



ICOARE 2021

INTERNATIONAL CONFERENCE ON ACCOUNTING
RESEARCH AND EDUCATION

Accounting Research and Education:
The Challenges and Opportunities of The New Normal During and Post Covid-19

7 & 8 September 2021

In Collaboration With



Institut
Penyelidikan
Perakaunan



UNIVERSITAS
ISLAM
INDONESIA

Organised by

Faculty of Accountancy, Universiti Teknologi MARA Perak Branch



vINSPIRED

Virtual Ipoh International Summit on
Professionalism, Research and Education **2021**

Virtual Ipoh International Summit on Professionalism, Research and Education (vINSPIRED 2021)

vINSPIRED 2021 brings the professionals, researchers and educators community together to experience knowledge sharing and networking in various informative and inspiring virtual sessions. The main objectives included:

- Creating a mega scale scientific project in UiTM and in Perak in general, to achieve dynamic professionalism, research and education.
- Providing a global and local platform for the transformation of knowledge, information and experience by academics, industry and the community.
- Improving local and international collaboration networks by improving the quality of research, teaching and learning.
- Embracing the role of masters, professionals and graduates in contravening ideas, writing, research findings, products and creative arts.
- Coordinating systematic conferences, research, publications, innovations, expertise, education, training, exhibitions, networking and community services.



icare²⁰₂₁

INTERNATIONAL CONFERENCE ON ACCOUNTING
RESEARCH AND EDUCATION

The 4th International Conference on Accounting Research and Education (ICARE 2021)

ICARE2021 is the 4th International Conference on Accounting Research and Education, which is organised by the Faculty of Accountancy, UiTM Perak Branch Tapah Campus in collaboration with the Accounting Research Institute (ARI), Universitas Indonesia (UI), Universitas Islam Indonesia (UII) and Universitas Paramadina. With the theme 'Accounting Research and Education: The Challenges and Opportunities of The New Normal During and Post Covid-19', this conference is open to those interested in gaining new knowledge on accounting research and education as well as to those who want to share their own practices.

ICARE 2021 is part of the vINSPIRED2021 event organised by UiTM Perak Branch, with the aim to provide a platform for academics, professionals, researchers and scholars from Malaysia and abroad to interact and share knowledge, experience and expertise in the fields of accounting, finance, economics and business management.





Message from the Rector, Universiti Teknologi MARA, Perak Branch.

First and foremost, I would like to give thanks to Allah, the Almighty God for His Blessings and Grace. On behalf of Universiti Teknologi MARA, Perak Branch and the organising committee, it is my utmost pleasure to cordially welcome the delegates of the 4th International Conference on Accounting Research and Education – 4th ICARE 2021. I would like to take this opportunity to extend my heartiest congratulations and appreciations to the organising committee from UiTM Perak Branch with its joint organisers, the Accounting Research Institute (ARI), Universitas Indonesia (UI), Universitas Islam Indonesia (UII) and Universitas Paramadina for initiating this tireless local and international collaboration. The 4th ICARE 2021 serves as an excellent platform for exchanging important ideas, forwarding suggestions, sharing dynamic knowledge and disseminating knowledge transfer at an international scale.

The theme of the conference 'Accounting Research and Education: The Challenges and Opportunities of The New Normal During and Post Covid-19' is apt for the present educational scenario. The higher education sector has been impacted greatly by the pandemic as the educators and students are faced with the drastic and rapid transformation of pedagogical and assessment practices ever experienced by the higher education sector, not only in Malaysia but also all over the world. The pandemic has necessitated the greatest and quickest transformation to the online learning scenario regardless of our readiness levels by shifting exams online and not to forget the challenges of having to work from home (WFH). Similarly, in a blink of an eye, the COVID-19 crisis has raised salient questions about the necessity and importance of authentic accounting research and flexible accounting education and learning. This ongoing global crisis provides accounting researchers an opportunity to rethink and investigate some of those unexplored accounting related research areas that would give huge impacts and unexpected challenges to those affected such as the business world and society at large, and not just focusing on the accounting profession and education sector itself.

I am indeed very optimistic that in the pursuit remaining competitive and relevant to the accounting profession, the conference will provide prodigious avenues to enhance and highlight the contributions of educators, researchers, industrial professionals and practitioners in coping with the challenges faced in this 'new normal'. I wish to express my utmost gratitude to all local and international delegates for your participation in this conference. Your presence, support, creativity, and shared ideas will surely elevate the standard of the conference to its distinctive level. Finally, I wish all the participants of this conference a productive and insightful academic discussion and a pleasant conference.

Thank you.



PROFESSOR SR DR. MD YUSOF HAMID, AMP
Rector
Universiti Teknologi MARA
Perak Branch, Malaysia.





Message from the Chairperson, ICARE 2021



On behalf of the organising committee, I am pleased to welcome you to the 4th International Conference on Accounting Research and Education (ICARE2021). We are optimistic that this conference will be an excellent place for you to obtain new knowledge and broaden your perspectives, particularly in the areas of accounting education and research, while enabling you to forge professional collaborations with your peers and field experts. With the theme of '**Accounting Research and Education: The Challenges and Opportunities of the New Normal During and Post Covid-19**', this year's conference seeks contributions that address the responses to COVID-19 crisis in the accounting discipline, as well as in other related areas covering finance, economics, and business management.

