

Asia-Pacific Management Accounting Association



APMAA NEWS July 1, 2021 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 to improve their contribution to global scholarship and to the lives of the regions. We acknowledge that our members share many common values, including the importance of integrity, objectivity, a sense of community, respect for others, and high ethical values, and inculcate good behaviors. Members are part of the APMAA Community and the personalized platform for management accounting researchers and enthusiasts to connect.

1. 2022 APMAA Membership

APMAA is an open network. It has membership in two categories, Regular Membership (Professors, Lecturers, CMA, CPA, Tax accountant, financial analyst, etc.) and Associate Membership (current Doctoral Students). Under the current **Membership System** ([Membership \(sakura.ne.jp\)](http://sakura.ne.jp)), annual conference participants pay a registration fee, including a one-year membership fee.

This section clarifies the APMAA membership fee definition and explains how you will pay the 2022 one-year fee.

1.1. APMAA membership and a one-year membership fee

For the year 2022, the regular membership fee is USD 20, and the associate membership fee is USD 10. The membership fee covers the period from January 1 to December 31 of each calendar year.

1-2. Paying the membership fee

Please visit the "Membership and Registration" page on the APMAA 2021 Conference Homepage, [Membership Fee & APMAA 2021 Participation Fee – APMAA CONFERENCE 2021](#), even if you do not participate in the APMAA 2021. Note that the page will open on **August 15**. *Your current term as an APMAA member and Director will end on December 31, 2021.*

APMAA 2021 Annual Conference Fee (Tentative) List

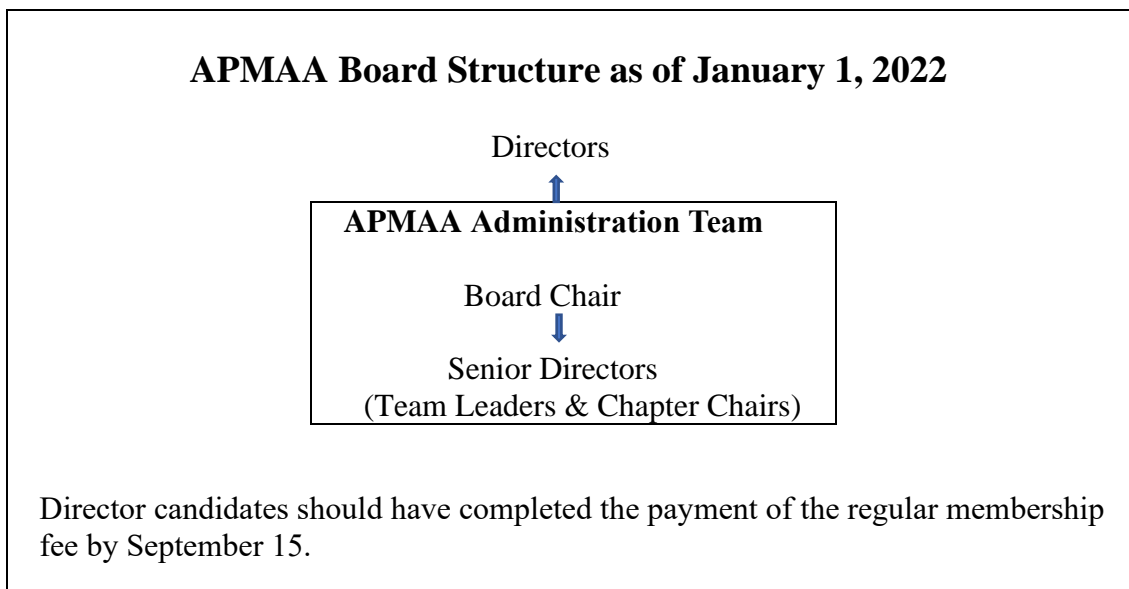
To maintain your membership, please pay your One-Year Membership Fee (USD 20 or USD 10) by visiting the APMAA 2021 conference registration page site, even if you do not participate in the APMAA 2021 conference.

| | Regular member (USD) | | | | Associate (Ph.D. student) member (USD) | | | |
|-----------------------------|----------------------|------------------|-------------------------|----------------------|--|------------------|-------------------------|----------------------|
| | In-person presenter | Online presenter | In-person non-presenter | Online non-presenter | In-person presenter | Online presenter | In-person non-presenter | Online non-presenter |
| Membership fee | 20 | 20 | 20 | 20 | 10 | 10 | 10 | 10 |
| Conference Fee | 90 | 50 | 90 | 30 | 25 | 10 | 15 | |
| Total | 110 | 70 | 110 | 50 | 35 | 20 | 35 | 10 |
| Atlantis-Press Proceedings* | 100 | 100 | | | | | | |
| Total Fee | 210 | 170 | | | | | | |

* For those who wish, we provide the *Atlantis-Press platform* ([Proceedings | Atlantis Press \(atlantis-press.com\)](#)) for the publisher's proceedings (template: <https://files.atlantis-press.com/publications/proceedings/Proceedings-Template.zip>).

