

Day 1 - Concurrent Presentation 1 (Room 1)**Theme 1: Forensic Accounting & Governance****Moderator: Dr Hendi Yogi Prabowo**

Time	Title	Author(s)
14:00 - 14:20	Do Perceived Pressure and Perceived Opportunity Influence Employees' Intention to Commit Fraud?	Danny Shahmizi Teh Ismawi, Tuan Zainun Tuan Mat, Erlane K Ghani, Zuraidah Mohd Sanusi
14:20 - 14:40	The Influence of Pressure and Related Parties Transaction to The Financial Statements Fraud	Titis Khairun Nisa and Ataina Hidayati
14:40 - 15:00	The Effect of Morality, Appropriateness of Compensation, And Spiritual Intelligence to the Tendency To Commit Fraud: Evidence From A Private Company In Indonesia	Erlangga Yudha Pradana, Erna Hidayah, Abriyani Puspansih
15:00 - 15:20	Revitalization Of Law Enforcement Concerning The Corruption and Money Laundering of Regional Head in Indonesia	Teddy Subarsyah, Henry Loupias
15:20 - 15:40	E-Commerce Fraud: An Investigation of Familiarity, Trust and Awareness of Online Fraud Victims	Afzal Izzaz Zahari
15:40 - 16:00	Influential Factors on the Adoption of Forensic Accounting in Fraud Investigation Process: Case Study of EFCC in Nigeria	Ibrahim Umar, Rose Shamsiah Samsudin, Mudzamir Mohamed

Day 1 - Concurrent Presentation 1 (Room 2)**Theme 2: Islamic Governance & Shari'ah Compliant Finance****Moderator: Dr Romzie Rosman**

Time	Title	Author(s)
14:00 - 14:20	Can Disclosure Practices and Stakeholder Management influence Zakat Payers' Trust on Zakat Institutions?	Asmah Abdul Aziz, Erlane K Ghani, Sakinah Mohamed Tajularifin, Nahla Samargandi
14:20 - 14:40	Spending Patterns Of Uitm's Zakat Recipients	Rafeah binti Saidon, Siti Khadijah Ab Manan, Noorul Huda Sahari, Fadilah Adibah Ismail
14:40 - 15:00	The Effect Of Sharia Governance, Intellectual Capital, Profitability And Firm Size Toward Islamic Social Reporting: An Indonesian Case	Toto Rusmanto
15:00 - 15:20	Can the Federal Financial Institutions Examination Council (FFIEC) BSA/AML Compliance Examination Manual (2014) be used as a benchmark to audit the AML controls in Islamic financial institutions in Malaysia	Aaron Lau
15:20 - 15:40	A Theoretical Discussion on Contingency Factors Influencing the Use of Management Accounting Practices and Organizational Performance in Jordanian Manufacturing SMEs	Zaid Abdul Karim Jaradat, Roshaiza Taha, Rosliza Mat Zin, Wan Zuriati Wan Zakaria

Day 1 - Concurrent Presentation 1 (Room 3)**Theme 3: Corporate Governance & Ethics****Moderator: Assoc. Prof. Dr Rushayani**

Time	Title	Author(s)
14:00 - 14:20	The Effect Of Corporate Governance Mechanism To The Financial Performance Of Family Firms Listed In Indonesia Stock Exchange	Dwipraptono Agus Harjito, Wahyu Nugraha Sani
14:20 - 14:40	Non-Governmental Organizational Ethics and Integrity: A Human Rights overview	Swati Chakraborty
14:40 - 15:00	The Extensiveness of Whistle blowing Policy Disclosure among Publicly Listed Companies in Malaysia	Akmalia Mohamad Ariff, Wan Nurul Nabilah
15:00 - 15:20	Board Diversity and Real Earnings Management: Malaysian Outlook	Aziatul Waznah Ghazali, Nur Aima Shafie, Zuraidah Mohd Sanusi
15:20 - 15:40	Analysis On Being Efficient And Competitive In E-Procurement: A Study On Corruption Trend In Procurement Of Goods And Services	Norman Satriyana, Tarjo Tarjo, Prasetyono Prasetyono
15:40 – 16:00	The Impact of Ethics Content on Accounting Curriculum and Academic Atmosphere on Students Understanding and Sensitivity to Act Unethically	Fitriati Akmila

Day 1 - Concurrent Presentation 1 (Room 4)**Theme 4: Accounting & Auditing****Moderator: Prof. Dr Faizah Darus**

