

# CONFERENCE PROCEEDINGS

e-ISBN 978-967-17038-0-9

5th & 6th  
November

# ICAM

*International Conference on  
Accounting & Management* | 2019

M a l a y s i a

Bangi Resort Hotel, Bandar Baru Bangi, Selangor

*'Valiant Transformations  
toward Sustainable  
Development'*



UNIVERSITI  
TEKNOLOGI  
MARA

Fakulti  
Perakaunan



FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS PADJADJARAN

<https://icam.uilm.edu.my/Malaysia>

**Foreword Dean  
Faculty of Accountancy  
Universiti Teknologi MARA**



Assalamu'alaikum warahmatullahi wabarakatuh

Alhamdulillah with all His blessings, we are gathered here for the International Conference on Accounting and Management 2019 (ICAM 2019) organised by the Faculty of Accountancy, UiTM Puncak Alam Campus, Selangor. This conference, with the theme “Valiant Transformations Toward Sustainable Development,” will showcase distinguished speakers from the academics and industry who will be sharing their experiences and knowledge on issues pertinent to the sustainability of accounting and management in the current economic landscape.

It is my great pleasure to welcome all local and international participants to ICAM 2019. It is an honour for the Faculty of Accountancy to host all of you at this conference. The ultimate aim of the conference is to offer a strategic platform for participants to share and discuss new and current work on accounting and management. I am genuinely confident that the outcome of the conference will contribute towards knowledge enhancement, provide potential collaboration both in academics and research, and, most importantly, offer an enjoyable experience to all participants.

I want to take this opportunity to congratulate the Organizing Committee for their efforts in organizing ICAM 2019. I would also like to express my gratitude to the Faculty of Economics and Business, Universitas Padjadjaran, Indonesia, as co-host of this conference.

Kind regards,

**Prof. Dr. Faizah Darus**

Dean  
Faculty of Accountancy  
Universiti Teknologi MARA  
Puncak Alam Campus  
Selangor

## **Foreword Director of ICAM 2019 Faculty of Accountancy Universiti Teknologi MARA**



Bismillahirrahmanirrahim  
Assalamu'alaikum warahmatullahi wabarakatuh

It gives me great pleasure to welcome our distinguished keynote speakers, presenters and participants to The Second International Conference on Accounting and Management 2019 (ICAM 2019) with the theme “Valiant Transformations Toward Sustainable Development”. ICAM 2019 serves as a place to discuss current emerging topics related to accounting and business activities. This year we raise the theme “Valiant Transformation towards Sustainable Development” as the central topic. Lively brainstorming discussions are to fill up the event, from which network, research and factual ideas, and problem solution can be further deepened and proactively established among participants.

To strengthen the discussion process, we invite participants and stakeholders from practitioners, researchers, regulators, or any organization/individual to join and present based on several selected topics in the conference. We hope that the outcome and conclusion from this event will pave the way for a significant and practical contribution, as well as providing alternative solutions for the accounting and business problems.

The plenary session aims at presenting a talk from various prominent speakers who will deliver talk related to current research and practice in the area of sustainable development and its association with accounting and education. Speakers represent different viewpoints that give the talk stimulating and broad coverage by coupling the perspective from research and practice.

I would like to thank the organising committees from the Faculty of Accountancy, Universiti Teknologi MARA (UiTM), Puncak Alam Campus, Selangor for making this conference a success. To conference participants, I hope you will have an enjoyable time during the conference and a pleasant stay in Bangi, Malaysia.

Kind regards,

**Dr. Aida Maria Ismail**

Director of ICAM 2019  
Faculty of Accountancy  
Universiti Teknologi MARA  
Puncak Alam Campus  
Selangor

## **Keynote Speaker**

### **Mr. Izzad Shamsudin**



Mr. Izzad is a Partner, leading Business Advisory services. His experience spans 10 years in the public accounting practice and across a wide range of multinational and public-listed companies from various industries, including financial institutions and financial markets, manufacturing, retail, media and commerce. He is also a licensed audit partner.

Prior to joining Deloitte, he has held the position of Head of Finance and ICT in a multi-national establishment and Audit Senior Manager with another professional services firm. He was also a manager in an advisory practice specializing in Banking and Capital Market.

Mr. Izzad and his team focus on accounting standards implementation, accounting advisory on corporate proposals, business process improvement, certification and verification exercises and specialised-service engagements for public listed companies, statutory bodies, multinational corporations, large group of companies and private companies.

