



**Asia-Pacific Management Accounting Association**

**Asia-Pacific Management Accounting  
Association Webinars**

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**Bangladesh Chapter 2026**

**REPORT**



**Asia-Pacific Management  
Accounting Association**



**Bangladesh  
Medical University**

**January 2026**





# REPORT

## Asia-Pacific Management Accounting Association Webinars Bangladesh Chapter 2026

**“Emerging Issues in Corporate  
Communication and Accounting for Health”**

**“Innovation, Integrity and Accountability  
in the Digital Age”**

### Prepared By

**Prof. Emeritus Dr. Susumu Ueno**  
Chair of the Board of Directors, APMAA  
Professor Emeritus , Konan University, Japan

**Dr. Farhana Begum**  
Director APMAA  
Head of APMAA-Bangladesh Chapter

**January 2026**

# Message

## Chair of the Board of Directors, APMAA

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It is with great pleasure that we present the APMAA Bangladesh Chapter Webinar 2026 titled “Emerging Issues in Corporate Communication and Accounting for Health from a Management Accounting Perspective,” guided by the theme “Innovation, Integrity and Accountability in the Digital Age.” This international webinar provided a valuable platform for discussing contemporary challenges and innovations in corporate communication, management accounting, and healthcare financial management.

The webinar brought together more than 500 participants from 10 countries, including academics, professionals, researchers, and students. The successful hybrid format demonstrated how digital technologies can transcend geographical boundaries and strengthen regional and global collaboration in knowledge sharing.

The technical sessions highlighted critical issues such as corporate integrity, AI-driven disclosure analysis, healthcare accounting, and the strategic role of management accounting in governance and policy. In particular, discussions on “Accounting for Health” emphasized the importance of transparency, accountability, and efficient resource utilization in healthcare systems, especially in developing economies like Bangladesh. These deliberations reinforced the idea that accounting extends beyond financial reporting to support evidence-based decision-making and improved social outcomes.

A key strength of the webinar was the interdisciplinary engagement between accounting scholars and medical professionals, which enriched dialogue by integrating academic perspectives with practical healthcare experiences. The poster presentation session further encouraged student participation and provided opportunities for emerging researchers to showcase their work, contributing to academic capacity building.

The program also reflected a balanced integration of academic rigor and cultural heritage, fostering an inclusive and engaging environment for international participants.

I sincerely acknowledge the contributions of the APMAA Board members, distinguished speakers, session chairs, jury board members, Bangladesh Medical University authorities, organizing committee, and all participants. Their collective efforts ensured the success of this event and strengthened APMAA’s mission of advancing management accounting research and professional development across the Asia-Pacific region.

It is our hope that the insights generated through this webinar will inspire future research, inform policy discussions, and enhance professional practice. The APMAA Bangladesh Chapter remains committed to promoting meaningful academic initiatives and international collaboration in the years ahead.



**Prof. Emeritus Dr. Susumu Ueno**  
Chair of the Board of Directors, APMAA  
Professor Emeritus, Konan University, Japan.



# Message

## Head of APMAA-Bangladesh Chapter

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The 2026 APMAA Bangladesh Chapter Webinar marked a significant milestone in advancing management accounting scholarship and strengthening international academic collaboration. Building on the success of our previous webinars in 2023 and 2024, this year's hybrid event successfully brought together distinguished professors, researchers, professionals, and students from Bangladesh and across the globe, including participants from Meiji University and Meiji University Graduate School, Japan. Their presence greatly enriched the quality of discussion and strengthened cross-border academic exchange.

Centered on the theme “Emerging Issues in Corporate Communication and Accounting for Health,” the webinar provided a timely and forward-looking platform to explore the evolving role of ethical corporate communication in an era shaped by digitalization, social media, and artificial intelligence. Equally important was the introduction of Accounting for Health as an emerging concept, emphasizing how transparent reporting, responsible resource allocation, and evidence-based decision-making are essential for effective healthcare systems and improved societal outcomes.

The sessions highlighted the critical role of accountants in promoting accountability, strengthening governance, and ensuring that resources reach those who need them most. Participants also reflected on shared challenges, including the responsible use of technology, protection of data privacy, and upholding integrity in both corporate and health sectors.

We sincerely thank our keynote speakers, panelists, organizers, and all participants for their valuable contributions. Their active engagement fostered meaningful dialogue and opened pathways for future collaboration and research. We hope this initiative inspires new ideas and partnerships that will contribute to healthier, more transparent, and accountable societies.



**Dr. Farhana Begum**

Director APMAA

Head of APMAA-Bangladesh Chapter

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# Webinar Objectives



## I. Enhance Knowledge Sharing

Provide insights into emerging trends, theories, and practices in corporate communication and health accounting.

## II. Promote Regional and International Collaboration

Encourage dialogue and networking among academics, professionals, and students across the Asia-Pacific region.

## III. Address Contemporary Challenges

Explore how AI, digital transformation, and evolving business environments are reshaping corporate communication and healthcare finance.

## IV. Support APMAA's Mission

Contribute to APMAA's ongoing efforts to advance management accounting research and professional development in the Asia-Pacific region.

## Executive Summary

The APMAA Bangladesh Chapter Webinar 2026 examined the evolving role of management accounting in strengthening corporate integrity, disclosure transparency, and healthcare financial accountability. The webinar addressed how accounting frameworks and digital tools can support ethical governance and informed decision-making in response to rapid technological change, increasing stakeholder expectations, and persistent financing pressures in healthcare systems.

The program generated several substantive outputs. These included the presentation of a multidimensional framework for assessing corporate integrity, the application of artificial intelligence–based methods to evaluate disclosure quality, and the articulation of Accounting for Health as an emerging area within management accounting. Empirical discussions highlighted structural healthcare financing constraints in developing economies, underscoring the importance of accounting evidence in supporting equity-oriented policy responses.

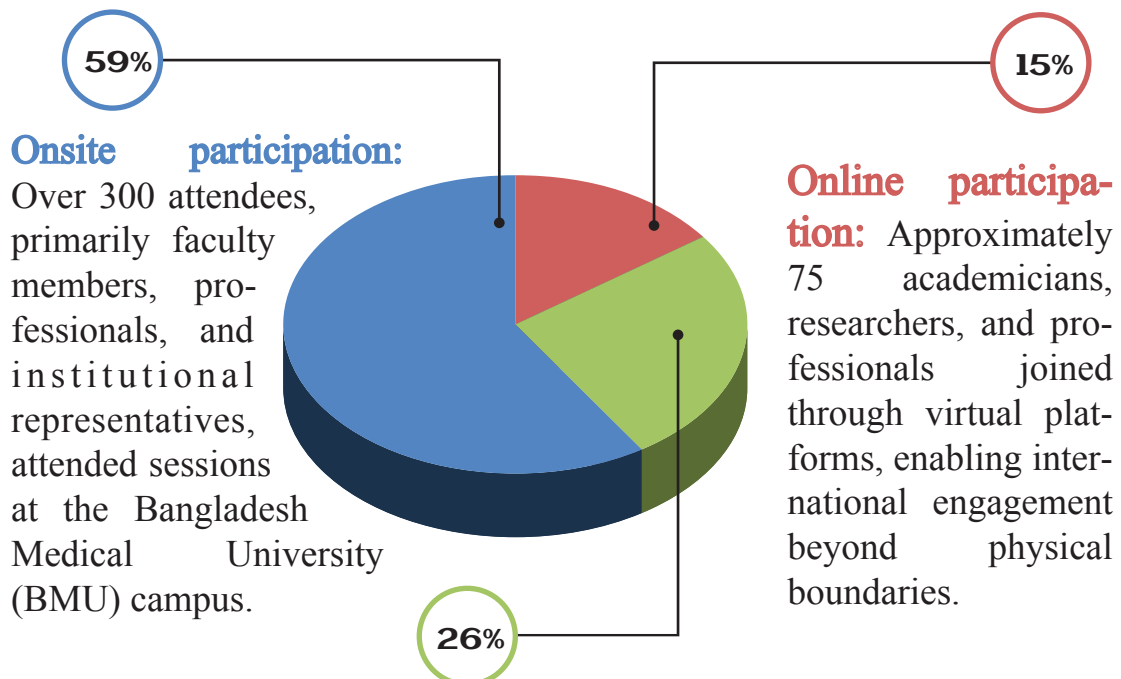
Across sessions, the webinar reinforced the role of management accounting as a critical enabler of transparency, accountability, and institutional trust. The integration of research presentations, policy dialogue, and applied case discussions demonstrated how accounting can contribute to governance reform and health system strengthening when adapted to local and regional contexts.

