



CMA National Management Accounting Conference 2022

CRISES AN OPPORTUNITY TO RE-BUILD SRI LANKA

Organized by

Institute of Certified Management Accountants of Sri Lanka (CMA)

**31st October and 1st November 2022, Taj Samudra,
Colombo, Sri Lanka.**

**As an integral part of the CMA National Management Accounting Conference
2022, the CMA Research Symposium (CMARS)-2022 is organized and will be
held on 30th October 2022.**

**GUIDELINES FOR CMA RESEARCH SYMPOSIUM (CMARS)-2022
(EXTENDED ABSTRACT & RESEARCH PRESENTATIONS)**



CMA RESEARCH SYMPOSIUM (CMARS) - 2022

“Crises an Opportunity to Re-Build Sri Lanka”

SCOPE OF THE SYMPOSIUM

1. Preamble

Cutting-edge contemporary research contributes to the development of new knowledge about a field of study while allowing practitioners to exploit opportunities with significant practical and policy implications. With this noble objective, the “*CMA Research Symposium (CMARS) – 2022*” is organized by the Institute of Certified Management Accountants of Sri Lanka (CMA) as an integral part of the CMA National Management Accounting Conference 2022. Accordingly, the *CMARS 2022* provides a platform to discuss cutting-edge contemporary and futuristic concepts, empirical findings, and approaches in the field of accounting.

THE THEME OF THE SYMPOSIUM

The contemporary socio-economic environment has been subject to existential challenges due to the Covid – 19 pandemics as well as the economic crisis. It has become an intrinsically problematic issue that is considered a disruptive phenomenon in determining the development of emerging economies such as Sri Lanka. Although these challenges are unpredictable and uncertain, entities navigated to rethink and redesign their approaches. In this context, creative insights require in crafting and executing strategies in a crisis to re-build Sri Lanka.

Accordingly, the symposium facilitates the integration of different perspectives representing academia, professionals, economists, regulatory bodies, etc. to form a discussion on “*Crises an Opportunity to Re-Build Sri Lanka*”, which is considered the theme of CMARS 2022. The symposium primarily focused on providing insights on how Sri Lanka could be re-built by exploiting opportunities in the context of socio-economic crises.

CORE THEMES/TRACKS OF THE SYMPOSIUM

The Scientific & Evaluation Committee of CMA cordially invites prospective interested individuals to submit extended abstracts for consideration as oral presentations. This symposium provides a leading interdisciplinary platform for the presentation of new and advanced research findings in the fields of Management Accounting, Financial Reporting and other related disciplines. The symposium will bring together leading academic scientists, researchers, scholars and practitioners to exchange and share their experience, and knowledge on all aspects of the discipline of accounting and beyond from all around the world.

Accordingly, national and international academics, professionals, policymakers, postgraduates, graduates and undergraduates from higher educational and professional institutions will present their research findings in the symposium under four tracks as explained below.

1. Digital Technology to Transform and Rebuild Economy

Socio-economic crises led institutions to focus on digitalization to drive a transformative change in private and public sector institutions. Thus, the Covid – 19 pandemics as well as the economic

crisis intensely demonstrated the necessity to use the potential of digital technologies in achieving socio-economic development in the areas of *Economy, Governance* and *Education*.

2. Governance, Ethics, Prevention of Fraud and Corruption for the benefit of the Society

The contemporary society and organizations within it are stimulated by the desire to prevent fraud and corruption by establishing better governance mechanisms, which can be ameliorated by internalized ethical conduct to ensure organizational trust and confidence. In this context, the focus of the track is on Good Governance, Corruption and Ethics.

3. Value creation through Sustainability and Integrated Reporting

Socio-economic crises could be overcome through value co-creation by integrated thinking that leads to sustainability. Accordingly, based on integrated thinking, Corporate Integrated Reporting recognizes the process of value creation and ensures the sustainability of the entities. This track seeks contributions from researchers and practitioners who deal with,

- Sustainability in Food Production,
- Value Creation through Integrated Reporting,
- Creating Sustainable SME Businesses, and
- Environment, Social and Governance (ESG) for Sustainable Business.

4. Management Accounting Practices in the New Normal

Management Accountants are confronted with new challenges as a consequence of socio-economic crises. These contemporary issues initiate a significant development in management accounting practices in the 'new normal context. Within this scope, research papers are expected on trending topics such as,

- Modern costing techniques,
- Managerial and Societal Costing Framework and application of Cost Accounting, Records & Standards to provide affordable pricing to consumers,
- Cost and Efficiency Audit for Transforming Business,
- Restructuring State Owned Enterprises (SOEs) by application of Cost & Management Accounting Principles.