He obtained his Bsc Accounting, Accounting & Finance from Cardiff University / Prifysgol Caerdydd. Besides that, he is a Chartered Accountant of MIA and Associate Chartered Accountant (ACA) of ICAEW.

## **Keynote Speaker**

### **Dr. Armand Hermawan PhD Ak CA**



Dr. Armand Hermawan is the Director of Strategy and Transformation of PT Angkasa Pura II, which is the largest State-owned Airport company in Indonesia. He has vast experience in the industry as he had held many important positions before in various corporate companies such as auditor, manager, head of departments, CEO, Chief of Controller, Vice president, Senior Vice President and others. Besides that, he also a Certified Public Accountant (CPA), Australia, Chartered Accountant (CA), Indonesia and Certified Management Accountant (CMA), Australia.

He graduated from Padjadjaran University, Indonesia with Bachelors in Accounting and continued his study through a scholarship in Master of Commerce & Management in Financial Econometrics at University of Lincoln, New Zealand. Then, he managed to get another scholarship to pursue his PhD study in Financial Management at University of Newcastle, Australia.

His areas of expertise include Strategy and Business Development, Merger & Acquisition, Corporate Restructuring, People Engagement, Infrastructure and Government Relations, Public Finance, Project Finance and Corporate Finance, Risk & Governance and Investor Relations.

## **Workshop Speaker**

### **Dr. Othman Talib**



Dr. Othman Talib is a Senior Lecturer of Department of Science and Technical Education, Faculty of Educational Studies, Universiti Putra Malaysia. His expertise is on multidisciplinary areas such as Pedagogy, Development of Multimedia Content in Science Education and Research Methodology. He has been invited as a speaker and trainer at both the national and international levels, specializing in thesis writing, reference managing using Mendeley and research methodology. These trainings have been conducted mainly for postgraduate students; at Japan (Khusyu, Meiji), UK (York, Manchester, London) and Denmark (Copenhagen).

Besides students, he has also trained researchers at the National Institute for Occupational Safety and Health, Institute of Leadership & Quality Management, The Malaysian Islamic Judiciary and the People's Trust Council. He is also appointed as an official representative and trainer of the Mendeley and Atlas.ti software in Malaysia.

Dr. Othman Talib completed his first degree in Chemistry from UKM in 1986. A year later, he was appointed as a Chemistry teacher at the Matriculation Centre, University Putra Malaysia (UPM). He completed his Master in Pedagogy from UPM in 1999 and then in February 2000, was appointed as a lecturer with the Faculty of Educational Studies, UPM. Then, he obtained the Doctor of Education (EdD) degree from the University of Adelaide, Australia in 2007.



## About the Conference

The Faculty of Accountancy, Universiti Teknologi MARA, Malaysia and the Faculty of Economics and Business, Universitas Padjadjaran, Bandung, Indonesia are delighted to announce the 2nd International Conference on Accounting and Management (ICAM) 2019 with the theme **“Valiant Transformations Toward Sustainable Development”**. This conference will be held in Bangi Resort Hotel, Bandar Baru Bangi, Selangor, Malaysia

The ICAM 2019 will present participants with an ambiance to communicate and share their research findings, ideas and approaches with other researchers and leading academics, practitioners and doctoral students, within the broad field of accounting. The conference sessions include expert key-note addresses, panel discussions, and research presentations.

## Themes

Academics and researchers worldwide are invited to submit research papers in the broad areas of accounting and management that are empirical, purely theoretical, qualitative in nature, policy related or in-depth literature reviews for the International Conference on Accounting and Management 2019 (ICAM 2019) for the suggested topics included but not limited to:

- |  |   |
|--|---|
| <ul style="list-style-type: none"><li>◆ Accountability and Integrity</li><li>◆ Accounting Information System</li><li>◆ Auditing and Assurance</li><li>◆ Business</li><li>◆ Business Model</li><li>◆ Corporate Sustainability</li><li>◆ Culture and Politics</li><li>◆ Education Strategy</li><li>◆ Entrepreneurship</li><li>◆ Finance</li><li>◆ Financial Reporting and Communication</li><li>◆ Forensic Accounting</li><li>◆ Islamic Accounting</li></ul> | <ul style="list-style-type: none"><li>◆ Islamic Banking</li><li>◆ Islamic Capital Market</li><li>◆ Management Accounting</li><li>◆ Operation Management</li><li>◆ Public and Corporate Governance</li><li>◆ Public Sector Accounting</li><li>◆ Stakeholders Management</li><li>◆ Strategic Management</li><li>◆ Takaful</li><li>◆ Taxation Management</li><li>◆ Accounting Education</li><li>◆ and other related topics</li></ul> |
|--|---|