The enormous shock brought by COVID-19 to the education system has placed educators in a challenging environment, which requires them to adapt to the new way of teaching. Meanwhile, for students, their learning concerns may stem from the inability to adjust to the new normal in education, as they become increasingly disconnected from their peers and struggle with digital learning technologies. Thus, immediate action to address these alarming issues is vital as any adverse effects on accounting education would consequently jeopardise the viability of the accounting profession. Additionally, the long-term consequences of the pandemic are likely to trigger more permanent changes to the economic system. With most of the sectors are still in the midst of rapid transformation, there is an open window for accounting researchers to investigate and explore other untapped research areas that would benefit not only the business community but also society at large. Thus, the research outcomes may be useful to expedite adjustment to the new normal enforced by COVID-19 and increase resilience to navigate any future shocks.

As the conference chair of ICARE2021, I would like to express my gratitude to our collaborators for their willingness to co-organise this conference. I also would like to extend my sincere appreciation to those who have contributed to the success of the conference: the authors of the submitted papers, the invited keynote speakers, the conference paper reviewers who have provided necessary expertise and excellent work in evaluating the papers; last but not least, all members of the organising committee who have been fully dedicated to ensuring the best virtual conference possible that is appealing and beneficial to all participants. The use of virtual conference technology will hopefully pave the way for future conferences that can integrate physical and virtual, giving wider opportunities to those who would find it difficult to attend in person.

Most of all, I wish everyone a successful, safe and fruitful conference.

Thank you.

ASSOCIATE PROFESSOR DR. AHMAD SAIFUL AZLIN PUTEH SALIN
Conference Chair
Faculty of Accountancy
Universiti Teknologi MARA
Perak Branch, Malaysia.



List of Keynote Speakers

Emeritus Professor Dr. Normah Omar is currently a senior research fellow of Accounting Research Institute (ARI), Universiti Teknologi MARA (UiTM), one of the most successful centre of excellence in Malaysia. Her current research interests are in the areas of forensic accounting, financial criminology and corporate integrity. Emeritus Professor Dr. Normah who recently ended her term as director of the ARI, has been named the Most Influential Woman in Islamic Finance in 2020 by the Cambridge Institute of Islamic Finance. Emeritus Professor Dr. Normah is a pioneer researcher in Islamic Financial Criminology, and her passion for research in the area has contributed significantly in realising national aspirations to make Malaysia an Islamic financial hub. Under her leadership, ARI was awarded the status of Higher Institution Centre of Excellence by the Ministry of Higher Education Malaysia in 2010, and the centre continues to prioritise Islamic Finance in its high priority research agenda. ARI has also been awarded Global Islamic Finance Awards (2014 & 2015) and ACQ Global Awards (2015) due to her excellence management and Emeritus Professor Dr. Normah herself has been awarded as UiTM Best Researcher (2006 & 2007) and UiTM Best Academic Award (2008).

Dr. Nurmazilah Dato' Mahzan has served as the Chief Executive Officer of Malaysian Institute of Accountants (MIA), the national accountancy regulator that advocates for value creation and nation building in the public interest, since 2016. Globally, she is a board member of the Value Reporting Foundation and a technical advisor of the Public Accountants in Business (PAIB) Advisory Group of the International Federation of Accountants (IFAC). She has extensive work experience in public practice, industry, academia and regulation, backed by numerous professional and academic qualifications. Dr. Nurmazilah is a member of MIA and MICPA, an ASEAN CPA, a CGMA fellow, a Certified Internal Auditor (CIA), and holds the Certified Risk Management and Assurance (CRMA) qualification and a PhD in accounting from the University of Birmingham, United Kingdom. She has also delivered presentations and keynote addresses on various topics locally and globally.

Datuk Nik Mohd Hasyudeen Yusoff is the founder of Inovastra Capital Sdn Bhd, a company providing advisory services in leadership, governance and strategy. Presently, he serves as a Non-Independent Non-Executive Director of Bank Islam Malaysia Berhad. Datuk Nik Mohd Hasyudeen was appointed as an Independent Non-Executive Chairman of Cagamas Holdings Berhad and had served Securities Commission Malaysia as an Executive Director in charge of Market and Corporate Supervision. He was also the former Executive Chairman of the Audit Oversight Board (AOB), which supervises auditors of public interest entities in Malaysia. Datuk Nik Mohd Hasyudeen was involved in the accountancy profession when he was elected to the Council of the Malaysian Institute of Accountants (MIA) in 2000. He then became the President of MIA from 2007 until 2009. He was also the Vice-President of the ASEAN Federation of Accountants (2008-2009) and a member of the Public Practice Advisory Committee of CPA Australia (2004-2010). He has contributed in various roles spanning from standard setting, trade negotiation, anti-corruption and work relating to governance and integrity.



List of Keynote Speakers

Dr. Yulianti Abbas is currently a faculty member and the director of Graduate Program in Accounting at the Faculty of Economics and Business, Universitas Indonesia. Dr. Yulianti received her doctoral degree in Public Finance and Public Management from the O'Neill School, Indiana University-Bloomington, USA in 2017. Her major research interests are taxation, government accounting, and public financial management. She is also the founding member and researcher at the Tax Education and Research Center, Universitas Indonesia and the head of tax and public finance research cluster at Faculty of Economics and Business, Universitas Indonesia.

Dr. Hendi Yogi Prabowo is the Director of the Center for Forensic Accounting Studies at the Islamic University of Indonesia. He obtained his Ph.D. and Masters in Forensic Accounting from the University of Wollongong Australia. He also holds a Bachelor of Commerce from the Islamic University of Indonesia. He is a Certified Forensic Auditor (CFrA) and holds the Certified Anti-Money Laundering Specialist (CAMS) qualification. His research expertise is in forensic accounting specializing in behavioral forensics. Dr. Hendi has written numerous newspaper opinion articles on various issues in forensic accounting. His research has been published in several reputable international journals such as Journal of Financial Crime, Journal of Money Laundering Control, and Australasian Accounting Business and Finance Journal. Dr. Hendi has been giving speeches and presentations on forensic accounting in various seminars, workshops and conferences in Indonesia and abroad.





