

(Last updated on April 25, 2025; Updated on July 5, 2021: Created on August 24, 2018, by S. Ueno)

Guidelines for the APMAA Annual Conference Paper Review

(on the APMAA2025 MS-CMT platform)

Thank you for agreeing to review papers for the 2025 APMAA Annual Conference! Your help is very important in keeping the conference high-quality. This guide will help you give helpful and thoughtful reviews.

Reviewer's jobs

As a reviewer, you have two main jobs: to evaluate the paper and to give feedback that helps the author improve their work.

1. Evaluation: When reviewing a paper, look at the following:

-Originality and Importance: Does the paper offer new and useful ideas for the accounting field?

-Research Quality: Is the research method strong and clearly explained? Are the data and analysis solid?

-Results and Conclusions: Do the findings make sense? Are the conclusions based on strong evidence?

-Writing and Formatting: Is the paper well-written, easy to follow, and does it follow the conference formatting rules?

-Strengths and Weaknesses: Point out the good parts and areas needing improvement.

-Ethics: Be alert for **plagiarism** (copying) or made-up data.

2. Contribution: As a reviewer, you're not just scoring papers but helping the authors improve. Here's how:

-Helpful Feedback: Give straightforward, respectful suggestions that the authors can use to improve their paper.

-Recommendation: Tell the Track Chair whether the paper should be accepted, revised, or rejected.

-Academic Honesty: Help ensure only honest, high-quality research is shared at the conference.

3. Other Important Points

-Be On Time: Please finish your review by the deadline. (Complete in two weeks)

-Know Your Limits: Only review papers that match your expertise. (Provide 2-3 "primary" subject areas)

-Keep It Confidential: Don't share or discuss the papers. Keep the authors' identities and work private.

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1. An overview of the APMAA Annual Conference 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

The Paper Review Process with the CMT is as follows.

-The **Author** uploads a paper to the **APMAA2025** MS-CMT site. Before Submission, the Author should check whether the manuscript satisfies the requirements in the **2025 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) **carefully** 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 two appropriate (no conflict of interest) reviewers in the subject area; otherwise, promptly

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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 Gatekeeper recommends "Rejected" or "Major Revision," ask for the Chief Gatekeeper and APMAA Chair's judgment.** Note that we are reviewing a conference paper, not a journal paper.
- The Chief Gatekeeper will inform the Author of the decision results before the acceptance notification due date (September 1).

Important Dates for Authors: APMAA (Asia-Pacific Management Accounting Association) 2024 Annual Conference (s-ueno.sakura.ne.jp)

Full paper Submission Deadline: July 15, 2025

Paper Acceptance Notification: by September 1, 2025

Proceedings (Camera-ready) Paper Submission Deadline: September 15, 2025

Conference Registration and Fee Payment Deadline: September 16, 2025

References: [APMAA 2025 Annual Conference in Malaysia \(Official site\)](#)

Thank you for considering serving as an Academic Paper Session Reviewer. Before proceeding, kindly visit the APMAA (Asia-Pacific Management Accounting Association) 2025 Annual Conference website at [APMAA 2025 Annual Conference in Malaysia \(Official site\)](#).



2025 APMAA Call for Papers (Feb. 20 Version) Edited on [Feb.20, 2025](#)

2024 Guideline for Authors (Formatting and Template) Updated on June 3, 2024

2024 Doctoral Colloquium Recommendation form. Updated on Feb. 27, 2024



CMT Guidelines for Authors and Reviewers, Edited on June 7, 2024

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

APMAA 2025 selects reviewers among the volunteers who have submitted an official **Reviewer Application Note** to the Head Office. Please visit APMAA2025 's Official webpage, [APMAA 2025 Annual Conference in Malaysia \(Official site\)](#), 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. Please *soon email the Application Note written in "Microsoft Word" (shorter than one page) as an attachment to Prof. Ueno (ueno@konan-u.ac.jp)*. Note that the Head Office examines each candidate concerning his/her commitment and suitability as the Reviewer of **rigorous scholarly papers**.

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APMAA 2025 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.

