

Asia-Pacific Management Accounting Association



APMAA NEWS January 1, 2022 Issue

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The Asia-Pacific Management Accounting Association (APMAA) recognizes its mission to provide a platform for management accounting academics and practitioners in the Asia Pacific region. The task is to improve contribution towards global scholarship and the life of the region. We acknowledge that our members share many common values, including the importance of integrity and good behavior, objectivity, a sense of community, respect for others, and high ethical values. Members are part of the APMAA Community, a personalized platform for management accounting researchers and enthusiasts to connect.

1. Messages from Representative Directors



"Warm wishes for this New Year to all APMAA members and supporters. Wishing you success and happiness, opportunities and prosperity in life."

APMAA in 2022

Ueno, Susumu, ueno@konan-u.ac.jp, Professor Emeritus, Konan University, Japan
Chair of the Board of Directors

Even after two years of the global coronavirus crisis, the pandemic is not controlled. What will APMAA do in 2022? As an association of like-minded researchers and experts in accounting, we will continue to deliver research projects and events that help us serve the accounting research and educational community worldwide. We have set up five teams: the Headquarters' Conference Quality Control Team, the Workshop and Seminar Team, the Research Project Management Team, the Conference Venue Search Team, and the Member Service Team.

On 9 (Wednesday)-11(Friday) November 2022, we will have the 2022 APMAA Annual Conference at Dhurakij Pundit University, Bangkok, Thailand. The conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future." Today, technology is reshaping the digital landscape of the organization and the associated business models.

We find precursors of cyber-physical systems (CPS) in areas as diverse as aerospace, automotive, chemical processes, civil infrastructure, energy, healthcare, manufacturing, transportation, entertainment, and consumer appliances. Data sources for CPS are the Internet of Things (IoT), the Internet of People (IoP), and the Internet of Service (IoS). CPS creates a new world where data collected in the physical world is assessed and analyzed with digital technology and then fed back to the physical world to promote advances and improvement. Exploiting AI, big data, and other cutting-edge digital technology integrated by CPS will allow us to improve automated solutions in the physical world and change our workplaces and the ways we work.

In the accounting area, digital technologies such as big data, cloud, blockchain, and artificial intelligence are possible influences on accounting, auditing compliance practice, and financial procedures. We observe the automation and robotization of routine processes, the introduction of business intelligence, and the application of data analytics. Data scientists and Accountants collect, organize, validate, mine, and analyze data.

Management accountants use data analytics to support value creation, which can be through increasing efficiency, improving profitability and cash flow, but also through customer management, innovation, and intellectual property. Big data can be used to dig out behavioral patterns in consumer and market trends that accountants can use to identify profitable investment opportunities that previously had been missed.

And yet it is the case that data analytic methods can only analyze old data that was thought to be important enough to collect. It cannot create new ideas, nor can it imagine what additional data could be of interest. When the management accountant is sufficiently educated in the analytic

methods then they can use those methods to innovate with new ideas about products or new ideas about what data to gather. The Data Scientist tends to focus on the story the existing data can tell, the management accountant should focus on seeking out the whole story using data analytics as one tool to represent the past as they use insight to look into the future.

Digitalization seems to have disrupted the accounting domain. However, there are still insufficient academic research outputs examining digitalization in accounting and its impact on practices, education, and research. Let's discuss these vital issues together at the 2022 annual conference. We need to change and modify education programs to prepare accounting students for work in a current digitalization environment. We will distribute the 2022 Call for Papers and the APMAA 2022 Conference News in January and February.

APMAA is a "members-first" organization. Under the current competitive environment among academic associations, we are keen to provide quality service to our members. APMAA Annual Conference organizers have allocated sufficient time to each presenter and discussant to present and discuss research manuscripts. It will enable them to discover new viewpoints that become intellectual seeds and expand their insights and understanding of their disciplines.

Our journey to the 20th-anniversary conference has just begun. I am grateful that we can work together towards the strong, sustainable, balanced, and inclusive growth of APMAA. Let's walk the APMAA path hand in hand. Stay safe, stay healthy, and stay connected.

January 1, 2022



Omar, Normah, Universiti Teknologi MARA, Malaysia
Deputy Chair of the Board of Directors

2021 has been a fairly challenging year for APMAA, yet a very exciting one. Zig Ziglar once said, "...when obstacles arise, you change your direction to reach your goal; you do not change your decision to get there..." Like many other organizations, the Covid-19 pandemic has required us to "change our direction." Although the APMAA Conference 2020, which was supposedly be hosted by the Malaysian Team, had to be suspended, we decided that the 2021 conference must go on.

