Guidelines for the APMAA Annual Conference Paper Review

(Last updated on April 23, 2024; Updated on July 5, 2021: Created on August 24, 2018, by S. Ueno)

Guidelines for the APMAA Annual Conference Paper Review

Thank you for helping to review papers for the 2024 **APMAA Annual Conference**! Your expertise is crucial in maintaining high our quality conference. This document is a guide to assist reviewers in providing constructive and insightful reviews. Conference paper reviewers are instrumental in upholding the high standards of research presented at the annual Asia-Pacific Management Accounting Association (APMAA) conference. **Reviewers have two primary tasks: evaluation and contribution**.

Evaluation:

  -Criteria-Based Assessment: Reviewers meticulously evaluate assigned papers against the related APMAA guidelines. These guidelines encompass:
  -Originality and Significance: Does the paper present relevant findings that advance existing knowledge in the field?
  -Sound Methodology: Is the research design robust? Are data collection and analysis methods appropriate and clearly explained?
  -Compelling Results and Conclusions: Is the evidence strong enough to support the paper's conclusions? Are the interpretations well-founded and reasonable?
  -Clarity and Presentation: Is the paper clear, concise, and well-organized? Does it adhere to the conference formatting guidelines?
Strengths and Weaknesses: Reviewers go beyond identifying flaws. They also acknowledge the paper's strengths and potential contributions to the field.
Ethical Considerations: Reviewers remain vigilant for any ethical issues such as plagiarism or data fabrication.

Contribution:

  -Constructive Feedback: A core reviewer responsibility is providing constructive criticism that helps authors improve their work. This feedback should be specific, actionable, and delivered respectfully.
  -Recommendations to the Track Chair: Based on the evaluation, reviewers recommend a course of action to the Track Chair. This could include acceptance, rejection, or revision with resubmission.
  -Upholding Academic Integrity: Reviewers play a vital role in safeguarding the integrity of the APMAA's Academic Paper Sessions by ensuring the quality and ethical conduct of research presented.

Additional Responsibilities:
  -Timeliness: Completing reviews within the designated timeframe is crucial for the smooth operation of the conference review process.
  -Expertise: Reviewers should only accept assignments where their research experience and expertise allow them to provide qualified evaluations.
  -Confidentiality: Maintaining the anonymity of the authors and the confidentiality of the submitted work is paramount for reviewers.

Contents of the Guidelines for the APMAA Annual Conference Paper Review

1. An overview of the APMAA Annual Conference Review

The Reviewer's role in an APMAA Annual Conference involves assessing paper quality assigned by a Gatekeeper who then forwards recommendations to the Chief Gatekeeper. **Below is a short description of the process. There is an in-depth description below in section 4;**

1. The Chief Gatekeeper assigns papers that meet paper form requirements to a Gatekeeper for further review.

2. The Gatekeeper assigns papers that meet the academic paper structure criteria to a Reviewer for quality assessment.

3. The Reviewer evaluates the paper's quality and submits a recommendation to the Gatekeeper.

4. The Gatekeeper reviews the recommendation and may edit it before forwarding it to the Chief Gatekeeper.

5. The Chief Gatekeeper makes the final Decision on the paper (accept or reject) and informs it to the Author.

The process can loop back for rejected papers or revisions requested by the reviewers. Four main paths depend on the specific acceptance/revision/rejection pattern.

Guidelines for the APMAA Annual Conference Paper Review

	CMT Submission	(Chief) Gatekeeper	**Reviewer**	Gatekeeper	Author	Gatekeeper	**Reviewer**	Gatekeeper	Decisions by Chief Gate-k.
1	Awaiting Decision	Desk Rejected						Report	Rejected
2	Awaiting Decision	Assign Reviewer	Review Results	Major Revision	Resubmit	Assign Reviewer	Review Results	Report	Accepted/ Rejected
3	Awaiting Decision	Assign Reviewer	Review Results	Minor Revision	Resubmit	Confirm revisions		Report	Accepted/ Rejected
4	Awaiting Decision	Assign Reviewer	Review Results	Accepted				Report	Accepted

Authors submit their papers to the APMAA Conference through the APMAA MS-CMT platform (**Submission due date** is July 15). Before Submission, authors are advised to ensure their manuscript aligns with the requirements outlined in the **2024 APMAA Guideline for Authors,** 2024 Guideline for Authors (Formatting and Template). Failure to meet the standards may result in **desk rejection**. Authors should meticulously select the appropriate "subject area" when they submit.

The **Chief Gatekeeper** checks the adequacy of a chosen **subject area, paper form** (paying particular attention to the length of the Abstract and the inclusion of five keywords), and the overall quality of the content. He assigns a manuscript to the Gatekeeper when he considers it to meet minimum standards of academic paper structure and asks him for "*recommendations.*"

Gatekeepers assigned by the chief Gatekeeper evaluate a given manuscript. If the manuscript follows the academic paper structure outlined in the "**2023 Book of Abstracts and Proceedings**," the Gatekeeper identifies an adequate **Reviewer** specializing in the pertinent subject area. Conversely, if the manuscript deviates from this structure, gatekeepers must inform the corresponding Author of the shortcomings and promptly request essential revisions. **Gatekeepers** and **reviewers must derive recommendations (suggestions) from high-quality, fair reviews** to support the Chief Gatekeeper's decision-making.

The Paper Review Process with the CMT is as follows.
-The **Author** uploads a paper to the **APMAA2024** MS-CMT site. Before Submission, the Author should check whether the manuscript satisfies the requirements in the **2024 APMAA Guideline for Authors**. If not, it will be desk-rejected.
-The **Chief Gatekeeper** (Chair in CMT language) checks the paper form, focusing on abstract length, five keywords, and quality of sentences.
-The **Gatekeeper** (Meta-Reviewer in CMT language) reads and examines the assigned paper. If the manuscript has an academic paper structure (Abstract, Purpose/Objectives, Literature review, Methodology/Approach, Findings/Results, Conclusion/Implications/Recommendations, References; see the 2023 Book of Abstract and Proceedings at APMAA (Asia-Pacific Management Accounting Association) 2023 Annual Conference in Jakarta, Indonesia (s-ueno.sakura.ne.jp)), the Gatekeeper assigns the paper an appropriate reviewer in the subject area; otherwise, promptly ask the Author to correct manuscript's deficiencies).
-The **Reviewer** completes the review *in one week* and submits the **Review Questions** (a recommendation) from the MS-CMT reviewer console.
-The Gatekeeper edits the **Meta-review Questions** on the MS-CMT console immediately after the reviewers' Review Questions submission. If the recommendation is "Rejected" or "Major Revision," ask for the APMAA Chair's judgment. Note that we are reviewing a conference paper, not a journal paper.
-The Chief Gatekeeper will inform the Author of his decision results before the acceptance notification due

Guidelines for the APMAA Annual Conference Paper Review

date (September 1).

Important Dates for Authors: <u>APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp)</u>
  Full paper Submission Deadline: July 15, 2024
  Paper Acceptance Notification: by September 1, 2024
  Proceedings (Camera-ready) Paper Submission Deadline: September 15, 2024
  Conference Registration and Fee Payment Deadline: September 16, 2024

References:

Thank you for considering serving as an Academic Paper Session Reviewer. Before proceeding, kindly visit the APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference website at [APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp)](s-ueno.sakura.ne.jp) and read the [2024 Guideline for Authors (Formatting and Template)](#) and the "Guidelines for the APMAA Annual Conference Paper Review." Below sites provide important materials that shape an APMAA Annual conference.

