

Guideline for Moderators, Discussants and Presenters

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Frame for a Parallel Session Schedule (S. Ueno Sept.16.2015)

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Sent: Tuesday, September 15, 2015 3:39 AM

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Subject: Revise it by considering the points below. RE: Parallell session schedule

Importance: High

Please revise it by considering all points below.

- (1) Keep the Basic Policy Table in your developing the session schedule.
- (2) Keep in mind that one person cannot present multiple papers at a time. Check the papers that have multiple authors. You also need to ask the first authors whether they have registered/or at least decided to participate in the conference. **Many withdraw their presentations.**
- (3) A session should comprise of papers with similar themes.
- (4) The Best paper(award paper) will be chosen among the **Sessions A papers**.

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- (1) Keep the **Basic Policy Table** below in your developing the session schedule.
- (2) Keep in mind that one person cannot present multiple papers at a time. Check the papers that have multiple authors. You also need to ask the first authors whether they have registered/or at least decided to participate in the conference. **Many withdraw their presentations.**
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Basic Policy Table

Tuesday (Day 2)	<u>(50 audiences per room)</u>	
14:30-17:00(Session A) (fine papers) 45mins per paper ① 14.30-15.15②15.20-16.05 ③16-10-17.00 *Time allotted for each paper in the In-depth Parallel Sessions (A1-A4) is 45 minutes (25 minutes for presentation, 10 minutes for discussion, and 10 minutes for Q&A.	3papers × 4 sessions (Moderators: Prof. Tsuji, Prof. Oshika, and two Indonesian professors)	12
Wednesday (Day 3)	<u>8 sessions</u> <u>(10-40 audiences per room)</u>	

9.00-10.30 Sessions B (Wed. Morning 1) (average papers) 30mins per paper **Time allotted for each paper in this sessions with 3 papers per session is 30 minutes (20 min. for presentation, 5 min. for discussion, and 5 min. for Q&A).	3papers × <u>8 sessions</u> 9:00-10:30 (Session B) average papers	24
10.40-12.40 Sessions C (Wed. Morning 2) (good papers) 40mins per paper **Time allotted for each paper in this sessions with 3 papers per session is 40 minutes (20 min. for presentation, 10 min. for discussion, and 10 min. for Q&A).	3papers × <u>8 sessions</u>	24
13.40-15.40 Sessions D (Wed. Afternoon1) (good papers) 40mins per paper **Time allotted for each paper in the Parallel Sessions with 3 papers per session is 40 minutes (20 min. for presentation, 10 min. for discussion, and 10 min. for Q&A).	3papers × <u>8 sessions</u>	24
15.50-17.20 Sessions E (Wed. Afternoon2) (poor papers) 30mins per paper **Time allotted for each paper in the Parallel Sessions with 3 papers per session is 30 minutes (20 min. for presentation, 5 min. for discussion, and 5 min. for Q&A).	3papers × <u>7 sessions</u>	21
Total Parallel Session Papers		105

In-depth Parallel Sessions

14:30-17:00(Session A)	In-depth Parallel Sessions* Parallel Session A1 <u>ID Paper 6.</u> <i>Institutional Change through Practice Memory</i> Thomas Ahrens* , UAEU; Laurence Ferry , Durham University. <u>ID Paper 18.</u> <i>Centralised Budgeting in a Decentralised Local Government: A Japanese Story.</i> Shahzad Uddin , University of Essex; Yuji Mori* , University of Shizuoka; Pawan Adhikari, University of Essex. Parallel Session A2 Parallel Session A3 Parallel Session A4	Udayana University Bali
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Note: *Time allotted for each paper in the In-depth Parallel Sessions (A1-J1) is 45 minutes (20 minutes for presentation, 15 minutes for discussion, and 10 minutes for Q&A).

*Each session 2 papers will be presented.

Parallel Sessions

Wednesday, 28 October 2015	Program	Location
9:00-10:30 (Session B) average papers 30mins per paper	<p>Parallel Sessions B1</p> <p><u>ID Paper 3</u> <i>Analysis of Organizational Culture and Good Corporate Governance on the Performance of Organization (Study on the Regional Work Units Gorontalo).</i> Arifin Arifin*, Mahasiswa S3 ilmu ekonomi Unha; Gaffar Gaffar, Faculty of Economics and Business, State University of Gorontalo; Gagaring Pagalung, Faculty of Economics and Business, University of Hasanuddin Makassar</p> <p><u>ID Paper 25</u> <i>Exploring Performance Measurement From Social Impact Perspective.</i> Roshayani Arshad*, Accounting Research Institute; Noraini Mohd. nasir, UITM; Noorbijan Abu Bakar, UITM; Norliza Omar, UiTM</p> <p><u>ID Paper 119</u> <i>Accountant's Views in Sustainable Development Goals.</i> Juniati Gunawan*, Trisakti University</p> <p>Parallel Session B2 Parallel Session B3 Parallel Session B4 Parallel Session B5 Parallel Session B6 Parallel Session B7 Parallel Session B8</p>	Udayana University Bali
10:30-10:40	<i>Morning Break</i>	