Overall, the APMAA Bangladesh Chapter Webinar 2026 contributed to international policy-relevant discourse by linking corporate communication integrity with healthcare financial accountability. The event strengthened interdisciplinary collaboration and supported the development of regionally grounded, globally informed approaches to management accounting within the Asia-Pacific context.

## Participation & Demographic Profile

The APMAA Bangladesh Chapter Webinar 2026 recorded strong participation across geographic, professional, and institutional dimensions, reflecting broad international and interdisciplinary engagement. Total participation exceeded 500 individuals, encompassing onsite attendees, online professionals, and student participants from partner institutions.

### Participation Composition

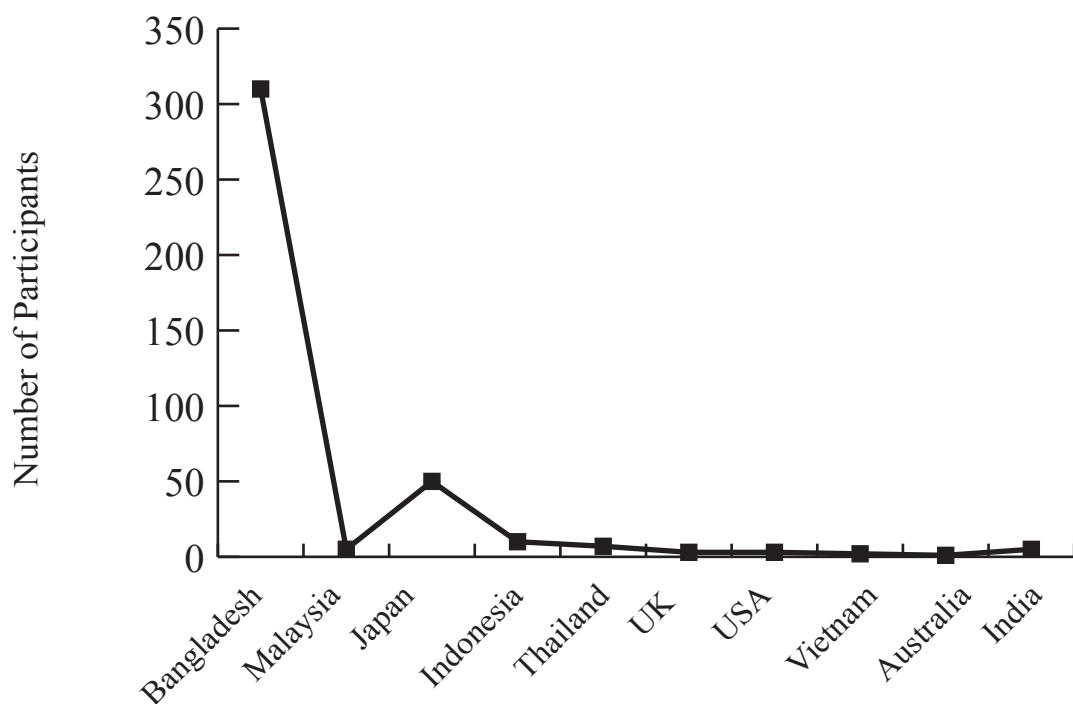


**Student participation:** Around 130 students from partner institutions participated via video conferencing, underscoring the webinar's strong educational outreach component. This hybrid structure enhanced accessibility while maintaining substantive academic interaction.

## Geographic Representation

Participants represented institutions from ten countries, indicating the webinar's international reach and relevance. Representation included universities, medical institutions, and professional bodies from South Asia, East Asia, Southeast Asia, Europe, North America, and Australia.

Bangladesh accounted for the largest share of participation, with over 300 onsite attendees and approximately 40 online participants drawn from a wide range of public and private universities, medical colleges, and affiliated institutions. Japan contributed notable academic participation, including approximately 10 online participants and an estimated 40 students from Meiji University. Additional participation was recorded from Malaysia, Thailand, Vietnam, Australia, the United Kingdom, the United States, India, and Indonesia, with representation from leading higher education institutions and research organizations.



## Inaugural Session

The webinar proceedings were coordinated by designated Masters of Ceremonies responsible for facilitating the overall flow of the program.

**Mr. Rahik Farhan**,  
Research Assistant,  
2026 APMAA webinar  
Bangladesh Chapter and  
Student of Macquarie  
University, Australia



**Prof. Dr. Ishrat Hos-  
sain**, Dean, School of  
Business, Uttara Univer-  
sity, Research Fellow  
University of Technolo-  
gy, Sydney (UTS), Aus-  
tralia Graduate Research  
AssistantOklahoma State  
University, USA served  
as the program hosts.



The Masters of Ceremo-  
nies formally opened the  
webinar, acknowledged onsite and virtual participants, and introduced speakers  
and session segments. They managed session transitions and time allocation,  
ensuring smooth coordination of the hybrid format throughout the four-hour  
program. Their facilitation supported effective engagement and orderly conduct  
of the event.



## Welcome Remarks

**Dr. Farhana Begum**

Mphil, PhD, Post Doctoral Researcher IsDB

Webinar Chair, Director APMAA

Head of APMAA Bangladesh Chapter

Associate Professor, Ministry of Education



Dr. Farhana Begum welcomed distinguished academics, professionals, and students participating both onsite in Dhaka and online from across the globe. She noted that the 2026 webinar marked the third consecutive APMAA webinar hosted in Bangladesh, following successful events in 2023 and 2024, reflecting the sustained growth and institutional strengthening of the APMAA Bangladesh Chapter. She highlighted APMAA's development since its establishment in 2002, emphasizing its evolution into a globally recognized and collaborative academic network. Dr. Begum also acknowledged the participation of students from Meiji University and Meiji University Graduate School, Japan, noting their contribution to strengthening international academic exchange.

In outlining the webinar theme, “Emerging Issues in Corporate Communication and Accounting for Health,” Dr. Begum emphasized two priority areas. First, she noted that digitalization, social media, and artificial intelligence are reshaping corporate communication, requiring greater transparency, ethical responsibility, and leadership to sustain stakeholder trust. Second, she introduced Accounting for Health as an emerging area of practice, underscoring the importance of accurate information, transparent reporting, and accountable resource allocation in achieving effective health outcomes.

She concluded by highlighting the critical role of accounting in supporting governance, efficiency, and evidence-based decision-making in the health sector,

and expressed the expectation that the webinar would advance discussion on how accounting tools and digital technologies can strengthen healthcare management and policy.





**Prof. Emeritus Susumu Ueno**  
Chair of the Board of Directors, APMAA  
Konan University, Japan



Professor Emeritus Dr. Susumu Ueno opened the webinar by warmly welcoming distinguished academics, professionals, students, and APMAA members participating both onsite in Dhaka and online from around the world. He noted that the 2026 event marked the third consecutive APMAA webinar hosted in Bangladesh, following the successful 2023 and 2024 programs, and commended the sustained leadership of the Bangladesh Chapter. He expressed sincere appreciation to Dr. Farhana Begum, Webinar Chair and Director of APMAA, acknowledging her scholarly leadership and contribution to the growth of APMAA in Bangladesh. He also recognized Professor Dr. Md. Abul Kalam Azad, Webinar Co-Chair and Pro Vice-Chancellor of Bangladesh Medical University, and Mr. Khondoker Shofiquil Hasan, Director of Finance and Accounts, BMU, for their institutional support in facilitating the hybrid event. Professor Ueno emphasized the timeliness of the webinar theme, “Emerging Issues in Corporate Communication and Accounting for Health from a Management Accounting Perspective.” He highlighted the growing complexity of corporate communication in an era shaped by digitalization, social media, and artificial intelligence, underscoring the responsibility of organizations to ensure transparency, protect data, and sustain stakeholder trust.

