

Asia-Pacific Management Accounting Association



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The APMAA 2020 Conference will not be held as planned in November this year.

We deeply regret the fact that we will not be able to see our good friends and colleagues in Malaysia. We will hold the 2021 conference as scheduled in Indonesia. See below for details.

A series of webinars will be hosted by UiTM in October and November 2020.
(See below for details)

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1. APMAA 2020 OFFICIAL SUSPENSION ANNOUNCEMENT



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Deputy Chair of the Board, Representative Director
Executive Supervisor /Adviser of APMAA Malaysia 2020 Conference
2020 Annual Conference Organizer

Dear All,

It is with much regret that the Malaysian team wishes to inform everyone that the 16th APMAA Annual Conference 2020 scheduled to be held on 1st to 4th Nov 2020 will be suspended. Understandably, the coronavirus (COVID-19) pandemic has affected all of us globally. In Malaysia, the Ministry of Higher Education has given specific instruction that all academic activities, including teaching and learning must be conducted via the online mode until the end of the year (31st December 2020). As such, no face-to-face academic activity is allowed until further notice. We expect the online mode will continue even after the deadline and will become a new normal for all of us. In tandem with the Ministry of Higher Education announcement, universities in Malaysia will not allow face-to-face conferences to be held until the end of 2020. Conferences scheduled to be held in 2020 are either cancelled or postponed.

As long-standing members of APMAA, we understand the impact of suspending the 2020 conference. For one, we may lose our momentum. Also, the wait for the next APMAA conference in 2021 may be a bit too long. During our recent online meeting on 23rd June 2020 with the Chairman, Prof Ueno; Deputy Chairman Prof Tsay; Dr Kathy from Rangsit University Thailand and the Indonesian team (represented by Prof Sekar and Prof Grahita), it was proposed that the Malaysian team consider hosting APMAA webinars in 2020.

The Malaysian team has agreed in principle, to host the webinars in the months of October and November 2020. We can make full use of all those keynote and invited speakers who have agreed to participate in our APMAA Conference 2020 to give webinar talks. In addition, we can also invite interested members to participate in the webinars. If we schedule two webinar talks a week, we can get in total, sixteen webinar sessions in two months. We can document the webinar abstracts as a proceeding. Our team will work out the details and make a proposed schedule for the webinars and let everyone knows by the middle of July 2020.



Ueno, Susumu ueno@konan-u.ac.jp (Professor Emeritus, Konan University, Japan)
Chair of the Board, Representative Director

On April 20, APMAA representative directors were informed that UiTM, the 2020 conference host school, cannot hold the 2020 conference in November because of the Malaysian government guideline on COVID-19 that restricts mass gatherings in the country in the next six months and very likely being extended to one year.

In light of the uncertainty of developments regarding the COVID-19 pandemic, on April 25, APMAA Executive Board Members unanimously decided to suspend the APMAA 2020. We apologize for causing the inconvenience and disappointment especially to those who are looking forward to participating in this event and have sent papers for presentation. For the safety of all delegates and APMAA families, this might be the best solution at this point.

We held an online meeting on 23rd June 2020, and the APMAA headquarters proposed that the Malaysian team replace the APMAA 2020 annual conference with webinars. I am grateful to report that they have agreed to the proposal and will host the webinars in October and November 2020.

APMAA was founded officially at a 2004 conference held in Shah Alam, Malaysia, and celebrated its 15th anniversary in the 2019 Doha Conference. As an academic association founded in Asia, an important mission of APMAA is to provide regional researchers with an easy-to-access platform for communicating their research results with overseas colleagues. Since its foundation, conference participants from different countries continue to share the same vision of advancing management accounting research and practice concerning the Asia-Pacific region. Thanks to them, APMAA has grown to become one of the most important academic communities in management accounting. All of us should be proud of this legacy.

