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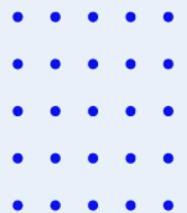
eProceeding



INTERNATIONAL ACCOUNTING COLLOQUIUM

**(FACULTY OF ACCOUNTANCY UiTM CAWANGAN KEDAH &
MINDANAO STATE UNIVERSITY- ILIGAN INSTITUTE OF TECHNOLOGY)**

**Organized by
FACULTY OF ACCOUNTANCY UiTM CAWANGAN KEDAH, MALAYSIA**



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PREFACE

The heartiest congratulation is proffered to the Faculty of Accountancy of UiTM Kedah Branch for the successful organization of the first *International Accounting Colloquium (IAC2023)* in collaboration with Mindanao State University-Iligan Institute of Technology on 31st January 2023. This colloquium marked another milestone for UiTM Kedah Branch as an intellectual hub where stimulating and prolific academic presentations and discussions could always be found.

It is indeed truly encouraging to see UiTM Kedah Branch forging ties with international universities to further strengthen itself in the aspects of research and innovation. This colloquium which covered a wider scope of knowledge had managed to accrue a broad set of perspectives not only in accountancy and business but also in other facets in which those two areas could be applied.

Thus, this colloquium could be viewed as a platform that brought together academicians who were interested in mobilizing innovative and creative global practices in accountancy and business for a sustainable business environment. Hopefully, our valued presenters and participants had not only gained new ideas from others but also managed to share their experiences, ideas and expertise which had been an enriching as well as a fulfilling experience for everyone.

Finally, to all participants and presenters, without your contribution, this colloquium would not have been possible. I would like to take this opportunity to express my immense gratitude and appreciation to you.

Thank you.

PROFESSOR DR. ROSHIMA HJ. SAID
Rector
Universiti Teknologi MARA (UiTM) Kedah
08400 Merbok, Kedah, Malaysia.

PREFACE

Alhamdulillah, my utmost gratitude to Allah SWT as with His blessings and mercy, the *International Accounting Colloquium (IAC2023)* could be successfully held on 31 January 2023. I would like to thank the Rector of UiTM Kedah Branch, Deputy Rectors, and esteemed members of the management for their support and encouragement in making IAC2023 a success. I would also like to extend my heartfelt thanks to Ms. Noora'in Omar, the Chairperson of IAC2023, for her dedication and commitment in accomplishing this program. My humble gratitude also goes to IAC2023 Committee Members and Team for their continuous hard work and effort.

The research effort is essential in educational organizations. Hence, the publication of this online eProceeding comprising of 10 (ten) extended abstracts is an effort by the Faculty of Accountancy, Universiti Teknologi MARA Kedah Branch (UiTM Kedah) to encourage accounting academics to be involved in academic writing. The IAC2023 eProceeding provides a platform for accounting academics to share and disseminate their academic knowledge to a larger audience. The experience gained in writing extended abstracts may help them improve their writing skills and be more confident in producing academic materials in the future.

Finally, the Faculty of Accountancy of UiTM Kedah, organizer of IAC2023, is very proud to share this avenue with academics, students, and industry practitioners. Thanks, and congratulations to all involved.

Thank you.

ASSOCIATE PROFESSOR DR. HAJAH INTAN MARZITA SAIDON

Head of Faculty

Faculty of Accountancy

Universiti Teknologi MARA (UiTM) Kedah

08400 Merbok, Kedah, Malaysia.

PREFACE

Alhamdulillah, all praises to Allah, by whose grace and blessings made it possible to conduct our first *International Accounting Colloquium (IAC2023)* on 31st January 2023. This colloquium was organised by Faculty of Accountancy of UiTM Kedah Branch. The main participants were lecturers of UiTM Kedah Branch, Malaysia and Mindanao State University-Iligan Institute of Technology, Philippines. Hence, I would like to take this opportunity to thank the Rector of UiTM Kedah Branch, Deputy Rectors, Head of Centre of Studies and esteemed members of the management for their support and encouragement in making IAC2023 a success.

As a result of the colloquium, we are now publishing an online eProceeding IAC2023 comprising of 10 (ten) extended abstracts covering various topics such as money laundering, fraudulent financial reporting, ESG and sustainability. Some of the articles highlight the current issues in accounting, current development of related concept in accounting and its application in Malaysia and the Philippines. It is hope that this effort will encourage more academicians of local and foreign countries from different backgrounds to present and publish their research in their respective fields.

On behalf of the colloquium organiser, I would like to thank all presenters and authors for your participation and contribution. Special thanks to all the committee members of the *International Accounting Colloquium (IAC2023)*, I owed all of you so much and I want you to know that this is the best team ever!!! Last but not least, to all participants, we hope to see you in our next colloquium.

