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## หลักเกณฑ์การประกวดโปสเตอร์

### “โครงการสหกิจศึกษา”

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#### 1. วัตถุประสงค์

1. เพื่อให้นักศึกษาสามารถสรุปภาพรวมของโครงการให้กระชับและเข้าใจง่ายได้
2. เพื่อให้นักศึกษาสามารถพัฒนาทักษะความสามารถและความคิดสร้างสรรค์ในการนำเสนอผลงานได้

#### 2. ขอบเขต

1. โปสเตอร์ขนาด A3
2. เนื้อหาภายในโปสเตอร์ประกอบด้วย
  - ชื่อเรื่อง (Topic)
  - ชื่อผู้จัดทำ ชื่อสถานประกอบการที่ออกปฏิบัติสหกิจฯ (Authors' name/ Co-op organization)
  - บทคัดย่อ (Abstract)
  - วัตถุประสงค์ (Objectives)
  - วิธีดำเนินการ (Methods)
  - ผลการดำเนินการ (Results)
  - สรุป (Conclusion)
  - เอกสารอ้างอิง (References)
3. เนื้อหาในโปสเตอร์เป็น ภาษาอังกฤษ เท่านั้น

#### 3. การเข้าร่วมประกวด

1. แต่ละกลุ่มโครงการสหกิจศึกษาต้องส่งโปสเตอร์เข้าร่วมประกวด โดยส่ง 1 โปสเตอร์/ 1 โครงการสหกิจ
2. ต้องส่งโปสเตอร์ A3 เป็นไฟล์ pdf กำหนดส่ง **ภายในวันที่ 21 กุมภาพันธ์ 2566 23.59 น**

#### 4. เกณฑ์การให้คะแนน

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รางวัลชนะเลิศ (1 รางวัล)	เงินรางวัลมูลค่า 3,000 บาท พร้อมประกาศนียบัตร
รางวัลรองชนะเลิศอันดับ 1 (1 รางวัล)	เงินรางวัลมูลค่า 2,000 บาท พร้อมประกาศนียบัตร
รางวัลรองชนะเลิศอันดับ 2 (1 รางวัล)	เงินรางวัลมูลค่า 1,000 บาท พร้อมประกาศนียบัตร
รางวัลชมเชย (2 รางวัล)	ประกาศนียบัตร

ตัวอย่างโปสเตอร์

# HOW AUDITOR LIMITATION AND CORPORATE TAX GOVERNANCE EFFECT ON AUDIT QUALITY

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## Introduction

Audit quality determined by competence and independence.

(DeAngelo, 1981; Watkins et al., 2004)

### External Factor

#### Independensi

54% of Public Accounting Firms did not yet have a quality control system that was by following the Control Standards Quality No.1

Problem : Special relationship between the client and auditor  
 Solution: audit limitation

(POJK regulation No. 13 / POJK. 03/2017)

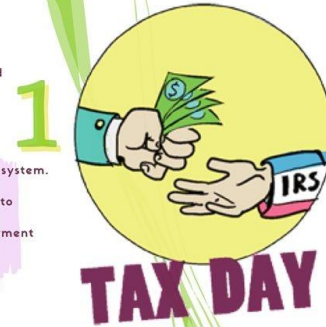
This research contributes by conducting comprehensive research, both internal and external factors.

### Internal Factor

#### Competence

Tax collection in Indonesia adopts a self-assessment system. In reality, after-tax audits, there are non-compliant taxpayers. Hence, the tax authorities consider them to carry out tax shelters, and finally, the tax authorities issue a tax under payment assessment letter (SKPKB).

(Nur Apandi et al., 2016)



## ??? HOW does audit limitation and CTG affect audit quality

+ H1: Public Accountant limitation influences audit quality  
 Audit limitation needed to avoid the decline in independence and objectivity caused by the length of time the relationship between the auditor and his client.

