

| TIME | *VIRTUAL ROOM 1 Session Moderators: DR YUSLINA ZAKARIA DR NUR SYUHADA JASNI | *VIRTUAL ROOM 2 Session Moderators: DR MASLINAWATI MOHAMAD AP DR IBRAHIM ABIODUN OLADAPO | VIRTUAL ROOM 3 Session Moderators: DR FAZLIDA MOHD RAZALI DR AZLEEN ILIAS |
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| 9.30 - 9.45 AM | ICFC 07 *NURUL HIDAYAH AHMAD NAWAWI <i>Preliminary Study on Website Disclosures for Sustainability Reporting of Islamic Religious Institutions</i> | ICFC 44 FARHANA YASMIN LIZA <i>Commercial Banks and Financial Stability: Evidence from Bangladesh</i> | ICFC 73 *NUR AQILAH SUTAINIM <i>Value Creation for Shariah Compliant Companies from The Perspective of Maqasid Shariah: A Proposed Framework</i> |
| 9.45 - 10.00 AM | ICFC 58 HALIM DEDY PERDANA <i>Implementation of Whistleblowing System Based Web-Based in the Order to Mitigating the Risk of Fraud by Regional Inspectorates</i> | ICFC 45 MOHAMMAD ZAHED HOSSAIN <i>Evaluating The Factors Influencing Share Price Volatility of General Insurance Companies Listed in Dhaka Stock Exchange</i> | ICFC 75 *MOHD IRWAN ABDUL RANI <i>The Challenges in Money Mule Investigation by Malaysian Enforcement Agency</i> |
| 10.00 - 10.15 AM | ICFC 59 HALIM DEDY PERDANA <i>Implementation of E-Risk Based Internal Audit in the Framework of Implementation Effectiveness Audit Process by Regional Inspectorates</i> | ICFC 70 *NATHAN JUNINO JAHJA <i>Performance Evaluation of Indonesian State-Owned Companies in Corporate Governance and Managerial Diversion Perspective</i> | ICFC 76 SHAHRULNAIM BIN MOHD AMIN <i>The Effect of Money Laundering Activities on The Development of Malaysia</i> |
| 10.15 - 10.30 AM | ICFC 26 *CHARA P T TUBARAD <i>Board Structure and Maqasid Shariah Performance Index: A Systematic Literature Review of Current Research</i> | ICFC 50 MOHAMMAD ROKIBUL KABIR <i>Impact of Emotional Arousal on Fintech Chatbot Use Behaviour: The Mediating Role of Attitude</i> | ICFC 71 *SITI JALILAH BINTI MAT HUSIN <i>Internal Control in Mitigating E-Procurement Corruption in Malaysian Public Organizations</i> |
| 10.30 AM | BREAK | | |
| 10.45 - 11.00 AM | ICFC 67 *NOOR ROHIN AWALLUDIN <i>The Moderating Impact of Hotel Size on Motivational Factors and Environmental Management System Towards Sustainable Development Goals in Hotel Industry In Malaysia</i> | ICFC 33 FARHA ABDUL GHAPAR <i>The Impact of Double Crossover Moving Averages Strategy on Traders Return in Nasdaq Composite Index</i> | ICFC 77 FAKHRUL SYAHMI BIN ABDUL RAHMAN <i>The Need of Forensic Accounting in Corruption Investigations: The Malaysian Anti-Corruption Commission</i> |
| 11.00 - 11.15 AM | ICFC 88 *KATHERINE TAN KHEE EN <i>Regulations of Digital Currencies in Malaysia</i> | ICFC 84 LUTFI TRIZKI <i>Examining Factors Contributing to Strategic Agility and Sustainable Competitive Advantage of Private Universities in Indonesia: Dynamic Capability Theory</i> | ICFC 87 YANTO KAMARUDIN <i>Ethical Decision Making Among Auditors in Indonesia: Examination on Ethical Environment of Audit Firm and Moral Intensity</i> |