In closing, Professor Ueno outlined the day’s program and expressed appreciation to the organizing team and Bangladesh Medical University for supporting the hybrid format. He concluded by inviting participants to the



2026 APMAA Annual Conference in Tokyo, encouraging continued collaboration within the APMAA community.

# Integrity in Corporate Communication

## Session Chair



**Prof/Dr. Kanitsorn Terdpaopong, CMA**  
Associate Professor, Rangsit University, Thailand  
Board of Directors, APMAA

Dr. Kanitsorn Terdpaopong is an accomplished academic leader and the Director of the Master of Accounting Program at the Faculty of Accountancy, Rangsit University, Thailand. She holds a Ph.D. in Accounting and Finance from the University of New England, Australia, where she previously served as a lecturer, and is a U.S. Certified Management Accountant (CMA). Her research leadership focuses on Management Accounting, Financial Resilience, ESG, and Digital Transformation. Dr. Kanitsorn has successfully secured and directed numerous competitive research grants from prestigious international bodies, including the IMA Research Foundation (USA), the European Union (SEASAC), and the Australian Government. Her scholarly contributions appear regularly in high-impact Scopus-indexed journals, addressing critical

issues such as corporate profitability, ESG disclosures, and financial stability in the post-COVID-19 era. She also currently serves as the Director of the International Conference Sandbox.



# Corporate Integrity at Workplaces

**Prof. Emeritus Dr. Normah Omar, CMA**  
ARI, Universiti Teknologi MARA, Malaysia  
Board of Directors, APMAA



Professor Normah Omar presented an empirically validated framework for measuring corporate integrity, developed in collabora-

tion with the Malaysian Anti-Corruption Commission (MACC). The framework is applied to organizations that register with MACC and commit to the Corporate Integrity Pledge, enabling systematic assessment of workplace integrity practices.

The assessment comprises 168 indicators across 12 dimensions, including leadership, organizational culture, legal compliance, ethics communication, whistleblowing, and corporate social responsibility.

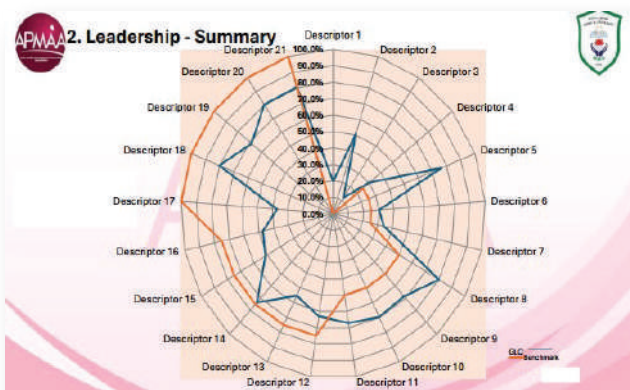
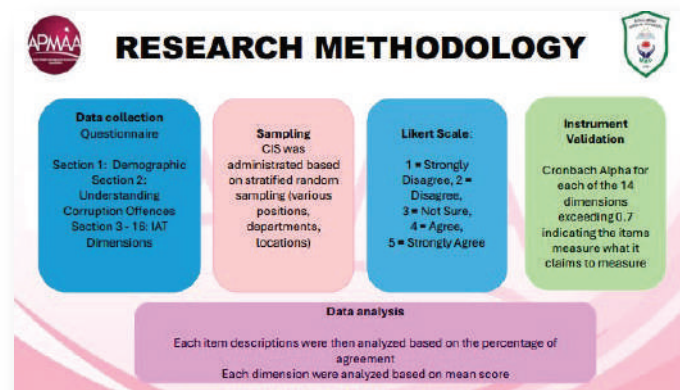
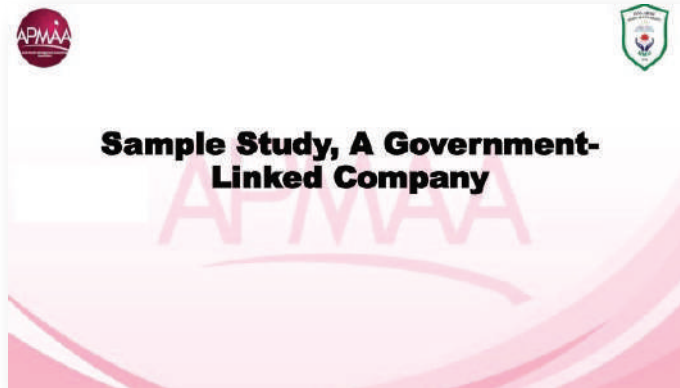
A distinctive feature of the methodology is its organization-wide participation, involving board members, senior management, middle management, and operational staff, with responses measured using a standardized five-point Likert scale. Validation is conducted in partnership with Rating Agency Malaysia.





Organizations receive benchmark scores ranging from 0 to 100 percent, classified into five integrity levels, allowing comparison across sectors and over time. A case study of a government-linked company demonstrated uneven performance across dimensions, with strong results in vision and legal compliance but weaker implementation in infrastructure and disciplinary practices.

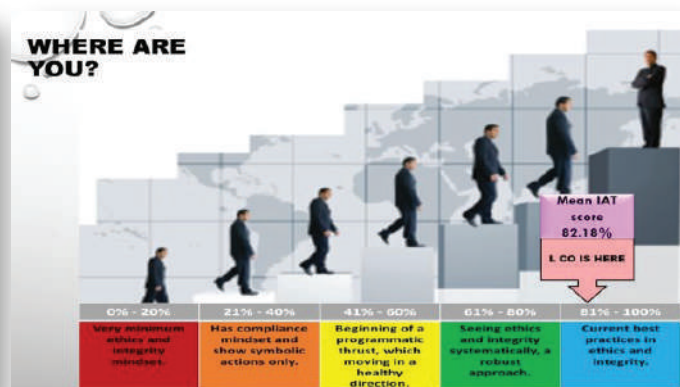
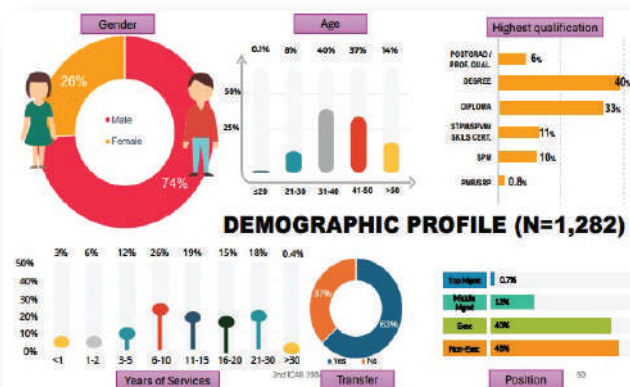
Professor Omar emphasized that effective ethics communication is essential, noting that formal policies are insufficient without consistent communication and enforcement throughout the organization.



