

Asia-Pacific Management Accounting Association



APMAA NEWS September 1, 2022, Issue

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The mission of the Asia-Pacific Management Accounting Association (APMAA) is to provide a platform for management accounting academics and practitioners in the Asia Pacific region to connect. We acknowledge that our members share many common values, including the importance of implanting integrity and good behaviors, objectivity, a sense of community, respect for others, and high ethical values. We strive to contribute toward global scholarship and the lives of the regions.

1. 2022 APMAA Membership Fee Payment

This section clarifies the definition of the APMAA membership fee and explains the 2022 annual fee payment procedure ([Membership of the Asia-Pacific Management Accounting Association \(sakura.ne.jp\)](http://sakura.ne.jp)). For the registration (by Google Forms) and fee payment, please visit [Asia-Pacific Management Accounting Association 2022 \(dpu.ac.th\)](http://Asia-Pacific Management Accounting Association 2022 (dpu.ac.th)). Keep your **2022 APMAA position** by paying the 2022 membership fee before the due date.

1.1. APMAA Membership and the 2022 Annual Membership Fee

APMAA is an open network. Memberships are in two categories: Member (Professors, Lecturers, CMA, CPA, Tax accountant, financial analyst, etc.) and Associate Member (current Doctoral Students). For the year 2022, the annual fee of the member and the associate members is USD 10, respectively. This annual membership fee covers January 1 to December 31, 2022. **The membership fee is not refundable.**

The due date for the 2022 APMAA membership is November 12, 2022. If you are considering serving as a **2023 administration team member (director applicant)**, please pay your 2022 membership fee before **September 15, 2022**. If a **2022 board member** fails to pay the 2022 membership fee before **September 15, 2022**, his/her position will be evoked.

1.2 How Can You Pay the One-year Membership Fee?

(1) **If you do not attend** the APMAA 2022, please fill out **the 2022 membership and registration form (google.com)** on [Membership Fee & APMAA 2022 Participation Fee – apmaa 2022](#) and pay the 2022 membership fee.

You can pay the fee by either PayPal (credit card) or bank transfer. The "2022 membership fee" is not refundable.

(2) **If you attend** the APMAA 2022, firstly, please fill out **the 2022 membership and registration form (google.com)** on [Membership Fee & APMAA 2022 Participation Fee – apmaa2022](#) and then pay your "2022 membership and conference participation fees." The "2022 membership fee" and "APMAA 2022 participation fee" are not refundable. You can either use PayPal (credit card) or bank transfer.

Information to "APMAA 2022 in-person (face-to-face) participants:

We hold the APMAA 2022 in hybrid mode, i.e., online and in-person. Due to the COVID pandemic, deciding on in-person attendance at APMAA 2022 conference is not easy. The "2022 membership fee" and "APMAA 2022 participation fee" are not refundable, but APMAA requests **conference presenters, 2022 board members, and director applicants** to register and pay these fees **by September 15**. Presenters and director applicants who attend in person can pay the online fee by September 15 and the remaining amount by October 15. To receive the full benefits described in Note (1) below, in-person attendees must finish their fee payment by October 15.

(3) If you face any problems regarding the fee payment process, please contact Rachata Khumbok (rachata.khn@dpu.ac.th).

(4) Please request a **Letter of Invitation**, if you need it, to Paitaya Meesat (paitaya.mee@dpu.ac.th).

In-person Participation Fee⁽¹⁾

2022 Membership Fees and Annual Conference Registration Fees				
All are required to pay the One-Year Membership Fee.				
	Regular member (USD)		Associate (Ph.D. student) member (USD)	
	presenter	non-presenter	presenter	non-presenter
Membership fee	10	10	10	10
Conference Fee	300	300	150	150
Total	310	310	160	160

Online Participation Fee⁽²⁾

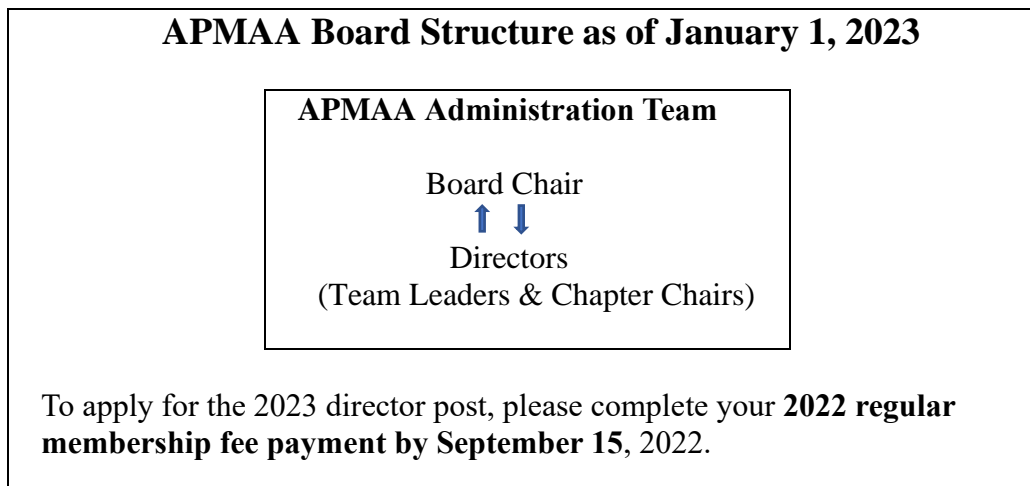
2022 Membership Fees and Annual Conference Registration Fees				
All are required to pay the One-Year Membership Fee.				
	Regular member (USD)		Associate (Ph.D. student) member (USD)	
	Online presenter	Online non-presenter	Online presenter	Online non-presenter
Membership fee	10	10	10	10
Conference Fee	40	20(waived)	20	20 (waived)
Total	50	10	30	10