Today, the international order is under threat. We are again entering a period of instability, not only with the COVID-19, but also with political tensions, the rise of nationalism, growing protectionism, increased income disparity, and rapid advances in technology. It is precisely at such difficult times, when governments find it difficult to work with each other, that we need institutions that can invest in people-to-people dialogue and collaboration across countries.

This is the historic role that APMAA has played, and it is the role that APMAA must play into the future. I am grateful to our members who have supported APMAA. Our members are intellectual, international, and committed to building a better future. Members enjoy special privileges, engaging with leading scholars and experts in many fields, and forming communities of interest. Please let me know if your colleagues interested in becoming a member.

Our journey to the 20th-anniversary conference has just begun. I am grateful that we can work together towards strong, sustainable, balanced, and inclusive growth of APMAA. APMAA is a voluntary academic association and has been run fully by the goodwill of board members and steering committee members. Let us go together. I hope to see all of you in Jakarta.

Stay safe, stay healthy, and stay connected.



Tsay, Yang-Tzong (Jimmy), yttsay@ntu.edu.tw (Professor Emeritus, National Taiwan University)
Deputy Chair of the Board, Representative Director

Dear all:

As we have known the whole world has been fighting against the COVID-19 virus during the last five months. Compared to the outbreaks in many other parts of the world, in Taiwan we are very lucky, and our daily life is only slightly influenced. No lockdown has been whatsoever

implemented in Taiwan during the period. Schools, government and companies offices and most of the stores have remained open as usual.

Taiwan's success in dealing with the pandemic can be attributed to the lessons we had learned during the SARS crisis a few years ago. In general, this time the Taiwanese government responded quickly and timely to block all the regular flights from seriously affected areas to Taiwan. For all the others, stringent control measures including quarantine have been enforced at the entry ports at the very early stage. Domestically people accept pandemic-consciousness and risk-awareness. Many effective measures have been taken to prevent the pandemic from spreading.

To management accountants or business managers, I believe, lots of lessons must or should have been learned from the Coronavirus pandemic. For instance, to mitigate the infection risk, work transfer to alternate sites, relocation of workforce, contingency plan and work-from-home may be required. To cope with the activation of remote working capabilities, IT equipment, virtual meeting and cyber security must be enhanced. To the extent possible, companies should look to diversify supplier base, customers and service-providers across geographies to avoid risk exposure. In the future, cost minimization might not be the single most important consideration in business decision making. In many companies, cash flows or liquidity might become a big issue due to decreased sales activities and unexpected delays or default from costumes.

All the issues I mentioned above are interesting and may be among urgent tasks in many companies. As management accounting professionals, we are obligated to ponder such matters and provide our knowledge to help companies to deal the difficulties and also to overcome the problems. I look forward to seeing some of the topics be discussed in our upcoming webinars and/or in our next annual conference.

We, at the APMAA headquarters, feel very sorry to replace the 2020 annual conference with webinars because of the pandemic. Hope the hard time will be over soon. Before that, please take good care of yourself and your family, and stay safe and stay healthy. I look forward to seeing all of you in the near future.



Elgammal, Mohammed, m.elgammal@qu.edu.qa, (Qatar University, Qatar)
President, Senior Director
2019 Doha Conference Chair

Dear APMAA members, I am hoping that you are safe and in good health in the current pandemic situation.

The APMMA association had 15years of a great history as one big family of researchers working together to promote research and academic cooperation among Asian academics (, although our association attracts researchers from other parts of the world). In 2019, the College of Business and Economics (CBE) and Qatar university were proud to host the Asian Pacific Management Accounting Association (APMAA) Doha conference. It was the first time for the APMAA

conference to take place in the Gulf region. The conference was the largest in the history of APMAA with more than 360 delegates from 36 countries all over the world and with 150 research papers and 11 world-leading Keynote speakers.