Thank you.

HAJAH NOORA'IN BINTI OMAR

Chief Editor

eProceeding International Accounting Colloquium (IAC2023)

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#Cancelled: Predictors Of Cancel Culture In The Philippines

Jessa Mae S. Banse¹, Safa D. Manala-o², and Charlyn M. Capulong^{1, 2, 3}
Mindanao State University-Iligan Institute of Technology, Philippines
jessamae.banse@g.msuiit.edu.ph

Abstract

The rise of technology and social media allowed business a greater reach of their products. It transformed how business, in most of its facets, is done, from marketing of products or services to actual order and payment of the same. To stay relevant, business entities often develop their own brand voice and stand in social issues. Companies are “called out” for controversial practices and when their beliefs are deemed inappropriate. This “call out” culture evolved to “cancel culture”. As the manifestation of cancel culture ranges from merely calling out the companies in social media platforms to boycotting the company, it is imperative that this behavior be understood. Hence, this research is conceptualized to determine the factors that influence cancel culture and assess the nature of consumer cancellation. Finally, this research is designed to also identify the corporate actions that could appease consumers to “uncancel” the firm.

Keywords: Cancel culture; Philippines; Brand voice; Boycott

1. Introduction

The rise of social media benefited contemporary business entities; from a wider reach of their product/service advertisement to allowing businesses to transact businesses. Most advertising strategies now rely more on the use of celebrity-influencers’ social media posts tagging their products/services. This is seen as effective as followers of the said celebrity-influencers will then be enticed over these items. Social media allows any consumer to share their opinions and feedback, whether good or bad, about the products/services, almost unlimitedly and uncensored. However, the same platform allowed the proliferation of the cancel culture. While the concept is not entirely new since the act of boycotting certain products/services had been observed, the deeper roots of the cancel culture is fueled by the accessibility of different social media platforms. The Merriam-Webster online dictionary defines cancel culture as the “practice of engaging in mass cancelling to express disapproval and social pressure” (Cancel Culture Definition & Meaning - Merriam-Webster, n.d.). In addition, Mueller (2021) defines it as the act of withdrawing support for individuals and institutions “who have acted in a way deemed to be unacceptable or problematic related to social media, viewership, or the purchase of products or services”. Majority of consumers in developed countries see cancelling as a way to influence companies to improve and change their ways for the better or correct mistakes (Meesala, 2020).

In the Southeast Asia, especially for the majority of the Generation Z (Gen Z) consumers, they see brand as extension of themselves and support those whose values aligned with themselves (Tan, 2022); consequently, 60% of Indonesian, and 58% Filipinos from the said generation unfollowed brands that do not resonate with their values. Hence, cancel culture has been more prevalent in the digital spaces in the region, specifically in the Philippines (Velasco, 2021). This is expected as the Philippines is dubbed as the social media capital of the world in 2021 (Lopez, 2021). However, there is minimal data on cases of corporate boycott in the Philippines and what motivates these brand cancellations. Due to the undeniable impact of this practice on businesses, it is imperative that the predictors of this cancel culture are identified to provide individuals and businesses an opportunity to better respond to this phenomenon. As the term cancel culture was only coined most recently, this specific topic is relatively novel and under-researched. Hence, this research aims to explain the presence of cancel culture in consumers and identify its predictors.

2. Literature review

2.1 Cancel Culture practices

Withdrawal of support of a brand or an individual has long been practiced in society; public shaming and demanding forced apologies had been part of society for centuries. Cancelling is traditionally embodied as boycotting or blacklisting (Clark, 2020). However, its proliferation and fame has just been very evident in recent years. These actions are known as mob mentality or modern social justice practice; however, cancel culture generally involves taking a public stance against an individual or institution for actions that are questionable or offensive (Dudenhoefer, 2020). Its merits are still reviewed in heated debates as one side claims that this promotes social change and upholds social justice, while the other side claims it to be merely a “mob rule” where the established legal system is bypassed.

Despite differing views on its effects, whether positive or negative, academicians unanimously relate its origins from Black Twitter. Clark (2020) defines Black Twitter as a “meta-network of culturally connected communities on the microblogging site”. Hence, cancel culture lends its acceptance by a series of networked framing by the collective individuals. The power of cancel culture emanates from the almost unlimited and uncensored access to social media as it amplifies the power of an individual and the collective masses. Social media empowered individuals to easily become the collective and act as a judge (Mueller, 2021). In addition, social media acts as a digital log of one’s actions/statements making mistakes easily recallable, making past mistakes as a present, accessible record. The pandemic, which resulted in people staying indoors, exacerbated this as individuals turned most of their attention and focus to the internet. With this, the geographical barriers became inexistent and the reach of one’s opinions became wider.