+ H2: CTG has a positive effect on audit quality  
 If management has high integrity in providing information about taxation, the audit quality will be okay.

+ H3: CTG strengthens the effect of audit rotation on audit quality  
 The role of Corporate tax governance or the integrity of tax reporting conveyed by management to the auditors is good.

## Methods

### Variable

#### Panel A: Dependent dan Independent

- Audit Quality
- Auditor Limitation

#### Panel B: Moderating

- Corporate Tax Governance

#### Panel B: Control

- Asset
- Leverage
- Current
- ROA

- Modified Jones model discretionary accrual
- 1 if there is an audit rotation with the previous year

- Underpayments (KB) of a specific year

- Value of assets
- Total debt / total assets
- Current assets / current debt
- Net profit after tax / total assets

## Conclusion & Recommendation

### • CON

First, audit rotation cant followed by an increase in audit quality. Second, increased corporate tax governance in companies eating audit quality will increase, and third, the better corporate tax governance, the audit rotation will improve audit quality.

### • REC

this research expected to provide an overview for auditors to improve their ability in assessing audit risk in all aspects.



## Result

BLUE  
(Gujarati, 2009)

MODEL TEST

\*HAUSTMAN TEST: RANDOM EFFECT

$$AQ = \beta_0 + \beta_1 AR + \beta_2 NLAS + \beta_3 CURR + \beta_4 LEV + \beta_5 ROA + e$$

	t-Statistic	Prob	Sign
AR	-1.154978	0.1713	not sign

H1: auditor limitation has no effect on audit quality

$$AQ = \beta_0 + \beta_1 CTG + \beta_2 NLAS + \beta_3 CURR + \beta_4 LEV + \beta_5 ROA + e$$

	t-Statistic	Prob	Sign
CTG	4.783094	0.0002	sign

H2: corporate tax governance has an effect on audit quality

$$AQ = \beta_0 + \beta_1 AR + \beta_2 CTG + \beta_3 RA \cdot CTG + \beta_4 NLAS + \beta_5 CURR + \beta_6 LEV + \beta_7 ROA + e$$

	t-Statistic	Prob	Sign
AR	1.008137	0.047	sign
CTG	3.226248	0.0017	sign
RA*CTG	-2.116503	0.0348	sign

H3: corporate tax governance moderates the effect of auditor limitation on audit quality

### EXPLANATION

AQ	Audit Quality
AR	Audit Rotation
NLAS	Natural Legitimacy Asset
CTG	Corporate Tax Governance
CURR	Current Asset / Current Liabilities
LEV	Total Liabilities / Total Asset
ROA	Earning After Tax / Total Asset



Universitas  
Pendidikan  
Indonesia

# Multiple Assessments on Financial Performance: Empirical Case of Indonesian Companies

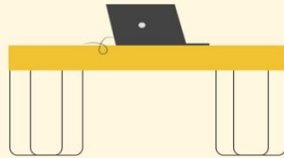
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## ABSTRACT

This study aims to determine the financial performance using the Value Added method, and find out the indicators that provide the best financial performance information based on investor perceptions. For this reason, descriptive and experimental methods are used with quantitative approaches. The population in this study is the Beginner Investor group. Sampling uses the Voluntary Sampling technique. The data used consists of secondary data in the form of annual reports obtained from [www.idx.co.id](http://www.idx.co.id) and [idn.financials.com](http://idn.financials.com), and primary data in the form of Investor perceptions obtained through questionnaires. Hypothesis testing using the Friedman Test. The results showed that the financial performance of the construction and building subsector companies in 2014 - 2017 based on REVA, MVA, and FVA fluctuated. Whereas MVA is the best measuring tool for information providers according to investors.



## INTRODUCTION

The Central Statistics Agency reported that Indonesia's economic growth in Quarter II 2018 was 5.27%, the highest economic growth since the first quarter of 2015. For this achievement, the construction sector was able to contribute GDP growth of 0.55%. The contribution of the construction sector in the economy, was apparently not in line with the performance of shares, especially construction SOEs, which actually tended to decline.

