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Determinant of Green Supply Chain Management Practices in Indonesia Company

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Abstract

Green supply chain management focuses on improving company sustainability growth and to consider positive impact on the people along the supply chain. Company should reduce their impact on environment and social and positively impact the people along the supply chain. Company in Indonesia has implemented green supply chain practice to improve their performance and to support green business process. Implementation of green supply chain management are done to fulfil stakeholder needs. This study aims to identify determinant of green supply chain management practices. This qualitative research will use primary data by interviewing some companies in Indonesia. The data will be analysed using triangulation method. Based on literature review, determinants of green supply chain management practices are foreign ownership, profitability, board of directors and audit committee. This will lead to sustainable business process in the company and generate new ideas on how to implement sustainable practices on social, environmental and economic aspects.

Sustainable Entrepreneurship: Role Of Sustainability at Universities, Sustainability Competencies, And Green Accounting

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Abstract

Increased awareness of the importance of sustainability has necessitated the integration of sustainable practices in various sectors, including higher education. This study investigates the influence of Sustainability at Universities on Entrepreneurship for Sustainability, with Sustainability Competencies and Awareness of Green Accounting as moderating variables. The main objective of this study is to explore how these factors influence sustainable entrepreneurial activities among university students. This research was conducted using convenience sampling technique, collecting primary data through an online questionnaire. A total of 753 students from Universitas Riau, Indonesia participated in this study. Data analysis was conducted using Structural Equation Modeling-Partial Least Square (SEM-PLS) with the help of SmartPLS 3.0 software. The results showed that Sustainability at Universities has a positive effect on Entrepreneurship for Sustainability, in addition, Sustainability Competencies and Awareness of Green Accounting also have a positive impact on Entrepreneurship for Sustainability. However, the moderating effect of Sustainability Competencies and Awareness of Green Accounting on the relationship between Sustainability at Universities and Entrepreneurship for Sustainability was found to be negative and insignificant. This research contributes to the understanding of how sustainability initiatives in higher education institutions can foster sustainable entrepreneurial activities. The results highlight the importance of integrating sustainability competencies and green accounting awareness into the university curriculum to promote sustainable entrepreneurship. However, the insignificant moderating effect suggests that further research is needed to explore the conditions under which these competencies and awareness levels can effectively enhance the relationship between university sustainability practices and entrepreneurship.

The Role of Brand Ambassador in Social Media, Purchase Intention and The Impact to Customer Decision

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Abstract

In the current era, social media has become a necessity in fulfilling aspects of activities for business continuity. Social media is an important platform especially for Brand Ambassadors, to influence perceptions and shape interactions between Brand Ambassadors and consumers regarding a product. Brand Ambassador is an activity where a brand or product has a contract with a public figure to represent their brand or product (Lea-Greenwood in Rico Bernado, 2021). This study examines the relationship between the role of Brand Ambassador on social media and purchase intention which has an impact on customer decisions. The study was conducted involved a sample of 119 Implora Customers who were surveyed through non probabilistic sampling and purposive sampling with criteria. The results obtained were processed using the statistical software SPSS. This research contributes to the field of knowledge about cosmetic consumption. Behavior and uncover findings that help fill the knowledge gap regarding the influence of the brand ambassador on social media role on the relationship between purchase intentions and customer decisions. This study shows that for certain customers, the ambassador brand is a relevant factor in their purchasing decisions as long as the ambassador brand has a strong character and high popularity and in line with the product, the ambassador brand can also brand the product and itself is also related with each other, especially in daily activities and the last is to gain trust from consumers on social media that the product is able to compete with other products.

How Are Innovation and Entrepreneurship in the Culinary Business in Pekanbaru?