<p>(Official) 2024 Reviewer Application Note</p> <p>Section 1</p> <p><u>First line</u> Prof. Dr. Given name; Family name); Email address; Position, Affiliation, and its location (Country)</p> <p><u>Second line</u> <i>Primary Subject areas</i> that I want to take on. 02. Cost management and Manufacturing Industries 03. Performance Management</p> <p>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 2024, 2023, 2022, or 2021 director of the APMAA Board.</p>
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3. Registering for the CMT system: Create your CMT account, Log in, Register, and Select your subject areas.

Create your CMT account and Log in.

APMAA 2025 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers. As an author and/or a reviewer, please use the APMAA2025 conference site on the CMT by creating your CMT account and logging in. You can do so on the page [Conference Management Toolkit - Login](#).

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

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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.*

Reviewers

1 - 2 of 2

1

Show: 25 50 100

Last Name	Email	Organization	Quota	Assigned	Completed	% Completed	Note	% Note Completed	Bids	No. Of Comparisons	User Tags	External Profile Entered	Subject Areas		
													Selected	Primary	Secondary
<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Select</div>	<div>Clear</div>	<div>Clear</div>
Ueno	ueno@konan-u.ac.jp	konan university	Not Set	0	0	0%	0	0%	0	0			Yes	02. Cost Management and Manufacturing Industries -> The changing roles of management accounting in Industry 4.0	03. Performance Management -> Data analytics, Enterprise Planning, and Performance Management;05. Management Accounting for Multinational Enterprises -> Performance management in MNEs;13. Management

[User Roles | Microsoft Conference Management Toolkit Documentation](#)
[Workflow Management | Microsoft Conference Management Toolkit Documentation](#)

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 most proper **Gatekeeper** (**Meta Reviewer** in CMT language) who evaluates its **paper structure and quality**. Following this, the Gatekeeper selects two appropriate **Reviewers** (no conflict of interest) who assess the paper's scientific quality.

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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 **APMAA2025** MS-CMT site. Before Submission, we request that the authors check whether the manuscript satisfies the requirements in the **2025 APMAA Guideline for Authors**.

The screenshot shows the 'Chair Console' interface. At the top, there's a navigation bar with 'Submissions', 'Users', and 'Settings'. A tip states: 'Tip: you can hover over column headers and click "Hide" to remove columns.' Below this is a search bar with 'All Search Fields' and a search icon. The main area displays a table of submissions. The table has columns for 'Paper ID', 'Title', 'Authors', 'Subject Areas' (Primary and Secondary), 'Reviewers', and 'Assigned'. The first row shows a paper titled 'CAMOUFLAGING THE DAMAGE: THE CONSEQUENCES OF NEGATIVE ESG MEDIA COVERAGE ON EARNINGS MANAGEMENT' by Jennifer Martínez-Ferrero. It is assigned to Leela Tiangsoongnern and Nguyen Lien. The interface also includes pagination controls showing '1 - 25 of 63' items and a 'Show' dropdown set to 25.

-The **Chief Gatekeepers** (Chairs: My setting→notification) receive a **CMT email with a notice of submission** when an author submits a paper.

The screenshot shows the 'My Settings' page, specifically the 'Chair Settings' section. Under the 'NOTIFICATION' heading, there are four checkboxes, all of which are checked: 'Receive notification when submission is created:', 'Receive notification when submission is updated:', 'Receive notification when submission is deleted:', and 'Receive notification when revision (in-place) is uploaded:'. The interface has a dark blue header with 'Submissions', 'Users', and 'Settings' tabs, and a user profile 'susumu ueno'.

-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 **within 2 days**. 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

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Console of a **Gatekeeper** (Meta-Reviewer).

-The **Gatekeeper** reads and examines the assigned paper, focusing on its **quality and 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 \(s-ueno.sakura.ne.jp\)](https://www.apmaa.org/2023-annual-conference-in-jakarta-indonesia)), the *Gatekeeper* assigns the paper an appropriate **Reviewer** in the subject area.

Note that Gatekeepers assigns “two” reviewers using the CMT system and sends a CMT instruction email to these reviewers using a prepared CMT template.

