

ICAS2014 Parallel Session Schedule  
18 August 2014 – 1<sup>st</sup> Concurrent Session (4.30pm – 6.00pm)

Room No.	Time				
	4.30 – 4.48	4.48 – 5.06	5.06 – 5.24	5.24 – 5.42	5.42 – 6.00
Bilik Negeri Sembilan [Room 4]	<b>Corporate Social Responsibility and Corporate Governance</b>				
	37 - Corporate Social Responsibility as a Marketing Strategy for Enhanced Performance in The Nigerian Banking Industry: A Granger Causality Approach <i>Eunice Abimbola Adegbola</i>	41 - Corporate Governance and Disclosure in Nigeria: An Empirical Study <i>Abubakar Mahmud Dembo, Syamarlah Rasaratnam</i>	115 - Broadening Corporate Accountability: An ‘Idealised’ Downward Accountability Model <i>Norfaiezah Sawandi, Ian Thomson</i>	123 - The Improvement of Community Economy as Impact of Corporate Social Responsibility Program: A Case Study in Pengalengan, Bandung, West Java, Indonesia <i>Bambang Rudito</i>	131 - The Influence of Internal Governance Mechanisms on Accounting Conservatism <i>Rahimah Mohamed Yunos, Syahrul Ahmar Ahmad, Normala Sulaiman</i>
Bilik Pahang [Room 5]	<b>Corporate Finance and Capital Markets</b>				
	3 - Is There a Long Run Relationship between Capital Market and Growth? A Co-Integration Analysis <i>Samuel Olumuyiwa Olusanya</i>	46 - Owners’ Equity and Accounting Information Relevance <i>Dhiaa Shamki</i>	124 - Institutional Ownership and Market-Based Performance Indicators: Utilizing Generalized Least Square Estimation Technique <i>Ayoib Che Ahmad, Mohd Abdullah Jusoh</i>	145 - Board Diversity and Corporate Expropriation <i>Ahmad Husni Hamzah, Abdul Hadi Zulkafli</i>	4 - Stand-Alone Sustainability Reporting and the Use of GRI in Italian Vodafone: A Longitudinal Analysis <i>Luca Gherardi, James Guthrie, Federica Farneti</i>
Bilik Perak [Room 6]	<b>Auditing and Internal Control</b>				
	6 - Imperatives of Marketing Internal Auditing in Nigerian Universities <i>Joseph K. Achua, Timothy T. Alabar</i>	12 - Effects of Time Budget Pressure on Dysfunctional Audit and Audit Quality, Information Technology as Moderator <i>Yana Ulfah, Anis Rachma Utary, Muhammad Ikbal</i>	55 - The Extent of Internal Audit Functions Outsourcing by Nigerian Deposit Money Banks <i>Dije Muhammad Suleiman, Kabiru Isa Dandago</i>	64 - Effect of Auditor’s Industry Specialization, Auditor’s Independence and Audit Procedure on Audit Quality: Evidence From Indonesia <i>Iman Sarwoko, Sukrisno Agoes</i>	136 - Meaning Contests of Audit Quality in Practice <i>Noor Adwa Sulaiman</i>

**ICAS2014 Parallel Session Schedule**  
**18 August 2014 – 1<sup>st</sup> Concurrent Session (4.30pm – 6.00pm)**

Room No.	Time				
	4.30 – 4.48	4.48 – 5.06	5.06 – 5.24	5.24 – 5.42	5.42 – 6.00
Bilik Perlis [Room 7]	<b>Financial Accounting and Reporting</b>				
	15 - Financial Instruments Disclosure Practices: Evidence from Malaysian Listed Firms <i>Syaima' Adznan, Sherliza Puat Nelson</i>	23 - The Impact of IFRS 9 and IFRS 7 on Liquidity in Banks: Theoretical Aspects <i>Cipullo Nadia, Vinciguerra Rosa</i>	61 - Corporate Voluntary Disclosure Practices of Banks in Bangladesh <i>Syed Abdulla Al Mamun, Hasnah Kamardin</i>	66 - Impact of Regulatory Framework and Environmental Factors on Accounting Practices by Firms in Nigeria <i>Abdulkadir Madawaki</i>	102 - Determinants of Accounting Choice of Noncurrent Assets at IFRS First Adoption Among Nigerian Firms <i>Muhammad Aminu Isa</i>
Bilik P. Pinang [Room 8]	<b>Islamic Accounting</b>				
	8 - Analysis of Islamic Bank's Performance and Strategy after Spin-Off as Islamic Full-fledged Scheme in Indonesia <i>Dodik Siswanto</i>	22 - Developing a Multidimensional Performance of Zakat Collection System in East Coast Region <i>Nurul Nurhidayatie Muhamad Ali, Roshaliza Taha, Mohammad Rodzi Embong, Mohd Nazli Mohd Nor</i>	75 - Islamic Accounting in Theory and Practice <i>Andi Irfan, Febri Rahmi</i>	135 - Islamic Accountability Framework in the Zakat Funds Management <i>Ram Al Jaffri Saad, Norazita Marina Abdul Aziz, Norfaiezah Sawandi</i>	149 - Appraising Shariah Committee Operations in Microfinance Firms: PLS Approach <i>Bashir Mande</i>