Program Tentative



7 September 2021 (Tuesday)

The 4th International Conference on Accounting Research and Education (ICARE 2021)

Time (MYT)

- 8.30 am - 9.00 am: Registration of participants via the online platform
- 9.00 am - 9.05 am: **Welcoming speech: Associate Professor Dr. Ahmad Saiful Azlin Puteh Salin**
Conference Chair
- 9.05 am - 9.15 am: **Officiating Speech: Professor Sr Dr. Md Yusof Hamid, AMP**
Rector of Universiti Teknologi MARA, Perak Branch, Malaysia
- 9.15 am - 10.15 am: **Keynote 1: Dr. Nurmazilah Dato' Mahzan**
Chief Executive Officer of the Malaysian Institute of Accountants
Title: Sustainability and the Future Relevance of the Accountancy Profession
- 10.20 am - 11.20 am: **Keynote 2: Datuk Nik Mohd Hasyudeen Yusoff**
Non-Independent Non-Executive Director of Bank Islam Malaysia Berhad
Title: The Impact of Pandemic Crisis on Corporate Governance
- 11.20 am - 11.30 am: Morning tea break
- 11.30 am - 12.30 pm: **Keynote 3: Emeritus Professor Dr. Normah Omar**
Senior Research Fellow of the Accounting Research Institute,
Universiti Teknologi MARA, Malaysia
Title: Disruptive Technologies, Covid 19 and the Changing Landscapes of Accounting Education and Research
- 12.30 pm - 2.00 pm: Lunch break
- 2.00 pm - 3.30 pm: Parallel session 1
- 3.30 pm - 4.00 pm: Afternoon break
- 4.00 pm - 5.00 pm: Parallel session 2
- End of Day 1



Program Tentative

8 September 2021 (Wednesday)

The 4th International Conference on Accounting Research and Education (ICARE 2021)

Time (MYT)



- 8.30 am - 9.00 am: Registration of participants via the online platform
- 9.00 am - 10.00 am: **Keynote 4: Dr. Yulianti Abbas**
Director of Graduate Program in Accounting at the Faculty of Economics and Business, Universitas Indonesia.
Title: Tax Policy in the COVID-19 Economy: Accounting Research Perspective
- 10.10 am - 11.10 am **Keynote 5: Dr. Hendi Yogi Prabowo**
Director of the Center for Forensic Accounting Studies at Universitas Islam Indonesia
Title: Foreseeing the Future of Anti-Fraud Practices: Navigating through a Perfect Storm
- 11.10 am - 11.30 am Morning tea break
- 11.30 am - 12.30 pm: Parallel session 3
- 12.30 pm - 2.00 pm: Lunch break
- 2.00 pm - 3.30 pm: Parallel session 4
- 3.30 pm - 4.00 pm: Afternoon tea break
- 4.00 pm - 5.00 pm: Parallel session 5
- 5.00 pm - 5.30 pm: Closing ceremony
1. Speech by Host & Co-organiser
 2. Announcement of Best Paper & Best Presenter Awards
- End of Conference

PARALLEL SESSION 1



7 September 2021
(Tuesday)



2.00 pm – 3.30 pm



VIRTUAL ROOM 1



Chairperson:
Dr. Wan Razazila Wan Abdullah

AREA: TAXATION AND FINANCE

TIME	ID	AUTHORS	TITLE
1 2.00 – 2.15 pm	202147	Sandy Kuswara Dahlia Sari	The Relationship Between Tax Avoidance and Investment Efficiency In Indonesian Companies
2 2.15 – 2.30 pm:	202150	Risanto Yulianti	Tax Avoidance and the COVID-19 Pandemic: Evidence from Indonesia
3 2.30 – 2.45 pm	202178	Nurfarizan Mazhani Mahmud Nik Nurul Aswani Nik Kamarudin Suryani Abdul Raman Siti Nabilah Mohd Shaari Amizahanum Adam	The Effect of Industrial Sector and Corporate Governance Reform on Tax Avoidance Practices in Malaysia
4 2.45 – 3.00 pm	202179	Muhammad Arsalan Khan Siti Nuryanah	The Effect of Tax Amnesty and Other Determinant Variables on Tax Aggressiveness in Indonesia
5 3.00 – 3.15 pm	202196	Tanaraj Krishna	Key Determinants of Stocks Investment Decision Among Young Adults In Malaysia
6 3.15 – 3.30 pm	202198	Mohamad Jatiardi Fitriantoro Yulianti	Thin Capitalization Rule & Corporate Tax Avoidance Strategies

