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ARI
ACCOUNTING
Research Institute



ARI

Accounting Research Institute

updates
2009

& Faculty of Accountancy



*Moving
Beyond
Numbers..*



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ARI UPDATES 2009

ACCOUNTING RESEARCH INSTITUTE & FACULTY OF ACCOUNTANCY



Accounting Research Institute

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& Faculty of Accountancy

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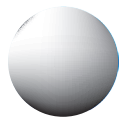
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Foreword *From the Vice Chancellor*

السَّلَامُ عَلَيْكُمْ وَرَحْمَةُ اللَّهِ وَبَرَكَاتُهُ

It is my great pleasure to extend heartiest congratulations to the Accounting Research Institute (ARI) for adding on yet another feather to its cap through the publication of ARI Updates 2009; and, it is with greater pleasure that I commend ARI for its remarkable achievement of having been granted the status of Higher Institution Centre of Excellence (HiCoE) – one out of six – from the Ministry of Higher Education (MOHE). Indeed, such prestigious recognition augurs well not only for ARI but also UiTM, as it places the University alongside others whose research entities are ranked among the best at home.



Such an acknowledgement, accorded since December 2009, elevates and authenticates ARI's stature as an exemplary body of research specialising in accounting. As in other success stories, I am certain that ARI's numerous accomplishments in its core business, is the outcome of an excellent combination of diligence, wisdom, foresight and hindsight. These are on top of the potent ingredients that make for an effective research establishment, namely innovativeness, intense creativity and a compelling urge to explore and exploit the ubiquitous opportunities that present themselves through R&D, and consultancy, among others.

Indeed, there is no short cut to success; and I am sure what has been achieved by ARI over half a decade is the manifestation of good stewardship and a deep sense of esprit de corps. Hence, it is only fitting that due credit is extended to Prof Dr Normah Haji Omar for having led ARI forward and upward through her able leadership. Undoubtedly, what moves ARI also lies in the personalities that make up the Institute. The substantial value of research grants, the copious number of quality publications, the successful coordination and organisation of international conferences, as well as the accumulation of national and international awards and recognitions, are testimonies of the outstanding personalities that make up ARI.

It is my wish that ARI will continue to forge ahead and be at the forefront in putting UiTM on the world map vis-à-vis accounting, by spreading its wings far and wide across the globe, bringing the world to our doorstep and placing our people alongside internationally-acclaimed names.

I am inclined to believe that ARI has come of age, and it is ready to take up a more significant role in strengthening its niche in Islamic Financial Criminology, and work in tandem with MOHE in the latter's effort to improve the world ranking of Malaysian universities. ARI's sound track record and its myriad successes in the realm of academia and scholarship will go a long way at helping UiTM secure a pride of place somewhere on the world map.

Dato' Professor Ir. Dr. Sahol Hamid Abu Bakar

Message

*From the Deputy Vice-Chancellor
(Research and Innovation)*

Assalamualaikum and Selamat Sejahtera

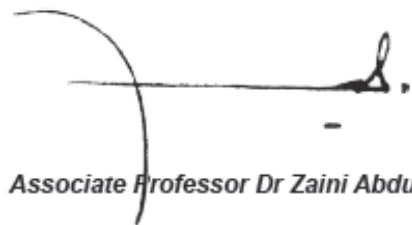
Congratulations! 2009 is another year of achievement for ARI and the University in general. It is the University's pride that ARI has been chosen as the Centre of Excellence (HiCoE) by the Ministry of Higher Education (MOHE). I also wish to take this opportunity to congratulate the staff at ARI for their efforts in publishing ARI Updates 2009. I invite you to browse through the Updates, which contains an inventory of ARI's achievements.



The establishment of ARI as a HiCoE is expected to give a strong impetus to research activities in UiTM. Specifically ARI's fundamental research will be focusing on Islamic Financial Criminology. In particular, the research centre will help develop a community of researchers among staff and students, as well as to achieve excellence in the commercialization and management of UiTM's Intellectual Property.

To be the torch bearer of excellence, ARI needs to enhance its strong structural framework, outstanding leadership and excellent human resources, especially in research. These high expectations are consistent with its mandate to become a platform for research in Islamic Financial Criminology, pooling expertise from various fields and countries to stimulate competitive research and generate research outcomes that will contribute to knowledge enhancement.

UiTM has been committed to invest in human capital and infrastructure in support of knowledge generation and innovation and in their dissemination for social and economic development. Hence, the top management in UiTM will always give its support to ensure that ARI elevate its quality research and innovation so as to be the leading institution in Islamic Financial Criminology of international standing and recognition.

A handwritten signature in black ink, which appears to read 'Zaini Abdullah'. The signature is written in a cursive style with a long horizontal line extending to the left.

Associate Professor Dr Zaini Abdullah



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Message

From the Director of ARI

Alhamdulillah, first and foremost, I thank Allah for making 2009 another great year for ARI. I cannot think of a better way to end the year than being formally named and recognised as one of the six Higher Institutions' Centres of Excellence (HiCoE) by the Ministry of Higher Education. We are humbled and proud for the recognition – ARI as the only non-science research centre to be given such a national honour. Inshaallah we promise to work harder to produce the deliverables. Personally, I wish to thank many individuals and related central agencies for this achievement. First and foremost, to the vice chancellor for his far sightedness in introducing the Forensic Accounting & Financial Criminology programme to our faculty and ARI. Today, as a HiCoE, this is the very niche area that ARI has been entrusted with. We also appreciate the offices of the deputy vice chancellor (R&I) and RMI for always believing in us. Accounting professional bodies are our best partner. The dean and all staff of the Faculty of Accountancy have contributed tremendously in making our journey an enjoyable one. The collegiality spirit that we share is second to none.

ARI has evolved from individual researchers doing small-scale researches in late 1990s (when ITM was accorded the university status) to today, being recognized as a HiCoE. A few SIGs were formed under the Faculty of Accountancy in the early 2000s. As research output/products increased, these SIGs were upgraded to research centres or units of excellence. ARI's first three research centres were established in 2003. To effectively manage the various research centres, the Accounting Research Institute (ARI) was formally established and approved by the Ministry of Higher Education in 2005. Operating from the Shah Alam campus, today ARI coordinates six research centres that have been co-established with various national and international professional agencies: CIMA-UiTM Asian Management Accounting Research Centre (AMARC); UiTM-MICG Corporate Governance Research Centre (CGRC); UiTM-ACCA Financial Reporting Research Centre (FRRC); UiTM-ACFE Asia-Pacific Forensic Accounting Research Centre (AFARe); UiTM-CPA Australia Public Sector Accounting Research Centre (PSARC) and UiTM-ACCA Asia - Pacific Sustainability Research Centre (APCeS). As a highly diversified centre of excellence, ARI is further supported by six SIGs namely Accounting Education & Ethics; Intellectual Capital & Knowledge Management; Accounting Information System; Auditing; Small & Medium Enterprises and Islamic Finance & Capital Market. As a HiCoE, ARI will be venturing on another interesting and upcoming new area: Islamic Financial Criminology. Yes, we can...



Professor Dr Normah Omar

Message

From the Dean Faculty of Accountancy

Assalamualaikum and Selamat Sejahtera

The Faculty of Accountancy is very proud indeed with Accounting Research Institute (ARI) for being chosen as one of the prestigious Ministry of Higher Education's Centre of Excellence (HiCoE). The faculty has been witnessing the evolvement of ARI from its inception of a small Accounting Research Academy to what it has become at present. This would not become a reality without strong commitment and teamwork between the Faculty and ARI.



ARI's achievement has been the pride of each faculty members. The achievement signifies excellence in research and publication among its members who are also our lecturers. This excellence was once quite alien in the research world, as it was mainly dominated by researchers and academics in the area of Science and Technology. Now that ARI has been honoured with such recognition, it would motivate all social science lecturers and researchers that nothing is impossible. We can be the best if we want to be, putting our heart and effort to excel.

ARI must continue undertaking innovative approach in research excellence by advancing its capabilities and knowledge by developing relationships and building new network with national and international partners. This would establish ARI's reputation in the research community and later, can be a renowned point of reference for researchers, academics, government bodies and industry players.

I wish ARI more success in the future. While ARI is now focusing on a new area, Islamic Financial Criminology as directed by the Ministry, I believe this would leapfrog ARI to achieve international standing in this area. This would also indirectly assist the Faculty in recognising new syllabus and programmes to meet the current demand of the professions. This close team work and cooperation would be a win-win situation for both parties and this is vital to build sustainable value for the future of accounting and finance profession.



Professor Dr Ibrahim Kamal Abdul Rahman



MOHE

Centre of Excellence by: Prof Dr Rashidah Abdul Rahman



ARI Centre of Excellence in Islamic Financial Criminology – Tapping into Knowledge & Know-how

ARI was in the limelight once again when it was declared a MOHE CoE (Ministry of Higher Education Centre of Excellence) in December 2009, making it the first institute from UiTM to be accorded this status. With it comes a budget allocation of RM3 million a year for three years until 2012. The six COEs recognised by MOHE are namely (1) Centre of Research for Power Electronics, Drives, Automation & Control (UMPEDAC), Universiti Malaya; (2) Centre for Drug Research - Universiti Sains Malaysia; (3) Institute for Research in Molecular Medicine (INFORMM) - Universiti Sains Malaysia; (4) UKM Medical Molecular Biology Institute (UMBI) - Universiti Kebangsaan Malaysia; (5) Institute of Bioscience - Universiti Putra Malaysia and (6) Accounting Research Institute (ARI) - Universiti Teknologi MARA.

In striving to be the nation's centre of excellence for research and development in Islamic Financial Criminology, ARI has a range of fundamental research projects in the pipeline that includes new investigative methods in detection and prevention of fraud, research areas that will help develop knowledge and skills critically needed for the police, other law enforcement, forensic accountants and other professionals. This is particularly important to keep pace with new trends in fraud, particularly those related to information technology and the Internet. The Centre will also conduct key research projects for the industry and would encourage partnerships. Other Malaysian public or private institutes of higher learning (IHL) are welcome to collaborate with ARI's research teams in these projects. ARI will also be equipped with the best research facilities which include a forensic lab & an updated database system.