ICAS2014 Parallel Session Schedule

19 August 2014 – 2<sup>nd</sup> Concurrent Session (9.00am – 10.30am)

Room No.	Time				
	9.00 – 9.18	9.18 – 9.36	9.36 – 9.54	9.54 – 10.12	10.12 – 10.30
Bilik Negeri Sembilan [Room 4]	<b>Corporate Social Responsibility and Corporate Governance</b>				
	57 - Sustainable Development: A Malaysia Perspective <i>S.R. Abdulrazak, Fauziah Sh. Ahmad</i>	78 - Board of Directors and Small Medium Enterprise's Firm Growth with Firm Culture as Moderating Factor in Malaysia <i>Rosmini Omar, Kim Yew Lim, Rohaida Basiruddin</i>	105 - Regulatory Issues in Practice of Corporate Governance in Nigerian Banking Industry <i>Abdullahi Shehu Araga</i>	111 - Board Independence and Accounting Conservatism in Malaysian Companies <i>Noor Afza Amran, Kamarul Bahrain Abdul Manaf</i>	143 - Enterprise Risk Management (ERM) Implementation: Some Empirical Evidence from Large Australian Companies <i>Saudah Ahmad, Chew Ng, Lisa Ann McManus</i>
Bilik Pahang [Room 5]	<b>Public Sector Accounting</b>				
	2 - Challenges in Implementing Public Private Partnership (PPP) In Malaysia <i>Suhaiza Ismail, Fatimah Azzahra Haris</i>	24 - Factors Affecting Implementation of Good Government Governance (GGG) and Their Implications Towards Performance Accountability <i>Leny Nofianti, Novie Susanti Suseno</i>	27 - Readiness of Malaysian public sector employees in moving towards accrual accounting for improve accountability: The case of Ministry of Education (MOE) <i>Azrina Hani Azmi, Nafsiah Mohamed</i>	35 - Funding Trends of Research Universities in Malaysia <i>Faridah Hanum Amran, Ibrahim Kamal Abdul Rahman, Kalsom Salleh, Syed Noh Syed Ahmad, Noor Hasniza Haron</i>	42 - Accrual Accounting in Government: Is Fund Accounting Still Relevant? <i>Kalsom Salleh, Rozainun Ab Aziz, Y. Nurli Abu Bakar</i>
Bilik Perak [Room 6]	<b>Management Accounting and Costing</b>				
	70 - Impact of Service Quality, Trust and Perceived Value on Customer Loyalty in Malaysia Services Industries <i>Firend A. Rasheed, Masoumeh F. Abadi</i>	95 - The Role of Wellbeing On Performance in Services Sector <i>Maziana Zakaria, Nik Kamaruzaman Abdulatiff, Norli Ali</i>	100 - Determination of Goals Under Four Perspectives of Balanced Scorecards And Linkages Between the Perspectives: A Survey on Luxury Summer Hotels in Turkey <i>Figen Turuduoglu, Nilufer Suner, Gulcin Yildirim</i>	154 - The Mediating Role of Management Control System in the Relationship Between Corporate Governance and the Performance of Bailed-Out Banks in Nigeria <i>Nuraddeen Shehu Aliyu, Che Zuriana Muhammad Jamil, Rapih Mohamed</i>	159 - The Effect of Institutional Factors on the Organizational Performance through Performance Measures of Commercial Banks in Libya <i>Ismail Elnihewi, Faudziah Hanim Fadzil, Rapih Mohamed</i>