PARALLEL SESSION 1



7 September 2021
(Tuesday)



2.00 PM – 3.30 PM



VIRTUAL ROOM 2



Chairperson:
Dr. Nooriha Mansor

AREA: CORPORATE GOVERNANCE

TIME	ID	AUTHORS	TITLE
① 2.00 – 2.15 pm:	202115	Siti Marlia Shamsudin Mohd Taufik Mohd Suffian Liyana Ab. Rahman Aliana Shazma Amir	Does Board Diversity Boost Corporate Performance in Pharmaceutical Industry? Preliminary Evidence on Pre- and During Pandemic COVID-19
② 2.15 – 2.30 pm	2021101	Albert Oktavian Ratna Wardhani	The Effect of Concentration of Ownership and CEO Characteristics on the Disclosure of Sustainable Development Goals (SDGs)
③ 2.30 – 2.45 pm:	2021112	Yuni Nustini Mohd Taufik Mohd Suffian	The Effect of Financial Performance, Leverage And Corporate Governance On Corporate Risk Disclosure In Pharmaceutical Industry
④ 2.45 – 3.00 pm	2021160	Nor Bahiyah Omar Norhayati Zamri Hani Kalsom Hashim Rosmawati Haron	Corporate Governance and Pandemic Disclosure: Evidence from Malaysia
⑤ 3.00 – 3.15 pm:	2021162	Desriana Juvita	The Effect of Gender Diversity, Operating Leverage and Product Uniqueness to Firm Risk – CG/F
⑥ 3.15 – 3.30 pm	2021210	Hairul Suhaimi Nahar Maslinawati Mohamad Mohd Taufik Mohd Suffian Nor Irdawati Mahyuddin	20 Years Later: Answering Vintage Questions Surrounding the First Malaysian Corporate Governance Reform.

PARALLEL SESSION 1



7 September 2021
(Tuesday)



2.00 pm – 3.30 pm



VIRTUAL ROOM 3



Chairperson:
Dr. Masetah Ahmad Tarmizi

AREA: FRAUD, FINANCIAL CRIMINOLOGY AND FINANCE

TIME	ID	AUTHORS	TITLE
1 2.00 – 2.15 pm	2021160	Nur Arini Mohamad Rusop Nor Farizal Mohammed Norazida Mohamad Rifqi Muhammad	Accounting Students' Ethical Perception on Earnings Management – FINANCE
2 2.15 – 2.30 pm	2021130	Dewi Maulidya Ataina Hudayati	The determinants to become a whistleblower among tax officers in central Jakarta DGT regional office
3 2.30 – 2.45 pm	2021136	Andini Novita Sari Ludovicus Sensi W	Forensic Accounting in Tracing the Proceeds of Crime in the Indonesian FIU
4 2.45 – 3.00 pm	2021156	Drajat Armono Niar Nisa Nastiti Amranani	The Effect of Capital Regulation Motives in Earnings Management on Loan Loss Provisions with Type of Ownerships as a Moderating Variable (Evidence from Indonesian Banking)
5 3.00 – 3.15 pm	2021157	Prima Naomi Iqbal Akbar Tia Rahmani	Motivation towards corruption in the time of COVID-19: A survey study of Indonesia
6 3.15 – 3.30 pm	2021164	Nadya Tri Oktary Vera Diyanty	Analysis of Financial Transaction Examination Standards in Disclosure of Money Laundering: A Case Study at Indonesian Financial Intelligence Unit

PARALLEL SESSION 1



7 September 2021
(Tuesday)



2.00 pm – 3.30 pm



VIRTUAL ROOM 4



Chairperson:
Dr. Fazlida Mohd Razali

AREA: BUSINESS, MANAGEMENT AND OTHERS

TIME	ID	AUTHORS	TITLE
1 2.00 – 2.15 pm	2021110	Tjut Naridha Selsa Eko Rizkianto	Performance Comparison Analysis of Three Go Public Companies in Agriculture Plantation Industry Sector Before and During the Covid-19 Pandemic
2 2.15 – 2.30 pm:	2021140	Nur Aima Shafie Zuraidah Mohd Sanusi Razana Juhaida Johari Aziatul Waznah Ghazali	The Influence of Internal Governance on Accountability and Performance of Social Enterprise
3 2.30 – 2.45 pm	2021145	Azrina Ahmad Zufara Arneeda Zulfakar Norhayati Mohamed Sharifah Norzehan Syed Yusuf	Public Perception towards Government of Malaysia's response towards the COVID-19 pandemic: A COVID-SCORE analysis
4 2.45 – 3.00 pm	2021161	Bram Florensius Tunggal Arief Wibisono Lubis	The Moderating Effect of MBA Education on President Director Stock Ownership to Company Risk Taking: Evidence from Non-Financial Firms in Indonesia in 2019
5 3.00 – 3.15 pm	2021168	Amir Hakim Osman Ahmad Zoolhelmi Alias Mohd Shatari Abdul Ghaffar Muhammad Iqbal Mohamed Azhari Roslan Abd Wahab Mohd Sofi Puteh	Identifying students' preferred learning materials for online learning during COVID-19 pandemic
6 3.15 – 3.30 pm	2021291	Reskino Intan Salwani Mohamed Norazida Mohamed Nunuy Nur Afiah	Good Corporate Governance in Fraud Prevention Mechanisms: Evidence from Performance of Indonesian Islamic Financial Institutions

