

APMAA 2026 Call for Papers (Updated on March 1, 2026) **2026 (21st) Annual Conference**

November 13–16, 2026 (Tentative)

Tokyo Metropolitan University, Japan

Theme: **Strengthening Value Creation through AI, Sustainability, and Management Accounting**

"No membership required to submit. Conference participation = automatic membership. No annual dues."

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1. Welcome Message

It is my great pleasure to welcome you to the 21st APMAA Annual Conference, to be held at Tokyo Metropolitan University in November 2026. Entering its third decade, APMAA stands as one of the most dynamic and inclusive academic accounting associations in the Asia-Pacific region, connecting scholars, practitioners, and doctoral students from more than twenty countries.

Founded in 2004 and rooted in the Asian Management Forum tradition, APMAA has evolved into a comprehensive academic accounting association. While historically recognized for management accounting, APMAA now integrates a balanced range of fields—financial accounting and ESG disclosure, internal control and auditing, governance, sustainability, digital transformation, public-sector and nonprofit accounting, Islamic business, and accounting education. This breadth distinguishes APMAA from many Western associations where specific subfields tend to dominate.

Our conferences—held across Asia from Fukuoka and Chengdu to Bangkok, Hanoi, Jakarta, and Doha—have fostered sustained cross-border collaboration and comparative research. The 2025 conference in Malaysia welcomed 154 participants and featured 53 accepted papers, demonstrating APMAA’s commitment to scholarly rigor, transparency, and global engagement.

The 2026 theme, “**Strengthening Value Creation through AI, Sustainability, and Management Accounting,**” reflects our belief that technological advancement must be integrated with human creativity, ethical governance, and societal responsibility. APMAA has been a pioneer in emerging fields such as AI applications in accounting, ESG reporting, public-sector accountability, and digital transformation. Our webinar series—exceeding 1,100 registrants—illustrates APMAA’s modern “phygital” model of scholarly exchange.

We warmly invite you to submit your research and join a community committed to academic excellence, inclusiveness, and global collaboration. We look forward to welcoming you to Tokyo for an inspiring and memorable conference.

Prof. Dr. Susumu Ueno
Chairperson, APMAA

2. Conference Overview

APMAA 2026 brings together scholars from Asia-Pacific, the Middle East, Oceania, Europe, and North America to explore how management and accounting can accelerate sustainable growth, organizational agility, and human capital renewal.

APMAA is internationally recognized for:

- Balanced research scope across management accounting, financial reporting/ESG, and internal control/auditing
- Strong representation from emerging and developing economies
- Transparent governance, including annual publication of leadership roles and reviewer lists
- Inclusive membership model: conference participation grants membership
- Active support for doctoral students and early-career researchers
- A comprehensive research ecosystem, including APMAJ (ESCI/DOAJ indexed), webinars, and collaborative networks

Japan as host offers a unique vantage point for understanding both the challenges of mature economies and pathways to renewal.

3. Conference Vision

APMAA 2026 Tokyo aims to serve as a platform where diverse research areas intersect and where new ideas and collaborations flourish. The conference seeks to:

- Strengthen APMAA as a comprehensive platform connecting accounting, finance, governance, sustainability, and digital transformation
 - Foster a sustainable and inclusive international research community
 - Deepen the connection between academic research and practice
 - Engage with global challenges such as AI, ESG, crisis resilience, and human capital development
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4. Strategic Conference Themes

1. Global Productivity & Innovation

Organizational capital, IT infrastructure, data governance, analytics capabilities, and process excellence for sustainable advantage.

2. Human Capital Re-Innovation

Project-Based Learning (PBL), experiential pedagogies, and capability development for AI-augmented environments.

3. Sustainability, Governance & Integrated Value Creation

AI-enabled sustainability reporting, integrated thinking, and responsible governance.

4. AI-Driven Decision Support & Risk Management

Forecasting, scenario planning, and enterprise risk management in the digital era.