2. 2022 APMAA Board Structure

It is time for us to organize the 2022 APMAA Board since *our current term as APMAA members and Directors will end on December 31, 2021*. Therefore, we are looking for like-minded prospective 2022 board members who support the APMAA and implement its strategy and administration.



2-1. 2022 Director positions (Application due date is September 10)

The 2022 board of directors' term begins on January 1, 2022, and ends on December 31, 2022. To serve on the Board, you must be an active member of the APMAA. APMAA chooses board members among the regular members who applied for the position before the due date (September 10). Connect and join our group.

APMAA 2022 Board Structure (Tentative)

- Representative Directors** (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. 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. In addition, the Representative Director will ensure that the association's daily activities are consistent with its strategic direction.
- Senior Directors**): Should be a self-starting volunteer with enthusiasm.
- Directors**: Should be dedicated volunteers.

Applying for the 2022 Director Candidate position

If you are thinking of serving as a 2022 director, please write the "**APMAA Director Position Application Form**" below and submit it as a mail attachment (a Word file) to the Board Chair by **September 10**.

| |
|---|
| APMAA Director Position Application Form (write in less than 20 lines) |
| Name, email address, affiliation, country |
| Year of APMAA in-person annual conferences you attended |
| Contribution to APMAA 2021 (submitted a paper, reviewed a paper, etc.) |
| Your planned APMAA activities in 2022 |

*The Board reserves the right to invite a proper and suitable person to a director position who does not meet the requirements and duties described above. The Board also reserves the right to waive the annual membership fee of such a person.

Since directors work together with us, we evaluate whether an applicant;

1. has a good understanding of the APMAA philosophy and value.
2. communicates with the head office timely and adequately (Considerations of politeness and formality are essential.)

Below are the duties and requirements for the 2022 Director.

(Director's Duties)

- (1) Reads all APMAA homepages, rules, and guidelines and understands them.

http://s-ueno.sakura.ne.jp/APMAA_asia/about_us.htm

http://s-ueno.sakura.ne.jp/APMAA_asia/To_APMAA_Conference_Organizers_.htm

- (2) Completes the full-membership fee payment by September 15
- (3) Distributes APMAA Newsletters and Call for Papers to local scholars and experts via your contact group and/or via local academic associations.
- (4) Support the 2022 Bangkok Annual Conference directly/indirectly.

(Director's Requirements)

- (1) Professors (full professor, associate professor, assistant professor, or senior lecturer) attended APMAA in-person annual conference at least three times.

2-2. 2022 Senior Director positions (Application due date is September 10)

APMAA is a voluntary academic association run and supported by its members. Our standing teams and Regional Chapters perform various tasks, e.g., organizing an annual conference, administrative tasks, and multiple projects. Below is a list of positions for the **Senior Directors**.

1. Annual conference organizing teams:

-2022 annual conference organizing team (Dhurakij Pundit University)

APMAA 2022 Chair: Pattanant Petchchedchoo (pattanant.peo@dpu.ac.th)

Parallel Session Chair: Siridech Kumsuprom (siridech.kum@dpu.ac.th)

Doctoral Colloquium: Leela Tiangsoongnern (leela.tin@dpu.ac.th) ?

-2023 annual conference organizing team (Xi'an University)

APMAA 2022 Chair: Gao, Liang Tian (tian-gl@mail.xjtu.edu.cn)

Parallel Session Chair: Zheng Qiao (qiaozheng@xjtu.edu.cn)

Doctoral Colloquium:

-2024 annual conference organizing team (Vietnam National University):

APMAA 2022 Chair: Thuy Nguyen (nhthuykt@gmail.com)

Parallel Session Chair:

Doctoral Colloquium:

2. APMAA 2022 Head Office Teams

- Conference quality control team (Work mainly for the parallel sessions)
- Member service team (Fee management, certificates issuing)
- APMAA NEWS and Homepage editing team (Write drafts and edit them)
- Research project management team
- Other teams (that you will create)

3. Regional Chapters (Expand the membership platform, Brand building, webinars, Search future conference venues, document distribution)

Teams and Meetings

*The team chair distributes materials before the meeting, provides a zoom platform, and edits minutes and reports.