Initially planned to be a hybrid version, it was later changed to a fully online conference by both the Indonesian and the Headquarters' teams. Since this was APMAA's first online annual conference, it was proposed that the Indonesian teams (for Doctoral Colloquium and Annual Conference) must work closely with the head office. A quality control team was formed to ensure that both the conference and the conference papers were of high quality. "Gatekeepers" and paper reviewers were appointed. To be more structured, it was further proposed that Trisakti University should host the annual conference and Udayana University to organize the Doctoral Colloquium.

To facilitate the tasks, the Conference Management Tool (CMT) system was fully utilized and closely monitored. All papers must be submitted and reviewed through the CMT platform. APMAA also held various online meetings to assist the Indonesian teams with their preparations for the APMAA 2021 Conference. The conference was successfully held on 9-11 November 2021.

Both teams from Trisakti and Udayana universities must be commended for their efforts, creativity, and efficiency in handling the 2021 online conference and Doctoral Colloquium. All in all, participants were very impressed; congratulations.

Moving forward, APMAA is preparing for its future conferences, regardless of possible eventualities. New teams have been formed to handle Quality Control, Conference Venue Search, Workshop and Seminar, Research Project Management, and Member Service. APMAA's journal, Asia Pacific Management Accounting Journal (APMAJ), is currently listed in WOS's Emerging Source Citation Index (ESCI), ASEAN Citation Index (ACI), Malaysian Citation Index (MCI) and is being considered for inclusion in SCOPUS. 2021 has also seen the publication of APMAA's research book titled "Management Accounting in China and Southeast Asia" by Springer.

Looking forward to seeing everyone in Bangkok, Thailand, for the APMAA 2022 Conference organized by the Dhurakji Pundit University.

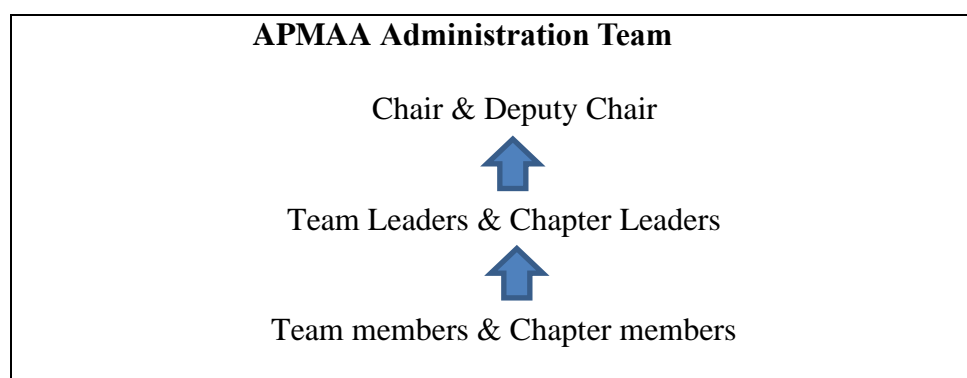
January 1, 2022

2. 2022 APMAA Governance Structure

2-1. 2022 APMAA Governance Structure

It is time for APMAA to start the 2022 activities with a new structure since the *2021 term as an APMAA member and a director ended on December 31, 2021*. APMAA is looking for like-minded prospective 2022 volunteers who serve our association with passion and a sense of responsibility.

APMAA Governance (Board) Structure as of January 1, 2022



APMAA Administration Team member;

1. has a **good understanding of the APMAA philosophy and the position concerned**,
2. **communicates** with the head office promptly and in a respectful and considerate manner (Considerations of politeness and formality are essential.), and
3. **executes assigned tasks and roles** with solid commitment and enthusiasm.

Administration Team members will be designated one of the positions below.

-Director/Associate Director: Serve as a team member and/or for APMAA 2022.

-Senior Director: Serve as a team/chapter leader with solid commitment and enthusiasm.

-Representative Director (Chair and Deputy Chair of the Board): The chair is an unpaid full-time position, and the Deputy Chair is an unpaid part-time position.

[APMAA Key People, Asia-Pacific Management Accounting Association \(sakura.ne.jp\)](http://sakura.ne.jp)

The APMAA Representative Directors are the chief administrative officers responsible for leading, managing, and executing the association's affairs and implementing its policies to its overall benefit and membership.