APMAA Paper Review Process (February 28, 2024: ueno)

[APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp)](s-ueno.sakura.ne.jp)

  [APMAA 2024 Conference Call for Papers.](#) Updated on Feb.27, 2024

  [2024 Guideline for Authors (Formatting and Template).](#) Updated on Feb.27, 2024

  [2024 Doctoral Colloquium Recommendation Form](#). Updated on February 27, 2024

<u>APMAA (Asia-Pacific Management Accounting Association) 2023 Annual Conference in Jakarta, Indonesia (s-ueno.sakura.ne.jp)</u>
    <u>2023 Conference Program</u> Updated on October 23
    <u>2023 **Book of Abstracts** (Conference Sessions)</u> no password required
    <u>2023 Book of Abstracts (Doctoral Colloquium)</u> no password required
 To open the proceedings, you need a password (2023 APMAA members only)
     <u>2023 **Proceedings** Volume 1</u> (Academic Paper Sessions IDs. 5-32) Oct.5
     <u>2023 Proceedings Volume 2</u>   (Academic Paper Sessions IDs. 21-45) October 5
     <u>2023 Proceedings Volume 3</u> (Paper IDs 24, 38, 39. 46.48.49) October 5

Microsoft CMT (Microsoft Conference Management Tools)
Conference Management Toolkit - Create New Account (microsoft.com).
https://cmt3.research.microsoft.com/APMAA2024/Submission/Index

Guidelines for the APMAA Annual Conference Paper Review

2. How can you apply to become a Reviewer? An Application Note

APMAA 2024 selects reviewers among the volunteers who have submitted an official **Reviewer Application Note** to the Head Office. Please visit APMAA's Official Homepage, Asia-Pacific Management Accounting Association (APMAA) Official Site (sakura.ne.jp). Learn about our association before you apply for the review post.

The Application Note should include (1) (Prof. Dr. Given name; Family name), (Role: Reviewer and/or **mentor**), Email address, University name, Country, (2) Subject areas that you want to take on, and (3) a brief profile with a photo.

Select *2-4 subject areas* you want to take on among the 15 areas listed on the Official Guide to APMAA 2021 (Annual Conference of the Asia-Pacific Management Accounting Association). *We welcome your application to multiple subject areas and roles.*

Please *email the Application Note written in "Microsoft **Word"** (shorter than one page) as an attachment to Prof. Ueno, very soon.* Note that the Head Office examines each candidate concerning his/her commitment and suitability as the Reviewer of **rigorous scholarly papers**.

APMAA 2024 uses the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers. You will be added to the conference only if you follow the instructions sent to you in the CMT invitation email.

Your name will appear in the "Reviewers List" of the APPMAA 2024 Program Book if you complete an assigned review.

-Reviewers: we encourage you to **apply before** March 31. We provide an online orientation.
-Regarding Moderators and Discussants, *we prioritize reviewers and presenters to serve for the posts.*

(Official) **2024 Reviewer Application Note**

Section 1
 First line
 Prof. Dr. Given name; Family name); Email address; Position, Affiliation, and its location (Country)
 	
 Second line
 Subject areas (choose a few from the list below) that I want to take on.
  02. Cost management and Manufacturing Industries
  03. Performance Management

Section 2
 A few lines (concise) profile (or a profile URL)* with your photo**
  *List one or two published (first-author) papers in "scholarly" English journals
  **We do not request your photo if you are a 2023, 2022, or 2021 director of the APMAA Board.

Primary and secondary subject areas of the Academic Paper Sessions
This year's academic paper sessions offer a comprehensive range of subject areas, welcoming manuscripts on diverse accounting topics outlined in the "Primary and Secondary Subject Areas of the Academic Paper Sessions" document. Aligning with the conference theme of "Management Accounting: A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes,"

Guidelines for the APMAA Annual Conference Paper Review

the 01 subject area has been updated to reflect this central focus. Authors are encouraged to submit papers employing various methodologies, including empirical (case studies, surveys, interviews, observations), quantitative (modeling, simulations, statistical analysis), or conceptual (literature review, theoretical analysis, conceptual modeling) approaches.

01. Management Accounting: A Decision-Support Tool for Sustainable Development and the Digitalization of Business Processes (accommodate a Conceptual, Empirical, Quantitative study)
- Building digital competencies for sustainability
- Information management and analytics for sustainability
- Management accounting for sustainable development and digitalization
- Sustainable decision-support systems in management accounting
- Sustainable business performance measurement in management accounting

02. Cost Management and Manufacturing Industries
- Cost accounting
- Supply chain management
- Production management
- The changing roles of management accounting in Industry 4.0

03. Performance Management
- Performance management systems and budgeting in an uncertain environment
- Data analytics, enterprise planning, and performance management
- Performance appraisal and incentives
- Multi-criteria decision-making and accounting
- Impacts of management accounting practices on forecast-based business valuation

04. Strategic Management Accounting
- Factors influencing the deployment of SMA techniques
- Strategic planning and performance management
- Profit-sharing within a supply chain
- Accounting for servitization business models
- Accounting for start-up and unicorn companies
- Intellectual capital, intangibles, and knowledge management

05. Management Accounting for Multinational Enterprises
- Transfer pricing
- International tax planning
- Performance management in MNEs
- Management accounting roles and risk management in a borderless business environment

06. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs)
- Management accounting in state enterprises
- Open data management for the government
- Management accounting for the third sector (NPOs and civil societies)

07. Management Accounting for SMEs and Family Businesses
- Decision-making in publicly traded vs. private companies
- Issues of business continuity and succession

Guidelines for the APMAA Annual Conference Paper Review

- Tax planning for the family business

08. Business Reporting and Communication
- Financial reporting and business communication
- Impact of IFRS on corporate management
- Corporate social responsibility (CSR) accounting
- Social, environmental, and sustainability management (SDGs) accounting

09. Business Ethics and Internal Control
- Internal control and accountability
- Business ethics and fraud prevention and detection
- Corporate governance

10. Mathematical Models in Accounting
- Contract theory
- Capital market
- Disclosure
- Product market competition

11. Comparative (Cross-cultural) Management Accounting
- Cross-cultural comparison
- Cross-national comparison

12. Management Accounting of Islamic Business
- Management accounting of Islamic finance and banking
- Electronic transactions in Islamic banks and markets
- Islamic financial industries and sustainable development
- Sukuk, wakaf, and zakat management

13. Management Accounting Education and History
- Accounting education
- History of accounting discipline
- History of management accounting practices

14. Other Management Accounting Issue

3. Registering to the CMT system: Create your CMT account, Log in, Register and Select your subject areas.

Create your CMT account and Log in.
APMAA 2024 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers. As an author and/or a reviewer, please use the APMAA2024 conference site on the CMT by creating your CMT account and logging in. You can do so on the page

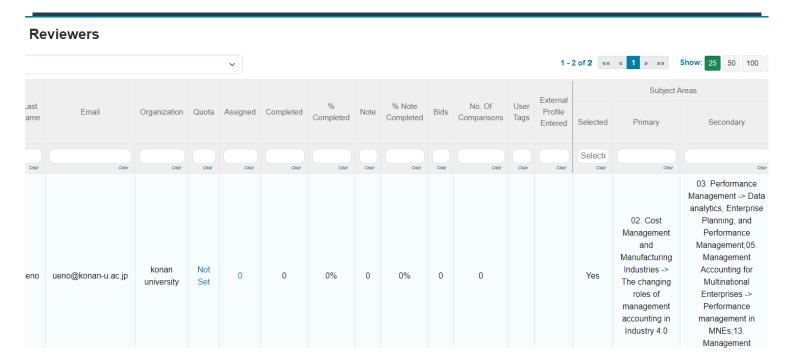Guidelines for the APMAA Annual Conference Paper Review

https://cmt3.research.microsoft.com/APMAA2024/Submission/Index. If you have no CMT account, please register your email and password using the Conference Management Toolkit - Create New Account (microsoft.com). After that, log in to CMT using the account.

Register and select your subject areas.

When we accept you as an APMAA paper reviewer candidate, we will send you **an invitation email** via CMT. You will be directed to create your CMT account upon acceptance. If you are not a registered CMT user, please register yourself. Also, *please select one as "primary" and multiple as "secondary" subject areas* in your Reviewer Console so we can assign you review papers that meet your subject areas. Note that APMAA cannot assign you until you complete these CMT processes.

User Roles | Microsoft Conference Management Toolkit Documentation
Workflow Management | Microsoft Conference Management Toolkit Documentation

Guidelines for the APMAA Annual Conference Paper Review

4. Academic-Paper Sessions' Review Process with the CMT

The **Chief Gatekeeper** (Review Team Chair; **Track Chair** in CMT language) is responsible for the initial assessment of all submissions to ensure their suitability for presentations and proceedings in line with the APMAA mission and paper review process. This involves checking the paper form, including abstract length, five keywords, and sentence quality, while also making a professional judgment by skimming the introduction, conclusion, and bibliography. Once a paper is deemed suitable, it is passed on to a **Gatekeeper** (**Meta Reviewer** in CMT language) who evaluates its paper structure. Following this, the Gatekeeper selects a **Reviewer** who assesses the paper's scientific quality.