Under the strong leadership of Professor Dr Normah Omar and with ARI's research members who are competent, innovative, and committed, Allah's willing ARI will sustain as the nation's centre of excellence for research and innovation.

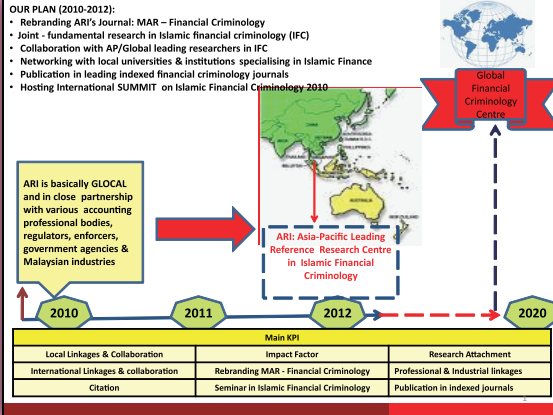


Function

- Offering post-graduate programme in Forensic Accounting & Financial Criminology
- Undertaking fundamental, applied and action research projects at national and international levels
- Currently publishing three international indexed Journals (Malaysian Accounting Review - MAR; Journal of Financial Reporting & Accounting – JFRA and Asia-Pacific Management Accounting Journal – APMAJ)
- Academic Publications - journal articles; books; book chapters
- Co-organising national & international level seminars/conferences/workshops
- Developing and designing innovative financial products and business tools
- Participating in invention, innovation and design competition at national and international levels
- Providing training and consulting services in accounting-related areas
- Forging industry & professional linkages
- Making available ARI reference materials through traditional and new medias
- Participating with industry and professional bodies to discuss current issues through roundtables, focus group interviews and expert panels
- Commercialising research publications and reports to potential users

MAKING AN IMPACT

Moving Forward in Islamic Financial Criminology



To be effective in this area, ARI will need to collaborate with a lot of researchers from various agencies. In 2010, our immediate focus is to write and publish as many concept papers in Islamic Financial Criminology as possible. Our target is to publish in professional journals, international refereed journals, open-access journals and indexed proceedings. ARI will work closely with researchers from Islamic institutions – JAKIM, IKIM, IBFIM, Baitulmal, Zakat Centres, INCEIF, ISRA, USIM, IIU, CITU, IliBF and Islamic Financial institutions. Fundamental research in Islamic Financial Criminology will be conducted collaboratively with both local and global financial criminology research centres and Islamic institutions.

In early 2011, once the network of excellence with local Islamic institutions is successfully forged, ARI will commence working collaboratively with renowned international research centres in financial criminology and Islamic finance. This includes global institutions such as Oxford Centre for Islamic Studies, Centre of Middle Eastern and Islamic Finance, London, Centre of Applied Islamic Finance, Association of Certified Fraud Examiners (ACFE), University of Teesside's Centre of Forensic Studies, Asia Transnational Crime and Security, Association of Certified Money Laundering Specialists (ACAMS), Financial Crime Enforcement Network, Harvard University, Centre of Forensic, University of Pretoria and many others. ARI is focused in achieving its Key Performance Indicators (KPI) and deliverables.

KPI					
No	KPI	2010	2011	2012	Forensic Crime Centre Texas (2009)
1	No of Principal Investigators	10	15	20	5
2	Staff with PhD/Master/Professional	2	3	5	5
3	No of Local & International Linkages	10	15	20	15
4	Publication in Professional Journals	5	10	15	10
5	No of Professional/Industry Linkages	5	10	15	8
6	Accreditation of forensic laboratory			1	NA
7	No of Indexed Publications (ISI/SCOPUS)	5	10	15	23
8	Publication in international refereed journals	10	20	30	30
9	Citation/Impact Factor	10	20	50	NA
11	Post graduate students	2	5	7	NA
12	No of Books of Readings/Book Chapters	5	10	15	10
13	Fraud SUMMIT (Income generated seminar)	1	1	1	1

ARI will also re-brand one of its international journals, Malaysian Accounting Review in 2010. Effective December 2010 issue, the journal will be focusing on publishing articles related to financial criminology and with special emphasis on Islamic Financial Criminology. ARI is also considering a name change for this journal.

Efforts to publish our articles in journals indexed with ISI Thomson and Scopus will be enhanced. In tandem with this aspiration, the university has recently announced a financial incentive scheme for researchers who are capable of publishing their works in reputable indexed journals. As such, ARI researchers are encouraged to co-author books and journal articles with reputable international authors.

A forensic research laboratory will also be built this year at ARI. With that laboratory, researchers can explore behavioural research in financial criminology.

Financial Criminology Glossary

by Dr. Mohd Nizal Haniff

Account/Facility Takeover

The perpetrator of the fraud impersonates a victim and falsely claims a change of address in order to 'takeover' and control existing financial products. Examples include, among others, account/facility takeover, previous address fraud and previous occupier fraud.

Advance Fee Fraud

A type of confidence trick, designed to extract from its victims an up-front payment for commission, fees, interest payments, or funds for investment in return for offers of, for example, loan finance or investment opportunities, that in reality do not exist.

Audit Trail

This refers to the path or series of procedures and records by which any single transaction or enquiry can be traced through a system, computer or other facility. It is used to assist in the investigation and identification of potentially fraudulent transactions on customer accounts by examining internal records, which may also indicate/identify the possibility of any internal staff involvement either directly or collusively.

Backdoor

A backdoor in a computer system is a method of obtaining remote access or bypassing the normal security features, usually without drawing attention.

Bank Fraud

Fraud or embezzlement that occurs within or against financial institutions that are insured or regulated by the Government. Financial institution fraud may include commercial loan fraud, check fraud, counterfeit negotiable instruments, mortgage fraud, check kiting, and false credit applications.

Bin Raiding

In order to help facilitate identity theft fraudsters are known to raid household rubbish in bins to search for useful documents thrown out by unwitting householders such as bank and credit card statements, utility bills, etc.

Corporate Crime

A violation of a criminal statute either by a corporate entity or by its executives, employees, or agents acting on behalf of and for the benefit of the corporation, partnership, or other form of business entity.

Corporate Fraud

The dishonest abuse of position, usually by senior members of staff, to facilitate the misrepresentation of a company's true financial position e.g. Enron/Worldcom/Parmalat etc.

Criminology

An interdisciplinary profession built around the scientific study of crime and criminal behavior, including their form, causes, legal aspects and control.

Cyber Crime

Crime committed with the use of computers, or via the manipulation of digital forms of data. It is also another term for computer crime.

False Accounting

False accounting occurs when a person dishonestly, with a view to gain for himself or another or with the intent to cause loss to another, destroys, defaces, conceals or falsifies any document made for accounting purposes or makes use of any accounts which to his knowledge is or may be misleading, false or deceptive in a material manner.

Forensic Accounting

This refers to the use of accounting, corporate and criminal investigation techniques in legal proceedings.

Forensic Psychiatry

That branch of psychiatry having to do with the study of crime and criminality.

Front Companies

Businesses set up by criminals to facilitate fraud. The company can be used to obtain a facility to process transactions on fraudulently acquired products or to gain access to individuals' credit ratings.



Hacking

This refers to the gaining of unauthorised access to networked computers.

Insider Trading

Equity trading based on confidential information about important events that may affect the price of the issue being traded.

Intellectual Property Crime

This can include the 'cracking' of product security features to allow the pirating and sale of copied software, films, music and computer games.

Long Firm Fraud

Criminals set up a business dealing in items with a rapid turnover. Business is swiftly built up and lines of credit established with suppliers. Eventually credit is gained on all goods possible so that they can be disposed of quickly for cash. The fraudsters then disappear without paying for the goods before creditors are alerted.

Lottery Fraud

Letters or emails are sent at random advising recipients they have won a prize in a lottery, usually in another country. The recipient has to reply to obtain the funds. This is usually followed by a request for bank details to allow the funds to be transferred. Any personal details supplied to the criminals are used to facilitate identity fraud.

Money Laundering

The process by which criminals attempt to conceal the true origin of the financial proceeds of crime. Criminal's funds need to look as if they originate from a legitimate source, and they need to operate without being caught or arousing suspicion. As a result they are required to launder, or 'clean' the proceeds of their criminality and place 'dirty' money into the financial system.

Money Mule

Recruited by fraudsters to help launder the proceeds of their criminality and confuse the audit trail. They receive funds into their accounts, withdraw the money and send it overseas using a wire transfer service; in return they receive a small commission payment.

Mortgage Fraud

Any attempt by an applicant to obtain a mortgage by deliberately providing false details in respect of income, occupancy, or any false detail provided by Introducers, Valuers and/or Solicitors on behalf of the applicant.

Pharming

A divert is set-up from a company's real website, without their knowledge, to a bogus website. When customers attempt to access the real website the fraudsters gather customers' account details and passwords which can then be used to facilitate frauds.

Phishing

The use of 'spoof' emails and websites that are designed to deceive recipients into divulging personal financial data to facilitate identity fraud e.g. credit card numbers, account numbers, user names, passwords etc.

Securities Fraud

The theft of money resulting from intentional manipulation of the value of equities, including stocks and bonds. Securities fraud may also include theft from securities accounts and wire fraud.

Skimming

Copying the magnetic stripe details of a payment card with a card reader, for use in counterfeiting.

Threat Analysis

or risk analysis, involves a complete and thorough assessment of the kinds of perils facing an organization.

White Collar Crime

Generic description of a crime committed by a business or professional person usually connected to fraud or financial crime.

Islamic Finance Glossary

by Dr. Mohd Nizal Haniff

Arbun

Down payment or a nonrefundable deposit paid by a buyer retaining a right to confirm or cancel a sale.

Bai al-'inah

A loan in the form of a sale, called 'inah (facade) because it is a sale in appearance only. The financier sells an asset to the customer on a deferred-payment basis, and the asset is immediately repurchased by the financier for cash at a discount (The difference, ostensibly profit, is actually a loan). The buying back agreement allows the lender to assume ownership of the asset to protect itself against default without explicitly charging interest in the event of late payments or insolvency.