Program Highlights

(Dates are tentative)

Day 1 – November 13 (Friday)

- Board Meeting: 3:00–4:30 PM at the International Center, Tokyo Metropolitan University
- Welcome Reception (Networking): 5:00–7:00 PM

Day 2 – November 14 (Saturday)

- 9:30 AM–5:20 PM at Tokyo Metropolitan University
- Opening Ceremony
- Plenary Session
- Academic Paper Sessions
- Panel Session
- Conference Welcome Dinner: 6:20–8:20 PM at Keio Plaza Hotel Hachioji

Day 3 – November 15 (Sunday)

- 9:30 AM–6:10 PM at Tokyo Metropolitan University
- Academic Paper Sessions (including **Doctoral Student Paper Sessions**)
- Panel/Forum Sessions
- Closing Ceremony
- Farewell Reception: 6:20–8:20 PM at International Center, Tokyo Metropolitan University

Day 4 – November 16 (Monday)

- Company and Cultural Visit: 9:00 AM–5:00 PM

Featured Sessions

Day 2 Panel Session: AI Revolution in Corporate Governance

Theme: Accounting AI: Integrating Practice, Technology, and Social Infrastructure

This panel session will explore AI adoption in corporate accounting from multiple perspectives, examining practical implementation, technological foundations, and the broader social infrastructure required for successful integration. The session highlights how business practice, advanced technology, and societal systems must work in concert to realize the full potential of accounting AI. Additional program details will be announced.

Day 3 Panel/Forum Sessions (Call for Proposals)

APMAA 2026 invites Panel/Forum proposals from Chapters, individual scholars, research groups, and university teams. Please submit your proposal to **Prof. Dr. Susumu Ueno** at ueno@konan-u.ac.jp by **April 30, 2026**.

These interactive sessions provide a platform to share national and regional research trends, emerging challenges, and distinctive perspectives **without requiring completed papers**. The goal is to foster meaningful dialogue, stimulate comparative and collaborative research, and broaden engagement across APMAA's diverse scholarly communities.

Proposals (500–1,000 words) should clearly outline the session format, identify proposed speakers or panelists, and explain the significance of the topic for the APMAA community.

Session Format

Sessions typically run **50 or 90 minutes** and may include:

- Opening framing by the Session Chair
- Keynote presentation

- Panel discussion with multiple panelists
- Open-floor Q&A for active exchange and interaction

For Accepted Panel/Forum Sessions

(Submission via APMAA 2026 CMT; opens May 1, 2026)

- **Executive Summary (Organizer): 3–7 pages, and**
- **Full Paper or Executive Summary (Presenter):** Required for the keynote speaker

Call for Papers

"No membership required to submit. Conference participation = automatic membership. No annual dues."

Academic paper sessions remain the central focus of APMAA's annual conferences. APMAA 2026 welcomes high-quality manuscripts across a comprehensive spectrum of management accounting scholarship. Submissions may employ empirical, experimental, analytical, or conceptual approaches.

Authors may submit **up to two full papers** as first author and presenter.

APMAA 2026 will not hold a separate Doctoral Colloquium. Instead, **Doctoral Student Paper Sessions** will be integrated into the Academic Paper Sessions.

Submission Tracks

APMAA 2026 uses four tracks in the CMT system:

Track 1: Academic Paper Sessions

For completed research papers from faculty, practitioners, and researchers.

Track 2: Doctoral Student Paper Sessions

For completed research papers by Ph.D. candidates. Work-in-progress papers will not be considered.

Important Note: This track maintains the same rigorous review standards as the Academic Paper Session Track. It is not a "lower bar" alternative; rather, it provides dedicated sessions for doctoral students to present completed research and receive feedback from peers and faculty.

Track 3: Plenary, Panel, and Forum Speakers

For submissions designated in accepted proposals.

Track 4: Organizer Practice

For internal use by the organizing committee.

Primary Subject Areas

The APMAA 2026 academic sessions welcome manuscripts across **19 primary subject areas**. Authors should select **one primary** and, optionally, **one or two secondary** subject areas.