The Academic Papers Session review process with the CMT is as follows:

-The **Author** uploads a paper to the Academic Paper Sessions Track of the **APMAA2024** MS-CMT site. Before Submission, we request that the authors check whether the manuscript satisfies the requirements in the **2024 APMAA Guideline for Authors.**

-The **Chief Gatekeeper** checks the paper form, focusing on abstract length, five keywords, and quality of sentences.

- The **Chief Gatekeeper** notifies the Authors of the **paper receipt** via CMT email. If a paper fails to satisfy minimum requirements, the Chief Gatekeeper edits the "**Desk Rejected"** notice. Otherwise, the Chief Gatekeeper assigns the paper to the Meta Reviewer Console of a **Gatekeeper** (Meta-Reviewer).

-The **Gatekeeper** reads and examines the assigned paper, focusing on its **academic paper structure**. If the manuscript has a proper academic paper structure (Abstract, Purpose/Objectives, Literature review, Methodology/Approach, Findings/Results, Conclusion/Implications/Recommendations, References; see the 2023 Book of Abstract and Proceedings at [APMAA (Asia-Pacific Management Accounting Association) 2023 Annual Conference in Jakarta, Indonesia (s-ueno.sakura.ne.jp)](#)), the *Gatekeeper assigns the paper an appropriate **Reviewer*** in the subject area. Note that Gatekeepers assigns a (one) **Reviewer** using the CMT system and sends a CMT instruction email to the Reviewer using a template prepared. If the manuscript is poor, promptly ask the Author to correct it or edit the "**Desk Rejected" recommendation** (around 100 words) on the Edit Meta-Review page.

<div style="border:1px solid black; padding:10px;">
A Gatekeeper

① assigns only one Reviewer to each paper,

② does not assign a paper to a Reviewer from the Author's Country and

③ does not assign a Reviewer more than three papers (maximum three).
</div>

-All evaluations and instructions are contained in the "Edit Review" page of the Reviewer Console of the CMT system. The **Reviewer** completes the "Edit Review" page, answering questions and writing descriptive comments and suggestions in the text box. After the review submission, the Reviewer notifies it to the Gatekeeper via CMT email. The Reviewer completes the review *in one week* and submits the **Review Questions** (a recommendation) from the MS-CMT reviewer console.

 - *When the recommendation is* "**Minor Revision**" or "**Major Revision**," <u>the **(Chief)** Gatekeeper notifies the Author of the review results</u> via CMT email and *asks the Author to* **submit** *the revised paper by August 15*.

Guidelines for the APMAA Annual Conference Paper Review

Also, after making **"Requested For Author Feedback"** to "**yes**" **at the (Track) Chair Console,** inform the Author of the availability of Author Feedback, "View Reviews" at the Author Console.

 - The Author uploads his/her **revised (edited) paper file** to the files section of the Edit Submission page (Click Edit Submission in *the Actions column. Then, save changes). Do not remove the original file to enable a reviewer to compare the Revised with the Original.*

- The Gatekeeper (or Reviewer) checks (reviews) a minor and major "Revised" (edited) paper that the Author edited on the Author Console before **August 15** (tentative). The Reviewer updates the edit review at the reviewer console and notifies the Gatekeeper (meta-reviewer).

-The Gatekeepers edit the Meta-Review at his/her Meta-Reviewer Console and submit the Meta-Review. Also, notify the Submission to the Chief Gatekeeper (Track Chair) via CMT email.

- The **Chief gatekeeper** notifies an "Accepted" or "Rejected" Decision with the Meta-Reviewer's comments text to the corresponding Author via CMT email by September 1. Also, after making **"Requested For Author Feedback"** to "**yes**" **at the (Track) Chair Console,** inform the Author of the availability of Author Feedback, "View Meta-Review," and "View Reviews" at the Author Console.

Gatekeepers and the Chief gatekeeper are jointly responsible for the final decisions regarding the acceptance or rejection of manuscripts. The Chief Gatekeeper edits the last review report notified to the authors.

Receipt of Manuscript (sent by the Chief Gatekeeper)

CMT template: Receipt of Manuscript (sent by the Chief Gatekeeper)

Dear Prof. (Dr., Mr.Ms){Recipient.Name},

We are pleased to notify you that we received your manuscript, Paper ID: {Submission.Id} {Submission.Title}, submitted on {Submission.CreateDate}. We will inform you of our review result by September 1, 2024.

Best regards,

Prof. Dr. Susumu Ueno
APMAA 2024 Review Team Chief Gatekeeper
ueno@konan-u.ac.jp

Notice of paper assignment to the Gatekeeper from the Chief gatekeeper

Guidelines for the APMAA Annual Conference Paper Review

CMT template: Notice of paper assignment to the Gatekeeper from the Chief gatekeeper

Dear Professor, {Recipient.Name},

I cordially invite you to serve as the Gatekeeper (Meta-Reviewer) for the manuscript bearing Paper ID:{Submission.Id} entitled "{Submission.Title}," which was submitted on {Submission.CreateDate}. As Gatekeeper (Meta-Reviewer), your primary responsibility will be to provide a recommendation to the Chief Gatekeeper concerning the paper's acceptance.

To commence your review process, please access your Meta-Reviewer Console within the CMT system and locate the manuscript under the "Action" tab. Your initial assessment should evaluate the paper's adherence to academic formatting standards (including organization, figures, and references) and its linguistic quality. When the paper satisfies minimum standards, please assign (one) appropriate CMT registered Reviewer and notify the assignment to him/her (using the email template prepared by Prof. Ueno). Please ask him/her to return the review results (via the CMT system) in two weeks.

Kindly ensure that you customize your Meta-Review Questions form within the CMT Meta-Reviewer Console under the "Enter Meta-Review" section and submit it within three weeks from today. A specific set of questions has been provided for your response. I encourage you to offer constructive feedback to guide the authors in enhancing their papers while avoiding overly demanding requests.

You must refrain from conducting the Reviewer task independently and instead select the most suitable registered Reviewer when assigning the task.
 (Notes)
 -Assign only one Reviewer to each paper.
 -Do not assign a paper to a Reviewer from the Author's Country.
 -Do not assign a Reviewer more than three papers (maximum three).

The review process on the CMT is as follows. I recommend referring to the APMAA Annual Conference Paper Review Guidelines, accessible at http://s-ueno.sakura.ne.jp/APMAA_asia/2024_conference.htm.
(1) The Chief Gatekeeper allocates a paper to the Meta Reviewer Console of a gatekeeper
(2) If the paper satisfies the minimum standards, the Gatekeeper assigns a Reviewer at the Meta Reviewer Console using the "Edit Assignments" function at Actions.
(3) Send an Assign Notification email to the Reviewer using the template (Notice of paper assignment to a reviewer) (Meta Reviewer Console→ Actions→ more →Email Reviewers). Ask the Reviewer to edit his/her Enter Review page (at the Reviewer Console) and submit the page in two weeks.
(4) When the Gatekeeper receives a "Submitted" notification from the Reviewer, send a "Thank You" email to the Reviewer by "Email Reviewers" (more, Action) at the Meta Reviewer Console.
(5) When the recommendation is "Minor Revision" or "Major Revision," the Gatekeeper changes the paper status, notifies the Author of the review results via CMT email, and asks the Author to replace with the revision (edited) paper by August 20 (use the template). Also, after making "Requested For Author Feedback" to "yes" at the (Track) Chair Console, inform the Author of the availability of Author Feedback, "View Reviews," at the Author Console.
(6) The Gatekeeper constantly checks (confirms) an edited Minor Revision Paper that is being uploaded before August 20 (tentative). When an edited Major Revision paper is uploaded, assign the same Reviewer immediately.
(7) The Gatekeeper edits and submits the Edit Meta-Review page. The text should be compact and sufficiently reflect the Reviewer's comments. Note that the comments of both Gatekeeper and Reviewer are visible to the Author at "View Meta-Review" and "View Reviews" of the Author Console (Author Feedback) after making "Requested For Author Feedback" to "Yes" at the (Track) Chair Console.

Guidelines for the APMAA Annual Conference Paper Review

Thank you for serving as an Academic Paper Sessions' Gatekeeper.