***Senior directors** must serve at least one team as an initiator (self-starting leader).

*For ongoing activities, we establish standing teams; Also, we establish ad hoc teams that cease when the activities are completed.

| Standing teams | Frequency | Meeting (month) |
|--------------------------------------|------------------------------------|------------------------|
| APMAA 2022 team | Once a month | 12, 1, 2, 3,-- |
| APMAA 2023 team | Attend the APMAA 2022 team meeting | |
| APMAA 2024 team | Attend the APMAA 2022 team meeting | |
| Conference quality control team | Attend the APMAA 2022 team meeting | 12, 1, 2, 3,-- |
| Member service team | Once every three months | 11, 2, 5, 8, 11 |
| APMAA NEWS and Homepage editing team | (Ad-hoc) | 11, 12, 3, 5, 6, 9, 10 |
| Research project management team | (Ad-hoc) | |
| Chapters (regional) | Once every three months | 12, 3, 6, 9 |

Applying for the 2022 Senior Director positions (The application due date is September 10)

If you think of serving as a 2022 senior director, please submit the " **APMAA Senior Director Position Application Form**" below as a mail attachment (a Word file) to the Board Chair by September 10.

APMAA Director Position Application Form (shorter than one page)

| |
|--|
| Name, email address, affiliation, country |
| Year of APMAA in-person annual conference attended: |
| Contribution to APMAA activities during 2021 (e.g., submitted a paper, reviewed a paper, --), (write shorter than in 5 lines) |
| Team/Regional Chapter you are applying or creating |
| Reasons for applying for the leader position and how to lead the team (write around in 10 lines) |

We evaluate the applicants on whether you;

1. have a good understanding of the APMAA philosophy and the position concerned.
2. communicate with the head office adequately (Considerations of politeness and formality are essential.), and
3. have executed the promise on your 2021 commitment statements.

(2022 Senior Director's Duties)

- (1) Read all APMAA homepages, rules, and guidelines and understand them.
http://s-ueno.sakura.ne.jp/APMAA_asia/about_us.htm
http://s-ueno.sakura.ne.jp/APMAA_asia/To_APMAA_Conference_Organizers_.htm
- (2) Run a team by taking a leadership position. You can apply to multiple positions.
- (3) Create a contact group (with at least 30 addresses) to communicate with local members.
- (4) Distribute APMAA Newsletters and Call for Papers to local scholars and experts via your contact group and/or via local academic associations.
- (5) Support the 2022 Bangkok Conference, and
- (6) Attend the 2022 board and related meetings.

(2022 Senior Director's Requirements)

- (1) Having completed the regular membership fee payment by September 15.
- (2) Professors (full professor, associate professor, assistant professor, or senior lecturer) attended the APMAA in-person annual conference at least three times.
- (3) Professors (full professor, associate professor, assistant professor, or senior lecturer) of 2022, 2023, or 2024 conference organizing teams who regularly attend the APMAA conference organizers' meetings.

2-3. 2022 APMAA Supporters and Associates (5-year term)

We welcome accounting academics and experts to join the APMAA Supporters and Associates group. Even if you are new to APMAA, you can apply and participate as an APMAA supporter and associate. The responsibility of the group is to spearhead the growth and development of APMAA. We are always looking to collaborate with like-minded academicians and experts who want to help support our mission to foster scholarly collaboration across borders. Please contact Prof. Dr. Susumu Ueno, APMAA Board Chair (ueno@konan-u.ac.jp), if you are interested in serving in the position.

(Requirements) You should be an academics (professor of various ranks; lecturer), or a researcher with a doctoral qualification, or the holder of an equivalent academic or professional qualification.
(Duties) After being elected, you must *attend* the APMAA annual conference in person *at least once during your five-year term*.

3. APMAA 2021 Annual Conference

The Asia-Pacific Management Accounting Association (APMAA) holds its 2021 Annual Conference (APMAA 2021) at the Universitas Trisakti and the Udayana University, Indonesia, from the 9th (Tuesday) - 11th (Thursday) November 2021. This year's conference theme is "Green Swans-based Management Accounting System towards Future-Fit Society." This section provides a tentative program, a message from the Parallel Session Paper Review Team, and the APMAA 2021 conference highlights.

| | | | | | | |
|-------------------------|-------|-------|-------|-------|-------|-------|
| Sydney | 10.00 | 12.00 | 14.00 | 16.00 | 20.00 | 21.00 |
| Tokyo | 9.00 | 11.00 | 13.00 | 15.00 | 19.00 | 20.00 |
| Malaysia, China, Taiwan | 8.00 | 10.00 | 12.00 | 14.00 | 18.00 | 19.00 |
| Indonesia, Thailand | 7.00 | 9.00 | 11.00 | 13.00 | 17.00 | 18.00 |
| Doha | 3.00 | 5.00 | 7.00 | 9.00 | 13.00 | 13.00 |
| Stockholm | 2,00 | 4,00 | 6.00 | 8.00 | 12.00 | 13.00 |
| Toronto | 20.00 | 22.00 | 24.00 | 2.00 | 6.00 | 7,00 |

3-1. Tentative Program Schedule for APMAA 2021 Doctoral Colloquium

On November 9, the 2021 Doctoral Colloquium will take place. The Doctoral Colloquium is a one-day event aimed at developing and mentoring Doctoral students. This platform provides an excellent opportunity for Doctoral students to receive in-depth feedback on their (ongoing) research (proposals) from fellow Doctoral students and leading academics in the field of Management Accounting. We warmly invite doctoral students to submit their work, which can be at any stage of the research process (proposal stage, middle stage, or near completion stage).

