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ACCOUNTING  
Research Institute



# ARI

<http://ari.uitm.edu.my>

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Moving Beyond Numbers

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- SPECIAL AWARDS
- ARI NEWS

### • ARI ACTIVITIES

- Seminar on Forensic Accounting and Financial Criminalology
- MOA APCeS
- Accounting Workshop
- Visiting Professor

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- RESEARCH & CONSULTANCY
- RESEARCH PRODUCT
- DIRECTORY OF EXPERTISE

ACCOUNTING RESEARCH INSTITUTE &  
FACULTY OF ACCOUNTANCY



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## Editorial Board

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# FOREWORD



My sincere appreciation goes to all members of the Accounting Research Institute for the successful publication of this ARI Updates 2008. The institute had gone through a complete evolutionary cycle. When ITM was upgraded to UiTM in August 1999, research activities at the Faculty of Accountancy were confined to individual efforts. In early 2000, lecturers got together to form special interest groups (SIGs). In 2002, as the groups got bigger, an informal Accounting Research Academy (ARA) was formed and ARA was placed under the responsibility of the Deputy Dean (Quality and Research). Three SIGs, namely the Financial Reporting Research group, the Corporate Governance Research group and the Management Accounting Research group were later upgraded to research centres. Financial Reporting Research Centre (FRRRC) was a collaboration with ACCA; Corporate Governance Research Centre (CGRC) was a collaboration with the Malaysian Institute of Corporate Governance- MICG and the Asian Management Accounting Research Centre (AMARC) was a collaboration with CIMA. The formation of these centres had further expedited research and publication activities at the faculty.

In 2005, the Accounting Research Institute was established to coordinate research-related activities of the research centres. The formation of ARI signifies a smart collaboration between universities such as UiTM with accounting professional bodies in Malaysia. The progress of ARI was basically measured by important key performance indicators (KPIs) which include among others: number of research; number of publications in professional and refereed journals; number of research collaborations; number of research innovations; amount of research grants and number of industry linkages. Today, in addition to the three research centres mentioned earlier, ARI has three other research centres namely Asia-Pacific Forensic Accounting Research Centres (AFARe), Asia-Pacific Centre for Sustainability (APCeS), Public Sector Accounting research Centre (PSARC) and several new SIGs.

Currently, ARI stands on a new platform. It is such an honour for UiTM when ARI was named one of MOHE's six centres of excellence. As a national centre of excellence, ARI will have bigger roles to play. In the word of our Vice Chancellor during his recent new year's speech, "...ARI must go one step further, it should go international". ARI should work on getting international grants, working on more international research collaborations and publishing in high impact-factor international journals. It is a tall order, but I am confident that we will deliver. Though ARI is today a separate entity, it continues to work closely with the Faculty of Accountancy and the accounting professional bodies.

Faculty members who are keen to focus on research-related activities are given the opportunity to do so at ARI through its research fellowship program. One of ARI's niche areas is to conduct collaborative applied researches with the industry. To date ARI has worked closely with MIA, MAREF, ACCA, CIMA, CPA Australia, MSWG, Bursa Malaysia, IIM, LLM and several GLCs in the country. Three of its journals: Malaysian Accounting Review (MAR), Asia-Pacific Management Accounting Journal (APMAJ) and the Journal of Financial reporting and Accounting (JOFRA) are currently listed in international publication directories such as Ebscohost, Cabell and Ulrich. Premised on its vision of becoming the most successful and respectful accounting research centre in this region, ARI will certainly move forward to greater height by spreading its wings both at the national and the international levels.

***Prof Dr Normah Haji Omar, CPA***

*Director*

*Accounting Research Institute (ARI)*

*Universiti Teknologi MARA*

*40450 Shah Alam Selangor MALAYSIA*

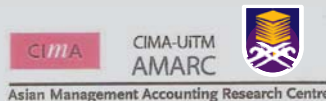
*normah645@salam.uitm.edu.my*

# Research Centres



## Asia-Pacific Forensic Accounting Research (AFARe)

This centre is formed through the collaboration between Universiti Teknologi Mara (UiTM), Association of Certified Fraud Examiner (ACFE, Malaysian Chapter) and University of Teesside, (Centre for Fraud and Financial Crime) UK in 2008. The centre members have produced several interesting research projects through research grants totalling RM 0.3 Million. The centre is also provider of training to government agencies which among others include Anti-Corruption Agency (ACA), and Polis DiRaja Malaysia (PDRM). The centre in collaboration with ACFE and University of Teesside successfully organized a conference in November 2008.



## Asian Management Accounting Research Centre (AMARC)

This centre is collaboration between UiTM and CIMA Malaysian Division since December 2003. To date the centre has successfully completed research projects through acquisition of major research grants to the tune of RM 0.3 Million, and prepared case studies for International Federation of Accountants (IFAC). The Major contribution of this centre is four case study books for the National Award for Management Accounting (NAfMA). The highly innovative and intellectual project of this centre such as ISG Dashboard has been recognized internationally.



## Asia-Pacific Centre for Sustainability (APCeS)

This centre is collaboration between UiTM and ACCA Malaysia since 2008. It is active in bridging the gap between theory and practice through intensive research in the nascent area of corporate social responsibility. Recently, it was awarded Federal Research Grant Scheme (FRGS) grant for development of research instrument for the measurement of Corporate Social Responsibility in 2008. The centre is in process of organizing an international conference in 2009.



## Corporate Governance Research Centre (CGRC)

This centre is collaboration between UiTM and Malaysian Institute of Corporate Governance since 2000. Its latest achievements include a Gold, Diamond, and overall Award in Innovations, Inventions, & Designs (IID) in January 2008. It is aggressively pursuing opportunities to work with private sector on issues relating to corporate governance.



## Financial Reporting Research Centre (FRRC)

This centre is collaboration between UiTM and ACCA Malaysia since June 2004. The research centre members have been very productive this year as they managed to obtain RM 0.8 Million. Its achievements also include 3 successive issues of Journal of Financial Reporting and Accounting (JOFRA) – an international peer-reviewed journal which has been indexed in Cabell's Directory of Publishing opportunities in Accounting Economics and Finance and EBSCO –Business Source Primer. It has also produced book on Financial Reporting in Malaysia. This centre has 21 members.



## Public Sector Accounting Research Centre (PSARC)

This centre is collaboration between UiTM and CPA Australia. It has conducted research into issues such as transparency of government, accountability, impact of Information Technology on government administration and administrative reforms in public sector. This centre has 21 members. To date, the centre has completed 3 major research projects exploring the issues of accountability and reporting in chertiest public sector



## Centre of Responsibility and Islamic Accounting (CeRIA)

This centre came into being in December 2005. This centre was given a generous funds totalling RM 30,000 for three year period by Terengganu state government. It has also been appointed as the registered Training Centre for UBS Corporation, one of the most popular Accounting software developer in Malaysia. It has been actively involved in community development through its Clinic Faraidh, which gives chance to community members to get personal advice on their heritage distribution problem and preparation of monthly financial reports of mosques in Terengganu.

## Accounting Research Institutes-Special Interest Groups (SIGs)

Besides the above Centres of Excellence hosted by Accounting Research Institute (ARI), there are 8 groups known as the Special Interest Groups (SIG) which are under ARI involved in small scale survey research, consultancy projects, organization of workshops, events and training activities. These SIGs are:

1. Accounting, 2. Auditing, 3. Finance, 4. Accounting Information System, 5. Accounting Education, 6. Finance, 7. Taxation.



**Prof. Dr Normah Hj Omar**  
Director of ARI

**Prof. Dr Rashidah Abd Rahman**  
Deputy Director of ARI

**Wan Mariati Wan Omar**  
Executive Officer

**Head Centres of Excellent:**

**Prof Dr Suzana Sulaiman**  
CIMA – UiTM Asian Management  
Accounting Research Centre (AMARC)

**Prof. Madya Dr Nafsiah Mohamed**  
UiTM – CPA (Australia) Public Sector  
Accounting Research Centre (PSARC)

**Prof. Madya Dr Faizah Darus**  
UiTM-ACCA Asia-Pacific Centre for  
Sustainability (APCeS)

**Prof. Madya Dr Rozainun Abd Aziz**  
Asia-Pacific Forensic Accounting  
Research Centre (AFARe)

**Dr Radiah Othman**  
UiTM-ACCA Financial Reporting  
Research Centre (FRRC)

**Dr Azizah Abdullah**  
UiTM-MICG Corporate Governance  
Research Centre (CGRC)

**Special Interest Groups (SIG):**

**Prof Madya Dr Lai Ming Ling**  
Taxation Research Group

**Prof. Dr Zubaidah Zainal Abidin**  
Accounting Education Research Group

**Prof. Madya Dr Zuraidah Mohd Sanusi**  
SME Research Group

**Dr Mohd Nizal Haniff**  
Finance Research Group

**Dr Huang Ching Choo**  
Intellectual Capital Research Group

**Intan Salwani**  
Accounting Information System

**Research Fellows:**

Prof. Madya Dr Asmah Abd Aziz  
Prof. Madya Dr Zuraidah Mohd Sanusi  
Dr Rashid Ameer  
Prof Madya Dr Rohaya Md Noor

**Research Associates:**

Prof. Dr Ibrahim Kamal Abd Rahman  
Prof. Dr Muhd Kamil Ibrahim  
Dr Indra Devi  
Dr Ganisen  
Dr Norzaidi Mohd Daud  
Dr Norashikin Ismail  
Intan Salwani Mohamed  
Roszana Tapsir  
Seri Ayu Masuri Md Daud  
Norlaila Abdullah  
Ahmad Saiful Azlin Putih Salin  
Mazurina Mohd Ali

**Prof. Dr Normah Hj Omar**

Director of ARI

**Wan Mariati Wan Omar**

Executive Officer

**Prof. Dr Rashidah Abd Rahman**

Deputy Director of ARI



**organizational  
structure**

### **Research Centres**

CIMA – UiTM Asian Management  
Accounting Research Centre (AMARC)  
**Prof. Dr Suzana Sulaiman**

UiTM – CPA (Australia) Public Sector  
Accounting Research Centre (PSARC)  
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UiTM-ACCA Asia-Pacific Centre for  
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Asia-Pacific Forensic Accounting  
Research Centre (AFARe)  
**Prof. Madya Dr Rozainun Abd Aziz**

UiTM-ACCA Financial Reporting  
Research Centre (FRRC)  
**Dr Radiah Othman**

UiTM-MICG Corporate Governance  
Research Centre (CGRC)  
**Dr Azizah Abdullah**

Centre of Responsibility and Islamic Accounting  
**Mr. Wan Mohd Nazif Wan Mohd Nori**

### **Special Interest Group (SIG)**

Accounting Education Research Group  
**Prof. Dr Zubaidah Zainal Abidin**

Taxation Research Group  
**Prof. Madya Dr Lai Ming Ling**

SME Research Group  
**Prof. Madya Dr Zuraidah Mohd Sanusi**

Finance Research Group  
**Dr Mohd Nizal Haniff**

Intellectual Capital Research Group  
**Dr Huang Ching Choo**

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**Dr Rashid Ameer**

**Prof. Madya Dr Rohaya Md Noor**

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**Prof Dr Muhd Kamil Ibrahim**

**Dr Indra Devi**

**Dr Ganisen**

**Dr Norzaidi Mohd Daud**

**Dr Norashikin Ismail**

**Intan Salwani Mohamed**

**Roszana Tapsir**

**Seri Ayu Masuri Md Daud**

**Norlaila Abdullah**

**Ahmad Saiful Azlin Putih Salin**



## • Special Awards • Best Paper Awards

### **Prof. Dr Normah Hj Omar**

Director, Accounting Research Institute  
Tokoh Penyelidik UiTM & Tokoh Akademik 2008  
Academic Conference- 15 Disember 2008

### **Prof. Dr Syed Noh Syed Ahmad**

- Anugerah Perunding/Penyelidik yang paling lama berjasa dengan UiTM
- Anugerah Khas TNC (Penyelidikan & Pengkomersilan/Inovasi)
- Majlis Kemuncak Bulan Kualiti UiTM 2008 -17 Dis 2008

### **Prof. Dr Ibrahim Kamal Abd Rahman**

Dean, Faculty of Accountancy

- Anugerah Istimewa Jabatan yang Mempamerkan Ciri Q-Q
- Majlis Kemuncak Bulan Kualiti UiTM 2008 -17 Dis 2008