⁽¹⁾ This participation fee includes a printed program with a Conference kit, Welcome Reception (Day 1) and Dinner (Day 2), Lunch, and coffee/tea break (Day 1, Day 2, and Day 3). International participants' company visit/cultural visit on day 4 provides lunch and transportation to and from DPU to the destination.

⁽²⁾ This participation fee includes the online version of the Program Book, Book of Abstracts, and Book of Proceedings.

2. Proposal of the 2023 APMAA Board Structure

The *current APMAA member and Director term will end on December 31, 2022*. APMAA is looking for like-minded prospective 2023 board members who support our association and implement its strategy and administration.



2-1. 2023 Director positions and the 2023 APMAA teams.

APMAA is looking for team (project) leaders who work at the 2023 Board. All directors are members of one of the APMAA administrative teams (See the 2023 APMAA Administrative Teams List below). APMAA expects all directors to actively engage in APMAA activities and share a part of administrative tasks.

How to apply for the 2023 Director position

If you are thinking of serving as a 2023 director, please (1) **pay the 2022 membership fee by September 15** and (2) **submit the "APMAA 2023 Director Application Form"** (edit it in **Microsoft Word**) below as an email attachment to the APMAA Board Chair **by September 30**.

APMAA 2023 Director Application Form (write in less than 20 lines)
Name, email address, affiliation, country
Your profile URL if you have any
APMAA in-person annual conference Year you attended
Contribution to APMAA in 2022 (Presenter/reviewer of Paper IDxx; Lead the xx team, etc.)
Desired 2023 team to belong to/ APMAA activities (such as paper presenter, team leader, etc.)

APMAA in-person annual conferences

2019(15th)	Doha, Qatar
2018(14th)	Tokyo, Japan
2017(13th)	Shanghai, China
2016(12th)	Taipei, Taiwan
2015(11th)	Bali, Indonesia
2014(10th)	Bangkok, Thailand
2013 (9th)	Nagoya, Japan
2012 (8th)	Xiamen, China
2011 (7th)	Shah Alam, Malaysia
2010 (6th)	Taipei, Taiwan
2009 (5th)	Beppu, Japan
2007 (4th)	Chengdu, China
2006 (3rd)	Fukuoka, Japan
2004 (2nd)	Shah Alam, Malaysia
2002 (1st)	Fukuoka, Japan

Since directors work together with the head office, APMAA evaluates whether an applicant; (1) understands the APMAA philosophy, values, and mission well. (2) can communicate with the head office in a timely fashion (Considerations of politeness and formality are essential.).

Proposed 2023 APMAA Teams

*The **team leader** organizes (online) meetings, edits meeting materials, and distributes them to members before a meeting. The person also provides a zoom platform and edits minutes and reports.

Standing teams		Leader/Members	
Conference Quality Control (Head Office) team	Work for the 2023 annual conference	Omar, 2024 Vietnam team. 2023 Thailand team	
APMAA 2023 team		Tian: Hold Zoom meetings with the head office regularly.	
APMAA 2024 team		Thuy: Hold Zoom meetings with the head office regularly.	
Conference Theme Paper Prize team	Promotion & Collection of papers		
Association Innovation & Succession team	Association's succession strategy		
2023 Webinar Organizing Team	Europe (March)		
	Middle east (May)		
	South Asia (July)		
	East Asia (September)		
Member service team	Recruiting and serving members		
APMAA NEWS and Homepage editing team	Editing; Creating a new platform		
Local Chapters (country & region)	Japan		
	Indonesia		
	Malaysia		
	Qatar		
	Europe		
	Taiwan		
	New Zealand		
	Korea		
	Thailand		
	Vietnam		
	Australia		
	North America		
	China		
	Singapore		

(Director's Duties)

- (1) Read all pages on the APMAA homepage to understand its philosophy, mission, rules, and guidelines. http://s-ueno.sakura.ne.jp/APMAA_asia/about_us.htm;
[http://s-ueno.sakura.ne.jp/APMAA_asia/To APMAA Conference Organizers .htm](http://s-ueno.sakura.ne.jp/APMAA_asia/To_APMAA_Conference_Organizers_.htm)
- (2) Distribute APMAA Newsletters and Call for Papers to local scholars and experts via your contact group and/or local academic associations.
- (3) Support the 2023 Annual Conference directly/indirectly.
- (5) Belong to at least one 2023 APMAA team

(Director's Requirements)

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

-The Board reserves the right to invite a proper and suitable person to a director position if an applicant 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.