Day 1: Tuesday, November 9, 2021 (All presenters and speakers are required to use the submissions system (The Conference Management Toolkit (CMT) at <https://cmt3.research.microsoft.com>)

| Jakarta Time | | Explanations |
|--------------|---|---|
| 07.00-07.30 | Registration, meet & greet among participants. | Hybrid: Onsite (Udayana University) & Online via zoom |
| 07.30-08.00 | Opening Ceremony | Onsite (Udayana University, Auditorium BH Buiding 4 th floor) & Online |
| 08.00-09.30 | Doctoral Seminar – Morning Session (45 min. Tutorial, 45 min. Q&A) | Onsite (Udayana University, Auditorium BH Buiding 4 th floor) & Online |
| 09.30-09.35 | Short Break | |

| | | |
|--------------------------------------|---|---|
| 09.35- 12.00 | Morning Parallel Session - 3 Sessions (@ (15 min. Presentation, 20 min. Discussion, 5 min. Q&A and 5 minutes break between session) | Onsite (Udayana University, BH Buiding, Room 3.1; 3.2;3.3;3.4) & Online |
| 12.00-13.00 | Lunch Break | |
| 13.00-14.30 For European Students | Doctoral Seminar – afternoon session (45 min. Tutorial, 45 min. Q&A) | Onsite (Udayana University, Auditorium BH Buiding 4 th floor) & Online |
| 14.30-16.45 For European Students | Afternoon Parallel Session - 3 Sessions (@ (15 min. Presentation, 20 min. Discussion, 5 min. Q&A and 5 minutes break between session) | Onsite (Udayana University, BH Buiding, Room 3.1; 3.2;3.3;3.4) & Online |
| 16.45-17.00 | Short Break | |
| 17.00-18.30 For American Students | Afternoon Parallel Session - 2 Sessions (@ (15 min. Presentation, 20 min. Discussion, 5 min. Q&A and 5 minutes break between session) | Onsite (Udayana University, BH Buiding, Room 3.1; 3.2;3.3;3.4) & Online |
| 18.30-18.50 | Closing session of Doctoral Colloquium: | Onsite (Udayana University, Auditorium BH Buiding 4 th floor) & Online |

3-2. Tentative Program Schedules for APMAA 2021 Conference

Management Accounting is an innovative field of research already explored by renowned academics and adopters from industry worldwide. Therefore, the 2021 conference welcomes experts in related fields with various research backgrounds (i.e., social/behavioral sciences, environmental sciences, legal studies) interested in getting connected to the different aspects of Management Accounting and its community.

Day 2: Wednesday, November 10, 2021 (All presenters and speakers are required to use the submissions system (The Conference Management Toolkit (CMT) at <https://cmt3.research.microsoft.com>)

| Jakarta Time | Agenda | Room |
|---------------|--|----------------------------------|
| 08.30 – 09.30 | Registration | Hendriawan Sie Building, 8th Fl. |
| 09.30 - 10.00 | The opening ceremony, Picture taking | |
| 10.00-10.10 | Short Break | |
| 10.10 – 11.50 | Plenary I (Each 50 min.) "Green Swans-based Management Accounting System towards Future-Fit Society." | Hendriawan Sie Building, 8th Fl. |
| 11.50 – 13.00 | Lunch and pray (The product of the collaborative research P.T.) | Hendriawan Sie Building, 8th Fl. |
| 13.00 - 14.30 | Parallel Sessions Day 2-1 (15 min. Presentation, 8 min Discussion and 7 min. Q&A) x 3 papers at 6 rooms: Total 18 papers | I Building, 2nd Floor. |

| | | |
|---|---|---|
| 14.30-15.30 | Keynote Speech "Green Swans-based Management Accounting System towards Future-Fit Society." | |
| 15.30-16.00 | Coffee Break | |
| 16.00 – 17.30 For European Prof. | Parallel Sessions Day 2-2 (15 min. Presentation, 8 min Discussion and 7 min. Q&A) x 3 papers at 6 rooms: Total 18 papers (including Special Sessions) | I Building, 2nd Floor. |
| 17.30-18.00 | Coffee Break | |
| 18.00-19.30 For North American Prof. | Parallel Sessions Day 2-2 (15 min. Presentation, 8 min Discussion and 7 min. Q&A) x 3 papers at 2 rooms: Total 18 papers | (I Building, 2nd Floor). One-line only |