## CIS Scores for Selected Companies

No	Category of Ethics and Integrity Systems	LCO	S	MX	K	M	U	NP	C
1	Vision and Goals (Vision and Mission)	98.85	75.34	80.00	80	74.28	72.85	73	82.3
2	Leadership	85.54	67.13	71.20	80	71.07	61.67	59.7	58.9
3	*Ethics Resources (Infrastructure)	82.42	53.56	67.20	88	50.06	64.66	45.8	45
4	Legal Compliance, Policies and Rules	88.34	77.89	78.30	89	70.29	72.8	58.0	71.7
5	Organizational Culture	89.29	61.00	62.30	85	57.12	61.41	54.2	56.9
6	Disciplinary and Reward Measures	76.86	61.20	65.60	81	57.96	58.27	53.6	47.3
7	*Accountability (Measurement, Research and Assessment)	83.78	63.11	57.50	73	59.09	52.30	46.2	46.4
8	*Ethics Communication (Confidential Advice and Support)	81.81	51.16	54.20	67	57.06	55.09	55	49.7
9	Ethics Training and Education	78.78	56.22	57.7	60	58.53	56.57	49.8	43
10	*Ethical Risk Assessment (Ethics Communication)	78.35	73.27	67.30	83	54.04	67.35	51	61.3
11	Whistleblowing	80.92	52.45	57.80	67	51.08	65.46	56	60.2
12	*Conflicts of Interest (Accountability)	79.92	54.28	58.00	76	78.87	65.57	71.4	65
13	*Confidentiality	81.15	-	-	-	-	-	-	-
14	*Corruption Mitigation	88.76	-	-	-	-	-	-	-
TOTAL (%)		82.18	62.85	64.63	78.42	55.44	62.19	59.45	53.38

\*Revised CIS Dimensions and Instrument



# Integrity in Corporate Communication A Multidimensional AI Approach

**Prof. Dr. Masumi Nakashima**

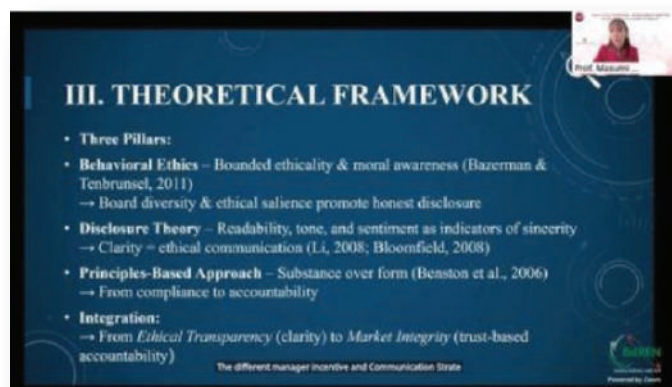
Professor of Accountancy, Bunkyo Gakuin University, Japan  
Board of Directors, APMAA



Professor Masumi Nakashima introduced the Market Integrity Index (MII), an artificial intelligence-based measure

of corporate disclosure quality that reconceptualizes disclosure as communicative behavior rather than regulatory compliance. The study analyzed financial reports of Japanese real estate firms using natural language processing techniques.

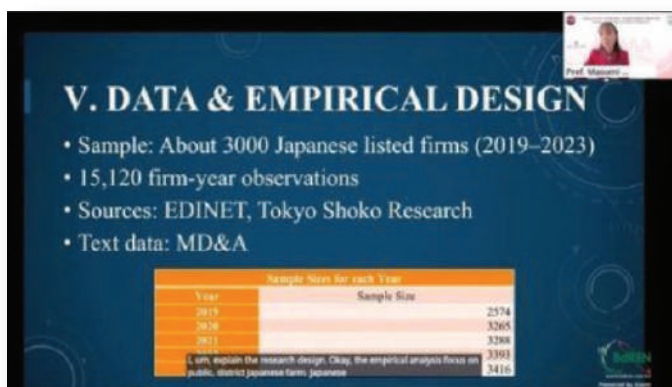
Using regression models controlling for firm size, profitability, and leverage, the research examined the influence of board composition, textual readability, and ownership structure on disclosure integrity. Findings indicated that larger and more diverse boards, particularly those with female directors, were associated with higher MII scores. Readability showed a strong positive relationship with disclosure integrity, suggesting that clarity, rather than technical complexity, signals transparency. Financial institutional ownership also demonstrated a positive association, reflecting long-term governance orientations.



### III. THEORETICAL FRAMEWORK

- **Three Pillars:**
- **Behavioral Ethics** – Bounded ethicality & moral awareness (Bazerman & Tenbrunsel, 2011)  
→ Board diversity & ethical salience promote honest disclosure
- **Disclosure Theory** – Readability, tone, and sentiment as indicators of sincerity  
→ Clarity = ethical communication (Li, 2008; Bloomfield, 2008)
- **Principles-Based Approach** – Substance over form (Benston et al., 2006)  
→ From compliance to accountability
- **Integration:**  
→ From *Ethical Transparency* (clarity) to *Market Integrity* (trust-based accountability)

The different manager incentive and Communication Style

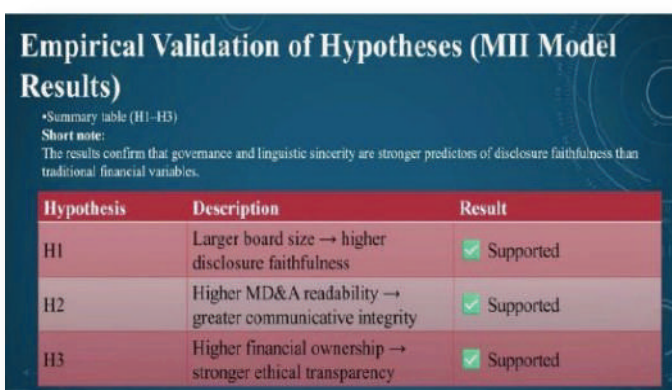


### V. DATA & EMPIRICAL DESIGN

- Sample: About 3000 Japanese listed firms (2019–2023)
- 15,120 firm-year observations
- Sources: EDINET, Tokyo Shoko Research
- Text data: MD&A

Year	Sample Size
2019	2574
2020	3265
2021	3288
2022	3393
2023	3416

Let's explore the research design. Okay, the empirical analysis focus on public, listed Japanese firms, Japanese



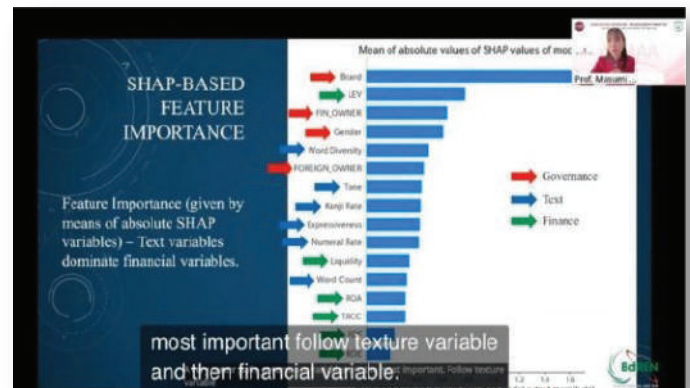
### Empirical Validation of Hypotheses (MII Model Results)

• Summary table (H1–H3)  
• Short note:  
The results confirm that governance and linguistic sincerity are stronger predictors of disclosure faithfulness than traditional financial variables.

Hypothesis	Description	Result
H1	Larger board size → higher disclosure faithfulness	✓ Supported
H2	Higher MD&A readability → greater communicative integrity	✓ Supported
H3	Higher financial ownership → stronger ethical transparency	✓ Supported



Comparative discussion highlighted cultural and structural factors influencing disclosure practices, particularly the role of long-term institutional investors in Japan. The study demonstrated the value of AI tools in accounting research and underscored that governance and communication practices, rather than regulatory mandates alone, are central to corporate transparency



### H3: FINANCIAL INSTITUTIONAL OWNERSHIP AND ETHICAL TRANSPARENCY

- Theoretical Background**

**Institutional Monitoring Theory:** Financial institutions act as stable and influential shareholders with strong incentives to monitor managers. Their oversight strengthens managerial discipline and enhances the quality of corporate disclosure (Shleifer & Vishny, 1986; Pound, 1988).

**Bank Governance / Relationship Banking:** In Japan, main banks and other institutional investors exert significant influence through long-term lending and transactional relationships. These institutions demand sound financial practices, strong internal controls, and ethical conduct, which translates into more transparent and faithful disclosure (Aoki, 1994; Hoshi, Kashyap & Scharfstein, 1991).

**Japanese Context:** Financial institutional shareholders function as “stable shareholders,” promoting board discipline and limiting managerial discretion, ultimately improving disclosure transparency and governance quality (Nakashima, 2021).
- Empirical Motivation:** Financial institutional ownership → increases managerial accountability, promotes reliable reporting, and demands higher-quality disclosure aligned with long-term stakeholder interests. External monitoring by financial institutions complements internal governance mechanisms, leading to greater disclosure faithfulness and ethical transparency in the MII.

H3: Firms with higher financial institutional ownership exhibit greater disclosure faithfulness and ethical transparency (MII).