2-2. 2023 APMAA Supporters and Associates (5-year term)

We welcome accounting academics and experts to join the APMAA Supporters and Associates group. The group's responsibility is to spearhead the growth and development of APMAA. Even if you are new to APMAA, you can apply and participate as an APMAA supporter and associate. 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: Should be an academic (professor of various ranks; lecturer), a researcher with a doctoral qualification, or a 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 2022 Annual Conference

Date: 8th (Tuesday)–11th(Friday) November 2022

Venue: Dhurakij Pundit University, Bangkok, Thailand

<https://ciba.dpu.ac.th/apmaa2022/index.php>.

[APMAA 2022 annual conference \(Asia-Pacific Management Accounting Association\) \(sakura.ne.jp\)](http://sakura.ne.jp)

We hold the 2022 APMAA annual conference at Dhurakij Pundit University, Bangkok, Thailand, on Hybrid Mode on November 8-11. The conference theme is "Management Accounting: Recent Themes and Directions for a Digital Future."

World Time (The information below is based on normal time.)					
New Zealand (UTC+13)	13.00	14.00	16.00	20.00	22.00
Sydney	11.00	12.00	14.00	18.00	20.00
Tokyo(UTC+9)	9.00	10.00	12.00	16.00	18.00
Bangkok (UTC+7)	7.00	8.00	10.00	14.00	16.00
Doha	3.00	4.00	6.00	10.00	12.00
Poland	1,00	2.00	4.00	8.00	10.00
Toronto	19.00	20.00	22,00	2.00	4.00
Los Angels	16.00	17,00	19.00	23.00	1.00

3-1. Tentative Program of the APMAA 2022 Annual Conference (updated on August 30)

Day 2 (Wednesday, November 9, 2022)

Bangkok Time (UTC+7)	Plenary Session and Academic Paper Sessions (tentative)	
08.30-	ZOOM site opens (Dancing videos, Video of APMAA History), and a Live Telecast	
09.00 - 09.30	<p>Opening ceremony: Main room Susumu Ueno, APMAA Chair 10 min. Darika Lathapipat, President, Dhurakij Pundit University 5 min. Assoc. Prof. Sillapaporn Srijunpetch, Ph.D., Chairman of the Accounting Education and Technology Committee 2020 – 2023, Federation of Accounting Professions, Thailand 5 min. https://www.tfac.or.th/en/Article/Detail/66583</p> <p>Opening of the APMAA 2022: Pattanant Petchchedchoo, APMAA 2022 Conference Chair 5 min.</p>	
09.30-09.35	Picture Taking	
09.40 –11.55	<p>Plenary Session1: Main room (5 min. Moderation plus 40 min. talk) Coordinator: Siridech Kumsuprom: Dhurakij Pundit University, Thailand</p> <p>Speaker 1: Wila-sini Wongkaew, Chulalongkorn University, Thailand <u>ผศ. ดร.วิลาสินี วงศ์แก้ว - Chulalongkorn Business School.</u> Topic: Sustainability Research in Management Accounting in Thailand: A Review and Reflection</p> <p>Speaker 2: Kriengkrai Boonlert-U-Thai, Chulalongkorn University, Thailand Topic: Sustainability Accounting: Impact and Opportunities for Future Research.</p> <p>Speaker 3: Nitaya Wongpinunwatana, Thammasart University, Thailand (https://www.tbs.tu.ac.th/en/staff/nitaya-wongpinunwatana_th/) Topic: Disruptive technologies for management accounting: Big data and analytics perspective</p>	
12.10 –13.30	<p>Lunch</p> <p>Promotional videos of video of (1)APMAA History and (2) the collaborative research team,</p>	
13.30 - 14.40	<p>Academic Paper Sessions Day 2-1: Breakout rooms (Room 1: Room 2: Room 3: Room 4: 8 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)</p>	Presentation from Europe

14.50-16.00	Academic Paper Sessions Day 2-2: Breakout rooms (Room 1: Room 2: Room 3: Room 4: 8 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	Europe
16.10 –17.20	Plenary Session 2: Main room (5 min. 30 min. Talk, Discussion 30min.closing 5min.) Theme: Management Accounting in Non-Western Context: Themes and Future Research Directions Coordinator: Mimba, Ni Putu Sri Harta , Udayana University, Indonesia Talk (30 min.) Topic: Management Accounting in Non-Western Context: Themes and Future Research Directions Speaker: Shahzad Uddin , University of Essex, UK. https://www.essex.ac.uk/people/uddin11804/shahzad-uddin Panel Discussion (30 min.) Panelist 1: Shahzad Uddin , University of Essex, UK Panelist 2: Wegmann, Gregory , University of Burgundy, France	Europe
17.40- 19.00	Conference Dinner (Banquet)	

