

## PARALLEL SESSION 2 - ONLINE

Date: 22<sup>nd</sup> November 2024

Time (Indonesia): 2.00 – 3.45 pm

Time (Malaysia): 3.00 – 4.45 pm

<b>BREAKOUT ROOM 4 – GARNET</b>			
MODERATOR: ASSOCIATE PROFESSOR DR ELEY SUZANA KASIM DISCUSSANT: ASSOCIATE PROFESSOR DR NOR FARIZAL TECHNICAL ASSISTANT: MR NORAIMAN SUHAIDI NORIZAM			
<b>NO.</b>	<b>PAPER ID</b>	<b>TITLE &amp; PRESENTER</b>	<b>TIME</b>
1	10	THE ROLE OF FORENSIC AUDIT OF CORPORATE BOOKKEEPING IN PROVING CUSTOMS FRAUD ON TEXTILE COMMODITIES IN BONDED ZONES CASE STUDY: FRAUD COMMITTED BY PT. SPL <i>Edy Suprpto, Doctor of Law Study Program, Faculty of Law, Diponegoro University, Indonesia</i>	2.00 – 2.20 pm (ID) 3.00 – 3.20 (MY)
2	14	AUDITOR’S ETHICAL JUDGEMENT IN FRAUD INVESTIGATION: DEVELOPMENT OF ETHICAL CASES WITH DIFFERING COMPLEXITY <i>Udi Pramiudi, Accounting Research Institute, Universiti Teknologi MARA (UiTM), Malaysia</i>	2.20 – 2.40 (ID) 3.20 – 3.40 (MY)
3	25	THE MEDITAING ROLE OF PROFESSIONAL ETHICS TOWARDS PROFESSIONAL EXPERIENCE AND AUDIT QUALITY: EVIDENCE FROM INDONESIAN PUBLIC ACCOUNTING FIRMS <i>Theresia Trisanti, STIE YKPN, Indonesia</i>	2.40 – 3.00 (ID) 3.40 – 4.00 (MY)
4	39	THE ROLE OF RETURN POLICY IN MITIGATING PERCEIVED RISKS IN ONLINE SHOPPING <i>Ade Ratnasari, Accounting Research Institute, Universiti Teknologi MARA (UiTM), Malaysia</i>	3.00 – 3.20 (ID) 4.00 – 4.20 (MY)

**BREAKOUT ROOM 5 – ZIRCON**

MODERATOR: DR FAZLIDA MOHD RAZALI

DISCUSSANT: DR NIK HERDA

TECHNICAL ASSISTANT: MS NORA SHIKKIN NORZAINI

<b>NO.</b>	<b>PAPER ID</b>	<b>TITLE &amp; PRESENTER</b>	<b>TIME</b>
1	8	ANALYSIS OF FACTORS INFLUENCING FINANCIAL STATEMENT FRAUD IN COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE <i>Anis Syafa Atul Uzma, University Syiah Kuala, indonesia</i>	2.00 – 2.20 pm (ID) 3.00 – 3.20 (MY)
2	21	ASSESSING THE FUNDAMENTAL FACTORS INFLUENCING SHARE PRICE FLUCTUATIONS OF GENERAL INSURANCE COMPANIES LISTED ON THE DHAKA STOCK EXCHANGE. <i>Mohammad Zahed Hossain, Leading University, Bangladesh</i>	2.20 – 2.40 (ID) 3.20 – 3.40 (MY)
3	24	STRENGTHENING CORPORATE REPUTATION THROUGH ANTI-CORRUPTION DISCLOSURE: EVIDENCE FROM MALAYSIA <i>Nurfarizan Mazhani Mahmud, Universiti Teknologi MARA (UiTM) Kampus Tapah, Perak, Malaysia</i>	2.40 – 3.00 (ID) 3.40 – 4.00 (MY)
4	48	EXPLORING TAX MANIPULATION TACTICS: THE ROLE OF DERIVATIVES, DEBT SHIFTING, AND TRANSFER PRICING IN FINANCIAL INSTITUTIONS <i>Vidiyanna Rizal Putri, Accounting Research Institute, Universiti Teknologi MARA (UiTM), Malaysia</i>	3.00 – 3.20 (ID) 4.00 – 4.20 (MY)