2-2. 2022 Administration Teams (names below are to be considered)

2-2-1. Headquarters' Conference Quality Control Team (Training Gatekeepers and reviewers) (Call for Papers, Paper Review Process, Book of Abstracts, Proceedings Book)

Susumu Ueno (ueno@konan-u.ac.jp) - Leader (Training Gatekeepers and reviewers)

Omar Normah (normah.omar@gmail.com) -Deputy Leader (Traning, Paper Review Oversight)

Mimba, Ni Putu Sri Harta (p.mimba@unud.ac.id) Associate Leader (Proceedings, Book of Abstract, Doctoral Colloquium)

Paul Scarbrough (pscarbrough@brocku.ca)

Elgammal Mohammed (m.elgammal@qu.edu.qa)

Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id)

Kanitsorn Terdpaopong (kanitsorn@rsu.ac.th)

--APMAA 2022 Team members----

Pattanant Petchchedchoo (pattanant.peo@dpu.ac.th) APMAA 2022 Chair (Conference News, conference Report)

Siridech Kumsuprom (siridech.kum@dpu.ac.th) Parallel Session Chair (Call for Papers, Gatekeeper, Proceedings, Book of Abstract)

Leela Tiangsoongnern (leela.tin@dpu.ac.th) Doctoral Colloquium (Call for Papers, Mentor management, Proceedings, Book of Abstract)

Rachata Khumboon, (rachata.khn@dpu.ac.th) (Gatekeeper, Proceedings, Book of Abstract)

Sayamol Nongbunnak (sayamol.non@dpu.ac.th) (Proceedings, Book of Abstract)

Phoommhiphat Pongpruttikul, phoommhiphat.min@dpu.ac.th (membership)

-- APMAA 2023 Team members-----

Gao, Liang Tian (tian-gl@mail.xjtu.edu.cn)

Baolei Qi (baoleiqi@xjtu.edu.cn)

Li Xing (xings.li@xjtu.edu.cn)

--- APMAA 2024 Team members---

Thuy, Nguyen Thi Hong (nhthuykt@gmail.com)

Nguyen Thi Huong Lien (lienanth78@gmail.com)

Chi Phuong Bui (chibui@vnu.edu.vn)

2-2-2. Research Project Management Team

Terdpaopong Kanitsorn (kanitsorn@rsu.ac.th) Leader

Gregory Wegmann (gregory.wegmann@gmail.com)

Robert C. Rickards <rrickards@hs-harz.de>

Thuy, Nguyen Thi Hong (nhthuykt@gmail.com)

2-2-3. (One-day) Workshop and Seminar Team

Mohammed Elgammal (m.elgammal@qu.edu.qa) Leader

Tomasz, Wnuk-Pel (tomwnuk@uni.lodz.pl)

Alpenberg, Jan Kurt (jan.alpenberg@lnu.se)

Wegmann, Gregory (gregory.wegmann@gmail.com)

Sulaiman, Suzana (pddrsuzana@gmail.com)

2-2-4. Member Service Team (Membership and Fee management, Document distribution management, Issuing member certificates if requested)

Michael Tse (msctse@hotmail.com) Australia, Leader

Phoommhiphat Pongpruttikul, phoommhiphat.min@dpu.ac.th, Thailand

Rachata Khumboon, rachata.khn@dpu.ac.th Thailand

Tuan Mat, Tuan Zainun (tuanz693@uitm.edu.my) Malaysia

Chi Phuong Bui (chibui@vnu.edu.vn) Vietnam

Xing Li (xings.li@xjtu.edu.cn) China

Żaneta Pietrzak (pietrzak.zaneta@wp.pl; zaneta.pietrzak@uni.lodz.pl), Poland

Jaewook Kim (jaewookk@hiroshima-u.ac.jp) Japan and Korea

Bi-Huei Tsai (bhtsai@faculty.edu.tw) Taiwan

Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id) Indonesia

Grahita Chandrarin (grahitac@gmail.com) Indonesia

Omar Normah normah.omar@gmail.com Adviser

Observer: Arinda Deswanti Pertiwi (apmaa.trisakti2021@trisakti.ac.id)

2-2-5. Conference Venue Search Team

Suzana Sulaiman (pddrsuzana@gmail.com) Leader

Shoichiro Hosomi (hosomi@tmu.ac.jp)

Masumi Nakashima (mnakashima@bgu.ac.jp)

Chu Hsuan-Lien (lien@gm.ntpu.edu.tw)

Omar Normah Omar (normah.omar@gmail.com)

Susumu Ueno(ueno@konan-u.ac.jp)

2-2-6. APMAA NEWS and Homepage Editing Team (Write drafts and edit them)

Susumu Ueno (ueno@konan-u.ac.jp)

Paul Scarbrough (pscarbrough@brocku.ca)

Normah Omar (normah.omar@gmail.com)

2-3. Regional Chapters (Prospective chapter servants: To be assigned)

The main tasks of a chapter are (1) Expanding the membership platform, (2) Building the APMAA brand, (3) Organizing workshops, (4) Searching future conference venues, and (4) Distributing APMAA documents. We welcome you to a new 2022 servant who voluntarily shares the chapter tasks described above with passion and a sense of responsibility.