### **Prof. Dr Rashidah Abd. Rahman**

Best Book Publication UPENA 2008  
"Effective Corporate Governance"

### **International Conference on Governance, Jakarta, Indonesia (12-14th November, 2008)**

#### **Mohd Ariff Bin Kasim (UNITEN)**

**Assoc Prof. Dr Asmah Abd Aziz**  
(Research Fellow of ARI)

#### **Siti Rosmaini Bt. Mohd. Hanafi (UNITEN)**

3rd Best Paper Presenter  
The Significance of Internal Auditors in the Implementation of Enterprise Risk Management (ERM) in Malaysia

**Assoc Prof. Dr Zuraidah Mohd Sanusi**  
(Research Fellow of ARI)

#### **Mohd Haswadi Hassan (SSM)**

#### **Prof. Dr Takhiah Mohd Iskandar (UKM)**

4th Best Paper Presenter  
Corporate Governance:  
The Roles of Enforcement Functions of Companies Commission of Malaysia (SSM)

### **Global Academy of Business & Economic Research, Bangkok, Thailand (28-30 December, 2008)**

**Assoc Prof. Dr Zuraidah Mohd Sanusi**  
(Research Fellow of ARI)

#### **Prof. Dr Takhiah Mohd Iskandar (UKM)**

#### **Assoc. Prof. Dr Norman Mohd Saleh (UKM)**

- Best Paper Award
- The Usefulness of Learning Goal Orientation and Self-efficacy in Influencing Complex Auditors' Judgment

#### **Dr Ria Nelly Sari (Univ. Riau Indonesia)**

**Assoc Prof. Dr Zuraidah Mohd Sanusi**  
(Research Fellow of ARI)

#### **Prof. Dr Takhiah Mohd Iskandar (UKM)**

#### **Dr Rita Anugerah (Univ. Riau Indonesia)**

- Best Paper Award
- The Role of Self-efficacy, Feedback and Effort in Enhancing
- Audit Judgment Performance: The Partial Lease Square Approach

The First of its Kind!  
Seminar on Forensic  
Accounting & Financial  
Criminology 2008  
– A Success!



*TAN SRI ISMAIL OMAR RECEIVING A TOKEN OF APPRECIATION FROM  
THE VICE CHANCELLOR OF UiTM, DATO' SERI PROF DR IBRAHIM ABU SHAH.*

(Watching over is our Dean of Faculty of Accountancy, Prof Dr Ibrahim Kamal Abdul Rahman)



# Seminar on Forensic Accounting and Financial Criminology 2008

THE SIGNING CEREMONY FOR  
ACADEMIC COOPERATION  
BETWEEN UiTM, ACFE AND  
TEESSIDE

(Sitting from left: Dato' Seri  
Prof Dr Ibrahim Abu Shah, Tn  
Hj Akbar Satar, Ms Irene Teng;  
Standing from left:  
Prof Dr Ibrahim Kamal Abdul  
Rahman, Tan Sri Ismail Omar,  
Prof Dr Normah Hj Omar)



The formation of Asia Pacific Forensic Accounting Research Centre (AFARe) was presented to the UiTM Executive Committee and was approved on 22 October 2008. The 28th of October 2008, marked an event that will be remembered forever. The 'Seminar on Forensic Accounting and Financial Criminology 2008' was held on this day, the first event of its kind organized jointly by UiTM as the main organizer, with AFARe's collaborators as the co-organisers namely ACFE Malaysia Chapter and Teesside (Centre for Fraud and Financial Crime)

We were honoured to have the Deputy Inspector General of Police (DIGP) Malaysia and UiTM Vice Chancellor, Dato Seri Prof Dr Ibrahim Abu Shah at the opening ceremony. Other VIPs include Prof Dr Ibrahim Kamal Abdul Rahman, Dean of Faculty of Accountancy, Prof Dr Normah Hj Omar, Director of Accounting Research Institute, Tn Hj Akhbar Satar, President of ACFE Malaysia Chapter and Ms Irene Teng (Regional Director of South East Asia of University of Teesside, United Kingdom).

Immediately after his keynote address, DIGP launched the formation of AFARe and officiated opening of the seminar. This was followed by an impressive multi-media presentation about the three joint efforts. The signing ceremony of 'letter of intent for academic cooperation' took place afterwards.

The program of the seminar included four lectures by prominent and experienced speakers, touching on related areas of audit, forensic accounting, financial fraud surveillance and UK perspective of financial fraud. Respectively, the speakers were Pn Saadatul Nafisah (Auditor-General Office), En Hashim Mohammed, Chief Internal auditor of Telekom Malaysia, Mr K.Y. Liew, Head of Financial Surveillance of Securities Commission and Mr Morrison Hanley, Principal Lecturer from University of Teesside, U.K. There was also a forum moderated by Prof Syed Noh Syed Ahmad with four students of the Master in Forensic Accounting and Financial Criminology program, namely Suhani Anuar (IRB), Haslin Johari (Young Lecturers' Scheme of UiTM - A Phd scholar), Mohd Haswadi (SSM) and Mohd Rashid Tan Sri Musa (BIMB).

# Seminar on Forensic Accounting and Financial Criminology 2008

*VERY SERIOUS INDEED ...  
SMART UNIFORMS TOO!*



*SOME OF THE PARTICIPANTS,  
LISTENING ATTENTIVELY TO THE  
SPEAKERS*

*THE END-OF-THE-DAY EVENT: A FORUM ON  
POSTGRADUATE STUDIES IN FORENSIC  
ACCOUNTING, MODERATED BY PROF SYED NOH  
(CENTRE) FLANKED BY STUDENTS. FROM LEFT:  
SUHANI ANUAR, HASLIN JOHARI, MOHD HASWADI  
AND RASHID TAN SRI MUSA.*



An astonishing of more than 400 participants were present on that day, with 17 representatives from the media, and also 6 exhibitors from PDRM, IIAM, Wiley publishers, ACFE, Teesside, MICPA, ARI and Faculty of Accountancy. The seminar recorded 42 participants from the Accountant's General's office, 20 from Auditor's General Office, 10 from ACA, 10 from UiTM Internal Audit, 10 from UMT, 6 from CIMB, 5 from Kastam DiRaja, professionals from the practice, lecturers, students and many more!

The organizing committee would like to thank all and every individual who have helped and supported the smooth sailing of the seminar, right from Day 1 until the very last day! Thank you!

This seminar is a kick-off to more eventful activities in the future that will jointly be organized by UiTM, ACFE and Teesside. The whole idea of this academic cooperation is to foster awareness, education and interest in forensic accounting and financial criminology in practice and the academia. We hope to see you at the next event – The International Asia Pacific Conference on Forensic Accounting and Financial Criminology 2009!

*reported by:  
Rozainun Hj Abdul Aziz*

APCeS is a collaboration between Accounting Research Institute (ARI), Universiti Teknologi MARA (UiTM) and ACCA, a leading international professional accounting body dedicated to environmental and social issues. The MOA between ACCA – UiTM was officially executed on 10 June 2008 at Crowne Plaza Mutiara, Kuala Lumpur.



## MOA - Asia Pacific Centre For Sustainability (APCeS)

Following the MOA, the centre has successfully undertaken various activities related to corporate social issues. These include five completed research projects which have been presented at international conferences, won two bronze medals at the IID 2008, research grants awarded by FRGS and RMI. APCeS will be launching its journal 'An Asia Pacific Review Journal' in June 2009. The first national seminar will be held in April 2009 and will be followed by international conference in 2010. In addition, APCeS will also be conducting seminar series on a quarterly basis.

Accounting Workshop for Local Authority was the first programme organized by the Public Sector Accounting Research Centre (PSARC). This workshop was held on the 25 and 26 June 2008 at Hotel UiTM Malaysia, Shah Alam. This workshop comprises two series.

***Workshop A –  
Understanding of  
Accrual Accounting  
(25 June 2008)***

Target group for Workshop A was the financial officers of all Local Authorities in Malaysia. The talk was given by the CPA Australia Public Sector Policy Advisor, Mr. Chee Min Ng. Among the contents of the workshop were An Introduction to Accrual Accounting; Accounting Standards – Basis of Financial Accountability; International Public Sector Accounting Standards (IPSAS); and The move towards Accrual Accounting and adoption of IPSAS. A total of 42 participants involved in this workshop.



Target group for Workshop B was the non-accounting officers of all Local Authorities in Malaysia. This session was facilitated by 9 lecturers from the Faculty of Accountancy, Shah Alam i.e. Assoc. Prof. Dr. Nafsiah Mohamed, Dr. Azizah Abdullah, Pn Fatimah Abd Rauf, Pn. Saluana Che Salleh, Assoc. Prof. Hjh. Latipah Sulaiman, Pn. Y. Nurli Abu Bakar, Pn. Zaidatulnihar Abdul Kadir, Pn. Zarinah Abdul Rasit and Pn. Salina Salleh. Among the contents of the workshop were Understanding the Financial Statements; Analyzing the Income Statement, the Balance Sheet; and the Cash Flow Statement. This workshop is attended by 29 participants.

***Workshop B –  
Understanding of Local Government  
Financial Statements (26 June 2008)***

## ***Accounting Workshop for Local Authority***



# 2008 events



Research Proposal Workshop and  
"Dana Kecemerlangan"  
22 December 2008



Launching of Dividend Survey  
UiTM-MSWG report book at Bursar  
Malaysia 6 August 2008



Ministry of Higher Education audit  
visit 6-7 October 2008



Seminar on Forensic Accounting  
and Financial Criminology 28  
October 2008





Social visit by Cosmas, South Africa

....



Social visit by PUSDATIN and Universitas Riau Indonesia, 2 June 2008

THOMSON-ISI  
Citation Workshop  
28 March 2008



Prof Dr Szarina – speaker



Tuan. Hj. Mohd Noh bin Jidin  
(Chairman of PFABMM) with lecturers



Meeting with the  
Association of Malay  
Chartered  
Accountant Firms  
(PFABMM)  
4 March 2008



Meeting with SMIDEC  
3 March 2008



Dato' Hafsa Hashim (CEO SMIDEC) with Prof Normah, Prof Ibrahim, Dr Radiah, Dr Zuraidah, Ibrahim and Hafizah

BENGKEL  
E-SCIENCE 1-2  
Februari 2008



Prof Dr Ibrahim Kamal Abdul Rahman with the panels Prof Dr Azni Zain Ahmed (PNC) and Prof Dr Abu Bakar Abdul Majeed (Dean of Faculty of Pharmacy)

## Consultancy services provided by members of ARI and Faculty of Accountancy during 2008

DATE	TITLE	AMOUNT (RM)	FACILITATOR
April-July 2008	Basic Financial Accounting untuk kakitangan bukan eksekutif di bahagian kewangan & pengurusan, Petronas Carigali Sdn. Bhd	35,000.00	Prof Madya Amla Bt Abu Prof Madya Latipah Bt Sulaiman Puan Marshita Bt Hashim En. Ahmad Saiful Azlin Bin Putih (SIG SME)
Jan 2008	Customer Satisfaction Index (CSI) Survey for GITN Sdn Bhd. (GBS)	211,834.14	Prof Madya Dr Nor'azam Mastuki Dr Radiah Othman (FRRC) Prof Madya Dr Jasmee Jaafar Dr Rashid Ameer
Jan 2008	Finance for Non-financial Managers Training	8,640.00	Prof Madya Dr Norazam Mastuki Dr Mohd Nizal Haniff (SIG Finance) En. Mohd Ridzuan Hashim
Oct 2008	Program Penyasat Kewangan Bertauliah (PPKB) sesi 2008- Tenaga Pengajar bagi Modul Perakaunan Forensik	24,120.00	Prof Syed Noh Syed Ahmad Prof Madya Dr Rozainun Abd Aziz (AFARe) Prof Madya Dr Rohana Othman Dr Norashikin Ismail (SIG-Finance & SME)
July 2008	Training on Basic Accounting Course	9,000.00	Pn Roslina Abdul Rahim
July-Sept 2008	Kajian Kadar Tol Lembaga Lebuhraya Malaysia (LLM)	178,713.10	Prof Madya Dr Rasimah Aripin Prof Dr Normah Omar (ARI) Prof Dr Rashidah Abd Rahman (CGRC) Prof Dr Sharifah Sakinah Syed Hassan Aidid Prof Madya Dr Azizah Murad En. Asyaari Elmiza Ahmad Pn. Aida Wati Zainan Abidin En. Ahmad Saiful Azlin Puteh Salin (SIG SME) Pn. Aida Hazlin Ismail Cik Syazliana Kasim



