

PROGRAMME SCHEDULE-PARALLEL SESSION (ONLINE)

DAY 1 – MONDAY, 12 JUNE 2023

Parallel session II (Refer to schedule)

Time	ROOM 1 TRACK: ECONOMIC / FINANCE / INFORMATION TECHNOLOGY	ROOM 2 TRACK: HUMANITIES	ROOM 3 TRACK: FINANCIAL REPORTING / TAXATION	ROOM 4 TRACK: DIGITALIZATION / IT	ROOM 5 TRACK: HUMAN RESOURCE MANAGEMENT
	MODERATOR: DR. ABDUL AZIZ BIN KARIA DISCUSSANT: DR EMELIA A GIRAU TECHNICAL ASSISTANT: RAFIDAH ZAINAL	MODERATOR: ASSOC PROF DR NORLAILA MD ZIN DISCUSSANT: DR. QAISAR IQBAL TECHNICAL ASSISTANT: NUR FARINA SAFARI	MODERATOR: DR. SOLIHA SANUSI DISCUSSANT: ASSOCIATE PROF. DR. NATRAH SAAD TECHNICAL ASSISTANT: NOR AQILAH SUTAINIM	MODERATOR: DR FARAH AIDA NADZRI DISCUSSANT: DR. YUSLINA ZAKARIA TECHNICAL ASSISTANT: NUUR RAJIHAH RAZALI	MODERATOR: DR ABD HADI MUSTAFFA DISCUSSANT: DR NORASHIKIN HUSSEIN TECHNICAL ASSISTANT: SITI JALILAH MAT HUSIN
9.20am - 11.30am	ID02. BEE-HOONG TAY Asymmetric Adjustment In Malaysian Stock Market	ID09. RAZIFAH OTHMAN Exploring The Evolutions of Digital Humanities and Knowledge Transfer in Cultural Heritage Studies Via the Spectra of Bibliometric Analysis and Systematic Literature Review	ID36. IYLIA DAYANA MOHAMED IZWAN A Preliminary Study of Corporate Environmental Disclosure In Annual Reports of Malaysian Manufacturing Companies	ID15. NORDIANA MOHD NORDIN Digital Preservation And Data Integrity: A Case Study	ID05. ARDIAN MR. ADHIATMA Metaverse And Modification Needs of Human Resources Management Practices and Policies: An Islamic Perspective
	ID72. IGO FEBRIANTO Digital Adoption And Corruption On Stock Market Development: Evidence From High Income, Upper And Lower Middle Income Economies	ID27. A B M NURUL ABSAR Türkiye- Bangladesh Bilateral Relation and Turkish Response to the Rohingya Issue of Bangladesh: An Analysis	ID39. VIDYANNA RIZAL PUTRI How Well Do Transfer Pricing And Firm's Financial Characteristics Explain Tax Avoidance Motive ?	ID17. SITI NAVILLAH N ZULKIFLI Integrating Maqasid Syariah Principles and Digital Transformation of Halal Supply Chain: A Holistic Approach To Halal Governance	ID61. AFZAL IZZAZ ZAHARI Evaluation of the internal control systems in the public sector
	ID79. ESHAQ ALI BARNA The Impact of Macroeconomic Variables on Unemployment Rate in Afghanistan: A Time Series Analysis	ID52. IDA NYOMAN BASMANTRA The Other Side of The Medallion: Guilds in Medieval East	ID84. NIK HASLIZAWATY ABDUL HALIM Benefits and Obstacles of Integrated Reporting in The Public Sector	ID26. KHOIRUL FUAD The System Utilization Interest As A Mediator of The Effect of Using The UTAUT Model on The Village Fund System	ID35. NUR ZHARIFAH CHE ADENAN The Influence of Human Governance Towards Sustainable Supply Chain Management Disclosure: A Recent Literature Review
	ID11. KAZI MUSA Oil Price And Government Expenditure On Economic Growth In Malaysia	ID55. DINI F. BAHARUDIN Parent And Child Communication About Sexuality: Experiences of College Students	ID74. VIDYANNA RIZAL PUTRI Tax Avoidance: In The Perspective Of Governance And Financial Factors	ID60. PROVITA WIJAYANTI Computerized Accounting Information System and Task Characteristics In Indonesian Islamic Microfinance: An Application of Task Technology Fit Model	ID40. OLUŞ GIZEM ALKAN The Internet Of Things In Healthcare And Its Impact On The Workforce
	ID44. MD. SHARIFUL HAQUE Present Status, Problems, And Prospects of Islamic Banking In Turkey: An Analysis	ID67. ABDUL RASHID ABDUL AZIZ Exploring The Happiness Model for B40 Couples in Managing Family Crisis in Malaysia	ID83. MOHD ZULFIKRI ABDUL RASHID The Bibliometric Analysis On Transfer Pricing: Evidence from The Last 40 Years (1983-2022)	ID12. NORSHUHADA ABDUL RAZAK Uncovering The Key Drivers For Business Growth in Digital Social Innovation Amongst Young Entrepreneurs Using Dematel	ID57. AHMET TURALI Cross-Border Institutional Partnership and Collaboration for Promoting International Student Mobility
	ID75. PRAYUDHA ANANTA Public Spending, Corruption, And Human Development: Empirical Evidence In Middle-Income Countries	ID76. MOHD ROSMIZI ABD RAHMAN Achieving Balance Observance of Good Works: Learning from The Insights of Imam Al-Ghazali And Saint Augustine	ID89. NINUK DEWI KESUMANINGRUM Rain or Shine: Does CEO Duality Affect Corporate Reporting and Tax Aggressiveness in Indonesia?		
	ID81. NAILA ERUM Governance, Fiscal Expenditure, and Economic Growth In OIC Countries: Role of Natural Resources and Information Communication Technology		ID90. MOHD TAUFIK MOHD SUFFIAN Corporate Financial Distress And Performance In Emerging Countries: A Preliminary Study Based On Bibliometric Analysis		

