

**Day 1 (17 Aug) - Presentation 1 (Google Meet)**  
**Theme 1: Forensic Accounting & Governance**  
**Moderator: Dr Muhammad Rasyid Abdillah, Indonesia (Riau time: 10:00am - 12:00 noon)**  
**Time Taker: Nor Fadzillah Ismail**

<b>Time</b>	<b>Title</b>	<b>Author(s)</b>
11:00 - 11:20	The effect of political intervention and family ownership on earnings management	Nurul Azlin Azmi
11:20 - 11:40	Revisiting quality of governance towards FDI inflow: Evidence from emerging economy	Marhamah Mohd Rafidi
11:40 - 12:00	Corporate governance, managerial diversion and Indonesian state-owned enterprises: a literature review.	Nathan Junino Jahja
12:00 - 12:20	The application of responsive regulation theory on indirect tax compliance among small medium enterprises (SME) in Malaysia	Soliha Sanusi
12:20 - 12:40	Digital Knowledge and Tax Compliance in Developing Countries: A Conceptual Review	Fatimoh Mohammed
12:40 – 13:00	The training effect of doing risky on audit fees	Sarini Azizan

**Day 1 (17 Aug) - Presentation 2 (Google Meet)**  
**Theme 2: Islamic Governance & Shari'ah Compliant Finance**  
**Moderator: Dr Muhammad Nazmul Hoque**  
**Time Taker: Syarifah Athirah binti Shaib Aliwi / Aziah Nasir**

<b>Time</b>	<b>Title</b>	<b>Author(s)</b>
14:00 - 14:20	Exploring the contribution of Shariah rural banks in developing the microenterprises: Role and Changes	Yusmansyah Arsyad Thamrin
14:20 - 14:40	The role of Islamic Work Ethics, Internal Control and Corporate Culture on Fraud Prevention Mechanism	Reskino
14:40 - 15:00	Outcome reporting for Non-for-Profit Islamic Organizaitons: Issues and Challenges	Salsabila Abd. Rahim
15:00 - 15:20	Intergrating SRI Values on PPP Mechanism	Ahmad Amin
15:20 - 15:40	The influence of spirituality towards attitude of SRI Sukuk potential investors subscription intention	Wan Arliza bt Wan Zainal
15:40 - 16:00	Challenges of Shariah AuditPractices in the Development of Fintech in Islamic Finance Industry	Nurulhuda Abd Rahman
16:00 - 16:20	The effect of bank regulations on profitability of Islamic Banks: Evidence from selected ASEAN countries	Nurhafiza Abdul Kader Malim
16:20 - 16:40	The key actors in managing and reporting of Shari'ah Non-Compliant Income (SNCI) for Malaysian Islamic Banks	Norhanizah Binti Johari
16:40 - 17:00	Risk Management Practices in Malaysian Zakat Institution	Nazifah Mustaffha

**Day 2 (18 Aug) - Presentation 3 (Google Meet)**  
**Theme 3: Corporate Governance & Ethics**  
**Moderator: Dr Soheil Kazemian, Perth, Australia (Perth time: 9:00am - 11:00am)**  
**Time Taker: Nur Farina Safari**

<b>Time</b>	<b>Title</b>	<b>Author(s)</b>
9:00 - 9:20	The effects of ethical leadership on internal control systems	Afzal Izzaz Zahari
9:20 - 9:40	Leadership, reward and whistleblowing: An experimental study of government internal auditors	Halim Dedy Perdana
9:40 - 10:00	Knowledge management process capabilities and decision-making effectiveness of non-governmental organisations	Hamizah Abdul Razak
10:00 - 10:20	Levers of controls and effective fraud prevention framework: Development of multidimensional fraud prevention (FP) model	Razif Rosli
10:20 - 10:40	Examining the moderating role of performance measurement system on relationship between government audit and performance: Evidence from Indonesian local authorities	Rafrini Amyulianthy
10:40 – 11:00	The Role of Private Sector in Mitigating Corruption in Malaysia	Nurfarizan Mazhani Mahmud

**Day 2 (18 August) - Presentation 4 (Google Meet)**

**Theme 4: Accounting & Auditing**

**Moderator: Dr Md Shamimul Hassan, Bangladesh (Bangladesh time: 9:00am - 11:00am)**

**Time Taker: Siti Nuranisah Iberahim**

<b>Time</b>	<b>Title</b>	<b>Author(s)</b>
11:00 - 11:20	A comparative study on the measurement and disclosure of non-bearer plant: early evidence from Indonesia stock exchange	Widya Perwitasari
11:20 - 11:40	The effect of related party transactions on firm performance: an analysis from panel data	Mohd Taufik Mohd Suffian
11:40 - 12:00	Budgetary decision making by legislature in Indonesian local government	Mursal Salam Zulkarnaini
12:00 - 12:20	Performance measurement in social enterprises	Nur Aima Shafie
12:20 - 12:40	The effect of leverage and managerial skills on the return of shareholders in Malaysia's top 30 listed companies	Najihah Mokhtar, Mohd Halim Kadri (Presenter)
12:40 – 13:00	The no-misappropriation rule under the companies act 2016	Siti Suraya Abd Razak

**Day 2 (18 Aug) - Presentation 5 (Google Meet)**  
**Theme 3: Corporate Governance & Ethics**  
**Moderator: Prof Dr Rashidah Abdul Rahman, Jeddah (Jeddah time: 9:00am - 12:00noon)**  
**Time Taker: Nurul Azmatun Fikriyah Zulkarnain**

<b>Time</b>	<b>Title</b>	<b>Author(s)</b>
14:00 - 14:20	Assessing the relationship of corporate integrity practices with accountability of Malaysian statutory bodies	Nurhidayah Yahya
14:20 - 14:40	Growth, Ecpenditure, Governance and Inequality: Evidence from Bangladesh	Kazi Musa
14:40 - 15:00	Institutionalization and governance of village-owned enterprise toward sustainable value creation	Rudy Suryanto
15:00 - 15:20	Corporate governance and earnings management: The influence of political connection and <i>Bumiputera</i> Policy	Aziatul Waznah Ghazali
15:20– 15:40	Tax officer’s fraud risk judgement: A behavioural perspective	Nurliyana Haji Khalid
15:40-16:00	Pressure, Opportunity and Money Laundering intention in Indonesian banking sector	Atqkan Sjukri Karim
16:00-16:20	A critical review of studies on Corruption in the ASEAN region	Darusalam
16:20-16:40		
16:40– 17:00		

**Day 2 (18 August) - Presentation 6 (Google Meet)**

**Theme 1: Forensic Accounting & Governance**

**Moderator: Dr Nik Herda Nik Abdullah**

**Time Taker: Edry Luqman Azman**

<b>Time</b>	<b>Title</b>	<b>Author(s)</b>
14:00-14:20	Risk of Material Misstatement, Individual Factor and Audit Liability in Fraud Detection	Triyanto Purno Suwito
14:20-14:40	Using Gullibility Theory to Explain Ponzi Scheme Participation Among University Students in Malaysia	Siti Afiqah Binti A. Halim
14:40-15:00	A Review of Financial Governance on Hospital Accreditation	Agastya
15:00-15:20	Factors affecting the internal auditor's ability to detect fraud with professional due care as a moderating variable	Mochammad Solichin
15:20-15:40	Challenges in implementing fraud risk assessments in Indonesian of state financial audits	Mohamad Mahsun