Based on this background, understanding the financial performance of the construction and building subsector companies listed on the IDX based on the value added method with indicators Refined Economic Value Added (REVA), Market Value Added (MVA) and Financial Value Added (FVA), as well as how investors assess information for investment decision making generated by the three indicators above, is an interesting thing to study.



## METHOD

- Descriptive method to determine the financial performance of the construction and building subsectors that are measured based on REVA, MVA, and FVA, and
- The experimental method is used to find out which measurement tool provides the best financial information based on investor ratings.



## FINDING & RESULT



Chart 1  
Refined Economic Value Added (REVA)



Chart 2  
Market Value Added (MVA)



Chart 3: Financial Values Added (FVA)



Chart 4 Mean Rank from Friedman Test

## CONCLUSION

- Based on the results of the study, it was concluded based on REVA, the financial performance of the construction and building subsector companies in 2014 - 2017 fluctuated with an average value of REVA negative. The financial performance of the construction and building subsector companies in 2014 - 2017 fluctuated and has a positive average MVA value. The achievements of the FVA of the construction and building subsector during the study period fluctuated with a positive average value.
- Among the three indicators of financial performance assessment, investors assess MVA as a better indicator in providing corporate financial information, compared to REVA and FVA.



# EXPLORING THE NARRATIVES OF MALAYSIAN UNDERGRADUATE STUDENTS ON SERVICE-LEARNING EXPERIENCE IN ECO-TOURISM INDUSTRIES

AIMC-2020-SSH-627

## PURPOSE

To explore what Malaysian undergraduate students learned based on their experience in SL project with Eco-Tourism industries.

## METHODOLOGY

### CASE STUDY

- SL project with Eco-Tourism Industries in Malacca.
- Malacca Bumiputera Chalet, Resort, and Homestay Association
- 136 registered entrepreneurs
- 80 UPM students involved

### DATA COLLECTION

- observation (field notes)
- 20 informants were interviewed
- 04 focused group interview sessions
- semi-structured questions

### DEMOGRAPHICS

AGE	35%	35%	35%
	19-21 years old	22-24 years old	25-27 years old
WORKING EXPERIENCE		EDUCATIONAL BACKGROUND	
No experience	35%	Matriculation/	
1-6 months	20%	Foundation	40%
7-12 months	35%	STPM	5%
12 months above	10%	Diploma	55%

## CONCLUSION

- SL experience by the participated students enhances their knowledge on the course contents and shared with experienced communities.
- The key to success not only depends on active participation from students and communities but also involved strong support by the faculty.
- SL would provide a platform for all stakeholders engagement and work together as a team towards achieving more cherished goals..

## FINDINGS

3 emerging themes 7 different categories

### #SELF-VALUES

- Interpersonal
- Intrapersonal

### #KNOWLEDGE-SHARING

- Theoretical knowledge
- Practical knowledge

### #MANAGING CONFLICTS

- Conflicts with their own selves
- Conflicts between students
- Conflicts between communities

## WHAT THEY SAID?

- "...since we worked as a group, we would feel bad for our friends if we do not join them and didn't give the right commitment to the task. It felt unfair."
- "Businessman like him has a different kind of knowledge...So we were able to compare how things are in real life compared to theory."
- "What we explained could be applied in real time. This helped them to understand better."
- "For us, we took the fire extinguisher and we realized that they are all already expired and it was ill-maintained. It seemed like they also didn't know how to use it."