## ***Books published by members of Accounting Research Institute and Faculty of Accountancy, UiTM in 2008***

1. Ahmad Zaki, A.L., Abdul Halim, R., Che Zuina, I., Kamarulzaman, S., & Norzaidi, M.D. (2008) Wakaf Pengurusan dan Sumbangannya Terhadap Pendidikan Islam di Malaysia. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-086-4.
2. Faridah, A. (2008) Merancang Cukai Pendapatan & Cukai Perniagaan. Arah Publications, Shah Alam, ISBN No. 978-983-3718-47-4.
3. Faridah, A & Loo, E.C. (2008) Fundamental of Malaysian Taxation. Third Edition, Pearson, Prentice Hall. ISBN No. 978-983-392-745-6.
4. Faridah, A. & Ismail Ab. W. (2008) Panduan Menguruskan Kewangan Perniagaan. Arah Publications, Shah Alam, ISBN No. 978-967-323-104-1.
5. Fatimah, A. R., Haslinda, Y., Normahiran, Y., Usha, R. P., Saluana, C. S., Radiah, O. (2008) Public Sector Accounting - Malaysian Context. 3rd Edition, Pearson Publication. ISBN No. 978-983-3927 -71-5.
6. Jane, L. & Huang, C.C. (2008) Financial Reporting Standards for Malaysia. Second Edition, McGraw-Hill, ISBN No. 978-983-385-020-4.
7. Norzaidi, M.D. & Intan Salwani, M. (2008) Intranet and Electronic Data Interchange (EDI) in Malaysia Port Industry. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-069-7.
8. Norzaidi, M.D. & Intan Salwani, M. (2008) Information Technology Management Modes: An Introduction. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 983-3644-07-4.
9. Norzaidi, M.D., Intan Salwani, M., Zarina, D. Bahrin, O, Oswald, T.E. (2008) Selection of Social Sciences Research Paper. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-070-3.
10. Noraini, M. N., Danny Tan Boon Wooi, Junaidah, A. M. & Latipah, S., (2008) Business Restructuring & Selected Topics in Accounting. Third Edition, Mc Graw-Hill (Malaysia) Sdn Bhd. ISBN No 978-983-3850-42-6.
11. Radiah, O., Fatimah, A.R, & Rashid, A (2008) Accounting Glossary for Non-Profit Organization. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-249-3.
12. Zubaidah, Z. A. (2008) Corporate Secretaryship and Governance. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-093-2.
13. Zubaidah, Z. A. (2008) An Introduction to Malaysian Company Secretarial Practice for Private Limited Companies. Second Edition, Pearson, Prentice Hall. ISBN No. 978 - 983 - 329 - 776 - 0



## *Chapters in Books published by members of Accounting Research Institute and Faculty of Accountancy, UiTM in 2008*

1. Muhd Kamil, I., Mazurina, M.A., Rashidah, M., Mustaffa, M, Z., & Mohd, Rashidee, A. (2008) Malaysia: Value Relevance of Accounting Numbers in Samuel, O.I., Walter, L., F. (2008), Global Practices of Corporate Social Responsibility. Springer, ISBN 978-3-540-68812-9.
2. Muhd Kamil, I., Dalilawati, Z., Khairul Anuar, K. & Jagjit, K. (2008) The Relative Value Relevance of Earnings and Book Value in Malaysia and Singapore in Financial Reporting in Malaysia: Further Evidence. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-278-3
3. Muhd Kamil, I., Khairul, A. K. & Wan Adibah, W. I. (2008) Market Perception of Income Smoothing Practices: Malaysian Evidence in Financial Reporting in Malaysia: Further Evidence. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-278-3
4. Muhd Kamil, I., Khairul, A. K. & Wan Adibah, W. I. (2008) Factors Associated with Income Smoothing Practices: A Comparative Study between Malaysia and South East Asia Countries in Financial Reporting in Malaysia: Further Evidence. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-278-3
5. Muhd Kamil, I., Khairul, A. K. & Wan Adibah, W. I. (2008) Determinants of Corporate Borrowing: Further Evidence from Malaysian Listed Companies in Financial Reporting in Malaysia: Further Evidence. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-278-3
6. Muhd Kamil, I. Khairul, A. K. & Wan Adibah, W. I. (2008) Terrorist Attacks: Does It Affect the Value Relevance of Accounting Numbers? in Financial Reporting in Malaysia: Further Evidence. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-278-3
7. Muhd Kamil, I., Khairul, A. K. & Wan Adibah, W. I. (2008) Roles of Accounting Numbers in Predicting Financial Failures: Further Evidence From PN4 Companies in Malaysia in Financial Reporting in Malaysia: Further Evidence, UPENA, Shah Alam, Malaysia. ISBN No. 978-967-305-278-3
8. Muhd Kamil, I., Zaleha, A.S, Hamezah, Md N & Jagjit, K (2008) Tangible and Intangible Non-Current Assets in the Construction Industry : Evidence of Value Relevance During Economic Crisis Period in Financial Reporting in Malaysia: Further Evidence. University Publication Centre (UPENA), Universiti Teknologi MARA (UiTM), Shah Alam. ISBN No. 978-967-305-278-3

# Journal papers published by members of Accounting Research Institute and Faculty of Accountancy, UiTM in 2008

1. Ameer, R. & Radiah, O. (2008), Insider Trading, Accountants Today, December, pp.22-25.
2. Choong, K. F., & Lai, M. L. (2008). Tax Practitioners' perceptions on Tax Audit and Tax Evasion: Survey Evidence in Malaysia. *Malayan Law Journal Articles* (March-April).
3. Choong, K.F., Lai, M.L. & Ng, K.T. (2008). Hawkers and Self- assessment Tax System: Survey Evidence from Malaysia. *Malayan Law Journal*, November-December, ix-lxxv.
4. Dennis, W. T., Faizah, D. and Liu, J. H. (2008). Influences of Proprietary and Political Costs on the Quality of Disclosure of Director's and Executives' Remuneration and Ownership, *Corporate Ownership and Control*, 8(1).
5. Erlane, K.G., Jamaliah, S. & Noraini, M.N. (2008). Determinants of Malaysian Adult Learners' Distance Learning. *US-China Education Review*, 5(5), 17-26
6. Erlane K., K.G., Jamaliah, S., Noraini, M.N & Kamaruzzaman, J. (2008). The 21st Century Accounting Career from the Perspective of the Malaysian Accounting Students. *Asian Social Science*, 4(8), 73-83.
7. Faizah, D., Roshayani, A., Dennis, W. T. & Suaini, O. (2008). Proprietary Costs, Ownership Structure and Credibility of Voluntary Disclosure of Malaysian Listed Companies, *The Business Review, Cambridge*, 10 (2) Summer., 343-349.
8. Faizal, M.Y., & Rozainun, A. A. (2008) Strategic Adaptation and the Value of Forecasts: The Development of a Conceptual Framework. *Journal of Business Economics and Management*, North-German Academy of Informatology (Stralsund). (9) 2: 107-114.
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## *Journal papers published by members of Accounting Research Institute and Faculty of Accountancy, UiTM in 2008*

21. Rashid, A. & Radiah, O. (2008). Insider Trading in Malaysia. *Accountants Today*, 21(12), 22-25.
22. Rashidah, A.R. & Kamisah, I.(2008), The Information Content of Quarterly Financial Reports in Malaysia *Accountants Today*, September, Vol. 21 No 9, 16-18.
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24. Rohana, O., Taylor, D., Maliah, S., & Kamaruzaman, J., 2008. Perceptions of Malaysian Local Government Managers on Accountability Typology. *J. Asian Social Science*, Vol. 4, No. 8, CCSE, Canada.
25. Rohaya, M. N., Nor'Azam, M., Barjoyai, B.(2008). Corporate Effective Tax Rates: A study on Malaysian Public Listed Companies. *Malaysian Accounting Review*, 7 (1), 1-20.
26. Rozainun, A. A., & Junaidah, A. M., (2008). Forecasting Practice and Perception of Forecasting in a Government-Funded Malaysian University. *Journal of Accounting, Business and Management (JABM)* October, 15 (2), Malang, Indonesia.
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28. Shafi, M., (2008). Towards becoming centres of excellence: Prospects and challenges for Malaysian universities. *Bulletin of Higher Education Research* , No.11, June 2008, pp.14-15.
29. Shafi, M., (2008). Mandatory Performance Audits for Public Companies? *ACCA Focus* , Vol 9. No.2, June 2008, pp.13-14.
30. Siti Noor Hayati, M. Z., & Rashidah, A. R. (2008). Fraud Prevention Mechanism and Responsibility for Fraud Detection. *Accountants Today*, 21(3), 14-16.



# Forthcoming publications by members of Accounting Research Institute and Faculty of Accountancy, UiTM in 2009

## Journals

1. Ahmad Saiful Azlin, P.S, Rashidah, A. R., Normah, O., Anuar, N., Nizal, M., Shukriah, S., Faizal, M.Y. (2009) Directors Remuneration Disclosures and Business Performance of Selected Malaysian PLC. Chartered Secretary
2. Effiezal, A., Abdul Wahab, & Rashidah, A.R. (2009) Institutional Investors and Director Remuneration: Does Political Connection Matter? Advances in Financial Economics.
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4. Erlane K.G., Laswad, F & Tooley, S., (2009) The role of presentation format on decision makers' behaviour in Accounting. International Business Research.
5. Faizah. D., & Taylor, D.W., 2009, "Mandatory Disclosure's Impact on Voluntary Disclosure of Proprietary Information: Evidence from the Introduction of the Financial Instruments Disclosure Standard", Financial Reporting, Regulation and Governance
6. Jamaliah, S., Wee, S.H., Taylor, D., & Othman, R. (2009) Strategic Management Accounting Technique Use, Entrepreneurship Orientation And Their Links To Performance Of Malaysian Local Authorities. Asia-Pacific Management Accounting Journal.
7. Intan Salwani., M., Marthandan, G., Norzaidi, M.D., & Chong, S.C. (2009) E-commerce usage and Business Performance in the Malaysian Tourism sector: Empirical Analysis. Journal of Information Management and Computer Security. SCOPUS: 22.
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10. Normah, O., Suzana, S., & Ibrahim, K., A. R. (2009) NAFMA 2006: Case Studies of Winners. Malaysian Institute of Accountants and CIMA.



## ***Forthcoming publications by members of Accounting Research Institute and Faculty of Accountancy, UiTM in 2009***

11. Norhayati, M., Wee, S.H., Normah, O., Rashidah, A.R., Nor'azam, M., Maz Ainy, A. A., Shazelina, Z. (2009) Empirical Analysis Of Determinants Of Dividend Payment: Profitability And Liquidity. Review of Business Research Papers (Online), 2009
12. Norzaidi, M.D., Noorashikin, H., Noormala, A.I., Fauziah, N., Chong, S.C. (2009) The effect of Human resources practices in building learning organizations: Evidence from Malaysian manufacturing firms. International Journal of Innovation and Learning.
13. Norzaidi, M.D., Chong, S.C., & Intan Salwani., M (2009) Intranet Usage, User Satisfaction and Managerial Performance: A Cause and Effect Investigation, International Journal of Business and Systems Research.
14. Norzaidi, M.D., Zulkifili, M., Basaruddin, S., Chong, S.C. (2009) Portfolio Diversification : The role of information technologies in future investment decisions making. International Journal of Electronic Finance.
15. Norzaidi, M.D., Intan Salwani. M, Chong, S.C. (2009) User satisfaction and Managerial performance: A cause and effect investigation. International Journal of Business and Systems Research.
16. Pok, Wee Ching, J.L.Ford & S.Poshakwale (2009) Stock Index Futures Hedging in the Malaysian Emerging Market. Global Finance Journal.
17. Rapih, M., Wee, S.H., Ibrahim Kamal, A. R., Rozainun, A. A. (2009) Strategic Performance Measurement System Design And Organisation Capabilities. Asia-Pacific Management Accounting Journal.
18. Rashid, A. (2009) Value-relevance of Foreign Exchange and Interest Rate Derivatives Disclosure: The Case of Malaysian Firms, Journal of Risk Finance. Vol. 10.No.1.
19. Rashid, A. & Radiah, O. (2009) Persistence and Determinants of Research and Development Expenses of Malaysian Firms, International Journal of Emerging Markets. Vol.4, No.1.
20. Rashid, A. & Radiah, O. (2009) Market Risk Disclosure; Evidence from Malaysian Listed Firms, Journal of Financial Regulation Compliance. Vol. 17, No. 1.



