

Reflections from the 2025 Asia-Pacific Management Accounting Association Annual Conference

Susumu Ueno

Chairperson of the Asia-Pacific Management Accounting Association
and Professor Emeritus at Konan University, Japan
ueno@konan-u.ac.jp

This article, authored by Prof. Dr. Susumu Ueno (Chairperson of the Asia-Pacific Management Accounting Association and Professor Emeritus at Konan University, Japan), is a report titled "Reflections from the 2025 Asia-Pacific Management Accounting Association Annual Conference."

Introduction

The Asia-Pacific Management Accounting Association (APMAA) held its 2025 Annual Conference (APMAA 2025) in a hybrid mode over four days, from Friday, October 24, to Monday, October 27. The conference venue was at Universiti Teknologi MARA (UiTM) in Shah Alam, Malaysia.

The conference theme was “**Management Accounting in Dynamic and Changing Business Landscapes.**” A total of 154 APMAA members from 18 countries participated (82 on-site and 72 online). The breakdown of on-site participants by country was: Japan (34), Indonesia (17), Malaysia (10), Bangladesh (6), Vietnam (5), Germany (3), China (3), and 4 members from four other countries.

On the evening of October 23, the day before the conference officially began, an **Early Connections Evening Dinner** was held at the restaurant of the conference hotel, DoubleTree by Hilton Shah Alam i-City. Over 30 participants from various countries enjoyed socializing and fostering camaraderie.

On the first day of the conference, the 24th, the Doctoral Colloquium was held at the UiTM Shah Alam Campus. The second and third days included **Academic Paper Sessions** held at Mardhiyyah Hotel and UiTM, respectively. The fourth day was dedicated to a company visit.

Peer Review Process

One of the essential missions of the APMAA Annual Conference is “**to contribute to the research of members from various countries through peer review.**” Annually, the APMAA Headquarters issues a Call for Papers detailing submission guidelines and inviting researchers from Asia, Oceania, Europe, and North America to submit papers across accounting, finance, auditing, and related disciplines. This year, the Microsoft Conference Management Toolkit (CMT) was again utilized as the paper management platform.

There were 72 submissions for the Academic Paper Sessions and 15 submissions for the Doctoral Colloquium. From a pool of over 100 registered reviewers, 68 faculty members were asked to serve as peer reviewers. The review process, conducted on the CMT platform, involved assigning papers to reviewers who provided feedback based on 16 review questions concerning the paper's reliability and validity. This feedback was used to request revisions and improvements from the authors. Following this rigorous feedback-and-revision cycle, **53 papers from 11 countries** were accepted for the Academic Paper Sessions.

The most frequently covered research areas among the accepted papers were:

- “Corporate Ethics and Internal Control” (10 papers)
- “Financial Reporting and Disclosure,” including CSR and SDGs (10 papers)

Other accepted research areas included:

Research Area	Number of Papers
Management Accounting in Dynamic and Changing Business Landscapes (Conference Theme)	8
Performance Management Accounting	5
Strategic Management Accounting	4
Management Accounting for State-Owned Enterprises, Public Sector, and NPOs	3
Management Accounting for SMEs, Micro, and Family Businesses	3
Cost Management and Manufacturing	2
Management Accounting in Multinational Corporations	2
Mathematical Models in Accounting	2
Other Issues in Management Accounting	2
International Comparative Management Accounting	1
Management Accounting Education and History	1

The reporting authors' affiliations, classified by country, were:

Japan (16), Indonesia (11), Malaysia (8), Bangladesh (4), China (4), Vietnam (4), Qatar (2), and Taiwan, Turkey, Germany, and the USA (1 each).

Below is a sketch of the events that took place on Day 1 (including the Doctoral Colloquium) and on Days 2 and 3 (when the Academic Paper Sessions were held).

Day 1 of the Conference (October 24)

On this day, approximately 80 people gathered for a buffet lunch at the SAAS Tower on the UiTM Shah Alam Campus, which served as the venue. The **Doctoral Colloquium** officially commenced at 1:30 PM.

In the opening address, I, who have served for many years as the chief gatekeeper determining whether submitted papers are accepted, emphasized the importance of thoroughly understanding the requirements of the **Call for Papers** and strictly adhering to the **formatting guidelines**. I stressed that composing and writing a paper in compliance with the formatting guidelines is the fastest path to acceptance.

Incidentally, APMAA's guidelines adhere to the **American Psychological Association (APA) style**. The APA style is an international standard that dictates general academic formatting—including citations, references, headings, tables, figures, and the structure of empirical papers. It is widely adopted in the social sciences, prioritizing clarity, conciseness, and consistency. The purpose of these standards is to ensure the reliability and transparency of research, facilitate the identification of sources, prevent plagiarism, and improve the quality of scholarly communication.