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# LAND USE CONFLICTS IN THE PROCESS OF LAND DEVELOPMENT APPROVAL: A REVIEW OF DECISION BETWEEN TWO LEGISLATIONS IN MALAYSIA

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## Abstract

Land Use Planning is a planning process that is concerned with the regulation and management of changes to land use and development. Land use planning jurisdiction in Malaysia is vested in the local authorities as regulated by the Town and Country Planning Act 1976. The Local Authority known as Planning Authority will determine the land use planning through zoning in the Local Plan. Each development proposal must be submitted to the Local Authority for approval before the development can take place. The local authority will give approval based on statutory compliance. However, there are appeal cases made by landowner concerning the rejection of Planning Permission by the Local Authority. Rejections of Planning Permission were made due to failure in obtaining approval for variation application cause by the conflict in the land condition stated in Land Title under section 52 National Land Code 1965 and zoning in the Local Plan as enshrined under section 12 the Town and Country Planning Act 1976. Therefore, this paper is prepared based on a literature review of the development process framework with further identification of conflicts that involves two legislations. Content analysis is used to identify causes of conflict in land development process based on the provision in the National Land Code 1965 and Town and Country Planning Act 1976. The findings demonstrate that land-use conflict in land development process happens due to unclear legislative provisions application in granting development approval. The outcome of this paper can be a catalyst for comprehensive research that will provide a clear guide in determining development approval. Effective land-use conflict resolution can facilitate infrastructure development that meets people's needs.

Keywords: Land Use Planning, Land-use Conflict, Land Development Approval

## INTRODUCTION

Land development involves complex activity that takes into account the needs and demands of individuals, communities, and stakeholders that causes the importance of having variations of enacted laws.

In conducting land development, land owner need to submit a land development application through two method depending on type proposed development:

- Single Application (through land office)**
  - Variation of Condition (Section 124)
  - Concurrent Application (Variation of Condition and Subdivision (Section 124 A)
  - Surrender and Re-Allocation (204 A-204 H)
- Planning Permission (through Local Authority (OSCA))**
  - Application for Subdivision, Partition and Variation of Conditions
  - Planning Permission
  - Development Plan Application (Building Plan Approval)

## PROBLEM STATEMENTS

- Application of development approval that is submitted under the three provisions (Section 124, 124 A, [204 A-204 H]) shall be processed and considered by the "Approved Authority".
- The decision from the "Approved Authority" shall determine the approval in the Planning Permission. This decision will determine the "next steps" of the landowner to carry out the development.
- However, there are land developments that have violated the land conditions in the land title. Most of the development that has been built by violating the land conditions is permitted by the Local Planning Authority (Idris, N. A., 2015).
- There were also appeal cases brought to the Appeal Board and the High Court because of the rejection of Planning Permission due to conflict of land use. Court cases list below:

- 2015**  
Visamaya Sdn Bhd & Anor V Majlis Perbandaran Subang Jaya
- 2014**  
Beemer Sdn Bhd V Majlis Bandaraya Petaling Jaya
- 2012**  
Ordinary Company Sdn Bhd V Majlis Bandaraya Petaling Jaya
- 2010**  
Prominent Land Sdn Bhd V Majlis Perbandaran Subang Jaya