Best regards,

Prof. Dr. Susumu Ueno, Ueno@konan-u.ac.jp
Chief Gatekeeper, APMAA 2024 Review Team

Notice of paper assignment to a Reviewer from the Gatekeeper

Ask a reviewer you assigned to respond to the invitation very soon. The delayed response impacts the time needed to make a review team decision. Accepting implies that the Reviewer will be able to deliver review results within the allotted time. If the Reviewer is willing to review but cannot do so by the due date, please let him/her ask the review team (Gatekeeper) for a reasonable extension.

CMT template: Notice of paper assignment to a reviewer from the Gatekeeper

Dear Prof. {Recipient.Name},

We kindly request your review of the manuscript, Paper ID: {Submission.Id} titled "{Submission.Title}," which was submitted on {Submission.CreateDate}. To access the manuscript, please navigate to the CMT system, assume the role of a reviewer, and open the Reviewer Console.

Your task as a Reviewer is to evaluate the paper's quality to assist in the Gatekeeper's acceptance decision. Gatekeepers have reviewed this paper's academic format (organization, figures, references, etc.) and English. In your evaluation, please encourage the authors to improve the paper. Do not demand the Author too much since this is a conference, not a journal paper review.

Please inform me within the next few days if you can undertake this review. If the manuscript falls outside your expertise, kindly notify me promptly so I can assign it to another reviewer.

The review process for APMAA 2024 utilizes the CMT platform. Here's a brief outline:

1. Upon receiving a "Notice of paper assignment to a reviewer" from a Gatekeeper (Meta-Reviewer), download the paper from the Title Column in your Reviewer Console.
2. Within a few days, send a "review" accept or reject note to the Meta Reviewer (Gatekeeper) in the Review & Discussion Column on your Reviewer Console.
3. Edit your Review on the Edit Review page by clicking Enter Review in the Review & Discussion Column. After completing the Enter Review page, click Submit.
4. Once your review is complete, send a "Review Completed" note to the Meta Reviewer from the Review & Discussion Column.
5. If the Major-Revision Paper resubmissions, update Edit Review at the Reviewer Console and inform the Meta-Reviewer (Gatekeeper).
6. For detailed instructions on the CMT review process, please refer to the "Guidelines for APMAA 2024 Annual Conference Paper Review" available at http://s-ueno.sakura.ne.jp/APMAA_asia/2024_conference.htm.

Your support in this matter is appreciated.

Guidelines for the APMAA Annual Conference Paper Review

Best regards,

Prof. Dr. XYZ, Email address
APMAA 2024 Gatekeeper for the Academic Paper Sessions
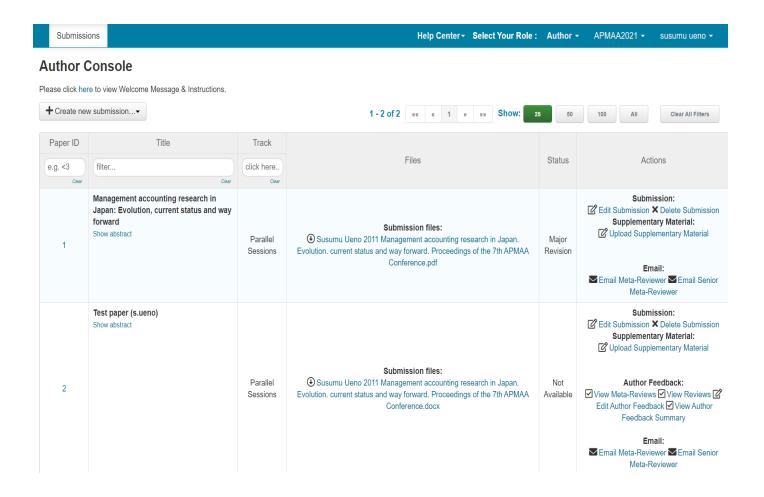
CMT process for the Author (Author Console)

The CMT process for an Author is as follows:

(1) Submit a paper from the Author Console. Please select an appropriate subject area in your Author console by checking a primary button at the bottom of the Edit Submission page. Check the secondary area button when you find an additional relevant area.

(2) Being notified of the receipt of the paper from the Chief Gatekeeper (Review Team Chair: Senior Meta-Reviewer) via CMT email.

(3) When the notice is Disk Rejected, the Author is informed of the availability of Author Feedback, "View Meta-Review," at the Author Console from the Senior Meta Reviewer (Chief Gatekeeper). After significant improvement, authors can resubmit a revision paper to the CMT by July 15.

(4) When notified of "Minor Revision" or "Major Revision," the Author modifies the paper and replaces the old file with the revised (edited) file by August 20 (Click Edit Submission in the Actions column. At the file section of the Edit Submission page, delete the old file and upload a new file. Then, save changes.). Also, notify the editing to the Meta-Reviewer. When editing, please refer to the Author Feedback, "View Reviews" from the Author Console.

(5) The Author receives an "Accepted" or "Rejected" notice from the Chief gatekeeper and is also informed of the availability of Author Feedback, "View Meta-Review" and "View Reviews" at the Author Console.

(6) When receiving the "Accepted" Decision, the Author must edit and submit a "Proceedings Paper" and make the "conference registration" by September 15.

Author Feedback at the (Track) Chair (Chief Gatekeeper) **Console:**
Requested For Author Feedback (yes) at the (Track) Chair Console (Gatekeepers needs to be a track chair)
Author Feedback at the Author Console: "View Meta-Review" and "View Reviews" at the Author Console after making Requested For Author Feedback to "yes" at the (Track) Chair Console.

Guidelines for the APMAA Annual Conference Paper Review

| Submissions | | | Help Center ▾ Select Your Role : Author ▾ APMAA2021 ▾ susumu ueno ▾ |

Author Console

Please click here to view Welcome Message & Instructions.

➕ Create new submission… ▾   1 - 2 of 2 «« « 1 » »» **Show:** 25 50 100 All   Clear All Filters

Paper ID	Title	Track	Files	Status	Actions
	filter... _Clear_	click here.. _Clear_			
1	Management accounting research in Japan: Evolution, current status and way forward Show abstract	Parallel Sessions	**Submission files:** ⊕ Susumu Ueno 2011 Management accounting research in Japan. Evolution. current status and way forward. Proceedings of the 7th APMAA Conference.pdf	Major Revision	**Submission:** ⎘ Edit Submission ✖ Delete Submission **Supplementary Material:** ⎘ Upload Supplementary Material **Email:** ✉ Email Meta-Reviewer ✉ Email Senior Meta-Reviewer
2	Test paper (s.ueno) Show abstract	Parallel Sessions	**Submission files:** ⊕ Susumu Ueno 2011 Management accounting research in Japan. Evolution. current status and way forward. Proceedings of the 7th APMAA Conference.docx	Not Available	**Submission:** ⎘ Edit Submission ✖ Delete Submission **Supplementary Material:** ⎘ Upload Supplementary Material **Author Feedback:** ☑ View Meta-Reviews ☑ View Reviews ⎘ Edit Author Feedback ☑ View Author Feedback Summary **Email:** ✉ Email Meta-Reviewer ✉ Email Senior Meta-Reviewer

*Authors are responsible for ensuring that submissions satisfy the **formatting requirements** below.*

Formatting Requirements (Guidance to Authors)

1. The official language of APMAA 2021 is English in both writing and presentation. If English is not your mother tongue (first language), check your draft using a professional editor and/or with a spelling and grammar-matching application such as **Grammarly** before submitting your manuscript. (Do the same, even if English is your mother language!) You can download a free version on a webpage and install it on your PC. If your document is hard to read, we will decline before sending it to our Reviewer (**Desk Reject**).

2. Manuscripts should follow the structure of a traditional research paper, i.e., you will need to adjust your document to the **academic format**. An empirical research paper's typical organization is as follows: Title, Abstract, Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References (APMAA Conference proceedings paper (camera-ready paper) format: proceedings papers (sakura.ne.jp)).

3. Manuscripts should be written in Times New Roman, font size 12, page size A4, single-spaced with **an abstract of 200-300 words** and **five keywords**. The Abstract should be on a separate page immediately preceding the text.

Guidelines for the APMAA Annual Conference Paper Review

4. Manuscripts should be as concise as the subject and research method permits. The text should be **over 5,000 but usually not exceed 10,000 words**.
5. Authors should not identify themselves directly or indirectly in their writing to promote anonymous reviews.
6. Single authors should not use the pronoun "we." Referencing should follow the APA style (http://www.apastyle.org).
7. The cover page should contain the title of the paper (all bold capitals), the Author's name (first name, initial(s), and family name), title and affiliation, email address, and phone numbers.