Bai` al-mu'ajjal

This is a form of a deferred payment sale, or a credit sale; a sale in which payment is delayed and delivery of the contracted goods is immediate. It is a contract in which the financier earns a profit margin on the purchase price and allows the buyer to pay the price of the goods at a future date in a lump sum or in installments.

Bai` al-salam

This is a contract in which advance payment is made for goods to be delivered at a later date. The seller undertakes to supply some specific goods to the buyer at a future date in exchange for an advance payment made at the time of the contract.

Bai` bi-thaman ajil

In modern Islamic banking, the term refers to buying and selling transactions between the Islamic bank and the customer, whereby the former buys a property or an asset at the prevailing market price and sells it to the customer at a mark-up price where payments are made by installments over a period of time agreed upon by both parties.

Gharar

This term refers to any element of absolute or excessive uncertainty in any business or a contract about the subject of contract, or its price or mere speculative risk. It leads to undue loss to a party and an unjustified enrichment of other, which is prohibited.

Hibah

This is a token, a gift or a donation given voluntarily by a debtor or creditor in return for a loan.

Ijara

Ijara is a form of leasing and technically it involves the sale of a definite usufruct of any asset in exchange of definite reward. It refers to a contract of land leased at a fixed rent payable in cash and also to a mode of financing adopted by Islamic banks. It is an arrangement under which the Islamic banks lease equipments, buildings or other facilities to a client, against an agreed rental.

Istisna'a

This concept refers to a contract to sell to a customer a non-existent asset, which is to be manufactured or built according to the buyer's specifications, and is to be delivered on a specified date at a predetermined selling price.

Maysir

Originally refers to a game of chance played by the Arabs before the coming of Islam. Maysir came to refer to any game of chance, hazard and gambling. The prohibition on Maysir is often used as the grounds for criticism of conventional financial practices such as speculation, conventional insurance and derivatives.

Mudarabah

A Mudarabah is an investment partnership, whereby the investor (the Rab ul Mal) provides capital to another party/entrepreneur (the Mudarib) in order to undertake a business/investment activity. While profits are shared on a pre-agreed ratio, loss of investment is borne solely by the investor, unless the losses are due to the mudarib's misconduct, negligence, or breach of contractual terms.

Murabaha

Deferred sale of goods at cost plus an agreed profit mark-up under which a party (the seller) purchases goods at cost price from a supplier and sells the goods to another (the buyer) at cost plus an agreed mark-up. By paying this higher price over installments, the buyer has effectively obtained credit without paying interest.

**Musawamah**

This concept refers to a kind of sale in which price of the commodity to be traded is bargained between a seller and a purchaser without any reference to the original price paid or incurred by the former.

Musharakah

This is a form of partnership established under a contract by the mutual consent of the parties for sharing of profits and losses in the joint business. It is an agreement under which the Islamic bank for example, provides funds which are mixed with the funds of the business enterprise and others. All providers of capital are entitled to participate in management, but not necessarily required to do so. The profit is distributed among the partners in pre-agreed ratios, while the loss is borne by every partner strictly in proportion to respective capital contributions.

Qard Hassan/Qardul Hassan

This is a type of loan which is given on a goodwill basis, and the debtor is only required to repay the amount borrowed. However, the debtor may pay an extra amount beyond the principal loan without promising any, a token of appreciation to the creditor. If the borrower does not pay an extra amount to the creditor, this transaction is a 100% interest-free loan.

Qimar

Qimar means gambling. Technically, this is an arrangement in which a possession of a property is contingent upon the happening of an uncertain event. By implications, it applies to a situation in which there is a loss for one party and a gain for the other without specifying which party will lose and which will gain.

Riba

This term refers to any increase in a loan or sale transaction which accrues to the lender, seller or buyer, without the provision of an equivalent counter-value to the other party. In Islam, riba is one of the most abhorrent of all sins and is absolutely prohibited. Riba encompasses various types of illicit gain, of which banking interest is one example.

Sukuk

Document or certificates evidencing (part) beneficial ownership of an underlying asset. Profit is depending on the performance of the underlying asset. Similar characteristics to that of a conventional bond with the difference being that they are asset backed. Sukuk is typically referred to as an Islamic Bond.

Takaful

A form of Islamic mutual insurance based on the principle of mutual assistance.

Wadi'ah

In Wadi'ah, a bank is deemed as the keeper and trustee of funds. A person deposits funds in the bank and it guarantees refund of the full deposit, or any part of the outstanding amount when the depositor demands it. The bank at its discretion may reward the depositor with a Hibah, as form of appreciation for the use of the funds.

Wakalah

This is a contract of agency in which one person appoints someone else to perform a certain task on his behalf, usually against a certain fee.



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Research Centres at ARI



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Association of Certified Fraud Examiners
Malaysia Chapter
ACFE
Association of Certified Fraud Examiners
Malaysia Chapter

1. 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 and consultancy & training through grants totalling RM 300 thousands. The centre is also provider of training to government agencies which among others includes Anti-Corruption Agency (ACA) and Polis DiRaja Malaysia (PDRM). The centre in collaboration with ACFE, University of Teesside and MAREF successfully organised an international conference in June 2009 with a Doctoral Colloquium.



CIMA-UiTM
AMARC



Asian Management Accounting Research Centre

2. CIMA - UiTM Asian Management Accounting Research Centre (AMARC)

This centre is a 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 300 thousands, 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 recognised internationally.



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3. UiTM - ACCA Asia - Pacific Centre for Sustainability (APCeS)

This centre is a 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 the process of organising an international conference in 2009.



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4. UiTM-ACCA Financial Reporting Research Centre (FRRC)

This centre is a 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 800,000 in research grants. 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 a book on Financial Reporting in Malaysia. This centre has 21 members.



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MICG

Malaysian Institute
of Corporate Governance

5. UiTM-MICG Corporate Governance Research Centre (CGRC)

This centre is a 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 the private sector on issues relating to corporate governance.



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6. UiTM-CPA Public Sector Accounting Research Centre (PSARC)

This centre is a 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 organisations in Malaysia.

7. Accounting Research Institutes-Special Interest Groups (SIGs)

Besides the above Centres of Excellence hosted by Accounting Research Institute (ARI), there are 6 Special Interest Groups (SIG) that are involved in small scale survey research, consultancy projects, organisation of workshops, events and training activities. These SIGs are: 1. Auditing 2. Finance 3. Accounting Information System 4. Ethics & Accounting Education 5. SME (Small Medium Enterprise) 6. Intellectual Capital & Knowledge Management.

ARI

updates
2009

Accounting Research Institute &
Faculty of Accountancy



Prof Dr Normah Hj Omar
Director of ARI

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

Hamidah Awal
Stenographer

Wan Mariati Wan Omar
Executive Officer

Munirah Morad
Research Officer

Aziah Nasir
Assistant Research Officer

Siti Saniah Sharif
Clerk

Mohd Hanif Mahamad Nawawi
Technician

HEAD OF CENTRE OF EXCELLENCE:

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

Assoc Prof Dr Nafsiah Mohamed
UiTM-CPA (Australia) Public Sector
Accounting Research Centre
(PSARC)

Assoc Prof Dr Faizah Darus
UiTM-ACCA Asia Pacific Centre for
Sustainability (APCeS)

Prof Dr Rozainun Abd Aziz
Asia Pacific Forensic Accounting
Research Centre (AFARe)

Assoc Prof Dr Roshayani Arshad
UiTM-ACCA Financial Reporting
Research Centre (FRRC)

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

SPECIAL INTEREST GROUP (SIG)

Prof Dr Zubaidah Zainal Abidin
Ethics & Accounting Education
Research Group

Assoc Prof Dr Zuraidah Mohd Sanusi
SME Research Group

Dr Mohd Nizal Haniff
Finance Research Group

Assoc Prof Dr Huang Ching Choo
Intellectual Capital & Knowledge
Management Research Group

Intan Salwani Mohamed
Accounting Information System
Research Group

RESEARCH FELLOWS:

Prof Dr Rashidah Abd Rahman
Assoc Prof Dr Asmah Abd Aziz
Assoc Prof Dr Zuraidah Mohd Sanusi
Dr Rashid Ameer
Dr Mohd Nizal Haniff
Dr Radiah Othman
Assoc Prof Dr Lai Ming Ling
Assoc Prof Dr Wee Shu Hui
Assoc Prof Dr Roshayani Arshad
Assoc Prof Dr Noraini Mohamad

RESEARCH ASSOCIATES:

Prof Dr Ibrahim Kamal Abd Rahman
Prof Dr Muhd Kamil Ibrahim
Dr Indra Devi
Dr Ganisen
Assoc Prof Dr Norzaidi Mohd Daud
Assoc Prof Dr Norashikin Ismail
Assoc Prof Dr Rohaya Md Noor
Intan Salwani Mohamed
Roszana Tapsir
Seri Ayu Masuri Md Daud
Norlaila Abdullah
Ahmad Saiful Azlin Putih Salin
Nurul Husna Harun

Prof Dr Normah Hj Omar
Director

Hamidah Awal
Stenographer

Wan Mariati Wan Omar
Executive Officer

Munirah Morad
Research Officer

Aziah Nasir
Assistant Research Officer

Prof Dr Rashidah Abd Rahman
Deputy Director

ARI

Organisational Structure

HEAD OF CENTRE OF EXCELLENCE:

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

Assoc Prof Dr Nafsiah Mohamed
UiTM-CPA (Australia) Public Sector
Accounting Research Centre (PSARC)

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UiTM-ACCA Asia Pacific Centre for
Sustainability (APCeS)

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Assoc Prof Dr Noraini Mohamad

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Assoc Prof Dr Norashikin Ismail
Assoc Prof Dr Rohaya Md Noor
Intan Salwani Mohamed
Roszana Tapsir
Seri Ayu Masuri Md Daud
Norlaila Abdullah
Ahmad Saiful Azlin Putih Salin
Nurul Husna Harun



g Research Institute & Faculty of Accountancy



NEWS & ACTIVITIES FROM RESEARCH CENTRES & SIGs



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CIMA-UiTM ASIAN MANAGEMENT ACCOUNTING RESEARCH CENTRE (AMARC)

by Prof Dr Suzana Sulaiman

One of the prominent activities conducted by AMARC since 2004 is the yearly organisation of the National Awards for Management Accounting (NAfMA). NAfMA Best Practice 2004 started with only the Multinational Companies (MNCs) and Public-listed Companies (PLCs). However, the NAfMA category was extended to include the small and medium enterprises (SMEs). Since NAfMA 2005, the award was opened to both public-listed and non-listed companies as well as SMEs. It is the Institutes' intention that the award would explore the best management accounting practices within these companies. Three types of awards were conferred: "excellence", "best practice" and "practice solution" awards. These awards are to recognise organisations adopting best practices in management accounting, which ultimately result in value creation and business excellence.