PARALLEL SESSION 1



7 September 2021
(Tuesday)



2.00 pm – 3.30 pm



VIRTUAL ROOM 5



Chairperson:
Dr. Mohd Taufik Mohd Suffian

AREA: FINANCE AND BANKING

TIME	ID	AUTHORS	TITLE
1 2.00 – 2.15 pm	202156	Bayu Kusumo Aji Darminto	Analysis and Evaluation of ABC Mixed Mutual Fund Portfolio Management
2 2.15 – 2.30 pm	202158	Pratikto Listio Wibowo Ancella Anitawati Hermawan	Risk Governance Analysis in the Implementation of Credit Restructuring during the COVID-19 Pandemic: Case Study of Bank SHDW
3 2.30 – 2.45 pm	202162	Hendra Permana Suherman Elvia R. Shauki	Exposure COVID-19 Pandemic to Banking Financial Performance in Indonesia Moderated by Earnings Management
4 2.45 – 3.00 pm	202192	Siti Nabilah Mhd Shaari Nik Nurul Aswani Nik Kamarudin Suryani Abdul Raman Nurfarizan Mazhani Mahmud	A Study of Base-lending Rate and Capital Structure for Pre- and Post-Recession in Malaysia
5 3.00 – 3.15 pm	202193	Hartini Elvia R. Shauki	Analysis of Hedging: Institutional Logics in Managing The Risk of Fluctuation in Government Debt Exchange Rate Before and During Pandemic of COVID-19
6 3.15 – 3.30 pm	202195	Grace Vanda Rianti Edward Tanujaya	Analysis the Impact of Merger on Bank Performance in the Long-Term Period (Case Study: PT Bank CIMB Niaga Tbk and PT Bank OCBC-NISP Tbk)

PARALLEL SESSION 2



7 September 2021
(Tuesday)



4.00 pm – 5.00 pm



VIRTUAL ROOM 1



Chairperson:
Dr. Wan Razazila Wan Abdullah

AREA: AUDITING

TIME	ID	AUTHORS	TITLE
① 4.00 – 4.15 pm	202135	Dimas Luhung Prakoso Fitriany Fitriany	Relationship Between Audit Committee Expertise and Quality of Indonesian Banking Financial Statement
② 4.15 – 4.30 pm	202144	Anusyiah A/P Tamil Selvan Suhaily Shahimi	Understanding factors affecting auditor independence in Malaysia through surveys questionnaires and interviews
③ 4.30 – 4.45 pm	202159	Mohamad Mahsun Nafsiah Mohamed Sharifah Norzehan Indrawati Yuhertiana	Audit Regulations Vs Challenges: What is the urgency of forensic Accounting Competency for Auditors?
④ 4.45 – 5.00 pm	202188	Johan Arifin Dyah Setyaningrum	Potential Implementation of Risk-Based Audit Planning at ABC Hospital

PARALLEL SESSION 2



7 September 2021
(Tuesday)



4.00 pm – 5.00 pm



VIRTUAL ROOM 2



Chairperson:
Dr. Nooriha Mansor

AREA: CORPORATE GOVERNANCE

TIME	ID	AUTHORS	TITLE
1 4.00 – 4.15 pm	2021120	Sunarti Halid Radziah Mahmud Nooriha Mansor Rahayu Abdul Rahman	The Effect of Board Characteristics On ESG Score: Malaysian Evidence
2 4.15 – 4.30 pm	2021109	Elsa Natalina Br Sembiring Ancella Anitawati Hermawan	Impact of ESG Certification on Cost of Equity
3 4.30 – 4.45 pm	20211151	Khania Andini Ancella Anitawati Hermawan	The Role of Board of Commissioners and Board of Directors Effectiveness to Reduce the Probability of Financial Distress in Financing Industry
4 4.45 – 5.00 pm	20211159	Kumara Adi Maharddhika Ruddy Koesnadi	Evaluation of the Implementation of Good Public Governance in Local Church (Case Study on Church X)

PARALLEL SESSION 2



7 September 2021
(Tuesday)



4.00 pm – 5.00 pm



VIRTUAL ROOM 3



Chairperson:
Dr. Naimah Ahmad Yahya

AREA: FRAUD AND FINANCIAL CRIMINOLOGY

TIME	ID	AUTHORS	TITLE
1 4.00 – 4.15 pm	202116	Salina Binti Mad Mohd Taufik Mohd Suffian Mohd Zulfikri Abd Rashid Hairul Suhaimi Nahar	Assessing The Effect of Corporate Fraud on Firm Performance: Pre-and During Pandemic COVID-19
2 4.15 – 4.30 pm	202136	Masetah Ahmad Tarmizi Marina Ibrahim	Competency and Training of Professional Accountant in Malaysia as Attributes towards Compliance of AMLA 2001
3 4.30 – 4.45 pm	2021213	Haryono Pasang Kamase Irwan Taufiq Ritonga Rusdi Akbar Suyanto	Bureaucratic corruption in Community Sport Program Management: a networking perspective
4 4.45 – 5.00 pm	2021115	Salwa Zolkaflii Sharifah Nazatul Faiza Syed Mustapha Nazri Fazlida Mohd Razali Masetah Ahmad Tarmizi Normah Omar	The Effect Of COVID-19 on Accounting Profession in Combating Money Laundering and Terrorism Financing Activities

PARALLEL SESSION 2



7 September 2021
(Tuesday)



4.00 pm – 5.00 pm



VIRTUAL ROOM 4



Chairperson:
Dr. Fazlida Mohd Razali

AREA: BUSINESS AND MANAGEMENT

TIME	ID	AUTHORS	TITLE
1 4.00 – 4.15 pm	202173	Giovanni Richard Jethro Rajagukguk Ancella Anitawati Hermawan	CEO Overconfidence: Determinants and the Impact on firm risk
2 4.15 – 4.30 pm	202183	Arief Rahman Salma Ulfah Nadiyah	The impact of COVID-19 on MSMEs: Empirical evidence from Indonesia
3 4.30 – 4.45 pm	202185	Anansya Ralia Yeshika Alversia	Analysis of the Role of Interactivity in Creating Brand Equity Influencer in The Tourism Industry
4 4.45 – 5.00 pm	202191	Pichayalak Pichayakul Traci Morachnick	Trend of Gig Economy Among Thai University Students