This success is due to the efforts of APMAA members' support and the hard efforts of the board of directors. I have to highlight the leadership and the unlimited support from Professor Susumu Ueno, APMAA board chair. It was a great opportunity for scholars from Asia (Japan, Taiwan, China, Malaysia, Thailand, Indonesia, Singapore, and many more), Europe, and North America to meet academics and professionals from Qatar. I am sure that APMAA Doha 2019 provided new opportunities for new cooperative research to APMAA members and opened the door for new experiences, which would be reflected in coming conferences.

I am sure that the new series of workshops which will be organized in 2020 will create interactive platforms for APMAA members to discuss their research project and possible cooperation and will pave the road towards APMAA2021 in Indonesia. Please stay safe and be ready for our next gathering.



Sulaiman, Suzana (suzana1110@uitm.edu.my), (Universiti Teknologi MARA (UiTM), Malaysia)
Senior Director

It is with great regret that I inform you that the 16th APMAA 2020 annual conference scheduled to be held in Malaysia 1st (Sunday) – 4th (Wednesday) November 2020 is suspended. This is due to the uncertainty of the COVID-19 pandemic. The 16th APMAA 2020 team has been working very hard since 2019 in preparing for this conference. We have speakers, sponsors, industries and presenters who agreed to participate in, and contribute to, this conference.

However, due to the COVID-19 pandemic, the Malaysian Government has placed strict restrictions on all mass gatherings with stringent Standard Operating Procedures (SOPs). We are witnessing numerous events being cancelled, and 'Visit Malaysia Year 2020' is one of them.

We would like to apologize for the inconvenience and disappointment. Not only to those who are looking forward to being part of our 'annual gathering' and planning to visit Malaysia. But to the entire organizing team for their endless support and contribution.

Moving forward, we will replace the APMAA 2020 annual conference with webinars. More information on this will be shared. It is also a great pleasure and honour if we, the Malaysian team, could contribute towards 17th APMAA 2021 annual conference, Jakarta, Indonesia. We are more than happy to support.

I would like to take this opportunity to thank the APMAA Board members for their support during the entire 16th APMAA 2020 preparation process. I hope we can physically meet up again in our next APMAA conference.

Thank you and Stay Safe.



Ibrahim Kamal bin Abdul Rahman, ibrahimkamal@unikl.edu.my, (Universiti Kuala Lumpur, Malaysia)
Senior Director

Hello to APMAA members. Over the last 15 years, I have attended most of the annual APMAA Conferences together with fellow academic friends from Asia and other parts of the world. It is incredibly sad that this year the 16th APMAA Annual Conference 2020, which was scheduled to be held in my home country, Malaysia, had to be suspended due to the COVID-19 pandemic which has affected all of us. However, at the recent online board meeting chaired by the Board Chairman Prof Ueno, it was proposed that the Malaysia team consider hosting an APMAA webinar in 2020. It is hoped that through this webinar series (to be held in October and November 2020) relevant topics will be discussed by the invited speakers. Hope to see you all at the next face-to-face APMAA conference 2021 in Jakarta and for now, stay safe, stay home, and take care, and *Inshallah* this pandemic will be over soon.

2. Progress of the Book Chapter (Being Published from Springer-Verlag)

Update on Management Accounting in China and Southeast Asia - Empirical Studies of Current Practices



Rickards, Robert C. robert.rickards@dhpol.de, (German Police University, Germany)
Director



Ritsert, Rolf, rolf.ritsert@dhpol.de, (German Police University, Germany)



Terdpaopong, Kanitsorn, kanitsorn@rsu.ac.th, (Rangsit University, Thailand)
Senior Director

This book presents results from APMAA's first collaborative research project. Participating investigative teams have prepared chapters on China, Malaysia, Indonesia, Taiwan, Thailand, and Vietnam. Following the Doha Conference, the teams exchanged chapters, reviewed and revised them. At present, the editorial team is in the process of preparing the final manuscript to meet Springer's technical requirements. Doing so involves such mundane, yet time-consuming tasks as standardizing the Word version, type face and size, and endnote formats as well as figures, tables and their titles, and so forth. All country chapters either are nearing the end of the standardization process or are awaiting final proofreading. The manuscript should be ready for submission in July and Springer has scheduled the book's printing for August 2020. Kathy, Robert, and Rolf thank all the contributors who have helped bring this project to fruition.