PROGRAMME SCHEDULE-PARALLEL SESSION (ONLINE)

DAY 2 – TUESDAY, 13 JUNE 2023

Time Parallel session II (Refer to schedule)

ROOM 1
TRACK: AUDIT / SHARIAH AUDIT

MODERATOR:
DR. AZLEEN ILIAS
DISCUSSANT:
PROF. DR. RUHAYA ATAN
TECHNICAL ASSISTANT:
NUR FARINA SAFARI

ROOM 2
TRACK: GOVERNANCE / INTEGRITY / RISK

MODERATOR:
DR HAIRUL SUHAIMI NAHAR
DISCUSSANT:
PROF DR. NAFSIAH MOHAMED
TECHNICAL ASSISTANT:
RAFIDAH ZAINAL

ROOM 3
TRACK: EDUCATION/ SUSTAINABILITY/ MARKETING

MODERATOR:
DR. NUR SYUHADA JASNI
DISCUSSANT:
PROF DR. CORINA AK JOSEPH
TECHNICAL ASSISTANT:
NOR AQLAH SUTAINIM

ROOM 4
TRACK: FRAUD & CORRUPTION

MODERATOR:
DR. FAZLIDA MOHD RAZALI
DISCUSSANT:
DR. NAHARIAH JAFFAR
TECHNICAL ASSISTANT:
NUUR RAJIHAH RAZALI

ID48. NOVY SILVIA DEWI

The Influence of Professional Skepticism and Self-Efficacy on The Detection of Fraud Financial Statements In Auditors of Public Accounting Firms

ID03. JAIZAH ABDUL JABAR

Government Enforcement As a Motivating Factor For Corporate Integrity Practices Implementation

ID04. NOR AISHAH MOHD ALI

Web-Based Sustainability Reporting: Evidence From State Islamic Religious Councils (Sirc) In Malaysia