## Session-1: Synthesis

Session 1 demonstrated that corporate integrity depends on both internal ethical systems and external communication quality. Professor Emeritus Dr. Normah Omar showed that multidimensional integrity frameworks can reveal gaps between formal policies and actual practice, particularly in ethics communication and enforcement. Professor Dr. Masumi Nakashima complemented this with AI-based disclosure analysis, evidencing that governance structures, board diversity, and communication clarity are critical drivers of transparency. Together, the presentations highlighted that sustainable corporate integrity requires the integration of robust governance mechanisms with clear, intelligible, and technology-enabled communication practices.

# Accounting for Health

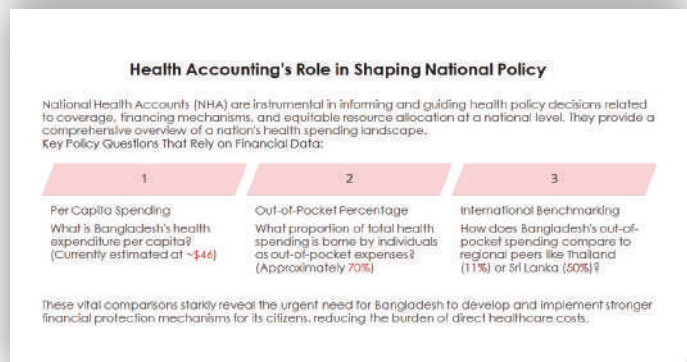
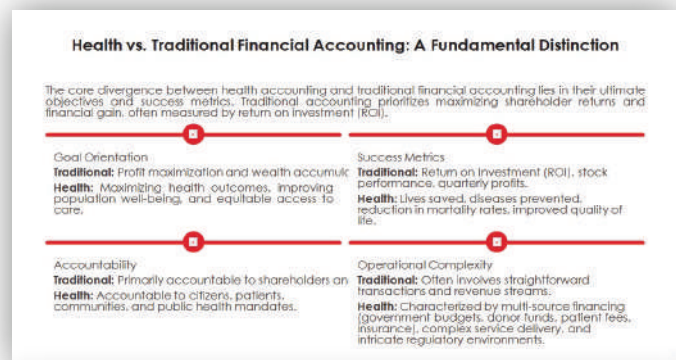
## A Strategic Imperative for Bangladesh

**Prof. Dr. Md. Shahinul Alam**  
Vice-Chancellor  
Bangladesh Medical University, Dhaka



Professor Shahinul Alam presented a practice-oriented perspective on healthcare accounting, drawing on his experience as a clinician-administrator and researcher in medical economics. He defined health accounting as the application of financial management principles to maximize health outcomes, equity, and system sustainability, rather than financial returns.

He highlighted three core questions guiding healthcare accounting: the sources of health financing, the efficiency and transparency of resource allocation, and the measurable outcomes achieved for each unit of expenditure. Using national data, he illustrated key challenges in Bangladesh's healthcare financing, including high out-of-pocket spending (approximately 70 percent of total health expenditure), limited fiscal space, and significant inequities in access.







Professor Alam emphasized the importance of accurate cost analysis, integrated hospital financial management, and effective cash-flow planning. He demonstrated how deficiencies in cost information distort pricing, reimburse-

ment, and service expansion decisions. Case examples illustrated the broader economic burden of illness, where indirect costs such as income loss far exceed direct medical expenses. He also highlighted the role of digital technologies including inventory automation and artificial intelligence—in improving efficiency, reducing waste, and strengthening revenue cycle management, while cautioning that technological adoption must be supported by reliable data, human oversight, and ethical safeguards. He concluded that accounting systems in healthcare are integral to clinical quality, equity, and evidence-based decision-making

### Effective Budget Management Practices

Effective budget management is crucial for hospital sustainability, ensuring resources are allocated efficiently while maintaining high-quality patient care. This involves rigorous planning and continuous monitoring.

- Strategic Planning**
  - Project service volumes using demographic and historical data.
  - Include realistic inflation factors in cost projections.
  - Be realistic about revenue collection rates.
- Continuous Monitoring**
  - Analyze monthly variance reports: Actual vs. Budget.
  - Investigate all variances exceeding 10% immediately.
  - Conduct quarterly budget reviews with department heads.

For instance, if pharmacy spending is 40% over budget by month six, a thorough investigation is needed to identify causes such as stockpiling, theft, or price increases.



### Hospital Financial Management Overview

Comprehensive financial management integrates multiple core functions essential for institutional sustainability and optimal patient outcomes. It balances fiscal responsibility with healthcare quality and accessibility.

<b>Treasury</b> Managing cash flow to meet all financial obligations.	<b>Revenue Cycle</b> Maximizing income generation from healthcare services.	<b>Procurement</b> Securing essential supplies and services at optimal prices.
<b>Asset Management</b> Protecting and maintaining critical equipment and facilities.	<b>Reporting</b> Providing accurate and timely financial information for decision-making.	


The key is to achieve efficiency without compromising the quality of care and to generate revenue without limiting patient access to vital services.

### The Comptroller and Auditor General's Role in Health Accountability

The CAG provides an independent and critical oversight function for public health expenditure, ensuring transparency and proper use of funds.

- Compliance Audit**  
Verifies adherence to established rules and regulations, such as procurement policies and financial guidelines within public health facilities.
- Financial Audit**  
Assesses the accuracy and reliability of financial statements, ensuring public health funds are accounted for correctly.
- Performance Audit**  
Evaluates whether public health programs achieve their intended objectives efficiently and effectively, delivering value for money.

The audit process—from planning and fieldwork to reporting and parliamentary review—ensures constitutional authority and independence, with the CAG reporting directly to Parliament.






# Healthcare Reforms and Accounting Does One Size Fit All?

**Pro. Dr. Shahzad Uddin**

Professor of Accounting

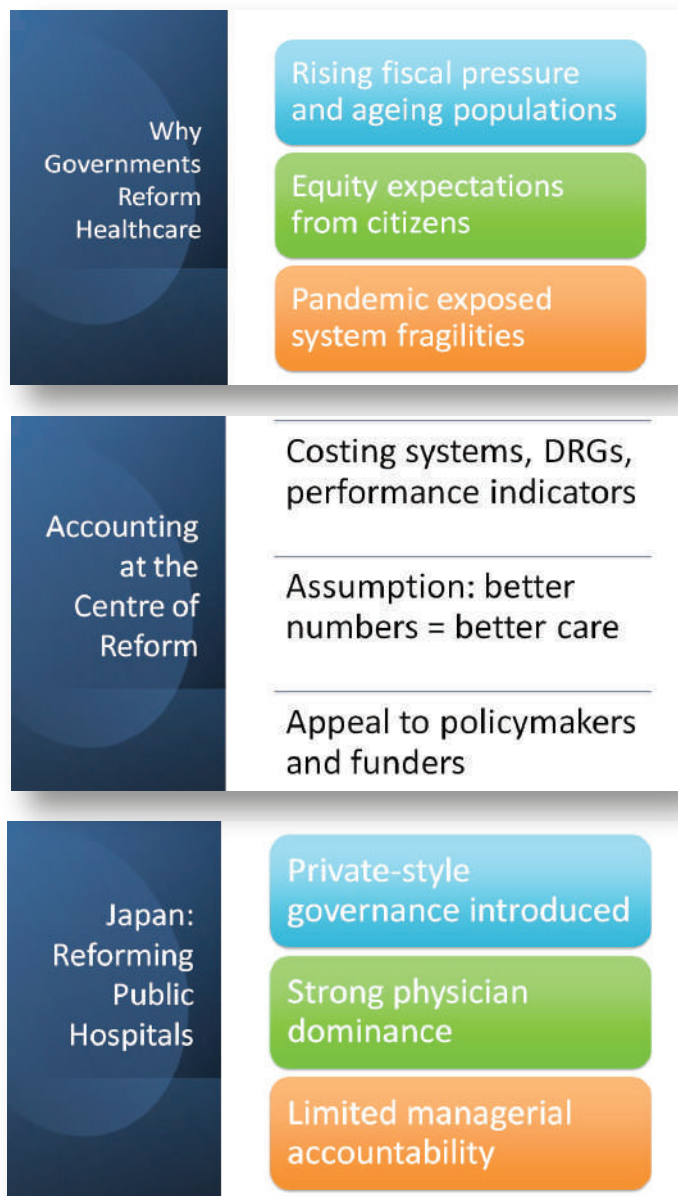
Essex Business School, University of Essex, United Kingdom