Membership of the Asia-Pacific Management Accounting Association (sakura.ne.jp) 2022 APMAA Chapter servants (tentative and provisional)	
Regional Chapters	http://s-ueno.sakura.ne.jp/APMAA_asia/membership.htm .
APMAA Head Office	Susumu Ueno (ueno@konan-u.ac.jp), Japan Normah Omar (normah.omar@gmail.com), Malaysia
APMAA Japan	Susumu Ueno (ueno@konan-u.ac.jp) Shoichiro Hosomi (hosomi@tmu.ac.jp) Masumi Nakashima (mnakashima@bgu.ac.jp) Fumiko Takeda (takeda@tmi.t.u-tokyo.ac.jp) Yuij Mori (yujimori@u-shizuoka-ken.ac.jp) Kohsuke Matsuoka (matsuoka@mail.tohoku-gakuin.ac.jp) Jaewook Kim (jaewookk@hiroshima-u.ac.jp)
APMAA Malaysia, South & Southeast Asia	Normah Omar (normah.omar@gmail.com), Malaysia Suzana Sulaiman (suzana1110@uitm.edu.my), Malaysia Nam Sang Cheng (nscheng@smu.edu.sg), Singapore Ibrahim Kamal Abdul Rahman (dibra570@yahoo.com), Malaysia Tuan Mat, Tuan Zainun (tuanz693@uitm.edu.my) Malaysia
APMAA Thailand	Nitirojntanad Kanibhatti (Kanibhatti@cbs.chula.ac.th) Terdpaopong Kanitsorn (kanitsorn@rsu.ac.th) Pattanant Petchchedchoo (Pattanant.peo@dpu.ac.th) Siridech Kumsuprom (siridech.kum@dpu.ac.th) Leela Tiangsoongnern (leela.tin@dpu.ac.th) Rachata Khumboon (rachata.khn@dpu.ac.th) Phoommhiphat Pongpruttikul (phoommhiphat.min@dpu.ac.th)
APMAA China	Gaoliang Tian (tian-gl@xjtu.edu.cn) Baolei Qi (baoleiqi@xjtu.edu.cn) Xing Li (xings.li@xjtu.edu.cn)
APMAA Vietnam	Nguyen Thi Hong Thuy (nhthuykt@gmail.com) Nguyen Thi Huong Lien (lien78@gmail.com) Chi Phuong Bui (chibui@vnu.edu.vn)
APMAA Indonesia	Mimba, Ni Putu Sri Harta (p.mimba@unud.ac.id) Sekar Mayangsari (sekar_mayangsari@trisakti.ac.id) Grahita Chandrarin (grahitac@gmail.com)
APMAA Taiwan	Hsuan-Lien Chu (lien@gm.ntpu.edu.tw) Tsay, Yang-Tzong, (yttsay@ntu.edu.tw) Bi-Huei Tsai (bhtsai@faculty.edu.tw)
APMAA Middle East and Africa	Elgammal Mohammed (m.elgammal@qu.edu.qa) Ousama Anam, osamaanam@gmail.com , Qatar University, Qatar
APMAA Europe	Wnuk-Pel Tomasz (tomwnuk@uni.lodz.pl), Poland Jan Kurt Alpenberg (jan.alpenberg@lnu.se), Sweden Gregory Wegmann (gregory.wegmann@gmail.com), France

	Robert C. Rickards (rrickards@hs-harz.de), Germany Żaneta Pietrzak (zaneta.pietrzak@uni.lodz.pl), Poland
APMAA America	Paul Scarbrough (pscarbrough@brocku.ca), Canada
APMAA Oceania	Michael Tse (msctse@hotmail.com), Australia Bulend Terzioglu (Bulend.Terzioglu@acu.edu.au), Australia
APMAA Bangladesh	We hope we can organize this chapter in 2022 or 2023.

3. Messages from the 2022 team leaders

3-1. Message from the Quality Control Team leader

Why do we need the Quality Control Team?

To consistently hold a good quality scholarly annual conference, the Team provides a platform to our conference organizers.

What is the role of the Quality Control Team?

The host of our annual conference rotates among different schools in different countries. Therefore, we need the scheme to maintain continuity and consistency of the quality of our annual conference. The Team will work together with all other teams.