## Workshop

In conjunction with ICAM 2019, Graduate Accounting Department (GAD), Faculty of Accountancy, Universiti Teknologi MARA (UiTM) Selangor is organising a one-day workshop on **Qualitative & Quantitative Research Methods: Which one is better?** This workshop aims to provide an opportunity for postgraduate students in accounting and other relevant fields to gain knowledge and having discussion related to qualitative and quantitative method from distinguished Dr Othman Talib or better known as Dr OT.

# Abstracts



## List of Paper Presented

No	Paper ID	Paper Title	Presenting Author	Authors
1	001	Entrepreneurial Self-Efficacy and Entrepreneurial Intention Among Polytechnic Students Involved in Entrepreneurship Education	Norasmah Othman	Norasmah Othman, Nur Sa'adah Mohd Hisam, Radin Siti Aishah Radin A Rahman, Sheerad Sahid
2	003	Accountability through Integrated Reporting: The awareness and challenges in Malaysia	Nor Farizal Mohammed	Nor Farizal Mohammed, Che Fatimah Che Kassim, Nor Aqilah Sutainim, Mira Susanti Amirrudin
3	004	The Effectiveness of Reinvestment Allowance (RA) and Tax Attributes in Stimulating The Performance of Incentivized Firms: Moderating Effects of Foreign Directorship	Fairus Halizam A. Hamzah	Fairus Halizam A. Hamzah, Nadiah Abd Hamid, Siti Noor Hayati Mohd Zawawi, Salmah Jaafar, Norazah Md Azali
4	006	The Influence of Fraud Elements on Asset Misappropriation: A Fraud Triangle Perspective	Nur Hazilah Binti Zulkaply	Nur Hazilah Binti Zulkaply
5	007	Auditor Experience with Client and Fraud Detection: The Moderating Role of The Royal Family in The Gulf Cooperation Council (GCC) Context	Tahani Hakami	Tahani Ali Hakami, Mohd Mohid Rahmat, Mohd Hasimi Yaacob, Norman Mohd Saleh
6	008	The Effect of Strategic Performance Measurement System (SPMS) on Self-Efficacy and Creativity from Levers of Control Perspectives.	Nurulhuda Mohd Nafi	Nurulhuda Mohd Nafi, Rozainun Hj Abdul Aziz, Zarinah Abd Rasit
7	013	The Roles of Strategic Management Accounting on Heterogeneity Of Human Capital, Information Technology Capabilities And Value Creation	Nik Herda Nik Abdullah	Nik Herda Nik Abdullah
8	015	Company Corporate Social Responsibility (CSR) Disclosure and Tax Planning: A Study on Malaysian Listed Companies	Mohd Waliuddin Mohd Razali	Mohd Waliuddin Mohd Razali, Mohamat Sabri Hassan, Shantny Sandimalai
9	018	Accelerating Digitalisation in Business Practices For Social Value Creation: Malaysia Perspective	Nur Syuhada Jasni	Nur Syuhada Jasni, Haslinda Yusoff
10	021	Accounting Education in Nigerian University: A Systematic Review of	Rahman Yakubu	Rahman Yakubu

