

Asia-Pacific Management Accounting Association



# Call for Papers

## Contents

1. APMAA 2022 Conference Call for Papers (Academic Paper Sessions)
2. APMAA 2022 Doctoral Colloquium Call for Papers
3. APMAA 2022 Conference Organizing Team (tentative)



## APMAA 2022 Conference and Doctoral Colloquium

The theme: "Management Accounting: Recent Themes and Directions for a Digital Future."

**Conference Date: 9 (Wednesday)-11(Friday) November 2022**

**Venue: Dhurakij Pundit University, Bangkok, Thailand**

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

The Asia-Pacific Management Accounting Association (APMAA) holds its Annual Conference (APMAA 2022) at

Dhurakij Pundit University, Bangkok, Thailand\* from  
9 (Wednesday) to 11(Friday), November 2022.

Our 2022 conference will have Academic Paper Sessions, Talk and Forum Sessions, and Doctoral Colloquium Sessions. Please edit your research products following our authors' guidelines, and submit them to APMAA 2022. In the current limited travel situation, hosting an international conference is challenging. In 2021, COVID-19 forced us to hold the APMAA 2021 annual conference entirely online. We wish to have an annual in-person conference (ordinary conference) and look forward to seeing you in Bangkok during the APMAA 2022 in November.

\*<http://www.dpu.ac.th/>  
<http://www.dpu.ac.th/en/introduce-dpu.html>

## 1. APMAA 2022 Conference Call for Papers (Academic Paper Sessions)

The APMAA 2022 Annual Conference theme is "**Management Accounting: Recent Themes and Directions for a Digital Future.**" Digitalization seems to have disrupted the accounting domain. Digital technologies such as big data, cloud, blockchain, and artificial intelligence look like they will influence accounting, auditing compliance practice, and financial procedures. Today, we observe the automation and robotization of routine processes, the introduction of business intelligence, and the application of data analytics. Management accountants use data analytics to support value creation, which can be through increasing efficiency, improving profitability and cash flow, but also through customer management, innovation, and intellectual property. However, there seems to be insufficient academic research about digitalization in accounting and its impact on practices, education, and research. Thus, APMAA 2022 highly welcomes your research on this subject area.

Academic paper sessions have always been the center of the APMAA annual conferences. Of course, as in every other year, the 2022 Academic Paper Sessions provide subject areas that encompass various fields and accept manuscripts of almost any accounting subject. You will find a list on later pages that shows the primary and secondary subject areas.

We look forward to your submissions of high-quality manuscripts that report empirical, experimental, or theoretical work.

### Important Dates for Authors (tentative)

Manuscript submission site (CMT) opens.....	May 20, 2022
Deadline for manuscript submission.....	July 15, 2022
Registration site opens.....	August 15, 2022
Notification about acceptance/rejection of manuscripts ....	September 1, 2022
Registration deadline.....	September 15, 2022
Proceedings paper submission deadline.....	September 15, 2022
Book of Abstracts and Proceedings (full papers) ready.....	October 5, 2022
Conference's program ready.....	October 15, 2022
All printed materials ready.....	October 30, 2022
Conference date.....	November 9-11, 2022