Time	Title	Author(s)
14:00 - 14:20	The Effect of Ethical tension and Time Pressure on Job Burnout and its Influence on Premature Sign-Offs Among Internal Auditors	Mohannad Obeid Al Shbail, Zalailah Salleh, Mohd Nazli Mohd Nor
14:20 - 14:40	The Effect of Role Stress, Burnout, and SPIP on The Performance of Internal Auditor (Studies Auditors Inspectorate Surakarta)	ml. astri prehtin noviana, Indah Setyasari, Made Wedaswari, Prof. Dr. Rahmawati, M.Si, Ak Rahmawati
14:40 - 15:00	The Relationship between Financial Leverage and Liquidity, and Firms' Profitability of Agricultural Industry: Evidence from Malaysian Listed Firms	Muhamad Adhwa Zulkipli, Amrizah Kamaluddin, Nik Anis Idayu Nik Abdullah
15:00 - 15:20	Comparison of Liquidity, Solvency and Profitability Analysis Using Traditional Ratios and Cash Flow Ratios on the MSWG Top 100 Companies	Nor Farizal Mohammed, Najwa Abdul Talib, Zuraidah Mohd Sanusi
15:20 - 15:40	Ideal Learning Approaches of Professional Accounting students: Evidence from Malaysia.	Mahfuzah Ahmad, Nor Farizal Mohammed, Normahiran Yatim, Puteh Mariam Ismail
15:40 – 16:00	The Effect of Conflict Management Styles on External Auditor's Reliance on Internal Audit Work	Fazlida Mohd Razali, Halil Paino, Jamaliah Said

Day 1 - Concurrent Presentation 2 (Room 1)
Theme 1: Forensic Accounting & Governance
Moderator: Assoc Prof Dr Nawal Kasim

Time	Title	Author(s)
16:00 - 16:20	Skills of the Forensic Accountants in Public Sector Reveal Fraud in Indonesia: An Empirical Investigation	Sumartono Sumartono, Dekar Urumsah, Rizki Hamdani
16:20 - 16:40	Shariah Governance and Earning Target: Malaysian Evidence	Rahayu Abdul Rahman, Mohd Taufik Mohd Suffian, Zuraidah Mohd Sanusi, Normah Hj Omar
16:40 - 17:00	Malaysian Code of Corporate Governance and Tax Compliance: Evidence from Malaysia	Mohd Taufik Mohd Suffian, Siti Marlia Shamsudin, Zuraidah Mohd Sanusi, Ancella Anitawati Hermawan

Day 1 - Concurrent Presentation 2 (Room 2)

Theme 2: Islamic Governance & Shari'ah Compliant Finance
Moderator: Dr Dwipraptono Agus Harjito

Time	Title	Author(s)
16:00 - 16:20	Examining Religiosity And Fraud Triangle Elements Towards Petty Corruption In Local Authority	Maha Alandejani, Salsabila Salsabila, Jamaliah Mohd Said
16:20 - 16:40	Trustworthiness Of Halal Products Among Muslim Consumers	Nor Balkish Zakaria, Rahimah Mohamed Yunos, Che Faridah Che Mahmood
16:40 - 17:00	The Management of Shari'ah Non-Compliance Risk by Islamic Financial Institutions in Malaysia	Romzie Rosman, Normah Omar, Anna Che Azmi
17:00 - 17:20	Related Party Transactions and Debt Structure: The Role of Social Capital	Norakma Abd. Majid, Akmalia M. Ariff and Nor Raihan Mohamad
17:20 - 17:40	Performance Effectiveness Of Forensic Accountants: The Importance Of Competencies And Situational Support Factors	Lee Teck Heang, Zuraidah Mohd Sanusi, Nur Hamizah Binti Hasan Hamizah Hasan
17:40 - 18:00	Enhancing Islamic Microfinance Accountability via Community Currency	Nabilah Rozzani, Intan Salwani Mohamed

Day 1 - Concurrent Presentation 2 (Room 3)**Theme 3: Corporate Governance & Ethics****Moderator: Dr Norazida Mohamed**

Time	Title	Author(s)
16:00 - 16:20	Realizing Environmental Risk Disclosure Practice in Malaysia: An Emphasis on Plantation Industry.	Haslinda Yusoff, Faizah Darus, Mustaffa Mohamed Zain, Yussri Sawani, Tamoi Janggu
16:20 - 16:40	Governance And Corporate Internet Reporting Behaviour Of Malaysian Public Listed Companies	Azmi Abdul Hamid, Ahmad Zaki Akbar Mohd. Raziff
16:40 - 17:00	Environmental Criminology: A Preliminary Insight of Environmental Offences Committed in Malaysia	Redvin Bilu, Faizah Darus and Haslinda Yusoff
17:00 - 17:20	Fraud Prevention Framework in Malaysia Local Authorities	Razif Rosli, Intan Salwani Mohamed, Nafsiah Mohamed & Safawi Abdul Rahman
17:20 - 17:40	Application of Financial Risk Ratios in Mitigating Financial Distress	Nurul Atikah Abdul Aziz, Zuraidah Mohd Sanusi, Amrizah Kamaluddin