		Literature on Accounting Teaching Techniques and Academic Performance		
11	022	Managing The Risks of Cyber Bullying At Work	Wan Rosalili Wan Rosli	Wan Rosalili Wan Rosli, Ibtisam@Ilyana Ilias, Ainul Hafiza Zainudin, Mimi Sintia Mohd Bajury
12	024	Sustainability Reporting to Integrated Reporting: The Relationship between Integrated Reporting Disclosure Quality (IRDQ) and Firm Performance	Mira Susanti Amirrudin	Mira Susanti Amirrudin, Mazni Abdullah, Zakiah Saleh
13	025	Co-Operatives Sustainability from The Resource-Based View Perspective	Nooraslinda Abdul Aris	Nooraslinda Abdul Aris, Norashikin Ismail, Roslani Embi
14	026	The Role of Training in Effectiveness Crisis Management	Bilal Khalaf Sakarneh	Bilal Khalaf Sakarneh
15	029	Factors Compromise The Auditor Independence: A Study on The Perception of Malaysian Publicly Listed Companies	Norziana Lokman	Norziana Lokman, Nur'atiqah Binti Mohd Bakri
16	030	A Study on Bank Officers' Judgement in Filtering Money Laundering Risk: An Experimental Approach	Yusarina Mat Isa	Yusarina Mat Isa, Zuraidah Mohd Sanusi, Mohd Nizal Haniff
17	031	Game Based Learning as A Strategy to Increase Intrinsic Motivation in Learning Cost and Management Accounting	Rafizan Abdul Razak	Rafizan Abdul Razak, Eley Suzana Kasim, Dalila Daud, Akma Hidayu Dol@ Abdul Wahid
18	034	The Red Flags of Fraudulent Financial Reporting Among State Government Agencies in Malaysia	Enylina Nordin	Nor 'Asyiqin Abu, Nor Aishah Mohd Ali, Wan Shafizah Hussain, Enylina Nordin, Mohd Ab Malek Md Shah, Roshima Said
19	035	The Virtuous Circle of Corporate Social Responsibility and Corporate Financial Performance: The Mediating Role of Firm Reputation	Vani Tanggamani	Vani Tanggamani, Azlan Amran, T. Ramayah
20	038	Shariah Accountability Practices of Islamic Banks in Malaysia	Rosnia Masruki	Rosnia Masruki, Nur Sakinah Samsudin, Bablu Kumar Dhar
21	041	Assessing The Effectiveness of Lean Service Principle on Control and	Md Humayun Kabir	Sabelo G. Sifundza, Md Humayun Kabir

		Maintenance of The Wage Bill at Management Services Division, Eswateni		
22	042	Investigating Culture and Its Influence on Socio-Economic Development in The Kingdom of Eswateni	Md Humayun Kabir	Aaron Gwebu, Md Humayun Kabir
23	043	Effect of Students' Attitude on Environmental Factors and Green Practice (Reduce, Recycle & Reuse)	Musramaini Mustapha	Musramaini Mustapha, Mas'udah Asmui, Sharifah Norhuda Syed Wahid, Suhanom Mohd Zaki, Saifudin Razali
24	045	Sustainability Report Disclosure Effect on Market Performance of The Companies in the SRI-KEHATI Index Group	Luthpiyah Juliandara	Luthpiyah Juliandara, Budi Purwanto
25	047	Validating Oil and Gas Royalty Rate Measurement Scale: Evidence From Nigeria	Abba Ya'u	Abba Ya'u, Natrah Saad, Abdussalam Mas'ud
26	050	Factors Affecting Financial Literacy Among Secondary School Students in Selangor	Aida Hazlin Ismail	Aida Hazlin Ismail, Ridhuan Mat Danggi, Shukriah Saad
27	051	Environmental Management Accounting Adoption Barriers Among Malaysian Hotel Companies	Nirman Noor Afiqi Mat Yusoh	Nirman Noor Afiqi Mat Yusoh, Tuan Zainun Tuan Mat
28	052	The Relationship Between Learning Styles and Performance: A Study on Generation Z Accounting Students	Mohd Ridzuan Hashim	Azrinarizan Idarnis Abd Aziz, Tuan Zainun Tuan Mat, Mohd Ridzuan Hashim
29	053	Determining the Capital Structure of Shariah-compliance Industrial Firms	Zahariah Sahudin	Zahariah Sahudin, Hasni Abdullah, Faridah Pardi, Nur Zahidah Bahrudin, Salwana Hassan
30	056	Is Executive Remuneration in State-Owned Enterprises Out of Control?	Ferina Marimuthu	Ferina Marimuthu
31	057	Optimal Portfolio: What or When? Various Approach to Achieve "Optimal" Portfolio	Budi Purwanto	Budi Purwanto, Edryoko Dwi Hardono, Nanda Karunia Amanah, Prima Respati
32	058	Sectoral Responses, Macroeconomic Impact and Household Welfare: GST Policy for The Malaysia Economy	Juliana Mohd Abdul Kadir	Juliana Mohd Abdul Kadir, Mohamed Aslam, Zarinah Yusof

