
2021(16th) Fully online	Jakarta & Bali, Indonesia	APMAA, Universitas Trisakti, and Udayana University
2020 (Cancelled)	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 (Cancelled)	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 **2024 (19th)** Annual Conference, hosted by **APMAA** and cohosted by **Vietnam National University, Hanoi** team in Vietnam, was successfully held in a **hybrid mode** from 28 (Monday) to 31 (Thursday), October 2024. The conference theme is "A Decision-Support Tool for Sustainable Development and Digitalization of Business Processes."

The **2023 (18th)** Annual Conference, hosted by **APMAA** and cohosted by **Universitas Trisakti** team in Indonesia, was successfully held **online** from October 24 (Tuesday) to 26th (Thursday). The conference theme is " Challenges and Opportunities to Management Accounting in the Digital Era."

The **2022 (17th)** Annual Conference, hosted by **APMAA** and cohosted by **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, hosted by **APMAA** and cohosted by the **Universitas Trisakti/Udayana University** team in Indonesia, was successfully held online from November 9 (Tuesday) to 11 (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** due to 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, cochaired by Professor Sekar Mayangsari, Trisakti University, and Professor Grahita Chandrarin, University of Merdeka Malang, was successfully held from the 26th to the 29th of October. The conference theme is "Management Accounting for Sustainable Development."

The **2014 (10th)** Annual Conference, hosted by Professor Kanibhatti Nitirojntanad of Chulalongkorn University, Thailand, was successfully held at the Crowne Plaza Bangkok Lumpini Hotel from October 27 to 30. 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 November 1 to 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 for the 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." **APMAA created the Doctoral Colloquium Sessions for the first time, 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 the 5th to the 7th of November 2010. **Since this conference, APMAA has introduced a discussion system for 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 various countries have continued to share a common vision of advancing management accounting research and practices, with a particular focus on the Asia-Pacific region.

2024-2010 Annual Conference Statistics														
	2024	2023	2022	2021	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
	Hanoi hybrid	Indonesia online	Bangkok hybrid	Indonesia online	Doha	Tokyo	Shanghai	Taipei	Bali	Bangkok	Nagoya	Xiamen	Shah-Alam	Taipei
Ph.D. Colloquium Presentations	0	6	13	7	19	12	12	7	24	6	6	3	10	0
Parallel sessions	42	23	55	28	104	91+4	48	70	108	51	56	48?	42	24
Talks/Panel sessions	0	7	9	2	3+24	6+3	6+3	6	4	6	7	7	16	5
Reception	0	0	0	0	0	0	0	0	0	1	0	0	0	0
Total Presentations	42	36	77	37	150	116	69	83	136	64	69	55?	68	29
International participants (online)	133 (60)	68 (68)	154 (126)	121 (121)	117	106	63	80	49	61	53	43	62	34
Paid Local participants (Online)	14 (8)	44	26	87	0	105	43	3	63	10	56	?	?	26
Total Paid participants (online)	147 (68)	112 (112)	180 (150)	208 (208)	117	211	106	83	112	71	109	40	62	60
No Fee	10	15	50	39	243	50	55	70	50	48	39	50	88	40
Total participants	157	127	230	247	360	261	161	153	162	119	148	93	150	100

APMAA Top Management

In addition to leadership, APMAA's Top Management has shown a solid commitment to the quality management of the association.