<p>10:40-12:40 (Session C) good papers</p> <p>40mins per paper</p>	<p>Parallel Sessions C1 <u>ID Paper 26</u> <i>Mediation Effect Of Environmental Performance And Accounting Information Systems Of Relations With Green Innovation Strategy Business Performance.</i> Hariyati Hariyati*, Unesa; Lintang Venusita, Unesa; Susi Handayani, Universitas Negeri Surabaya, Indonesia</p> <p><u>ID Paper 100</u> <i>A Study Of The Relationship Between Control Environment, Cobit 5 Governance And Management, And Strategic Alignment.</i> Wen-Hsien Tsai*, National Central University; Yen-Ying Wu, National Central University & Soochow; Jui-Chu Chang, National Central University & Soochow</p> <p><u>ID Paper 60</u> <i>Impact Of Idealism, Profesional Commitment And Profesional Sceptism To Etichal Deccision Making Of Tax Consultant In The Province Of Bali.</i> Agung Suardika*, Udayana University; Ni Putu Sri Harta Mimba, Udayana University; Gede Made Wirakusuma, Udayana University</p> <p>Parallel Sessions C2 Parallel Sessions C3 Parallel Sessions C4 Parallel Sessions C5 Parallel Sessions C6 Parallel Sessions C7 Parallel Session C8</p>	<p>Udayana University Bali</p>
<p>12:40-13:40</p>	<p><i>Lunch Break</i></p>	
<p>13:40-15:40 (Session D) good papers 40 mins per paper</p>	<p>Parallel Sessions D1 <u>ID Paper 64</u> <i>Sustainability Reporting: Economic Stakeholder and Management Disclosure.</i> Marselinus Asri*, Gagaring Pagalung, Unhas</p> <p><u>ID Paper 114</u> <i>Behavioural Factors Affecting Strategic Alignment Based on the Balanced Scorecard Framework: Evidence from A Malaysian Company.</i> Normah Omar*, Accounting Research Institute; Hazeline Ayoup, Universiti Utara Malaysia; Ibrahim Kamal Abdul Rahman, Universiti Kuala Lumpur Business School</p>	<p>Udayana University Bali</p>

	<p><u>ID Paper 95</u> <i>The Influence Of Effectiveness Of Internal Control, Compliance Of Accounting Rules And Information Asymmetry On Organization Accountability With Tendency Of Accounting Fraud As An Intervening Variable.</i> Ni Putu Sri Harta Mimba*, Udayana University; Ni Luh Putu Normadewi Abdi Pradnyani, Udayana University; I G.A.M Asri Dwija P</p> <p>Parallel Sessions D2 Parallel Sessions D3 Parallel Sessions D4 Parallel Sessions D5 Parallel Sessions D6 Parallel Sessions D7 Parallel Sessions D8</p>	
15:40-15:50	<i>Afternoon Break</i>	
<p>15:50-17:20 (Session E) poor papers</p> <p>30mins per paper</p>	<p>Parallel Sessions E1 <u>ID Paper 11</u> <i>Linkage Between Capital Structure, Corporate Governance, and Divided Policy with Firm Values (Study Firm Manufacturing in Indonesia Stock Exchange).</i> La Ode Sumail Ode*, Muh. Akob Kadir, STIEM Bongaya</p> <p><u>ID Paper 1</u> <i>An Analysis of the Financial Inclusion in South Africa considering Race, Education and Income per Capita.</i> Mohamed Omran*, Qatar University</p> <p><u>ID Paper 40</u> <i>Effect Of Good Corporate Governance And Ownership Structure On Sustainability Report In Listed In Indonesia Stock Exchange.</i> Sih Wahjoeni*, UNMER</p> <p>Parallel Sessions E2 Parallel Sessions E3 Parallel Sessions E4 Parallel Sessions E5</p>	<p>Udayana University Bali</p>

Note: **Time allotted for each paper in the Parallel Sessions with 3 papers per session is 40 minutes (20 min. for presentation, 10 min. for discussion, and 10 min. for Q&A).

Edited on September 15, 2015

Guidelines for Moderators, Discussants and Presenters



This sheet presents basic information for presentations at research paper sessions. Overall, the intent is to create sessions that benefit both the authors and the audience. It is especially important that all involved observe their time allocations, because the sessions could potentially have three to four papers each.

1. MODERATOR GUIDELINES

Arrive at the session room ten minutes prior to the scheduled starting time and introduce yourself to the presenters and discussants.

Begin the session (on time) by welcoming the audience and stating the session title. Tell how the session will be run, notifying the audience how many papers will be presented, how long each presentation will be and when there will be time for questions. Keep your own comments to a minimum—stick to introducing presenters and their paper titles. It is crucially important that you keep presenters to their allotted times.

Moderators have a variety of different ways for communicating time use to presenters. One way is to sit in the front row after introducing a speaker, where you can be seen by the presenter when he or she looks up. Bring along time cards which can be read from that distance. As a minimum, have a **5-minute card** and a **wrap-it-up card**. Regardless of your preferences, be tough with presenters who try to continue past their allotted time.