Submissions
Users
Settings
Help Center
Select Your Role : Chair
APMAA2024
susumu ueno

Edit Assignments (Reviewer)

Track Name Academic Paper Sessions
Paper ID 2
Paper Title The Effects Of Activist Board Representation On Targets' Performance In Japan
Primary Subject Area 09. Business Ethics and Internal Control -> Corporate Governance
Secondary Subject Areas 10. Mathematical Models in Accounting -> Capital Market

☐ Assigned reviewers only
☒ All non-conflicting reviewers
1 - 25 of 39
Show: 25 50 100 All
Clear All Filters

	Organization	External Profile Entered	Subject Areas		Bid	Relevance	Candidate Suggestion Rank	Quota	Number Of Assignments	Number Of Assignments (All Tracks)	Assign ↓
			Primary	Secondary							
ca	Brock University	S2	02. Cost Management and Manufacturing Industries	02. Cost Management and M...	Not Entered	0			9	9	(Reviewer #3)

A Gatekeeper

- ① assigns “two” Reviewers 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 five papers (maximum five).

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.

-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 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**,” the (Chief) Gatekeeper notifies the Author of the review results via CMT email and *asks the Author to*

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submit the revised paper by August 15. 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 their **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 their 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 accepting or rejecting manuscripts. The Chief Gatekeeper edits the last review report (CMT email) and notifies the authors.

CMT Receipt of Manuscript (sent by the Chief Gatekeeper)

2024 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

2024 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 (two) appropriate CMT registered Reviewers 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 Reviewers when assigning the task.

(Notes)

- Assign two Reviewers to each paper.
- Do not assign a paper to a Reviewer from the Author's Country.
- Do not assign a Reviewer more than five papers (maximum five).

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 two Reviewers at the Meta Reviewer Console using the "Edit Assignments" function at Actions.
- (3) Send an Assign Notification email to the Reviewers using the template (Notice of paper assignment to a reviewer) (Meta Reviewer Console→ Actions→ more →Email Reviewers). Ask the Reviewers 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.

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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 the reviewers 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.

2024 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 let me know if you can undertake this review within the next few days. 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.

Best regards,

Prof. Dr. XYZ, Email address

APMAA 2024 Gatekeeper for the Academic Paper Sessions

CMT Process for the Author (Author Console)

1. Paper Submission

Submit your paper through the Author Console. On the *Edit Submission* page, select the most appropriate subject area by checking the primary area button at the bottom of the page. If applicable, also select a secondary area to indicate an additional relevant field.

2. Acknowledgment of Submission

You will receive a confirmation email via CMT from the Chief Gatekeeper (Review Team Chair / Senior Meta-Reviewer) acknowledging receipt of your submission.

3. Desk Rejection Notification

If the desk rejects your paper, you will be notified through CMT. You may access the Meta-Reviewer's comments via "View Meta-Review" in the Author Console under *Author Feedback*. After making substantial improvements, you may resubmit a revised version of your paper by **July 15**.

4. Minor or Major Revision Request

If your paper requires revision (minor or major), revise it accordingly and upload the new version by **August 20**.

- To upload the revised file: go to the *Actions* column and click **Edit Submission**. On the *Edit Submission* page, upload the revised one. Don't forget to click **Save Changes**.
- Notify the assigned Meta-Reviewer once the revision is complete.
- While revising, please refer to the comments in *Author Feedback* under "View Reviews" in your Author Console.

5. Final Decision

You will receive either an **Accepted** or **Rejected** notification from the Chief Gatekeeper. Feedback from the Meta-Reviewer and the Reviewers will be available in the Author Console under "View Meta-Review" and "View Reviews".

6. Proceedings Submission and Registration

If your paper is **accepted**, you must edit and submit the final version as a **Proceedings Paper** and complete your conference registration by **September 15**.

Guidelines for the APMAA Annual Conference Paper Review

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.

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
Show: 25 50 100 All
Clear All Filters

Paper ID	Title	Track	Files	Status	Actions
e.g. <3 Clear	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 \(sakura.ne.jp\)](http://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.
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. Five Types of Decision Results: Disk Rejected, Accepted, Minor Revision, Major Revision, or Rejected (provided by the Chief Gatekeeper based on Recommendations from Reviewers and the 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 Desk 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 the 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 **2025** Academic Paper Sessions.