## DISCUSSION

### The determination of land use categories

National Land Code 1965	Section 5 Definition of land	<ul style="list-style-type: none"><li>The surface of the earth and all substances forming that surface;</li><li>The earth below the surface and all substances therein;</li><li>All vegetation and other natural products, whether or not requiring the periodical application of labour to their production and whether on or below the surface;</li><li>All things attached to the earth or permanently fastened to anything attached to the earth, whether on or below the surface; and</li><li>Land covered by water.</li></ul>
	Section 76 The alteration of State land under this Act shall consist of its disposal by the State Authority.	<ul style="list-style-type: none"><li>for a term not exceeding ninety-nine years; (a) in perpetuity;</li><li>in consideration of the payment of an amount of land;</li><li>in consideration of the payment of a premium;</li><li>subject to a category of land use and;</li><li>subject to such conditions and restrictions in interest as may be imposed by the State Authority.</li></ul>
	Section 52 All alienated lands are divided into 3 land use categories:	<p>Land held under section 52 is subject to:</p> <ul style="list-style-type: none"><li>Imposed condition by the State Authority under:<ul style="list-style-type: none"><li>Section 121: Agriculture</li><li>Section 122: Building and Industry</li></ul></li><li>Imposed condition under:<ul style="list-style-type: none"><li>Section 115: Agriculture</li><li>Section 116: Building</li><li>Section 117: Industry</li></ul></li></ul>
Town and Country Planning 1976		<ul style="list-style-type: none"><li>The determination of land use of the local level is made based on zoning through the Local Plan</li><li>There are various types of land zoning (i.e. agriculture, housing, commercial, industrial, forest and open spaces).</li><li>Although there is no reference to the specific method of zoning in Act 172, the zoning through the Local Plan is made following the provision of section 12 (1).</li></ul>
	Section 12(1)	The local planning authority, while a draft structure plan is being prepared, or before the State Authority gives assent to a draft structure plan that has been prepared, may, if it thinks desirable, prepare a draft local plan for any part of its area.
	Section 12(2)	In drafting the Local Plan, it should include a map and a written statement regarding the formulation or details of the suitability of the planning proposal by the Local Planning Authority in the following matters: <ul style="list-style-type: none"><li>i. the development of</li><li>ii. the use of land in;</li><li>iii. the protection and improvement of the physical environment of;</li><li>iv. the preservation of the natural topography of;</li><li>v. the improvement of the landscape of;</li><li>vi. the making up of open spaces in;</li><li>vii. the preservation and enhancement of character and appearance of buildings in;</li><li>viii. the improvement of communications in; and</li><li>ix. the management of traffic in, the area of the local plan</li></ul>

## Land Development Process



## Development Application

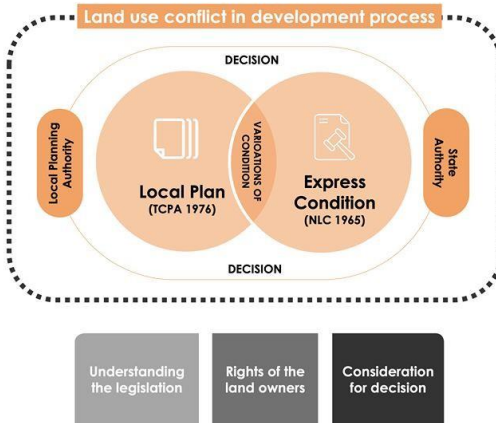


## Phases of Land Development

- Application for Variation of Conditions under the provisions of section 124 which also includes concurrent applications for Subdivision and Variation of Conditions under section 124 and the application for Surrender and Re-Allocation through the provisions of sections 204 A to 204 H. This process involves approval in the land office which in the area of the proposed development will be undertaken.
- Once the approval of the application for Variation of Conditions through section 124, section 124 A and section 204 A to 204 H is obtained, the development application must be submitted to the Local Authority to get the approval for Planning Permission in accordance with the provisions of section 21 of Act 172. The application submitted contains details of the proposed development, planning plans, and prescribed fees. If there are details in the development proposal that do not comply with the planning guidelines, the applicant must amend the plan submitted accordingly within the time frame specified by the Local Authority.
- The application for Building Plan Approval must be submitted once the Planning permission has been obtained. The application needs to be submitted to the Technical Department for a review of the proposed development suitability. Building Plan approval determines the feasibility of a development proposal. Plan amendments may be made in the event of a plan proposal that does not comply with the development guidelines.

## ISSUES & CHALLENGES

Issues of land-use conflict are identified when the Planning Permission has not been granted by the Local Authorities because the proposed development plan does not comply with the zoning requirements in the Local Plan.



