UNIVERSITI
TEKNOLOGI
MARA

ACCOUNTING BULLETIN

Faculty of Accountancy
UiTM Kedah

eISSN 2637-0646

9 772637 064007

2022
Vol. 4

ACCOUNTING BULLETIN
Faculty of Accountancy
UiTM Kedah
eISSN 2637 0646

The editorial board would like to express their heartfelt appreciation for the contributions made by the authors, co-authors and all who were involved in the publication of this bulletin.

Published by : Faculty of Accountancy
Universiti Teknologi MARA (UiTM) Kedah

ACCOUNTING BULLETIN
Faculty of Accountancy
UiTM Kedah

EDITORIAL BOARD

ACCOUNTING BULLETIN

Faculty of Accountancy
UiTM Kedah

From the Rector's Desk
Professor Dr Roshima Haji Said

Assalamualaikum warahmatullahiwabaratuh,

I would like to congratulate the Faculty of Accountancy of Universiti Teknologi MARA, Kedah Branch for the success of the Accounting Bulletin publication. It must have been rewarding to see the results of all the hard work put to publish the fourth issue of this bulletin. I believe by publishing this Accounting Bulletin, it will motivate the academics from the Faculty of Accountancy to publish more academic materials, as well as improving their academic writing skills.

I am proud to acknowledge that the Faculty of Accountancy is actively participating in the dissemination of knowledge to the public. Furthermore, knowledge seeking and sharing are critical, and more initiatives should be launched to support this life-long learning process.

Congratulations once again to the Faculty of Accountancy of UiTM Kedah Branch on the publication of the Accounting Bulletin. I wish the Faculty of Accountancy of UiTM Kedah Branch, the very best and it is my sincere hope that Accounting Bulletin will continue to grow and move rapidly forward in the future.

Thank you.

Professor Dr. Roshima Haji Said
Rector
Universiti Teknologi MARA (UiTM) Kedah Branch

Message from the Head of Faculty
Dr Intan Marzita Saidon

Dear Readers,

The faculty is especially proud to announce and welcome the new editorial board of the Accounting Bulletin. I am confident that the new team will bring new ideas to ensure that Accounting Bulletin keeps evolving for the betterment. My deepest gratitude to the previous editorial board for their longstanding commitment to the bulletin. Their hard work had successfully provided a secure footing for the bulletin to be one of the online publication platforms at Universiti Teknologi MARA (UiTM), Kedah.

Accounting Bulletin will continue to publish short articles to share knowledge in various fields with readers. I am happy with the excitement and commitment of all faculty members in materialising this aim. As faculty members, you have demonstrated incredible care in fulfilling your various responsibilities as lecturers.

The yearly publication of the Accounting Bulletin reflects the effort and support from the Faculty of Accountancy to promote a writing culture among the faculty members. It is a venue where our faculty members can share knowledge and showcase their research findings more casually with readers. Lastly, to all faculty members, thank you once again for your amazing support and continued efforts to ensure that Accounting Bulletin is recognised as the main online platform for publishing short articles at Universiti Teknologi MARA (UiTM), Kedah.

Dr. Intan Marzita Saidon
Head of Faculty
Faculty of Accountancy
Universiti Teknologi MARA (UiTM) Kedah Branch

Editor's Note
Dr Marzlin Marzuki

First and foremost, I would like to thank the Almighty for giving me this fortunate opportunity to see through this project till the end. Alhamdulillah, with his blessing, the Accounting Bulletin and its fourth issue has finally been published. In this issue, there are fourteen (14) short articles covering various topics on accounting such as financial accounting, management accounting, taxation, accounting education and corporate governance. Therefore, some of the articles highlight the current issues in accounting, current development of the related concept in accounting and its application in Malaysia.

I hope that this effort of an online publication might assist the accounting academician to flourish with their publication in the future. The Accounting Bulletin is an initiative of the Faculty of Accountancy at Universiti Teknologi MARA Kedah Branch (UiTM Kedah) to encourage accounting academic staff to participate in academic writing. Accounting Bulletin provides accounting academics a platform to share and disseminate their academic knowledge to a wider audience. The experience gained from writing articles for this bulletin may help accounting academics improve their academic writing skills and increase their confidence in producing academic materials in the future.

I would like to extend my gratitude to all the authors that contributed towards the completion of the Accounting Bulletin. Additionally, thank you for the continuous support to the Faculty of Accountancy UiTM Kedah and by extension the management of UiTM Kedah. Last but not least, I want to thank the members of the Editorial Board for their hard work in making this publication a reality. I sincerely hope all of you will find enjoyment when reading these short articles.

Thank you.

