

ICAS 2018 Parallel Session Schedule

16 October 2018 – Parallel Session 1 (2.00pm – 3.40pm)

Room	Time				
	2.00 – 2.20	2.20 – 2.40	2.40 – 3.00	3.00 – 3.20	3.00 – 3.40
Laguna 1	TAXATION				
	<p>253 - Does History Matters in Tax Administration Performance?</p> <p>Abdurrahman Adamu Pantamee Muzainah Mansor</p>	<p>308 - Tax Disclosure Practices of Malaysian Listed Companies</p> <p>Noraza Mat Udin Nor Shaipah Abdul Wahab</p>	<p>273 - SMEs Readiness and the Business Reality of Indonesia's Tax Regulation Environment: Constructing the Owners Compliance</p> <p>Christine Tjen Daniel Pandapotan</p>	<p>315 - Factors Influencing Tax Compliance Intention Among Sole Proprietors: a Mediating Effect of Information Dissemination</p> <p>Razilina A. Razak Zainol Bidin</p>	<p>277 - Family Ownership and Tax Avoidance: An Analysis through Foreign Related Party Transactions and Dividends</p> <p>Nuritomo Nuritomo Sidharta Utama Ancella A Hermawan</p>
Laguna 2	FINANCIAL ACCOUNTING AND REPORTING				
	<p>254 - An Empirical Assessment of the Relationship between Financial Ratios on Investment Decision: A Case of Nigerian Telecom Industry</p> <p>Auwalu Musa</p>	<p>264 - CEO Compensation and Non-Recurring Losses</p> <p>Kin Wai Lee</p>	<p>297 - The Influence of Corporate Characteristics on Capital Structure Decisions of Malaysian SMEs</p> <p>Azhar Abdul Rahman Mohd Diah Hamdan</p>	<p>281 - The Use of Financial Derivatives and Earnings Volatility: Evidence from Malaysia</p> <p>Yong Xia Chua Lian Kee Phua Char Lee Lok</p>	<p>285 - Board of Directors Effectiveness, Audit Committee Effectiveness, Voluntary Integrated Reporting and Cost of Equity: Evidence from OECD Countries</p> <p>Mira Falatifah Ancella Hermawan</p>

ICAS 2018 Parallel Session Schedule

16 October 2018 – Parallel Session 2 (4.00pm – 5.40pm)

Room	Time				
	4.00 – 4.20	4.20 – 4.40	4.40 – 5.00	5.00 – 5.20	5.20 – 5.40
Laguna 1	AUDITING AND INTERNAL CONTROL				
	<p>265 - The Determinants Affecting Audit Fees: A Study on Construction, Consumer Goods, Finance and Technology Industry in Malaysia.</p> <p>Nur Lalua Rashidah Mohd Rahsiad Nur Diana Mohamad Sofian Kar Kay Yap Yoong Jian Wong</p>	<p>270 - The Effect of Fraud Related Problem Representation on Skills and Fraud Risk Assessment in the Nigerian Banking Sector</p> <p>Olusoji Olumide Odukoya Rose Shamsiah Samsudin Oluwatoyin Muse Johnson Popoola</p>	<p>282 - Key Audit Matters versus Financial Indicators: Consistent or Contradictory?</p> <p>Wei Min Lee Lian Kee Phua</p>	<p>309 - Open Discussion to Encourage Students' Participation in Problem-based Learning</p> <p>Masanita Mat Noh Nor Zalina Mohamad Yusof</p>	<p>304 - The Past, Present and Future Direction of the Internal Audit Research: A Bibliometric Analysis</p> <p>Azharudin Ali Aidi Ahmi Wan Norhayati Wan Ahmad</p>
Laguna 2	CORPORATE GOVERNANCE & OTHER				
	<p>251 - Corporate Governance Disclosure: The Evidence from Nigeria</p> <p>Abubakar M. Dembo</p>	<p>283 - Board of Directors Effectiveness, Integrated Reporting Quality, and Firm Risk</p> <p>Rita Sugiarti Ancella Anitawati Hermawan</p>	<p>267 - Corporate Governance Maturity and its Related Measurement Framework</p> <p>Ali Rehman Fathyah Hashim</p>	<p>286 - Do Young, Female, and Experienced Characteristics of Risk Oversight Committee Members Accommodate Bank Risk-Taking? Evidence from Indonesia</p> <p>Aulia Ampri Ancella Hermawan</p>	<p>296 - Defining Impact Sourcing and Its Conceptual underpinnings: A Review of Relevant Literature</p> <p>Shahifol Arbi Ismail Aini Aman Mudzamir Mohamed</p>