## CONCLUSION

The National Land Code 1965 and the Town and Country Planning Act 1976 are enacted to regulate land use and physical development for the public interest. The enactment of legislation permitted under the Federal Constitution serves a development guideline and planning mechanism. However, overlapping in the legislation provision has caused land-use conflict. Landowners certainly want the land they own to be developed, and as a Local Authority, it is bound by legislation and guidelines applicable from the land-use planning perspective. It should be noted that the purpose of the legislation is to serve as a guide to decision-makers (local authority) who also serve as facilitators of land development. In the scenario where the decision-maker calls out the landowner to optimising their land but at the same time rejects their land development application through Planning Permission caused the landowners to go into a dilemma. This reflects as a motivation failure in the land development cycle. Land-use conflicts in the development process involving conditions of land that contradict with the local plan, portrays the weakness of governance. Thus, relevant legislation and guidelines need to be clearly defined and consistent with the application of the main legislation.



# Educating and Motivating Students at a Rural School on Digital Entrepreneurship as a Potential Career



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## EXECUTIVE SUMMARY

This study attempts to bring forward the idea of educating student's knowledge on digital entrepreneurship. A training program was conducted on 20 form four students at a rural school in the state of Pahang. Several variables from Technology Acceptance Model (TAM), namely, attitude, ease of use, intention to use, usefulness and knowledge, were used to measure the students understanding. It was found that most of the students agreed that their knowledge about copywriting technique has improved after the training. As a result of this study, a new model of Entrepreneurship Teaching and Learning was developed and it appears that digital entrepreneurship program can improve students' mindset, even though this study is only limited to a case study of one rural school. Therefore, future researchers should apply New Model of Entrepreneurship Teaching and Learning to other areas. Existing study only focuses on attitude, ease of use, intention to use and knowledge, and it is suggested that future researchers should explore more on psychological behavior.

## INTRODUCTION

Digital entrepreneurship should be a career choice among university graduates in Malaysia as less developed states in Malaysia have recorded higher young adult unemployment rates compared to other states. According to the previous literature, although it is argued that digital entrepreneurship is essential and should be embraced in this new era, the studies which explore on the perspective towards digital entrepreneurship among Malaysian secondary school students are lacking (Fossen & Sorgner, 2019; Kraus, Roig-Tierno, & Bouncken, 2019).

## OBJECTIVES

To educate secondary school students on how digital entrepreneurship works,

To motivate the secondary school children in rural area to choose entrepreneurship as their potential career in the future.



## METHODOLOGY/MATERIALS

Two stages of research were conducted to meet both objectives, indicated as Study 1 and Study 2. Research design is illustrated in the Figure 1.

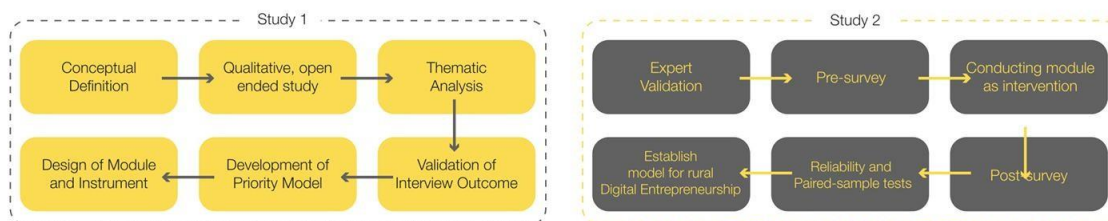


Figure 1: Research Design

### Study 1: Establishment of Module and Instrument Design, the Qualitative Approach

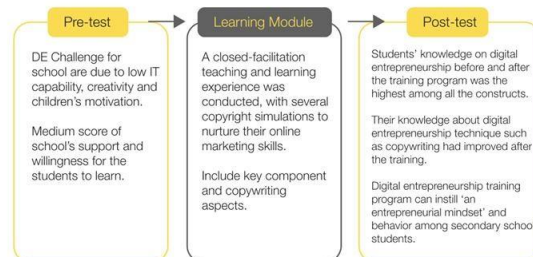
- ✓ To achieve the first objective of educating rural students on digital entrepreneurship,
- ✓ Interviews were conducted using individual, face-to face and semi-structured designs. Each interview lasted between 40 to 60 min.
- ✓ Assessing the readiness will become the basis of the priority model.
- ✓ It will further be used for the identification of the best approach in educating the school children.