Day 3 (Thursday, November 10, 2022)

Bangkok Time (UTC+7)	Academic Paper Sessions and Forums (tentative)	
07.30	ZOOM site opens (Dancing videos, etc.), and a Live Telecast	
08.00 – 09.10	Academic Paper Sessions Day 3-1: Breakout rooms (Room 1: Room 2: Room 3: Room 4: Room 5: 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	Presentation from America
09.20 – 10.30	Academic Paper Sessions Day 3-4: Breakout rooms (Room 1: Room 2: Room 3: Room 4: Room 5: 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	America
10.40 – 11.50	Academic Paper Sessions Day 3-3: Breakout rooms (Room 1: Room 2: Room 3: Room 4: Room 5: 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	America
11.50 – 13.10	Lunch Promotional videos of APMAA History and the APMAA 2022 by DPU	
13.10 – 14.20	Academic Paper Sessions Day 3-4: Breakout rooms (Room 1: Room 2: Room 3: Room 4: Room 5: 10 papers) (20 min. Presentation, 10 min. Discussion, and 5 min. Q&A)	
14.30-15.30	Two Forums (60 minutes each). Main room Opening 5min. Talks 15min.+ 15min., Discussion 10 min. Q&A 10min. Closing 5 min. Forum 1: Accounting Research: Growing Our Impact. Coordinator: Kanibhatti Nitirojntanad (Chulalongkorn University, Thailand) Speaker and panelist: Thomas Ahrens (UAE University)	Europe

15.40-16.40	<p>Speaker and panelist: Fumiko Takeda (Keio University, Japan)</p> <p>Forum 2: Expectations for APMAA Conferences Coordinator: Omar, Normah (UiTM, Malaysia): Panelist 1: Mayangsari, Sekar (Trisakti University, Indonesia) Panelist 2: Galian Tian (Xi'an Jiao Tong University, China) Panelist 3: Nguyen Thuy (Vietnam National University, Vietnam)</p>	
16.50-17.20	<p>Closing: Main room Conferring Appreciation Plagues to 2021 and 2022 conference organizers and a paper award winner (10 min.) Appreciation Remarks from (20 min.)</p>	
17.30-18.00	<p>Promotion: Main room - APMAA 2023 Conference organizer at Xi'an Jiaotong University, China Introduce all team members and their roles (20 min.) -APMAA 2024 Conference organizer at Vietnam National University (5 min.)</p>	

3-2. Tentative Program of the APMAA 2022 Doctoral Colloquium (updated on August 30)

The 2022 Doctoral Colloquium will take place on November 8. It is a one-day event aimed at developing and mentoring Doctoral students.

Day 1 (Tuesday, November 8, 2022)

Bangkok Time(UTC+7)	Doctoral Colloquium (Tentative)	
08.30	ZOOM site opens (Dancing videos, etc.), and a Live Telecast	
09.00-09.30	Opening ceremony: Main room	
09.30-09.35	Short Break	
09.35- 11.50	Morning Session I at Breakout rooms (Room 1: Room 2: 6 papers) (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)	Presentation from America
11.50-12.30	Lunch Break (Video of APMAA History)	
12.30-13.55	Afternoon Session I at Breakout rooms (Room 1: Room 2: 4 papers) (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)	
13.55-14.00	Short Break	
14.00-15.25	Afternoon Session II at Breakout rooms (Room 1: Room 2: 4 papers) (5 min. Introduction, 15 min. Presentation, 10 min. Discussion, 10 min. Q&A)	from Europe

15.25-15.30	Short Break	
15.30-16.40	<p>Doctoral Seminar "Expectations of the doctoral students: supervisors' viewpoints (tentative)" at Breakout rooms (15.30-16.40 Tuesday, November 8: 5min. Opening, 40 min. Talks, 20 min. Q&A, 5 min. Closing)</p> <p>Moderator: Leela Tiangsoongnern , APMAA 2022 Doctoral Colloquium Chair.</p> <p>Speaker ① Wila-sini Wongkaew, Chulalongkorn University, Thailand</p> <p>Speaker ② Zubir Azhar, Universiti Sains Malaysia, Malaysia</p> <p>Speaker ③ Grahita Chandrarin, University of Merdeka Malang, Indonesia</p>	
16.50-17.10	Closing session of Doctoral Colloquium: Appreciation Remarks: Main room	
17.30-18.30	Welcome Party	

3-3. Outlines of Talks for Plenary Sessions, Forums, and Doctoral Colloquium Seminar

3-3-1. Plenary Session 1: Perspectives on Thai Accounting Research. (09.40-11.55 Wednesday, November 9)

Thai accounting research focuses on a wide range of accounting theories and practices. Today, we pay much attention to sustainability and technology areas. This plenary session invites leading Thai scholars in the area. Assistant Professor Dr. Wilasini Wongkaew overviews the idea of sustainability research. Associate Professor Dr. Kriengkrai Boonlert-U-Thai adds value to sustainability research. Associate Professor Dr. Nitaya Wongpinunwatana articulates the use of disruptive technologies for management accounting: big data and analytics perspective, which is the future direction for accounting practice.