33	059	Students' Attitude and Intentions to Use Biodegradable Drinking Straw in Emerging Countries.	Nadia Nurul Najwa Mohmad Hassan	Juliana Mohd Abdul Kadir, Nadia Nurul Najwa Mohmad Hassan, Noreen Noor Abd Aziz
34	062	Accounting For Heritage Assets: Perspective of Malaysian Government Agencies	Mohamad Hafiz Rosli	Mohamad Hafiz Rosli, Farhana Hasbolah, Nur Fauzana Yahya, Amrizah Kamaluddin
35	064	IFRS Adoption Strategies, Corruption and Accounting Quality: International Evidence	Abdullah Hammad Alhammad	Abdullah Hammad Alhammad , Asna Abdullah Atqa , Ahmed Razman Abdul Latiff, Wan Azman Saini Wan Ngah
36	065	Risk Management in Public and Non-Profit Organizations: A Systematic Literature Review	Nazifah Mustaffha	Nazifah Mustaffha, Sharifah Norzehan Syed Yusuf, Nawal Kasim
37	066	Behavior of Malaysian iGeneration in Purchasing Life Insurance Policy	Nooriha Abdullah	Nooriha Abdullah, Azreen Roslan, Rosmi Yuhasni Mohamed Yusuf, Mohd Faizol Rizal Mohd Rasid
38	068	Factors Influencing Sustainability of Digital Entrepreneurship	Syaza Fahzlin Mohd Fahrughazi	Syaza Fahzlin Mohd Fahrughazi, Nazaruddin Abdul Rahim, Amrizah Kamaluddin
39	069	Factors That Influence Interest in Doing Whistleblowing Reporting Line As Moderating Variable	Arif Sapta Yuniarto	Arif Sapta Yuniarto
40	071	The Framing Effects of Stakeholder's Power and Sustainability Disclosure	Suria Majdi	Suria Majdi, Norman Mohd Saleh, Maizatulkama Abdullah, Norazlan Alias
41	072	Is Risk Aversion an Obstacle for Indonesian Beginner Investor?	Andi Fauziah	Andi Fauziah, Budi Purwanto, Wita Juwita Ermawati
42	074	The Factors Affecting The Formation Of Village-Owned Enterprises (Badan Usaha Milik Desa) In Indonesia	Nugraheni Rintasari	Nugraheni Rintasari, Panji Satria Romadon
43	075	The Effectiveness of Zakat, Infaq and Shadaqah Distribution on the Welfare of Poor Muslim Households Based on the CIBEST Model	Khusnul Hidayah	Khusnul Hidayah, Chianda Luwi Santri

44	077	Management Accounting Reporting Practices among Chinese Enterprises: A Compliance Analysis	Erlane K Ghani	Erlane K Ghani, Hou Luyang
45	079	The Effect of Corporate Social Responsibility, Profitability, Leverage, Size and Independent Commissioners on Tax Elimination Practices	Moch. Imron Irfan	Moch. Imron Irfan
46	080	Managing the Cost of Conflict in Corporate Social Responsibility Activity: A Case Study in an Oil and Gas Company	Holly Deviarti	Holly Deviarti, Nor Aziah Abu Kasim, Ong Tze San, Ruhanita Maelah
47	081	Critical Thinking: Gap for Millennial in Human Capital Development	Nurul Ezhawati Abdul Latif	Nurul Ezhawati Abdul Latif, Zairul Nurshazana Zainuddin, Nurazrin Mat Tarmezi, Siti Zalika Rosly, Faizal Mohamed Yusuf
48	082	I want to pay using my smartphone: Lenses from the theory of diffusion of innovation and technological acceptance model	Oh Yit Leng	Oh Yit Leng, Jason M. S. Lam, Khor Saw Chin, Chong Sin Woon
49	084	Understanding Audit Quality & Talent Management of Auditors In Practice Through Content Analysis & Interviews	Ramesh Ruben Louis	Ramesh Ruben Louis, Noor Adwa Sulaiman, Zarina Zakaria
50	085	Integrated Approaches to Improve Students Writing Skills: A Literature Review	Siti Zalika Rosly	Siti Zalika Rosly, Faizal Mohamed Yusuf, Nurazrin Mat Tarmezi, Nurul Ezhawati Abdul Latif, Zairul Nurshazana Zainuddin
51	086	Board Industry Expertise and Performance of Government Linked Companies in Malaysia	Seri Ayu Masuri Md Daud	Seri Ayu Masuri Md Daud, Rabia Kausar
52	087	Board Characteristics and Corruption in Malaysian GLCs	Nurul Afzan Najid	Azizah Abdullah, Seri Ayu Masuri Md Daud, Shukriah Saad, Rozainun Abdul Aziz, Nurul Afzan Najid
53	088	Materiality in Reporting of Shari'ah Non-Compliant Income for Malaysian Islamic Banking Institutions.	Norhanizah Johari	Norhanizah Johari, Nawal Kasim, Nor Aishah Mohd Ali, Mohd Zikri Mohd