Submit your extended abstract to researchpapers@cma-srilanka.org

CHAIR - RESEARCH SYMPOSIUM

Prof. Roshan Ajward, *PhD, MBA, B.Sc. Accountancy (Special), FCA, FCMA*
 Professor in Accounting
 Department of Accounting
 University of Sri Jayewardenepura

SCIENTIFIC & EVALUATION COMMITTEE

The scientific and evaluation committee comprises persons with a sound academic and industrial background in the particular subject area. They will overlook the review of extended abstracts and presentations. The committee members will be disclosed on Conference Day.

SYMPOSIUM VENUE

The Research Paper Presentation sessions of the Symposium will be held on 30th October 2022 from 09.00 am to 05.00 pm at the Longdon and Gregory halls, Taj Samudra, Colombo, Sri Lanka.

IMPORTANT DEADLINES FOR THE EXTENDED ABSTRACTS

CMA Research Symposium (CMARS) - 2022 is expected to provide an excellent opportunity for interested individuals to present papers before a distinguished gathering of academicians and management professionals. The following schedule should be observed by the paper presenters.

Call for papers	- 15th August 2022
Submission of extended abstracts	- 18th September 2022
Extended abstract acceptance notification	- 30th September 2022
Early bird registration	- 05th October 2022
Last date of registration	- 15th October 2022
Submission of camera-ready extended abstract	- 18th October 2022
Submission of presentations	- 20th October 2022
Research Symposium	- 30th October 2022

GUIDELINES FOR EXTENDED ABSTRACT SUBMISSION

- The extended abstract should be between 2,000 and 2,500 words, excluding the list of references.
- The deadline for submission of the extended abstract is Saturday, 18th September 2022.
- At least one author **MUST** register for the symposium by Saturday, 15th October 2022, which is the final registration date. In the case of a jointly authored extended abstract, at least one author should register and present the extended abstract at the symposium.
- Extended abstracts should be sent via email: researchpapers@cma-srilanka.org, to Prof. Roshan Ajward, the Chair and Head of the Scientific and Evaluation Committee.
- Details of the extended abstract presentation and logistics for authors could be obtained from Ms Sumudu Pagoda, Dr J.S. Kumari, and Dr Isuru Manawadu, Joint Secretaries of the Symposium Organizing Committee.
- The guidelines on the preparation of the extended abstract are as follows: **(a template on the extended abstract is available [here](#))**

- i. The extended abstract should be completed in Microsoft Word 2010 (or higher version) and typed on 21 cm x 29.7 cm (A4) paper, single-spaced.
- ii. The first page should have a margin of 3.81 cm from the top edge and a 2.54 cm margin on both sides and the bottom of the page. All other pages will have a 2.54 cm margin all around.
- iii. The title should be in bold capital letters, in Times New Roman 14-point font, and the names of the authors should be in Times New Roman 12-point font.
- iv. There should be a 1.5 line space between the title and the names and affiliations of the authors.
- v. The first-level headings should be Times New Roman in Bold Capital letters, 12-point font, 1.5 line space from the abstract and must be left aligned. Please **avoid** second and third-level headings.
- vi. The Abstract section of the extended abstract should have a maximum of 300 words. Further, a minimum of three and a maximum of five keywords can be included at the end of the abstract.
- vii. The text should be in Times New Roman 12-point font, and paragraphs should be justified with 1.5 line space within and between paragraphs.
- viii. Please include a brief (25 words) biographic sketch for each author at the end of the extended abstract.
- ix. Tables and Figures: Use the entire page width for tables and graphs, where required, then continue with the text. All tables and figures should be included in the text of the extended abstract. Tables should be consistent with the text and face the same direction. Authors are allowed to include a maximum of 03 tables and 02 figures in the extended abstract. The endnotes should be consecutively numbered within the text, and the substance of the endnotes should appear at the end, preceding the references.
- x. References should be complete in all respects with Authors arranged alphabetically, following conventional citation styles. We request authors follow the APA style; the 7th edition developed by the American Psychological Association. Only five key references should be included.

The template of the extended abstract could be accessed [here](#)

Please note that the extended abstract(s) that will not follow the guidelines will be returned to the author(s) for correction and resubmission.

REVIEW PROCESS AND EVALUATION CRITERIA

There will be a review process for evaluating the extended abstracts by a panel of reviewers. The Scientific and Evaluation Committee reserves the right to provide constructive comments to authors and make the final decision of acceptance. The acceptance will be based on:

- a) Significance of the theoretical and practical contributions.
- b) Degree to which the extended abstract fits the theme of the symposium.

- c) Adequacy of the design and execution of the study.
- d) Appropriateness of the analysis.
- e) Quality of the discussion and interpretation of the results.
- f) Clarity of presentation.
- g) Implications for practitioners, academicians, scholars and policymakers.