# Forthcoming publications by members of Accounting Research Institute and Faculty of Accountancy, UiTM in 2009

## Journals

21. Roshayani, A., Ruhaya, A., & Faizah, D., 2009, "Board Structure, Institutional Pressures and Corporate Voluntary Disclosures", *Corporate Ownership and Control*
22. Rozainun, A. A., D.F Percy & Kamaruzaman, J., (2009). Empirical Forecasting Practices of a British University. *International Journal of Economic & Finance*, CCSE, Canada. February.
23. Rozainun, A. A., D.F. Percy & Faizal, M. Y., (2009). Sustainability in Management Accounting – Modelling Profit Forecasting. *Corporate Ownership and Control Journal.Ukraine*. February.
24. Syed Syaifuddin & Rozainun, A. A., (2009) Managing Operational Risks in a Bank: An Applied Research in Malaysia. *Asia-Pacific Management Accounting Journal*. February. Malaysia
25. Saiful, A, P., Rashidah, A. R., Normah, O., Anuar, N., Nizal, M., & Saad, S. (2009) Directors Remuneration Disclosures and Business Performance of Selected Malaysian PLC. *Malaysian Accountants*.
26. Siti Noor Hayati, M. Z., Kamaruzaman, J., Rashidah, A. R., & Kamil, M. I. (2009) Behavioural Intention for Fraudulent Reporting Using Cognitive Theory. *Asian Social Science Journal*.
27. Suzana, S., Sharifah Fadzlon, A. H., Ruhaya, A., Nagarethnam, T., Norazam, M., & Roszilah, S. (2009) The Green Book – Enhancing Board Effectiveness, *Accountants Today*.
28. Suzana, S., Ramli, A., Mitchell, F. (2009) The Dynamic of Management Accounting in Malaysia: A Research Note. *Asia Pacific Management Accounting Journal*.
29. Wee, S. H., Nagarethnam, T. (2009) The Role of Management Accounting in the Successful Implementation of Strategy: A Case Study. *Asia-Pacific Management Accounting Journal*.
30. Wee, S.H., Maz Ainy, A.A., Zarinah, A. R. (2009) Motivated Strategies For Learning Questionnaire (MSLQ): An Empirical Analysis Of The Value And Expectancy Theory. *International Journal of Education Development*.





# Research Products 2008

NO.	PROJECT TITLE	MEMBERS	UiTM IID 2008	NATIONAL AND INTERNATIONAL AWARDS
1	Proposing Tax Education for Non-accounting Curriculum	Mohd Amran Bin Mahat Prof Madya Dr Lai Ming Ling		
2	The Effects of Regulation and Information Costs on Management Voluntary Disclosure Decisions	Prof Madya Dr Faizah Darus Prof Madya Roshayani Arshad Suaini Othman	Bronze	
3	Using Wavelet to observe the movements in share Prices	Dr Ganisen A/L Sinnasamy Dangmerduwangi Sainy	Bronze	
4	Corporate Sustainability Paradigm –A5-Dimensional Model	Dr Indra Devi Kandasamy Prof Madya Dr Faizah Darus Suaini Othman	Bronze	
5	Interactive Accounting Glossary (IAG) for Not-For-Profit Organizations (NPO)	Dr. Radiah Othman Fatimah Abd Rauf Mohd Ali Mohd Isa Dr Rashid Ameer		
6	Dividend Indicator	Prof Madya Dr Wee Shu Hui Prof Dr Normah Hj Omar Prof Dr Rashidah Abdul Rahman Prof Madya Dr Norhayati Mohamed Prof Madya Dr Nor'Azam Mastuki Maz Ainy Abdul Aziz	Bronze	Malaysian Tecnology Expo 2008 (MTE) - Gold - Participated at the INPEX Pittsburgh
7	CSite (Competitiveness & Sustainability Site)	Faizal Mohamed Yusof Prof Madya Dr Rozainun Abd Aziz	Bronze	
8	Forecast Rubic	Faizal Mohamed Yusof Prof Madya Dr Rozainun Abd		
9	Fraud Risk Diamond	Hesri Faizal Mohamed Din Sharifah Faizura Syed Aman Ptof Dr Normah Hj Omar	Bronze	
10	Knowledge Sharing Model for Knowledge Management in Public Sector Organisations	Dr Kalsom Bte Salleh Prof Dr Syed Noh Syed Ahmad Dr Syed Omar Sharifuddin Syed Ikhsan	Silver	
11	Knowledge Management in a Public Sector Accounting Organisation: An Integrated Model of KM Enablers and KM Performance	Dr Kalsom Bte Salleh Prof Dr Syed Noh Syed Ahmad Dr Syed Omar Sharifuddin Syed Ikhsan	Silver	UiTM - MSWG - Dividen Indicator
12	Value Creation Matrix (VC MATRIX)	Prof Dr Normah Haji Omar Prof Dr Ibrahim Kamal Abd Rahman Prof Dr Suzana Sulaiman	Gold	



Associate Prof. Dr Nor'azam Mastuki at PWTC Kuala Lumpur

# Research Products 2008

NO.	PROJECT TITLE	MEMBERS	UiTM IID 2008	NATIONAL AND INTERNATIONAL AWARDS
13	Self-Regulation Governance Grid	Prof Dr Normah Binti Omar Prof Dr Rashidah Abd Rahman	Gold	
14	Company's Meeting Indicator (CMI)	Prof Dr Rashidah Bt Abdul Rahman Prof Dr Normah Binti Omar Ahmad Saiful Azlin Puteh Salin Prof Madya Dr Wee Shu Hui Aida Hazlin Ismail Erolyn Jane Devanesam J Samuel	Gold	
15	Directors' Remuneration Reporting Index (DRRI)	Prof Dr Rashidah Abdul Rahman Prof Dr Normah Binti Omar Ahmad Saiful Azlin Puteh Salin Dr Anuar Nawawi Dr Nizal Mohamed Shukriah Saad	Gold	
16	Constructivist Paradigm as a Research Learning Tool in a Study on Accountants' Ethical Code Design and Formulation	Sharifah Khadijah binti Syed Agil Prof Madya Dr Rozainun Abd Aziz Prof Dr Ibrahim Kamal Abd Rahman Prof Dr Zubaidah Zainal Abidin	Bronze	
17	BE Make simpler	Nadiyah Binti Abd Hamid Intan Salwani Mohamed Salmah Jaafar		
18	'Risk Game'	Prof Madya Dr Rozainun Abdul Aziz		
19	The PhD Challenge (PDC)	Prof Madya Dr Rozainun Abdul Aziz	Gold	
20	The Risk Umbrella	Prof Madya Dr Rozainun Abdul Aziz	Bronze	
21	E-Perdana-UiTM MINs	Prof Madya Dr Rozainun Abdul Aziz Prof Madya Dr Wee Shu Hui Ahmad Saiful Azlin Puteh Salin Hazlina Abd Halim Norhasnah Mohd Saheh Kamaruddin Mohammed	Gold	Malaysian Tecology Expo 2008 (MTE) - Silver  Seoul International Inventional Fair (SIIF) 2008 - Bronze
22	Directouch	Prof Madya Dr. Suzana Binti Sulaiman Sharifah Fadzlon Abd Hamid Prof Madya Dr Ruhaya Atan Prof Madya Dr Norazam Mastuki Prof Madya Dr Nagarethnam Thirumanickam Roszilah Shamsuddin	Gold	ITEX 2008 - Silver  Seoul International Inventional Fair (SIIF) 2008 - Bronze
23	PASCI: Production Accounting System for Cottage Industry	Intan Salwani bt. Mohamed Norzaidi Mohd Daud Prof Dr Normah Hj Omar		
24	CAMS: Computerized Asset Management System for SMEs	Intan Salwani bt. Mohamed Norzaidi Mohd Daud Prof Dr Normah Hj Omar	Gold	ITEX 2008 - Silver  The Belgian International Trade Fair for Technology Innovation Belgium 2008 - Silver



Overall Winner IID 2008

# Research Products 2008

NO.	PROJECT TITLE	MEMBERS	UITM IID 2008	NATIONAL AND INTERNATIONAL AWARDS
25	Smart Inventory	Intan Salwani bt. Mohamed Norzaidi Mohd Daud Prof Dr Normah Hj Omar	Bronze	
26	Intelligence Tutor	Intan Salwani bt. Mohamed Faris Zuhairi Mohamed Norzaidi Mohd Daud Ahmad Ruzaini Mohamed	Bronze	
27	M.I.B (Mosque Integrated Book)	Prof Madya Dr. Nor'azam Mastuki Muhamad Ridzuan Hashim Adnan Zainal Abidin Kamaruzzaman Muhammad	Silver	
28	C.A.S (Charity Accounting System)	Prof Madya Dr. Nor'azam Mastuki Dr Radiah Othman	Bronze	
29	Mr. Manager	Norzaidi bin Mohd Daud Intan Salwani Mohamed Prof Dr Normah Hj Omar Ahmad Ruzaini Mohamed	Gold	ITEX 2008 - Bronze
30	Be Clear	Prof Madya Dr Rozainun Abd Aziz Badrul Hisham Husein	Bronze	
31	Assessing Security Threats in Computer Based Accounting System	Intan Salwani Mohamed (UiTM Johor)	Silver	
32	Determining Critical Success factors in Corporate Intranet Implementations	Intan Salwani Mohamed (FBM) Masetah Ahmad Tarmizi	Gold	The Belgian International Trade Fair for Technology Innovation Belgium 2008 - Gold  ITEX 2008 – Silver
33	SIC Grid	Prof Dr Normah Hj Omar	Gold (2007)	Malaysian Tecology Expo 2008 (MTE) - Silver  Seoul International Inventional Fair (SIIF) 2008 – Bronze



Brussel – Eureka Nov 2007



### **GOLD WINNERS**

#### **UiTM IID 2008**

Behind (from left): Prof Dr Rashidah Abdul Rahman, Prof Madya Dr Rohaya Atan  
 Front (from left): Prof Madya Dr Rozainun Abdul Aziz , Prof Madya Dr Wee Shui Hui



#### **UiTM IID 2008**

Front (from left): Prof Madya Dr Rozainun Abdul Aziz, Prof Dr Normah Binti Omar, Prof. Dr Ibrahim Kamal Abd Rahman, Prof Dr Rashidah Abdul Rahman, Prof Madya Dr Suzana Sulaiman

Behind (from left): En. Ahmad Saiful Azlin Putih Salin, Dr. Anuar Nawawi, En. Hesri Faizal Mohamed Din, Prof Madya Dr Rohaya Atan, Prof Madya Dr Wee Shui Hui, Cik Nor Azwa Samsudin, Puan Roszilah Samsuddin, En. Faizal Mohamed Yusof, Prof Madya Dr Nagarethnam Thirumanickam, Dr Norzaidi Mohd Daud, Dr. Intan Salwani bt. Mohamed, Puan Shukriah Saad, Dr Indra Devi Kandasamy, Puan Suaini Othman

## JOFRA

In May 2008, a renowned international publication house - Emerald Publication has indicated its interest in purchasing UiTM's journal, our very own Journal of Financial Reporting and Accounting (JOFRA), hence taking over its publication right from ARI. Negotiation is still underway and it is expected that the whole process would be completed by the end of 2009. Nevertheless, ARI would continue with the managing editorship of the journal. To date ARI has successfully published six issues of the journal. JOFRA is currently indexed in an international journal directory known as Cabell's Directory, under the classification of "Business Source Premier" and "Business Source Complete".

## COLLABORATION WITH CPA AUSTRALIA

In early 2008, an international accounting professional body, the CPA Australia has indicated its interest to collaborate with UiTM to form research centres or units of excellence at ARI. The Public Sector Accounting Research Centre (PSARC) and the SME special interest group were respectively formed to cater for researches in these two sectors. In December 2008, CPA Australia contributed a total of RM20,000 "seed money" to be equally divided by the two units of excellence. Additional research grants would be granted to researchers if relevant research topics are identified and approved by CPA Australia.