    Each Author who registers for the conference is *limited to two (2) full paper submissions* (including co-author papers) for the Academic Paper Sessions.

5. Reviewer's Criteria for evaluation: Excerpt from
https://www.icahdq.org/members/group_content_view.asp?group=186109&id=633473

1. Originality of ideas/approach and level of innovativeness
When evaluating this criterion, please consider the following questions to make an assessment:
  -Are the ideas advanced, or is the paper new?
  -If conceptual, does the paper expand our understanding of a new domain?
  -Does the paper introduce new constructs or concepts that broaden our ideological understanding?

> **A replication study** involves repeating the same methods but with different subjects and experimenters. The researchers will apply the existing theory to new situations to determine generalizability to various subjects, age groups, races, locations, cultures, or other variables.

2. Quality of theoretical argument
Does the paper address a theoretical or empirical problem? When evaluating this criterion, please consider the following questions to make an assessment:
  -Does the paper present a clear, precise, and complete review of relevant literature?
  -Does the theoretical argument engage the conceptual/ empirical investigation appropriately?
  -Does the paper involve the relevant literature?

3. Quality of empirical or conceptual design
If the paper is EMPIRICAL, please consider the following questions:
  -Are the methods used to collect and analyze data appropriate to the research questions asked?
  -Are the data collection and analysis methods clearly explained and without major flaws?
If the paper is CONCEPTUAL, please consider the following questions:
  -Do(es) the Author (s) provide a clear argument for why discussing, defining, and/or questioning specific concepts, models, and/or ideas is important?

4. Quality of development and support for the propositions/hypotheses

Guidelines for the APMAA Annual Conference Paper Review

If the paper is EMPIRICAL, please consider the following questions:
  -Does the paper establish a clear link between theory and evidence?
  -ONLY FOR FULL PAPERS: Does the Author conclude beyond what the data supports?
If the paper is CONCEPTUAL, please consider the following questions:
  -Does the paper develop adequate and innovative propositions to clarify, define, and question core concepts in a field and/or to develop a new theory or perspective?

5. Presentation: Coherence and clarity of structure and thought
When evaluating this criterion, please consider the following questions to make an assessment:
  -Are relevant terms and concepts explained?
  -Does the paper have a clear line of argument?
  -Does the paper use accessible and understandable language?

6. Contribution to theory building
When evaluating this criterion, please consider the following questions to make an assessment:
  -Does the paper discuss possible implications for the new theory?
  -Does the paper clearly spell out its own original theory contribution?

Five Types of Decision Results: Disk Rejected, Accepted, Minor Revision, Major Revision, or Rejected (provided by the Chief Gatekeeper and Recommendations from Reviewers and Gatekeeper)

Desk Rejected

A Gatekeeper checks the paper's academic format (organization, figures, references, etc.) and English. When the paper fails to satisfy minimum standards, the Gatekeeper recommends "Desk Rejected" to the Chief gatekeeper with the review report that includes his/her comments and constructive suggestions. Authors can resubmit a Disk Rejected paper by July 15 after significant improvement.

Accepted

Reviewers rarely choose this option in the first round. This option should only be chosen if the Reviewer is completely satisfied with all aspects of the paper and no improvements can be made.

Minor Revision
A Reviewer recommends Minor Revision if the paper's contributions and methods are clear and the paper is close to the "Accepted." Typically, a minor revisions recommendation implies that the Reviewer has only "suggestions" (i.e., not "deal breaker") comments. Recommending a minor revision means that the Reviewer does not feel s/he needs to see a revised and resubmitted manuscript to check anymore.

Major Revision
"Major Revision" should be considered if the paper might be acceptable with significant changes. An author who received a "Major Revision" notification can submit a revised version by August 15 (tentative).

Rejected

Reviewers recommend "Rejected" if Revision is unlikely to resolve the significant shortcomings in the paper. An author who received a "Rejected" notification does not have the opportunity to present at the 2024 Academic Paper Sessions.

Guidelines for the APMAA Annual Conference Paper Review

CMT template: "Desk-Rejected" Notification from the Chief Gatekeeper

Dear Dr.{Recipient.Name},

Thank you for your manuscript submission to the APMAA 2021 Parallel Sessions. We regret to notify you that your manuscript, Paper ID {Submission.Id}　{Submission.Title}, submitted on {Submission.CreateDate}, is not accepted for the 2021 Parallel Sessions. It does not satisfy our standards concerning the structure of a research paper (the academic format) and/or readability.

Regarding the Reviewer's comments, author feedback is available at "View Meta-Review" on your Author Console. We could review your revised manuscript if you resubmit the version by July 25 after significant modification.

We welcome your participation in the 2021 Doctoral Colloquium and Conference as an attendee. Thank you.

Best regards,

Prof. Dr. Susumu Ueno
APMAA 2021 Parallel Session Review Team Chair
ueno@konan-u.ac.jp

A case of very lenient review standards is applied (a double standard case: Marginal paper)

APMAA must think about appropriate international representation in the list of presenters. Therefore, we intentionally apply very **lenient standards** to some submissions from developing countries. We believe this very lenient treatment provides an opportunity for them to develop the knowledge and skills to mature as scholars in the international sphere.

Desk Rejected →Major Revision.

Add the "references" section. The topic of the paper is interesting. However, this paper needs to be re-edited and elaborated. The overall clarity and English of the paper are much improved **by using professional editing services.**

"Awaiting Decision" notification from the Chief gatekeeper

CMT template: " Awaiting Decision " notification from the Chief gatekeeper

Dear Dr.{Recipient.Name},

We confirm that your manuscript Paper ID {Submission.Id}　{Submission.Title}, submitted on {Submission.CreateDate} is under the review process. Please wait for a while until we receive a recommendation from our Reviewer. Thank you.

Best regards,

Prof. Dr. Susumu Ueno
APMAA 2021 Parallel Session Review Team Chair
ueno@konan-u.ac.jp

Guidelines for the APMAA Annual Conference Paper Review

"Accepted" recommendation report (Edited by a gatekeeper→ send to the Chief gatekeeper)

The Gatekeeper must create and record the quality ranking per each accepted paper to group a paper into an Academic Paper Session. The session is organized by theme and paper quality similarity, presenter's time zone, and culture (from different countries). The paper **quality ranking** is as follows:

    Excellent: Management Accounting Research Level
    Good: Asia-Pacific Management Accounting Journal level
    Average:
    Marginal: The paper still has minor flows.

In your **"Accepted" recommendation (report) to the Chief gatekeeper,** please clearly address the quality of each paper (in ranking). Remember that the information is critical to the gatekeeper team, which builds a parallel session (of a three-paper group). Read and evaluate each assigned paper carefully. Here is a reminder on what to bear in mind when evaluating a research article:

1) Research question 2) Sample 3) Control of confounding variables 4) Research designs 5) Criteria and criteria measures 6) Data analysis 7) Discussion and conclusions 8) Ethics.

Minor Revision and Major Revision Notice (Edited by the Gatekeeper)

An author who received a "**Major/minor revision**" notice must polish the paper and resubmit a revised version by August 20 so that the organizer can finish the review and notify him/her of the "Acceptance" Decision by September 1.

CMT template: "Major Revision" (Awaiting Decision) notice (edited by the Gatekeeper)

Dear Dr.{Recipient.Name},

We notify you of your manuscript's review results, Paper ID {Submission.Id} {Submission.Title}, submitted on {Submission.CreateDate}, is **"Major Revision."** The Decision implies that the paper might be acceptable with significant changes.

Author feedback about the Reviewer's comments is available at "View Reviews" in your Author Console. Please modify your paper by August 20 *by referring to the* Author Feedback, "View Reviews," from the Author Console. To upload your revision paper, delete the old file and upload the new file at *the files section of the Edit Submission page (Click Edit Submission at the Actions column. At the file section of the Edit Submission page, delete the old file and upload a new file. Then, save changes.)*

Also, notify the Meta-Reviewer of this edit (replacement) *by August 20* so our team can finish the review and inform you of the "Accepted" Decision by September 1.

I appreciate your cooperation.