3. Essays from APMAA Directors

Progress Report of the 2021 Annual Conference



Mayangsari, Sekar, sekar@hotmail.com, (Trisakti University, Indonesia)
2021 Annual Conference Organizer

It will be the 17th Anniversary of APMAA Conference soon, and it is an honor that Universitas Trisakti, Indonesia is selected as 2021 host. Hopefully, this conference will relieve the longing feelings within the hearts of all members after being suspended in 2020 due to the outbreak of COVID-19. We have developed several programs which include inviting reputable speakers from many different parts of the world. This conference will be supported by several universities in Indonesia, and also UiTM. Our theme for 2021 is 'The Challenges and Opportunity of Management Accounting in New Normal Era.' We hope everything is going to be better next year, and that we can meet each other again just as before. See you all in Universitas Trisakti, Jakarta, Indonesia.

Are we ready for the changes after COVID-19?



Terdpaopong, Kanitsorn, kanitsorn@rsu.ac.th, (Rangsit University, Thailand)
Senior Director

After the pandemic COVID-19, every industry adapting to a life of change. In times of crisis, all eyes focus on how to endure and survive during and after the crisis. The damages caused by virus spreading is enormous. Industries need to adapt to the new normal where the online industry becomes the norm. Auditing and accounting firms are facing difficulty accessing the customer premises, let alone providing sufficient, efficient and quality service. The concept of going concern needs to be revised in any firm that was affected directly and indirectly by the COVID-19. Management needs to think strategically about how to retain the business during the crisis and how to rise and survive after it is over. Not only businesses were affected, but education is also influenced significantly. Classes cannot be delivered at schools and universities. Online teaching becomes a new teaching paradigm across nations by teachers and students. Meetings, conferences, and group gatherings in the same manners are completely changed and replaced by online meetings via different online platforms.

To consider it fairly, COVID-19 quickly altered life changes, including business manners, and people's behavior, all over the world in a matter of six months or so since the first spreading of the virus in early January 2020. These changes could have been years (or decades!) in a normal situation. Of course, people who are ready and well-equipped for these changes will be in a better position to take advantage. Digital technology is not a new thing, but it is what everyone craves. We should ask ourselves whether we are ready for the new technology that was introduced during the COVID-19, and how we are going to take this point onward to benefit the organizations. Small businesses are vulnerable as same as the large ones. Many things will change and will never get back to the old way, while other things may be only a trend and will get back to normal after COVID-19. Are we as accountants, as auditors, as executives of organizations, as university professors, or someone as students, and so forth--ready for the changes after the COVID-19, how could we become better, and how could our organizations serve the community better after the COVID-19? Waiting is no longer an option. We need to consider acquiring new skill sets required in this event and thrive to be ready for the next normal.



Nakashima, Masumi, mnakashima@bgu.ac.jp, (Bunkyo Gakuin University, Japan)
Senior Director

I am a Professor of Accountancy and Associate Dean of the Graduate school at Bunkyo Gakuin University. What changes has COVID-19 brought to us in the academic world? Following the

government's emergency declaration, our school decided to shift to online classes in April 2020. Faculty at my school implemented online classes by using Microsoft Teams starting on May 7, 2020.

As for my courses, I conduct live classes, not on-demand, or asynchronous, videos. COVID-19 brought a new approach to teaching. Although a great deal of time and energy is spent preparing for online classes, I find that they have many merits: First, students are more focused on their classes. Second, since students are accustomed to digital devices such as smartphones and YouTube, they can use digital devices to study, and take classes in a fun and casual way. Third, one-on-one communication between students and professors is closer than before through the chat-system. COVID-19 has changed our research approach as well as educational styles. Researchers can access articles from home (through the generosity of publishers) and discuss study topics online.