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Abstract

This research aims to explore innovation and entrepreneurship in the culinary business in Pekanbaru, Indonesia. With the development of technology and changing consumer preferences, innovation has become a crucial element in maintaining competitiveness and business sustainability in the culinary sector. This study employs a qualitative method with a case study approach on various culinary businesses in Pekanbaru, ranging from traditional eateries to modern restaurants. Data were collected through in-depth interviews with business owners, field observations, and business document analysis. The results show that product innovation, such as the development of new menus and the adaptation of traditional recipes with local ingredients, and process innovation, such as the use of digital technology for marketing and online ordering, have significantly contributed to the growth of culinary businesses. Furthermore, entrepreneurship characterized by risk-taking, creativity, and adaptability to market changes plays a key role in the success of culinary businesses in Pekanbaru. This research also identifies the main challenges faced by culinary entrepreneurs, including intense competition, limited capital, and lack of government support. However, it finds that opportunities for growth are still very open, especially through collaboration with digital platforms, improving service quality, and strengthening local branding. This study provides practical recommendations for culinary entrepreneurs and policymakers to support the development of the culinary sector in Pekanbaru, focusing on enhancing innovative and entrepreneurial capacities.

The Impact of AI on Improving the Efficiency of Data Management Systems in Saudi Organizations

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Abstract

This research paper looks at how new technologies are affecting data management procedures in Saudi companies. Organizations frequently have difficulties in keeping accurate and useful data as they grow in size and complexity. The study's conclusions show that utilizing creative data management techniques makes decision-making easier and considerably lowers the possibility of mistakes. Businesses can use a combination of academic frameworks and empirical case studies to demonstrate the real advantages of new technologies to Saudi institutions. The outcomes show significant gains in several organizational criteria, such as overall performance, operational efficiency, and data correctness. These improvements show that implementing state-of-the-art data management strategies can improve resource usage and quicker task completion. Organizations must therefore tackle these technological advances with strategic foresight and meticulous planning. Businesses can make sure they fully utilize the potential of these advances, leading to better results and preserving a competitive edge in the quickly changing business landscape, by managing the shift to advanced data management systems well. This study emphasizes how careful execution is essential to navigating the challenges posed by data management reforms.

Unveiling The Dynamics of Market Efficiency and Macroeconomic Drivers: A Comparative Study of Shari'ah Equity Markets in China and Japan

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Abstract

This study aims to examine the weak-form informational efficiency of the Shari'ah equity market in two top economically developed countries of East Asia: China and Japan. To achieve this objective, the study uses daily index price data of the FTSE Shariah China Index (China) and FTSE Shariah Japan 100 Index (Japan) from July 1, 2009 to June 30, 2023. By employing the Automatic Variance Ratio through testing the Random Walk Hypothesis, findings show that the FTSE Shariah Japan 100 Index was informationally efficient (weak-form), whereas the FTSE Shariah China Index was not weak-form efficient as it rejected the Random Walk Hypothesis. Moreover, this research investigates the long-term as well as short-term association with causality between the returns of both Shari'ah equity markets and three macroeconomic factors (exchange rate, inflation rate, interest rate) in both countries. This study utilises the Philips-Perron test for stationarity analysis, Johansen co-integration test, and Vector Error Correction Model by taking the monthly time series data for the same sample period. The statistical findings reveal that returns of both Shari'ah equity markets and macroeconomic factors have a long-run association or cointegration with long-run causality running from macroeconomic factors to the returns of the Shari'ah equity market. However, no short-run association or causality is observed. Findings of this study are very significant for the Shari'ah equity investors, conventional equity investors, mutual funds, brokers, practitioners, policymakers, and regulators.

Effect Of Tax Justice and Morale on Taxpayer Compliance, Moderated by Trust

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Abstract

This research aims to test and analyze the influence of both tax justice (procedural and distributive) and morals on taxpayer compliance. The low level of tax compliance and not carrying out tax obligations is not in line with the rapid growth in the number of MSMEs in Indonesia, making the author raise the theme of tax compliance in the research. The novelty of this research is the use of taxpayer trust as a moderating variable, which is thought to strengthen or weaken the influence of tax justice and morality on taxpayer compliance. The strong level of trust that taxpayers have in the tax authorities is expected to increase the role of both tax justice and morals in increasing taxpayer compliance, and vice versa. To obtain data, questionnaires were sent to 429 respondents who were taxpayers of Micro, Small, and Medium Enterprises in the Pekanbaru-Indonesia area, and 407 questionnaires were returned. Data were analyzed using Structural Equation Modeling – Partial Least Square by using Smart-PLS Software version 7.0. The results show that tax justice, both procedural and distributive, as well as tax morals, increases taxpayer compliance. This research also found that the strength of taxpayers' trust in the tax authorities will further increase taxpayer compliance. This research provides theoretical and practical implications. Tax authorities need to implement fairness in serving taxpayers and build taxpayer trust to increase compliance. Academically, the study offers insights into taxpayer perceptions and the relationship between trust and taxpayer morale.