Day 1 - Concurrent Presentation 2 (Room 4)**Theme 4: Accounting & Auditing****Moderator: Assoc. Prof. Dr Halil Paino**

Time	Title	Author(s)
16:00 - 16:20	Empirical Assessment of the Accountability of Public Sectors in Malaysia: Role of Integrity System, Internal Control System and Leadership Practices	Md. Mahmudul Alam
16:20 - 16:40	Motivations for Corporate Social Responsibility Assurance Practices: Evidence from the Manufacturing Industry	Yussri Sawani, Faizah Darus, Mustaffa Mohamed Zain and Tamoi Janggu
16:40 - 17:00	Determinants Analysis Of Earnings Response Coefficient: Empirical Study In Indonesia	Sintya Puspita Dewi, Abriyani Puspaningsih
17:00 - 17:20	Governance of Knowledge Asset through Effective Leadership Styles: The Case of Malaysian Private Hospitals	Hazlina Hassan, Norman Mohd.Saleh, Amrizah Kamaluddin, Noradiva Hamzah
17:20 - 17:40	The Effect of Professional Ethics and Auditor Experience on Fraud Detection: The Role of Professional Skepticism as a Mediating Variable	Arumega Zarefar, Ria Nelly Sari, Rita Anugerah, Vera Oktari

Day 2 - Concurrent Presentation 3 (Room 1)**Theme 5: IT & Accounting Information System****Moderator: Assoc Prof Dr Ramesh Nair**

Time	Title	Author(s)
08:00 - 08:20	The role of “ERP Systems Maintenance Planning, ERP Team Champion Role, and ERP Systems Customization” to the achievement of ERP Post-implementation Benefits in Indonesia.	Yuni - Nustini
08:20 - 08:40	An Ontology-Based Representation of Financial Criminology Using Text Analytics Processing	Zulazeze Sahri, Shuhaida Shuhidan
08:40 - 09:00	Predicting Forced Restatement in Malaysia	Intan Waheedah Othman, Richard Slack, Rebecca Stratling
09:00 - 09:20	Acceptance of Accrual Accounting System in Public Sector and its Influence on Job Satisfaction and Performance	Eveana Mosuin, Tuan Zainun Tuan Mat, Erlane K Ghani, Abdul Aziz Alzeban
09:20 - 09:40	A Review On Computer Technology Applications In Fraud Detection And Prevention	Rafidah Zainal, Dr Ayub

Day 2 - Concurrent Presentation 3 (Room 2)**Theme 6: Tax Policy & Management****Moderator: Assoc Prof Dr Amrizah Kamaluddin**

Time	Title	Author(s)
08:00 - 08:20	Board of Director Capabilities, Quality of Reporting and the Effect on Fraud in Non-profit Organizations	Roshayani Arshad, Mohd Hisham Mahamud, Noorbijan Abu Bakar
08:20 - 08:40	Modelling Tax Avoidance Practice in Indonesia	Yapto Rizaldi, Erna Hidayah
08:40 - 09:00	Cash Economy: Tax Evasion Amongst Smes In Malaysia	Azhar Mohamad
09:00 - 09:20	The Effect of GST Implentation on Tax Agents' Job Burnout	Hakimah Aisyah Mohd Taib, Nadiah Abd Hamid, Rohaya Md Noor
09:00 - 09:20	The Effect of GST Implentation on Tax Agents' Job Burnout	Hakimah Aisyah Mohd Taib, Nadiah Abd Hamid, Rohaya Md Noor

Day 2 - Concurrent Presentation 3 (Room 2)**Theme 6: Tax Policy & Management****Moderator: Dr Razana Juhaida Johari**

Time	Title	Author(s)
09:20 - 09:40	The Role of Islamic Financial System in Empowering Underprivileged Muslims Accounting	Oladapo Ibrahim Abiodun, Roshayani Arshad, Nawal Kasim
09:40 - 10:00	The Role of Strategic Orientations on Value Creation: Empirical Evidence from Malaysian Companies	Rawia Rida Obaid, Siti Hajar Mokri, Jamaliah Said, Nik Herda Nik Abdullah
10:00 - 10:20	Promoting Accountability Through Budget Performance: A Study In Malaysian Local Government	Tuan Zainun Tuan Mat, Nor Azlina Mohd Saad
10:20 - 10:40	Effectiveness of Internal Controls, Risk Management and Code of Conduct Systems in Fraud Mitigation: Case of Malaysia's Biggest Commercial Bank.	Willard Gwarimbo, Mohd Hazizee Bin Shahri, Norazida Mohamed, Anuar Nawawi