## Guideline for Authors

1. All submitted manuscripts should report original, unpublished research results.
2. The official language of APMAA 2022 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. You can download a free version and install it on your PC. If your document is hard to read, we will decline it before sending it to our reviewer.
3. Manuscripts should follow **the structure of a traditional research paper**, i.e., you will need to adjust your document to the **academic format** so that it can be accepted. An empirical research paper's typical organization is Title, Abstract, Introduction, Literature Review, Methodology, Results, Discussion, Conclusion, and References ([proceedings papers \(sakura.ne.jp\)](http://proceedings.papers.sakura.ne.jp)).
4. Use **Times New Roman font** with **font size 12**, **page size A4**, **single-spaced**.
5. **Abstract** should be **200-300 words** on a separate page immediately preceding the text. Show **five keywords** below the abstract. **The text** should be as concise as the subject and research method permit. To be considered, the text length should be **over 5,000 but usually not exceed 10,000 words**.
6. The cover page should contain the title of the paper, the author's name (first name, initial(s), and family name), position, and affiliation (capitalize the first character of each word). Also, it should contain email addresses and phone numbers. Please indicate the **corresponding author**.
7. To promote anonymous review, authors should not identify themselves directly or indirectly in their writing.
8. **Single authors** should not use the pronoun "we." Referencing should follow the APA style (<http://www.apastyle.org>).
9. Each author registering for the conference is limited to two (2) full-length paper submissions (including co-author papers) for the Academic Paper Sessions.
10. Authors who received a "Minor Revision" or "Major Revision" notification are expected to resubmit their revised (final) manuscripts before a specified date (the temporal deadline is **August 20**) to get an "Accept" notification by September 1. Our review team engages in review on a first-come-first-served basis.
11. All accepted manuscripts whose authors will have completed registration and submitted **camera-ready full-length papers for proceedings** before the due date (Sep.15, 2022) will be included in the in-house proceedings (a collection of camera-ready full-length papers). Authors, in principle, cannot make their presentations when they refuse to have their full-length papers in the conference proceedings.\* To attend and present their papers, at least one of the authors must register (pay the participation fee) for the Conference before September 15, 2022.

\* Alternatively, authors can submit a short **camera-ready** paper whose length is not less than 5,000 words.

## APMAA 2022 CMT Site Structure

APMAA 2022 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers. Please submit your manuscript for the APMAA 2022 conference to the CMT site at <https://cmt3.research.microsoft.com/APMAA2022/Submission/Index>. If you do not have a CMT account, please create it by **registering** your Email and Password at [Conference Management Toolkit - Create New Account \(microsoft.com\)](#). After then, log in to CMT with the account.

### CMT Structure for APMAA2022

- (Track 1) Academic Paper Sessions → Primary subject areas (15) → Secondary subject areas
- (Track 2) Others → Primary subject areas (Invited speakers; Forum presenters, Talk)
- (Track 3) Doctoral Colloquium → Primary subject areas (Doctoral students; Mentors and speakers)

For an **Academic Paper Sessions** paper, please select an appropriate subject area at the bottom of the Edit Submission page by clicking a primary subject area button. We recommend you click a secondary subject area button when you find an additional relevant area. We will open the submission site on **May 20, 2022**. The Paper Submission Deadline is July 15, 2022.

### Why do we need your primary and secondary subject area information?

We will use the primary and secondary subject areas you report for assigning your paper to a specific session when we edit the Academic Paper Sessions' program and schedule.

## Primary and secondary subject areas of the Academic Paper Sessions

### 01. Management Accounting: Recent Themes and Directions for a Digital Future

- Accounting in a Digital era
- AI and robotic process automation in Accounting and Auditing
- Data Science and Analytics in Accounting, Auditing, and Taxation
- Cloud accounting and Cyber security
- Accounting education and curriculum in a Digital era
- Accounting research in a Digital era
- Others

### 02. Cost management and Manufacturing Industries

- Cost accounting
- Supply chain management
- Production management
- The changing roles of management accounting in Industry 4.0

### 03. Performance Management

- Performance Management Systems and Budgeting in an uncertainty environment
- Data analytics, Enterprise Planning, and Performance Management
- Performance Appraisal and Incentives
- Multi-Criteria Decision-Making and Accounting
- Impacts of management accounting practices on forecast-based business valuation

04. Strategic Management Accounting

- Factors influencing the deployment of SMA techniques
- Strategic Planning and Performance Management
- Profit-sharing within a supply chain
- Accounting for servitization business models
- Accounting for start-up and unicorn companies
- Intellectual Capital, Intangibles, and Knowledge Management

05. Management Accounting for Multinational Enterprises

- Transfer pricing
- International Tax planning
- Performance management in MNEs
- Management accounting roles and Risk management in a borderless business environment