Day 3: Thursday, November 11, 2021

| Jakarta Time | Agenda | Room |
|--|---|--------------------------------------|
| 09.00 – 09.55 | Plenary Session – 2 "Green Swans-based Management Accounting System towards Future-Fit Society." | I Building, 2nd Fl. |
| 10.00 – 11.30 | Parallel Sessions Day 3-1 (15 min. Presentation, 8 min Discussion and 7 min. Q&A) x 3 papers at 6 rooms: Total 18 papers | I Building, 2nd Fl. |
| 11.35 – 13.05 | Parallel Sessions Day 3-2 (15 min. Presentation, 8 min Discussion and 7 min. Q&A) x 3 papers at 6 rooms: Total 18 papers | I Building, 2nd Fl. |
| 13.05 – 14.00 | Lunch and Pray | |
| 14.00 – 15.00 | Plenary Session – 3 "Green Swans-based Management Accounting System towards Future-Fit Society." | I Building, 2nd Fl. |
| 15.10 – 16.40 For European Prof. | Parallel Sessions Day 3-3 (15 min. Presentation, 8 min Discussion and 7 min. Q&A) x 3 papers at 6 rooms: Total 18 papers | I Building, 2nd Fl. |
| 16.50 – 18.20 (For American Professors) | Parallel Sessions Day 3-3 (15 min. Presentation, 8 min Discussion and 7 min. Q&A) x 3 papers at 2 rooms: Total 18 papers | I Building, 2nd Fl. One-line only |
| 18.25-18.50 | Closing Remarks and APMAA 2022 promotion (20min) | One-line only |

Primary subject areas for the parallel sessions

| |
|---|
| Primary subject areas: Official Guide to APMAA 2021 (Annual Conference of the Asia-Pacific Management Accounting Association) |
| 01. Green Swans-based Management Accounting System |

| |
|---|
| 02. Cost management and Manufacturing Industries |
| 03. Performance Management |
| 04. Accounting in Digital Era |
| 05. Strategic Management Accounting (SMA) |
| 06. Management Accounting for Multinational Enterprises |
| 07. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs) |
| 08. Management Accounting for SMEs and Family Businesses |
| 09. Business Reporting and Communication |
| 10. Business Ethics and Internal Control |
| 11. Comparative (Cross-cultural) Management Accounting |
| 12. Mathematical Models in Management Accounting |
| 13. Management Accounting of Islamic Business |
| 14. Management Accounting Education and History |
| 15. Other Management Accounting Issues |

3-3. Message from the Parallel Session Paper Review Team

APMAA 2021 uses the CMT as the platform for submissions and review. The detailed instruction for using the platform is provided by the file, "[Guidelines for the APMAA Annual Conference Paper Review](#)," at [Official Guide to APMAA 2021 \(Annual Conference of the Asia-Pacific Management Accounting Association\)](#).

The CMT process for an Author is as follows:

1. Submit a paper from the Author Console. In your Author console, please select an appropriate subject area by checking a primary button at the bottom of the Edit Submission page. Check a secondary area button also when you find an additional relevant area.
2. Being notified of the receipt of the paper from the Chief Gatekeeper (Review Team Chair: Senior Meta-Reviewer) via CMT email.
3. When the notice is Disk Rejected, the Author is informed the availability of Author Feedback, "View Meta-Review," at the Author Console from the Senior Meta Reviewer (Chief Gatekeeper). Authors can resubmit a revision paper to the CMT by July 15 after significant improvement.
4. When notified "Minor Revision" or "Major Revision," the Author modifies the paper and replaces the old file with the revised (edited) file by August 20 (Click Edit Submission at the Actions column. At the file section of the Edit Submission page, delete the old file and upload a new file. Then, save changes.). Also, notify the editing to the Meta-Reviewer. When editing, please refer to the Author Feedback, "View Reviews" from the Author Console.
5. Author receives an "Accepted" or "Rejected" notice from the Chief gatekeeper and, also, is informed of the availability of Author Feedback, "View Meta-Review" and "View Reviews" at the Author Console.
6. When received the "Accepted" decision, the Author must edit and submit a "Proceedings Paper" and make the "conference registration" by September 15.

Mission and policy of the parallel sessions paper review are as follows:

1. The paper review team's mission is to create a parallel session composed of three quality papers in

a similar subject area.

2. **Gatekeeper's** initial review checks a *paper's academic format* (organization, figures, references, etc.) and *English*.

3. **Reviewers'** task is to provide information on paper quality to help Gatekeepers create a three-papers group for the parallel sessions. Reviewers should not demand authors too much since our team is reviewing a conference paper (but not a journal paper).

4. Detailed discussions of a presentation paper are the task of **Discussants**.

3-4. Collaborative Research Projects

"Management Accounting in China and Southeast Asia," the first product of the collaborative research project

The publication, edited by Prof. Rickards, Prof. Ritsert, and Prof. Terdpaopong is a memorable achievement for us, APMAA. It is an outstanding achievement all of the authors have truly earned.