- Oversight subject areas,
- Secure the quality of the paper review process,
- Secure the relationship between a conference theme and a preliminary speech, and
- others.

What activities will we do in 2021?

- Training Gatekeepers and reviewers;
- Support 1. editing the Call for Papers, 2. Paper Review Process, 3, editing the Book of Abstracts and Proceedings Book, and 4. other.

(Written by Susumu Ueno, Team Leader)

3-2. Message from Member Service Team leader

The APMAA member service team strives to provide prompt and reliable services to our members. In 2022, the Team's focuses include the introduction of a member ID system, enhanced electronic communication with members, and recruitment of new members. As a membership-based organization, the ultimate success of APMAA depends on our ability to meet members' needs. If you have any comments and/or suggestions, we would love to hear from you. Thank you for your continued support of APMAA, and we are looking forward to serving you in 2022. (Written by Michael Tse, Team leader)

3-3. Message from Conference Venue Search Team leader

The Conference Venue Search Team chooses the right venue and location for holding the quality APMAA Annual Conference. It will start with promoting the conference to APMAA members. We invite enthusiastic and reliable members to bid for 2025, 2026, and 2027 APMAA Annual Conferences. All bids will be presented to the Advisers before the APMAA Board. The

presentation will include each bid's commitment, dedication, and effort to organize such a conference. Only those that demonstrated responsibilities and integrity will be recommended. The Team is also responsible for proposing the dates of the forthcoming conferences to both the bidders and the APMAA Board. The Team will promote the 2025 APMAA Annual Conference to APMAA members. The benefits of organizing such a conference are highlighted, along with the brief history of APMAA and past organizers. They will be provided with the APMAA official link as the best platform for introducing APMAA. The Team will start promoting APMAA Annual Conference from January 2022 and followed by subsequent promotions throughout the year. More aggressive advertising is also required during 2022, 2023, and 2024 APMAA Annual Conferences.

(Written by Suzana Sulaiman, Team leader, and Masumi Nakashima, Associate leader)

3-4. Message from the Workshop and Seminar Team leader

Points for Agenda may include:

Call for a volunteer to organize seminars through different APMAA chapters or interest groups.
Number and time of different events.

Should events be regionally based or topic-based?

We ask the 2021 conference organizers to be involved in the Team to get more experience.

(Written by Mohammed Mohammed Elmetw Elgammal, Team Leader)

(Proposal from APMAA Chair) The 2022 APMAA Annual Conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future." In the accounting area, digital technologies such as big data, cloud, blockchain, and artificial intelligence distinctly influence accounting, auditing compliance practice, and financial procedures. Let's have seminars on disruptive digital tools and skills applications in an organization's accounting and management. Also, examine their impact on curriculums of tertiary and professional education. We also welcome comprehensive and in-depth case study research for the seminar.

(Written by Susumu Ueno)

3-5. Message from the Research Project Management Team leader

The goals and objectives of the Collaborative Research Project Team are as follows.

Goal 1: Attract, retain and support fellows engaged in research

Objectives associated with Goal 1:

1.1 Place a high value on research success and excellence

1.2 Promote research opportunities

1.3 Support research fellows to achieve excellence in research

1.4 Celebrate the achievements of researchers and research teams

Goal 2: Support an excellent research environment

Objectives associated with Goal 2:

2.1 Increase coordination, communication, and responsiveness of administrative supports for research

2.2 Foster interdisciplinary communication and collaborations across research teams

2.3 Enhance supports for researchers to obtain national and international funding

Action Plan for 2022

1. To organize meetings with research members on a quarterly basis
2. To establish mechanisms to facilitate communication and collaboration among research teams.

(Written by Terdpaopong Kanitsorn, Leader; Gregory Wegmann, Associate leader)

SECOND APMAA RESEARCH PROJECT

The research project, "THE CHANGING ROLES OF MANAGEMENT ACCOUNTANTS IN A DISRUPTIVE ERA," is led by Dr. Kanitsorn Terdpaopong, Prof. Robert C. Rickards, and Prof. Rolf Ritser. The research agreement was officially signed on November 10, 2021, at the 2021APMAA Conference held in Indonesia. The researchers agreed to exercise their best efforts to develop the following forms of cooperation:

1. Establish ties of friendship and cooperation;
2. Promote mutual understanding, academic collaboration, cultural and personnel exchanges; and
3. Work toward formal, comparative research papers for publications and further research on the international level. The outcomes of this research agreement could be in the forms of, but not limited to, research publications, individual book chapters, and a book including some or all of those chapters.