06. Management Accounting for State-owned Companies, Public Sector, and Non-profit Organizations (NPOs)

- Management accounting in state enterprises
- Open data management for the government
- Management accounting for the third sector (NPOs and civil societies)

07. Management Accounting for SMEs and Family Businesses

- Decision Making in Publicly Traded vs. Private Companies
- Issues of Business continuity and succession
- Tax planning for the family business

08. Business Reporting and Communication

- Financial Reporting and Business Communication
- Impact of IFRS on corporate management
- Corporate Social Responsibility Accounting
- Social, Environmental and Sustainability Management (SDGs) Accounting

09. Business Ethics and Internal Control

- Internal Control and Accountability
- Business Ethics, and Fraud Prevention and Detection
- Corporate Governance

10. Mathematical Models in Accounting

- Contract Theory
- Capital Market
- Disclosure
- Product Market Competition

11. Comparative (Cross-cultural) Management Accounting
  - Cross-cultural comparison
  - Cross-national comparison
12. Management Accounting of Islamic Business
  - Management Accounting of Islamic Finance and Banking
  - Electronic Transactions in Islamic Banks and Markets
  - Islamic Financial Industries and Sustainable Development
  - Sukuk, Wakaf, and Zakat management
13. Management Accounting Education and History
  - Accounting Education
  - History of Accounting discipline
  - History of Management Accounting practices
15. Other Management Accounting Issue

### **Call for 2022 APMAA Research Prize Papers**

Over the past few decades, digital technology development and applications have brought remarkable changes in all business processes: strategic planning, procurement control, productions, new product/service design, inventory control, distribution, marketing, logistics, and the like. Applying cutting-edge digital technologies (e.g., the Internet of Things (IoT), robotics, cloud computing, big data analytics, and artificial intelligence) can force a disruptive realignment of traditional business styles.

Digitalization seems to have disrupted the accounting domain also. The challenges of management accounting in the digital era deserve a strong research focus. 2022 APMAA Research Prize Papers seek both theoretical and empirical studies that may address "Management Accounting: Recent Themes and Directions for a Digital Future."

#### **Objective:**

To attract good quality papers relevant to the 2022 conference theme, "Management Accounting: Recent Themes and Directions for a Digital Future," APMAA 2022 Annual Conference will have a Research Prize.

#### **Subject area for Prize**

Subjects in the area are as below;

01. Management Accounting: Recent Themes and Directions for a Digital Future
  - Accounting in a Digital era
  - AI and robotic process automation in Accounting and Auditing
  - Data Science and Analytics in Accounting, Auditing, and Taxation
  - Cloud accounting and Cyber security
  - Accounting education and curriculum in a Digital era
  - Accounting research in a Digital era
  - Others



### Evaluation Committee and Judging Process

- The evaluation committee will compile a shortlist of outstanding papers and will rank them.
- The APMAA Chair and Deputy Chair decide on the award-winning paper.

### Award

The winner (s) will be announced and bestowed at the conference closing session. The author of an awarded paper, and co-authors, if any, will be entitled to:

- A signed and stamped official award certificate;
- The announcement of their achievement on a conference webpage;
- 500 US Dollars (after conference presentation);

We will transfer the prize money to the winner's bank .

## Paper submission to the CMT site

Please submit your academic paper for the APMAA 2022 conference to the **Academic Paper Session Track** at <https://cmt3.research.microsoft.com/APMAA2022/Submission/Index>. Ensure your manuscript meets the "**Guideline for Authors**" before submission.

If you do not have a CMT account, create it by **registering** your Email and Password at <https://cmt3.research.microsoft.com/User/Register> before submitting your paper. You can log-in to CMT with the account.

In your **Author console**, please select an appropriate subject area by checking a *primary* button at the bottom of the **Edit Submission** page. Check a secondary area button also when you find an additional relevant area.

Below is a figure of the primary and secondary subject areas we provide to the **Academic Papers sessions** on the "APMAA 2022 Conference" CMT site.