Dr. Marzlin Marzuki
Chief Editor
Faculty of Accountancy
Universiti Teknologi MARA (UiTM) Kedah Branch

Table of Contents

From The Rector's Desk	ii
Message from The Head of Faculty	iii
Editor's Note	iv
Workplace Bullying: A Point to Ponder	1
A Brief Note on Target Costing	3
Cost Behaviour as Cost and Management Accounting Tools in Decision Making Process	5
Estate Under Administration: What Should We Know?	7
Separate Assessment Vs Joint Assessment: Which One is Suitable for You?	9
Tax Incentive for Organising Conferences in Malaysia	10
Suggested Factors for Millennials' Whistleblowing Intentions	12
Does Director's Contacts Really Matter in Malaysia?	14
A Brief History of Audit Committee in Malaysia	16
Accounting Theory and Practice	18
Financial Accounting Diagnosis Tool in Vulnerable Economics Environment	20
Accounting Firms and Industry 4.0	22
Corporate Finance at a Glance	24
Learning-Through-Play in Accounting Education	26

WORKPLACE BULLYING: A POINT TO PONDER

INTAN MARZITA SAIDON AND NADZRI AB GHANI
Faculty of Accountancy, UiTM Kedah Branch, Malaysia
i.marzita@uitm.edu.my

The need to have an in-depth understanding of workplace bullying has long been posited by many scholars (Giorgi, 2012; Barratt-Pugh & Krestelica, 2019). This workplace issue is known to occur in various employment sectors. It has been identified that education, health and public administration are at a higher risk of experiencing this phenomenon (Hubert & van Veldhoven, 2001; Vartia & Hyyti, 2002). A fine line between workplace bullying and strong management could be the possible reasons behind this phenomenon.

There are many definitions and terms used to describe workplace bullying. Leymann (1996, p.168) described workplace bullying as "a social interaction through which an individual is attacked by one or more individuals almost on a daily basis and for periods of many months, bringing the person into an almost helpless position with potentially high risk of expulsion". Despite the lack of consensus in defining workplace bullying, common characteristics such as behaviours, the pattern of such behaviours and individuals engaged in such behaviours generally help distinguish workplace bullying from other forms of negative or deviant workplace behaviours. In short, workplace bullying refers to repeated negative behaviours of one person or a group of people toward another (Barron, 1998), consequently creating a hostile work environment (Yamada, 2000).

Workplace bullying has a very high tendency to bring about negative consequences to both organizations and employees. For instance, if not controlled, this workplace issue will lead to various workplace problems such as high turnover intention, low job satisfaction, low performance, low work engagement and low physical and psychological well-being(Nielsen & Einarsen, 2012). Workplace bullying has been described as a "silent epidemic"(McAvoy & Murtagh, 2003) that could contribute to mental illness and depression.

Having a clear and consistent monitoring system at the workplace may help curb this issue. Likewise, understanding the contributing factors to this issue is of utmost importance because many victims may choose to suffer in silence as they fear of losing their jobs.

Reference

Barratt-Pugh, L. G., & Krestelica, D. (2019). Bullying in higher education: Culture change requires more than policy. *Perspectives: Policy and Practice in Higher Education*, *23*(2–3), 109–114.

Barron, O. (1998). *The distinction between workplace bullying and workplace violence and the ramifications for OHS [Earlier version of this paper was presented at the Bullying at Work Research Update Conference (1998 : Staffordshire University Business School, UK)] Inst*. *14*(6), 6409.

Giorgi, G. (2012). Workplace bullying in academia creates a negative work environment. An Italian study. *Employee Responsibilities and Rights Journal*, *24*, 261–275.

Hubert, A. B., & van Veldhoven, M. (2001). Risk sectors for undesirable behaviour and mobbing. *European Journal of Work and Organizational Psychology*, *10*(4), 415–424.

Leymann, H. (1996). The content and development of mobbing at work. *European Journal of Work and Organizational Psychology*, *5*(2), 165–184. https://doi.org/10.1080/13594329608414853

McAvoy, B. R., & Murtagh, J. (2003). Workplace bullying: the silent epidemic. *British Medical Journal*, *326*(7393), 776–777.

Nielsen, M. B., & Einarsen, S. (2012). Outcomes of exposure to workplace bullying: A meta-analytic review. *Work and Stress*, *26*(4), 309–332. https://doi.org/10.1080/02678373.2012.734709

Vartia, M., & Hyyti, J. (2002). Gender differences in workplace bullying among prison officers. *European Journal of Work and Organizational Psychology, 11*(1), 113–126.

Yamada, D. C. (2000). The Phenomenon of Workplace Bullying and the Need for Status-Blind Hostil Work Environment Protection. *Georgetown Law Journal*, *88*(March), 475–536. http://heinonline.org/HOL/Page?handle=hein.journals/glj88&id=497&div=&collection=journals