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

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?

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-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?

2024 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

2021 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 recommendations from our Reviewers. Thank you.

Guidelines for the APMAA Annual Conference Paper Review

Best regards,

Prof. Dr. Susumu Ueno

APMAA 2021 Parallel Session Review Team Chair

ueno@konan-u.ac.jp

"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 flaws.

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 presentation 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.

2024 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 modifications.

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. Upload the new file in the files section of the Edit Submission page.*

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.

Guidelines for the APMAA Annual Conference Paper Review

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" resubmitted by the Author

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

2021 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

2021 CMT template: Notice of Revision Paper Assignment to a Reviewer (for the Major Revision) from the Gatekeeper

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

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 Console **in 1 week** and notify me when you have completed this update. Do not demand 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

2021 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

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

2021 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

International Representation

APMAA, 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 carefully examined the balance of quality and number of 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.

Submissions

Users ▾

Settings

Contact Chairs

Help Center

Select Track : Doctoral Colloquium Sessions (Thesis Position Papers) ▾

Select Your Role : Track Chair ▾

APMAA2023 ▾

susumu ueno ▾

Track Chair Console

Tip: you can hover over column headers and click "Hide" to remove columns.

All Search Fields ▾

Search papers

1 - 7 of 7

« « 1 » »

Show: 25 50 100 All

Clear All Filters

Restore Columns

Actions

Paper ID	Title	Chair Note	Authors	No. Unregistered Authors	Track ↑	Review			
		Communication And Its Date (Doctoral C.)				Reviewers	Assigned	Completed	% Complet
<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	Selected: <div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>	<div>Clear</div>
20 <a>Add Note	INTELLECTUAL CAPITAL AND MSME PERFORMANCE PERSPECTIVE MEDIATION - MODERATION Author: RETNO CAHYANINGATI <a>Show Abstract		RETNO CAHYANINGATI (In... Grahita Chandrarin (Universit... Harmono Harmono (Universit... <a>+1 more	1	Doctoral Colloquium Sessions (Thesis Position Papers)	Normah Omar (Universiti Teknologi MARA); sofiah md-azair	2	2 <a>View Reviews	100%

Doctoral Colloquium Overview

The APMAA 2025 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.

Guidelines for the APMAA Annual Conference Paper Review

- 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
- 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 \(s-ueno.sakura.ne.jp\)](https://s-ueno.sakura.ne.jp/APMAA/2024/2024_Guideline_for_Authors_(Formatting_and_Template).docx)).

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 \(s-ueno.sakura.ne.jp\)](https://s-ueno.sakura.ne.jp/APMAA/2024/2024_Guideline_for_Authors_(Formatting_and_Template).docx)).

Guidelines for the APMAA Annual Conference Paper Review

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, 2025**. The Paper Submission Deadline is **July 15, 2025**. 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, 2025), 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 the 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

General	Submission Questions	
Doctoral Colloquium S	+ Add new question Preview Copy questions to other track <input type="text" value="type to filter..."/>	
Features		
Forms		
Submission		
Review		
Meta-Review		
Author Feedback		
Camera Ready Submission		
Reproducibility		
Notes		
Activity Timeline		