### Study 2: Motivating Students, the Quantitative Approach

Teaching and learning module (key components and also aspects of copywriting which are teaser, hardsell (AIDCA) and softsell) and instruments were produced, to measure the effectiveness (perceived usefulness, perceived ease of use and intention, attitude and intention and knowledge. The second phase of the study is to examine changes in the students. The one-group pre-test/post test design was used in this study.

## RESULTS & FINDINGS

All items depict some changes in the before and after score. Therefore, all hypotheses are supported.



## CONCLUSION

- ✓ There is a significant difference between the indicated factors and the students' perception towards digital entrepreneurship before and after the training program.
- ✓ Most of the students agreed that their knowledge on how to market a product through digital platform increased.
- ✓ The current study has developed a unique and comprehensive Teaching and Learning Module model for digital entrepreneurship training program that can be useful for school students.
- ✓ Hence, future researchers can use or adapt the module model for enhancing the training program.

## Acknowledgement

This research work is supported by the Project Geran Dana UTM Cawangan Selangor (600-UITMSEL PI5/4 033/2018)



# A REVIEW OF THE SOLAR FARM DEVELOPMENT IN MALAYSIA FROM THE PERSPECTIVE OF LAND ADMINISTRATION

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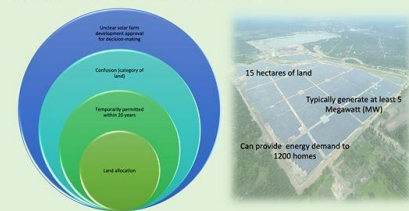
## Abstract

The increase of energy demand due to globalization and population growth has made solar energy as one of the green and sustainable alternative energy in the world. This energy has a great potential worldwide as the solar radiation can be accessed globally. Promoting this energy however has inevitably forced this new industry to face some drawbacks particularly related to land matters. Therefore, this paper reviews the solar farm development, policy evolution, and current legislation practices that govern the country's land administration. The review of the existing procedures in some states that have developed solar farms shows that there is no uniformity in the legal framework used in developing solar farms as there are different methods and approaches of land approval used by the State Authority. Therefore, the discussion in this paper is used to determine the direction a legal framework development that serves as a foundation to standardize the land approval for solar farm development in Malaysia following the sustainable land use management. This leads to a strong motivation and interest for the development and use of renewable energy technology, especially in the country.

Keyword : Solar Farming, Land Development Approval, Land Use Management, Sustainable Development Goals (SDGs)

## Background

At the moment, the world's population growth is reaching 7.6 billion and expected to increase to one billion in every ten years (United Nation, 2017), signaling a substantial increase in energy demand. The current electricity supply to residential and commercial buildings is provided by natural resources e.g. oil, coal, and natural gas (SEDA, 2018). The shortage of the natural resources occurred because of the world's energy crisis due to climate change. Experts found that these will not last and unable to survive for approximately 40 to 130 years (Energy Commission, 2017). Furthermore, the International Energy Agency (IEA, 2011) reported almost 1.1 billion people live without electricity in the developing countries, thus there is a need to find alternative energy through renewable energy.