RESEARCH PRESENTATIONS

The Research Symposium will be held in a hybrid mode.

a. General guidelines for both Physical and Online presentations

- Each presenter will get **15 minutes** for presentation; this includes **10 minutes for presentation** and **5 minutes for Q&A**. The presenting author must actively participate in the session. You will be given feedback on your research.
- Authors are instructed to prepare their presentations in **MS PowerPoint format** (2010 or higher version) covering a maximum of 10-15 slides to comply with the above time allocation for the presentation (10 minutes).
- The MS PowerPoint file should be submitted via email to researchpapers@cma-srilanka.org on or before 20th October 2022. You should name the file based on the Extended Abstract ID number.

b. Guidelines for presenters on a physical basis

- Ensure that you are present at least 30 minutes before the session starts on the day of the symposium.
- All presentations must run on MS Windows, and the software is Microsoft PowerPoint (2010 or higher version).
- The Laptop and Multimedia Projector will be available.
- Your MS PowerPoint Presentation **MUST** be sent to the email of researchpapers@cma-srilanka.org on or before 20th October 2022.
- Further, bring a hard copy of your presentation and a soft copy on a USB media storage device.

c. Guidelines for presenters on an online basis

- To minimize any technical difficulties during presentations, the presentations must be **pre-recorded**, and you need to submit the link of the uploaded video using their MS One Drive/ Google Drive. On the day of the presentation, the video will be played from our end.
- You should submit both the MS PowerPoint file and the pre-recorded video upload link on or before 20th October 2022.
- Please specify your particular Extended Abstract ID when submitting both the MS PowerPoint file and uploading the video.
- When responding to the questions at the end of the presentation and the Q&A, you need to switch on your camera. Furthermore, you may be required to share your MS PowerPoint slideshow using the share-screen feature of Zoom.
- You are advised to have a stronger Internet connection to minimize any interruptions.
- Please ensure that there are no distractions and background noise when presenting.

Please note that if you are unable to present at the scheduled time on the symposium date your extended abstract will not be published in the proceedings book.

RESEARCH SYMPOSIUM PROCEEDINGS

Selected extended abstracts will be published in the symposium proceedings subject to the author or co-author registering for the symposium by the stipulated date and presenting. The selection will be made by a panel of experts whose decision will be final.

RESEARCH EXCELLENCE AWARDS

The Research Excellence Awards is organized with the intention of valuing one's contribution to scientific knowledge and behind the idea of encouraging more active involvement for the betterment of knowledge creation. The concept shall motivate you to achieve more, which will in turn benefit society and could lead towards a policy implementation in nurturing a fruitful tomorrow. Considering the marks given by the Scientific and Evaluation Committee headed by the Head of the Committee, the highest scoring presentations shall be recommended for the following awards.

Overall Best Presentation Award: Offered for outstanding presentation considering every presenter of the symposium, which is the most inspiring, effective and professional and delivered through an impactful, authoritative and engaging speaker.

The Best Track Presentation Awards: Based on the marks given by the evaluation committee (i.e., the Session Chair and two evaluation panel members) of all the presentations in each session, this award will be considered.

The final decision rests with the Scientific and Evaluation Committee. The marks will be given according to the following criteria.

Scientific Content	Clarity of Presentation	Appropriate Audio-Visual Aids	Ability to Handle Questions	Timing	Total
40	25	15	10	10	100

REGISTRATION FEES FOR THE SYMPOSIUM

Members/Non-members /Full academics	- Rs 4,000/-
Students	-Rs 2,000/-
Overseas presenters	\$ 50

The registration fee covers the presentation of research papers on 30th October 2022, 09.00 am to 05.00 pm (excluding lunch)

MODE OF PAYMENT

Registration fee should be sent on or before Monday, 10th October 2022 according to the below details; (No refund or cancellation of registration fees will be admissible)

1. Cheques drawn in favour of the 'Institute of Certified Management Accountants of Sri Lanka'
2. By Credit card at the CMA Secretariat.
3. Bank Transfers (refer below details)

Account Holders Name	Institute of Certified Management Accountants of Sri Lanka
Account Number	10 111 4002954
Bank Name and Code	Sampath Bank , 7278
Bank Branch and Code	Bambalapitiya Branch, 11
Swift Code	BSAMLKLX
Type of Account: Current / Savings	Savings
Reference	Please mention your Name with Initials

INSTITUTE OF CERTIFIED MANAGEMENT ACCOUNTANTS OF SRI LANKA

CMA Sri Lanka is the national professional management accounting institute in Sri Lanka incorporated by Act of Parliament No. 23 of 2009. The institute was initially established as the "Society of Certified Management Accountants of Sri Lanka" in 1999 with technical assistance from CMA Canada now CPA Canada and financial assistance from Canadian International Development Agency (CIDA) and was inaugurated on 3rd June 2000. CMA is a member of the International Federation of Accountants (IFAC) the global body for professional accounting bodies, the South Asian Federation of Accountants (SAFA) and the Confederation of Asian & Pacific Accountants (CAPA). Currently, CMA has a student population of over 15,000 and 2500 members (ACMAs & FCMAs)

FOR FURTHER INFORMATION



CMA Secretariat

CMA National Management Accounting Conference 2022

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