Following the opening address, a **Doctoral Seminar** focusing on research methodologies was held. This was followed by the **Doctoral Colloquium**, held in three classrooms, featuring presentations by Ph.D. students and guidance from mentors. A **Poster Session** was also held concurrently.

In the evening, a friendly **Pre-Conference Welcome Reception** was held in the hall of the UiTM Hotel.

Day 2 of the Conference (October 25)

The 2025 Annual Conference officially commenced at 9:00 AM at the Mardhiyyah Hotel, Shah Alam. The proceedings began with the singing of the Malaysian National Anthem, followed by the Opening Address delivered by me, the Chairperson of APMAA. The morning featured two key events.

1. Two Talks from the Malaysian Business Community

The first event featured two invited speakers from the Malaysian business community:

1. **Syed Ahmad Taufik Albar**, Group CEO of Maybank (Malayan Banking Berhad), one of Malaysia's largest financial groups and a top ASEAN bank established in 1960, overseeing their Individual and SME business sector. His talk focused on the **“Importance of Purpose and Value Creation in the Changing Landscape of Management Accounting.”**
2. **Shahrizan Aini Shamsul Khalil**, Chief Human Resources Officer of Sime Darby Plantation Berhad, one of the world's largest palm oil producers operating in Malaysia, Indonesia, and Papua New Guinea. She spoke on **“Practices for Organizational Sustainability.”**

2. Panel Session: “Mind the Gap”: A Genealogy of the Literature Gap in Accounting and Business Research

The second event was a panel session coordinated by me, titled **“Mind the Gap”: A Genealogy of the Literature Gap in Accounting and Business Research**.

- **Keynote Speaker:** Professor Paul Scarbrough (Brock University, Canada)
- **Panelists:** Professor Robert Rickards (German Police University, Germany) and Professor Yutaka Kato (Professor at NUCB / Professor Emeritus at Kobe University, Japan)

Prof. Scarbrough's report analyzed the genealogy of the demand to "identify the literature gap" in management and accounting research. His abstract suggested that this requirement became both a methodological standard and an epistemological constraint for researchers in business schools following the US Carnegie Committee Reforms in the 1960s.

The report traced the historical origins and institutionalization of the gap-centric model, arguing that it distorts scholarly inquiry, promotes the pursuit of short-lived conceptual fads, and devalues practical and problem-solving research.

The literature gap, which refers to areas, perspectives, or issues that are inadequately covered by existing papers, is essentially an absence in **the literature, not a real-world problem**. Consequently, research has become biased toward navigating between publications, stifling the pursuit of human challenges and practical concerns, and reducing theory to literary constructs confined by academic norms.

Before the reform, pioneers such as Frederick Winslow Taylor, Mary Parker Follett, Chester Barnard, and Henri Fayol established a tradition of practical wisdom, or **phronesis** (practical judgment), emphasizing narrative integration and situational discernment. The 1959 reforms created an academic void, institutionalizing the "gap" as a ritualistic hurdle, leading to mimetic knowledge production and a decline in practical relevance. He argued that this resulted in a proliferation of theories and intellectual insularity, with the "gap" functioning as an **"epistemological bottleneck"** hindering world understanding.

Academic Paper Sessions (Afternoon)

In the afternoon, eight academic paper sessions were held across four classrooms, featuring a total of 21 research presentations. Each session comprised 2 to 3 presentations, with each slot structured as: 20 minutes for the presentation, 10 minutes for the discussant's comments, and 5 minutes for Q&A from participants.

The presentations were split into two time slots: 10 papers between 1:30 PM and 3:15 PM, and 11 papers between 3:35 PM and 5:20 PM.

1:30 PM – 3:15 PM Sessions

- **Room 1** focused on business reporting and communication, featuring three presentations: the impact of IFRS adoption on foreign investment in the Japanese stock market (Fumiko Takeda, Keio University); a study testing the financial implications of Science-Based Targets (SBTs) adoption from the perspective of whether SBTs are symbolic or substantive (Tetiana Paientko, University of Applied Sciences, Berlin, Germany); and an analysis of the value relevance and determinants of Japanese firms' pro forma conformity to IFRS S2 climate-related disclosures (Frendy, NUCB, Japan).