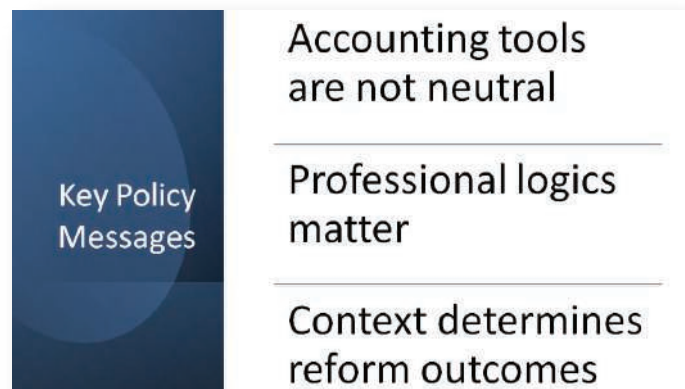
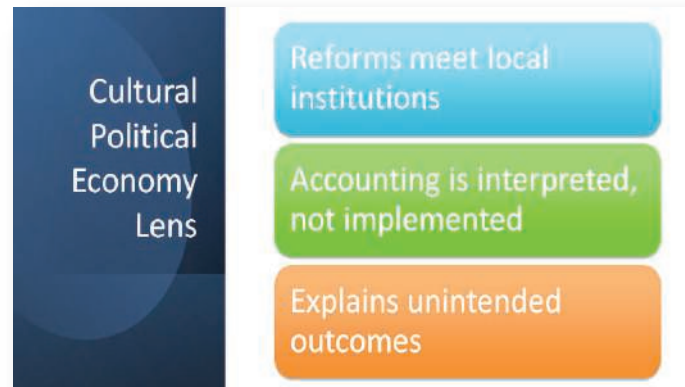
Professor Shahzad Uddin provided a critical perspective on healthcare accounting reforms, conceptualizing accounting as a

social and political practice rather than a neutral technical tool. He argued that accounting systems actively shape healthcare access, priorities, and institutional behavior, often reproducing existing inequalities.

Drawing on international case studies, including reforms in the Czech Republic and Japan, he demonstrated how the transfer of New Public Management-style accounting reforms frequently fails in developing country contexts due to mismatches with local institutional capacity, professional norms, and political economy conditions. He introduced a Cultural Political Economy framework to explain why technical accounting solutions cannot be separated from cultural, institutional, and power dynamics.



Professor Uddin emphasized that meaningful healthcare reform requires context-sensitive accounting approaches focused on accountability and equity, rather than technical compliance alone. He urged policymakers and practitioners to view accounting as a support mechanism for informed decision-making, grounded in long-term capacity building and ethical responsibility.



## Panel Discussion

The panel discussion examined critical challenges in healthcare financing through the lens of both institutional healthcare accounting and national health accounts, highlighting their complementary roles in supporting effective health

system governance. Moderated by the session chairs, the discussion built on insights from Session 2 and connected hospital-level financial management with macro-level health financing frameworks.



## National Health Accounts and Policy Context

Bangladesh Accounting Association, who contextualized Bangladesh's healthcare financing challenges by distinguishing between institutional accounting and National Health Accounts (NHA). He emphasized that while institutional accounting focuses on internal cost management and operational efficiency within healthcare facilities, national health accounts—measured using the System of Health Accounts (SHA) framework developed by the OECD—track health expenditure flows across financing

sources, providers, and functions at the national level.

Professor Rashid highlighted the extent of underinvestment in Bangladesh's health sector, noting that public health expenditure remains below one percent of GDP, resulting in very low per capita health spending. He emphasized that national health accounts provide essential evidence for policy dialogue, priority setting, and advocacy, particularly in addressing equity and sustainability concerns.



## Panel Perspectives

Professor Dr. Md. Shahinul Alam reinforced the importance of strong institutional accounting systems within health-care organizations, emphasizing accurate cost measurement, cash-flow management, and integrated financial controls as prerequisites for efficient service delivery and evidence-based decision-making. He noted that without reliable cost and expenditure data at the institutional level, national-level planning and financing reforms cannot be effectively implemented.



uncritical transfer of standardized accounting reforms without sufficient adaptation to local contexts and institutional capacity.

Professor Dr. Shahzad Uddin provided a critical analytical perspective, emphasizing that healthcare accounting systems are not value-neutral. He highlighted how accounting frameworks shape resource allocation, access to care, and accountability relationships, often reflecting broader institutional and political economy conditions. Drawing on international experience, he cautioned against the



## Comparative and Governance Insights

Comparative reflections, including examples from Japan, illustrated how healthcare systems prioritize equity and universal access through nationally regulated pricing structures, professional norms, and ethical standards. The discussion

highlighted ongoing reform challenges in balancing cost awareness with professional autonomy and universal coverage, reinforcing the need for transparency and data-driven feedback mechanisms tailored to national contexts.



## Key Messages

The panel concluded that effective healthcare financing requires alignment between institutional accounting practices and national health accounts, supported by context-sensitive policy design. Participants emphasized that accounting systems should serve not only efficiency

objectives but also broader goals of equity, transparency, and accountability. The discussion underscored that healthcare accounting reforms must be grounded in local institutional realities while drawing selectively on international experience.



## Poster Presentation

The webinar featured a competitive poster presentation session designed to promote early-stage research, encourage academic exchange, and provide emerging scholars with structured feedback from senior academics. The session served as a capacity-building platform for students and early-career researchers working on contemporary issues in management accounting, corporate communication, and healthcare finance. The jury assessed submissions based on originality, methodological rigor, relevance to the webinar theme, clarity of presentation, and policy or practical implications.

### Jury Board



**Professor Dr. Md. Mujibur Rahman Hawlader**  
Pro Vice-Chancellor (Research and Development)  
Bangladesh Medical University



**Professor Dr. Nahreen Akhtar**  
Treasurer  
Bangladesh Medical University



**Professor Dr. Rukshana Begum**  
Department of Accounting and Information  
Rajshahi University, Bangladesh



**Professor Dr. Md. Abdul Kaium Masud**  
Department of Business Administration  
Noakhali Science & Technology University  
Bangladesh



**Professor Md. Bazlur Rahman**  
Department of Marketing  
University of Chittagong, Bangladesh



# Competition Format

The poster competition was conducted in three structured phases:

1. Initial evaluation of all submitted posters by the jury panel
2. Oral presentations by the top three shortlisted posters before the audience
3. Best Poster Award ceremony recognizing outstanding contributions
4. This format ensured transparency in evaluation while allowing presenters to engage directly with the academic audience.

## Best Poster Award



**FIRST PLACE: "Bridging the Industry to Academia Gap: A Systematic Literature Review on Digital Accounting Tools"**

**Ferdousi Akter Priya**

BBA, Eden Mohila College  
Dhaka



## Poster Presentation



**SECOND PLACE: "E-WASTE MANAGEMENT SYSTEM: Social and Economic Impacts in Bangladesh"**

**Dr. Syed Nazmul Huda** (Assistant Professor, JSTU, BD) &  
**Mr. Rahik Farhan** (Macquarie University, Australia)



**Third Place: "Digital Transformation in Corporate Accounting and Its Role in Ensuring Integrity in Financial Disclosure"**

**Muskan Hossain, Mahabuba Afrin and Mst. Sumaia Akter**  
BBA, Eden Mohila College, Dhaka.



# Cultural Functions & Participant Engagement

The webinar program deliberately integrated academic rigor with cultural representation, reflecting Bangladesh's rich heritage while maintaining the event's scholarly focus. These elements strengthened participant engagement, reinforced national identity, and enhanced the inclusiveness of the international forum

## Cultural Functions on Opening Ceremony

The opening ceremony combined visual storytelling, institutional identity, and cultural expression. A short video documentary titled Beautiful Bangladesh showcased the country's natural beauty, history, and cultural diversity, setting a welcoming context for international participants. This was followed by an APMAA promotional video outlining the Association's history, mission, and growth since its establishment in 2002, reinforcing APMAA's role as a regional platform for management accounting scholarship.