Speaker: Wila-sini Wongkaew, Chulalongkorn University, Thailand.



Dr. Wongkaew is an assistant professor at Chulalongkorn University. She is currently the head of the Department of Accountancy. Before joining Chulalongkorn University, she was an assistant professor at Warwick Business School in the UK, where she obtained her Ph.D. Her research interest is management control, performance measurement practices, accountability, and sustainability control.

Topic: Sustainability Research in Management Accounting in Thailand: A Review and Reflection
Outline of the talk

Sustainability has become one of the challenges for organizations and society. While business organizations' impact on society and the environment have received increasing attention from the media, research on sustainability issues has also received growing interest from management and accounting scholars. In the talk, literature in sustainability accounting conducted in Thailand over the past ten years will be reviewed in order to understand the development and current state of the research. Key research topics, theoretical perspectives, and methodologies will be identified. Lessons

learned from extant literature will be discussed, and opportunities for future research will be identified.

Speaker: Kriengkrai Boonlert-U-Thai, Chulalongkorn Business School, Chulalongkorn University, Thailand



Kriengkrai Boonlert-U-Thai is an Associate Professor in the Department of Accounting. He is a Deputy Dean for Academic Affairs of Chulalongkorn Business School. His current research projects are accounting-based valuation, earnings management, the value relevance of accounting information, CSR, audit committee, corporate governance, family business, national culture differences, political connection, accounting education, international accounting, etc.

Topic: Sustainability Accounting: Impact and Opportunities for Future Research.

Outline of the talk

Sustainability accounting (SA) originated many years ago and represented the activities that directly impact an organization's society, environment, and economic (ESG) performance. SA is also known as social accounting, social and environmental accounting, corporate social reporting, corporate social responsibility reporting, or non-financial reporting. This talk includes the following topics:

- What is sustainability accounting?
- What is a sustainability accounting framework?
- Why and how investors use ESG information: Evidence from a Global Survey?
- Why do organizations use sustainability accounting? Is SA a tool that most organizations use to become more sustainable?
- Are the Corporate Sustainability Reporting (CSR) and triple bottom line accounting the most widely used measurements of SA?
- Future research on sustainability accounting

Speaker: Nitaya Wongpinunwatana, Thammasart Business School, Thammasart University, Thailand



Nitaya Wongpinunwatana is an Associate Professor in the Department of Management Information Systems at Thammasat Business School, Thammasat University. She earned her bachelor's and master's degrees in Accounting at Thammasat University. Then she earned her master's and Ph.D. degrees in the field of information systems from the University of Wollongong and the University of Queensland in Australia, respectively. Recently, she earned her bachelor's in Law from Sukhothai Thammathirat Open University. Before joining Thammasat University, she worked as a bank examiner at the Central Bank, emphasizing IT audit. She is interested in conducting research in teaching and learning about information system audit, computer security, enterprise resource planning, expert system, and data analytics emphasizing information system audit and business. Topic: (Tentative) Big data or AI in Management Accounting

Topic: Disruptive technologies for management accounting: Big data and analytics perspective

Outline of the talk

- Disruptive technologies for accounting of the future
- Meaning of Big data and Big data analytic
- Big data analytics for decision-making of Management Accounting
- Conclusion

3-3-2 Plenary Session 2 (16.10 –17.20 Wednesday, November 9)

Speaker and Panelist: Shahzad Uddin, University of Essex, UK



Shahzad Uddin is a professor at the University of Essex. He is the Editor of Journal of Accounting in Emerging Economies (JAEE).
<https://www.essex.ac.uk/people/uddin11804/shahzad-uddin>

Topic: Management Accounting in Non-Western Context: Themes and Future Research Directions

Outline of the talk

This review examines how management accounting has been researched and practiced in non-Western countries, where it has evolved and been understood differently from the West. This is based on the three literature review papers written by the author and his colleagues on management accounting in non-Western countries (Uddin et al., 2022; van Helden and Uddin, 2016; Hopper et al., 2009). The purpose of this review is to enable scholars to be aware of research gaps, methodologies followed, and theories used to see their contextual ramifications. This review reflects on how MA changes occur through differing stages of economic, political, and social development across different countries whose historical legacies give rise to unique forms of management accounting practices. This is important as how context is linked to management accounting and how changes were complicated by such contextual factors. Research on management accounting in non-Western countries has largely concentrated on quantitative studies based primarily on surveys, with a lack of open, grounded, process-oriented, and exploratory qualitative studies. Exploratory, bottom-up methods using case studies have the potential to yield rich pickings, and their absence may inadvertently prioritize economic over cultural and political rationales of management accounting practices. Theoretically, a political-economic approach is advocated that tries to understand MA practices as they are embedded in their context.