ICAS 2018 Parallel Session Schedule

17 October 2018 – Parallel Session 3 (9.00pm – 10.40pm)

Room	Time				
	9.00 – 9.20	9.20 – 9.40	9.40 – 10.00	10.00 – 10.20	10.20 – 10.40
Laguna 1	CORPORATE SOCIAL RESPONSIBILITY & ACCOUNTING EDUCATION				
	<p>262 - Corporate Social Responsibility Disclosure and the Value of Listed Conglomerates in Nigeria</p> <p>Salisu Umar Sani Saidu</p>	<p>278 - The Effect Of Corporate Social Responsibility Performance, Board Of Commissioners Effectiveness, And Women On The Board Of Commissioners Towards Ceo Turnover</p> <p>Bulan Dwi Utami Ancella Anitawati Hermawan</p>	<p>294 - An Exploration of CSR towards People with Disability (PWD) as Agenda among Fast Food Restaurants in Malaysia</p> <p>Rafeah Mat Saat Siti Noormala Jailani Mohd Hisyam Selamat</p>	<p>295 - The Credibility of Corporate Social Responsibility (CSR) Disclosure Amongst Sensitive Industries in Malaysia</p> <p>Mohd Herry Mohd Nasir Shamharir Abidin</p>	<p>263 - Awareness and Perception of Accounting Students towards Industrial Revolution 4.0</p> <p>Siti Aisyah Omar Farhana Hasbolah</p>
Laguna 2	MANAGEMENT, FINANCE & CASE STUDY				
	<p>258 - A Comparison of Customer Relationship Management of Malaysian and Nigerian Banking Sector</p> <p>Bello Usman Baba</p>	<p>266 - Innovation Co-operation Impact on Operations of Small, Medium and Large (SML) Firms: A Malaysia Perspective</p> <p>Mohammed Ndaliman Abubakr</p>	<p>284 - Online Peer-to-Peer Lending as Alternative Funding Source for Indonesian SME (Case Study: A Bottled Water Manufacturer)</p> <p>Eunice Shertaria Bangun Ancella Anitawati Hermawan</p>	<p>256 - An Empirical Test of Shareholdings Formation on Capital Structure of Listed Nigerian Oil and Gas Companies</p> <p>Mahmoud Ibrahim</p>	<p>301 - A Case of Accounting Policy Choices by a Low Cost Airline</p> <p>Siti Seri Delima Abdul Malak Wan Nordin Wan Hussin</p>