### SUBJECT AREAS of the Academic Paper Sessions

Primary	Secondary	
<input type="checkbox"/>	<input type="checkbox"/>	Accounting Education
<input type="checkbox"/>	<input type="checkbox"/>	Case studies (health care institutions, etc.)
		History of Accounting discipline
<input type="checkbox"/>	<input type="checkbox"/>	Japan

CMT

- Author console → Create New submission (select Academic Paper Session Track)
- action (select Edit Submission) → move to the bottom of the Edit Submission page.

The submitting author(s) will be notified of the acceptance decision by September 1, 2022. All submissions are subject to a two-tier review. First is the desk review by Gatekeepers, who assess the paper's suitability in terms of title/topic, format, and overall grammar. Second is a single-blind peer-review process organized by the Review Team consisting of a panel of leading scholars.

### Presentation (Tentative)

Regular Papers classified as Full Papers are awarded a 30-minute slot for an oral presentation (15 min. presentation; 7 min. discussion; 8 min. Q & A.) at the conference.

If the conference, or part of the conference, is conducted online, all presenters must participate in an online rehearsal scheduled two weeks before the conference date. You will have an online meeting at the trial with the moderator, discussants, and other presenters to ensure you can do your role well at the APMAA 2022 Academic Paper Sessions.

### **Guidelines for Presenters**

APMAA has guidelines for presenters, moderators, and discussants beneficial to all, including audiences. Please visit [Guidelines for Discussants and Presenters of Asia-Pacific Management Accounting Association \(sakura.ne.jp\)](http://sakura.ne.jp).

#### *Special caution to the presenters at a hybrid session:*

Participate in rehearsal scheduled two weeks before the conference date. You will have an online meeting at the trial with your moderator, discussants, and other presenters to ensure you can do your presentation well at the APMAA 2022.

### **Paper publication opportunities (Conference proceedings and APMAJ)**

#### *Conference Proceedings*

Conference proceedings are published in-house by the APMAA 2022 organizer. In the in-house proceedings, we will include accepted papers whose authors have registered for the conference and submitted a camera-ready paper by the due date (Sep.15, 2022). You will need to adjust your document to meet the designated format. See APMAA Conference proceedings paper (camera-ready paper) format at [proceedings papers \(sakura.ne.jp\)](http://proceedings.papers.sakura.ne.jp).

#### *Asia-Pacific Management Accounting Journal (APMAJ)*

Good papers presented at our conference, are eligible for a fast-track review in the Asia-Pacific Management Accounting Journal (APMAJ). The APMAJ is a double-blind review scholarly journal that is jointly owned by the APMAA and the Universiti Teknologi MARA (UiTM). The journal is currently indexed by various international databases such as WoS's Emerging Source Citation Index (ESCI), ASEAN Citation Index (ACI), Australian's ABDC Index, and Malaysian Citation Index (MCI). APMAJ aims to publish research papers that address relevant and contemporary issues in management accounting that may prove useful to academia and the community at large. Please visit the journal's website at <https://apmaj.uitm.edu.my> for further details on the Publication and editorial policies of the journal.

### **Contact Persons**

If you have any questions regarding the **Academic Paper Submissions**, please contact:

**Siridech Kumsuprom** ([siridech.kum@dpu.ac.th](mailto:siridech.kum@dpu.ac.th)) Academic Paper Sessions Chair

Leela Tiangsoongnern ([leela.tin@dpu.ac.th](mailto:leela.tin@dpu.ac.th))

Rachata Khumboon ([rachata.khn@dpu.ac.th](mailto:rachata.khn@dpu.ac.th))

Phoommhiphat Pongpruttikul ([phoommhiphat.min@dpu.ac.th](mailto:phoommhiphat.min@dpu.ac.th))

Sayamol Nongbunnak ([sayamol.non@dpu.ac.th](mailto:sayamol.non@dpu.ac.th))



## 2. APMAA 2022 Doctoral Colloquium Call for Papers

We hold the 2022 Doctoral Colloquium in conjunction with the APMAA 2022 Conference. Our Doctoral Colloquium will offer doctoral students an opportunity to receive high-quality feedback from external advisers (mentors), interact with peers, exchange ideas, discuss concepts, and establish (in) formal cooperation with various research groups. In mentorship, a more experienced or more knowledgeable person helps guide a less experienced or less knowledgeable person. The mentors comprise a group of international professors.