APMAA's first research project was completed. Thank you for the collaborations of APMAA members. The book titled "Management Accounting in China and Southeast Asia" is indeed the product of our academic relations among APMAA members. This book is a must-have for anyone interested in learning how managers in China and Southeast Asia make sound economic decisions. In today's competitive global economy, it's critical to understand how Asia's most dynamic region employs accounting skills in practice. The meticulously constructed empirical examples offered here demonstrate how management accounting concepts can be applied in various economic contexts. In general, these comparison studies present theory and prevalent practices to provide insights for both strategic and tactical problem solutions. As a result, Management Accounting in China and Southeast Asia will be of interest to graduate students, professionals in accounting, management, finance, and academics in these fields. I am proud to be a part of this project and appreciate the long-term commitment of the APMAA members. (Sent from Kanitsorn Terdpaopong on June 6, 2021)

Research Project 2021

Two research project teams have been organized this year. We will arrange a Special Session (a 90 minutes slot) for the Research Project 2021 in the APMAA 2021 parallel sessions.



Terdpaopong, Kanitsorn, kanitsorn@rsu.ac.th, Rangsit University, Thailand

The accounting profession is currently facing numerous disruptions. Disruption of technology is one of the most pressing issues of the present, but it is not the only event unsettling the accounting profession. For example, the new coronavirus (COVID-19) has spread steadily worldwide since its first outbreak in December 2019. Disruptions, whether stemming from technological advances, public health threats, or another source, are among the key external drivers of change in the role of management accounting. Direction and support from professional accounting bodies also are crucial—internal drivers such as organizational culture and leadership act as accelerators to changes in accounting roles and responsibilities. Besides technological readiness, staff readiness in organizations speeds up change in accounting roles too. Nowadays, stakeholders want accounting information immediately upon the occurrence of a business event, not afterwards. Such changes affect how accountants perform their jobs, necessitate their acquisition of new skills, and, ultimately, result in recent accounting professional emergence.

At this stage, we see the urge to conduct research to explore management accountants changing role in the aftermath of the COVID-19 pandemic while incorporating other causal factors. **The call for research collaboration is now open. Please contact kanitsorn@rsu.ac.th**



Wegmann, Gregory, gregory.wegmann@u-bourgogne.fr, IAE Dijon, University of Burgundy, France

With my colleague Irina Paladi (irina.paladi@u-bourgogne.fr) the research project we propose is: To compare management accounting theories and practices in different countries and to observe developments in terms of convergences and divergences.

Management accounting systems have emerged in different ways in different countries and have evolved under the influence of institutional factors, historical and economic determinants. Despite the cultural dominance of English-speaking countries in management accounting, non-English speaking countries have strong institutional and cultural roots that still influence their forms of management accounting.

Research questions –

Is there a convergence of management accounting due to the globalization of the economy? Or are specificities still important?

What are the institutional factors that influence the observed evolutions?

What can we learn from observing the management accounting of large national companies about these phenomena of convergence and divergence?

Theoretical background –

For this research work, we would rely on the analysis of institutional factors in the countries studied. From this institutional perspective, Shields (in Bhimani 1996) identifies factors that have shaped and currently influence management accounting practices in European nations. These factors are education, government, professional associations, consultancy, technology, and the international transfer of information. The institutional background are influential factors (Pistoni and Zoni 2000; Shields 1998, 505–506). For instance, Kajüter and Schröder (2017) combine contingency and neo-institutional theories in their research and compare management accounting systems of English-speaking corporations with their German subsidiaries.

Methods and partners

The construction of reading grids could help to build a common identity for the different works that would be deployed in different countries.

An approach could be to conduct separate analyses in several countries (one chapter/one country) and then make a global comparison in the last chapter. The question will then arise of carrying out case studies and, if necessary, questionnaire surveys. **The objective would be to be able to analyze the situation in about ten countries.**

We suggest to refine this protocol by presenting the first work at the next APMAA annual conference.

3-5. Parallel session papers received

In May, we received three papers from APMAA directors. Thank you so much for submitting high-quality articles.

Authors; Fumiko Takeda (University of Tokyo, Japan)



Paper Title: Hedge Fund Activism in Japan: A Comparison between the First and Second Waves

Abstract: This study investigates the second wave of activism in Japan from 2014 to 2019, and compares the targets' characteristics and the impact of activist intervention with those of the first wave in the 2000s. During the second wave, the Stewardship and Corporate Governance Codes were formulated, making it easier for activists to obtain approval from other shareholders by stressing long-term engagement with target firms. We find that targets' stock prices react positively to activist intervention in both waves, and that the reaction is larger in the second wave than in the first. In the second wave, activists tend to target firms with a larger market capitalization, cash-to-asset ratio, dividend payout ratio, foreign shareholders' ratio, and outside directors' ratio than in the first. In both waves, the activist intervention tends to decrease the targets' ROA and increase leverage two years after the intervention, indicating that short-term improvement may not be observed. **(Created on: 5/17/2021, 12:48:21 PM)**