PARALLEL SESSION 2



7 September 2021
(Tuesday)



4.00 pm – 5.00 pm



VIRTUAL ROOM 5



Chairperson:
Dr. Nor Bahiyah Omar

AREA: ACCOUNTING EDUCATION

TIME	ID	AUTHORS	TITLE
① 4.00 – 4.15 pm	2021165	Amir Hakim Osman Norliana Omar Mohd Taufik Mohd Suffian Noor Saatila Mohd Isa Irda Syahira Khair Anwar	Lively Accounting: Combining Flashcards and Augmented Reality in Accounting Education
② 4.15 – 4.30 pm	202157	Olivia Ayu Sabrina Syarifah Fatimah Lydia Putri Salsabila Devi Wulandari	The Correlation between Anxiety and Interest in Learning Among Undergraduate Students
③ 4.30 – 4.45 pm	202169	Nor Hamimah Mastor	Using formative feedback to self-directed learners in the learning of tax online
④ 4.45 – 5.00 pm	202190	Noor Saatila Mohd Isa Norliana Omar Siti Marlia Shamsuddin Irda Syahira Khair Anwar	The Use of Open Educational Resources in Open and Distance Learning: The Learning Experiences of First Year Undergraduates Accounting Students

PARALLEL SESSION 3



8 September 2021
(Wednesday)



11.30 am – 12.30 pm



VIRTUAL ROOM 1



Chairperson:
Dr. Enny Nurdin Sutan Maruhun

AREA: AUDITING

TIME	ID	AUTHORS	TITLE
① 11.30 – 11.45 am	202194	Ahmed Naeim Elmashtawy Mohd Hassan Che Haat Mohd Nazli Mohd Nor Shahnaz Ismail	Do Joint Audit and Accounting Conservatism matter on Firm Performance? Empirical evidence from Egypt
② 11.45 – 12.00 pm	2021125	Elisabeth Widyani D.A Robert Porhas Tobing	Risk Management and The Role of Internal Audit in Risk Management in The Financial Intelligence Unit
③ 12.00 – 12.15 pm	202149	Alicia A.Anthony Suhaily Shahimi	Insight Drivers of Internal Audit Effectiveness in Malaysian Banks
④ 12.15 – 12.30 pm	202125	Noor Adwa Sulaiman	Audit Quality: Its Meaning and Conflicts in Practice

PARALLEL SESSION 3



8 September 2021
(Wednesday)



11.30 am – 12.30 pm



VIRTUAL ROOM 2



Chairperson:
Dr. Naimah Ahmad Yahya

AREA: ACCOUNTING EDUCATION AND OTHERS

TIME	ID	AUTHORS	TITLE
① 11.30 – 11.45 am	2021107	Maulidyati Aisyah Ivan Rukma Arafat	Success Measure Of MonsoonSIM for Accounting Students: Delone and McLean Model
② 11.45 – 12.00 pm	2021152	Andiva Liesty Amelia Evy Rachmawati Chaldun	Strategic Partnership Model in Creating Value: Case Study of Online Education Provider
③ 12.00 – 12.15 pm	2021139	Mohd Zaidi bin Abd Rozan	Computational Thinking approach to Learning Data Science for Business School Students
④ 12.15 – 12.30 pm	2021121	Margarettta Logen	Accounting Information System Expenditure Cycle with Fast Method (Study Cases at PT.XYZ)

PARALLEL SESSION 3



8 September 2021
(Wednesday)



11.30 am – 12.30 pm



VIRTUAL ROOM 3



Chairperson:
Dr. Mahanum Sulaiman

AREA: FRAUD AND FINANCIAL CRIMINOLOGY

TIME	ID	AUTHORS	TITLE
① 11.30 – 11.45 am	2021105	Erna Hidayah Puteri Amira Syifani	Potential Financial Statement Fraud: Hexagon Fraud Analysis
② 11.45 – 12.00 pm	2021130	Norziaton Ismail Khan Norwina Mohamad Nor Mohamad Shahril Isahak	TE-Procurement Fraud Deterrent in The Malaysian Public Sector
③ 12.00 – 12.15 pm	2021167	Mochammad Solichin Zuraidah Mohd-Sanusi Razana Juhaida Johari	Analysis of Audit Competencies and Internal Control on Detection of Possible Fraud Occurrences among Government Auditors
④ 12.15 – 12.30 pm	2021100	Reni Yendrawati Mahendra Wahyu Pratama Kumala Hadi	Identification of Financial Statement Fraud Using F-Score Analysis

PARALLEL SESSION 3



8 September 2021
(Wednesday)



11.30 am – 12.30 pm



VIRTUAL ROOM 4



Chairperson:
Dr. Mohd Shatari Abd Ghafar

AREA: BUSINESS AND MANAGEMENT

TIME	ID	AUTHORS	TITLE
1 11.30 – 11.45 am	202145	Nik Herda Nik Abdullah	Cost control and cost reduction in Small and Medium-sized Enterprises during the COVID-19 outbreak in Malaysia
2 11.45 – 12.00 pm	2021111	Nabila Adelia Putri Yeshika Alversia	The Impact of Sensory Brand Experience and Personal Involvement on Brand Equity: The Role of Consumer Brand Engagement
3 12.00 – 12.15 pm	202199	Tiophani Naomi Gita Gayatri	COVID-19 Domestic Travel Intention: A model of goal-directed behavior
4 12.15 – 12.30 pm	2021127	Agasta Amaliya Khusna Marfuah	Behavioral Bias and Beginning Investor Decision Making In Share Investment In The Covid-19 Pandemic