Day 2 - Concurrent Presentation 3 (Room 3)**Theme 7: Corporate Risk & Governance****Moderator: Mr Willard Gwarimbo**

Time	Title	Author(s)
08:00 - 08:20	The Propensity to commit Fraud: The Analysis of Influence of Civil Servant Morality, Asymmetry Information, Internal Control and Organizational Fairness	Arumega Zarefar, Rita Anugerah, Vera Oktari, Ria Nelly Sari, Abdul Havizd
08:20 - 08:40	Does Social Risk Management Matter? Influencing Factors and Their Linked to Firms' Financial Performance	Tamoi Janggu, Yussri Bin Sawani, Haslinda Yusoff, Faizah Darus, Mustaffa Mohd Zain
08:40 - 09:00	An Empirical Analysis of Control Activities in Managing Risk for Sustainable Malaysian SMEs	Nor Hafizah Abdul Rahman, Zakiah Muhammaddun Mohamed, Noradiva Hamzah, Khairul Azman Aziz, Erlane K. Ghani
09:00 - 09:20	Professional Skepticism And Auditors' Assessment of Misstatement Risks: The Moderating Effect of Experience and Time Budget Pressure	Takiah Mohd Iskandar, Sayed Alwee Hussnie Sayed Hussin, Norman Mohd Saleh, Romlah Jaffar

Day 2 - Concurrent Presentation 3 (Room 3)
Theme 7: Corporate Risk & Governance

Moderator: Dr Akmalia Mohamad Ariff

Time	Title	Author(s)
09:20 - 09:40	Risk Management Practices in Combating Fraud and Abuse in Nonprofit Organizations	Wan Ainul Asyiqin Wan Mohd Razali, Roshayani Arshad, Salwa Zolkafliil, Zulaikha Amirah Johari, Sharifah Nazatul Faiza Syed Mustapha Nazri
09:40 - 10:00	Financial Risks for Banks in a Dual Banking System: Evidence from Malaysian Financial Market.	Raihanah Abdul Aziz, Ruhaini Muda, Salwana Hassan
10:00 - 10:20	The Influence of Internal Control Mechanisms towards Fraud Occurrence in Malaysian Banking Institution	Natalia Hakimi, Zuraidah Mohd Sanusi, Shuhaidah Mohamed Shuhidan
10:20 - 10:40	The Role of Islamic Financial System in Empowering Underprivileged Muslims	Oladapo Ibrahim Abiodun, Roshayani Arshad, Nawal Kasim

Day 2 - Concurrent Presentation 3 (Room 4)

Theme 8: Economy, Financial & Marketing Issues

Moderator: Dr Ataina Hidayati

Time	Title	Author(s)
08:00 - 08:20	Foreign Direct Investment and Quality of Governance Nexus: Evidence from Malaysia	Jamaliah Said, Kazi Sohag, Normah Omar
08:20 - 08:40	The Real Effects of Government Debt on Sustainable Economic Growth in Malaysia	Ruhaini Muda, Muhammad Danial Ariff Burhanudin, Siti Badariah Saiful Nathan, Roshayani Arshad
08:40 - 09:00	Accountability in Sustainability of Tourism Sectors: The Role of Market Orientation	Soheil Kazemian, Normah Omar, Zuraidah Mohd Sanusi, Hadrian G. Djajadikerta
09:00 - 09:20	The Influence of Control Environment towards Counterproductive Working Behaviour	Aida Maria Ismail, Ridzuan Kunji Koya, Jamaliah Said

Day 2 - Concurrent Presentation 3 (Room 4)

Theme 8: Economy, Financial & Marketing Issues

Moderator: Dr Aida Maria Ismail

Time	Title	Author(s)
09:20 - 09:40	The Effect of Fiscal Decentralization on the Outcome of Public Service in Education	Nelly Syafitri & Ataina Hidayati
09:40 - 10:00	Bank Negara: Assessment on Enforcement Actions on Illegal Financial Activities in Malaysia	Yang Chik Adam, Nik Nurul Aswani Nik Kamarudin, Farihana Abdul Razak (2nd author), Zuraidah Mohd Sanusi, Shuhaida Mohamed Shuhidan
10:00 - 10:20	The Effects of Internal Corporate Governance on Performance of Federal Statutory Bodies in Malaysia	Abd Rahman Hj Ali, Mustaffa Mohamed Zain, Zubaidah Zainal Abidin, Roslani Embi