According to the recent report of Porter Novelli (2021), 64% of Americans believe that social media gave them a voice to influence companies. In addition, while 69% of Americans believe that cancelling a brand is a way to get their attention, 68% believe that this can change company’s ways (Porter Novelli, 2021). In the same report, it was concluded that no brand is excluded from this. Thus, a well-loved brand may be “cancelled” if they do something inappropriate. In Southeast Asia, Gen Z does not view purchases as a pure transaction but a reflection of their own ideals (Tan, 2022). Consequently, cancel culture is highly prominent for these types of consumers as 16% in the study of DeVries Global, Decoding the Z Mind, do not forgive brands.

The act of cancelling also extends to individuals: Kendall Jenner in her tone-deaf Pepsi advertisement; Larry Nassar for the sexual assault of USA athletes; CK Louis a comedian who’s joke went overboard as seen by the netizens; Dave Chapelle who was cancelled for his “transphobic” jokes; JK Rowling’s personal stand on sex and gender which was critiqued as transphobic leading to her being cancelled; Cat Arambulo-Antonio, A Filipina entrepreneur, who bad mouthed Filipinos stocked in checkpoints during the height of COVID-19 pandemic (Velasco, 2021); Toni Gonzaga for being a supporter of Pres. Bongbong Marcos was tagged as Marcos apologist and was cancelled; Donalyn Bartolome for her deemed inappropriate pictorial which sensualized babies to name a few.

Statements in support to a specific president just like Goya’s CEO’s support to US President Donald Trump led to a decline in the company’s social media perception (Porter Novelli, 2021). President Trump has also been subjected to this when he called to boycott Goodyear Tire for refraining its employees of expressing their support to specific political party (e.g., wearing of the Make America Great Again cap) (Shepardson & Shalal, 2020). This explicit campaign on Twitter against Goodyear Tire led to a protest by the employees of the company which caused violence resulting in casualties. The US president’s Twitter and Facebook accounts were suspended because of this (Mueller, 2021). Companies with inconsistent practices had also been canceled. The support of L’Oréal Paris to the Black Lives Matter movement received backlash when they fired a trans model who was vocal about violence in Charlottesville. Famous, yet controversial, movements that are often used in Twitter include the Me Too, Black Lives Matter, and Pride Month. Even a tone-deaf advertisement of Pepsi featuring Kendall Jenner in 2017 resulted in backlash requiring the company and the model itself to issue statements of apology (Izade, 2017). Consumers are no longer impressed with companies being neutral in certain

issues. Fifty-four percent (54%) of Gen Z from Southeast Asia agree that brands should make a stand, and 37% cancelled brands who remained silent and neutral (DeVries Global, 2021).

There are numerous reasons why a brand is cancelled including racial injustice, issues involving women rights, violation of COVID-19 protocols, and an unfavorable action or statement against a personal belief regarding immigration, religion, gender, and politics (Porter Novelli, 2012). In relation to Gen Z of Southeast Asia, the lack of transparency, unfair labor terms, and lack of effort for the environment are the top three factors that will cause a brand to lose support from the said generation (DeVries Global, 2021). Considering that consumers also have different opinions, while there are those who boycott (thus, cancelled) a product, announcing the company's stand on some issues may also lead to counter-boycotts.

2.2. Factors Affecting Intention to Boycott or Cancel

Cancel culture is a form of a boycott through the abandonment of financial support, political support, social support, or economic support to a person or organization (Mintz, 2021). The withdrawal of support serves as a punishment for the reprehensible actions or words committed by a person or organization. The emergence of cancel culture can also be attributed to social media. In the Porter Novelli (2021) study on cancel culture, it revealed that 64% of their American respondents think social media has given them the voice to influence companies, 72% feel more empowered to express their opinions about companies, 69% believes cancelling a brand is not only a way to get company's attention but it similarly influences the company's ways to change which is equivalent to 68% of the total respondents. Moreover, Americans identified the issues such as racial justice (70%), women's right (69%), COVID-19 protocols (68%), immigration (61%), climate change (57%), LGBTQ+ (57%), religion (57%), and politics (54%) as the potential cause for a person to cancel a brand or company when they say something offensive against the mentioned issues. Based on the 2021 DeVries Global report, Filipino Gen Z ranked responsibility followed by equality as the top values they want to see from a brand for them to support (i.e. follow) it (DeVries Global, 2021). This is closely followed by sustainability, authenticity and integrity, then diversity and inclusivity, while empowerment is ranked the last. Consequently, socio-political issues including the lack of transparency of firms, unfair labor terms, and lack of effort for the environment are the top three factors that will cause Filipino Gen Z to stop supporting brands.