Panelist: Wegmann, Gregory, University of Burgundy, France



Gregory Wegmann currently works at the IAE Dijon Business School, University of Burgundy, and is the Vice President in charge of European and international policy. He holds a Ph.D. in Management from the University Paris Pantheon – Sorbonne and the Ability to supervise doctorate students. Gregory Wegmann does research mainly in Management Accounting. His current research interests in management accounting

are comparative studies, innovations, cost accounting, and sustainability.

His most recent research includes: "A Typology of Cost Accounting Practices Based on Activity-Based Costing – A Strategic Cost Management Approach and a Case Study (2019)", "A comparison between Japanese and French cost management – Contingency and institutional perspectives (2020)", "Theoretical and conceptual foundations of the New Public Management (2021)," and "Sustainability reports and management control: Literature review and case study at Air France (2022)".

3-3-3. Forum 1: Accounting Research: Growing Our Impact: 14.30-15.30, Thursday 10

Academic accounting research addresses broad topical areas within accounting, using various methodologies and theories. Forum 1 invites two prominent accounting scholars, Prof. Dr. Thomas Ahrens and Prof. Dr. Fumiko Takeda. Prof. Dr. Ahrens frequently uses a qualitative approach and organizational and institutional theories; on the other hand, Prof. Dr. Takeda uses an econometric

and marker approach. They discuss accounting research's roles in the academic community and society.

Speakers and panelist: Thomas Ahrens, UAE University



Thomas Ahrens is a Professor of Accounting at UAE University and has previously held positions at the LSE and the Universities of Southampton and Warwick. He earned his Ph.D. at the LSE. He has conducted research on accounting and management control practices in companies as well as the institutional functioning of accounting in a variety of public sector contexts. He has also written on methodological questions related to qualitative accounting research. Thomas is currently serving as Editor of *Qualitative Research in Accounting and Management* and Associate Editor of *Management Accounting Research*. For ten years, he was an Associate Editor of *Contemporary Accounting Research*.

Outline of talk

My talk is entitled "Writing Vocational Research Papers." It addresses two questions: How can we write inspired research papers? And what responsibility has the researcher for the effects that the research paper may have, both, in the academy and society more broadly? The talk uses Max Weber's idea of science as a vocation and suggests some alternative approaches to contemporary vocational research paper writing. Some examples of such papers are given. I will speculate about forces that can enhance the vocational character of research and research papers.

Speakers and panelist: Fumiko Takeda, Keio University, Japan



F. Takeda received her Ph.D. in Economics from Yale University. She joined the faculty of Keio Business School in 2022, following eighteen years at the University of Tokyo and two years at Yokohama City University. Prior to joining academics, she worked as Economist at Nomura Research Institute, Ltd. Takeda's work can be found in the *Journal of Accounting, Auditing & Finance*, the *International Journal of Accounting*, and *Pacific-Basin Finance Journal*, among others. Takeda sits on the Editorial Board of the *International Journal of Accounting* and serves as Associate Editor for the *Japanese Accounting Review* and *Electronic Commerce Research and Applications*.

Outline of the talk

My talk is entitled "Accounting research using economics." Many empirical studies relying on the economics of information focus on corporate communication through financial and non-financial reporting and analyze their impact on stakeholders' decision-making. The penetration of empirical research has intensified owing to improvements in computing power, the spread of big data, and the fusion of quantitative and statistical models with machine learning and deep learning. In such studies, it is important to clarify the causal relationships through causal inferences. In the latter half of this talk, I will explain the typical methods used in recent empirical studies.

3-3-4. Forum 2: Expectations for APMAA Conferences 15.40-16.40 Thursday 10

Forum 2 discusses the *Expectations for APMAA Conferences* by three panelists: Prof Tian and Prof Thuy, the hosts for the upcoming APMAA Conferences in 2023 and 2024, and Prof Sekar, the host of two APMAA conferences in 2015 and 2021 in Indonesia.

Coordinator: Normah Omar, Universiti Teknologi MARA, Malaysia



Prof Omar is currently the Deputy Chair of APMAA. She is one of the pioneers who helped establish APMAA in 2002. Since APMAA was founded, she has attended almost all annual conferences in various countries. Currently, she is the Editor-in-Chief of APMAA's journal, the Asia Pacific Management Accounting Journal, which is WoS-indexed under the ESCI category.

Panelists: Mayangsari, Sekar, Trisakti University, Indonesia



Dr. Mayangsari is an associate professor in the Department of Accounting, Universitas Trisakti. She has hosted the 2015 and 2021 APMAA Annual conferences held in Indonesia. The 2015 conference was an in-person conference, and the one in 2021 was an online conference. She will share her rich experience in APMAA with us by talking about how to make our annual conferences fascinating.

Outline of the talk

The Role of Leadership to Make the APMAA Event Successful

The key success factor in organizing an event such as the APMAA Conference is effective leadership. Leadership in event management is certainly not easy. In that context, the role of a leader is to unite, bringing together a team to pursue a common goal. For this talk, Dr. Sekar will deliberate on what she considers effective leadership. Sub-topics will include, among others, how leaders handle challenges such as getting sponsorship, forming a team that is committed, communicating with both the headquarters and the university levels, developing programs, and attracting participants.