The Accountant General's Department of Malaysia, Bursa Malaysia, the Federation of Malaysian Manufacturers, British Malaysian Chamber of Commerce, the Malaysian International Chamber of Commerce and Industry and SMI Association of Malaysia have been the endorers of NAfMA since 2004. Similarly, Public Bank has been the main yearly sponsor of NAfMA.



IFAC IMAPS 1, Management Accounting Concepts issued in March 1998 defines management accounting as "the process of identification, measurement, accumulation, analysis, preparation, interpretation and communication of information (both financial and operating) used by management to plan, evaluate, and control within an organisation and to assure use of accountability for its resources". As such, NAfMA was developed to measure and assess actual management accounting practices by business organisations. In tandem with IFAC's definition, the objectives of NAfMA are as follows:

Objectives of NAfMA

1. To recognise organisations adopting best practices in management accounting and creating value that leads to business excellence.
2. To promote the application of management accounting techniques and systems within organisations in Malaysia in the pursuit of world class business performance.

NAfMA Best Practice Framework

Criteria	Explanation	
Leadership	Leadership describes the top management's commitment and responsibility in driving the organisation towards its vision and strategic goals. This section focuses on management support for the management accounting applications in the organisation.	
Management Accounting Information (MAI)	MAI describes the strategic functions of management accounting in the formulation and implementation of organisational objectives. Effective management accounting information focuses on accessibility, reliability and timeliness of the information.	
Resource Management	Resource Management focuses on the overall career development for the accounting personnel within the organisation. Specifically, it addresses issues on career opportunity, training, recognition, incentives and other continuous improvements.	
Customer/Market Focus	This item highlights the steps taken by the organisation in establishing its market niche and in fulfilling customers' needs and satisfaction. Strategically, it addresses techniques used to meet market demand.	
Partnership Management	Partnership Management refers to the organisation's strategic approaches in managing relationships with its various stakeholders (e.g.: Government, suppliers, customers, employees, and the community at large) in achieving a win-win situation.	
Value Creation	Being the core variable for this framework, value creation focuses on the deliberate steps taken by top management as well as personnel in promoting value added activities in management accounting applications. The outcome is overall value enhancement for the company (financially or otherwise). Though value creation is the ultimate aim of the fourth stage of IFAC's management accounting evolution, companies must always focus on creating organisational value in each of the other three earlier stages.	
Business Results/ Performance Measurement	This section summarises the application of the various management accounting techniques and their implication on business results and organisational performance.	
Corporate Social Responsibility (CSR)	Corporate Social Responsibility is practised by many organisations and due recognition should be given. Items covered in this section include attributes such as environmental commitment, community services and the like.	

UiTM-ACCA FINANCIAL REPORTING RESEARCH CENTRE (FRRRC)

Financial Reporting Research Centre & SIG Taxation

– We Can Do It and So Can You.

by Assoc Prof Dr Roshayani Arshad

The year 2009 has been a productive and innovative year for our members. With the guidance of Professor Dr Normah Omar as the Director of ARI and the determination and commitment of giving our best, members of the centre have been able to complete and publish several research articles.

RESEARCH PROJECTS

The following are some of the completed research projects:

- Insider Trading Practices (Dr Radiah Othman and Dr Rashid Ameer)
- Readability of Chairman Statement (Dr Radiah Othman and Dr Rashid Ameer)
- Board Structure, Institutional Pressures and Corporate Voluntary Disclosures (Assoc. Prof Dr Roshayani Arshad, Assoc. Prof Dr Ruhaya Atan, Assoc. Prof Dr Faizah Darus)
- Board Composition, Mimetic Behaviour and Corporate Voluntary Disclosures (Assoc. Prof Dr Roshayani Arshad, Assoc. Prof Dr Faizah Darus)
- Institutional Pressure, Corporate Governance Structure and Related Party Disclosure (Assoc. Prof Dr Roshayani Arshad, Suaini Othman, Assoc. Prof Dr Faizah Darus)

Several research projects were still in progress during 2009. These include:

- Joint research with SIG-SME's: Tax Incentives and the Impact on SME's Performance (Assoc. Prof Dr Rohaya Md Noor, Assoc. Prof Dr Zuraidah Mohd Sanusi and Norhaslinda) Grant: CPA and Dana Kecemerlangan
- Financial Management Practices (Dr Radiah Othman and Dr Rashid Ameer) – Grant: Dana Kecemerlangan
- Tracer Study Board of Directors (Dr Radiah Othman and Dr Rashid Ameer) – Grant: Dana Kecemerlangan
- Derivative and Cost of Capital (Dr Radiah Othman and Dr Rashid Ameer) – Grant: Dana Kecemerlangan
- Corporate Governance Structure, Institutional Pressures and Corporate Voluntary Disclosures (Assoc. Prof Dr Roshayani Arshad, Prof Dennis Taylor, Assoc. Prof Dr Ruhaya Atan, Assoc. Prof Dr Faizah Darus)

INNOVATIONS

Many of the research projects engaged by the FRRRC and SIG Taxation members have been able to generate several innovative products. This is evidenced by the awards received at national and international competitions participated by the members. The products are listed as follows:



	TITLE	IID 2009	ITEX 2009
1.	CSI-CORPORATE SIGNALLING FOR INSIDER TRADING (Dr Radiah Othman, Dr Rashid Ameer, Assoc. Prof Dr Nor'azam Mastuki)	GOLD	BRONZE
2.	PULPWARE (Dr Radiah Othman, Dr Rashid Ameer, Assoc. Prof Dr Nor'azam Mastuki and Rohayu)	GOLD	
3.	MERIM FRAMEWORK (Dr Radiah Othman, Dr Rashid Ameer and Yusarina)	SILVER	
4.	DISCLOSURE LISTING OF RISK INFORMATION (Assoc Prof Dr Ruhaya Atan, Enny and Sutan)		
5.	CORPORATE PLANNING TAX DEVICE (CTPD) (Assoc. Prof Dr Rohaya Md Noor and Assoc Prof Dr Nor'azam Mastuki)	GOLD	BRONZE
6.	CR-BASED REPUTATION INDEX (In collaboration with APCeS Centre: Assoc. Prof Dr Roshayani Arshad, Suaini Othman, Assoc. Prof Dr Faizah Darus)	GOLD	BRONZE

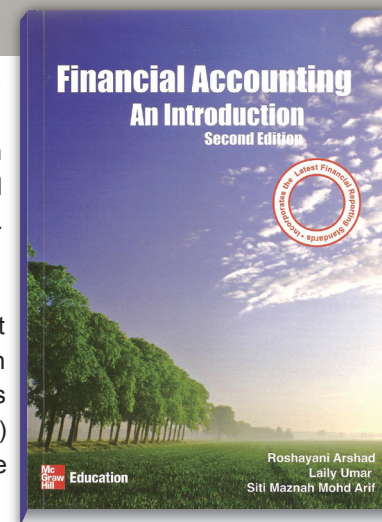
PUBLICATIONS

Besides publishing in several refereed journals, members of the centre have also published several books used as the main textbooks for our students. For example, Assoc. Prof Dr Roshayani Arshad, Assoc. Prof Dr Faizah Darus, Assoc. Prof Arun Mohamed and Prof Dennis Taylor have published a book on Financial Accounting and Reporting in Malaysia. This book was a joint effort with several Hong Kong authors. Several books of readings were still in progress during the year 2009.

CONSULTANCY & WORKSHOPS

Members with certain expertise have conducted some consultancy and workshops that have benefited others. In February 2009, Dr Rashid Ameer shared his knowledge on E-Views with members of the Faculty. Besides Dr Rashid, Assoc. Prof Dr Rohaya has gathered several colleagues (Zaidatulnahr, Norazah, Salmah, Rohayu and Roszilah) and conducted ARI TAX KIOSK to facilitate colleagues from the faculty, UiTM and the public in filling up tax returns.

Last but not least, the year 2009 has been a good year for the centre. Towards the end of 2009, ARI has been recognised as one of HICoE by MOHE and the main research focus is in the area of Islamic Finance Criminology. With this new development, members of FRRC & SIG Taxation need to realign their research focus, efforts and commitments towards this area. With the continuous guidance and support from Professor Dr Normah Omar as the Director of ARI, members of FRRC & SIG Taxation have all the confidence in moving the centre towards ARI's target as the leader in Islamic Finance Criminology.



ASIA - PACIFIC FORENSIC ACCOUNTING RESEARCH CENTRE (AFARe)

The Asia - Pacific International Conference on Forensic Accounting and Financial Criminology 2009

- A special international conference to remember forever!

by Prof Dr Rozainun Haji Abdul Aziz

The opening ceremony for The Asia Pacific International Conference on Forensic Accounting and Financial Criminology 2009 was held during dinner on 16 June 2009, with the guest of honour YDH CP Dato' Koh Hong Sun, the Director of Commercial Crime Investigations Department of Royal Police Malaysia, who represented Tan Sri Musa Dato' Hassan Azahari, the Inspector General of Police, Malaysia. From UiTM, Professor Dr Mustaffa Mohd Zain, the Deputy Vice Chancellor (Academic and International) represented the Vice-Chancellor of UiTM. Our book, 'Combating Financial Fraud through Forensic Accounting and Financial Criminology' was launched by CP Dato' Koh. The dinner was also attended by our Dean Prof Dr Ibrahim Kamal Abdul Rahman, Director of ARI Prof Dr Hj Normah Hj Omar and AFARe's Advisor Professor Dr Syed Noh Syed Ahmad together with other special guests from UiTM Management.