Best regards,

Prof. Dr. Susumu Ueno
APMAA Parallel Session Review Team Gatekeeper
ueno@konan-u.ac.jp

Reasons for major/minor revisions

The topic of the paper is interesting. However, further editing is expected to become the final version. The conclusion section is weak. The section should be re-written. Many grammatical mistakes in English are found. Editing by good native English speakers is expected.

Research questions should be clearly described in an early section. The conclusion section should discuss the contributions of your study concerning the research questions you set at the outset. The meaning of the sentence "The purpose of this study is to determine the development of financial technology companies towards Islamic banking financing and Islamic banking strategy" (in the Abstract) is unclear.

Readability should be improved throughout the paper. You must briefly explain terminologies such as Types of contracts in Table 1, UBS, UUS, UPRS in Table 2, etc. These words are new to most international readers.

"Revision Paper" resubmission from the Author

Receipt of Revision Paper Notice (to the Author from the Gatekeeper)

CMT template: Receipt of Revision Paper (to the Author from the Gatekeeper)

Dear Dr. (Mr.Ms){Recipient.Name},

We are pleased to notify you that we received your revised manuscript, Paper ID: {Submission.Id} {Submission.Title}, edited on {Submission.UpdateDate}. We will inform you of our review result by September 1, 2021.

Best regards,

Prof. Dr. Normah Omar
APMAA 2021 Review Team Gatekeeper
normah.omar@gmail.com

CMT template: Notice of Revision Paper Assignment to a Reviewer (for the Major Revision) **from the Gatekeeper**

Dear Reviewer Prof. Dr.{Recipient.Name},

Guidelines for the APMAA Annual Conference Paper Review

Please review the revised manuscript, Paper ID: {Submission.Id} {Submission.Title}, edited on {Submission.UpdateDate} by the Author.

Please **update** your **Enter Review** at the Reviewer Consoleere **in 1 week** and notify me when you have completed the update. Do not demand authors too much!

I would appreciate your support. Thank you.

Best regards,

Prof. Dr. Susumu Ueno

APMAA 2021 Review Team Gatekeeper

ueno@konan-u.ac.jp

CMT template: Accepted notice from the Chief gatekeeper

Dear Dr. {Recipient.Name},

We are pleased to notify you that your manuscript, Paper ID: {Submission.Id} {Submission.Title}, submitted on {Submission.CreateDate} is accepted as a parallel session paper. Your presentation (paper title, authors' names, affiliations) will be announced in the conference program book.

Regarding the Reviewer's comments, author feedback is available at "View Meta-Review" and "View Reviews" in your Author Console. Please consider these when you develop your **proceedings paper (camera-ready paper)**.

You will lose the opportunity to present at the APMAA 2021 if you do not pay the participation fee by September 15 or submit a **proceedings paper** before September 15. At least one primary Author must register for the conference by September 15 and present the work at the corresponding session. Thank you.

Best regards,

Susumu Ueno (APMAA 2021 review team chair)
ueno@konan-u.ac.jp

Guidelines for the APMAA Annual Conference Paper Review

(CMT template) "Rejected" notification (sent from the Chief gatekeeper)

CMT template: "Rejected" Notification (edited by the Chief gatekeeper)

Dear Dr.{Recipient.Name},

We regret to notify you that your manuscript, Paper ID {Submission.Id}   {Submission.Title}, submitted on {Submission.CreateDate} is not accepted for presentation.

Regarding the Reviewer's comments, author feedback is available at "View Meta-Review" and "View Reviews" in your Author Console.

We welcome your participation in the 2021 Doctoral Colloquium and Conference as an attendee. I appreciate your cooperation.

Best regards,

Prof. Dr. Susumu Ueno
APMAA Parallel Session Review Team Chair
ueno@konan-u.ac.jp

"Rejected" notification and international representation

APMAA, as an international academic association founded in Asia, has a special mission to provide regional researchers with an easy-to-access platform for communicating their research results with overseas colleagues. The historical strength of the APMAA annual conference is the multinational range of authors who contributed to the meeting.

The APMAA Head Office (the chief Gatekeeper) has paid careful attention to the balance of quality and number of the conference papers. Conference organizers must consider the appropriate international representation in the list of presenters.

How to create a session of three papers

We create an academic paper session of three papers, focusing on the similarity in paper theme (subject area) and quality, the presenter's time zone and culture (from different countries), and others.

Each Gatekeeper must create and record the quality ranking per accepted paper to organize a session of three papers. Paper quality is ranked as follows:

Excellent: Management Accounting Research Level
    Good: Asia-Pacific Management Accounting Journal level
    Average:
    Marginal: The paper still has minor flaws.

6. Information to Mentors of the Doctoral Colloquium

Doctoral Colloquium Paper Sessions

In the MS-CMT system, a mentor in the Doctoral Colloquium is designated as a "Reviewer." However, their role extends beyond mere reviewing. A **mentor** is someone appointed by the Colloquium Chair to provide friendly support to the doctoral student throughout the process of completing their paper and presentation, starting from an early stage (from today onwards). While officially labeled as a "Reviewer" in the CMT system, a mentor functions more as a supporter, akin to an editor, a moderator, and one of the discussants during the colloquium sessions.

Doctoral Colloquium Overview

The APMAA 2024 Doctoral Colloquium offers a valuable platform for advanced doctoral students in accounting and related fields. It provides an opportunity to:
  -Gain feedback from experienced mentors
  -Network with peers
  -Share research ideas
  -Develop collaborations with researchers from different institutions

Who Should Apply

The colloquium is open to doctoral students who have progressed beyond the proposal stage and have a working paper. Applicants are expected to submit a complete research paper following standard academic formatting.

Paper Requirements

Submitted papers should address the following key elements:
  -Comprehensive literature review: Position your research within the existing body of knowledge.
  -Clear conceptual framework or hypothesis: Explain your research question and its originality.
  -Problem definition: Clearly define the specific problem your research addresses.
  -Methodology: Describe the approach used to investigate the problem.
  -Expected contributions: Explain how your research will contribute to the field.
  -Research findings: Present key results and insights from your investigation.

A single Word file of supplemental documents:

In addition to the research paper, a consolidated file of supplemental documents is required. The doctoral student, serving as the primary Author, is asked to submit a single Word file containing the following supplemental documents (1)-(4):

  (1) An introductory letter in which you indicate what you wish to obtain from the Doctoral Colloquium and what you will bring to the Doctoral Colloquium.

  (2) A one-page research statement in your research field. This statement must answer the following two questions
  Question 1- Which field description characterizes your doctoral research best? [single choice]
    • Management accounting and information systems
    • Social, critical, organizational, and historical perspectives on accounting
    • Corporate reporting and analysis, governance and auditing, and taxation
  Question 2- Which methods do you use in your doctoral research? [multiple choice]
    • Analytical

Guidelines for the APMAA Annual Conference Paper Review

- Empirical Archival
- Experimental (Lab or Field)
- Interviews and other qualitative methods
- Questionnaire/Survey

(3) Your CV.

(4) An official letter of recommendation from your **primary dissertation advisor**. It should state what you could contribute and gain from the doctoral consortium. (Your advisor must use the template**,** APMAA2023 DC Recommendation Form (Updated on Feb.27, 2024) at APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp).

Notification
1. **The primary (first Author)** should be a doctoral student responsible for researching the topic. If the supervisor contributes as a co-author, they should be listed as a second or subsequent author. As this is a doctoral colloquium, students can only collaborate on their research papers with their supervisors, not fellow students.

2. The official language is English in both writing and presentation. If English is not your mother tongue (first language), check your draft by employing a professional editor and/or with a spelling- and grammar-matching application such as Grammarly before submitting your manuscript. You can download a free version on a webpage and install it on your PC. If your document is hard to read, we will decline it (Desk rejected).

3. **Abstract** should be **200-300 words** on a separate page preceding the text. Show **five keywords** below the Abstract. **The text** should be as concise as the subject and research method permit. The text length should be about 4,000- 8,000 words. (If not, **Desk Rejected**). Use **Times New Roman font** with **font size 12**, **page size A4**, and **single-spaced** ("**2024 Guideline for Authors (Formatting and Template)"** on APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp).