Panelists: Galian Tian, Xi'an Jiao Tong University, China



Dr. Tian is a professor in the Department of Accounting and Finance of the School of Management, Xi'an Jiao Tong University. At the board meeting of the 2017 APMAA Annual Conference, Prof Tian applied for the hosting of the APMAA 2023 Conference.

Outline of the talk

Prof Tian addresses the theme of the APMAA Conference 2023. Very specifically, he will address specific details as to how the Xian University team will cope with the strategies of (i) attracting participants, both online and onsite, (ii) selecting invited speakers, (iii) communicating with the Head Office team, (iv) Enhancing APMAA membership, (v) planning the conference programs, (vi) determining a minimum number of paper presenters both from China and internationally, (vii) developing conference website and (viii) preparing promotional materials for the conference. Prof Tian will also speak on APMAA 2023 Conference programs for "total onsite," "Hybrid," or "Total online" modes.

Panelists: Thuy, Nguyen, University of Economics and Business, Vietnam National University, Vietnam



Dr. Thuy is the Dean of the Faculty of Accounting and Auditing, VNU (Vietnam National University), University of Economics and Business. Since participating in the APMAA Online Conference 2021 hosted by Indonesia, she has started forming her team for the APMAA 2024 Conference she will host in Vietnam.

Outline of the talk

Management Accounting and Finance for Sustainability

Interestingly, this is also the main theme of the APMAA Conference hosted by Vietnam National University in 2024. Basically, in her talk at Forum 2, Dr. Thuy will deliberate as to why this theme was chosen. Consistent with the SDG agenda by the UN, governments, regulators, businesses, and academics have increasingly recognized that society is facing a planetary emergency, as evidenced by unprecedented levels of climate change and biodiversity loss. Indeed, the effects of these crises will pose significant risks to business operations. Hence, she will discuss many novel challenges and opportunities for management accounting and finance to help organizations navigate this range of interacting sustainability issues. She will further deliberate on possible keynote speakers to be invited. In addition, she will also share her plans to attract national and international participants to Vietnam.

3-3-5. Doctoral Seminar (15.30-16.40 Tuesday, November 8)

The theme (tentative) of the 2022 seminar is "Expectations of the doctoral students: supervisors' viewpoints." Seminar panelists are incumbent supervisors who tackle issues and problems that doctoral students face. They will provide answers based on their rich experiences.

Speakers: Wila-sini Wongkaew, Head of the Accounting Department at Chulalongkorn University, Thailand.



Dr. Wongkaew is an assistant professor at Chulalongkorn University. She is currently the head of the Department of Accountancy. Before joining Chulalongkorn University, she was an assistant professor at Warwick Business School in the UK and obtained her Ph.D. there. Her research interest is in management control, performance measurement practices, accountability, and sustainability control.

Outline of talk

Her talk will address key issues that should be considered in choosing and managing relationships with a supervisor. The supervisor is one of the most important resources during your doctoral study and, perhaps, throughout your academic career. While it is important to choose a supervisor who is 'fit' with your research interest, it is also critical to choose a supervisor who is 'fit' with your personality and working style. The relationship between a Ph.D. student and supervisor is like a marriage, except that the supervisor does expect you to leave. In such a relationship, conflicts are common. Knowing yourself, understanding your supervisor, and having effective communication are, therefore, keys to success. The talk should provide some thoughts for Ph.D. students on how to deal with supervision issues.

Speakers: Zubir Azhar, School of Management, Universiti Sains Malaysia.



Dr. Zubir is the Accounting Chairperson and Senior Lecturer at the School of Management, Universiti Sains Malaysia. He is a Fellow Member of CPA (Australia), Malaysian Institute of Accountants (MIA), and ASEAN Chartered Professional Accountant (ACPA). He obtained his Ph.D. from the University of Manchester (UK) in 2015. He has developed his research interests in Management Accounting and Sustainability Control, Performance Management, and Qualitative Case Studies.

Outline of talk

Dr. Zubir will outline the need for students to understand their relationships with supervisors. They can expect their supervisors to uphold and transmit the highest professional standards of research and scholarship, to provide guidance in all phases of the student's research, to meet with their students regularly, to provide prompt feedback when work is submitted, including thesis drafts, and to clarify expectations regarding collaborative work, authorship, publication and conference presentations. At the same time, there are things that students should consider doing, such as informing themselves of program requirements and deadlines, working within these deadlines as best as they can, communicating regularly with their supervisors, and submitting progress reports to obtain feedback from their respective supervisors.

Speakers: Grahita Chandrarin, University of Merdeka Malang, Indonesia, 2015 APMAA Conference Co-chair



Dr. Chandrarin is a professor in accounting and a National Reviewer of Research in Indonesia. She is a former member of the Indonesian Financial Accounting Standard Board, President of the APMAA in 2016, and has actively served as Senior Director for years. Her research interests are management and financial accounting, management of public finance, and the green economy.