ICAS2014 Parallel Session Schedule

19 August 2014 – 2<sup>nd</sup> Concurrent Session (9.00am – 10.30am)

Room No.	Time				
	9.00 – 9.18	9.18 – 9.36	9.36 – 9.54	9.54 – 10.12	10.12 – 10.30
Bilik Perlis [Room 7]	<b>Taxation</b>				
	5 - Regressivity of the Corporate Taxpayers' Compliance Costs <i>Noor Sharoja Sapiei, Mazni Abdullah, Noor Adwa Sulaiman</i>	10 - Do Trust and Power Moderate Each Other in Relation to Tax Compliance? <i>Abdulsalam Masud, Nor Aziah Abd Manaf, Natrah Saad</i>	68 - The Impact of Threat of Punishment on Tax Compliance and Non-Compliance Attitudes in Malaysia <i>Raihana Mohdali, Khadijah Isa, Salwa Hana Yussof</i>	38 - Corporate Ownership, Governance and Tax Avoidance: An Interactive Effects <i>Hairul Azlan Annuar, Ibrahim Aramide Salihu, Siti Normala Shiekh Obid</i>	118 - Does Design Matter in Tax E-Filing Acceptance? <i>Saliza Abdul Aziz, Kamil Md. Idris</i>
Bilik P.Pinang [Room 8]	<b>Auditing and Internal Control</b>				
	45 - The Effectiveness of the Internal Controlling System Implementation in Fiscal Decentralization Application <i>Moni Muskanan</i>	84 - Influence of Auditor Independence, Audit Tenure, And Audit Fee on Audit Quality of Members of Capital Market Accountant Forum in Indonesia <i>Listya Yuniastuti Rahmina, Sukrisno Agoes</i>	148 - Non-assurance Services, Audit Firm Tenure, Types of Institutional Investors and Earnings Management: Empirical Study in Malaysia <i>Hasan Mohammed Bamahros, Wan Nordin Wan Hussin</i>	150 - IT Adoption among Internal Auditors in Public Sector <i>Aidi Ahmi, Siti Zabedah Saidin, Akilah Abdullah</i>	158 - A Theoretical Framework on the Level of Risk Management Implementation in the Nigerian Banking Sector: The Moderating Effect of Top Management Support <i>Ishaya John Dabari, Siti Zabedah Saidin</i>

ICAS2014 Parallel Session Schedule  
19 August 2014 – 3<sup>rd</sup> Concurrent Session (11.00am – 12.30pm)

Room No.	Time				
	11.00 – 11.18	11.18 – 11.36	11.36 – 11.54	11.54 – 12.12	12.12 – 12.30
Bilik Negeri Sembilan [Room 4]	<b>Corporate Social Responsibility and Corporate Governance</b>				
	18 - The Moderating Influence of Organizational Capacity on the Association between Corporate Governance and Corporate Performance <i>Ifa Rizad Mustapa, Nazli Anum Mohd. Ghazali, Muslim Har Sani Mohamad</i>	128 - The Impact of Audit Committee Characteristics on Corporate Voluntary Disclosure <i>Hisham Kamel Madi, Zuaini Ishak, Nor Aziah Abdul Manaf</i>	129 - CSR and Financial Performance Analysis: Evidence From Top ASEAN Listed Companies <i>Stephanus Remond Waworuntu, Michelle Dewi Wantah, Toto Rusmanto</i>	140 - The Mediating Effect of Stakeholder Influence Capacity on the Relationship Between Corporate Social Responsibility and Corporate Financial Performance <i>Yusuf Ibrahim Karaye, Zuaini Ishak, Noriah Che Adam</i>	142 - The Voluntary Disclosure of Malaysian Executive Directors' Remuneration Under an Evolving Regulatory Framework <i>Siti Seri Delima Abdul Malak</i>
Bilik Pahang [Room 5]	<b>Financial Accounting and Reporting</b>				
	127 - Factors Affecting the Internet Financial Disclosures by Malaysian Listed Companies <i>Alarussi Ali, Mohamad Hisyam Selamat, Mustafa Mohd Hanefah</i>	138 - Financial Reporting Regulations in Emerging Economies: The Nigeria Perspective <i>Abdulkadir Madawaki</i>	156 - Dimensions of IFRS Transition Roadmap's Information Content in LDCs: A Case of Nigeria <i>Muhammad Aminu Isa</i>	157 - International Financial Reporting Standards or Nothing: How Prepared Is Nigeria? <i>Adamu Garba Zango, Hasnah Kamardin, Rokiah Ishak</i>	36 - An International Comparison of the Determinants and Financial Information Quality in XBRL Reporting Environment <i>Mahlindayu Tarmidi, Rusli Abdul Roni</i>
Bilik Perak [Room 6]	<b>Management Accounting and Costing</b>				
	106 - Control Authority, Business Strategy, And The Characteristics On Management Accounting Information Systems <i>Ishak Ramli, Denny Iskandar</i>	113 - Management Control Practices in Somalia's Traditional Clannish Society <i>Bashir Abdisamad Hared, Zarifah Abdullah, Sheikh Mohammed Rafiul Huque</i>	120 - Direct and Indirect Effects of Top Management Support on ABC Implementation Success: Evidence from ISO 9000 Certified Companies in Thailand <i>Phaithun Intakhan</i>	144 - The Influence of Comprehensive Performance Measurement System (CPMS) Towards Managers' Role Ambiguity <i>Zarinah Abdul Rasit, Che Ruhana Isa</i>	125 - Determinants of Performance Efficiency in Non-Profit Organizations: Evidence from Nigerian Federal Universities <i>Ofe Iwiyisi Inua, Okafor Chinwuba</i>