After planning for several months, AFARe presented the conference on 15 - 17 June 2009 at the Menara Kuala Lumpur. The conference started off with a doctoral colloquium on accounting and governance which was held in UiTM. This programme included two talks by two special guests from overseas, namely Prof Zabi Rezzae from University of Memphis, U.S.A. on 'Researchable topics for accounting research' and Prof Glen Moyes from University of Texas Pan-American, U.S.A. on 'Sustaining the Phd Journey'. This colloquium was indeed honoured to have two other invited speakers, Prof Keith Maunders from University of South Pacific, Fiji, and Mr Rob McCusker, University of Teesside, U.K.. The four visitors were involved in the assessment of Phd progress presentations at the colloquium. We were also facilitated by professors from local universities too, including Prof Dr Takiah Iskandar (UKM), Prof Dr Fauziah (USM) and Prof Dr Norman (UKM). This one full day colloquium was attended by 100 participants from far and near.

Prof Glen
Moyes



Mr. Lim
Kim Yuen



Prof Zabi
Rezzae



Kapten (R)
Syed Nasir
Alsagoff



For the first time, Faculty of Accountancy and Accounting Research Institute UiTM, organised the conference at the Menara Kuala Lumpur on 16-17 June 2009. A conference above the sky, at the height of 288 meters off the ground, we recorded 13 papers which were presented by academics and practitioners. With the conference theme of 'Financial Fraud and Crime – Key to Mitigating White Collar Crime', the presentations covered interesting insights into financial fraud and investigations, ethics and governance. The presenters for the first day included Tn Hj Azhar Sulaiman (Director, Tax Investigations Department), Mr. Sukdev Singh (Director of Forensics, KPMG), Mr K.Y. Liew (Head of Market and Corporate Surveillance, Securities Commission), Rob Mc Cusker (Reader in Transnational Crime, University of Teesside).

The main organiser for the conference was UiTM, (Faculty of Accountancy and ARI/AFARe) and co-organised by University of Teesside, Centre for Fraud and Financial Crime, ACFE Malaysia Chapter and MAREF. Among the sponsors included Menara Kuala Lumpur, Institute of Internal Auditors Malaysia, Ambank Bhd, Amanah Raya Berhad, PEKEMA, Harmoni Publications Sdn Bhd, AKRAP Setia Sdn Bhd, RNB Total Logistic Sdn.Bhd, TJM Sdn Bhd, Chartered Institute of Management Accountants (CIMA) Malaysia, Malaysia Institute of Accountants, Pacific Regency Hotel Suites, Kuala Lumpur.

The second day of the conference included presentations by Tn Hj Akhbar Satar (President, ACFE – Malaysia Chapter), Ms Foo Lee Mei (Senior Manager of General Counsel, Securities Commission), Supt. Harjinder Kaur (Head of Banking Fraud Investigations, Commercial Crime Investigations Department of Royal Police Malaysia), Associate Professor Dr Rohaya Mohd Noor (Head of UiTM's Consultancy Unit for the Research Management Institute), Kapt (R) Syed Nasir Alsagoff (National Defence University), Professor Dr Azham Ali (UPSI) and Associate Professor Dr Zaiton Hamin, Faculty of Law, UiTM, who is the first expert in Cyber Crime Law in Malaysia.



For the two days, delegates enjoyed extravaganza lunch at the Rasa Sri Angkasa revolving restaurant where they enjoyed a 360 degrees bird's eye view of Kuala Lumpur. Although the weather was hazy, a good glimpse of 'wide-angle' KL was captured, followed with beautiful two nights of glittering lights, a wonderful experience indeed!

Among the delegates at the conference were from U.K., Australia, U.S.A., Iran, Yemen and Indonesia. Several sub-themes were presented in the parallel sessions which were workshop-based in which delegates enjoyed lively question and answer sessions with the speakers.

The conference ended with a forum of 4 panelists who summarised the presentations and provided their insights relating to forensic accounting and financial criminology based on their experiences. The forum was chaired by Professor Dr Hjh Normah Hj Omar, Director of ARI, and Professor Dr Syed Noh (Professor of Accounting and Panel Member of MACC), (Chairman of ACFE - Malaysian Chapter) Tn Hj Akhbar Satar and Nurhayati Baharuddin (Technical Director of IIAM).

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

by Assoc. Prof Dr Faizah Darus

Main Activities :

Hosting of National Seminar

National Seminar-Workshop 2009, Steering Business Towards Corporate Responsibility 2009 - Jointly organised by APCeS and ACCA (2 July 2009)

Book Launch

A book authored by Roshayani Arshad, Faizah Darus, Suaini Othman, Mustafa Mohamed Zain, Tay Lay Kuan 2009. Corporate Responsibility: Concepts and Emerging Issues published by UPENA was launched on 2 July 2009 during the National Seminar-Workshop 2009.

Member of Short Listing Judging Panel for the ACCA (MaSRA) 2009 Awards

The Head of APCeS, Assoc. Prof Dr Faizah Darus, was appointed as one of the members of the short listing judging panel for the ACCA (MaSRA) 2009 Awards. APCeS members assisted in the short listing process.

Networking with Industries

APCeS members were invited to attend the following functions

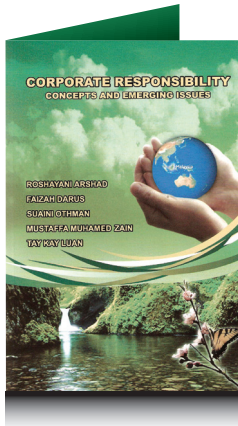
1. Sustainable Business Roundtable discussion forum, 'Is the Green Economy Coming?', organised by ACCA, Business Council for Sustainable Development Malaysia, Shell Malaysia and The Edge Business Weekly, Sime Darby Convention Centre, Petaling Jaya, 5 August 2009.
2. ACCA Malaysia Sustainability Reporting Awards (MasRA) 2009 Awards Presentation Ceremony, The Hilton, Kuala Lumpur, 13 August 2009
3. CR Forum "How Relevant is CR in a Downturn?" organised by The Star and the Institute of Corporate Responsibility Malaysia (ICR Malaysia) 15 September 2009.

Conference Participation (National and International)

1. Suaini, O., Roshayani, A. and Faizah, D. 'Quality of Corporate Social Responsibility Disclosure: Malaysian Evidence, 8th A CSEAR conference, University of Canterbury, New Zealand 7 – 9 December 2009
2. Yussri, S., Mustafa, M.Z., and Faizah, D. "Sustainability Reporting and Assurance Practices in Malaysia" paper presented at the 8th International Conference on Corporate Social Responsibility, Cape Town, South Africa 7 – 10 September 2009.
3. Yussri, S., International Symposium on CSR: Global Economy Challenge, Opportunity and Recovery; Jakarta, Indonesia, December, 2009
4. Haslinda, Y. and Glen, L., (2009), Culture and Corporate Environmental Reporting Practices: Malaysia and Australia, 8th Australasian Conference on Social and Environmental Accounting Research, Christchurch, 6-8 Dec.

Research Grants

Obtained grant amounting to RM5,600 from Dana Kecemerlangan UiTM for a research entitled "Institutional Pressure and Ownership Structure on Corporate Social Responsibility Disclosure: Malaysian Evidence".



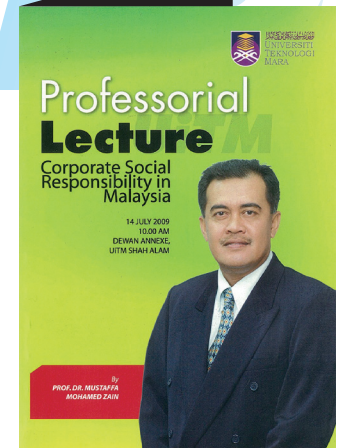
List of Publications

Books

1. Roshayani, A. and Faizah, D., Suaini, O., Mustafa, M.Z., Lay Kuan, T. 2009. Corporate Responsibility: Concepts and Emerging Issues, UPENA
2. Mustafa, M.Z., 'Professorial Lecture: Corporate Social Responsibility in Malaysia', UPENA 2009

Journals

1. Faizah, D. Roshayani, A. Suaini, O., and Kamaruzaman, J, (2009), "Influence of Institutional Pressure and Ownership Structure on Corporate Social Responsibility Disclosure", Interdisciplinary Journal of Contemporary Research in Business, Vol 1, No 5 (September 2009)
2. Haslinda, Y. and Glen, L., (2009), Corporate Environmental Reporting through the Lens of Semiotics, Asian Review of Accounting, Vol. 17, No. 3, pp.226-246, Emerald. ISSN 1321-7348
3. 'Corporate Social Disclosure in Government Linked Companies', Mohamad Fauzi Saat, Mustafa Mohamed Zain, Rashidah Mohammad and Mohd Rashidee Alwi, a Chapter in Khairul Anuar Kamaruddin, Muhd Kamil Ibrahim, Wan Adibah Wan Ismail and Mustafa Mohamed Zain (eds), 'Financial Reporting in Malaysia: Further Empirical Evidence', UPENA, 2009



Conference Proceedings

1. Suaini, O., Roshayani, A. and Faizah, D. 'Quality of Corporate Social Responsibility Disclosure: Malaysian Evidence, 8th A CSEAR conference, University of Canterbury, New Zealand 7 – 9 Disember 2009
2. Haslinda, Y. and Glen, L., (2009), Culture and Corporate Environmental Reporting Practices: Malaysia and Australia, Conference Proceedings, 8th Australasian Conference on Social and Environmental Accounting Research, Christchurch, 6-8 Dec.

Papers Submitted for Publication

1. Suaini, O., Roshayani, A. and Faizah, D. "The Influence of Coercive Isomorphism on Corporate Social Responsibility Reporting and Reputation" paper submitted to the Social Responsibility Journal
2. Yussri, S., Mustafa, M.Z., and Faizah, D. "Preliminary Insights on Sustainability Reporting and Assurance Practices in Malaysia" paper submitted to the Social Responsibility Journal
3. Haslinda, Y. and Faizah, D. Corporate Environmental Reporting Practice In Malaysia: Is It A Mechanism For Business Communication And Accountability? Chapter in a Book, to be published by UPENA, UiTM.
4. Haslinda, Y. and Glen, L., (2009), Culture and Corporate Environmental Reporting Practices: Malaysia and Australia. To be submitted to the Accounting and Business Research Journal.