Research Spotlight: SBTs – Symbol or Substance? Science-Based Targets (SBTs) adoption is a critical sustainability strategy for aligning corporate Greenhouse Gas (GHG) reduction goals with international climate targets, yet its financial impact is under-explored. The research by Dr. Paientko's team (Paper ID 4) examined the impact of SBT adoption on profitability, market valuation (Tobin's Q), and stock price volatility using a comprehensive dataset of listed companies. Employing logistic regression to analyze firm characteristics that drive SBT adoption and the Difference-in-Differences (DiD) method to estimate causal financial effects, the findings suggested that adopting firms tend to be smaller, have lower market valuation, and higher leverage, possibly engaging in SBT-aligned behavior even before adoption. Crucially, the DiD analysis found no statistically significant effect of SBT adoption on profitability, market valuation, or stock price volatility. This result raises concerns about "**greenwashing**," suggesting that SBTs may primarily serve as a formal declaration of existing efforts rather than a catalyst for substantial operational change. The study calls for rigorous accountability to ensure sustainability commitments translate into concrete outcomes for policymakers, investors, and managers. The treatment group was drawn from the SBTi (SBT initiative) list, while the control group, consisting of non-SBTi firms, was selected based on "market index."

- **Room 2** included three reports: bond default prediction using financial metrics and sentiment analysis with the **LSTM (Long Short-Term Memory) model** (Paper ID 34: Yasheng Chen, Xiamen University, China); cost management through material input optimization using machine learning; and a qualitative study exploring human advantages in small and medium-sized accounting firms.

Research Spotlight: LSTM and Sentiment Analysis in Bond Default Prediction. The study by Prof. Chen's team developed an early-warning model for the Chinese bond market that integrates financial indicators and online public opinion to address rising default risk. The model used an LSTM neural network to capture temporal dependencies, combining eight financial indicators from the Wind Database with sentiment data from major financial news sites. A sentiment index was constructed using the **AHP (Analytic Hierarchy Process)** to reflect the intensity, relevance, and polarity of negative media coverage. Testing the model's ability to predict default in the following year using data from 2019 to 2022 showed that Model B (including sentiment data) significantly outperformed Model A (financial metrics only) on metrics such as AUC (area under the ROC curve) and KS (Kolmogorov-Smirnov) score. This confirms the effectiveness of online public opinion as an early warning signal for financial distress, highlighting the potential of deep learning and alternative data in credit risk assessment.

- **Room 3** featured two reports: the influence of financial literacy on robo-advisor adoption during an economic crisis (based on Malaysian case studies), and factors affecting the tax strategies of listed Vietnamese enterprises.
- **Room 4** saw presentations on analyzing rocket launch price factors using large language models and machine learning, and a study re-examining cultural accounting through rice farming revenue management based on Malay culture.

3:35 PM – 5:20 PM Sessions

- **Room 2** in the later session featured three papers: an analysis of the steel sector's green transition under carbon tax initiatives (Wen-Hsien Tsai, National Central University, Taiwan); a study testing whether information asymmetry between loan originators and investors in P2P platforms is mitigated by "Skin in the Game," using Mintos data (Mohammed Elgammal, Qatar University); and research on a next-generation **TDABC (Time-Driven Activity Based Costing) model** for quantifying uncertainty, verified with surgical system data (Jaewook Kim's team, Hiroshima University).

Research Spotlight: Fuzzy Logic TDABC in Healthcare (Paper ID31). In the context of Value-Based Healthcare (VBHC), which aims to maximize patient value (outcomes/cost), there is a demand for sophisticated cost management in medical settings. Dr. Kim's team noted that the widely adopted TDABC model fails to adequately capture fluctuations in variables like surgical time and clinical ambiguity in the operating room. They proposed a **Fuzzy Logic TDABC (FL-TDABC)** model by incorporating fuzzy logic. The team validated the model using data from 4,674 gastrointestinal surgical procedures performed at a hospital between 2020 and 2024. They constructed 96 fuzzy rules based on four factors (surgical index, technical difficulty, number of anesthesiologists, and urgency) and represented the uncertainty in surgical time using **Triangular Fuzzy Numbers**. The final variable time required for cost calculation was determined using the **Centroid Method (Defuzzification)**. This research offers a practical cost-estimation method that accounts for surgical uncertainty, thereby supporting strategic decision-making based on precise case-level information.

Welcome Dinner

In the evening, a **Welcome Dinner** was held in the ballroom of the Mardhiyyah Hotel. The atmosphere was lively, featuring two-minute speeches by members who have made significant contributions to APMAA's activities, and songs performed by faculty members from various countries.

Day 3 of the Conference (October 26)

On the third day, the conference returned to the SAAS Tower on the UiTM Shah Alam Campus. The day began at 9:00 AM with **Panel Session 2: Accounting for Impact: Integrating ESG into Management Accounting Practices**.

The panelists for this session were:

- **Dr. Suzana Sulaiman**, Council Member of CIMA (Chartered Institute of Management Accountants) and Faculty Member at UiTM.
- **Ms. Siew Wai San**.

Academic Paper Sessions (Continued)

The Academic Paper Sessions continued from 10:10 AM until 5:20 PM. Across three time slots—

10:10 AM – 11:55 AM, 1:30 PM – 3:15 PM, and 3:35 PM – 5:20 PM—eleven sessions were held in four classrooms, featuring a total of **31 research presentations**.