**ICAS2014 Parallel Session Schedule**  
**19 August 2014 – 3<sup>rd</sup> Concurrent Session (11.00am – 12.30pm)**

Room No.	Time				
	11.00 – 11.18	11.18 – 11.36	11.36 – 11.54	11.54 – 12.12	12.12 – 12.30
Bilik Perlis [Room 7]	<b>Accounting Education</b>				
	110 - An Application of Theory of Planned Behavior Towards CPA Career in Indonesia <i>Badingatus Solikhah</i>	112 - A Survey of Work Environment Inhibitors to Informal Workplace Learning Activities amongst Malaysian Accountants <i>Muhammad Syahir Abdul Wahab, Ram Al-Jaffri Saad, Mohamad Hisyam Selamat</i>	163 - Developing Entrepreneurial Accounting Graduates Using Accounting Simulation Model among Accounting Students at Malaysian Public Universities <i>Marhaiza Ibrahim, Akilah Abdullah</i>	-	-
Bilik P.Pinang [Room 8]	<b>Social and Environmental Accounting and Taxation</b>				
	34 - Exploring the Relationship between Carbon Performance, Carbon Reporting and Firm Performance - A Conceptual Paper <i>Noor Raida Abd Rahman, Siti Zaleha Abdul Rasid, Rohaida Basiruddin</i>	71 - The Negative Impact of Weak Financial and Legal Institutions on Policy Implementation in Nigeria <i>Bashir Mande Tsafe</i>	59 - Understanding the Tax Practitioner-Client Relationship: Using a Role Theory Framework <i>Lin Mei Tan</i>	11 - Effects of Fiscal Regime Changes on Investment Climate of Malaysia's Marginal Oil Fields: Proposed Model <i>Nor Aziah Abd Manaf, Natrah Saad, Zuaini Ishak, Abdulsalam Masud</i>	152 - Complexity of the Malaysian Income Tax Act 1967: Readability Assessment <i>Natrah Saad, Noraza Mat Udin, Chek Derashid</i>

ICAS2014 Parallel Session Schedule  
19 August 2014 – 4<sup>th</sup> Concurrent Session (4.15pm – 5.45pm)