1. AI and Analytics in Management Accounting

Focus Areas: Algorithmic management, AI governance, Natural Language Processing (NLP) and Large Language Model (LLM) applications, digital transformation, human-AI collaboration

Examples: AI-assisted forecasting, real-time anomaly detection, digital twins, automated internal controls

Research Opportunities: Understanding the governance, transparency, and accountability implications of AI adoption in management accounting and control systems

2. Costing and Performance Measurement Systems

Focus Areas: Activity-Based Costing (ABC), Time-Driven ABC (TDABC), Total Cost of Ownership (TCO), Balanced Scorecard (BSC), Key Performance Indicators (KPIs), real-time dashboards

Examples: Cost measurement for services, sustainability-adjusted costing, cost allocation in digital platforms

Research Opportunities: Designing cost and performance systems that capture intangible value, environmental costs, and digital externalities

3. Budgeting and Planning Systems

Focus Areas: Beyond Budgeting, rolling forecasts, scenario planning, participative budgeting, zero-based budgeting

Examples: Agile budgeting frameworks, sustainability-integrated planning, AI-enabled forecasting

Research Opportunities: Creating planning and budgeting systems that support accountability and adaptability

4. Strategic Management Accounting

Focus Areas: Strategy-accounting integration, competitive intelligence, decision support under volatility

Examples: Platform economics, pricing under data externalities, risk-speed trade-offs

Research Opportunities: Developing forward-looking tools that anticipate market shifts and enable proactive strategic positioning

5. Innovation and Intangible Asset Accounting (*Strategic Priority Track*)

Focus Areas: Organizational capital, data assets, Intellectual Property (IP), human capital measurement

Examples: Innovation accounting frameworks, ROI of analytics, capitalization policies

Research Opportunities: Reducing the market-book value gap through robust intangible-asset measurement frameworks

6. Management Accounting in Multinational Enterprises (MNEs)

Focus Areas: Cross-border controls, transfer pricing, global dashboards, regional coordination

Examples: International performance systems, tax-efficient structures, shared services

Research Opportunities: Harmonizing global decision-making while accommodating local institutional and regulatory differences

7. Management Accounting in State-Owned Enterprises, Public Sector, and NGOs

Focus Areas: Performance measurement, accountability, service quality under resource constraints

Examples: University governance, healthcare cost systems, outcome-based budgeting

Research Opportunities: Adapting private-sector innovations to public contexts while maintaining equity and accountability

8. Management Accounting for SMEs and Family Businesses

Focus Areas: Scalable systems, growth management, professionalization

Examples: Working-capital dashboards, succession-planning controls, export-readiness tools

Research Opportunities: Assessing how digital democratization enables SMEs to overcome resource constraints

9. Business Reporting and ESG

Focus Areas: Environmental, Social, and Governance (ESG) metrics, carbon and cost management, integrated reporting, climate- and nature-related disclosures

Examples: Sustainability assurance, internal carbon pricing, double-materiality assessments

Research Opportunities: Designing decision-useful ESG metrics that link compliance with strategic value creation

10. Business Ethics and Internal Control

Focus Areas: Ethical governance, integrity-oriented controls, fraud prevention, AI ethics

Examples: Algorithmic controls, fraud analytics, whistleblower protection

Research Opportunities: Creating control systems that prevent misconduct while supporting psychological safety and learning

11. Mathematical Models and Computational Methods in Accounting

Focus Areas: Optimization, simulation, machine learning, analytical modeling

Examples: Cost optimization, Bayesian models, causal inference, reinforcement learning

Research Opportunities: Advancing quantitative methods that remain interpretable and actionable for practitioners

12. Comparative Management Accounting (*Strategic Priority Track*)

Focus Areas: Cross-country and cross-regional comparisons of practices and governance

Examples: Productivity paradoxes, institutional influences on management accounting adoption

Research Opportunities: Identifying structural and institutional drivers of success or failure across regions

13. Management Accounting in Islamic Business

Focus Areas: Sharia-compliant controls, ethical finance governance, performance systems

Examples: Profit-loss sharing metrics, ethical investment screening, transparent and Sharia-compliant management of zakat and waqf resources

Research Opportunities: Understanding how faith-based governance enhances trust and stakeholder accountability

14. MA Education Renewal and Human Capital Development (*Strategic Priority Track*)

Focus Areas: Problem-based learning (PBL), experiential learning, analytics/ERP labs, AI literacy

Examples: Experiential course design, analytics curricula, assessment of judgment and critical thinking

Research Opportunities: Transforming accounting education from content delivery to capability development

15. Management Accounting History and Foundational Scholarship

Focus Areas: Historical evolution, institutional development, foundational education research

Examples: Archival case studies, curriculum evolution, biographies of practice leaders

Research Opportunities: Using historical insights to inform contemporary change and system design