### Beautiful Bangladesh





## Beautiful Bangladesh





## Patriotic song of Bangladesh

Students performed a Bangladeshi patriotic song, symbolizing national pride and the strong involvement of young scholars in the academic community. In addition, an APMAA history video, drawn from archival materials, traced the organization's institutional development, regional expansion, and evolving research agenda, situating the Bangladesh Chapter within APMAA's broader Asia-Pacific trajectory.



## Cultural Functions on Closing Ceremony

The closing ceremony featured a traditional dance performance set to Nazrul Sangeet, honoring the works of Kazi Nazrul Islam, the National Poet of Bangladesh. This performance underscored themes of resilience, human dignity, and social justice—values closely aligned with the webinar’s discussions on integrity, accountability, and equity in corporate and healthcare systems.



The program concluded with a group photo session, capturing the collaborative spirit of the event and symbolizing the connections forged among onsite and international participants. These cultural components reinforced the webinar’s character as both an intellectual exchange and a celebration of shared values across cultures.





## Closing Remarks

**Prof. Dr. Md. Abul Kalam Azad**

Webinar Co-Chair; Pro Vice-Chancellor, Bangladesh Medical University, Dhaka

Prof. Dr. Abul Kalam Azad highlighted the webinar's success in bridging academic research with practical and policy-relevant applications, particularly in the areas of corporate integrity and healthcare accounting. He noted that the interdisciplinary discussions demonstrated how accounting can contribute to ethical governance, efficient resource management, and improved health system outcomes. He reaffirmed BMU's commitment to supporting international academic collaboration and research-driven dialogue that informs institutional and national development.



## Vote of Thanks

**Khondoker Shofiqul Hasan**

Director (Finance & Accounts)

Bangladesh Medical University (BMU) & Member, APMAA.

Mr. Khondoker Shofiqul Hasan expressed sincere appreciation to all speakers, session chairs, panelists, poster presenters, and participants for their valuable contributions to the webinar. He acknowledged the leadership of the APMAA Bangladesh Chapter and the collaborative support of Bangladesh Medical University in successfully hosting the hybrid event. He also thanked the organizing committee, technical teams, and volunteers whose coordinated efforts ensured smooth execution of the four-hour program. He concluded by emphasizing the importance of continued collaboration between academic institutions and professional bodies to advance management accounting research and practice.



## Concluding Reflections

**Prof. Emeritus Dr. Normah Omar, CMA**

Accounting Research Institute, Universiti Teknologi MARA, Malaysia  
Director, APMAA

Professor Emeritus Dr. Normah Omar commended the Bangladesh Chapter for organizing a high-quality, intellectually rigorous webinar. She reflected on the strong engagement of participants and the relevance of the discussions in advancing integrity, transparency, and accountability in both corporate and healthcare contexts. She encouraged continued scholarly collaboration across the Asia-Pacific region and underscored APMAA's role in fostering research excellence and ethical leadership in management accounting.



The 2026 APMAA Bangladesh Chapter Webinar advanced management accounting scholarship through focused discussions on corporate integrity and the conceptual foundations of accounting for health. The hybrid format successfully expanded participation while maintaining strong academic engagement, offering a valuable model for resource-constrained academic communities.

### **Significance and Impact**

By bringing together medical professionals and accounting scholars, the webinar encouraged interdisciplinary collaboration to address complex contemporary challenges. Cultural performances alongside scholarly sessions reflected Bangladesh's heritage while contributing to global academic discourse.

### **Media Coverage and Broadcast**

The event achieved broad visibility through live YouTube broadcasting and coverage by several Bangladeshi media outlets, recognizing it as a significant international academic program hosted in Bangladesh. This exposure helped extend discussions on corporate integrity and healthcare accounting to a wider public. APMAA and BMU acknowledged the media's role in promoting informed public dialogue.

### **Regional Leadership**

Demonstrating regional leadership, the Bangladesh Chapter linked global research priorities with local realities. Prof. Rashid's highlight of Bangladesh's USD 1.40 per capita annual capital health spending showed how accounting scholarship can reveal inequities and support evidence-based policy reform, contributing meaningfully to Asia-Pacific management accounting research.

# Key Contributions & Findings

## Scholarly Contributions

The webinar generated several substantive academic contributions:

Development of measurable constructs for organizational integrity extending beyond compliance-based metrics, including a validated 168-item assessment framework capable of cross-organizational comparison.

Conceptualization of corporate disclosure quality as communicative behavior, enabling the application of natural language processing and AI techniques through the Market Integrity Index.

Establishment of Accounting for Health as a specialized subdiscipline within management accounting, integrating clinical outcomes, ethical resource allocation, and national health accounts for policy advocacy.

Empirical evidence demonstrating the influence of board composition (size and gender diversity) and ownership structure on disclosure quality, highlighting the role of governance diversity and institutional investors in enhancing transparency.

Integration of medical economics expertise with accounting scholarship, demonstrating successful interdisciplinary collaboration between clinicians, administrators, and accounting researchers.

## Practical Implications

For Organizations: Adoption of validated integrity assessment tools to systematically evaluate and strengthen ethical conduct across sectors.

For Investors, Auditors, and Regulators: Use of AI-driven disclosure analysis tools assessing readability, consistency, and narrative coherence beyond traditional financial ratios.

For Healthcare Institutions: Need for specialized accounting systems that integrate financial management with clinical outcome measurement through interdisciplinary collaboration.

For Policymakers: Evidence of critical healthcare financing gaps requiring systematic measurement through national health accounts to support equity-oriented, data-driven policy decisions.

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**Professor Emeritus Dr. Normah Omar, CMA**

Professor Emeritus, Accounting Research Institute,  
Universiti Teknologi MARA, Malaysia; Director, APMAA

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## Conclusion

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## PARTICIPANT FEEDBACK

Post-event evaluations and real-time feedback indicated strong satisfaction and sustained engagement throughout the four-hour program.

“Dear Professor Dr. Farhana Begum,  
I hope you are now able to enjoy a moment of rest after today’s successful APMAA Bangladesh Chapter Webinar.

I was deeply impressed by the distinguished professors you invited, including the BAA Chair, as well as by the excellent facilities and arrangements you prepared. The award gifts were beautifully designed. I recognize how much time, effort, and resources you and Bangladesh Medical University devoted to this event, and I sincerely appreciate your dedication. The seamless coordination between the on-site arrangements and global online participation also reflected your strong organizational skills and commitment to strengthening APMAA’s international connections.

Your warm welcome set a gracious tone, and the program—bringing together respected scholars, professionals, and students—was both timely and intellectually stimulating. The discussions on corporate communication and accounting for health benefited greatly from the diverse expertise of the speakers, session chairs, and panelists you assembled.

Please convey my sincere appreciation to Professor Dr. Alam, Professor Dr. Azad, Mr. Hasan, the presenters, session chairs, Jury Board members, MC, IT supporters, and all colleagues and students who contributed to today’s success.

Your contributions inspire many of us, and APMAA is proud to collaborate with you and your distinguished colleagues in Bangladesh. Thank you once again for your exceptional work and your unwavering commitment to our shared mission.