Authors: Masumi Nakashima (Bunkyo Gakuin University, Japan)



Paper Title: The Determinants of Perceived Earnings Quality in Perspective of Theory of Planned Behavior and the Upper Echelon: Evidence from Japan

Abstract: This paper explores whether managerial ethical values and incentives/pressures affect perceived earnings quality through structural equation modeling based on the responses by chief financial officers (CFOs) of public firms in Japan. I develop the research framework applying the theory of planned behavior aided by the upper echelon theory and the fraud triangle theory. In this model, managerial decisions as intention and earnings quality as behavior or outcome of intention. Quantifying managerial ethical values as the tone at the top (TATT), the simultaneous analysis results support my theoretical model and show that subjective norm and behavioral beliefs influence earnings management intention. **(Created on 5/19/2021, 9:02:19 AM)**

Authors: Masumi Nakashima (Bunkyo Gakuin University, Japan)

Paper Title: Fraud Detection Method by Text Analysis of CEO Letters Perspective of Obfuscation Hypothesis: Evidence from Japanese Firms Listed on U.S. Stock Exchange

Abstract: In this study, I use a sample of Japanese firms listed in the U.S. and conduct a text analysis of their CEO letters to discuss the obfuscation hypothesis by examining whether there are differences in text features focusing on Jaccard coefficient and distance from the origin as readability measurements between fraudulent and non-fraudulent firms, as well as during and after the detection of fraud. First, I found that the Jaccard coefficient during fraud execution periods was higher than that after the fraud was detected, indicating that fraudulent firm used more distinctive terms during fraud execution period. Second, the results of the correspondence analysis show that the terms are far from zero, indicating unrelated terms are placed during fraud-execution, and the terms are closer to zero and the terms are placed close to each other after fraudulent detection, and the terms of non-fraudulent firms are plotted close to the origin. **(Created on 5/19/2021, 9:46:43 AM)**

3-6. Paper Submission Due Date for the APMAA 2021

July 15 is the Submission Due Date for the APMAA 2021, held on 9-11 November 2021. This year's annual conference is a hybrid model that allows participating online from home and office and/or in-person at the Universitas Trisakti and the Udayana University, Indonesia.

Please visit the conference websites, [Official Guide to APMAA 2021 \(Annual Conference of the Asia-Pacific Management Accounting Association\)](#), or [Official Guide to APMAA 2021 \(Annual Conference of the Asia-Pacific Management Accounting Association\) \(sakura.ne.jp\)](#), and get the information necessary for your paper submission.

- APMAA 2021 Conference Call for Papers
- APMAA 2021 Doctoral Colloquium Call for Papers
- Guideline for Authors
- "APMAA2021" CMT Site Structure
- Paper submission to the CMT site

APMAA 2021 offers scholars and doctoral students a chance to submit their latest research products. **July 15** is a hard deadline since it takes around one month to complete our peer-review process. The box below shows important Dates for authors.

| Important Dates for Authors (tentative) | |
|---|--------------------------------------|
| Manuscript submission site (CMT) opens Deadline for manuscript submission | May 15, 2021 July 15, 2021 |
| Registration site opens | August 15, 2021 |
| Notification of acceptance/rejection of manuscripts | September 1, 2021 |
| Registration deadline | September 15, 2021 |
| Proceedings paper submission deadline | September 15, 2021 |
| Conference program ready | October 15, 2021 |
| Conference date | November 9-11, 2021 |

4. Summer Webinar (one-page), and a short report of the 2021 Spring Webinar: [APMAA 2021 Summer and Spring Webinar \(sakura.ne.jp\)](#)

4-1. 2021 Summer Webinar (Digital Transformation in Accounting and Finance)

The main objective of this Webinar is to shed light on the evolution of digital transformation in Accounting and Finance. We believe that digital transformation has a crucial impact on the future of Accounting and finance. Therefore, the secondary objective of our Webinar is to discuss the potential responses of management control systems during the COVID-19 era, as well as shed light on management control systems in the public sector. For the details, please visit [APMAA 2021 Summer and Spring Webinar \(sakura.ne.jp\)](#).

Date: Monday, August 16, 2021

Day 1: Main Theme: Digital Transformation in Accounting and Finance

Date: Tuesday, August 17, 2021

Day 2: Sub-Theme 1: How Do Management Control Systems Responds to COVID19

Sub-Theme 2: Management Control Systems in Public Sector

Contact person: Dr. Ghassan H. Mardini, Summer Webinar Chair, Ghassan.Mardini@qu.edu.qa

4-2. Report of the 2021 Spring Webinar

On March 22-23, 2021, the University of Lodz in Poland and Linnaeus University in Sweden organized the Asia-Pacific Management Accounting Association Spring Webinar.

