

Proceedings of the 20th Asian Academic Accounting Association (FourA)
Annual Conference 2023
26-28 November 2023, Khon Kaen, Thailand

Message from Editor

Aidi Ahmi

Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia

It is my privilege and honor to welcome you to the Proceedings of the 20th Asian Academic Accounting Association (FourA) Annual Conference, held from 26th to 28th November 2023 in the vibrant city of Khon Kaen, Thailand.

As the Editor of these proceedings, I am delighted to present this compilation of scholarly works, which reflects the intellectual depth and diversity of research presented at our esteemed conference. The FourA conference stands as a testament to our commitment to fostering academic discourse and knowledge exchange in the field of accounting, particularly within the dynamic context of emerging markets in Asia.

Spanning a wide array of topics ranging from accounting education to corporate governance and sustainability, the papers featured in this volume represent the collective efforts of researchers from across the globe. Each contribution offers valuable insights and perspectives that contribute to our understanding of contemporary accounting practices and their implications for economic development.

I extend my heartfelt gratitude to all the authors whose dedication and expertise have enriched these proceedings. Additionally, I would like to express my appreciation to the organizing committee, reviewers, and conference participants for their invaluable contributions to the success of this event.

It is my hope that the insights shared within these pages will inspire further research and dialogue in our ongoing pursuit of excellence in the field of accounting. I trust that you will find this volume both informative and thought-provoking, and I encourage you to engage with the ideas presented herein with enthusiasm and scholarly rigor.

Once again, I extend a warm welcome to our esteemed readers, and I look forward to our continued collaboration in advancing accounting scholarship and practice in the years to come.

LIST OF SCIENTIFIC COMMITTEES AND REVIEWERS

Aidi Ahmi, Universiti Utara Malaysia, Malaysia
Shahrokh Saudagaran, University of Washington Tacoma, United States
Siriluck Sutthachai, Khon Kaen University, Thailand
Kriengkrai Boonlert-U-Thai, Chulalongkorn University, Thailand
Shahifol Arbi Ismail, Universiti Utara Malaysia, Malaysia
Raja Haslinda Raja Mohd Ali, Universiti Utara Malaysia, Malaysia
Saliza Abdul Aziz, Universiti Utara Malaysia, Malaysia
Norfaiezah Sawandi, Universiti Utara Malaysia, Malaysia
Yuya Koga, Tohoku Gakuin University, Japan
Seung Weon Yoo, Korea University Business School, South Korea
Peter Huang, University of Waikato, New Zealand
Allan Hodgson, University of Queensland Business School, Australia
Ram Al Jaffri Saad, Universiti Utara Malaysia, Malaysia
Hasnah Shaari, Universiti Utara Malaysia, Malaysia
Arifatul Husna Mohd Ariff, Universiti Utara Malaysia, Malaysia
Fuad Rakhman, Universitas Gadjah Mada, Indonesia