



Proceedings of the 22nd Asian Academic Accounting Association (FourA)
Annual Conference 2025
10-11 November 2025, Taipei, Taiwan

Message from Editor

Aidi Ahmi, Shahifol Arbi Ismail, Mohd Herry Mohd Nasir

Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia

On behalf of the Asian Academic Accounting Association (FourA), it is our great pleasure to present the Proceedings of the 22nd Asian Academic Accounting Association Annual Conference 2025, held on 10–11 November 2025 at the Taipei Marriott Hotel, Taiwan. This conference is particularly significant as it coincides with the 25th anniversary of FourA, marking a quarter century of sustained commitment to advancing accounting scholarship and fostering academic collaboration across the Asia-Pacific region and beyond.

The 22nd FourA Annual Conference brought together a diverse and international community of scholars to engage in rigorous dialogue on contemporary issues in accounting, finance, auditing, governance, taxation, sustainability, and digital transformation. The conference theme reflected the evolving role of accounting in an era characterized by rapid technological change, heightened regulatory scrutiny, and increasing societal expectations regarding ethics, transparency, and sustainability. These dynamics are clearly reflected in the breadth and depth of research contributions included in this volume.

The papers selected for publication in these proceedings underwent a peer review process and represent high-quality scholarly work across a wide range of methodological approaches, including archival analyses, experiments, surveys, qualitative inquiry, and analytical modeling. Collectively, the papers address critical and timely topics such as accounting conservatism, audit quality and auditor behavior, earnings management, corporate governance, ESG reporting, taxation and tax compliance, fintech and digitalization, artificial intelligence in accounting education and practice, as well as public sector and SME-related accounting issues. The strong representation of cross-country and institutional research further enriches the insights offered by this volume.

The conference program was structured into multiple concurrent sessions over two days, enabling focused discussion across specialized research streams while also encouraging interdisciplinary exchange. The sessions showcased empirical and theoretical advances, policy-relevant findings, and innovative applications of data analytics and artificial intelligence in accounting research. The intellectual diversity and scholarly rigor demonstrated throughout the conference are well captured in these proceedings and will contribute meaningfully to ongoing academic debates and future research agendas.

We want to express our sincere appreciation to all authors who submitted their work and to those whose papers are included in this volume. We are also profoundly grateful to the reviewers for their careful evaluations and constructive feedback, which were instrumental in maintaining the academic quality of the conference and its proceedings. Our thanks also extend to the session moderators, organizing committee members, and FourA officers, whose dedication and professionalism ensured the success of the conference.

Finally, we hope that this proceedings volume will serve not only as a record of the scholarly contributions presented at the 22nd FourA Annual Conference, but also as a valuable reference for researchers, educators, practitioners, and policymakers interested in the evolving landscape of accounting research in Asia and globally.

LIST OF SCIENTIFIC COMMITTEES AND REVIEWERS

Aidi Ahmi, Universiti Utara Malaysia, Malaysia
Shahrokh Saudagar, University of Washington Tacoma, United States
Mai Nguyen Thi Phuong, Foreign Trade University, Vietnam
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