One hundred fifty-eight people participated on the first day of the conference, and 112 people on the second day, which totals 270 participants. About 75% of the participants were professors from various universities globally, 12% Ph.D. students, and 10% master students. The conference also attracted the interest of practitioners (3%). The participants represented various countries from all over the world (alphabetically): Bangladesh, Czech Republic, Estonia, France, Spain, Indonesia, Japan, Qatar, Lithuania, Germany, Malaysia, Poland, Romania, Sweden, Thailand, Ukraine, and Vietnam. In total, representatives of about 50 research institutions from all over the world participated in the conference.

The conference's main goal was to enable scientists from different countries to meet, thus creating the opportunity to discuss and exchange views on the latest trends and problems in management accounting in the context of sustainable development of the organizations. During the conference, there were presented papers by practitioners representing world-class organizations, papers showing the results of scientific research on sustainable development accounting, and discussion presentations. After all the speeches, there was a lively discussion. In our opinion, the Asia-Pacific Management Accounting Association Spring Webinar conference was a great success. (Łódź, 24.03.2021)

Prof. Jan Alpenberg (Linnaeus University, Sweden)

Prof. Tomasz Wnuk-Pel (University of Lodz, Poland)

5. Message from the Board Chair



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

The resilience and sustainability of the APMAA

The world is undergoing unpredictable and unprecedented challenges. Just a few examples are the digital and technology revolution, risks and threats like climate change, pandemics, nuclear war, and bioterrorism. The COVID-19 pandemic not only forced APMAA to suspend the 2020 annual conference but also has put us through rigorous **strategic-resilience tests**. So, we connected our

members via online technology; and we conducted a Webinar Series with eight seminars from October to November 2020.

As it has been two years of the global coronavirus crisis, the pandemic is not controlled. Our annual conferences have been the platform that brings our members together. So, we will hold the 2021 annual conference in a hybrid model. Even under the impact of the COVID-19 pandemic, we focus on the parallel sessions and set "Quality is first. Return to the origin" as **the 2021 annual conference policy**. Furthermore, using the CMT (Microsoft Conference Management Toolkit) as the platform for the parallel sessions, we strengthened our paper review team, where over 40 volunteer reviewers are energized to implement our renovated review guidance.

APMAA is an academic association run by the goodwill of diligent volunteers. Because of this, our association has always faced issues of sustainability. However, developing sustainability requires a systems thought process that emphasizes innovative solutions. Therefore, we set "Nurturing and Reinforcing APMAA Sustainability" as **the 2021 APMAA Policy**.

APMAA has tried to share administrative tasks (duties) with Senior Directors and Directors for the past decade. We introduced Strategy Committee, Webinar Committee, Collaborative Research Project Committee, and Membership Committee past two years. Progress was plodding in some areas. APMAA continues to focus on the renovation of the Administration Team and Regional Chapter system to accommodate the goodwill of more diligent volunteers.

APMAA will celebrate the 20th Anniversary of its foundation in 2024. To thrive in the coming decade, APMAA must develop resilience—the ability to withstand unpredictable threats or changes and then to emerge stronger. Resilience has organizational factors: a Culture of learning, Talent development, Planning and Execution, Reputation and Effective Communications, Partnerships and Alliances, and a good Financial Footing. By fusing resilience into sustainability, our association can build a more robust overall program to make members feel good about the future. Our journey to the 20th-anniversary conference has begun already. Your goodwill is the vehicle running and changing APMAA.

APMAA News July 1, 2021 Issue (No.35)

(circulation worldwide: 4,000 copies)

Editor: Ueno, Susumu (ueno@konan-u.ac.jp), Chair of the APMAA Board of Directors

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

For January 1, 2022 edition (Vol.36): December 1, 2021

For July 1, 2022 edition (Vol.37): June 1, 2022

[http://apmaa.org/APMAA/;](http://apmaa.org/APMAA/)
[Asia-Pacific Management Accounting Association \(APMAA\) Official Site \(sakura.ne.jp\)](http://sakura.ne.jp)
<https://www.youtube.com/watch?v=CMeWiVbwVM4>

The future annual conference venues ([Asia-Pacific Management Accounting Association \(APMAA\) Official Site](http://sakura.ne.jp))

Determined

- 1. APMAA 2021 Conference – Indonesia** (Prof Sekar Mayangsari, Trisakti U.) Accepted at the 2017 board meeting.
- 2. APMAA 2022 Conference – Thailand** (Prof. Pattanant Petchchedchoo and Prof. Siridech Kumsuprom, Dhurakij Pundit U., Accepted at the 2018 board meeting
- 3. APMAA 2023 Conference – China** (Prof Gao, Liang Tian, Xi'an Jiaotong U. China), Accepted at the 2018 board meeting.
- 4. APMAA 2024 Conference. – Vietnam** (Prof Thuy, Nguyen Thi Hong, Vietnam National U.-Hanoi), Accepted at the 2019 board meeting.

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