ICAS 2018 Parallel Session Schedule

17 October 2018 – Parallel Session 4 (11.00pm – 12.40pm)

Room	Time				
	11.00 – 11.20	11.20 – 11.40	11.40 – 12.00	12.00 – 12.20	12.20 – 12.40
Laguna 1	FINANCIAL ACCOUNTING AND REPORTING & CORPORATE GOVERNANCE				
	<p>288 - Market Valuation, Other Comprehensive Income and Compliance with Accounting Standards: The Case of Nigeria</p> <p>Usman Aliyu Baba Noor Afza Amran Hasnah Shaari</p>	<p>279 - Voluntary Disclosure of AGM Minutes among Publicly Listed Companies: A Malaysia Case Study</p> <p>Mohd Shazwan Mohd Ariffin Wan Nordin Wan-Hussin Siti Seri Delima Abdul Malak</p>	<p>300 - Investigating How Local Factors Influencing Standard Setting Process in Malaysia</p> <p>Nor Zalina Mohamad Yusof Ayoib Che Ahmad Sazali Saad</p>	<p>307 - Reformation of Corporate Governance in Malaysia: the Link with Foreign Equity Investment from the Lens of Institutional Theory</p> <p>Zaimah Abdullah Amon Chizema Sitraselvi Chandren</p>	<p>289 - Ownership Structure and Discretionary Loss Provisions: the Moderating Effect of Audit Committee Independence</p> <p>Mudzamir Mohamed Sunusi Garba Shahifol Arbi Ismail</p>
Laguna 2	PUBLIC SECTOR ACCOUNTING & FORENSIC ACCOUNTING				
	<p>292 - Theories association on public accounts committees (PACs) of Malaysia: an exploratory analysis into its role and establishment</p> <p>Rose Shamsiah Samsudin Mudzamir Mohamed Nor Zalina Mohamad Yusof Nafsiah Mohamed</p>	<p>293 - Attitude, Skills and Task Performance of Accountants in the Public Sector</p> <p>Oluwatoyin Muse Johnson Popoola Ayoib B Che-Ahmad Rachael Olujemisi Arowolo Mazrah Malik Malek</p>	<p>302 - Co-operation between Internal and External Auditors in Malaysian Local Government</p> <p>Siti Zabedah Saidin</p>	<p>257 - The Role of Insider Involvement and Customer Knowledge in Preventing Fraud in the Saudi Banks</p> <p>Rayaan Baz Rose Shamsiah Samsudin Ayoib b. Che-Ahmad</p>	<p>260 - Forensic Accounting Investigating Techniques: Technology at Work in the Net of the Nigerian Economic and Financial Crimes Commission</p> <p>Naziru Suleiman</p>

ICAS 2018 Parallel Session Schedule
17 October 2018 – Parallel Session 5 (2.00pm – 3.40pm)

Room	Time				
	2.00 – 2.20	2.20 – 2.40	2.40 – 3.00	3.00 – 3.20	3.00 – 3.40
Laguna 1	TAXATION & ISLAMIC ACCOUNTING				
	306 - Using the Theory of Reasoned Action to Predict Intention to Use Monthly Tax Deduction (MTD) as Final Tax Idawati Ibrahim Natrah Saad Zainol Bidin Muzainah Mansor	268 - Tax Morale and Motivation Crowding Theory. A Proposed Model Mohammed Shehu Hashidu Idawati Ibrahim	316 - Application Of Action Research Methodology To Identify Clarity of Withholding Tax Provision: In The Case Of Section 4A Of The Income Tax Act 1967 Hazlina Hussain Nor Aziah Abd. Manaf	299: Green Tax Policy in Malaysia: Are We Comparable to the Rest of the World? Zaimah Zainol Ariffin Natrah Saad	313 - Construct Validity of Attitude Instrument of Zakat Compliance Behavior Amongst Muslim Entrepreneur in Malaysia Ram Al Jaffri Saad Dzarfan Abdul Kadir Mohd Herry Mohd Nasir
Laguna 2	ACCOUNTING INFORMATION SYSTEM & SOCIAL AND ENVIRONMENTAL ACCOUNTING				
	314 - Designing Mobile Mosque Financial Management System Mohd Hisham Mohd Sharif Md Hairi Md Hussain Dzarfan Abdul Kadir Sazali Saad	311 - Importance of Strategic IS Planning Practices in Industry 4.0 Era Raja Haslinda Raja Mohd Ali Hafizah Mohamad Hsbollah Haslinda Hassan	305 - Renewable Energy, Crude Oil Revenue and the Environmental Issues in Nigeria Yunusa Nasiru Noriah Che Adam	287 - Recognition, Measurement, Recording and Reporting of Accounting on Environmental Transactions of Large Companies in Indonesia Einde Evana Lindrianasari R Weddie Andriyanto	252 - Board Characteristics and Corporate Environmental Reporting in Nigeria Usman Shehu Aliyu