16. Auditing and Assurance Services

Focus Areas: Sustainability assurance, AI-driven analytics, integrated control systems

Examples: Greenwashing detection, automated control auditing, continuous auditing

Research Opportunities: Developing regulatory sandboxes for AI auditing and algorithmic accountability

17. Financial Accounting and Disclosure

Focus Areas: Reporting quality, investor communication, links to management control

Examples: Intangibles disclosure, narrative reporting quality, earnings-management detection

Research Opportunities: Examining how external reporting requirements shape internal decision processes

18. Management Accounting for Crisis Resilience and Adaptation

Focus Areas: Preparedness, response, recovery, resilience measurement

Examples: Scenario planning, resilience dashboards, crisis cost management

Research Opportunities: Building capabilities that enable organizations to anticipate, absorb, and adapt to systemic shocks

19. Other Topics in Management Accounting

Focus Areas: Emerging or cross-cutting themes not covered above

Requirement: Authors must clearly articulate the contribution and relevance to management accounting scholarship

Review Process

APMAA maintains a transparent and rigorous review system:

- Full-paper, double-blind peer review
- Use of Microsoft CMT
- Over 100 reviewers from 15+ countries
- Discussant system for all accepted papers
- Clear ethical and AI-disclosure requirements aligned with global standards

This commitment to transparency and integrity is a core part of APMAA's identity.

Manuscript Requirements

- Standard academic structure
- Clear methodology
- Proper referencing
- **Format:** Word (anonymized for blind review)
- **Text Length: 5,000–10,000 words (excluding references, tables, and appendices)**
- **Font:** Times New Roman 12pt, single-spaced
- **Anonymization:** Remove all author-identifying information for blind review

Abstract Requirements

Abstract must include:

- Research problem and motivation
- Theoretical foundation
- Methodology
- Key findings
- Contributions and implications

No citations, tables, figures, or equations.

Length: 200–300 words

Ethical Compliance for Studies Involving Human Subjects

To ensure transparency and adherence to accepted research ethics, all submissions involving human-subject data must include one of the following:

1. Studies involving identifiable or non-anonymous human-subject data

A statement confirming approval by the author's university or institutional ethics committee. The statement should identify the approving body and, where applicable, the approval reference number.

2. Anonymous, minimal-risk survey studies

An **Ethical Self-Declaration for the Conduct of an Anonymous Survey** must be included. The declaration should confirm that:

- participation was voluntary
- no personal identifiers were collected
- sociodemographic data were used only in aggregated form
- no sensitive or high-risk content was included
- participation had no professional or organizational consequences
- data were collected solely for scientific purposes
- the study design is ethically unobjectionable and does not require formal ethics-committee approval under common scientific practice

Authors may use the [APMAA template](#) or an equivalent declaration from their institution.

CMT Submission Instructions

CMT Portal: <https://cmt3.research.microsoft.com/APMAA2026>

New users must create an account. Existing users may log in with their credentials.

To submit:

1. Select "Create new submission."
2. Choose the appropriate track
3. Select primary and secondary subject areas
4. Upload the manuscript and required information

Camera-ready Papers for the Proceedings and Abstracts

All authors of accepted manuscripts must submit their camera-ready papers for the Proceedings and abstracts for the **Book of Abstracts** by **September 15, 2026**. For the Proceedings, authors may choose between a **full-length paper** or an **executive summary** (3–7 pages; 1,500–2,000 words), with the latter recommended for those planning future journal submissions. In accordance with **COPE guidelines**, APMAA treats Proceedings as "prior dissemination," which does not preclude later journal publication of a developed manuscript. To further protect authors' interests and prevent early exposure, the Proceedings will remain **password-protected for exactly two years** before becoming open access.

Important Dates

- **CMT Submission Site Opens:** May 1, 2026
- **Paper Submission Deadline:** July 15, 2026
- **Acceptance/Rejection Notification:** September 1, 2026
- **Registration Deadline for Accepted Papers:** September 16, 2026
- **Conference Dates:** November 13–16, 2026 (tentative)

Publication Opportunities

Selected papers will be invited for submission to the *Asia-Pacific Management Accounting Journal (APMAJ)*, indexed in ESCI, DOAJ, CrossRef, Dimensions, and other major databases. APMAJ publishes research that contributes to both academic knowledge and professional practice.