| 11.15 - 11.30 AM | ICFC 92 SITI NAVILLAH ZULKIFLI <i>Digital Halal Supply Chain Maturity Framework for Halal Ecosystem Governance</i> | ICFC 19 MUHAMMAD NAZMUL HOQUE <i>Strengthening Accountability and Governance of Crowdfunding for Public Universities</i> | ICFC 78 FAZLIDA MOHD RAZALI <i>Exploring Malaysian SMEs Challenges in Mitigating Cybersecurity Threat</i> |

| TIME | VIRTUAL ROOM 4 Session Moderators: DR SALWA ZOLKAFILIL AP DR RUHAINI MUDA | VIRTUAL ROOM 5 Session Moderators: DR NURHIDAYAH YAHYA DR FARAH AIDA AHMAD NADZRI | VIRTUAL ROOM 6 Session Moderators: AP DR SHARIFAH NORZEHAN SYED YUSUF |
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| 9.30 - 9.45 AM | ICFC 51 YUSARINA MAT ISA <i>Wage Theft Susceptibility in The Airlines Industry: Malaysian Scenario</i> | ICFC 79 RAYWEL ANDUROH <i>The Whole Government Approach Paralyzes Syndicate Activities</i> | ICFC 83 ELEY SUZANA KASIM <i>Enhancing Sustainability Using Digital Networking Relationship Among Micro-Enterprises During COVID-19</i> |
| 9.45 - 10.00 AM | ICFC 80 NOOR SYAZANA BTE KAMI <i>Fraud Within a Statutory Body Due to Weak Corporate Risk and Governance</i> | ICFC 81 ASRUL RIDZUAN BIN AHMAD RUSTAMI <i>Corporate Liability</i> | ICFC 90 SALWA ZOLKAFILIL <i>Professional Skepticism Determinants in Detecting Money Laundering among the Investigators</i> |
| 10.00 - 10.15 AM | ICFC 37 *NURUL FITRI MOHD NOOR <i>Moderation Effect of Situational Support and Mediation Effect of Information Search in The Relationship Between Competency And Auditors' Performance</i> | ICFC 30 *SYAHRINA 'ADLIANA ABDUL HALIM <i>A Preliminary Analysis of Corporate Governance Adoption Among Listed Malaysian SMEs</i> | ICFC 89 SHARIFAH NORZEHAN SYED YUSUF <i>Digital Transformation Strategic Roadmap for Zakat Organisations</i> |
| 10.15 - 10.30 AM | ICFC 40 RATNA MARTA DHEWI <i>Mapping Of Whistleblowing and Fraud Reporting Research: A Forty-Years Bibliometric Analysis</i> | ICFC 22 NURISYAL MUHAMAD <i>Top Management Support, Monitoring Activities and Employees' Commitment on Anti-Corruption Management System: A Moderated - Mediation Analysis</i> | ICFC 91 FARAH AIDA AHMAD NADZRI <i>Enhancing the Governance of Social Enterprise During Financial Crisis</i> |
| 10.30 AM | BREAK | | |
| 10.45 - 11.00 AM | ICFC 11 PURWATININGSIH LISDIONO <i>Risk Management Practices and Enterprise Resilience of Indonesian State-Owned Enterprises: The Mediating Role of Leadership Capabilities</i> | ICFC 13 *NURAZLINA BINTI ABDUL RAOF <i>Director's Personal Liability for Corporate Bribery in Malaysia: Significant Features</i> | |
| 11.00 - 11.15 AM | ICFC 29 SITI AISYAH BARIZAH KAMSIS <i>Impact of Internal Audit Effectiveness on Employee Performance: A Case of a Bumiputera Academic Institution</i> | ICFC 25 *NINUK DEWI KESUMANINGRUM <i>Corporate Reporting, Corporate Governance Mechanisms, and Tax Aggressiveness: Evidence from Industries in Indonesia</i> | |
| 11.15 - 11.30 AM | ICFC 68 AZAHARI JAMALUDIN <i>Exploring The Correlation Between Financial Risk, Operational Risk, Strategic Risk, and The Performance of Small and Medium-Sized Enterprises (SMEs) in Klang Valley, Malaysia</i> | ICFC 86 JULIAN LUTFI <i>Elevating the Fraud Risk Judgment Performance of Internal Auditors</i> | |