Outline of talk

Her talk will focus on preparing a dissertation (or theses) as one of the outcomes of a Ph.D. Program. A dissertation differs from other scientific works, especially in its novelty and contributions to the development of science and its benefits for practitioners and academicians. Its research questions can be based on phenomena or facts that occur in practice to find solutions through a scientific approach. Methodologically, they can be answered through quantitative or qualitative approaches. The concept of usefulness for decision-making is very important in this research. The main purpose of a dissertation is to build a theory; therefore, research gaps and roadmaps must be prepared before conducting research. Be prudent in everything. A dissertation is a political process, so maintain good relations with the supervisor and examiner.

4. Message from the APMAA Board Chair



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

Dear Colleagues, thank you for your support and commitment to the APMAA activities over the years.

The war in Ukraine and significant global inflation continue to dramatically impact many people's lives. While I am happy to see signs of improvement on the pandemic front, there are still areas of growing danger and other significant issues. I hope that you are doing well during these uncertain and turbulent times.

We hold the 2022 APMAA annual conference at Dhurakij Pundit University, Bangkok, Thailand, in Hybrid Mode on November 8-11. Here, I want to introduce you to the array of events planned for the APMAA 2022 Conference.

Tuesday, November 8, is the day for the 2022 Doctoral Colloquium, with students presenting their research papers. We received **14 submissions**. In the afternoon, we will have a doctoral seminar. The theme is "Expectations of the doctoral students: supervisors' viewpoints." Seminar panelists are incumbent supervisors who tackle issues and problems that doctoral students face and will provide answers based on their rich experience. They are Prof. Wila-sini Wongkaew (Chulalongkorn University, Thailand), Prof. Zubir Azhar (Universiti Sains Malaysia), and Prof. Grahita Chandrarin (University of Merdeka Malang, Indonesia).

On Wednesday, November 9 (Day 2), we will have two plenary sessions, with **four talks** by prominent Thai and international professors. They are Prof. Wila-sini Wongkaew (Chulalongkorn University, Thailand), Prof. Kriengkrai Boonlert-U-Thai (Chulalongkorn University, Thailand), Prof. Nitaya Wongpinunwatana (Thammasart University, Thailand), and Prof. Shahzad Uddin (University of Essex, UK.).

APMAA 2022 Academic Paper Sessions received **64 submissions**. We allocate the afternoon of November 9 and the entire day of Thursday, November 10 (Day 3), to Academic Paper Sessions. We will assign between two to three papers to each Academic Paper Session. Each article is given a total of 35 minutes: 20 minutes for presentation, 10 minutes for discussion, and 5 minutes for Q & A.

On the afternoon of November 10, we provide two forums with **five talks**. The first Forum discusses the topic, "Accounting Research: Growing Our Impact," inviting two prominent accounting scholars, Prof. Thomas Ahrens (UAE University, UAE) and Prof. Fumiko Takeda (Keio University, Japan) who have committed to APMAA over the years. They discuss the roles of accounting research in the academic community and society. Prof. Normah Omar (UiTM, Malaysia) moderates the second Forum that addresses the topic "Expectations for APMAA Conferences," inviting chairpersons of past and forthcoming APMAA annual conferences as panelists. Three panelists who have agreed to participate are Prof. Sekar Mayangsari (Trisakti University, Indonesia), Prof. Galian Tian (Xi'an Jiao Tong University, China), and Prof. Nguyen Thuy (Vietnam National University, Vietnam).

It is our policy that conference organizers develop programs and schedules that are "of the members," "by the members," and "for the members." I am confident we can deliver a meaningful and well-run conference by following the policy. On November 11 (Day 4), we invite international participants to a one-day bus tour, either for a Culture Visit or a Factory Visit.

Our association is an open network, and the goodwill of diligent volunteers has run the organization. Because of this, APMAA has always faced issues of sustainability. To thrive in the coming decade, we must focus on renovating the Administration Team and Regional Chapter system. Please join the APMAA administration team and work together to build a robust administration that makes members feel good about the future. Please let me know what you like about APMAA or how APMAA can improve.

Our journey to the 20th-anniversary conference has begun already. I am sure that we will get through it - together. I look forward to seeing you soon in Bangkok.

Stay safe and be well.

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

APMAA welcomes your submissions of an article and an essay. It should be less than one page in length. We are interested in articles on various 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, 2023, edition (Vol.39): December 1, 2022

For July 1, 2023 edition (Vol.40): June 1, 2023

<http://apmaa.org/APMAA/>;

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

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

1. APMAA 2022 Conference – Thailand (Prof. Pattanant Petchchedchoo and Prof. Siridech Kumsuprom, Dhurakij Pundit U.), Accepted at the 2018 board meeting.

2. APMAA 2023 Conference – China (Prof Gao, Liang Tian, Xi'an Jiaotong U.), Accepted at the 2018 board meeting.

3. APMAA 2024 Conference. – Vietnam (Prof Thuy, Nguyen Thi Hong, Vietnam National U.-Hanoi), Accepted at the 2019 board meeting.