

# CONFERENCE PROCEEDINGS

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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:

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|--|---|
| <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> |
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## 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
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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
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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

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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
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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
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90	132	Proposing Accountability Index for Zakat Institution	Rini Rini	Rini Rini, Ari Purwanti, Wilda Farah
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## **Assessing The Effectiveness of Lean Service Principle on Control And Maintenance of The Wage Bill At Management Services Division, Eswatini**

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### **ABSTRACT**

The Government of Eswatini (GoE) civil service wage bill continues to rise despite the implementation of Lean Service Principle by Management Services Division (MSD) to contain the wage bill to manageable levels. So far, there are no tangible outcomes that indicate that the principles as applied have been effective in the reduction of the wage bill. Thus, this research aims to examine the question why the Lean Service Principle failed to effectively slow the rampant growth of the civil service wage bill in the Kingdom of Eswatini? The study investigated the wage bill push-factors and the shortcomings of the Lean Service Principle and Just-In-Time (JIT) Technique in the management and reduction of the GoE civil service wage bill. The study found that the techniques used were not designed for the specific control of the wage bill. They are designed for value creation in the delivery of goods or services to the end-user. They are customer centric techniques. To this end, the MSD has been applying the wrong methodologies in wage bill control, which has been evident by the continued yearly increase of the wage bill. The study recommends that Lean Service Principle and the JIT technique should not be used to control and/or manage the wage bill, but must be used for process and systems improvement to create customer value. This study will enable Cabinet to make an appropriate decision on the mandate and future of the MSD, as there have been growing calls to disband the division due to the failure to reduce and/or control the wage bills as that is the core mandate of the division.

**Keywords:** Lean service principle, wage bill, management services division, Eswatini.

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