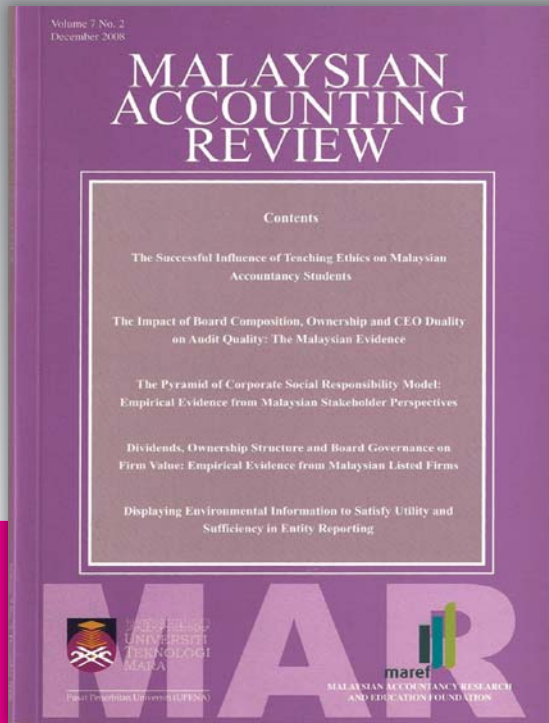
## MAR

The Malaysian Accounting Review (MAR) journal has garnered several international recognitions in 2008. First and foremost, MAR has been recognised as one of the world's top 100 accounting journals by two Australian clearing houses namely BARDsNET journal Listings and ERA Journal Access Rankings. Second, MAR is currently listed in three international journal database companies – Cabell, Ulrich and Ebscohost Directories. ARI is also in the process of getting MAR listed in another international directory – SCOPUS.

## ARI'S NOMINATION AS A CENTRE OF EXCELLENCE, MINISTRY OF HIGHER LEARNING EDUCATION (MOHE)

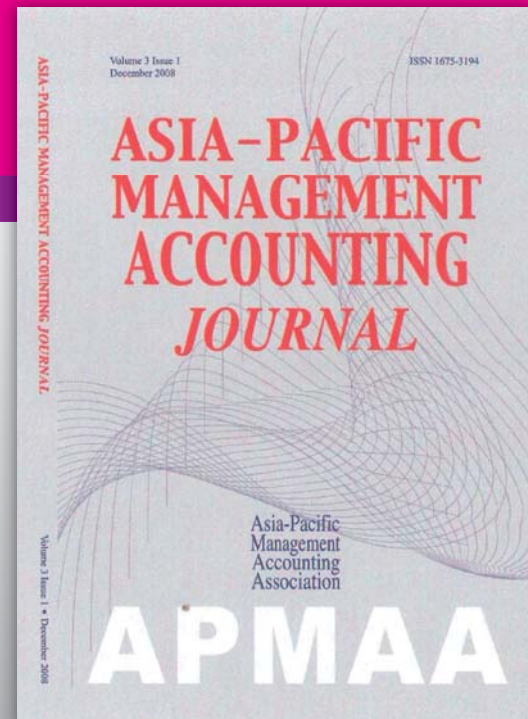
In early 2008, ARI has been recognized and short-listed by MOHE as one of the few potential centres of excellence (COE) to be placed under its wing. As such, ARI was invited to submit its application using a standardized format. Basically, the format is premised on eight key performance indicators (a mini version of the research university assessment criteria). Two cohorts of COE assessors performed their audits on ARI. The second and final assessment was held on 6-7 October 2008. Upon recognition, ARI will be allocated a RM3 million operational budget per year for three years. The recognition would certainly enhance ARI's credibility as a research institute. This would be a significant contribution to UiTM's aspiration to become a research university by 2009.





# JOURNALS

*Journals published by members of Accounting Research Institute and Faculty of Accountancy, UiTM in 2008*





# Members of Research Centres

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## **FINANCIAL REPORTING/ TAXATION RESEARCH CENTRE (FRRC/TAX)**

Radiah Othman(Dr.) - Head  
Adibah Jamaluddin  
Ahmad Saiful Azlin Putih Salin  
Amla Abu (PM)  
Arun Mohamed (PM)  
Asmah Abdul Aziz (PM)( Dr.)  
Asyaari Elmiza Ahmad  
Che Aminah Hj. Jaaffar  
Erlane K.Ghani (Dr)  
Hazlina Abdul Halim  
Lai Ming Ling (PM) (Dr.)  
Mira Susanti Amirrudin  
Noraini Mohd Nasir (Hjh) (PM)  
Nor'azam Mastuki (Hj) (PM) (Dr.)  
Norhasimah Abdul Aziz (PM)  
Norlaila Ghazali  
Pok Wee Ching @  
Alya Sarah Pok Abdullah (PM) (Dr.)  
Raenah Md Sem (Hajah)  
Rohaya Md Noor (PM) (Dr)  
Rohayu Yusop  
Roszilah Shamsuddin  
Ruhaya Atan (PM. Dr.)  
Yusarina Mat Isa  
Zaidatul Nahar Abdul Kadir  
Zubaidah Zainal Abidin (PM Dr)  
Norhayati Mohamed (PM Dr)  
Mazurina Mohd Ali

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## **ASIAN MANAGEMENT ACCOUNTING RESEARCH CENTRE (AMARC)**

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Aliza Ramli (Hjh)  
Indra Devi A/P S.K.Kandasamy (Dr.)  
Marshita Hashim  
Nagarethnam A/P Sithambaran(PM) (Dr.)  
Nor Suhailati Abdul Manan  
Norilmiah Ibrahim  
Nurulhuda Abd Rahman  
Sharifah Fadzlun Abd Hamid  
Shelia Christabel  
Syazliana Kasim  
Tengku Fairuz Tengku Embong (Y.M)  
Wee Shui Hui (PM) (Dr.)

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## **PUBLIC SECTOR ACCOUNTING RESEARCH CENTRE (PSARC)**

Nafsiah Mohamed (PM) (Dr.) - Head  
Asmah Abdul Aziz (PM)( Dr.)  
Ahmad Saiful Azlin Putih Salin  
Kalsom Salleh (Hjh)(Dr.)  
Norli Abd. Talib  
Ruhaya Atan (PM. Dr.)  
Salina Salleh  
Seri Ayu Masuri Md Daud

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## **UiTM-ACCA ASIA-PACIFIC CENTRE FOR SUSTAINABILITY (APCeS)**

Faizah Darus (PM) (Dr.) - Head  
Ganisen A/L Sinnasamy (Dr.)  
Haslinda bt Yusoff  
Huang Ching Choo (Dr.)  
Indra Devi A/P S.K.Kandasamy (Dr.)  
Kalsom Salleh (Hjh)(Dr.)  
Mira Susanti Amirrudin  
Nagarethnam A/P Sithambaran(PM) (Dr.)  
Noraini Mohd Nasir (Hjh) (PM)  
Norliza Omar  
Rohana Othman (PM) Dr.)  
Rohayu Yusop  
Roshayani Arshad (PM)  
Ruhaya Atan (PM. Dr.)  
Sharifah Norzehan Syed Yusof  
Suaini Haji Othman  
Yusri Sawani (UiTM Sarawak)

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## **ASIA-PACIFIC FORENSIC ACCOUNTING RESEARCH CENTRE (AFARe)**

Rozainun Hj.Abdul Aziz (PM) (Dr.) - Head  
Kalsom Salleh (Hjh)(Dr.)  
Kamaruzzaman Muhammad  
Nor Hanim Sulaiman (PM) (Dr.)  
Nurulhuda Abdul Rahman  
Rohana Othman (PM) Dr.)  
Roslani Embi (PM)(Dr.)  
Roszana Tapsir

# PROCEEDINGS of CONFERENCES 2008

No.	Presenter & Co authors	Title	Seminar
1.	Dr. Hjh. Kalsom Salleh (PSARC & IC), Prof. Dr. Syed Noh Syed Ahmad, Syed Omar Sharifuddin Syed Ikhsan	Knowledge Management in Public Sector Organizations: A Suitable Platform for e-Government	4 <sup>th</sup> International Conference on E-Government, 23-24 Oct. 2008, Melbourne, Australia organizer: ACADEMIC Conferences International, England
2.	Assoc. Prof. Roshayani Arshad (APCeS), Assoc. Prof. Dr. Ruhaya Atan (PSARC, APCeS, FRRC), Assoc. Prof. Dr. Faizah Darus (APCeS)	Board Structure, Institutional Pressures and Corporate Voluntary Disclosures	9 <sup>th</sup> Annual Conference Asian Academic Accounting Association, 29 Nov. – 1 Dec. 2008, Dubai, United Arab Emirates Organizer: University of Wollongong, Dubai
3.	Aida Hazlin Ismail (SME & CGRC), Zuraidah Mohd-Sanusi (CGRC, SME), Yusarina Mat Isa (FRRC, CGRC, SME), Syazliana Kasim (AMARC), Kamaruzaman Muhamad (AFARe), Nor'Azam Mastuki (FRRC), Roszana Tapsir (AFARe, CGRC) & Prof. Dr. Normah Omar	Implementation of Audit Quality Control System: Preliminary Evidence from Small and Medium Audit Practices in Malaysia	9 <sup>th</sup> Annual Conference Asian Academic Accounting Association, 29 Nov. – 1 Dec. 2008, Dubai, United Arab Emirates Organizer: University of Wollongong, Dubai
4.	Assoc. Prof. Dr. Ruhaya Atan (PSARC, APCeS, FRRC), Nur Syuhada	The Impact of FRS 2 Share-Based Payment on Top 100 Companies in Malaysia	9 <sup>th</sup> Annual Conference Asian Academic Accounting Association, 29 Nov. – 1 Dec. 2008, Dubai, United Arab Emirates Organizer: University of Wollongong, Dubai
5.	Haslinda Yusoff (APCeS)	Understanding Corporate Environmental Reporting Through Semiotics: The Case of Malaysia and Australia	9 <sup>th</sup> Annual Conference Asian Academic Accounting Association, 29 Nov. – 1 Dec. 2008, Dubai, United Arab Emirates Organizer: University of Wollongong, Dubai
6.	Prof. Dr. Rashidah Abdul Rahman (CGRC), Song Saw Imm, Kueh Chiok Choo, Chu Ei Yet	Cross-Border Mergers and Acquisitions in East Asian Countries After the Asian Financial Crisis	1 <sup>st</sup> International Business & Economics Conference, 26-28 November 2008, Primula Beach Resort, Terengganu Organizer: Universiti Teknologi MARA, Terengganu
7.	Assoc. Prof. Dr Zuraidah Mohd Sanusi (SME, CGRC), Mohd Haswadi Hassan, Takiah Mohd Iskandar	Corporate Governance: The Roles of Enforcement Functions of Companies Commission of Malaysia (SSM)	International Conference on Governance, 12-14 <sup>th</sup> November, 2008, Sari Pan Pacific Hotel, Jakarta, Indonesia Organizer: Trisakti University
8.	Yusarina Mat Isa (FRRC, CGRC, SME)	Governing Audit Quality in Small and Medium Audit Practices : Implementation of ISQCI Self-Assessment Checklist	International Conference on Governance, 12-14 <sup>th</sup> November, 2008, Sari Pan Pacific Hotel, Jakarta, Indonesia Organizer: Trisakti University
9.	Mohd Ariff Bin Kasim (UNITEN) Assoc. Prof. Dr Asmah Abd Aziz (PSARC,FRRC, CGRC, SME) Siti Rosmaini Bt. Mohd. Hanafi (UNITEN)	The Significance of Internal Auditors in the Implementation of Enterprise Risk Management (ERM) in Malaysia	International Conference on Governance, 12-14 <sup>th</sup> November, 2008, Sari Pan Pacific Hotel, Jakarta, Indonesia Organizer: Trisakti University



