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Name : SITTI SYAMSIAR BINTI MUHARRAM

Title : STRATEGIC RESOURCES, ENVIRONMENTAL MANAGEMENT ACCOUNTING (EMA) AND BUSINESS PERFORMANCE OF SABAH CONSTRUCTION INDUSTRY

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The construction industry and its activities are among the major sources of economic growth and development in Malaysia and across the world. Like other countries, the construction industry in Malaysia also encounters a lot of challenges such as the delay to complete the project in time, the expenditure exceeding the budget, the building defects and over dependent on foreign workers, construction waste, and poor productivity. These consequently contribute to poor performance, especially in terms of cost and time overrun. The purpose of this study was to examine the relationship between strategic resources (tangible resources, intangible resources, and dynamic capabilities) and business performance. Additionally, the study aims to examine the moderating effect of environmental management accounting (EMA) in the relationship between strategic resources (tangible resources, intangible resources, and dynamic capabilities) and business performance. This study uses self-administered questionnaires where respondents were selected using stratified random sampling from construction companies in Sabah. Two hundred and ninety-nine (299) responses were received out of three hundred and fifty (350) questionnaires distributed. The data

analyses were conducted using Statistical Package for Social Science (SPSS) Version 22.0. These include descriptive statistics, frequency tabulations, and inferential statistics which include correlation and regression analysis. The correlation analysis revealed that there are significant relationships between the three (3) dimensions of strategic resources (tangible resources, intangible resources, dynamic capabilities and the overall strategic resources) and business performance. The results obtained from the multiple regression analysis found that among the three (3) dimensions of strategic resources, dynamic capabilities shown the highest contribution on business performance. Hierarchical multiple regression analysis on the moderating effect of environmental management accounting (EMA) found that EMA has moderated the relationship between two dimensions of strategic resources (intangible resources and dynamic capabilities) and business performance. This study creates a new knowledge in terms of the importance of strategic resources, as well as environmental management accounting (EMA) towards the business performance of Sabah construction industry.

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