## Renewable Energy Evolution

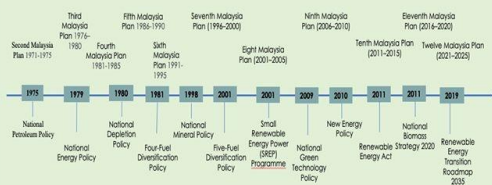
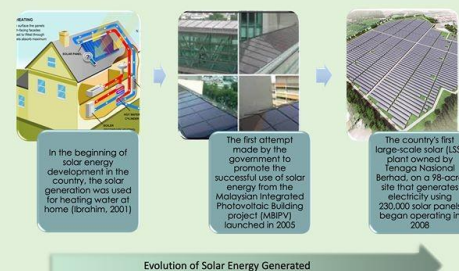
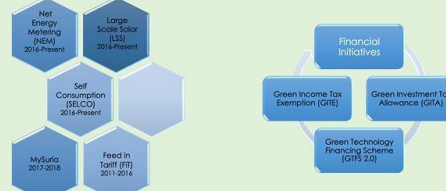


Figure 1: Evolution of Energy Policy in Malaysia. Source: Modified from Oh et al, 2017; Khor and Lalchand, 2012

## Solar Energy in Malaysia



## Government Policies & Initiatives Towards Solar Energy



## Current Practice of Land Approval for Solar Farm Development

Currently, there are a few methods that used by the state authority in terms of land approval to develop solar farm in agricultural land. So far, some of the State Authority using Special Permit as a permit to allow landowners to apply development activities other than agricultural purposes (INSTUN, 2014). So far, State of Kedah and Johor using Special Permit to develop solar farm in their area. But, State Authority of Kedah had issue final draft Kedah Solar Farm Guidelines to improve General Kedah Solar Farm Guidelines in 2019. In order to enable the non-agricultural development to be carried out without any elements of violation that will lead to forfeiture by the State Authority, the issuance of Special Permit is one of the methods to assist Land Administrator in decision-making as there is no specific guideline and procedure available. Furthermore, it is more appropriate and cost-effective rather than having to apply and change the land condition accordance to Section 124 or 124A National Land Code 1965.

### State of Johor



### State of Kedah



## Issues & Challenges Based On Current Practice Of Land Approval For Solar Farm Development



## Conclusion

Solar farm is a new industry in Malaysia, but it has a great potential to developed in the country as an alternative energy resource. In order to fulfil and meet the increasing demand, land administration must be equipped with comprehensive, relevant procedure and policies to support its development in the future. Land policy need to control the implementation process of the development to avoid conflicts with land use occupancy. As such, exploiting renewable energy sources clearly provides a new form of competition for land, which brings pressure to all territories, resulting from the need for urbanization and at the same time the preservation of forest areas, natural resources and lands with recognized agricultural features.

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# ACADEMIC RESEARCH POSTER TEMPLATE

Subtitle for Academic Research Poster (36x48 inches)

Your names and the names of the people who contributed to this presentation



## Introduction

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## Methods

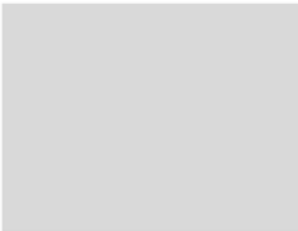
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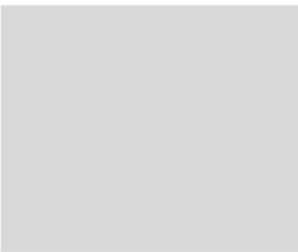
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## Data Analysis

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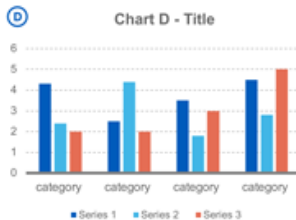


Table 1 - Title			
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6.15	8.00	6.18	5.65
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3.00	9.70	10.50	4.45

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## Results

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## Conclusion

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## Graphic Elements



## References

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ส่วนงานสหกิจศึกษา

ภาควิชาวิศวกรรมไฟฟ้า คณะวิศวกรรมศาสตร์และเทคโนโลยีอุตสาหกรรม

มหาวิทยาลัยศิลปากร วิทยาเขตพระราชวังสนามจันทร์ นครปฐม