The Impact of Government Policies on Bangladeshi Labour Migration to Malaysia

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Abstract

Malaysia has traditionally been a popular destination for Bangladeshi workers. Through a government-to-government Memorandum of Understanding (MOU), Malaysia and Bangladesh coordinated a foreign worker program that facilitated the legal migration of Bangladeshi workers to Malaysia to work in the palm-oil sector. Ten International Recruiting Agencies (IRAs) control the migration market to Malaysia. Various international recruitment agencies (IRAs) that were not selected for the G2G Plus program reported that they cannot bypass the coalition of the selected IRAs, who hold an oligopoly on the migration market, to send migrant workers to Malaysia. During the fiscal year 2022-23, Bangladesh dispatched a total of 228,097 workers to Malaysia, with 178,086 of them leaving during the second half of the fiscal year. In this specific study a secondary mode of operation will be deployed to identify the policies between two governments regarding labour migration and recruitment.

Risk Tolerance, Perceived Usefulness, and Intention to Subscribe to Digital Unit Trust

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Abstract

The intention of a group of individual investors in Malaysia to subscribe to a Unit Trust fund using the Unit Trust Online Digital Service (UTODS) has not been widely investigated. This study aims to understand how the quality of UTODS influences Malaysian investors' behavioural to subscribe to funds. Given that investor behaviour is crucial to subscription decisions, analyzing their planned behaviour and intentions is essential. The UTODS sector faces significant issues with persistent misconduct, notably unauthorized online transactions by agents. The study utilizes the Theory of Planned Behaviour (TPB), defining perceived usefulness as the UTODS quality and considering risk tolerance as the moderating variable. Extensive literature on online subscription intention, the technological acceptance model, agents' fiduciary duty, and risk tolerance informed the study's design. A specific research question was formulated based on this review. Two hypotheses were formulated to examine these relationships. Data were collected via a self-administered questionnaire using a 5-point Likert scale, distributed to 384 individual UTODS users. The investors' intention to subscribe is measured according to their experiences with UTODS. The gathered data were checked for adequacy, convergent validity, discriminant validity, and reliability before confirming the accepted pattern matrix that best represents the data in the study using exploratory factor analysis (EFA) and confirmatory factor analysis (CFA).

Air Quality, Inclusive Development, and Life Expectancy: Moderating Role of Urbanization and Quality of Governance

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Abstract

This study examines the impact of air quality and inclusive development on life expectancy by incorporating the role of quality of governance (QoG) and urbanization. For this purpose, we used annual data from top air-polluted countries from 1990-2022 and applied the Method of Moment Quantile Regression (MMQR) to obtain empirical findings. Besides, the study also applies the Ordinary Least Square (OLS), Fixed Effect (FE), and Random Effect (RE) as the robustness check. The study finds that air quality and urbanization have an inverse and significant impact on life expectancy. Whereas human capital, information digitalization, labor force, energy use, inclusive development, and QoG have positive and significant impacts on life expectancy. The joint impact of QoG and air quality has a positive and significant effect on life expectancy, suggesting that better governance policies improve environmental quality, specifically air quality., which in turn increases life expectancy. The joint effect of urbanization and air quality has an inverse and significant relationship with life expectancy, which signifies that an increase in urbanization leads to an increase in air pollution and reduces life expectancy. The study suggests several policy implications for enhancing environmental quality and reducing air pollution in these countries.