2025-2014 Chair of the Board of Directors: **Susumu Ueno**

2013-2010 President: **Susumu Ueno**

2009-2004 President: **Akira Nishimura**

2025 APMAA Board Members (Updated on September 27, 2025)

Ueno, Susumu, Professor Emeritus, Konan University, Japan

Hosomi, Shoichiro, Tokyo Metropolitan University, Tokyo, Japan

Kim, Jaewook, Hiroshima University, Japan

Takeda, Fumiko, Keio University, Japan

Nakashima, Masumi, Bunkyo Gakuin University, Japan

Mastuoka, Kohsuke, Yamagata University, Japan

Tanahashi, Keita, Hiroshima University of Economics, Japan

Frendy, NUCB Business School, Nagoya University of Commerce and Business, Japan

Mayangsari, Sekar, Trisakti University, Indonesia

Chandrarin, Grahita, University of Merdeka Malang, Indonesia

Begum, Farhana, Ministry of Education, Bangladesh

Scarbrough, Paul, Brock University, Canada

Rickards, Robert C., German Police University, Germany

Chen, Yasheng, Xiamen University, China

Elgammal, Mohammed, Qatar University, Qatar

Omar, Normah, Universiti Teknologi MARA, Malaysia

Tuan Mat, Tuan Zainun, Universiti Teknologi MARA, Malaysia

Syed Yusuf, Sharifah Norzehan, Universiti Teknologi MARA, Malaysia

Thuy, Nguyen, Thi Hong, Vietnam National University-Hanoi, Vietnam

Lien, Nguyen Thi Huong, Vin University, Hanoi, Vietnam

Dung, Nguyen Thi Phuong, Hanoi University of Science and Technology, Vietnam

Cheng, Nam Sang, Singapore Management University, Singapore

Terzioglu, Bulend, Central Queensland University, Australia

Terdpaopong, Kanitsorn, Rangsit University, Thailand

Tsai, Bi-Huei, National Yang Ming Chiao Tung University, Taiwan

Choi, Sera, Korea National Open University, South Korea

Asia-Pacific Management Accounting Journal (APMAJ)

CHIEF EDITORS

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APMAA, Japan

Prof Dr Normah Omar

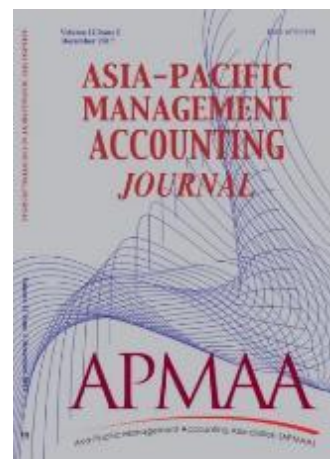
Universiti Teknologi MARA,
Malaysia

Prof Dr Roger Willett

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Universiti Teknologi MARA,
Malaysia



The Asia-Pacific Management Accounting Journal (APMAJ) is jointly published by the Asia-Pacific Management Accounting Association (APMAA, based in Japan), the Accounting Research Institute, and UiTM Press, Universiti Teknologi MARA (UiTM). Its initial publication in 2006 was once a year, but starting in 2010, the journal issue was increased to twice a year, respectively in June (Issue 1) and December (Issue 2). Effective 2018, the frequency was increased to thrice a year (April, August, and December).

Among topics of interest are: 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>.

Proceedings and Book of Abstracts for "APMAA 2025 Conference Sessions"

The *APMAA 2025 Proceedings* include full papers and executive summaries. Both the *Book of Abstracts* and the *Proceedings* are available at the link below:

https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA2025_Malaysia_Conference.htm

The *APMAA 2025 Book of Abstracts* and the *APMAA 2025 Conference Proceedings* (**Volumes 1–4**) include papers from the Academic Paper Sessions (full papers and executive summaries) as well as papers from other sessions that meet APMAA standards.
The *APMAA 2025 (ISBN) Conference Proceedings* is also planned.

Accommodation

[APMAA 2025 Annual Conference in Malaysia \(Official site\)](#)

2025 Conference Hotels: as of September 8, 2025

1. Doubletree By Hilton Shah Alam I-City (Excellent: rated 9.0/10: 5 stars)

Doubletree By Hilton Shah Alam I-City, Shah Alam (updated prices 2025)

DoubleTree by Hilton Shah Alam i-City

Contact person: Ms. Fer Lynn Gan, FerLynn.Gan@hilton.com, Director of Sales Reservations Team, DoubleTreeShahAlam.Reservations@hilton.com

G +603 5650 0200; D +603 5650 0228; M +6018 915 2238 / 6012 918 4843

2. Mardhiyyah Hotel and Suites (Good: rated 8.2/10: 5 stars)

Persiaran Perbandaran, Seksyen 14, 40000 Shah Alam, Malaysia

Mardhiyyah Hotel and Suites, Shah Alam (updated prices 2025)

Room Reservation Link: <https://shorturl.at/ZAMiS>

This dedicated link will lead you directly to the hotel's booking system, ensuring a smooth and efficient reservation process.