With warm regards and deep appreciation,”

**Prof. Emeritus Dr. Susumu Ueno**  
**Chair of the Board of Directors, APMAA**  
**Professor Emeritus , Konan University, Japan**

“Dear Professor Dr. Farhana Begum,  
Thank you very much for organizing today’s wonderful webinar. I truly appreciate all the dedications you put into making the session such a meaningful and enriching experience.  
I was particularly impressed by the keynote address on Health Accounting delivered by your husband, Chancellor Dr. Shahinul. His comparison between financial accounting and healthcare systems was exceptionally clear and insightful. To be honest, I had never seriously considered the connection between accounting and healthcare before, so his presentation felt very fresh and eye-opening. It made me genuinely excited about the possibility that new interdisciplinary research collaborations between accounting and healthcare may emerge in the near future.  
I was also fascinated by Prof. Dr. Omar’s presentation. Quite coincidentally, her perspective closely aligned with the core ideas of my own MII framework. Discovering that similar lines of research are being pursued independently in different countries at the same time was truly surprising and inspiring. It strongly suggests the potential for meaningful international collaborative research going forward.  
Once again, thank you for inviting me to participate in this stimulating webinar. I sincerely hope that we will have further opportunities to exchange ideas and collaborate in the future. With my warmest regards,”

**Masumi Nakashima, Ph.D.**  
**Professor of Accountancy**  
**School of Business Administration**  
**Bunkyo Gakuin University and Graduate School**  
**Address: 1-19-1, Mukogaoka, Bunkyo-ku, Tokyo**  
**Director APMAA**

“Dear Professor Dr. Farhana Begum,  
Warmest congratulations! Wonderful accomplished. We are proud of you and Professor Shahinul Alam. Best regards to both of you.”  
**Prof Dr M Harunur Rashid**  
**President**  
**BangladeshAccounting Association**



“Dear Professor Dr. Farhana Begum,  
Very Successful Webinar”

**Dr. Nguyen Thi Hong Thuy**  
**Dean of Faculty Accounting and Auditing, Vietnam National University**  
**Director APMAA**

“I attended the onsite session of the APMAA Webinar Bangladesh Chapter on January 4, 2026, and I would like to commend Prof. Farhana and Prof. Shahinul Alam for their significant contributions. The seminar was conducted professionally and smoothly. I must give special credit to Prof. Farhana for her dedication. Thanks to these efforts, APMAA now holds a strong reputation in Bangladesh. From my observation, there was an impressive turnout with over 300 attendees onsite (though this is just my rough estimation). Additionally, they had a great supporting team behind them; it was evident that the majority of the effort was driven by Prof. Farhana and her husband. Congratulations to everyone on this success. Special "Thanks" to Prof. Farhana and Prof. Shahinul Alam for your kind and great contribution.

Kind regards”

**Kathy, Assoc. Prof. Dr. Kanitsorn Terdpaopong, CMA (US)**  
**Director of Master of Accounting Program, Director of ASEAN**  
**International Sandbox Conference (AISC),**  
**International Affairs Liaison for Faculty of Accountancy**  
**Rangsit University, Thailand**

“Dear Professor Dr. Farhana Begum,  
I sincerely appreciate your excellent leadership as Webinar Chair of the APMAA webinar on “Emerging Issues in Corporate Communication and Accounting for Health from a Management Accounting Perspective.” Your guidance effectively highlighted the vital role of management accounting in strengthening Bangladesh’s healthcare sector.

The webinar clearly demonstrated how tools such as budgeting, cost allocation, transparency, and performance measurement can improve governance and service delivery. By bringing together academics, healthcare professionals, and policy-makers, you fostered meaningful dialogue on accountability, sustainability, and ethical financial management, with valuable insights into digital transformation and data analytics. Thank you for your dedication and scholarly contribution.

I look forward to your continued leadership.”

**Prof. Dr. Taslima Akther**  
**Department of AIS, Jagannath University, Dhaka-1100, Bangladesh**

## Day Well Spent - In Photos





















# Appendixure

11:00 AM – 11:20 AM	Registration & Video Documentary on Beautiful Bangladesh
11:20 AM – 11:30 AM	Presentation of a Bangladeshi Patriotic Song
11:30 AM – 11:35 AM	<b>Welcoming Speech</b> <b>Associate Prof. Dr. Farhana Begum</b> Webinar Chair, Director, APMAA Head of APMAA-Bangladesh Chapter
11:35 AM – 11:45 AM	<b>Opening Speech</b> <b>Prof. Emeritus Dr. Susumu Ueno</b> Chair of the Board of Directors, APMAA Professor Emeritus, Konan University, Japan
<b>Group Photo Session</b>	

## Session 1: Integrity in Corporate Communication

11:45 AM – 12:45 PM	<b>Keynote Speakers</b> <b>Prof. Emeritus Dr. Normah Omar, CMA</b> Professor Emeritus, ARI, Universiti Teknologi MARA, Malaysia I <i>Corporate Integrity at Workplaces</i> <b>Prof. Dr. Masumi Nakashima</b> Prof. of Accountancy, Bunkyo Gakuin University, Japan I <i>Integrity in Corporate Communication: A Multidimensional AI Approach</i>
11:45 AM – 12:45 PM	<b>Session Chair</b> <b>Prof/A Dr. Kanitsorn Terdpaopong, CMA</b> Associate Professor, Rangsit University, Thailand Board of Directors, APMAA <b>Prof. Dr. Mosaddak Ahmed Chowdhury</b> Prof., Department of Business Administration, Shahjalal University of Science and Technology, Sylhet, Bangladesh
12:45 PM – 01:00 PM	<b>Poster Presentation, APMAA Documentary (Lunch Break)</b>

## Panel Session 2: Accounting for Health

01:00 PM – 02:00 PM	Emerging issues in health accounting focus on integrating technology to enhance financial management and decision-making. As healthcare systems become increasingly complex, there's a growing need for accurate cost allocation, financial transparency, and compliance with evolving regulations. The use of data analytics, AI, and blockchain is streamlining budgeting, forecasting, and auditing processes. Additionally, health accountants face challenges around the rising costs of care, reimbursement models, and ensuring financial sustainability. There's also growing attention to ethical issues, such as protecting patient data and balancing profitability with the provision of quality care. These challenges demand innovative solutions and adaptive financial strategies. <b>Panelists:</b> <b>Prof. Dr. Md Shahinul Alam</b> Vice Chancellor, Bangladesh Medical University, Dhaka <b>Prof. Dr. Shahzad Uddin</b> Prof. of Accounting, Essex Business School, University of Essex, UK <b>Session Chair:</b> <b>Prof. Dr. Syed Abdul Hamid</b> Institute of Health Economics, University of Dhaka, Bangladesh
2:00 PM – 02:15 PM	<b>Best Poster Award</b>
2:00 PM – 02:15 PM	<b>Closing Remarks</b> <b>Prof. Dr. Md. Abul Kalam Azad</b> Webinar Co-Chair Pro Vice Chancellor, Bangladesh Medical University, Dhaka <b>Prof. Emeritus Dr. Normah Omar, CMA</b> Professor Emeritus, ARI, Universiti Teknologi MARA, Malaysia Director, Asia-Pacific Management Accounting Association



## Asia-Pacific Management Accounting Association Webinar

Bangladesh Chapter 2026

4th January 2026  
10:30 AM - 02:30 PM (BST)  
Lecture Hall (507), Super Specialized Hospital  
Bangladesh Medical University, Shahbag, Dhaka.

Dear Sir,  
We are pleased to inform you that the Asia-Pacific Management Accounting Association will host a Webinar titled "Emerging Issues in Corporate Communication and Accounting for Health from a Management Accounting Perspective." The event will be held in hybrid mode at the Lecture Hall (R-507), Super Specialized Hospital, Bangladesh Medical University, Dhaka, on 4 January 2026, from 10:30 am to 2:30 pm.

This distinguished program will gather eminent professors, researchers, and professionals to discuss the theme "Innovation, Integrity and Accountability in the Digital Age." We would be honored by your presence, and we believe your expertise would greatly enrich the discussions.

Warm regards,

*S. Ueno*  
Prof. Emeritus Dr. Susumu Ueno  
Chairperson, APMAA  
Kozan University, Japan

*F. Begum*  
Assoc. Prof. Dr. Farhana Begum  
Webinar Chair  
Director, APMAA



# CERTIFICATE OF ACHIEVEMENT

This is to certify that

has successfully secured First place in the poster presentation competition  
of the APMAA Bangladesh webinar, held on January 4, 2026, at Bangladesh Medical University.

*F. Begum*

Dr. Farhana Begum  
Webinar Organizer

*S. Ueno*

Prof. Emeritus Dr. Susumu Ueno  
Kozan University, Japan  
Chairperson, APMAA

Asia-Pacific Management Accounting Association