We can no longer return to the life we knew pre-COVID-19. We should incorporate strengths from the new approach into our existing methods and move toward a new age in the post-COVID-19 world. Now, we can strive to work together to develop our APMAA, even if we cannot meet each other in person. Stay healthy and Save your lives in difficult situations.....



Elbanna, Said elbanna@qu.edu.qa, (Qatar University, Qatar)
Senior Director

I am a Professor of Strategic Management at Qatar University. The COVID-19 pandemic for me was a learning experience and an opportunity to learn new things, about myself, family and life, that were impossible to learn in normal times. It also came with new challenges associated with online teaching. However, at my university the transformation from traditional teaching to distant learning was smooth. This maybe because of the strong IT infrastructure at Qatar University and being familiar with different applications such as ZOOM and blackboard. I believe that we should not look at COVID-19 pandemic as a crisis only; it is an inspiration experience which can correct many of our beliefs about this life and how we should act and what we need to target.



Tomasz, Wnuk-Pel, tomwnuk@uni.lodz.pl, (Lodz University, Poland)
Senior Director

Dear APMAA Friends,

The Covid-19 struck us all and our countries heavily. It has changed our lives to the extent which couple of months ago was impossible to imagine. In Poland we are still struggling with the infection and although it was not as dramatic as in some other countries, we cannot say that it is over yet. In the last months we had to learn the new skills of on-line teaching, at first it was a bit difficult, than we experienced some kind of enthusiasm of being able to conduct our lectures in an almost “normal” way and now we had become a bit tired of not having personal contact with students and our fellow colleagues. We hope that from the beginning of the new academic year we will be able to return to the classrooms in Poland (at least that are the plans for now) maybe in some other way than before, with keeping social distance etc.

It was a pity that after the extremely successful Qatar conference last year we will not be able to meet this year but hopefully the situation will be better and it would be possible to see you all at the next conference. I hope you are all in good health and in a good mood and that holidays to come will enable all of you to rest and recharge batteries. I do hope to see you all in the next APMAA meetings.

Best wishes from Poland!



Zaneta Pietrzak, pietrzak.zaneta@wp.pl, (Lodz University, Poland)

Dear All,

Unfortunately, this year we will not be able to meet, the situation in the world has changed daily life for each of us. The pandemic has made contact with other people very limited. In Poland teaching at the University have been conducted on-line since March, we haven't contact with students and other researchers... I sincerely hope that the situation will return to normal and it would be possible to meet at the next conference, probably it will be as successful as previous ones. It was a wonderful experience to attend the APMAA Conferences (Doha, Tokyo and Taipei). Thank You! – the conferences were amazing in terms of scientific values and also organizationally. I am very proud and happy to be a part of “APMAA family” (in my opinion all APMAA Conferences are more like a "good friends meeting").

I hope you are healthy and have a rest this summer.
See you all in the next APMAA meetings!

4. 2020 Steering Committee Members' List

2020 Steering Committee members (5-year term)

(Requirements)

You should be a Doctor, A.B.D. (All But Dissertation), and/or the holder of an equivalent academic or professional qualification. You should also be faculty or an academics (professors of various ranks, lecturers, and/or researchers). After being elected, you must *attend* an APMAA annual conference *at least one time during your five-year term*.



We welcome new volunteers on the APMAA steering committee. The responsibility of the committee is to facilitate the growth and development of APMAA. Please contact Dr. Susumu Ueno, APMAA Board Chair (ueno@konan-u.ac.jp), if you are interested in serving in the position.

2020 Steering Committee Members (as of July 1, 2020)

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We welcome your submissions of an article/an essay. It should be of less than one page in length. We are interested in articles on a wide range of topics, including well-researched features on current issues in accounting, management, professional ethics, education, etc. We also welcome thoughtful or thought-provoking essays that explore issues of interest to APMAA members. Submission Deadlines are as follows:

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