<p>1. * Eligibility</p> <p>We invite applications from Ph.D. students who have progressed beyond the dissertation proposal stage. The first author must be a doctoral student, with any supervisor listed as a secondary co-author. Collaboration with fellow students is not permitted.</p> <p>Type: Agreement</p>	🔗
<p>2. * Paper format</p> <p>Abstracts (200–300 words) with five keywords must precede the main text (4,000–8,000 words). Use Times New Roman, size 12, single-spacing, and A4 page size, following the 2025 Guideline for Authors (Formatting and Template) available on the APMAA website.</p> <p>Submitted papers should include the following key components:</p> <ol style="list-style-type: none"> 1. Comprehensive Literature Review: A thorough exploration of relevant literature, clearly situating the research within the field. 2. Conceptual Framework or Hypothesis: A well-articulated framework or hypothesis highlighting its originality. 3. Problem Domain and Focus: A precise identification of the problem and the specific issues addressed. 4. Methodology: A detailed description of the research methods employed. 5. Expected Contributions: A discussion of the study's anticipated impact on the field. 6. Research Findings: An in-depth presentation of key results and insights. <p>Type: Agreement</p>	🔗
<p>3. * The cover page</p> <p>The cover page should include the title of the paper, along with the full names (first name, initials, and family name) of all authors, their academic positions (e.g., Ph.D. Candidate; 3rd-Year Ph.D. Student.), and their affiliations (capitalize the first letter of each word). Additionally, email address and phone number for each author should be provided.</p> <p>Type: Agreement</p>	🔗
<p>4. * Supplemental Documents:</p> <p>In addition to the research paper, applicants must submit a single Word file containing the following:</p> <ol style="list-style-type: none"> 1. Introductory Letter: Explain your goals for participating in the colloquium and what you hope to contribute. 2. Research Statement (In 1 page): Answer the following: <ol style="list-style-type: none"> a. Field Description: Select one: <ul style="list-style-type: none"> Management accounting and information systems Social, critical, organizational, and historical perspectives on accounting Corporate reporting, governance, auditing, and taxation b. Research Methods: Indicate all that apply: <ul style="list-style-type: none"> Analytical Empirical archival Experimental (lab or field) Interviews and other qualitative methods Questionnaire/survey 3. Curriculum Vitae (CV). 4. Recommendation Letter: An official letter from your advisor using the APMAA2025 DC Recommendation Form (revised February 25, 2025). <p>Type: Agreement</p>	🔗

//// Appendix 1: Review Questions Preview

Guidelines for the APMAA Annual Conference Paper Review

Review Questions

+ Add new question Preview Copy questions to other track <input type="text" value="type to filter..."/>
<p>1. * Who is the primary author: Faculty (please specify position), Ph.D. student, or Other (please specify)?</p> <p>Type: Comment</p>
<p>2. * Are the research questions clearly articulated? Does the paper follow a proper academic structure, including sections such as Abstract, Introduction, Literature Review, Methods, Results, Discussion, Conclusion, and References?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No
<p>3. * Does the paper's style, layout, structure, and font comply with the APMAA Formatting Guidelines for Authors? 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 acceptance of the paper" until the author addresses these deficiencies.</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes, the paper satisfies all these criteria. No. the abstract length is not 200-300 words. No. keywords are not five. No. the text length is less than 5,000 words.
<p>4. * Is the abstract (with the title of the paper) specific and concise, yet indicative of the scope of the paper?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No
<p>5. * Is the paper written in clear and correct English?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No
<p>6. * Does the paper confirm existing information?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No
<p>7. * Are the analytical techniques sound?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No
<p>8. * So far as you can see are the numerical data accurately computed?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No No numerical data
<p>9. * Are all the tables referenced appropriately within the text? Additionally, are the tables and their titles clearly and properly formatted?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No
<p>10. * Do the conclusions directly address the research questions? Are the conclusions supported by the results (if available) or the arguments presented throughout the paper?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No
<p>11. * Are references to sources of ideas and information adequately cited and acknowledged?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No
<p>12. * Does this paper attempt to make a conceptual advance?</p> <p>Type: Options</p> <ul style="list-style-type: none"> Yes No
<p>13. * (Overall Assessment) My assessment (recommendation) is based on the above questions 1-11.</p> <p>Type: Options</p> <ul style="list-style-type: none"> Accepted Rejected Minor Revision Major Revision
<p>14. * Please describe compact (around 100-200 words) comments. When your recommendation is not "Accepted," provide concrete and clear suggestions and instructions to make the paper to be accepted.</p> <p>Type: Comment</p>
<p>15. * When your recommendation is "Accepted," please evaluate the paper quality using the word below.</p> <p>Type: Options</p> <ul style="list-style-type: none"> 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.
<p>16. * Have you answered "all" questionnaire items? The "Submit" function does not work if you fail to respond to any.</p> <p>Type: Agreement</p>

//// **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

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

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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

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 to 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 of 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

Guidelines for the APMAA Annual Conference Paper Review

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, 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: 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 from 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 development 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 and time-consuming task. 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.