				Shairy, Roshayani Mohd Arshad
54	089	Behavioral Intention towards Financial Statement Fraud: Application of Theory Planned Behavior	Noreena Md Yusoff	Nuriffah Azmi, Rina Fadhilah Ismail, Noreena Md Yusoff
55	090	Factors Influencing Students' Choice To Be Professionally Qualified — An Accounting Perspective	Nazreen Sahol Hamid	Melissa Mam Yudi, Nurul Nadiyah Ibrahim, Siti Aisyah Kamaruzaman, Nur Quratun 'Aini, Nazreen Sahol Hamid, Siti Syaqliah Hambali
56	091	Financial Reporting Behaviour and Firm's Economic Success in Malaysia	Nor Irdawati Mahyudin	Nor Irdawati Mahyudin, Hairul Suhaimi Nahar
57	092	The Effect of Demographic Factors, Occupational Stress and Job Satisfaction Towards Dysfunctional Audit Behavior Among Auditors in Malaysia	Norazian Hussin	Maizatul Akmam Mansor, Norazian Hussin, Rina Fadhilah Ismail
58	095	Effect of Employees' Competency, Risk Culture and Organisational Innovativeness on Enterprise Risk Management Implementation	Kamaruzzaman Muhammad	Erlane K Ghani, Syazween Farisya Harun, Kamaruzzaman Muhammad
59	096	The Involvement of Card Game in Formal Learning Approach: Accounting Card Challenge	Muzrifah Mohamed	Muzrifah Mohamed, Mohd Fairuz Adnan, Siti Mariam Mansor, Siti Sakinah Azizan, Mohd Afiq Azero
60	097	Admission Pathway and Performance in The Bachelor of Accounting Program	Norashikin Ismail	Norashikin Ismail, Norli Ali, Zarinah Rasit, Mohamad Ridhuan Mat Dangi
61	099	Motivations for Shared Services to Employ Green Management Practices	Emmarelda Maswesi Ahmad	Emmarelda Maswesi Ahmad, Nur Adura Ahmad Noruddin, Rina Fadhilah Ismail, Nur Ashikin Ishak, Erlane K Ghani
62	098	Factors Influencing Voluntary Audit Among Small and Medium Enterprises: The Malaysian Evidence	Zuraidah Mohd Zam	Erlane K Ghani, Syakir Munir Ismail Munir, Zuraidah Mohd Zam
63	100	Financial Management Behavior among Malaysian SME Owners:	Shukriah Saad	Shukriah Saad, Aida Hazlin Ismail, Mohamad



		Some New Insights from a Qualitative Study		Ridhuan Mat Dangi, Adnan Zainal Abidin, Muhamad Ridzuan Hashim
64	101	Determinants Of Share Price Movement On Government-Linked Companies In Malaysia	Mazurina Mohd Ali	Mazurina Mohd Ali, Mohd Naim Mohd Yussof, Suhaily Hasnan, Sei Ayu Masuri Md Daud
65	102	Corporate Governance and Earnings Management: Evidence from PN17 Companies in Malaysia	Aida Maria Ismail	Aida Maria Ismail, Wee Xian Xing
66	103	The Factors Influencing Auditors' Readiness for Accrual Accounting Adoption: A Case Study	Razinah Hassan	Erlane K Ghani, Wan Nur Hafidah Wan Jusoh, Razinah Hassan
67	104	Creative Accounting Practices and Financial Performance of Public Listed Companies in Malaysia	Noor Hasniza Haron	Mazurina Mohd Ali, Noor Hasniza Haron, Nur Ain Othman
68	105	Management Accounting Practices Among Bumiputera Manufacturing Small and Medium Enterprises	Maz Ainy Abdul Azis	Erlane K Ghani, Muhamad Fadhil Jaafar, Maz Ainy Abdul Azis
69	106	Accounting-based Measures of Financial Performance and Risk Disclosure of ACE Market Listed Companies	Rina Fadhilah Ismail	Rina Fadhilah Ismail, Nik Mohamad Nizam Mohd Kamil
70	109	Modelling The Digital / Crypto Currencies With The Fiat Money Of The Country: Can Crypto Overtake Fiat Money?	Halil Paino	Halil Paino, Syed Iskandar Zulkarnain Sayd Idris
71	110	Corporate Governance and Firm Risk: Evidence from Malaysian Shariah Compliance Companies	Saliza Sulaiman	Cik Rabiah Ismail, Aida Maria Ismail, Saliza Sulaiman
72	111	Corporate Characteristics and ESG Disclosures in Malaysian Public-Listed Companies	Ho Wai Kee	Ho Wai Kee, Susela Devi K. Suppiah, Ng Shir Li, Vivi Norazlina Mohd Sidik, Ng Foo Seng
73	112	Organisation Isomorphism as Determinants Of Environmental Management Accounting Practices In Malaysian Public Listed Companies	Aliza Ramli	Aliza Ramli, Fatin Nabilah Abd Razak, Zarinah Abdul Rasit
74	113	Camouflaging Financial Distress with Earnings Management: A Case of	Mohamad Ezrien Mohamad Kamal	Siti Sarah Khazalle, Mohamad Ezrien Mohamad Kamal