Strategic Planning and Capability in the Attainment of Sustainable Performance within Cooperatives

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Abstract

This paper provides a conceptual analysis of how synergising strategic planning and capability can drive sustainable performance in cooperative organisations. The study highlights the critical roles of strategic planning and capability in achieving sustainable outcomes, addressing the challenges and opportunities cooperatives face, and drawing insights from real-world case studies. The synergising of strategic planning and capability is essential for cooperatives striving for sustainable performance. Managing associated challenges is important for long-term viability and member well-being. This synergy fosters empowerment, governance, financial sustainability, innovation, collaboration, and community development. The study further emphasizes the significant impact of strategic planning and capability on organisational performance, particularly in product, service, and process innovation aligned with customer needs. It also stresses the importance of legal compliance to protect stakeholder rights. This paper offers insights on strategic planning and capability simultaneously, enhancing organisational processes, fostering innovation, and identifying critical areas for improvement.

Enhancing Accountability Through Corporate Integrity: Evidence from Malaysian Statutory Bodies

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Abstract

Accountability is a cornerstone of organizational performance in both the private and public sectors, yet its integration with corporate integrity practices remains underexplored, particularly within the realm of statutory bodies. This study investigates the influence of corporate integrity practices on the accountability of Malaysian statutory bodies, utilizing a quantitative approach through a structured questionnaire survey. Analysis of data from 194 top management respondents reveals a significant and positive relationship between the implementation of corporate integrity practices and enhanced accountability within these organizations. The findings highlight the necessity for statutory bodies to embed integrity into their corporate culture by establishing dedicated integrity departments and appointing corporate integrity officers. By fostering a robust integrity framework, statutory bodies can strengthen their accountability mechanisms, thereby enhancing overall governance and public trust. These insights provide valuable guidance for policymakers and organizational leaders committed to advancing ethical standards and accountability in public sector governance.

Keywords: Corporate integrity, accountability, statutory bodies, Malaysia, public sector governance.

Advancing Web-Based Sustainability Reporting: An In-Depth Exploration of Religious Institutions

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The purpose of this paper is to explore the pivotal role of web-based sustainability reporting within religious institutions in Malaysia. A multi-site qualitative research approach comprising 13 religious institutions was employed to elicit comprehensive insights into the pertinent elements essential for formulating a coherent web-based sustainability reporting framework. A total of 27 semi-structured interviews were conducted involving heads of departments, information technology officers, web masters and administrative staff. The findings advocate for a framework integrating environmental stewardship, transparency and accountability, stakeholders' engagement and data management, tailored to the unique context of religious institutions. Salient implications of adopting digitalized, unified sustainability reporting method were discussed, potentially guiding SIRCs through the complexities of marrying religious obligations and environmental advocacy. This paper provides a foundational framework for policymakers, offering a lens through which the reporting framework can be evaluated and refined to promote enhanced stakeholder collaboration, transparent communication, and evidence-based decision-making in pursuing sustainability goals within religious institutions. This paper contributes to the limited knowledge of web-based sustainability reporting among religious institutions. The integrated framework for web-based sustainability reporting presents a novel approach to empower religious institutions to effectively pursue their sustainability goals while fostering enhanced stakeholder collaboration, transparent communication, and evidence-based decision-making. However, this study is limited to the Islamic religious institutions. Future studies may explore other religious institutions as well. Additionally, the reliance on qualitative methods may limit the generalisability of the findings, as the results are context-specific and based on subjective interpretations of interviewees' responses.

How Well Does Board Diversity Influence The Environment Disclosure And Earnings Management?

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Abstract

This study examines the impact of board diversity between corporate environmental disclosure and earnings management. We employ the Generalised Method of Moments (GMM) technique to examine data gathered from Malaysian manufacturing companies' annual reports on Bursa Malaysia between 2016 and 2021. Our analysis is based on a sample of 1,290 firm-year observations. The presence of female on board was significantly influenced by the earnings management. Board with financial competency also significantly influenced the earnings management. The results of this study provide valuable insights to authorities, managers, and investors on the representation of women on corporate boards and board with financial literate, as highlighted in the MCCG 2021 guidelines as a means of enhancing the implementation of earnings management..