Focusing on the **10:10 AM – 11:55 AM time slot**:

- **Room 1 (Business Ethics and Internal Control):** Reports included a fraud detection model using structured data from Japanese firms (based on the **Fraud Diamond** theory), financial statement fraud detection in Vietnam (using the **Fraud Triangle** model), and a report on the effectiveness of compensation committees and governance disclosure in Canadian banks.
- **Room 2 (Management Accounting for the Public and Non-Profit Sector):** Presentations covered a case study of Guam Memorial Hospital focused on balancing public mission with financial sustainability, ethical challenges in budget execution within the Indonesian public sector, and the latest trends in environmental management among Japanese firms (in response to SDGs).
- **Room 3 (Sustainability Management and Behavioral Accounting):** This room featured a literature review on the **Sustainability Balanced Scorecard (SBSC)**, and a study on the impact of professional competency on risk assessment and audit judgment (using Indonesian case studies).
- **Room 4 (Online, Governance, and Psychological Factors):** Reports included the effect of CEO duality (holding both the positions of Chief Executive Officer and Chair of the Board) on corporate profitability and management dynamics (Turkish case study), financial performance, governance factors, and audit delay (Indonesian chemical firms), and a study on consumer value perception and time pressure on time-constrained platforms.

Closing Ceremony and Farewell

The **Closing Ceremony** began at 5:20 PM. Following the closing address delivered by me, there was a promotional presentation for the next Annual Conference, **APMAA 2026**, by Professor Shoichiro Hosomi of Tokyo Metropolitan University, the designated host institution.

In the evening, a **Farewell Reception** was held at the Shah Alam Club, attended by over 80 people.

Conclusion

As mentioned above, the 2026 Conference will be organized by Professor Shoichiro Hosomi of Tokyo Metropolitan University. It has been eight years since the last conference was held in Japan (the Tokyo Conference at Waseda University at the end of October 2018).

With the upcoming conference returning to Japan, we deliberately intended to have many Japanese professors serve as Moderators for the academic paper sessions this year to gain experience. Japanese professors accepted four out of the eight session moderator roles on Day 2, and six out of the eleven roles on Day 3.

For the **APMAA 2026 Conference in Japan**, we intend to meticulously prepare in collaboration with both domestic and international APMAA members, aiming to ensure the participation of as many professors as possible.

(Written on December 14, 2025)

References

APMAA (2025). **Program**, APMAA 2025 Annual Conference in Malaysia (Official website). [https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA2025_Malaysia_Conference.htm].(Accessed on December 1, 2025).

APMAA (2025). **Book of Abstracts**, APMAA 2025 Annual Conference in Malaysia (Official website). [https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA2025_Malaysia_Conference.htm]. (Accessed on December 1, 2025). (No password required for access)

APMAA (2025). **Proceedings**, APMAA 2025 Annual Conference in Malaysia (Official website). [https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA2025_Malaysia_Conference.htm]. (Accessed on December 1, 2025). (Password required for access)

Statistics

2025 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

(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

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

Accepted Papers by Subject Areas	2025	2024
	53 papers	42 papers
01. Management Accounting in Dynamic and Changing Business Landscapes	8	7
02. Cost Management and Manufacturing Industries	2	3
03. Performance Management	5	3
04. Strategic Management Accounting	4	4
05. Management Accounting for Multinational Enterprises	2	2
06. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs)	3	2
07. Management Accounting for SMEs and Family Businesses	3	2
08. Business Reporting and Communication	10	5
09. Business Ethics and Internal Control	10	7
10. Mathematical Models in Accounting	2	
11. Comparative Management Accounting	1	
12. Management Accounting of Islamic Business		
13. Management Accounting Education and History	1	
14. Other Accounting Issues	2	8

APMAA 2025 Registrants (154) by Countries		
	Onsite (11 countries)	Online (14 countries)
Japan	34	8
Indonesia	17	37
Malaysia	10	11
Bangladesh	6	3
Vietnam	5	2
China	3	1
Germany	3	0
Taiwan	1	1
Qatar	1	0
Canada	1	0
USA	1	0
Lithuania		3
Australia		1
Korea		1

Singapore		1
Türkiye		1
Hungary		1
Thailand		1
Total (18 countries)	82	72

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

2025 Academic Paper Sessions

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

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* (vtbinh@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* (vtbinh@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)

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)

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)

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)

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: Sunday, October 26, 2025, Academic Paper Sessions

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@hvre.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)

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.terzioğlu@gmail.com, Central Queensland University)

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)

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)

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: hfymel@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: hfymel@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 (kazimusal@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),

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)

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)

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),

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)