

Proceedings of the 21<sup>st</sup> Asian Academic Accounting Association (FourA)  
Annual Conference 2024  
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## Message from Editor

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It is with great pleasure that we present the Proceedings of the 21<sup>st</sup> Asian Academic Accounting Association (FourA) Annual Conference, held from 24 to 26 November 2024 in Hanoi, Vietnam. The theme of this year's conference, reflecting a rapidly changing business environment, centers upon the ongoing digital transformation and the evolving role of accounting and finance professionals in supporting robust decision-making, sustainable growth, and sound governance within organizations of diverse scale and scope. Over the past decade, the accounting profession has confronted unprecedented shifts triggered by emerging technologies, heightened regulatory standards, and ever-increasing stakeholder scrutiny. Against this backdrop, the scholarly contributions underscore the centrality of research-driven insights in informing industry practice and guiding policy development.

The papers featured in this volume reflect the breadth of current inquiries and the dynamic intersections of accounting with economics, finance, management, and technology. From explorations of digital conversion in management accounting to how IFRS adoption influences preparers' attitudes, each study offers significant value in enriching existing theoretical frameworks, challenging conventional wisdom, and proposing actionable pathways for practitioners. The proceedings include rigorous examinations of the impact of tax credit reforms, the intricate relationship between pay ratios and firm performance, the determinants shaping sustainability practices, and the complexity of audit quality within diverse institutional contexts. In their collective capacity, these papers provide a comprehensive lens through which readers may appreciate the myriad research trajectories that the Asian academic accounting community has pursued.

The strength of these proceedings lies in their intellectual diversity and the richness of methodologies employed—ranging from large-scale bibliometric analyses to nuanced case studies. Contributions focused on digitalization and blockchain technology, climate change awareness, sustainability reporting, and environmental cost management accounting are especially pertinent when global economies grapple with climate imperatives, resource scarcity, and the ethics of corporate conduct. Such topics transcend local and regional confines, affirming Asia's growing prominence in shaping global debates on policy harmonization, responsible governance, and technological adoption.

We express our profound appreciation to all authors for their diligence, creativity, and dedication and to the reviewers and conference committee members for their meticulous evaluations and guidance. The unwavering support of our institutional partners, the Foreign Trade University, Vietnam, has been instrumental in ensuring the success of this conference. Finally, we extend heartfelt gratitude to the participants and attendees whose engagement and discourse have enriched the intellectual fabric of the event.

We hope these proceedings will inspire continued dialogue, foster interdisciplinary collaboration, and serve as a reliable scholarly resource for years to come. As we navigate increasingly complex economic landscapes and embrace the opportunities and responsibilities conferred by digital transformation, we look forward to the sustained contributions of the Asian academic accounting community in charting a path of informed innovation, equitable governance, and enduring relevance.

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