# PROCEEDINGS of CONFERENCES 2008

No.	Presenter & Co authors	Title	Seminar
10.	Assoc. Prof. Dr Rozainun Abdul Aziz (AFARe)	Functional Merging Approach in Teaching and Learning Innovation: A Case Study of Lecturers in a Public Institution of Higher Learning in Malaysia	4 <sup>th</sup> International Conference on University Learning & Teaching, 20-21 Oct. 2008, Concorde Hotel, Shah Alam Organizer: Faculty of Education UiTM & University of Hertfordshire, UK
11.	Kamaruzzaman Muhammad (AFARe), Zuraidah Mohd Sanusi (CGRC, SME), Aida Hazlin Ismail (SME & CGRC), Yusarina Mat Isa (FRRRC, CGRC, SME), Roszana Tapsir (AFARe, CGRC), Syazliana Kasim (AMARC), T.Chantrathevi, Norlela Zaini, Siti Maznah Mohd Arif, Nor'Azam Mastuki (FRRRC) and Normah Omar	Audit Quality Control: Development of Self-Assessment Checklist for Small and Medium Audit Practices in Malaysia	International Accounting and Business Conference, 18-19 Aug. 2008, Hotel Pan Pacific, Johor Bharu Organizer: Universiti Teknologi MARA, Johor
12.	Assoc. Prof. Dr Nor'azam Mastuki (FRRRC), Nihlah Abdullah, Mohamad Said Zainol	Earnings Management & Value Relevance of Asset Write Down Reporting – Post MASB 23 Adoption	International Accounting and Business Conference, 18-19 Aug. 2008, Hotel Pan Pacific, Johor Bharu Organizer: Universiti Teknologi MARA, Johor
13.	Ahmad Saiful Azlin Bin Puteh Salin (FRRRC, PSARC, CGRC, AE, SME)	International Disclosure Practices on Directors' Remuneration – Empirical Evidence on Public Listed Companies in Malaysia	International Accounting and Business Conference, 18-19 Aug. 2008, Hotel Pan Pacific, Johor Bharu Organizer: Universiti Teknologi MARA, Johor
14.	Dr Azizah Abdullah (CGRC)	"Enogeneity among Corporate Governance and Corporate Performance Variables" and " A methodology for optimization in Short Run Flow-Line Production".	International Accounting and Business Conference, 18-19 Aug. 2008, Hotel Pan Pacific, Johor Bharu Organizer: Universiti Teknologi MARA, Johor
15.	Norilmiah Azis (Finance, AMARC), Nurulhuda Abdul Wahab (AFARe, SME , AMARC & CGRC), Assoc. Prof. Dr. Mohd Nizal Hanif & Assoc. Prof. Dr. Zuraidah Mohd Sanusi (CGRC, SME)	An Analysis of Personal Financial Knowledge and Behaviour among Public University Students	12 <sup>th</sup> Malaysia Consumer and Family Economics Association (MACFEA) National Conference, 12 Aug. 2008, Residence Hotel, Putrajaya Organizer: MACFEA & UNITEN
16.	Assoc. Prof. Dr Nor'azam Mastuki (FRRRC), Noor Hasimah M. Yacob, Assoc. Prof. Rohaya Md Noor (FRRRC)	MASB 25, Deferred Tax and Earnings Management	IUM International Accounting Conference IV (INTAC IV), 24-26 Jun 2008, Putrajaya Marriot, Putrajaya Organizer: International Islamic University Malaysia
17.	Assoc. Prof. Dr Suzana Sulaiman (AMARC, SME)	Resource Management Control in Malaysian Private Hospital	IUM International Accounting Conference IV (INTAC IV), 24-26 Jun 2008, Putrajaya Marriot, Putrajaya Organizer: International Islamic University Malaysia



No.	Presenter & Co authors	Title	Seminar
18.	Dr Norashikin Ismail (CGRC, SME) & Pauline Weetman	Do Regulations on Earnings Forecast Disclosure Influence Management Behaviour?: Evidence from Malaysia IPO firms	IIUM International Accounting Conference IV (INTAC IV), 24-26 Jun 2008, Putrajaya Marriot, Putrajaya Organizer: International Islamic University Malaysia
19.	Intan Salwani (AIS), M., Marthandan, G., Norzaidi (IC), M.D., & Nomah, O.	E-commerce and Value Creation: Empirical Evidence in Malaysia Tourism Sector	European Applied Business Research Conference (EABR), Rothenberg, Germany, 18-20 June 2008
20.	Intan Salwani (AIS), M., Faris, Z.M., Norzaidi, M.D. (IC), & Normah, O.	Multiple Intelligences Educational Courseware in Malaysia Smart School	College Teaching & Learning Conference (CTLC), Rothenberg, Germany, 18-20 June 2008
21.	Norzaidi, M.D. (IC), Intan Salwani, M. (AIS), & Faridah, H.	Perceived Resistance, User Resistance and Managers' Performance in Malaysia Port Industry	European Applied Business Research Conference (EABR), Rothenberg, Germany, 18-20 June 2008
22.	Kalsom, S., Syed Noh, S. A., & Syed Omar, S. S. I.	The Influence of Learning Factors in the Sharing Process of Tacit Knowledge in a Public Sector Accounting Organization	2008 Management Conference- The Eighth International Conference: Knowledge, Culture and Change in Organization. Cambridge University, United Kingdom, 5-8 August
23.	Dr. Kalsom, S. (PSARC, APCeS, AFARe, IC), Prof. Dr. Syed Noh, S. A., & Syed Omar, S. S. I.	Knowledge Management in a Malaysia Public Sector Accounting Organisation: An Integrated KM Framework Paper	9th European Conference on Knowledge Management, Southampton Solent University, United Kingdom 9th European Conference on Knowledge Management, Southampton Solent University, United Kingdom, 4-5 September
24.	Dr. Kalsom, S. (PSARC, APCeS, AFARe, IC), Prof. Dr. Syed Noh, S. A., & Syed Omar, S. S. I.	Knowledge Management in Public Sector Organisations: A Malaysian Perspective Paper	2008 Management Conference- The Eighth International Conference: Knowledge, Culture and Change in Organisation Cambridge University, United Kingdom, 5-8 August
25.	Lai, M. L. (FRRC & Taxation), & Choong, K. F.	Tax Filing System: Taxpayers' Perspectives	Seventh Wuhan International Conference on e-Business: Unlocking the Full Potential of Global Technology, 31 May- 1 June 2008, Wuhan, China
26.	Mohd Shatari, A. B., Prof. Dr. Muhd Kamil, I., & Khairul Anuar, K.	The Asymmetric Timeliness of Earnings and Conservatism of Malaysian Listed Companies: A Sequel to Ball et al	International Accounting and Business Conference, Johore Bahru, Malaysia, 18-19 August, 2008
	Assoc. Prof. Noraini, M. N. (APCeS, FRRC), Prof. Dr. Muhd Kamil Ibrahim, Prof. Dr. Mustafa Mohd Zain, & Dr. Radiah Othman (FRRC)	The effect of the Introduction of FRS on the academic environment and value relevance of accounting numbers	International Accounting and Business Conference, Johore Bahru, 18-19 August, 2008
27.	Ridzwan, B., Prof. Dr. Muhd Kamil, I., & Norhana	Empirical Investigation on Intangible Assets in Malaysia Capital Market	International Accounting and Business Conference, Johore Bahru, Malaysia, 18-19 August, 2008
28.	Assoc. Prof. Dr. Rozainun (AFARe), A. A., Junaidah, A. M., & Latipah, S.	Forecasting practices and perceptions of forecasting in a government-funded Malaysian university	British Accounting Association (BAA) Annual Conference, Blackpool, United Kingdom, 3-5 April, 2008



# PROCEEDINGS of CONFERENCES 2008

No.	Presenter & Co authors	Title	Seminar
29.	Sharifah Khadijah, A., Assoc. Prof. Dr. Zubaidah, Z. A. (FRRRC, CGRC, IC), Prof. Dr. Ibrahim Kamal, A. R., & Assoc. Prof. Dr. Rozainun, A. A. (AFARe)	A Mixed- Method Study on the Professional Accountants? Ethical Code Design and Formulation	2008 EBEN UK Annual Conference, University of Cambridge, United Kingdom, 1-2 April, 2008
30.	Assoc. Prof. Dr. Suzana, S. (AMARC & SME), Sharifah Fadzlon, A. H. (AMARC), Assoc. Prof. Dr. Ruhaya, A. (PSARC, APCeS, FRRRC), Assoc. Prof. Dr.	Development of Integrated Strategic Governance (ISG) Dashboard	International Conference on Finance, Accounting and Global Investments, New Delhi, India, 22 – 24 August 2008
31.	Zubir, A., & Prof Dr. A. R.	Ethics in Malaysian Accounting Profession: Perceptions of Practitioners	North American Accounting Society International conference, 2-4 April. 2008. Chicago
32.	Zaleha Othman and Prof. Dr. Rashidah Abdul Rahman (CGRC)	Recognizing Value Based Approach in Corporate Governance: Institutionalization of Ethics	National Management Conference, Kuala Trengganu, Trengganu, 13-14 December 2008
33.	Saw Imm Song, Chiok Choo Kueh, Ei Yet Chu and Prof. Dr. Rashidah Abdul Rahman (CGRC)	Cross-Border Mergers and Acquisitions (CBMAs) in East Asian Countries After the Asian Financial Crisis	Trengganu International Business and Economics Conference at Primula Hotel, Kuala Trengganu, 26-28 November
34.	Ahmad Saiful Azlin (FRRRC, PSARC, CGRC, AE, SME), Prof. Dr. Rashidah Abdul Rahman (CGRC) et al	The Level of Companies Meetings Among top Malaysian PLCs	Trengganu International Business and Economics Conference at Primula Hotel, Kuala Trengganu, 26-28 November
35.	Zin Ibrahim and Prof. Dr. Rashidah Abdul Rahman (CGRC)	Measuring Corporate Governance Reporting Practices: A Rasch Analysis	International Accounting & Business Conference, 18-19 August 2008, at the Puteri Pacific Johor Bahru, Johor
36.	Ahmad Saiful Azlin (FRRRC, PSARC, CGRC, AE, SME), Prof. Dr. Rashidah Abdul Rahman (CGRC) et al	International Disclosure Practices on Director Remuneration : Empirical Evidence on Public Listed Companies in Malaysia	International Accounting & Business Conference, 18-19 August 2008, at the Puteri Pacific Johor Bahru, Johor
37.	Dalila Daud and Prof. Dr. Rashidah Abdul Rahman (CGRC)	A Preliminary Study on the Academicians' Perceptions on the Non-Financial Items of Waqf Reporting	International Accounting & Business Conference, 18-19 August 2008, at the Puteri Pacific Johor Bahru, Johor
38.	Ahmad Saiful Azlin Puteh Salin (FRRRC, PSARC, CGRC, AE, SME), Prof. Dr. Rashidah Abd Rahman (CGRC), Prof. Dr. Normah Omar	Directors' Remuneration Survey of PLCs in Malaysia	12th World Congress for Accounting Historians, Istanbul, Turkey, 20-24 July 2008
39.	Prof. Dr. Rashidah Abdul Rahman (CGRC) and Kamisah Ismail	Market Reaction to Quarterly Financial Report in Malaysia	Global Business and Technology Association 10 <sup>th</sup> International Conference at Madrid, Spain, July 8-12, 2008
40.	Prof. Dr. Rashidah Abdul Rahman (CGRC) and Mokhtar Mahamod	The Effect of External Monitors on Firm Performance and Corporate Governance Disclosure Level: Malaysian Evidence	3 <sup>rd</sup> International Conference on Interdisciplinary Social Sciences at Prato, Tuscany, Italy 22-27 July 2008