4. You should submit all manuscripts to the Doctoral Colloquium Sessions Track of the CMT (Conference Management Toolkit - Login (microsoft.com)). If you are new to CMT, please create your account by registering your ID (Email) and Password in the CMT system before submitting your paper. If you have a CMT account, there is no need to make a new account. You can log in to CMT using the account. Please click "Create new submission" in your Author console and select "Doctoral Colloquium Sessions." Edit the "Create New Submission" page and submit your manuscript. We will open the submission site on May 1, 2024. The Paper Submission Deadline is July 15, 2024. Please ensure your Submission meets the conference's guidelines for accepting scholarly papers.

5. The **Doctoral Colloquium Chairs** will arrange the selection of the accepted papers using a peer-review process and assign a mentor to the accepted one.

6. When the **first Author** (a **doctoral student**) has completed registration and Submission of the camera-ready full-length paper before the due date (Sep.15, 2024), the accepted manuscripts will be included in the in-house proceedings (a collection of camera-ready full-length papers). APMAA does **not allow** authors to present their papers when they refuse to have full-length papers in Doctoral Colloquium proceedings.

7. Each paper of the 2024 Doctoral Colloquium will be given **35 min** ((5 min. Introduction by the mentor, 15 min. Presentation by the student, 10 min. Discussion by the mentor, and 5 min. Q&A). Note that the **first Author** (**doctoral student**) must present.

Guidelines for the APMAA Annual Conference Paper Review

//// **Appendix 1: Reviewer's report to the Gatekeeper in "Edit Review" of the Reviewer Console, the CMT:** Conference Management Toolkit (microsoft.com)

The following questions are in the Reviewer Console and must be answered by each Reviewer:

Review Questions Preview

1. Is the paper structured in an academic format (Abstract, Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References)? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No

2. Is the Abstract (with the title of the paper) specific and concise yet indicative of the scope of the paper? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No

3. Is the paper written in clear and correct English? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No

4. Does the paper confirm existing information? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No

5. Are the analytical techniques sound? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No

6. So far as you can see, are the numerical data accurately computed? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No
No numerical data

7. Are all the tables well-presented and necessary? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No

8. Are the conclusions justified by the results (if available) or arguments presented? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No

9. Are references to sources of ideas and information adequately cited and acknowledged? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No

10. Does this paper attempt to make a conceptual advance? * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes/No

11. Please ensure that the Abstract falls within the range of 200 to 300 words, verify that the paper includes at least 5 keywords, and confirm that the total text length exceeds 5,000 words. If any of these criteria are not met, please withhold

Guidelines for the APMAA Annual Conference Paper Review

acceptance of the paper until the Author addresses these deficiencies. * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
Yes.
The abstract length is not 200-300 words.
Keywords are not five.
The text length is less than 5,000 words.

12. (Overall Assessment) My assessment (recommendation) is based on the above questions 1-11. * *(visible to authors after notification, visible to other reviewers, visible to meta-reviewers, visible to senior meta-reviewers)*
Accepted
Rejected
Minor Revision
Major Revision

13. Please describe compact (around 100 words) comments. When your recommendation is not "Accepted, "provide concrete and clear suggestions and instructions to make the paper to be accepted. * *(visible to authors during feedback, visible to authors after notification, visible to other reviewers, visible to meta-reviewers, visible to senior meta-reviewers)*
1000 characters left

14. When your recommendation is "Accepted," please evaluate the paper quality using the word below. * *(visible to other reviewers, visible to meta-reviewers, visible to senior meta-reviewers)*
Excellent: Journal of Management Accounting Research (AAA) Level
Good: Asia-Pacific Management Accounting Journal Level
Average
Marginal: The paper has minor flaws still.
The paper is not "Accepted" yet.

15. Have you answered "all" questionnaire items? The "Submit" function does not work if you fail to respond to any. * *(visible to authors during feedback, visible to authors after notification, visible to meta-reviewers, visible to senior meta-reviewers)*
 I agree

//// Appendix 2: Reviewing a CS conference paper (Stephen Mann, April 2009) /////

The following is an excellent discussion and example of how to review a conference paper:

https://cs.uwaterloo.ca/~smann/Research/review-conference.txt

Reviewing a conference paper is a non-trivial task. Often, reviewers have to read and review more than one paper, usually under a tight deadline. Regardless, there is a right way to review a paper and many wrong things. This document contains my thoughts on the "right way" and points out several mistakes that many (or even most) reviewers make. The following is a list of principles to use; I'll elaborate on each of these below:

1. Review the paper
2. Review to accept papers
3. Don't demand too much
4. Write a review
5. Note little things, but don't make them your Review
6. Things to avoid

Guidelines for the APMAA Annual Conference Paper Review

Much of this is subjective and is based on my reviewing experiences (from both sides) in Computer Graphics and Geometric Modeling. Things may differ in your area, and you may have a different opinion. Feel free to email me about this, although please apply the criteria below when composing your message.

1. Review the paper

This may sound obvious, but it's harder to do than it sounds. The grossest violation of this principle is the reviews that say, "the authors should have done this instead."   However, your review should not be about what should have been done; instead, it should critique what the authors did. If you feel the authors should have done something else, accept the paper and discuss it with them at the conference. However, reviewing the paper is hard for an important reason: usually, the authors are too close to their work and thus have difficulties stating precisely what they did, why it's of interest, and why it's important. "Reviewing the paper" means reading to a level that you understand what the authors did, why it's interesting, and why it's important. As part of your review, you should note these things. You should accept or reject the paper based on whether the *contribution* is significant enough. If you think the paper is poorly written or the contribution is poorly described, state that, but do not make it your basis for rejecting it.

This rule is usually violated because reviewers are overloaded and under time pressure. A poorly stated result may be hard to tease out of the paper, but if you're not going to take the time to do so, then you shouldn't be reviewing the paper, and if you don't have the time to do so, you need to reduce your reviewing load.

[**NOTE TO AUTHORS**: to help ensure that reviewers can determine what you did, etc., spell it out. Mention it in the Abstract; state it in the introduction; and restate it in the conclusions, where you should link back to the body of text to support your statements.]

2. Review to accept papers.

When you read a paper, try to find reasons to accept the paper. If nothing else, if you're following the first principle (Read the paper), you should spot what is good about the paper and highlight that in your review. If you don't like the approach, that's fine, but try to decide what about the authors' paper makes it acceptable for publication (presentation). Yes, not all papers are worth publishing, but almost all papers have an idea that the Author is promoting, and you should review it to accept that idea. Sometimes, the idea is bad/wrong/already been done. And that's fine - the paper can't be accepted. But read the paper looking for a reason to accept it, and don't reject it unless that reason doesn't exist. And sometimes, an idea is clearly half-done. The temptation is to reject the paper with the recommendation that it be resubmitted when the research is complete. But often, it's the idea itself that is the research contribution. And if it's a good idea, then consider accepting the paper on that basis. This becomes particularly important when you realize that graduate students do a lot of research, and papers submitted on their work may be all that ever gets done on it. By rejecting a great idea because it wasn't perfectly polished, the idea may never get published despite being worthy of publication since that student's work is done. Related to this is *when you write your review, write with the mindset "how to improve this paper" rather than "here's a list of things that are wrong with this paper."*

3. Don't demand too much

Guidelines for the APMAA Annual Conference Paper Review

The paper is a conference submission, and there are page limits. Don't write a review saying, "the authors should include the following," where "the following" would push the paper well past the page limits. If there is something so critical that it MUST be included, suggest something to remove/reduce so that the authors can be kept to the page limits. Likewise, don't demand additional work that can't be done between acceptance notification and the final submission deadline. While analysis can sometimes be redone, it's unlikely that another experiment can be run or significant code can be written.

4. Write a review

Review forms have checkboxes, and there is a temptation is rely on the checkboxes with minimal comments. But your written comments are really the important part of your review, and *you should write comments that help both the program committee and the authors.* State your recommendation and why. Also, *state ways to improve the paper, but don't ask too much*.

5. Note little things, but don't make them your review

> "The authors should include the following references."
> "The grammar needs to be improved."
> "The figures are poor quality."

No paper is perfect. There will be details that are wrong, often of the above variety, but sometimes of a bit more substance ("the authors give the wrong formula for X"). These are not reasons to reject a paper (although if you can NOT read a paper because the grammar is terrible, you have no choice but to reject it for that reason). Again, focus on the contribution and base your recommendation on the contribution and not the writing details. You should note the small things, but ideally, place them in a separate section at the end of your review as "details to improve."