List of Research Projects

Research Activities:

a) Completed

1. Faizah, D., Roshayani, A. Suaini, O., and Kamaruzaman, J, (2009) "Influence of Institutional Pressure and Ownership Structure on Corporate Social Responsibility Disclosure"
2. Roshayani, A. Suaini, O., Faizah, D., and Dennis, T. (2009) "Regulation, Ownership Structure and Quality of Corporate Social Responsibility Disclosure"
3. Suaini, O., Roshayani, A. Faizah, D., (2009) 'Quality of Corporate Social Responsibility Disclosure: Malaysian Evidence
4. Suaini, O., Faizah, D., and Roshayani, A. (2009) "The Influence of Coercive Isomorphism on Corporate Social Responsibility Reporting and Reputation"
5. Yusseri, S., Mustafa, M.Z., and Faizah, D., (2009) "Preliminary Insights on Sustainability Reporting and Assurance Practices in Malaysia
5. Haslinda, Y. and Glen, L., (2009) Corporate Environmental Reporting through the Lens of Semiotics.
6. Haslinda, Y. and Glen, L., (2009), Culture and Corporate Environmental Reporting Practices: Malaysia and Australia.

b) On Going Research Projects

1. The Development of a Research Instrument for the Measurement of CSR and its Component Domains
2. Haslinda, Y. Reasons behind Non- environmental Reporting Practice
3. Haslinda, Y. Role of Accountants towards Accounting and Reporting for Environmental Information

Awards

1. CR-based Reputation Index – Won bronze medal at the International Invention, Innovation & Technology (ITEX) 2009 – Roshayani, Suaini, Faizah
2. Self-Assessment Sustainability Practice Scorecard - Won bronze medal at the International Invention, Innovation & Technology (ITEX) 2009 – Haslinda, Maheran, Anisah
3. CR-based Reputation Index – Won gold medal at UiTM's Inventions, Innovation & Design 2009 - Roshayani, Suaini, Faizah
4. Self-Assessment Sustainability Practice Scorecard - Won gold medal at UiTM's Inventions, Innovation & Design 2009 - Haslinda, Maheran, Anisah
5. Young Academician Award, Awarded by Emerald and Social Responsibility Journal during the 8th International Conference on Corporate Social Responsibility, SSRNet and University of South Africa, Cape Town, South Africa, September 2009 – Yussri Sawani
6. Haslinda, Y., Normaheran, Y. and Anisah, M. (2009), Self-assessment Sustainability Practice Scorecard (SSPs), 6th. Invention, Innovation and Design (IID) 2009, Universiti Teknologi MARA, Shah Alam, January – GOLD Award
7. Yusseri, S., Normaheran, Y. and Anisah, M. (2009), Self-assessment Sustainability Practice Scorecard (SSPs), 20th Invention, Innovation and Technology (ITEX) 2009, Malaysia, May – BRONZE Award

UiTM-CPA PUBLIC SECTOR ACCOUNTING RESEACH CENTRE (PSARC)

by Assoc Prof Dr Nafsiah Mohamed

MoU

A Memorandum of Understanding (MoU) had been signed between the Accountant General's Office and UiTM-ARI(PSARC) on July 28, 2009 at Kota Bahru, Kelantan. The ceremony was held in conjunction with the 24th Public Sector Accountants Conference. Among the details in the MoU are:

- I. MoU missions were to promote, support and conduct research and educational/training programmes in the public sector for the benefit of the Accountancy Profession and to be in the forefront in identifying and developing new knowledge and issues related to Malaysian public sector accounting.
- II. MoU objectives were to enhance the development of the accountant profession in public sector and to carry out research and to promote development public sector accounting standards in public.



Books of Reading

3 books of reading edited by Assoc Prof Dr. Nafsiah Mohamed, Dr. Azizah Abdullah and Pn. Fatimah Abd Rauf were still in progress.

The titles of the books are listed below:

- I. Financial Reporting Practices in the East Coast Local Authorities
- II. Dissecting the Budget Speech
- III. The Malaysian Public Sector Accounting Systems

Journal Articles

Publications

2 articles had been published in 2 different journals in 2009.

- I. Malaysian Accounting Review, 8 (2) pp 1-15

Title	: The magnitude of Public Accounts Committee's (PAC's) work in reviewing and reporting on state government's financial statements
Authors	: 1. Assoc. Prof Dr. Nafsiah Mohamed 2. Rose Shamsiah Samsudin

Journal Articles

II. Asia-Pacific Management Accounting Journal, Volume 4 Issue 1, pp 1-16

Title : Emancipation process: An exploratory study on accounting process informed by middle range theory

Authors : 1. Rasid Mail (Faculty of Business, UMS Sabah)

2. Assoc. Prof Dr. Nafsiah Mohamed (Faculty of Accountancy & ARI, UiTM)

3. Assoc. Prof Dr. Ruhaya Atan (Faculty of Accountancy & ARI, UiTM)

Monograph

Fatimah Rauf et. al published School Performance Index (SPIn) – A Survey by Accounting Research Institute with UPENA UiTM, Shah Alam.

Research Proposals

On April 28, 2009 PSARC had sent 3 research proposals to CPA Australia. The titles of the proposals are as below:

- I. Financial Reporting in Malaysian Local Authorities: A Case Study in Selangor by Assoc. Prof Dr. Nafsiah Mohamed and Y. Nurli Abu Bakar.
- II. Knowledge Management in Public Sector by Dr. Kalsom Salleh.
- III. Forensic Accounting in Public Sector by Dr. Azizah Abdullah and Fatimah Rauf.

Innovations

PSARC produced 2 products to compete at UiTM IID 2010. In the qualifying round at Faculty Level in December 2009, both products qualified for the IID 2010 University Level in January 2010. The detailed information on the product is provided below:

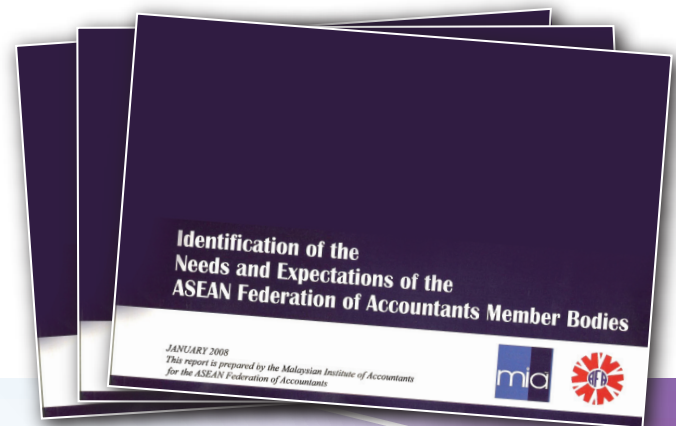
I. Public Accounting Committee (PAC) – Kit (Key indicators track)

The innovations of PAC-KIT are :

- To enhance PAC's awareness of their role and work performance,
- To continue attention and monitoring, promote improvement in control over PAC activities,
- To provide greater availability of timely, accurate, relevant information on government, and
- To increase economy, efficiency, effectiveness of PAC.

II. FRiLA: Financial Reporting in Local Authorities – IPSAS Compliance Software. The innovations of the software are:

- To enable user to prepare the financial statements using IPSAS format,
- To perform financial performance analysis,
- To carry out forecasting analysis, and
- To plan and make decision on trend analysis.



UiTM-MICG Corporate Governance Research Centre (CGRC)

by Prof Dr Rashidah Abd Rahman

CGRC was one of the earliest research centres set up by the Faculty of Accountancy in 2003. The centre had forged some very significant networking with the industry and other government agencies. In 2007, due to its significant participations and contributions in the development and enhancement of corporate governance-related projects, it was awarded a RM1 million research grant under the Prime Minister Exchange Fellowship Programme (PERDANA). In 2009, three research books were published under this programme: Financial Analysis of Industry Norms in Malaysia, Integrated Strategic Governance (ISG) Dashboard and School Performance Index (SPIN).

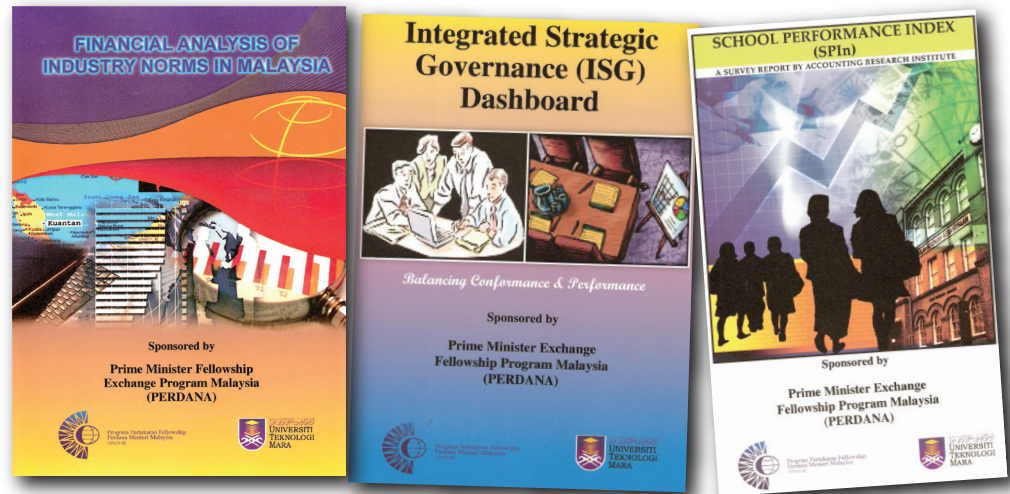
Since its inception seven years ago, CGRC has completed an impressive number of collaborative research projects which include among others the following titles:

- Corporate Governance Reporting Scores
- Corporate Governance Rating
- Corporate Governance Screencard
- Corporate Governance Reporting of GLCs
- Directors Remuneration Survey
- Dividend Survey
- Dividend Policy
- Survey on PLC Meetings
- CSR-Based Corporate Governance

One very special trait of CGRC research is its collaborative nature. To date, CGRC has successfully collaborated with regulators such as Bursa Malaysia, Companies Commission of Malaysia (CCM) and the Securities Commission (SC); Agencies such as Malaysian Institute of Corporate Governance (MICG), Malaysia Institute Of Chartered Secretary Association (MAISCA), Minority Shareholders Watchdog Group (MSWG), Professional Bodies, Malaysian Institute of Integrity (MII) and the Malaysian Institute of Accountants.