Doctoral students and candidates at all stages are welcome to submit a thesis-position paper, but preference will be given to students in the earlier stages of their doctoral work. Doctoral students interested in participating in the Doctoral Colloquium should submit a single file (in both PDF and Word) consisting of:

1. An introductory letter in which you indicate what you wish to obtain from the Doctoral Colloquium and what you will be bringing to the Doctoral Colloquium.
2. A one-page research statement in the research field you will pursue. This statement should focus on the dissertation if you are at the doctoral dissertation stage.
3. Your CV.
4. A letter of recommendation from your primary dissertation advisor should state what you could contribute and gain from the doctoral consortium.
5. **Abstract** should be **200-300 words** on a separate page immediately 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**).
5. Use **Times New Roman font** with **font size 12**, **page size A4**, **single-spaced**.

The submitted paper should clearly state:

1. An overview of related work in the area of the doctoral work
2. The original fundamental idea/research questions/hypothesis of the thesis
3. The problem domain and the specific problem addressed
4. Methodological approach
5. The expected contributions
6. Research carried out

### Notification:

1. The **first author** should be a doctoral student responsible for researching the topic. If the supervisor becomes a co-author, he or she should be a second or subsequent author.
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 before sending it to our reviewer.
3. APMAA 2022 employs the Conference Management Toolkit (CMT) that Microsoft Corporation provides to manage submitted papers. You should submit all manuscripts to the Doctoral Colloquium track of the **CMT site**. Before submitting your paper, please register your ID and Password in the

CMT system. If you have a CMT account, there is no need to make a new account. You can log in to CMT with this account. In your Author console, please select "Doctoral students" as your *primary area by pressing* a button at the bottom of the Edit Submission page. We will open the submission site on May 15, 2022. The Paper Submission Deadline is July 15, 2022. Please ensure your submission **meets the conference's guidelines** for accepting scholarly papers.

4. The colloquium chairs will arrange the selection of the accepted papers using a peer-review process.

5. Accepted manuscripts whose **first author** (doctoral student) will have completed registration and submission of the camera-ready full-length paper before the due date (Sep.15, 2022) 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 conference proceedings.\*

\* Alternatively, you can submit a short **camera-ready** paper whose length is not less than 4,000 words.

**How to submit your documents to the CMT.**

CMT→ Author console →Create New submission (select the **Doctoral Colloquium track**)  
→action (select Edit Submission) →move to the bottom of the Edit Submission page  
→SUBJECT AREA (Doctoral students)

**Important Dates for Authors (tentative):**

Manuscript submission site (CMT) opens.....	May 20, 2022
Deadline for manuscript submission.....	July 15, 2022
Registration site opens.....	August 15, 2022
Notification about acceptance/rejection of manuscripts ....	September 1, 2022
Registration deadline.....	September 15, 2022
Proceedings paper submission deadline.....	September 15, 2022
Book of Abstracts and Proceedings (full papers) ready.....	October 5, 2022
Conference's program ready.....	October 15, 2022
All printed materials ready.....	October 30, 2022
Doctoral Colloquium Date .....	November 9, 2022

**Contact persons:**

If you have any questions regarding the **academic paper submission**, please contact:

**Leela Tiangsoongnarn** (leela.tin@dpu.ac.th) 2022 Doctoral Colloquium Chair



Rachata Khumboon (rachata.khn@dpu.ac.th)

Phoommhiphat Pongpruttikul (phoommhiphat.min@dpu.ac.th)

Sayamol Nongbunnak (sayamol.non@dpu.ac.th)