Room No.	Time				
	4.15 – 4.33	4.33 – 4.51	4.51 – 5.09	5.09 – 5.27	5.27 – 5.45
Bilik Negeri Sembilan [Room 4]	<b>Accounting Information Systems</b>				
	30 - Economic and Technology as Influence Factors for Digital Piracy Sustainability: Indonesian Case <i>Hesty Wulandari</i>	147 - E-Government: An Assessment of Malaysian E-Government Initiatives using Theory of Planned Behavior (TPB), Technology Acceptance Model (TAM) and Information Systems Success (ISS) <i>Raudah Danila, Akilah Abdullah</i>	63 - Extent of E-Procurement Use in SMEs: A Descriptive Study <i>Haslinda Hassan, Alexei Tretiakov, Dick Whiddett, Iskandar Adon</i>	137 - Strategic IS Planning Practices: A Comparative Study of Malaysia and New Zealand <i>Raja Haslinda Raja Mohd Ali, Barbara Crump, Suhizaz Sudin</i>	146 - Cloud Computing Awareness and Adoption among Accounting Practitioners in Malaysia <i>Mahlindayu Tarmidi, Siti Zaleha Abdul Rasid, Bakhtiar Alrazi, Rusli Abdul Roni</i>
Bilik Pahang [Room 5]	<b>Case Studies and Issues in Accounting</b>				
	164 - The Readability of the Chairman's Narratives in Corporate Reports: A Malaysian Case Study <i>Azhar Abdul Rahman</i>	17 - Biological Assets Valuation Reconstruction: A Critical Study of IAS 41 on Agricultural Accounting in Indonesian Farmers <i>Rendra Kurniawan, Aji Dedi Mulawarman, Ari Kamayanti</i>	56 - A Case Study on Final Year Students in ICS: Are They Really Adult Learners? <i>Norlaila Abdullah</i>	151 - A Case Study of Corporate Social Responsibility by Malaysian Government Link Company <i>Fathilatul Zakimi Abdul Hamid, Ruhaya Atan, Md Suhaimi Md Saleh</i>	47 - Intellectual Capital and Its Effect on Financial Performance of Banks: Evidence From Saudi Arabia <i>Mahfoudh Abdul Kareem Al-Musali, Ku Nor Izah Ku Ismail</i>
Bilik Perak [Room 6]	<b>Public Sector Accounting</b>				
	89 - Research Potentials on the Global Adoption of International Public Sector Accounting Standards: A Literature Survey <i>Mahmoud Muktar Saidu, Kabiru Isa Dandago</i>	49 - Internal Control System Deficiency and Capital Project Mis-Management in the Nigerian Public Sector <i>Shakirat Adepeju Babatunde, Kabiru Isa Dandago</i>	108 - The Influence of Participative Budgeting on Budgetary Slack in Composing Local Governments' Budget in Bali Province <i>A.A. Widanaputra, N.P.S.H. Mimba</i>	114 - Does Accountability Discharged Through Performance Measurement System? <i>Amin Ali, Faisol Elham, Ahmadasri Alauddin</i>	162 - Does Reliance on Internal Auditors' Work Reduced the External Audit Cost and External Audit Work? <i>Siti Zabedah Saidin</i>

ICAS2014 Parallel Session Schedule  
19 August 2014 – 4<sup>th</sup> Concurrent Session (4.15pm – 5.45pm)

Room No.	Time				
	4.15 – 4.33	4.33 – 4.51	4.51 – 5.09	5.09 – 5.27	5.27 – 5.45
Bilik Perlis [Room 7]	<b>Forensic Accounting</b>				
	116 - A Preliminary Study on Fraud Prevention and Detection at the State and Local Government Entities in Malaysia <i>Mohamad Zulkurnai Ghazali, Mohd Syahrir Rahim, Azharudin Ali, Shamharir Abidin</i>	60 - Corruption - Why Do They Do It? <i>Zaleha Othman, Rohami Shafie, Fathilatul Zakimi Abdul Hamid</i>	85 - Enterprise Risk Management Practices among Malaysian Firms <i>Sara Soltanizadeh, Siti Zaleha Abdul Rasid, Nargess Golshan, Farzana Quoquab, Rohaida Basiruddin</i>	117 - Whistleblowing Behaviour: The Influence of Ethical Climates Theory <i>Syahrul Ahmar Ahmad, Rahimah Mohamed Yunos, Raja Adzrin Raja Ahmad, Zuraidah Mohd Sanusi</i>	93 - Misappropriation of Assets in Local Authorities: A Challenge to Good Governance <i>Rozaiha Ab Majid, Nafsiah Mohamed, Rosmawati Haron, Nor Bahiyah Omar, Betsy Jomitin</i>
Bilik P.Pinang [Room 8]	<b>Taxation</b>				
	76 - Zakah on Employment Income in Muslim Majority States of Nigeria. Any Cause for Alarm? <i>Sahiba Abdullahi Ammani, Safiyya Abubakar Abba, Kabiru Isa Dandago</i>	88 - Tax Aggressiveness And Negotiations: A Conceptual Paper <i>Anna Azriati Che Azmi, Voon Yuen Hoong</i>	94 - An analysis of the gap between accounting depreciation and tax capital allowance in Malaysia <i>Salwa Hana Yussof, Khadijah Isa, Raihana Mohdali</i>	97 - The Role of Tax Agents in Sustaining the Malaysian Tax System <i>Khadijah Mohd Isa, Salwa Hana Yussof, Raihana Mohdali</i>	139 - The Compliance Time Costs of Malaysian Personal Income Tax System: E-Filers vs. Manual-Filers <i>Idawati Ibrahim</i>