# PROCEEDINGS of CONFERENCES 2008

No.	Presenter & Co authors	Title	Seminar
41.	Ahmad Saiful Azlin Puteh Salin (FIRC, PSARC, CGRC, AE, SME), Prof. Dr. Rashidah Abd Rahman (CGRC), Prof. Dr. Normah Omar, Dr. Anuar Nawawi, Assoc. Prof. Dr. Faizal Mohamed Yusof, Shukriah Saad	Global Corporate Governance Practices in Malaysia: Evidence from Directors' Remuneration	10th MFA Annual Conference, Holiday Inn Kuching Sarawak, 5-6 June 2008
42.	Prof. Dr. Rashidah Abdul Rahman (CGRC), Prof. Dr. Normah Omar, Assoc. Prof. Dr. Wee Shu Hui (AMARC, AE), Dr. Norhayati Mohamad, Assoc. Prof. Dr. Nor'azam Mastuki (FIRC), Maz Ainy Abdul Aziz	Dividend Survey 2007	Bursa Malaysia, 6 August 2008
43.	Zulkifli, M., Basaruddin S. B., & Norzaidi, M.D. (IC)	Portfolio diversification in the Malaysian stock	European Applied Business Research Conference (EABR), Rothenberg, Germany, 18-20 June 2008
44.	Assoc. Prof. Dr. Rozainun Abdul Aziz (AFARe), Assoc. Prof. Dr. Faizah Darus (APCeS) & Assoc. Prof. Dr. Rohana Othman (APCeS, AFARe, AE & IC)	"Functional Merging" Approach in Teaching and Learning Innovation : A Case Study of Lecturers in a Public Institution of Higher Learning in Malaysia	4 <sup>th</sup> International Conference on University Learning and Teaching. Concorde Hotel, Shah Alam, 20 – 21 October 2008
45.	Assoc. Prof. Dr. Rozainun Abdul Aziz (AFARe)	Education Via a Board Game : Understanding Forecasting Basics	Board Game Studies Colloquium XI, Museum of Science, University of Lisbon, 23 -26 April 2008
46.	Prof. Dr. Ibrahim Kamal Abdul Rahman, Assoc. Prof. Dr. Suzana Sulaiman (AMARC), Prof. Dr. Normah Omar	Integrated Management Accounting In An International Conglomerate Company Located in Malaysia: A Case Study	Ninth Annual Asian Academic Accounting Association Conference Program, Dubai, 29 November 2008
47.	Ahmad Saiful Azlin Puteh Salin (FIRC, PSARC, CGRC, AE, SME), Prof. Dr. Rashidah Abd Rahman (CGRC), Prof. Dr. Normah Omar, Dr. Anuar Nawawi, Assoc. Prof. Dr. Mohd Nizal Haniff, Faizal Mohamed Yusof, Shukriah Saad	Strengthening Malaysia's Position as a Vibrant, Innovative & Competitive Financial Hub	10th MFA Annual Conference, Holiday Inn Kuching Sarawak, 5-6 June 2008
48.	Assoc. Prof. Dr. Wee Shu Hui (AMARC & AE), Nagarethnam Thirumanickam (AMARC, APCeS, & AE)	The Role of Management Accounting in the Successful Implementation of Strategy : A Case Study on NAFMA 2006 Practice Solution Award Winner (Public Listed Company)	5 <sup>th</sup> Asia-Pacific Management Accounting Forum. Bangkok, 17 – 20 October 2008.
49.	Puan Haslinda Yusoff (APCeS), Assoc. Prof. Dr. Glen Lehman	Understanding Corporate Environmental Reporting Through Seniorities : The Case of Malaysia and Australia	9 <sup>th</sup> Annual Conference Asian Academic Accounting Association. University of Wollongong, Dubai, 29 November – 1 December 2008



# PROCEEDINGS of CONFERENCES 2008

No.	Presenter & Co authors	Title	Seminar
50.	Prof. Dr. Rashidah Abdul Rahman (CGRC), Prof. DR. Normah Omar, Assoc. Prof. Dr. Wee Shu Hui (AMARC, AE), Aida Hazlin (CGRC, SME) and Ahmad Saiful Hazlin (FRRC, PSARC, CGRC, AE, SME)	Company Meetings Survey 2007	Bursa Malaysia, 17 April 2008
51.	Assoc. Prof. Noraini Mohd Nasir (APCeS & FRRC), Prof. Dr. Muhd Kamil Ibrahim, Prof. Dr. Mustafa Mohamed Zain, Dr. Radiah Othman (FRRC)	The effects of converging to IFRs on value relevance of accounting numbers: The Case of Malaysia & Singapore	Applied International Business Conference 2008, Grand Dorsett Hotel, Labuan, 6-8 November 2008
52.	<b>Assoc. Prof. Noraini Mohd Nasir (APCeS &amp; FRRC)</b> , Prof. Dr. Muhd Kamil Ibrahim, Prof. Dr. Mustafa Mohamed Zain, <b>Radiah Othman (FRRC)</b>	The effects of the introduction of FRS on the economic environment and value relevance of accounting numbers	International Accounting & Business Conference 2008, The Puteri Pan Pacific Hotel, Johor Bahru, 18-19 August 2008
53.	Choong Kwai Fatt., Assoc. Prof. Dr. Lai Ming Ling . (FRRC), & Ng, K. T.	Hawkers and Self-assessment Tax System: Survey Evidence from Malaysia	8th Global Conference on Business & Economics, 18-19 October 2008, Florence, Italy
54.	Fatimah Alwi., & Assoc. Prof. Dr. <b>Lai Ming Ling (FRRC)</b>	Embracing Electronic Tax Filing: Survey Evidence from Members of Malaysian Institute of Taxation	International Accounting and Business Conference 2008: Globalising Business and Financial Integrity Towards Economics, The Puteri Pacific, Johore Bahru, 18-19 August, 2008
55.	Choong Kwai Fatt., & Assoc. Prof. Dr. Lai Ming Ling (FRRC)	Tax practitioners' perception on tax audit and tax evasion: Survey evidence in Malaysia	Eighth International Business Research conference, 27-28 March Crown Plaza Hotel, Dubai UAE
56.	Assoc. Prof. Dr. <b>Lai Ming Ling</b> . (FRRC), & Choong Kwai Fatt	Electronic tax filing system: Taxpayers' perspectives	Seventh Wuhan International Conference on E-Business: Unlocking the full Potential of Global Technology, 31 May to 1 June 2008, Lake View Garden Hotel, Wuhan, P. R. China. ISBN 978-9800510-0-. Listed in the Index to Scientific & Technical Proceedings (ISTP) and in the Index to Social Sciences and Humanities Proceedings (ISSHP)
57.	Siti Rosmaini Bt Mohd Hanafi, Mohd Ariff Bin Kasim, Prof. Dr. Muhd. Kamil Bin Ibrahim, Dr. Radiah Othman (FRRC)	Internet Business Reporting: Development Of A Disclosure Quality Index (Ibrq)	International Accounting & Business Conference 2008, The Puteri Pan Pacific Hotel, Johor Bahru, 18-19 August 2008
58.	Ridzwan Bakar, Prof. Dr. Muhd Kamil Ibrahim and Norhana	Empirical Investigation on Intangible Assets in Malaysia Capital Market	International Accounting and Business Conference, 2008
59.	Mohd Shatari Abu Bakar, Prof. Dr. Muhd Kamil Ibrahim , Khairul Anuar Kamaruddin	The Asymmetric Timeliness of Earnings and Conservatism of Malaysian Listed Companies: A Sequel to Ball et al	International Accounting and Business Conference, 18-19 Ogos, 2008
60.	Assoc. Prof. Noraini Mohd Nasir (APCeS, FRRC), <b>Prof. Dr. Muhd Kamil Ibrahim</b> , Prof Dr. Mustaffa Md Zain and Dr. Radiah Othman (FRRC)	The effect of the Introduction of FRS on the akademik environment and value relevance of accounting numbers	International Accounting and Business Conference, 18-19 Ogos, 2008
61.	Siti Rosmaini Bt Mohd. Hanafi, Mohd. Ariff Bin Kasim and Prof. Dr. Muhd Kamil Ibrahim	Internet Business Reporting Quality (IBRQ) Index: An Assessment of Validity and Realibility	International Accounting and Business Conference, 18-19 Ogos, 2008

No.	Presenter & Co authors	Title	Seminar
62.	Assoc. Prof. Dr. Rohana Othman (APCeS, AFARe, AE & IC), Halimi Ponirin, Assoc. Prof. Dr. Zubaidah Zainal Abidin (FRRC, CGRC, & IC)	Impact of Corporate Governance Structure on Corporate Governance Performance of Malaysian Companies Listed on the Second Board.	2008 International Business Research, Melbourne Australia, 24 – 26 November 2008
63.	Assoc. Prof. Dr. Nagarethnem Thirumanickam (AMARC, APCeS, & AE), Assoc. Prof. Dr. Indra Devi Rajamanoharan (AMARC, APCeS, & AE), Norazzyati Nordin	Stakeholders Perceptions & Expectations of Corporate Social Responsibility Reporting in Malaysia	7 <sup>th</sup> Australasian Conference on Social & Environmental Accounting Research, University of South Australia, 7 – 9 December 2008
64.	Kamaruzzaman Muhammad (AFARe), Assoc. Prof. Dr. Zuraidah Mohd Sanusi (CGRC & SME), Aida Hazlin Ismail (CGRC & SME), Yusarina Mat Isa (FRRC, CGRC & SME), Roszana Tapsir (AFARe & CGRC), Syazliana Kasim (AMARC), T. Chantratheri, Norlela Zaini, Siti Maznah Mohd Arif, Assoc. Prof. Dr. Norazam Mastuki (FRRC) & Prof. Dr. Normah Omar	Audit Quality Control : Development of Self Assessment Checklist for Small & Medium Audit Practices in Malaysia.	International Accounting & Business Conference 2008. Hotel Pan Pacific Johor Bharu, 18 – 19 August 2008
65.	Assoc. Prof. Dr. Indra Devi Rajamanoharan (AMARC, APCeS & AE)	Expected Role of Management Accounting withing the Six Sigma Methodology : Case Evidence	3 <sup>rd</sup> International Conference on Six Sigma. THE RSE Scotland Foundation, Edinburgh Scotland, 15 – 16 December 2008
66.	Prof. Dr. Ibrahim Kamal Abdul Rahman, Prof. Dr. Normah Omar, Assoc. Prof. Dr. Suzana Sulaiman (AMARC)	Integrated Management Accounting in an International Conglomerate Company, Located in Malaysia : A Case Study	5 <sup>th</sup> Asia-Pacific Management Accounting Forum, Bangkok, Thailand, 18 – 19 October 2008
67.	Assoc. Prof. Dr. Faizah Darus (APCeS), Assoc. Prof. Roshayani Arshad (APCeS), Suaini Othman (APCeS)	Influence of Institutional Pressure and Ownership Structure on Corporate Social Responsibility Disclosure.	7 <sup>th</sup> Australian Conference on Socia; and Environmental Accounting Research at University of South Australia. 7 – 9 December 2008
68.	Assoc. Prof. Dr. Faizah Darus (APCeS), Assoc. Prof. Roshayani Arshad (APCeS), Suaini Othman (APCeS)	Propriety Costs, Ownership Structure and Credibility of Voluntary Disclosure of Malaysian Listed Companies	2008 Global Business and Economics Research Conference Istanbul, Turkey. 6 – 9 August 2008
69.	Assoc. Prof. Dr. Asmah Abd. Aziz (PSARC, FRRC, CGRC, & SME)	Conformance Evaluation of Standards for the Professional Practice of Internal Auditing: An Assessment Instruments Validity and Reliability	9 <sup>th</sup> Annual Conference, Asian Academic Accounting Association at Norotel, Dubai, Arab Emirates. 28 November – 6 December 2008
70.	Adibah Jamaluddin (FRRC)	Board Structure and the Value Relevance of Equity Book Value and Earnings in Malaysia	IIUM International Accounting Conference IV (INTAC IV). Putrajaya Marriot, Putrajaya. 24 – 26 June 2008.
71.	Assoc. Prof. Dr. Ruhaya Atan (PSARC, APCeS, FRRC), Henny Haliza Mohd Tahir	Corporate Social Responsibility Reporting Portrays Corporate Image: A Rhetorical Analysis Financial Reporting and Business Communication Conference	12 <sup>th</sup> Annual Conference. Cardiff Business School. 3 – 4 July 2008.