### 3. APMAA 2022 Conference Organizing Team


#### 1. Conference 2022 supporting team – APMAA Head Office (tentative)


<p>APMAA 2022 Head Office leaders</p> <p>Head Office leaders are <i>enthusiastic</i> volunteers who sufficiently wear the APMAA philosophy and spirit. They help and share the APMAA chair's task concerning the quality assurance of the APMAA 2022.</p>		
	<b>Ueno, Susumu</b> , <a href="mailto:ueno@konan-u.ac.jp">ueno@konan-u.ac.jp</a> , Professor Emeritus, Konan University, Japan	APMAA Chair
	<b>Omar, Normah</b> , <a href="mailto:normah.omar@gmail.com">normah.omar@gmail.com</a> , Universiti Teknologi MARA, Malaysia	APMAA Deputy-chair

#### 2. Conference 2022 Organizing Team – DPU team (tentative)

<http://www.dpu.ac.th/>

<http://www.dpu.ac.th/en/introduce-dpu.html>

Dhurakij Pundit University Conference Organizing Team		
	<b>Pattanant Petchchedchoo</b> <a href="mailto:pattanant.peo@dpu.ac.th">pattanant.peo@dpu.ac.th</a>	2022 Conference Chair
	<b>Siridech Kumsuprom</b> ( <a href="mailto:siridech.kum@dpu.ac.th">siridech.kum@dpu.ac.th</a> )	2022 Academic Paper Sessions Chair
	<b>Leela Tiangsoongnernridech</b> <a href="mailto:leela.tin@dpu.ac.th">leela.tin@dpu.ac.th</a>	2022 Doctoral Colloquium Chair / Reviewing Coordinator
	<b>Rachata Khumboon</b> <a href="mailto:rachata.khn@dpu.ac.th">rachata.khn@dpu.ac.th</a>	Reviewing Coordinator / Track Chair
	<b>Sayamol Nongbunnak</b> <a href="mailto:sayamol.non@dpu.ac.th">sayamol.non@dpu.ac.th</a>	Reviewing Coordinator / Track Chair

Dhurakij Pundit University Conference Organizing Team	
 Phoommhiphat Pongpruttikul phoommhiphat.min@dpu.ac.th	Reviewing Coordinator / Track Chair

## Editorial Team of the APMAA 2022 Call for Papers, January 30, 2022 Issue

### Chief editor:

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

### Editors:

**Omar, Normah**, [normah.omar@gmail.com](mailto:normah.omar@gmail.com), Universiti Teknologi MARA, Malaysia

**Paul Scarbrough** ([pscarbrough@brocku.ca](mailto:pscarbrough@brocku.ca)), Brock University, Canada

**Pattanant Petchchedchoo** [pattanant.peo@dpu.ac.th](mailto:pattanant.peo@dpu.ac.th) 2022 Conference Chair

**Siridech Kumsuprom** [siridech.kum@dpu.ac.th](mailto:siridech.kum@dpu.ac.th) 2022 Academic Paper Session Chair

**Leela Tiangsoongnern** [eela.tin@dpu.ac.th](mailto:eela.tin@dpu.ac.th) 2022 Doctoral Colloquium Chair

**Have a question about APMAA?** The web pages below will give you answers.

Asa-Pacific Management Accounting Association Homepage

Asia-Pacific Management Accounting Association (APMAA) Official Site

[http://s-ueno.sakura.ne.jp/APMAA\\_asia/](http://s-ueno.sakura.ne.jp/APMAA_asia/)

APMAA 2022 webpage

APMAA 2022 annual conference (Asia-Pacific Management Accounting Association)  
(sakura.ne.jp)

**About APMAA:** About Us: Asia-Pacific Management Accounting Association (APMAA)  
(sakura.ne.jp)

Founded in 2004, the Asia-Pacific Management Accounting Association has provided a platform for management accounting academics and practitioners in the Asia Pacific region to improve their contribution to global scholarship and the lives of the region's people. The gender and geographic diversity of our membership and board create a rich environment for collaboration and innovation. We shape management accounting's future through teaching, research, and a robust network, ensuring our association is a thought leader in the field.