Following is the name list engaged in this project.

Professor Susumu Ueno	Chair of the APMAA Board of Directors Advisor of the Research Project Edith Cowan University, Australia
Assoc. Prof. Dr. Hadrian Geri Djajadikerta	
Dr. Terri Trireksani	Murdoch University, Australia
Asst. Prof. Dr. Farhana Begum	Ministry of Education, Bangladesh
Assoc. Prof. Dr. Md. Tahidur Rahman	Bangladesh Army International University of Science & Technology, Bangladesh
Md. Harun-Ur Rashid	International Islamic University, Bangladesh
Professor Syed Zabid Hossain,	University of Rajshahi, Bangladesh
Professor Dr Normah Omar	Universiti Teknologi MARA, Malaysia
Assoc. Prof. Dr. Nikhil Chandra Shil	East West University, Bangladesh
Professor Mahfuzul Hoque	University of Dhaka, Bangladesh
Professor Mahmuda Akter	University of Dhaka, Bangladesh
Dr. Heyvon Herdhayinta	Universitas Gadjah Mada, Indonesia
Professor Grahita Chandrarin	Universitas Merdeka Malang, Indonesia
Dr. Ni Putu Sri Harta Mimba	Universitas Udayana, Indonesia
Dr. Diyah Sukanti Cahyaningsih	Universitas Merdeka Malang, Indonesia
Professor Robert C. Rickards	German Police University, Germany
Professor Rolf Ritser	German Police University, Germany
Dr. Cinthya-Theresia Tambunan	German Police University, Germany
Dr. Zubir Azhar	Universiti Sains Malaysia, Malaysia
Dr. Dayana Jalaludin	Universiti Sains Malaysia, Malaysia
Dr. Kishan Krishnen	Universiti Sains Malaysia, Malaysia
Assoc. Prof. Sharifah Norzehan Syed Yusuf	Universiti Teknologi MARA, Malaysia
Professor Suzana Sulaiman	Universiti Teknologi MARA, Malaysia
Assoc. Prof. Tuan Zainun Tuan Mat	Universiti Teknologi MARA, Malaysia
Professor Ruzita Jusoh	University of Malaya, Malaysia
Dr. Kamisah Ismail	University of Malaya, Malaysia
Professor Jamaliah Said	Universiti Teknologi MARA, Malaysia
Professor Hsuan-Lien Chu	National Taipei University, Taiwan
Asst. Prof. Nai-Yng Liu	National Central University, Taiwan

Asst. Prof. Dr. Kanitsorn Terdpaopong
Asst. Prof. Dr. Nimnual Visedsun
Dr. Phatnatcha Chotkunakitti
Dr. Nguyen Thi Hong Thuy
Dr. Nguyen Thi Huong Lien
Dr. Nguyen Thi Phuong Dung
Asst. Prof. Dr. Tam Huy Nguyen
Dr. Nguyen Thi Hai Ha

Rangsit University, Thailand
Rangsit University, Thailand
Rangsit University, Thailand
VNU University of Economics and Business, Vietnam
VNU University of Economics and Business, Vietnam
Hanoi University of Science and Technology, Vietnam
University of Nottingham, United Kingdom
VNU University of Economics and Business, Vietnam

4. APMAA 2022 Annual Conference

APMAA 2022 Annual Conference

Theme: Management Accounting: Recent Themes and Directions for a Digital Future

Date: 9 (Wednesday)-11(Friday) November 2022

Venue: Dhurakij Pundit University, Bangkok, Thailand



The Asia-Pacific Management Accounting Association (APMAA) holds its 2022 Annual Conference (APMAA 2022) at Dhurakij Pundit University, Bangkok, Thailand on 9 (Wednesday)-11(Friday) November 2022.

The conference theme proposed by the Thai Team is "Management Accounting: Recent Themes and Directions for a Digital Future." Today, technology is reshaping the digital landscape of the organization and the associated business models. In the accounting area, digital technologies such as big data, cloud, blockchain, and artificial intelligence are distinctly possible to influence accounting, auditing compliance practice, and financial procedures. The theme is to shed light on the development of management accounting tools, techniques, and practices for a digital revolution to reveal the real world.

We encourage prospective authors to contribute to and help shape the 2022 conference program through their research manuscripts. As in every other year, we provide subject areas encompassing various fields and accept manuscripts of an extensive range of accounting subjects (*APMAA 2022 Annual Conference (Asia-Pacific Management Accounting Association)*). We very much welcome high-quality manuscripts from you.

