

# IABC

The 6<sup>th</sup> International  
Accounting and Business  
Conference

# 2019

## THE 6<sup>TH</sup> 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 6<sup>TH</sup>  
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](mailto: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](mailto: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

IABC2019-023

**A STAKEHOLDER VIEW OF CRITICAL SUCCESS FACTORS FOR BIOGAS-ELECTRICITY IMPLEMENTATION AT CATTLE FARMS IN MALAYSIA**Shahrul Suhaimi Ab Shokor<sup>1</sup>, Zurina Ismail<sup>2</sup>, and Jegatheesan Rajadurai<sup>3</sup>

<sup>1</sup>Lecturer, Universiti Tenaga Nasional, Human Resources & Management Department, Sultan Haji Ahmad Shah Campus, 26700 Bandar Muadzam Shah, Pahang Darul Makmur, Malaysia  
*sshahrul@uniten.edu.my*

<sup>2</sup>Lecturer, Universiti Tenaga Nasional, Marketing & Entrepreneurship Department, Sultan Haji Ahmad Shah Campus, 26700 Bandar Muadzam Shah, Pahang Darul Makmur, Malaysia  
*zurina@uniten.edu.my*

<sup>3</sup>Lecturer, Universiti Tenaga Nasional, Marketing & Entrepreneurship Department, Sultan Haji Ahmad Shah Campus, 26700 Bandar Muadzam Shah, Pahang Darul Makmur, Malaysia  
*zurina@uniten.edu.my*

**Abstract**

Malaysia has great potential for biogas production from cattle manure waste. According to the Department of Statistics Malaysia, in 2014 there were 760 thousand head of cattle in Malaysia. In addition, the potential for electricity generation from the manure of these cattle could be up to 100 Megawatt. However, the practice of generating electricity from animal manure is an uncommon practice in Malaysia and this study is designed to explore the reasons behind this situation. Objective: This study aims to identify the drivers and barriers that exist for biogas stakeholders in Malaysia in regard to the implementation of biogas-electricity projects. Results: The study identified several factors that can be considered as critical factors for the successful implementation of biogas-electricity projects in Malaysia. Conclusion: This study provides some new insights into biogas-electricity implementation for the cattle farming industry in Malaysia.

**Keywords:** *Biogas, Cattle Manure, Fit in Tariff*