		Industrial Product Sector of Malaysian Bourse		
75	114	Board Diversity and Corporate Performance: Cases of Islamic Capital Market in Indonesia	Maslinawati Mohamad	Sutrisno, Maslinawati Mohamad
76	115	The Effect of Love of Money and Machiavellian on Accounting Students' Ethics Perception	Desi Adhariani	Muhammad Alif Maggalatta, Desi Adhariani
77	116	Corporate Social Responsibility Disclosure to Firm Value with Family Ownership as Moderating Variable	Desi Adhariani	Gusrianti, Muthia Prima Nirmala, Hurian Kamela, Chaerul D. Djakman, Desi Adhariani
78	117	Early Evidence on the XBRL Adoption Process in Malaysia: Drivers and Challenges on The Technological Perspective	Azleen Ilias	Azleen Ilias, Erlane K Ghani , Zubir Azhar
79	118	Systematic Review Paper of Artificial Neural Networks (ANN) Applications in Various Discipline of Studies?	Wan Nur Azah Wan Nahar	Wan Nur Azah Wan Nahar, Rahimah Mohamed Yunos
80	119	The Likelihood of Fraudulent Financial Reporting: The New Implementation of Malaysian Code of Corporate Governance (MCCG) 2017	Siti Fadilah Mat Zin	Siti Fadilah Mat Zin, Marziana Madah Marzuki
81	120	Trust and Networking in Cross Sector Collaboration of Waqf Development and the Mediating Role of Sustainability Practices	Siti Sara Ibrahim	Siti Sara Ibrahim, Abd Halim Mohd Noor, Shafinar Ismail, Roshayani Arshad Mohd Ali Muhamad Don
82	121	The Relationship Amongst Managerial Overconfidence, Audit Committee, Audit Quality and Material Accounting Misstatements	Nadiyah Amirah Nor Azhari	Nadiyah Amirah Nor Azhari, Suhaily Hasnan, Zuraidah Mohd Sanusi
83	122	Influence of Social Media on Students' Performance	Radziah Mahmud	Mustaffa Bukhari, Radziah Mahmud, Nor Suhailati Abd Manan
84	123	Application of Beneish M-Score Model in Detecting Probable Earnings Manipulation in Malaysian Public Listed Companies	Amrizah Kamaluddin	Nor Aqilah Sutainim, Nor Farizal Mohammed, Amrizah Kamaluddin
85	124	Corporate Integrity and Leadership: A Case Study of a Government Linked Company in Malaysia	Enylina Nordin	Hanafiah Hasin, Azlina Rahim, Enylina Nordin, Wan Shafizah Hussain,