At the international front, CGRC is currently collaborating with two corporate governance agencies: National Institute of Corporate Governance in Uganda and the Ukraine Institute of Banking and Governance.

CGRC was headed by Prof Dr Rashidah Abdul Rahman since the inception of the centre in 2003. Then, when she took office as a Deputy Director of ARI in 2007, her post as the Head of CGRC was succeeded by Dr Azizah Abdullah. Dr Azizah held the position for two years and towards the end of 2009, Dr Hilwani Hariri replaced Dr Azizah as the new head of CGRC.



SIG- FINANCE RESEARCH GROUP

by Dr Mohd Nizal Haniff

Main activities :

The group came out with a text book, "Financial Market" which is used as the main reference for the Financial Market (MAF 630) course of the UiTM's Bachelor of Accountancy programme. The book is also used by students for the Investment and Business undergraduate programmes at the Faculty of Business, UiTM. The group is also in the process of building a database which consists of tick financial data for future research in derivative markets.

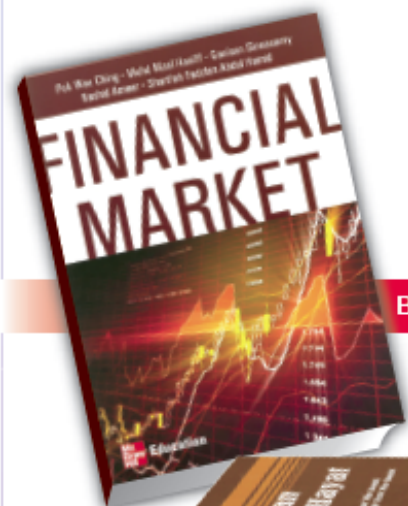
Journal Articles

PUBLICATIONS

1. Rashid A. (2009) "Value-relevance of Foreign Exchange and Interest Rate Derivatives Disclosure: The Case of Malaysian Firms", Journal of Risk Finance, Vol. 10(1), pp.78-90. [EMERALD-INDEXED]
2. Wee Ching, P. and Sunil, P. and James, L. F. (2009) "Stock Index Futures Hedging in the Malaysian Emerging Market" Global Finance Journal. ISSN: 1044-0283 (Available in Science Direct and indexed in Scopus)
3. Radziah, M., Muhd Kamil, I. and Wee Ching, P. (2009) "Earnings Quality Attributes and Performance of Malaysian Public Listed Firms" (Twice made to Top 10 List in SSRN, 8 November 2009 (47 downloads) and 19 November 2009 (53 down loads) http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1460309)
4. Rashid A. (2009) "Bursa's New Capital Market Innovation", Smart Investor Malaysia, November, pp. 24-25.
5. Rashid A. (2009) "Market Risk Disclosure; Evidence from Malaysian Listed Firms", Journal of Financial Regulation and Compliance, Vol. 17 (1), pp.57-69 with Radiah Othman. [EMERALD-INDEXED]
6. Rashid A. (2009) "What is missing in Online Investor relationship building". Smart Investor Malaysia, April, pp.20-21.
7. Rashid A. (2009) "Has your GLC Stock being Bullish or Bearish Overnight? Smart Investor Malaysia, March, pp.13-14.

Books

1. Wee Ching, P. Mohd Nizal, H., Ganisen, S. Rashid, A. and Sharifah Fadzlon, A. H. Financial Market, McGraw Hill, Kuala Lumpur 2009.
2. Anuar, H. and Mohd Nizal, H. Perancangan Kewangan Hayat, August Publishing, Kuala Lumpur, 2009.
3. Anuar, H. and Mohd Nizal, H. Mengubah Hutang Ke Sumber Kekayaan, August Publishing, Kuala Lumpur, 2009.





Conference Proceedings

1. Radziah, M., Muhd Kamil, I. and Wee Ching, P. (2009) Relevance and Reliability of Earnings in Malaysian Public Listed Firms, Proceeding for the 5th International Global Academy of Business and Economic Research Conference held at the Grand Seasons Hotel, Kuala Lumpur, Malaysia on 28-30 December, organised by Florida A&M University and Universiti Kebangsaan Malaysia.
2. Mohd Nizal, H. and Wee Ching, P. Modelling and Forecasting Daily Realized Volatility Using ARMA and GARCH Models: Malaysian Evidence, [ISI Thomson Indexed] Proceeding for the International Conference on Economics, Business Management and Marketing 2009 from 9-11 October 2009 in Singapore
3. Mohd Nizal, H. and Wee Ching, P. Modelling Intraday Volatility Dynamics of the Kuala Lumpur Composite Index: A Study on Bursa Malaysia, [ISI Thomson Indexed] Proceeding for the International Conference on Economics, Business Management and Marketing 2009 from 9-11 October 2009 in Singapore.
4. Nik Nurul Aswani, N. K. and Wee Ching, P. (2009) Capital Structure: A Comparison between Government-linked Companies (GLCs) and Non-GLCs. Proceeding for the 11th MFA 2009 with theme Financial Market, Governance and Growth: Issues and Challenges from 3 - 5 June, organised by Faculty of Economics and Management, Universiti Putra Malaysia at Bayview Beach Resort, Batu Ferringhi, Penang (Presented by Nik Nurul Aswani)
5. Amir Hakim, O. and Wee Ching, P. (2009) Duality, Ownership Concentration and Firm Performance in Family Public Listed Companies: Evidence from Malaysia. Proceeding for the 16th Annual Global Finance Conference held at Hilton Hawaiian Village in Honolulu, Hawaii on 5-8 April, organised by the Global Finance Association and FIMA of University of Hawaii.
6. Emelia A. G. and Wee Ching, P. (2009) "Ownership Concentration, Control Rights and Dividend Policy: A Study on Malaysian Family-Owned Business. Proceeding for the 16th Annual Global Finance Conference held at Hilton Hawaiian Village in Honolulu, Hawaii on April 5-8 organised by the Global Finance Association and FIMA of University of Hawaii.
7. Ida Suriya, I. and Wee Ching, P. (2009) Family firms, ownership and firm performance: Evidence from Malaysia. Proceeding for the 16th Annual Global Finance Conference held at Hilton Hawaiian Village in Honolulu, Hawaii on 5-8 April, organised by the Global Finance Association and FIMA of University of Hawaii.

List of Research Projects

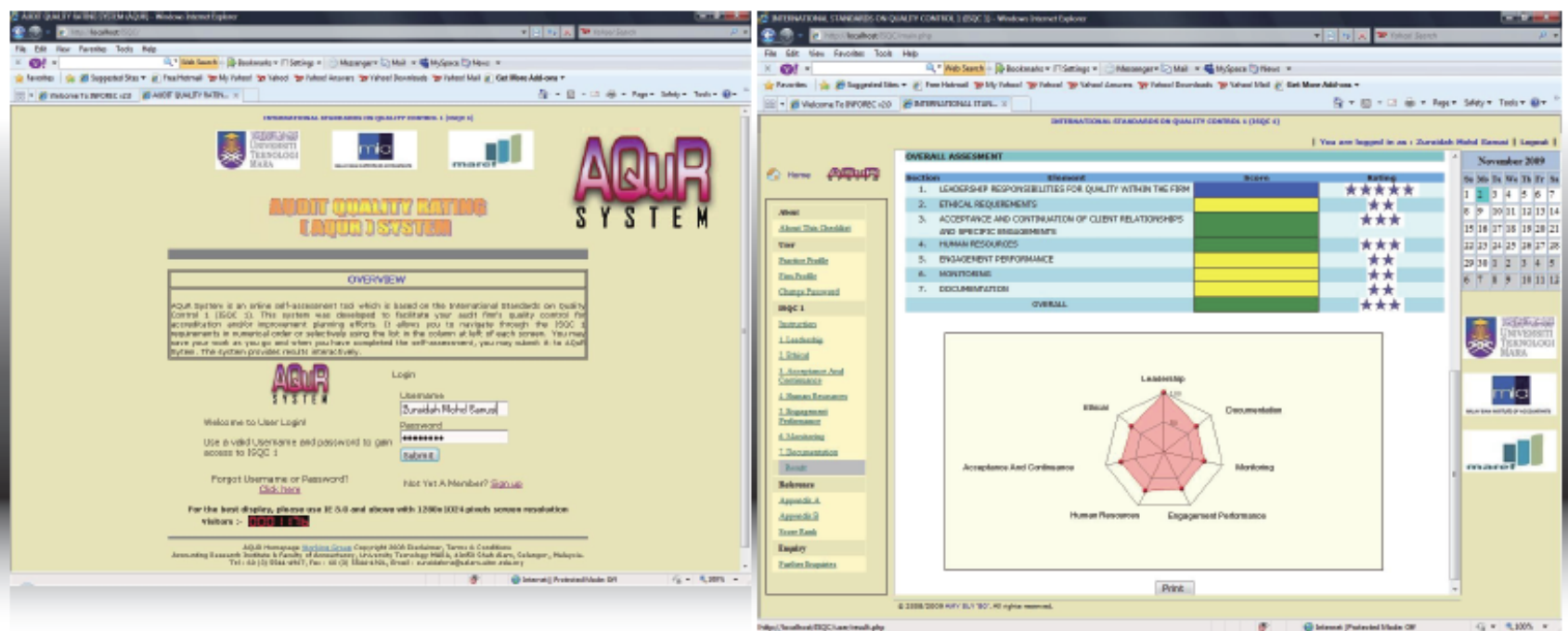
1. Rashidah, M. and Wee Ching, P. (2009) "A Study on Financial Health of Permintex Sanko Technologies Sdn Bhd" for amount of consultancy fees RM8,000.
2. Nik Nurul Aswani N. K. Marina, I. and Wee Ching, P. (2009) "Financing Patterns of Malaysian Public Listed Firms" Dana Kecemerlangan of UiTM for amount of RM5,000.