ID93. NURLIYANA HJ KHALID

Scepticism and Tax Professional Judgment: Mediating Role of Client's Fraud Indicators Intensity

ID50. AZEIRA AHMAD

Determinants of Shariah Non-Compliance Risk Judgment Among Shariah Auditors: A Theoretical Framework

ID18. MD. AIUB HOSSAIN

E-Governance in Bangladesh: Challenges and Opportunities for Improving Public Service Delivery and Citizen Engagement

ID25. DEVI PERMATASARI

Factors Influencing Business Sustainability of SMEs in Indonesia Post Covid-19 Pandemic

ID28. YUZTITYA ASMARANTI

Detection of Financial Statement Fraud Using Fraud Hexagon Theory Perspective: Study On Indonesian Public Listed Firms

ID54. SRI SULISTYOWATI

Recognizing The Current State Of Operational Shariah Audit Of Islamic Banks: A Literature Review

ID23. HENDRI SETYAWAN

A Bibliometrics Analysis on Corporate Governance and Risk Disclosure Literature

ID 80. LUTFI TRISANDI RIZKI

The Effect of Entrepreneurial Leadership Capability on Sustained Competitive Advantage: The Role of Strategic Agility as a Mediation Factor

ID73. NATHAN JUNINO JAHJA

Corruption Cases In Relation To State-Owned Enterprise In Indonesia

ID68. AHMAD RUDI YULIANTO

Behavioural Reasoning Theory: Identifying Actus Reus of Dysfunctional Audit Behaviour

ID49. MOHD TAUFIK MOHD SUFFIAN

The Effect of Corporate Governance On Firm Performance During Covid-19 Pandemic: Evidence from Malaysia

ID87. ABD HADI MUSTAFFA

Sustainability Pays Off: A Systematic Literature Review of the Relationship between ESG Disclosure and Listed Companies' Financial Performance

ID82. NOVY SILVIA DEWI

Analysis of The Influence of Big Data Competencies and Self-Efficacy on Detection of Financial Statement Fraud: Study of Internal Auditors In Indonesia

ID88. SOLIHA SANUSI

Navigating the Challenges Of An Evolving Digital Auditing Landscape Among Government Accountants and Auditors in Malaysia

ID 86- SATRIA NANDA

Good Governance in Village Owned Enterprises: The Case in Indonesia

ID20. ZURINA OMAR

Determinants of Bumiputera Export Performance Success in Halal Food Industry

ID92. MACHMUDIN PRASETYA

Could Digital Payment Mitigate Fraud Risk in Traditional Cash Payment: A Systematic Literature Review

ID91. JULIAN LUFTI

Validating the Measurement Scale for Internal Auditors' Information Technology Competency

ID 99. DONI SAGITARIAN WARGANEGARA

A Systematic Literature Review on Regulatory Settings and Corporate Governance of Indonesia's Two-Tier Board System

ID24. NOREEN NOOR ABD AZIZ

Halal Cosmetic Product: The Moderating Role of Education

ID98. NASIR SULTAN

Section 17a Of The Malaysian Anti-Corruption Act (Corporate Criminal Liability) – The Implementation Perspective In The Malaysian Corporate Landscape

ID96. ZULAIKHA 'AMIRAH JOHARI

Digital Disruption And Cybersecurity Threats: Redefining the Role Of Internal Auditing

ID51. CHARA P T TUBARAD

A Comprehensive Framework for Evaluating Maqasid Shariah Performance of Islamic Banks in Indonesia

ID21. FILIZ MIZRAK

Strategic Management Process of Language

ID103. ABDUR RAHMAN

Policy Intervention Approach: A Case Study on Examining the Statutory Role of SAC-BNM for Solving any Islamic Banking Dispute

ID69. SITI AQLAH TALIB

Conceptual Framework from Islamic Perspective On Banking Practices In Managing Intellectual Capital Aspects Towards SDGS

11.00am -
1.00pm