After the papers have been presented, introduce the discussant, who will comment on the papers. Keep track of the discussant's time, alerting him or her when time is running out as you did with the paper presenters. After the discussion, open the session to questions, where you will serve as a traffic coordinator. In managing the question-and-answer-time, please ask questioners to identify themselves and to keep their comments as short as possible to allow the presenters to respond in full.

In case you are presenting a paper yourself during the session you are moderating, we strongly recommend you present at the end of the session, even if this means altering from the printed program slightly.

Finally, make sure that the session ends on time so that the next group can get into the room on time.

2. DISCUSSANT GUIDELINES

Arrive at the session room ten minutes prior to the scheduled starting time and introduce yourself to the moderator and discussant.

A well-prepared discussant can greatly enhance a paper session, so spend time reading the papers and preparing your comments on PPT slides.

Try to mention the strengths of a paper, besides your suggestions for improvement. One of the big challenges for a discussant is making points that are useful to the authors, yet interesting to the audience. Try to avoid an

“insider” discussion that probes small details of a paper.

Finally, make sure to wrap-up on time, keeping an eye out for the moderators’ time cards.

3. PRESENTER GUIDELINES

Arrive at the session room ten minutes prior to the scheduled starting time and introduce yourself to the moderator and discussant.

In developing your PPT slides, consider what information is necessary to guide the audience through key points of your paper. Within your presentation, go lightly on relevant literature, concisely describe your methodology, and spend the bulk of the time on results, discussion, and conclusions. Try not to overwhelm the audience with a lot of tables that each takes much time to interpret. In a nutshell, be an interpreter-of your research rather than simply laying out the facts.

Go over your presentation notes for a general sense of how long they will take, then pare down to your allotted time. The moderator will use some sort of time cards to let you know when time is running low and when your time is up. Please wrap things up on time.



1. Doctoral Colloquium (8 papers per session; 2 sessions)

Presentations 14:00 p.m.-15:10 p.m. Friday, November 1 (4 papers×2 sessions)
(two chairs + eight presenters + eight advisers) (Each paper: 20 min Presentation +15 min Advice+ 10 min Q&A)

Session Chairs and Mentors (**advisers**) communicate closely with presenters. A chair send papers to each mentor and all authors in his/her session. A mentor develops PPT file and send it to the chair and the presenter(s). A mentor is allocated 15 minutes discussion time per paper to provide constructive and developmental inputs to the presenter. A mentor is required to develop about 15 PPT slides that aim to help the student to improve his/her paper.

Presentations : 14.00 – 17.30

Presenters, Mentors and Participants going to Rooms for Doctoral Colloquium

Presentations/Review/ Q&A @ 45 minutes (20 min presentation, 15 min review, 10 min Q&A)

① 14.00-14.45, ②14.45-15.30 break ③15.40-16.25, ④16.25-15.10

2. Plenary Talks, Tuesday, October 27 (1 talks)

A plenary talk at a conference or convention is a talk that is scheduled at a time when everyone can attend, i.e. at a time when nothing else is scheduled. **A plenary speaker** is the speaker at a plenary talk, usually a notable person who is present by invitation. **A moderator** develops 1-2 PPT slides that provide a profile of the speaker, and also develop 3-5 pages PPT slides that summarize the speech.

3. Two types of Parallel Sessions

(a) **In-depth Parallel Sessions, Tuesday, October 27 (8 papers)** (2 papers per session: a moderator + two presenters + two discussants): **(8 papers)** Regular paper sessions where 2 papers are presented. Each paper will be given 45 minutes (20 minutes for presentation and 15 minutes for discussion). Ten minutes discussion time is allocated to both a discussant and participants. A **discussant** is allocated 15 min discussion time per paper based on about 15 PPT slides derived from the written paper.

Time allotted for each paper in the In-depth Parallel Sessions (A1-A4) is 45 minutes (25 minutes for presentation, 10 minutes for discussion, and 10 minutes for Q&A).
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(b) **Interactive Paper Sessions , Wednesday, October 28 (96 papers)** (3 papers per session: 20+10+10: a moderator + three presenters, A, B and C. (discussed by B, C, and A.):

An interactive paper session, where 3 papers are presented, is aimed at providing constructive and developmental inputs. Moderators discussants and participants provide inputs. Each paper will be given 40 minutes (20 minutes for presentation , 10 minutes for discussion and 10 minutes for Q&A). A **presenter** also serves as a discussant of an **assigned paper written by other author(s) in the same session and discusses on the paper** for 10 (5) minutes based on about 10 (5) PPT slides derived from the written paper.

Wednesday Sessions C & Sessions D (40mins per paper)

*Time allotted for each paper in the Parallel Sessions with 3 papers per session is 40 minutes (20 min. for presentation, 10 min. for discussion, and 10 min. for Q&A).

Wednesday Sessions B & Sessions E (30mins per paper)

*Time allotted for each paper in the Parallel Sessions with 3 papers per session is 40 minutes (20 min. for presentation, 5 min. for discussion, and 5 min. for Q&A).