Contacts: Ms. Noor Syakila, Sales Executive, MARDHIYYAH HOTEL &

SUITES sales@mardhiyyahhotel.com (603) 5511 8811 Fax: 03-5511 8899 M: +603-5511 8811 (ext: 2001)

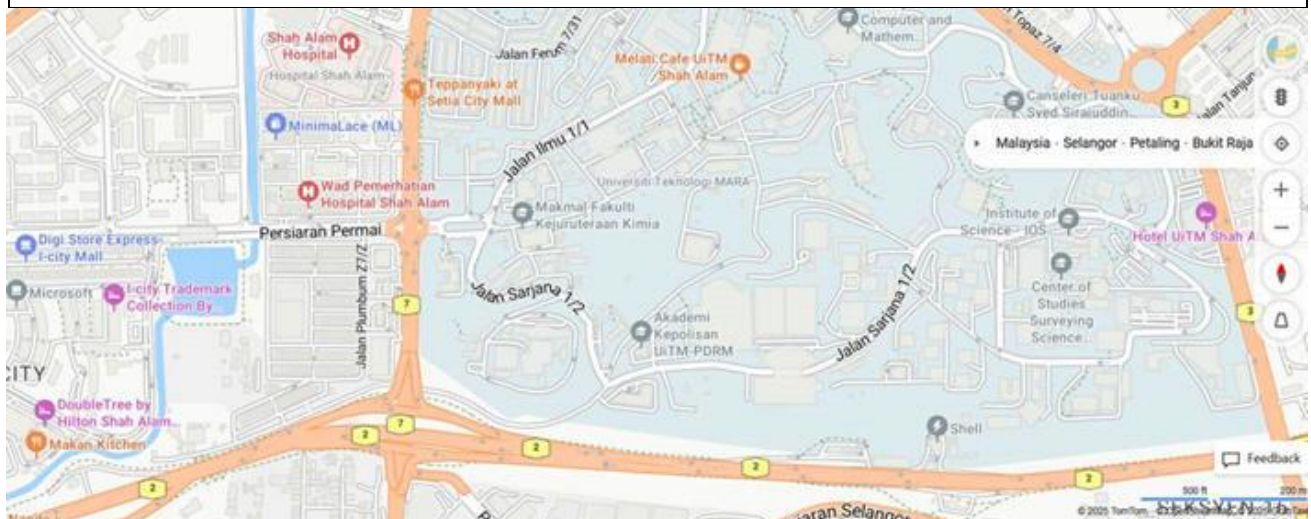
3. Hotel UiTM (economy: rated 8.4/10: 2 stars)

Hotel UiTM Selangor | Where student learn, where deals are made- Hotel UiTM

Hotel UiTM Shah Alam, Shah Alam (harga dikemas kini 2025)

Contact: Prof. Dr. Normah Omar (normah.omar@gmail.com)

4. For a list of other accommodation options, please contact the UiTM team (Prof. Dr. Normah Omar normah.omar@gmail.com).



Editor of the APMAA 2025 Program:

Prof. Dr. Susumu Ueno (ueno@konan-u.ac.jp), Chairperson, APMAA

https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA2025_Malaysia_Conference.htm



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On behalf of I-N INFORMATION SYSTEMS, LTD., I welcome all participants to the APMAA 2025 Conference. For over 40 years, we have provided trusted databases on companies, financial markets, and the economy, supporting management accounting research and education. We are especially proud of our database on Japanese listed companies, which combines financial data with ESG and governance indicators, as well as our regional database of approximately 30,000 Asian listed firms standardized for international comparison.

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