The 2022 Annual Conference Organizing Team at Dhurakij Pundit University is

composed of:

Pattanant Petchchedchoo (pattanant.peo@dpu.ac.th), APMAA 2022 Chair
Siridech Kumsuprom (siridech.kum@dpu.ac.th), 2022 Parallel Session Chair
Leela Tiangsoongnern (leela.tin@dpu.ac.th), 2022 Doctoral Colloquium Chair
Rachata Khumboon (rachata.khn@dpu.ac.th),
Sayamol Nongbunnak (sayamol.non@dpu.ac.th), and
Phoommhiphat Pongpruttikul (phoommhiphat.min@dpu.ac.th)

5. My APMAA 2021 experience

The Asia-Pacific Management Accounting Association (APMAA) held its 2021 Annual Conference (APMAA 2021) online from the 9th (Tuesday) to the 11th (Thursday) November 2021. We held the conference entirely online, using the Zoom platform provided by the **Universitas Trisakti** and the **Udayana University**.

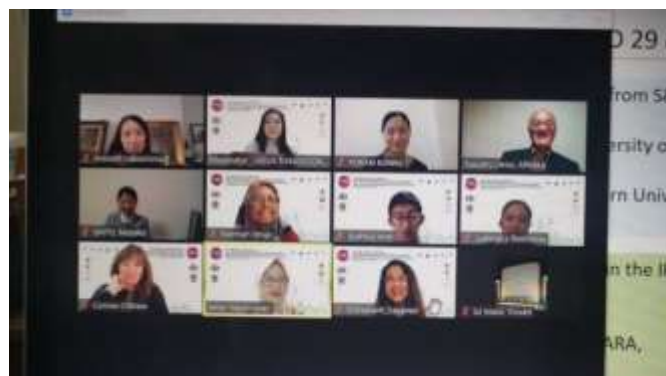
Presentation Statistics

Parallel Sessions: 28 papers

Talk Sessions: 1 paper

Research Forum: 1 paper

Doctoral Colloquium: 7 papers



The essays of Parallel Session presenters, a discussant, and a Doctoral Colloquium keynote speaker, and a presenter are below.

APMAA 2021 Conference as a presenter

Masumi Nakashima, Ph.D. Professor of Accountancy at Bunkyo Gakuin University and the Associate Dean of Graduate School of Bunkyo Gakuin, Japan



It was a great honor for me to present the two papers entitled "The Determinants of Perceived Earnings Quality in the Perspective of Theory of Planned Behavior and the Upper Echelon: Evidence from Japan," and "Fraud Detection Method by a Text Analysis of CEO Letters in the Obfuscation Hypothesis: Evidence from Japanese Firms Listed on the U.S. Stock Exchange at the 2021 APMAA Conference. I would like to thank D Paul Scarbrough and Bi-Huei Tsai for their valuable discussions for my papers.

I also appreciate anonymous reviewers and participants at the session. What I learned by the 2021 APMAA conference is following: In the past, I was able to concentrate only on the conference once I was there, but now with the online conference, I was given new challenges such as time adjustment with classes and university administration meetings, and time difference adjustment. However, I learned that I could adapt to changes in the new environment. The most important thing is I really enjoyed my presentations. Thanks to the well-organized program by the headquarter Team and the Indonesian Team. Thank you so much again for your dedication to us.

APMAA 2021 Conference as a presenter

Farhana Begum, MPhil, PhD. Post Doctoral Scholar, Asst. Professor in Accounting, Ministry of Education, Bangladesh



It was great to present the paper entitled "A Survey Analysis of Environment Sustainability Practices among Food and Beverage Manufacturers in Leading Geographical Sections of Bangladesh" at the APMAA conference on November 10, 2021. I gratefully acknowledge the kind supports from Prof. Dr. Normah Omar and Prof. Dr. Jamaliah Said. Without their feedback on the paper, the presentation would not have been possible. I had little experience with the CMT systems. Prof. Dr. Normah Omar's continuous guidance steered me through the process. After submitting the paper, it became a test of patience in waiting for me. The news on the paper's acceptance was a test of controlling the excitement until the presentation was over. I thank you all for bearing with me about the technical glitch at my end. It was a great experience to attend the conference. Looking forward to associating with the research network of APMAA.