				Nor Ashikin Alias, Jamaliah Said
86	126	Assessment of Supply Chain Finance Adoption Among Malaysian Manufacturing Firms	Mohamad Aznillah Ahmad	Mohamad Aznillah Ahmad, Jaafar Pyeman, Norli Ali, Norsariah Abdul Rahman
87	127	E-Learning Critical Success Factors From Perspective of Distance Learners of A Business Faculty on A Malaysian Public University	Rusalbiah Che Mamat	Muhamad Khalil Omar, Rusalbiah Che Mamat, Mohamad Fahimi Ahmad, Nizar Kusyrina Ngadi
88	129	Managing The Obligation to Stay Through Employee Involvement, Recognition and AMO Model: A Study Among Millennial Employees	Elaina Rose Johar	Roshidi Hassan, Elaina Rose Johar, Norzanah Mat Nor
89	131	Personal Innovativeness Increases E-Loyalty of Cashless Society	Nadiyah Hirfiyana Rosita	Nadiyah Hirfiyana Rosita
90	132	Proposing Accountability Index for Zakat Institution	Rini Rini	Rini Rini, Ari Purwanti, Wilda Farah
91	133	Zakat and Poverty: An Indonesia Experience	Rini Rini	Rini Rini, Fatimah Fatimah
92	134	The Effects of Workplace Spirituality Towards Organizational Commitment Among Employees A Development Bank of Malaysia	Rusalbiah Che Mamat	Muhamad Khalil Omar, Rusalbiah Che Mamat, Faizatul Akmam Amirrudin, Nurul Asyiqin Nordi
93	135	Board of Trustees' Functions and Accountability as Drivers of Performance in Charities: Does Reputation Matter?	Rebecca Yew	Rebecca Yew, Ummu Kolsome
94	136	The Relationship Between Working Capital Management and Financial Performance of Public Listed Companies in Nigeria	Ibrahim Shuayb Kademi	Ibrahim Shuayb Kademi, Norhayati Alias
95	137	Religiosity, Fraud Rationalization, and Market Discipline on Non Halal Income and Fraud	Tettet Fitrijanti	Tettet Fitrijanti, Dini Rosdini, Prima Yusi Sari, Harry Suharman, Said Aryonindito, Amelia R. Alamanda
96	138	An Integrative Literature Review on The Success of Accounting	Mahmoud Hany Mahmoud Dalloul	Mahmoud Hany Mahmoud Dalloul, Zuraeda Ibrahim, Sharina Tajul Urus

		Information Systems And Its Impact On The Ability To Manage Crises		
97	139	The Effect Of Deposit Structure and Ownership Structure on Islamic Corporate Governance Disclosure in Islamic Banking In Indonesia and Malaysia	Hasna Katsurayya	Hasna Katsurayya, Tettet Fitrianti, Fury Khristianty Fitriyah
98	140	Infrastructure Development by Public-Private Partnership In Indonesia: A Systematics Literature Review	Vera Mandasari	Vera Mandasari, Ersa Tri Wahyuni
99	141	Success Factors of Public Private Partnership: A Literature Review	Lydia Natalia	Lydia Natalia, Ersa Tri Wahyuni
100	142	The Internal Audit Role in Fraud Detection and Prevention	Zaldy Adrianto	Fury Khristianti Fitriyah, Zaldy Adrianto

## **The Effect of Demographic Factors, Occupational Stress and Job Satisfaction Towards Dysfunctional Audit Behavior Among Auditors in Malaysia**

Maizatul Akmam Mansor, Norazian Hussin\*, Rina Fadhilah Ismail

Faculty of Accountancy, Universiti Teknologi MARA Selangor, Kampus Puncak Alam,  
Selangor, Malaysia.

### **ABSTRACT**

The impact of dysfunctional audit behaviour has asserted the regulators' concern as it will reduce audit quality and the ability of auditor in detecting fraud. It is important for an audit firm to detect the factors that can influence dysfunctional behaviour. The decreasing in dysfunctional audit behaviour among auditors will directly and indirectly affect the audit firm since it can offer numerous benefits to the audit client and external parties, investor, financial institution and future investor as the auditor will produce a higher quality of financial statement. Hence, this study aims to examines the factors of dysfunctional behavior among auditors in Malaysia. Factor analysis was employed to analyse three factors (1) demographic factors (type of firm and period of audit experience), (2) Occupational stress (time budget pressure and complexity of audit task) and (3) Job Satisfaction that affect dysfunctional audit behavior which is reduced audit quality and underreporting time. A survey in a form of questionnaire was distributed to Big 4 and non-Big 4 in Kuala Lumpur and Selangor resulted in a total of 223 respondents. The findings revealed that all the tested variables have a significant influence towards reduced audit quality whereas underreporting time show a non-significant relationship with demographic factors. The findings are anticipated to provide beneficial insights not only to audit practitioners but to many other regulators, professional bodies, policy makers, practitioners and academics that are relevant to their future decisions. This study is also subject to limitations that serve as consideration for future research.

**Keywords:** Dysfunctional audit behaviour, audit behaviour factors, fraud detection, audit quality.

**Sponsors**

