

IABC

The 6th International
Accounting and Business
Conference

2019

THE 6TH INTERNATIONAL ACCOUNTING & BUSINESS CONFERENCE 2019

*Towards Greater Transparency, Accountability
& Sustainability in Financial Governance*

Organized by:



UNIVERSITI
TEKNOLOGI
MARA

Cawangan Johor
Kampus Segamat
Kampus Pasir Gudang

In Cooperation with:



INDONESIA
BANKING
SCHOOL

21 - 22 AUGUST, 2019
INDONESIA BANKING SCHOOL

THE 6TH
INTERNATIONAL ACCOUNTING
&
BUSINESS CONFERENCE

SECRETARIAT OF IABC 2019

MALAYSIA . INDONESIA . 2019

Published by

© UiTM Cawangan Johor, 2019

Jalan Universiti Off KM 12 Jalan Muar, 85000 Segamat, Johor.

Email: iabc@uitm.edu.my

All rights reserved. No part of this publication may be reproduced, copied, stored in any retrieval system or transmitted in any form or by any means – electronic, mechanical, photocopying, recording or otherwise, without prior permission in writing from the author.

Email: iabc@uitm.edu.my

TABLE OF CONTENT

No.	Particulars	Page
1.	Foreword – Vice Chancellor, Universiti Teknologi MARA	2
2.	Foreward - Chairman, Indonesia Banking School	3
3.	Foreword – Rector, Universiti Teknologi MARA Cawangan Johor	4
4.	Foreword – Chairperson, International Accounting and Business Conference 2019	5
5.	Foreword – Chairperson, International Accounting and Business Conference 2019	6
6.	Itinerary – Programme Schedule	7
7.	Keynote Speaker	8
8.	Parallel Session Schedule	9
9.	Abstracts	23
10.	Organising committee	101
11.	Collaborators	103
12.	Acknowledgement	104
13.	Sponsor	105

IABC2019-005

**THE USEFULNESS OF ACTION-ORIENTED SIMULATION ACCOUNTING
PACKAGE (ASAP) AS A TOOL TO DEVELOP SKILLS**

Che Ku Hisam Che Ku Kassim¹, Noor Emilina Mohd Nasir², Suraya Ahmad³,
Wan Mohd Nazif Wan Mohd Nori⁴, Nur Nariza Mod Arifin⁵, Zaiza Norsuriati
Zainal@Zakaria⁶

^{1,2,3,4,5,6} Faculty of Accountancy, Universiti Teknologi MARA (Terengganu)
Dungun, Terengganu, Malaysia
nooremilina@tganu.uitm.edu.my

Abstract

The current business environment is growing at rapid pace. Consequently, it affects a manner in which accounting is practised. The role of accountants is shifted from being mere financial information providers to the ones who are directly and actively involved in different levels of managerial functions. To assist them in fulfilling their responsibilities in a more effective manner, accountants in the era of globalisation need to be equipped with multiple skills and competencies. Therefore, it is the responsibility of the accounting education system to innovatively develop academic approaches that can prepare future accountants for this challenging role. Perhaps, one of such approaches is through the employment of an active-oriented learning method known as the ASAP. The objective of the study is to examine students' perceptions on the usefulness of the ASAP as an action-oriented learning approach in developing the needful skills of the accounting profession and industry. In achieving the objective, an experiment-based research utilising an online survey using a questionnaire has been conducted on 45 accounting students who have completed a course in accounting software. In general, the results indicate positive perceptions among the students that the ASAP is useful in developing both technical and non-technical skills. The operationalisation of the ASAP helps developing the students' ability to identify relevant data and apply diverse knowledge within business realms.

Keywords: *active learning, accounting students, skills, experimental study, education, accounting information system*