

International Conference on Accounting Studies (ICAS) 2016  
15-18 August 2016, Langkawi, Kedah, Malaysia

## Foreword

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It is with the great pleasure and fulfilment that we write this Foreword of the Proceedings of the International Conference on Accounting Studies (ICAS) 2016, the third in the series held at Langkawi, Kedah, Malaysia on August 15 – 18, 2016 and co-organized by Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM), College of Business, Universiti Utara Malaysia, Malaysian Accounting Association (MyAA) and Malaysian Accountancy Research and Education Foundation (MAREF). Langkawi is one of the major international tourist attractions in Malaysia with ease of connections from all the different parts of the world. As expected, the conference brings together researchers, academics and professionals from all over the world in the field of accounting and finance, and business and economics especially, and social sciences in general.

The Dean Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Prof. Dr. Kamil Md Idris made the ICAS 2016 welcome speech, while the Chairman Malaysian Accountancy Research and Education Foundation (MAREF), Tan Sri Datuk Dr. Abdul Samad Haji Alias delivered the keynote address. The Guest Speaker is a distinguished and erudite scholar, Distinguished Professor James Guthrie, Department of Accounting and Corporate Governance, Macquarie University and Editor of Accounting, Auditing and Accountability Journal (AAAJ). The MyAA Doctoral Colloquium welcome address was made by Prof. Dr. Ayoib Che Ahmad, President of Malaysian Accounting Association (MyAA) and the Director of Research and Innovation Management Centre of the Universiti Utara Malaysia. Prof. Dr. Norman Mohd Salleh, Deputy President, Malaysian Accounting Association (MyAA) presentation titled “What Examiners Look for in a Thesis?” receives astounding commendation from the participants. On behalf of the Conference Organizers, please accept our profound appreciation for the high quality of papers and as well as the method of delivery.

The conference encourages an interaction of research students and developing academics with the established academic community in an informal context to present and to discuss new and current work. In addition and for the first time, the Conference introduces the Research Help Desk/Clinic on how to write publishable papers with impact throughout the period. Please join me to extend the Conference Organizers gratitude to Dr. Oluwatoyin Muse Johnson Popoola, Dr. Zarifah Abdullah and Dr. Natrah Saad for steering the Clinic.

ICAS 2016 receives over 100 manuscripts and after undergoing blind peer reviews, 84 of them were accepted for oral presentations at the conference, out of which 56 papers were considered for publications in the proceedings. We must reiterate the generous support provided Bank Islam, Chartered Accountants Australia-New Zealand, and KHR. The funds were sizeable, timely, and greatly appreciated. No doubt, the ICAS 2016 Proceedings will serve as an excellent reference book for researchers in academic and professional communities. We also trust that this will be an impetus to stimulate further study and research in all the established and developing areas of accounting, economics, and business.

Lastly, we thank all our esteemed authors, participants, scientific committee and reviewers for their immense contributions. We, on behalf of the Organising Committee owe a debt of gratitude to its Patron, Prof. Dato’ Seri Dr. Mohamed Mustafa Ishak, Vice Chancellor Universiti Utara Malaysia, the Advisor, Prof. Dr. Kamil Md Idris, Dean TISSA-UUM. We will not fail to mention and appreciate the individual and collective contributions of the Organizing Committee to the successes witnessed in ICAS 2016. We, therefore, look forward to your continuous support in the nearest future. All in all, the 3<sup>rd</sup> International Conference on Accounting Studies (ICAS) 2016 in Langkawi was extraordinarily successful.

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