PARALLEL SESSION 3



8 September 2021
(Wednesday)



11.30 am – 12.30 pm



VIRTUAL ROOM 5



Chairperson:
Dr. Mohd Taufik Mohd Suffian

AREA: ISLAMIC FINANCE AND BANKING

TIME	ID	AUTHORS	TITLE
1 11.30 – 11.45 am	202197	Rifqi Muhammad Ainun Jariyah	The Influence of Internal and Macroeconomic Factors on Non-Performing Financing of Islamic Rural Banks in Indonesia
2 11.45 – 12.00 pm	2021138	Norhanizah Johari Nawal Kasim Nor Aishah Mohd Ali Roshayani Mohd Arshad	Managing and reporting of Shari'ah Non-Compliant Income in Malaysian Islamic banks: The bank's key functions perspective
3 12.00 – 12.15 pm	2021184	Ahmad Zoolhelmi Alias Mohd Shatari Abd Ghafar Amir Hakim Osman Muhammad Iqbal Mohamed Azhari	Disclosure of Takaful Information in Malaysia: Users Perspective
4 12.15 – 12.30 pm	2021123	Fitrining Tyasmasdanti Ayu Chairina Laksmi	Factors Influencing Muslim Community's Decision-Making in Monetary Donations through Online-Based FinTech Crowd-funding Platforms

PARALLEL SESSION 4



8 September 2021
(Wednesday)



2.00 pm – 3.30 pm



VIRTUAL ROOM 1



Chairperson:
Dr. Rifqi Muhammad

AREA: TAXATION AND FINANCE

TIME	ID	AUTHORS	TITLE
1 2.00 - 2.15 pm	202118	Wan Razazila Wan Abdullah Enny Nurdin Sutan Maruhun Norzarina Noordin Naimah Ahmad Yahya	Board Gender Diversity and Financial Reporting Quality: Evidence from Emerging Country
2 2.15 - 2.30 pm	202128	Nur Fadilah Arsyad Dwi Hartanti	Proposed Environmental Cost Allocation and Reporting: a Case Study of a Regional Public Hospital in Indonesia
3 2.30 - 2.45 pm	202133	Wong Kee-Luen Tanaraj Krishna Zam Zuriyati Mohamad Charles Ramendran Che Siti Lazrina Mohd. Lazim	Implementation Of the MPERS Framework to Private Entities In Malaysia: Cause For Concern?
4 2.45 - 3.00 pm	202141	Irfana Rahma Dzikria Lindawati Gani	Disclosure in Integrated Reporting: Indonesia Perspectives
5 3.00 - 3.15 pm	2021134	Abriyani Puspaningsih Ridha Akbar Faruqi	Determinants Of the Disclosure Of The Province Government's Financial Statements In Indonesia
6 3.15 - 3.30 pm	2021150	Natasha Mariska Ancella Anitawati Hermawan	Reputation Management Analysis Through Company's Disclosure: A Case Study of Clinical Laboratory Company In Indonesia

PARALLEL SESSION 4



8 September 2021
(Wednesday)



2.00 pm – 3.30 pm



VIRTUAL ROOM 2



Chairperson:
Dr. Ayu Chairina Laksmi

AREA: BUSINESS AND MANAGEMENT

TIME	ID	AUTHORS	TITLE
① 2.00 - 2.15 pm	202117	Tan Kock Lim Tan Hong Hooi Loo Teck Khun Chiang Tit Yean Daniel Borer	Factors Affecting Customer Satisfaction for Online Banking Service in Malaysia
② 2.15 - 2.30 pm	202122	Claudia Djauhary Ancella Anitawati Hermawan	Project Cash Management to Optimize Performance of a Medium Size Construction Company
③ 2.30 - 2.45 pm	202126	Handi Risza Ahmad Azmy Adrian Wijanarko Iyus Wiadi Iin Mayasari	The Holistic Perspectives in COVID-19 Impact Analysis: Macro Analysis, Organizational Management, Marketing and Consumer Behaviour
④ 2.45 - 3.00 pm	202119	Mohd Danial Afiq Khamar Tazilah Che Siti Lazrina Md Lazim Nur Diyana Ismail	Theory of Planned Behavior, Personality Traits and Cyberbullying Behavioural Intention on Social Media Among Adolescents: Scenario During COVID-19 Movement Control Order (MCO) in Malaysia
⑤ 3.00 - 3.15 pm	202163	Iin Mayasari Handrix Chris Haryanto	A qualitative investigation on millennial consumer behavior in analyzing motivation, lifestyle, and consumer decision-making during the COVID-19 Pandemic
⑥ 3.15 - 3.30 pm	202166	Winda Lindawati Gani	Proposed Corporate Balanced Scorecard using Circular Balanced Scorecard Approach