Mueller (2021) found that individuals who demand an apology after cancelling identify with the feminine gender traits and such gender traits to have more involvement in cancel culture; while education, relationship status, age, and income were found to have no significant difference. The research also found that political affiliation has negative association with some predictors of cancel culture. Additionally, the study of Ishak, et. al. (2017) examined the factors that influence the participation of consumers in boycott of products using Adam Smith's concept that a person's emotion can affect their purchasing behavior. Their findings show that consumers' participation to boycott the product is influenced by wanting to express emotions towards the product like expressing anger and regrets on the misbehavior of a specific entity. The study also revealed that religion influences the participation to cancel a product by which those individuals with strong sense of religious affiliation are more likely to participate driven by religious responsibilities. Group membership was also found to be a significant factor that can affect boycott participation. On the other hand, factors such as product functions, cost of boycotting, invalid sentiment, and types of products consumed are identified as influential variables for a person not to participate in cancelling a certain product (Ishak, et. al., 2017).

Another study which focuses on the association of consumer emotions and the likelihood of boycotting and buycotting behaviors. Boycotting is basically more avoidance-oriented (Copeland, 2014; Friedman, 1991; Kam & Deichert, 2017) whereas buycotting is reward-oriented (Kam & Deichert, 2017). Based on the literature review conducted by (Hong, 2018), the following are the emotions that can affects a persons' behavior to boycotting and buycotting: (a) negative and non-self-conscious emotions including anger, disgust, and contempt; (b) negative and self-conscious emotions including shame, and guilt; (c) positive and self-conscious emotions including pride; and (d) positive and non-self-conscious emotions including happiness, hope, elevation, and gratitude. The study of Hong (2018) revealed that emotions such as gratitude and anger were significant factors in influencing the boycott intention. Gratitude is

negatively related to boycott intention which indicates that a person with a higher level of gratitude is less likely to boycott. The findings further revealed that gratitude is significantly related to the brand attitude and behavior intention. Moreover, emotions such as anger and disgust have a significant positive effect on the boycott intention of a consumer. This is consistent with the findings of Zhang, et. al. (2017) that negative emotion has a negative effect on the consumers' intention to boycott using the desire to boycott as the mediator variable and the extended model of goal-directed behavior. Interestingly, Klein, et. al. (2004) also found out other factors that improved the likelihood of a consumer to boycott. These factors are the desire to make a difference, the scope of self-enhancement, counterarguments that inhibit boycotting, and the cost to the boycotter of constrained consumption. Similarly, Klein, et. al (2002) revealed in their empirical study that perceived egregiousness of a company's actions affects the consumers' participation to boycott.

Some studies have determined some actions for the cancelled firms or organizations to be uncanceled. The study of Mueller (2021) revealed that "if accused, must apologize immediately" is the most important factor among those invested in cancelling culture. Hence, asking for an apology will move the firms or organizations from being cancelled to uncanceled. This result is consistent to the findings of Porter Novelli (2021) where public statement apology earned the highest percentage as the primary action to be taken by the cancelled company followed by clarify the situation (41%), create programs and policies internally to address the change needed (40%), fire the person responsible for offensive statement (33%), change branding (20%), and donate to an associated nonprofit (17%). Hence, both the Porter Novelli (2021) Report, and the study of Mueller (2021) found that while cancel culture is practiced and observed, consumers and netizens forgive individuals and companies if they take responsibility for their actions and apologize. Consequently, desire to ask for apology from the cancelled individual/institution tends to increase when affiliated with liberal political parties; in fact, this affiliation also has a lesser tendency to "forgive and forget" (Mueller, 2021).

3. Methodology

First, this study will employ a sequential explanatory mixed methods design. Inferential statistics will be used; specifically, to establish relationships between the independent and dependent variables, this study plans to use structural equations modeling (SEM). This is a contemporary, and advanced statistical technique in determining the relationships and impact of different variables. The Theory of Planned Behavior (1985) will be used to inform the quantitative design and analysis of this study.

Secondly, qualitative approach will be used to identify other factors leading to intention to cancel, and possible ways for companies to be uncanceled. This study will employ a Focus Group Discussion (FGD) of not more than 20 individuals to validate the results of the quantitative phase. Focus groups can be used to "clarify, extend, qualify or challenge data collected through other methods or to feedback results to research participants" (Gill et al., 2008, p. 293).

Finally, this research will employ primary data through self-administered survey questionnaires. Respondents will be chosen conveniently but proportionately across the Philippines. Hence, generalization about the results might be limited due to this sampling design. This study will also cover consumers across generations.

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