My APMAA 2021 Experience – the perspective of a presenter

Żaneta Kielanowicz, zaneta.kielanowicz@uni.lodz.pl



This year APMAA conference was held only remotely, which on the one hand, eliminated the distance - over 10,000 kilometers (in a straight line) from Lodz (Poland) to Jakarta. But on the other hand, it created a problematic time difference... Therefore, when registering for the conference, I had doubts about the organization and the possibility of participation. As it turned out, they were unnecessary - the organizers made sure that the time of the presentation was as convenient as possible. I could also participate in part of the session. Despite the change in the formula of the conference and the lack of physical presence, in my opinion, the conference turned out to be a great success. It created a field for discussion, exchange of experiences and allowed for maintaining contacts. I would like to thank all the organizers for this opportunity, I guess it was not easy, but the effect rewards everything. Thank you!

APMAA 2021 Conference as a discussant

Sayamol Nongbunnak, PhD., Dhurakij Pundit University, Thailand



It was my first time as a "Discussant" for an international conference, APMAA 2021. The role is a combination of reviewer and advisor. For me, this is a journey starting from reviewing the research paper carefully in order to understand the research problem, how the research idea is conceptualized, and the methodology is designed through to the results and discussions. The discussion has to be well-prepared in advance to convey a meaningful message to the researchers and participants. In a normal situation with no covid-19 pandemic, the discussant would have met the researchers in person and discussed the research paper in a face-to-face mode. However, the 2021 conference was entirely in an online mode. A Series of meetings, training, and preparation were scheduled. Using information and communication technology, we are able to play our parts as a researcher and a discussant in the international conference. The remarkable points are the professionalism of the organizer in managing technology, responding to participants' requests, and arranging the entire

program. It is an honor to serve as a discussant at APMAA 2021, and thank you for a chance to work with one of the best international teams.

My APMAA 2021 Experience – the perspective of session moderator and Doctoral Colloquium keynote speaker

Tomasz, Wnuk-Pel, tomasz.wnuk@uni.lodz.pl, University of Łódź, Poland



This year APMAA conference was held online. It was a new experience for all of us as APMAA conferences are concerned, and unfortunately, because of COVID-19, it's becoming a prevailing practice of all the scientific conferences and workshops. The most significant optimistic point about it is that our community survived, and we found ways to communicate and work together and also meet as friends. My 2021 APMAA conference experience was only positive – both as a session moderator and keynote speaker at the Doctoral Colloquium. I would like to thank a lot to the conference organizers and personally to Prof. Susumu Ueno – I know, Professor, that without You, APMAA would not be the organization it is now.

APMAA 2021 Doctoral Colloquium as a presenter

Naniek Noviari, Doctoral Management Student from Faculty of Economics and Business, Udayana University, Indonesia.

My name is Naniek Noviari. I am a Doctoral Management Student from the Faculty of Economics and Business, Udayana University, Indonesia. The Doctoral Colloquium of APMAA 2021 was the first APMAA event I attended. This event provided me with a lot of benefits. I got high-quality feedback that went beyond my expectations and greatly improved my paper to be sufficient for a high-impact publication. I had a discussion with a more experienced/knowledgeable peer who was able to accomplish the intended purpose. Furthermore, I can extend my academic networks and am able to cooperate with many experienced peers and various research groups to enrich the content of my research.



At the end of the occasion, there was a presentation regarding scientific publication. There was discussion regarding tips and tricks, challenges and opportunities related to publication in an international journal. Following that session, I feel encouraged to submit my paper to an international journal again. I tried before and got rejected, so I feel down. I reminded myself that rejection is normal and that I could use it to my advantage (e.g., improve my paper based on the reviewer's suggestions and submit it to another journal). I am grateful to have had a chance to be part of the APMAA Doctoral Colloquium.

My APMAA 2021 Experience as a participant

Siridech Kumsuprom (siridech.kum@dpu.ac.th), Dhurakij Pundit University, Thailand



I have been participating in the APMAA conference since 2018 in Japan. I encouraged and sponsored academic staff and students to join and publish papers at the conference. Also, I have expanded the APMAA network to my colleagues and friends in Thailand for the APMAA 2021 conference. I attended the APMAA conference 2021 board meeting and also the opening ceremony. I was delighted to be part of this community and encouraged our academic members to assume a gatekeeper, discussants, and session moderator for the conference. Lastly, I would like to thank Prof. Susumu Ueno for allowing us to be part of this community.

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APMAA News January 1, 2022 Issue (No.37)

(circulation worldwide: 4,000 copies)

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APMAA welcomes your submissions of an article/an essay. It should be less than one page in length. We are interested in articles on various topics, including well-researched features on accounting, management, professional ethics, education, etc. We also welcome thoughtful or thought-provoking essays that explore points of interest to APMAA members. Submission Deadlines are as follows:

For July 1, 2022 edition (Vol.38): June 1, 2022

For January 1, 2023 edition (Vol.39): December 1, 2022

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