Registration Fees, Hotel Recommendations, and Visa Information

Comprehensive information on registration fees, recommended hotels, and visa requirements for international participants will be released in early August 2026.

The information package will include:

- Detailed registration categories and fee schedules
- Payment methods and important deadlines
- A curated list of hotels near the conference venue, including special APMAA rates (when available)
- Guidance for participants requiring visas, including official invitation letter procedures

Prospective participants are encouraged to check the conference website regularly and begin preparing any necessary travel documents in advance.

Use of Artificial Intelligence Tools in Research and Writing

APMAA 2026 recognizes AI tools as emerging resources in academic work. To maintain research integrity and transparency, authors must adhere to these guidelines:

Disclosure Requirements

Must Disclose in Acknowledgments Section:

- Use of generative AI tools (ChatGPT, Claude, Gemini, etc.) for writing assistance, editing, translation, or paraphrasing
- AI assistance in literature review, data analysis code generation, or visualization creation
- Any AI tool use beyond basic grammar checkers

Example Disclosure:

"The authors used [Tool Name] to [specific purpose, e.g., 'improve English language clarity']. All content was verified and revised by the authors."

No Disclosure Required:

- Basic grammar/spell checkers (Grammarly, Microsoft Editor)
- Reference management software
- Standard statistical packages

Prohibited Uses

Authors may **not**:

- Submit AI-generated text as original work without substantial human revision
- Use AI to fabricate data, citations, or findings
- Generate entire manuscript sections without critical evaluation and rewriting
- List AI tools as co-authors

Author Responsibility

Regardless of AI use, authors remain **fully responsible** for:

- Accuracy of all facts and citations
- Originality of ideas and arguments
- Integrity of data and analysis
- Ability to explain and defend all aspects of their work

For AI/ML Research Papers

Papers using AI as a research methodology must:

- Document models, training data, and parameters clearly
- Provide sufficient replication detail
- Address algorithm/data biases and limitations
- Make code available when feasible

Review Process

- Proper AI disclosure will **not** negatively affect acceptance decisions
- Papers are evaluated on scholarly merit regardless of tools used
- Failure to disclose required AI use may result in desk rejection
- Suspected misuse (fabricated content/citations) will be investigated

Policy Rationale

This policy ensures:

- **Transparency** in the research process
- **Integrity** in scholarly communication
- **Fairness** in peer review

- **Learning** about AI's impact on research quality

Questions? Contact Prof. Dr. Susumu Ueno at ueno@konan-u.ac.jp if uncertain about disclosure requirements. When in doubt, err on the side of disclosure.

Contact Information

For inquiries regarding submissions, tracks, or subject areas, please contact:

Prof. Dr. Susumu Ueno

APMAA Chairperson

Email: ueno@konan-u.ac.jp

Additional Resources:

- **APMAA Official Website:** https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA_index.htm
- **APMAA 2026 Conference Website:** https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA2026_Tokyo_Conference1.htm
- **CMT Submission Portal:** <https://cmt3.research.microsoft.com/APMAA2026>

For the 2026 Call for Papers, APMAA introduced two new sections—**Ethical Compliance** and **Use of AI Tools in Research and Writing**—to align the conference with emerging global standards in academic integrity. Many international associations now require authors to document ethical approval for human-subject research and to disclose the use of generative AI in writing or analysis. Including these short sections ensures transparency, protects the credibility of APMAA’s review process, and provides clear expectations for authors from diverse institutional and national backgrounds.

About APMAA

Founded in 2004, APMAA has evolved into a dynamic and inclusive international community dedicated to advancing management accounting and related fields. APMAA empowers its members across countries, cultures, and professional backgrounds to contribute to global scholarship and to the sustainable development of societies throughout the Asia-Pacific region.

APMAA’s strengths include:

- Balanced academic scope across major accounting fields
- Strong representation from emerging economies
- Transparent governance and open participation
- Active support for doctoral students and early-career researchers
- A modern “phygital” engagement model combining onsite and online activities

Editorial Note

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

Chairperson, APMAA Board of Directors

https://s-ueno.sakura.ne.jp/APMAA_asia/APMAA_index.htm

To enhance the clarity and quality of this document, we used several AI tools—including Claude, Copilot, Google Gemini, and ChatGPT—for information support and content refinement.