

International Conference on Accounting Studies (ICAS) 2015  
17-20 August 2015, Johor Bahru, Johor, Malaysia

## Foreword

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With the theme of Governance and Sustainability, the Institute for Strategic and Sustainable Accounting Development (ISSAD), School of Accountancy (SOA), College of Business (COB), Universiti Utara Malaysia (UUM) is proud to organise the International Conference on Accounting Studies (ICAS) 2015 at the Thistle Hotel, Johor Bahru, Johor, Malaysia. The conference was the second in an intended series of future conferences that aim to explore both theoretical and practical aspects on accounting and related disciplines.

Co-organised with Malaysian Accountancy Research and Education Foundation (MAREF) and Malaysian Accounting Association (MyAA), this conference manages to receive nearly 150 manuscripts initially submitted for this conference. After careful peer reviews of all these papers, 98 of them have been accepted for oral presentations in the conference and 68 of them have been considered for publications in the proceedings. Apart of papers from Malaysia, 41 of the finally accepted papers are written by authors from 11 different countries. The accepted papers deal with a wide range of accounting issues including corporate social responsibility, corporate governance, financial accounting and reporting; management accounting and costing; accounting education; social and environmental accounting, taxation, corporate finance and capital markets, auditing and internal control, Islamic accounting, accounting information systems; public sector accounting, forensic accounting, and case studies and other issues in accounting.

As the editors of the conference proceedings, we would like to express our sincere thanks to many individuals who have contributed a lot to the paper reviewing works. We would especially like to express our gratitude to all scientific committee members and guest reviewers who diligently reviewed the papers. In addition, we would like to appreciate the organising committee of ICAS 2015 who have contributed much of their valuable time and made every effort for the successful organisation of this conference.

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