6. Things to avoid

Here's a list of miscellaneous things to watch out for in your reviews.

A. Usually, you get to rank the paper on a scale like 1 to 5 as to whether or not the paper should be accepted. Around 2/3 your rankings should be 1 or 5, around 1/3 should be 2 or 4, and you should rarely, rarely, rarely give a rating of 3, which should be considered a reject anyway. If you can't give a strong recommendation, then you likely didn't understand the paper well enough to review it.

I have heard the statement, "I never give a 1 because I don't want to hurt the authors' feelings." That makes "2" the new "1", and you won't have spared anyone's feelings. If you don't want to hurt the authors' feelings, understand the paper, base your Decision on what the authors did, and *write your review as "how to improve the paper" rather than "bash the paper*."

B. Some people will try to tell you that the conference papers are of the same quality as journal papers for some conferences. This is wrong for several reasons: there is usually an explicit page limit and no chance for resubmission (resubmitting the paper to a future conference is different than resubmitting a journal paper). The result is a lower-quality paper than a journal paper. This doesn't mean conference papers are terrible, nor does it mean they are worthless. Making a distinction between the two is important since you review a journal submission with different standards/criteria/etc. In particular, a journal paper needs to be more complete than a conference paper: there needs to be a better literature review, a more complete result,

Guidelines for the APMAA Annual Conference Paper Review

and a more in-depth analysis of the result. Understanding the difference will help improve your conference paper reviews.

C. *Don't be insulting, be positive*. Other review guidelines usually state the former; I've never seen an insulting review, but I guess it happens. More of a problem is being positive: the authors put a lot of effort into writing the paper and will be sensitive to (and even insulted by) criticism. So phrase things positively. In general, write your entire review in a tone of having accepted a paper, even when you're not recommending acceptance. This will help change what you subconsciously write, from condemning criticism to helpful comments.

//// **Appendix 3: Message & Instructions to Authors** ////////

Conference Management Toolkit - Author Console (microsoft.com)

Academic Paper Sessions

Thank you for considering submitting your paper to the "Academic Paper Sessions." We will open this site for your Submission on May 1, 2024. The Paper Submission Deadline is July 15. Before submitting, please ensure your paper adheres to our "**Guideline for Authors,**" 2024 Guideline for Authors (Formatting and Template). Updated on Feb.27, 2024, available at APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp). Failure to comply with the guidelines will result in a rejection of your paper before it undergoes Review (Desk Reject). Please confirm that your Abstract is 200 to 300 words, that the paper includes at least five keywords, and that the total text length exceeds 5,000 words. Failure to meet these criteria will result in a decision being withheld.

The CMT process for an Author is as follows:
(1) Submit a paper from the Author Console. In the Author console, please select an appropriate subject area by checking the primary button at the bottom of the Edit Submission page. Check the secondary area button also when you find an additional relevant area.

(2) Being notified of the receipt of the paper from the Chief Gatekeeper (Review Team Chair: Senior Meta-Reviewer) via CMT email.

(3) When the notice is Disk Rejected, the Author is informed of the availability of Author Feedback, "View Meta-Review," at the Author Console from the Senior Meta Reviewer (Chief Gatekeeper). After significant improvement, authors can resubmit a revision paper to the CMT by July 25.

(4) When notified of "Minor Revision" or "Major Revision," the Author modifies the paper and submits it by August 20 (Click Edit Submission in the Actions column. At the file section of the Edit Submission page, upload your modified file. Then, save changes.). Also, notify the editing to the Meta-Reviewer. When editing, please refer to the Author Feedback, "View Reviews" from the Author Console.

(5) The Author receives an "Accepted" or "Rejected" notice from the Chief gatekeeper and is also informed of the availability of Author Feedback, "View Meta-Review," and "View Reviews" at the

Guidelines for the APMAA Annual Conference Paper Review

Author Console.

(6) When receiving the "Accepted" Decision, the Author must edit and submit a "Proceedings (Camera-ready) Paper" and make the "conference registration" by September 16.

CMT Submission	(Chief) Gatekeeper	Reviewer	Gatekeeper	Author	Gatekeeper	Reviewer	Gatekeeper Report	Decision by Chief G.
·Awaiting Decision	Desk Rejected						Report	Rejected
·Awaiting Decision	Assign Reviewer	Review Results	Major Revision	Resubmit	Assign Reviewer	Review Results	Report	Accepted/ Rejected
·Awaiting Decision	Assign Reviewer	Review Results	Minor Revision	Resubmit	Confirm revisions		Report	Accepted/
·Awaiting Decision	Assign Reviewer	Review Results	Accepted				Report	Accepted

Doctoral Colloquium Paper Sessions

Thank you for considering submitting your paper to the "Doctoral Colloquium Paper Sessions." We will open this site for your Submission on May 1, 2024. The Paper Submission Deadline is July 15. The 2024 Doctoral Colloquium welcomes submissions from later-stage doctoral students and Ph.D. candidates of "completed papers." We particularly encourage later-stage doctoral students with at least one working paper rather than just a research proposal to apply.

In addition to the research paper, we request the doctoral student, acting as the first Author, to submit a single Word file containing the following supplementary documents:

(1) An introductory letter outlining your objectives for participating in the Doctoral Colloquium and the contributions you anticipate making.

(2) A one-page research statement in your research field. This statement must answer the following two questions:
Question 1- Which field description best characterizes your doctoral research? [single choice]
  • Management accounting and information systems
  • Social, critical, organizational, and historical perspectives on accounting
  • Corporate reporting and analysis, governance and auditing, and taxation
Question 2- Which methods do you use in your doctoral research? [multiple choice]
  • Analytical   • Empirical Archival   • Experimental (Lab or Field)   • Interviews and other qualitative methods   • Questionnaire/Survey
(3) Your Curriculum Vitae (CV).
(4) An official letter of recommendation from your primary dissertation advisor. It should detail the contributions you could make to and the benefits you could gain from the doctoral consortium. Your advisor must use the provided template, 2024 Doctoral Colloquium Recommendation form, Updated on February 27, 2024.

Other (Speakers for Plenary Session, Forum, and Doctoral Seminar)

Thank you for agreeing to speak at the 2024 APMAA Plenary Session, Forum 1, Forum 2, and Doctoral Seminar. We kindly request all speakers to provide an "Outline of Speech (Abstract)" and an Executive Summary to the CMT Other Track Author console by July 15. We will open the site for your Submission on May 1, 2024.

Your speech outline will be used in promotional materials and the conference program. Executive summaries should be more extensive than abstracts, spanning 3-7 pages (1500-2000 words). They should provide comprehensive information to allow readers to understand the objectives and contents of your

Guidelines for the APMAA Annual Conference Paper Review

speech. Your camera-ready Abstract (200-300 words outline of your speech) will be included in the "2024 APMAA Book of Abstracts," while the camera-ready executive summary will be included in the "2024 APMAA Proceedings." Please submit these camera-ready documents before the deadline (September 15, 2024).

[Microsoft Conference Management Toolkit Documentation](#)
[FAQ-Author | Microsoft Conference Management Toolkit Documentation](#)

//// **Appendix 4: Submission Deadline Extension** (2018 Conference) /////

Submission Deadline Extensions (2018 Conference)

Some people request **Deadline Extensions** when the Submission due date (June 10) is approaching. The conference organizer sometimes accepts an extension request by an individual. The extension period should be less than three weeks (by July 28). Otherwise, the organizer will have time to develop the parallel session program.

The program developing process includes a variety of time-consuming tasks such as:

- reviewing papers,
- asking for revisions,
- resubmissions by the due date,
- reviewing revised papers,
- notifying of "Acceptance" Decision (by September 1),
- requesting proceeding papers and registrations (before September 15),
- finishing the assignment of discussants and session chairs (by October 10),
- assigning presentation rooms,
- developing a final conference program, printing it, etc.

Note that **assigning proper discussants and session chairs** is a highly complex task and time-consuming. This whole process takes around four months.

APMAA parallel sessions receive more than 100 paper submissions every year. Members of a review team engage in reviews on a first-come-first-served basis. The team chair notifies the authors of the review results soon after completion. It allows authors enough time to polish their papers. Authors who received a "Minor Revision" or "Major Revision" notification are requested to resubmit their revised paper before **August 20** to get an "Acceptance" notification by September 1.