# PROCEEDINGS of CONFERENCES 2008

No.	Presenter & Co authors	Title	Seminar
72.	Assoc. Prof. Dr. Rozainun Abd. Aziz (AFARe)	Sustainability Management Accounting : Modeling Profit Forecasting	International Conference of Pacific Basin Finance, Economics, Accounting and Management (PBFEAM) 2008. Queensland University of Technology Brisbane Australia. 2 – 4 July 2008
73.	Assoc. Prof. Dr. Rozainun Abd. Aziz (AFARe)	Forecasting Practices in a Malaysian Government Funded University	British Accounting Association Conference 2008. Blackpool, United Kingdom. 3 – 5 April 2008.
74.	Dr. Hj.h.Kalsom Salleh (PSARC, IC), Prof. Dr. Syed Noh Syed Ahmad, Syed Omar Sharifuddin Syed Ikhsan	Knowledge Management in Public Sector Organizations: An Integrated KM Framework	9 <sup>th</sup> European Conference in KM (ECKM 2008). Southampton Solent University, Southampton, United Kingdom. 4 – 5 September 2008
75.	Dr. Huang Ching Choo, Michael Tayles, Robert Luther	Contingency Factors Influencing the Availability of Internal Intellectual Capital Information	3 <sup>rd</sup> International Conference – Accounting and Management Information System. Bucharest, Romania. 19 – 20 June 2008.
76.	Dr. Hj.h.Kalsom Salleh (PSARC, IC), Prfo. Dr. Syed Noh Syed Ahmad, Syed Omar Sharifuddin Syed Ikhsan	Knowledge Management and Public Sector Accountants : The Relationship Between Learning Factors and Knowledge Transfer Performance	Seminar Penyelidikan Sektor Awam 2008. National Institute of Public Administration of Malaysia (INTAN), Bukit Kiara, Kuala Lumpur. 9 April 2008
77.	Dr. Hj.h.Kalsom Salleh (PSARC, IC), Prfo. Dr. Syed Noh Syed Ahmad	KM in EG : An Exploratory Study of Local Authorities in Malaysia	Persidangan Meja Bulat with Chief Minister and State Government Departments and Agencies on "Penyelidikan Negeri Selangor". Hotel Grand Blue Wave Shah Alam. 17 January 2008
78.	Dr Ria Nelly Sari (Univ. Riau Indonesia), <b>Assoc Prof Dr Zuraidah Mohd Sanusi</b> (CGRC & SME CGRC & SME), Prof. Dr. Takiah Mohd Iskandar (UKM), Dr Rita Anugerah (Univ. Riau Indonesia)	The Role of Self-efficacy, Feedback and Effort in Enhancing Audit Judgment Performance: The Partial Lease Square Approach	4 <sup>th</sup> International Conference on Global Research in Business & Economics, Bangkok, 28 – 30 December 2008
79.	Suaini Hj. Othman (APCeS), Assoc. Prof. Dr. Faizah Darus (APCeS), Assoc. Prof. Dr. Rohana Othman (APCeS, AFARe, AE & IC)	Corporate Social Responsibility Disclosures & the Reputation of Malaysian Public Listed Companies : Institutional & Resource-Based Perspectives	AFAANZ / IAABR Conference 2008. CPA Australia, New Zealand Institute of Chartered Accounting. Sydney Australia, 6–8 July 2008
80.	Assoc. Prof. Dr. Rozainun Abd. Aziz (AFARe), Faizal Mohd Yusoff	Innovation for a Sustainable Future : Vision 2020 : Sustainability in Management Accounting : Modeling Profit Forecasting	16 <sup>th</sup> Annual Conference on PBFEAM Queensland University of Technology Brisbane, Australia, 2 – 4 July 2008
81.	Ravindran, Dr. Ganisen. Sinnasamy (APCeS), Roslan	Exchange Rate Forecasting – An Application of Higher Order ARIMA and GARCH Models	Annual London Conference on Money, Economy and Management, Building 16, Chemical Engineering Building, Imperial College, South Kensington, London SW7
82.	Assoc. Prof. Dr. Zuraidah Sanusi (CGRC & SME), Dr. Takiah Mohd Tahir (UKM), Dr Norman Mohd Salleh (UKM)	The Usefulness of Learning Goal Orientation and Self Efficacy in Influencing Complex Auditors' Judgment	4 <sup>th</sup> International Conference on Global Research in Business & Economics, Bangkok, 28 – 30 December 2008

# Research Grants Awarded in 2008

Title	Type	Researcher	Amount (RM)
A Standard Model of Optimum Cost Allocation for Local Authorities	FRGS	<ul style="list-style-type: none"> <li>PM Dr Ruhaya Hj. Atan</li> <li>PM Dr Nafsiah Mohamed</li> <li>Sjofwina Haroen</li> </ul>	25,000.00
Performance Measurement in Higher Educational Institutions	FRGS	<ul style="list-style-type: none"> <li>PM Dr Nagarethnam Sithambaram</li> <li>Bedah Ahmad</li> </ul>	10,000.00
CSR-Based Corporate Governance Reporting : Towards Self Governance Regime	FRGS	<ul style="list-style-type: none"> <li>Prof Dr Normah Hj Omar</li> <li>PM Dr Rashidah Abdul Rahman</li> </ul>	15,000.00
Forecasting in Malaysia : Bridging the Gap between Theory and Practice	FRGS	<ul style="list-style-type: none"> <li>PM Dr Rozainun Abdul Aziz</li> <li>Faizal Mohamad</li> </ul>	10,000.00
Management Accounting in Malaysian Manufacturing Industry : Education vs Practices	FRGS	<ul style="list-style-type: none"> <li>PM Dr Rozainun Abdul Aziz</li> <li>PM Hj Che Hamidah Che Puteh</li> <li>PM Hjh Azim Zaliha Abdul Rahman</li> </ul>	10,000.00
Enhancing Total Factor Productivity (TFP) in Manufacturing Practices through the Application of Standard	FRGS	<ul style="list-style-type: none"> <li>Prof Dr Suzana Sulaiman</li> <li>Prof Dr Normah Hj Omar</li> <li>Prof Dr Ibrahim Kamal Abd Rahman</li> </ul>	10,000.00
Management Accounting Reorientation and Corporate Turaround Strategies of Malaysian Companies : A Triangular Approach	FRGS	<ul style="list-style-type: none"> <li>Roslina Abd Rahim</li> <li>Prof Dr Normah Hj Omar</li> <li>PM Dr Nagarethnam Sithambaram</li> <li>Hanafiah Hasin</li> </ul>	17,000.00
Corporate Social Responsibility (CSR) in Malaysia : The Development of a Research Instrument for the Measurement of CSR and ITS Component Domains	FRGS	<ul style="list-style-type: none"> <li>Dr Indra Devi</li> <li>PM Dr Faizah Darus</li> <li>Pn Zanariah Aziz @Aziz</li> </ul>	30,000.00
Developing and Implementing Performance Measurement Tools for Secondary School	FRGS	<ul style="list-style-type: none"> <li>Fatimah Rauf</li> <li>Dr Radiah Othman</li> <li>Siti Maznah Mohd Rauf</li> </ul>	30,000.00
Benchmarking Of Management Accounting Best Practices as an Alternative Continuous Improvement Activity in Health Service Organization : The Case of Malaysian Hospitals in Northern Region	FRGS	<ul style="list-style-type: none"> <li>Zubir Azhar</li> <li>Prof Dr Ibrahim Kamal Abd Rahman</li> <li>Nor Hafizah Abd Rahman</li> <li>Noridah Ismail</li> <li>Leily Adja Radjeman</li> </ul>	25,000.00
Personal Financial Management among University Students	Dana Kecemerlangan	<ul style="list-style-type: none"> <li>Nurul Huda Abd Rahman</li> <li>Dr Mohd Nizal Haniff</li> <li>Norilmiah Azis</li> </ul>	5,000.00
Usahawan Bumiputera Berjaya : Cabaran dan Daya Saing	Dana Kecemerlangan	<ul style="list-style-type: none"> <li>Prof Dr Normah Hj Omar</li> <li>PM Dr Zuraidah Mohd Sanusi</li> <li>Dr Norashikin Ismail</li> <li>Norilmiah Azis</li> </ul>	2,000.00

# Research Grants Awarded in 2008

Title	Type	Researcher	Amount (RM)
Strategic Alignment and Performance Measurement : The Case of TM Berhad	Dana Kecemerlangan	<ul style="list-style-type: none"> <li>• Prof Dr Normah Hj Omar</li> <li>• Prof Dr Ibrahim Kamal Abd Rahman</li> <li>• Hazeline Ayoup</li> </ul>	3,000.00
A Study on the Contingent Effect of Business Strategic Orientation on the Practices for Competitive Purposes Among SME in Malaysia	Dana Kecemerlangan	<ul style="list-style-type: none"> <li>• Prof Dr Normah Hj Omar</li> <li>• Ibrahim Murshidi</li> </ul>	5,000.00
Innovation Capacity in Higher Education The Effect of Teaching Formats on Accounting Students' Performance	Dana Kecemerlangan	<ul style="list-style-type: none"> <li>• Mohamad Ezrien Mohamad Kamal</li> <li>• Ahmad Shameer Mohamed Thaheer</li> <li>• Dr Radiah Othman</li> </ul>	11,100.00
The Effect of Teaching Formats on Accounting Students' Performance	Dana Kecemerlangan	<ul style="list-style-type: none"> <li>• Erlane K. Ghani</li> <li>• Jamaliah Said</li> </ul>	11,000.00
Institutional Pressure and Ownership Structure on Corporate Social Responsibility Disclosure : Malaysian Evidence	Dana Kecemerlangan	<ul style="list-style-type: none"> <li>• PM Dr Faizah Darus</li> <li>• Roshayani Arshad</li> <li>• Suaini Othman</li> </ul>	5,600.00
Tax Education in the Era of Information Communication and Technology: Technical Vs Conceptual	Dana Kecemerlangan	<ul style="list-style-type: none"> <li>• Nurul Hidayah Ahamad Nawawi</li> <li>• Lai Ming Ling</li> </ul>	4,150.00
Factors Affecting Independent Directors' (IDs) Remuneration	MAREF	<ul style="list-style-type: none"> <li>• Fatimah Abd Rauf</li> <li>• Che Aminah Jaafar</li> </ul>	2,000.00
Assessment Framework for Statement of Internal Control (SIC) for Public Listed Companies	MAREF	<ul style="list-style-type: none"> <li>• Ahmad Saiful Azlin Puteh Salin</li> <li>• Masetah Ahmad Tarmizi</li> </ul>	2,000.00
Audit Quality Rating in Malaysia	MAREF	<ul style="list-style-type: none"> <li>• PM Zuraidah Mohd Sanusi</li> <li>• Syazliana Kasim</li> <li>• PM Dr Nor'azam Mastuki</li> <li>• Puan Yusarina Mat Isa</li> <li>• Puan Aida Hazlin Ismail</li> </ul>	8,000.00
Comparative Studies of Attitude and Achievement of CAT Students in both Public and Private University	Self sponsor	<ul style="list-style-type: none"> <li>• Mahpudzah Mohamed</li> <li>• Roslina Abdul Rahim</li> <li>• Hazlina Hashim</li> <li>• Loh Ah Moy</li> </ul>	1,070.00
<b>TOTAL</b>			<b>241,920.00</b>

# Congratulations !! 2008 PhD Graduates



**Dr. Hajjah Kalsom Salleh**  
Senior Lecturer

Title: Knowledge Management and Public Sector Accountants: Knowledge Sharing Process in the Accountant Generals Department of Malaysia

**Supervisors:**

1. Prof. Dr Syed Noh Syed Ahmad
2. Dr Syed Omar Sharifuddin bin Syed Ikhsan

*Congratulations to both of you.....  
It is hoped that your achievements would aspire others as well.*

*Two of our members have just completed their PhD part-time programme in the recent Universiti Teknologi MARA convocation, October 2008.*



**Dr. Rohaya Md Noor**  
Associate Professor

Title: Determinants and Value Relevance of Corporate Tax Planning

**Supervisors:**

1. Assoc. Prof. Dr Nor'azam Mastuki
2. Prof. Dr Barjoyai Bardai

*A lecture to post graduate students of Durban University of Technology*



*Meeting members of the Faculty of Economics, Tshwane University*



*My meeting with Professor Extraordinaire Dr Nigash (in white shirt), Wits University*



*Meeting members of the Faculty of Accounting & Finance, University of Pretoria*



*Factory Visit – Nissan Plant in Pretoria*



*An experience at the Safari Park*

# Visiting Professor: South African Universities

- Prof. Dr Normah Omar  
(22 - 31 August 2008)

In 2008, I spent ten great days as a visiting professor at several South African universities. Though I was hosted by Tshwane University of Technology, Pretoria, South Africa, I was also invited to visit three other universities namely Durban University of Technology, Wits University in Johannesburg and University of Pretoria. Basically I was asked to share our experiences (and aspirations) in the setting up of ARI in UiTM. All these universities were very keen to set up their own research centres. During my visits, I met up with several vice chancellors, deputy vice chancellors, deans, faculty members and graduate students. I was also asked to give lectures on corporate governance and management accounting (on research issues) to faculty members and students. We discussed on research spin-offs and possible international research collaborations between UiTM and South African universities. In addition to university visits, I also went to Nissan Plant and South Africa Safari. In a nutshell, the visit to South Africa would remain as one of the greatest highlights of my career.

2008 Memories...



2008 Memories...



2008 Memories...





2008 Memories...



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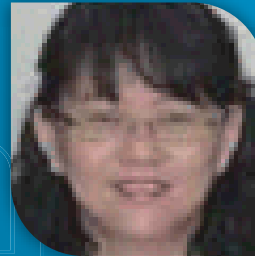
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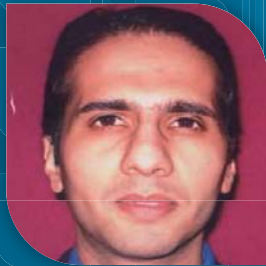
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# UPDATES 2008