PARALLEL SESSION 4



8 September 2021
(Wednesday)



2.00 pm – 3.30 pm



VIRTUAL ROOM 3



Chairperson:
Dr. Enny Nurdin Sutan Maruhun

AREA: BUSINESS AND MANAGEMENT

TIME	ID	AUTHORS	TITLE
1 2.00 – 2.15 pm	2021128	Jia Yi Tang Sie Bing Ngu	Determinants of Relationship Quality and Customer Loyalty in the Malaysian Airline Industry
2 2.15 – 2.30 pm:	2021149	Afzal Izzaz Zahari Jamaliah Said Dewi Izzwi Abdul Manan Fauziah Yusof	Dynamic leadership during crisis: some reflections on COVID -19
3 2.30 – 2.45 pm	2021155	Fitriati Akmila M. Fauzan Rasendriya Y	Student Online Shopping Patterns in Indonesia During the COVID-19 Pandemic
4 2.45 – 3.00 pm	2021167	Ku Nur Ilyani Ku Abd Aziz Siti Fazilah Abdul Shukor Siti Nur Amira Othman Nabihah Aminaddin	The Impact of Macro-Environment Factors on Strategic Business Risks in ASEAN Countries During COVID-19 Pandemic
5 3.00 – 3.15 pm	2021176	Naimah Zaini Nor Asyiqin Salleh Maizura Meor Zawawi Hafidzah Hashim	COVID-19 and Movement Control Order (MCO) in Malaysia: Access to Financial and Social Capital for Microenterprise Sustainability
6 3.15 – 3.30 pm	2021212	Kurniawan Ali Fachrudin Sholihin, Mahfud Ritonga, Irwan Taufik Basuki, Hardo	The Effects of Budgetary Participation, Job Satisfaction, and Justice on Organizational Citizenship Behavior among Lecturers: Role of the Organizational Values of Muhammadiyah

PARALLEL SESSION 4



8 September 2021
(Wednesday)



2.00 pm – 3.30 pm



VIRTUAL ROOM 4



Chairperson:
Dr. Mohd Shatari Abd Ghafar

AREA: BUSINESS, MANAGEMENT AND OTHERS

TIME	ID	AUTHORS	TITLE
① 2.00 – 2.15 pm	2021198	Fazlida Mohd Razali Jamaliah Said	Information Security for Sustainability: Post COVID-19 Survival Strategy
② 2.15 – 2.30 pm:	2021215	Retno Yuni Nur Susilowati Slamet Sugiri	The Quality of Accounting Information in the Industrial Sector of ASEAN 5: Before and During the Pandemic COVID-19
③ 2.30 – 2.45 pm	2021218	Suhernita Supriyadi Suyanto Choirunnisa Arifa	Affect, Multitasking, and Auditor Judgment
④ 2.45 – 3.00 pm	2021266	Supeni Anggraeni Mapuasari Mahfud Sholihin Slamet Sugiri Wuri Handayani	CEO Narcissism and Its Impact on Financial Statements: A Literature Review
⑤ 3.00 – 3.15 pm	2021290	Farah Aida Ahmad Nadzri	Impact of COVID-19 on the Sustainability of Social Enterprises in Malaysia
⑥ 3.15 – 3.30 pm	2021292	Redvin Bilu Haslinda Yusoff Intan Salwani Mohamed	Corporate Environmental Responsibility of Palm Oil Industry in Malaysia

PARALLEL SESSION 4



8 September 2021
(Wednesday)



2.00 pm – 3.30 pm



VIRTUAL ROOM 5



Chairperson:
Dr. Nor Bahiyah Omar

AREA: FINANCE AND OTHERS

TIME	ID	AUTHORS	TITLE
1 2.00 – 2.15 pm	2021104	Harizan Mukti Buddi Wibowo	The Effect of Foreign Ownership on the Potential Of A Stock Crash on the 150 Largest Capitalized Stock in Indonesia Stock Exchange
2 2.15 – 2.30 pm:	2021129	Rumondang Purnamasari Sitohang Ancella Anitawati Hermawan	Does Top Management Diversity Increase the Likelihood of Corporate Reputational Risk Awareness? The Case in Indonesia Banking Industry
3 2.30 – 2.45 pm	2021197	Tan Hong Hooi	Impact of Behavioral Factors on Investors' Financial Decisions Making in Malaysia Stock Market
4 2.45 – 3.00 pm	202172	Gati Sabrina Ratnasari Ancella Anitawati Hermawan	Evaluation of Implementation and Assessing Maturity Level of Enterprise Risk Management (ERM) in Third Party Administration (TPA) Company
5 3.00 – 3.15 pm	202155	Dwi Prasetyo Budi Utomo Setyo Hari Wijanto	Proposed Development of Inventory Management Information System
6 3.15 – 3.30 pm	202175	Margaret Edward Tanujaya	Indonesian View: Will Technological Development Change the Accounting Roles?



PARALLEL SESSION 5



8 September 2021
(Wednesday)



4.00 pm – 5.00 pm

AREA: PRE-RECORDED PRESENTATION

TIME	ID	AUTHORS	TITLE
1	2021166	Norhayati Zamri Nor Bahiyah Omar Irdha Syahira Khair Anwar Farah Husna Mohd Fatzel	Factors Influencing Students' Satisfaction and Academic Performance in Open and Distance Learning (ODL)
2	2021118	Norhayati Zamri Nor Bahiyah Omar Norul Akma Mansor Liyana Ab Rahman Farah Husna Mohd Fatzel	The Perceived Usefulness of Interactive Video to Improve Student Learning Experience during ODL
3	2021134	Farah Husna Mohd Fatzel Noor Saatila Mohd Isa Norliana Omar Liyana Ab. Rahman	A Comparison of Students' Performance in Financial Accounting Courses during Face-to-Face vs. Online Examination – An Insight from UiTM Tapah
4	2021126	Fatimah Alwi Siti Marlia Shamsudin Norul Akma Mansor	Evaluating Students' Motivation In Learning Taxation During Open And Distance Learning (ODL)
5	2021143	Noor Saatila Mohd Isa Fatimah Alwi Yusnaliza Hamid Dalila Daud	Undergraduates' Experience on Parental Involvement in Open and Distance Learning (ODL) During Pandemic Crisis of COVID-19



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