SIG- AUDIT RESEARCH GROUP

by Assoc Prof Dr Zuraidah Mohd Sanusi

AQUR : ENHANCING AUDIT QUALITY OF AUDITING FIRMS IN MALAYSIA

AQUR System is an online system developed by UiTM researchers in collaboration with the Malaysian Accountancy Research and Education Foundation (MAREF) and Malaysian Institute of Accountancy (MIA). The system was officially launched by Dato' Sri Azmi Khalid, Chairman of Public Accounting Committee on 13 May 2009 at the Securities Commission. The system provides an integrative mechanism for audit practitioners to gain familiarity and comply with the ISQC 1 requirements. Using AQUR System, firms may diagnose their current state of audit quality.



OVERALL ASSESSMENT

Section	Assessment	Score	Rating
1. LEADERSHIP RESPONSIBILITIES FOR QUALITY WITHIN THE FIRM			★★★★★
2. ETHICAL REQUIREMENTS			★★★★
3. ACCEPTANCE AND CONTRIBUTION OF CLIENT RELATIONSHIPS AND SPECIFIC ASSIGNMENTS			★★★★
4. HUMAN RESOURCES			★★★★
5. ENGAGEMENT PERFORMANCE			★★★★
6. MONITORING			★★★★
7. DOCUMENTATION			★★★★
OVERALL			★★★★★

Radar Chart Dimensions: Leadership, Documentation, Monitoring, Engagement Performance, Human Resources, Acceptance And Confidence, Ethical.

The AQUR system is a self-assessment tool based on the ISQC 1 and is accessible at <http://www.maref.org.my/isqc/>. The main objective is to facilitate the audit firm's quality control for accreditation and improvement planning efforts. In addition, it allows navigation through the ISQC 1 requirements and the system provides results interactively.

AQUR System has gained remarkable achievements and acknowledgment from the industries and practitioners.

Presentations at International Conferences :

1. International Accounting and Business Conference (18-19 Aug 2008), Johor Bharu
2. 2008 International Conference on Governance, Jakarta (12-14 Nov 2008)
3. The 9th Asian Academic Accounting Association Annual Conference, Dubai (29 Nov – 1 Dec 2008)

Launched and Presented at the Seminar on Audit Quality: Towards Enhancing Public Trust , 13 May 2009, Securities Commissions, Kuala Lumpur

Presented at the Seminar on Implementing ISQC 1, 3 December 2009, Putra Hotel, Kuala Lumpur

Published in Accountants Today, August 2009

PAIB – MIA Articles Merit Awards 2009

MIA e-Book 2009

UiTM - Innovation, Invention and Design 2009

UiTM – Innovation, Invention and Design 2010

Presented by:

Kamaruzzaman Mohammad
Yusarina Mat Isa
Aida Hazlin Ismail

Officiated by Y.B. Dato' Seri Azmi Khalid, Chairman of Public Accounts Committee (PAC)

Introduction to AQUR System – by Assoc. Prof. Dr Zuraidah Mohd Sanusi

Coverage on AQUR System

Bronze medal

Silver medal

Gold medal, Winner for Social Science category – Diamond Award



AQUR was awarded as the best product for Social Science Category.

Hope that AQUR System will not only serve its benefit to the audit practitioners but also to the accounting profession at large. The system has received a very overwhelming support from the users as well as MIA. The research team members comprise of Assoc. Prof. Dr Zuraidah Mohd Sanusi (project leader), Assoc. Prof. Dr Nor'azam Mastuki, Yusarina Mat Isa, Aida Hazlin Ismail, Kamaruzzaman Mohammad, and the advisor, Prof Dr Normah Hj. Omar.



Historic Acquisition of UiTM Journal by the Emerald International Publishing Group (UK)

The Journal of Financial Reporting & Accounting (ISSN: 1985-2517) is a successor to National Accounting Research Journal (NARJ), supervised by Faculty of Accountancy, Universiti Teknologi MARA (UiTM). NARJ has been successful in providing an outlet for the researchers from UiTM to report their research findings since 2003. In line with the university's vision to become a world-class teaching, learning and research institution in accounting, the administration of NARJ was handed over to UiTM and the Association of Chartered Certified Accountants (ACCA)'s Financial Reporting Research Centre. The change of name to the Journal of Financial Reporting and Accounting was done in 2006 to widen the scope of the journal.

On 31 August 2009, Emerald Group Publishing Limited, United Kingdom has officially acquired the Journal of Financial Reporting and Accounting. After the acquisition, Emerald extends the editorship to the current editors.

The Journal of Financial Reporting and Accounting is the first of Emerald's journals to be published in Malaysia and provides theoretical and empirical research in financial reporting and accounting, and a detailed analysis of financial and accounting theories and concepts.

Emerald takes over the publication of the journal from Volume 8, Issue 1, 2010. The first issue is scheduled to be published by June 2010. For a start, the Journal of Financial Reporting and Accounting will publish two issues a year. The Journal of Financial Reporting and Accounting will have the acronym 'JFRA' and the journal number 483 in Emerald System.

The Journal of Financial Reporting and Accounting is made available on Emerald Insight and in:

- Emerald Management Plus
- Emerald Online Accounting and Finance Collection
- Emerald Accounting and Finance eJournal Collection

The Journal of Financial Reporting and Accounting is also included in:

- Excellent Research in Australia (ERA), with the ERAID 41128.
- EBSCO Publishing's 'Business Source Premier' and 'Business Source Complete'.
- The 11th Editions of Cabell's Directory of Publishing Opportunities in Economics.
- Finance and Cabell's Directory of Publishing opportunities in Accounting.

The Journal of Financial Reporting and Accounting is currently being reviewed by the Scopus Content Selection & Advisory Board.

For more information of the Journal of Financial Reporting and Accounting, please visit <http://www.emeraldinsight.com/jfra.htm>.





A COLLABORATIVE PROJECT: ARI & AMCAF



The first seminar was organised on 3rd December 2009. This one day seminar served as a final reminder to all practitioners before the implementation of ISQC 1. The seminar was held at the Putra Hotel, Kuala Lumpur and attended by 250 participants. The number is just so overwhelming and it shows that many people are eager and enthusiastic to learn something new!. AMCAF is planning to work with us in organising more seminars in the areas of financial reporting, auditing, taxation and various issues as well as the development of the audit software for their members in the near future.

It is such a great honour for ARI and the Faculty of Accountancy to have a collaborative project with an esteemed association - the Association of Malay Chartered Accountants Firm Malaysia (AMCAF). In principal, AMCAF has agreed to appoint ARI and the Faculty of Accountancy to organise series of workshops/ seminars for the years 2009 and 2010. Tn Hj. Mohd Noh Jidin, President, Tn. Hj Atarek Kamil, Secretary General and other executive members of AMCAF have been working closely with our representatives headed by Prof. Dr Rashidah Abdul Rahman.



NATIONAL SEMINAR- WORKSHOP ON CORPORATE RESPONSIBILITY 2009

The first national seminar-workshop jointly organised by the Asia-Pacific Centre for Sustainability (APCeS) and ACCA took place on 2 July 2009 at the Grand BlueWave, Hotel, Shah Alam.

The national seminar-workshop on Corporate Responsibility with the theme Steering Business Towards Corporate Responsibility was organised to provide a platform to bring together academics and practitioners to promote Corporate Responsibility (CR) in Malaysia. The seminar addressed strategic issues relating to current roles, status, challenges and future directions of CR in Malaysia.

The seminar was officiated by UiTM's Deputy Vice-Chancellor of Academic and Internationalisation, Professor Dr Mustaffa Mohd Zain, who represented the Vice-Chancellor of UiTM, Y Bhg Tan Sri Dato' Seri Professor Dr Ibrahim Abu Shah.

Prof Dr Mustaffa Mohd Zain himself is a professor on Corporate Social Responsibility and is renowned for his work in promoting CR in Malaysia. He has conducted extensive research on CR and has published in national and international journals.

The keynote speaker for the seminar was Professor Roger Burritt, Professor of Accounting and Director of the Centre for Accounting, Governance and Sustainability (CAGS), University of South Australia. As an academic, Professor Roger Burritt whose area of interest is in corporate sustainability accounting is internationally renowned for his role in promoting CR and sustainability not only in the Asia-Pacific region but also worldwide.

Book Launch



During the seminar, a book on Corporate Responsibility – Concepts and Emerging Issues was launched by Professor Roger Burritt. The book explores the various concepts surrounding transparency and some of the emerging issues in corporate responsibility practices and policies. The book was co-authored by Associate Prof Dr Roshayani Arshad, Associate Prof Dr Faizah Darus, Suaini Othman, Professor Mustaffa Mohamed Zain (all from UiTM) and Mr Tay Luan (from ACCA).



International Networking

5th APMAA FORUM IN BEPPU UNIVERSITY

by Assoc. Prof Dr Wee Shu Hui



The 5th Asia-Pacific Management Accounting Forum was successfully held at Centre for Media Education and Study of Beppu University, Japan from 31st October to 2nd November 2009. More than 50 researchers and managers from nine countries attended the forum. On 2nd November, the participants had the opportunity to visit Daihatsu Motor Kyushu Company Ltd., an environmental friendly manufacturing plant, which is located at Nakatsu city of Northern Oita Prefecture. The visitors were informed on their latest innovation, the new Daihatsu model with its Simple, Slim and Compact design which is based on the three C principles: 'Clean, Compact and Comfortable', which was introduced just at the right time to generate more sales revenue than their other models.

The Chairman of Daihatsu, Akihiro Higashisako, personally delivered an interesting presentation of the situation of Japanese and Northern Kyushu's motor car industry and the company's countermeasures at the forum.





ARI Diaries



AQuR Seminar, 13 May 2009

AQuR Seminar May 13, 2009

The seminar was a success with about 200 audit practitioners attending. Congratulations Assoc Prof Dr Zuraidah and her team. The MIA president was confident that AQuR could be used globally and MIA wants to showcase it as a Malaysian product. Great prospect of commercialisation. The seminar was officiated by the YB Dato' Seri Azmi Khalid, Chairman of the Public Accounts Committee (PAC) Malaysia



MACFEA Annual Seminar
4 - 5 August 2009

MACFEA Annual Seminar

ARI is proud to co-host the MACFEA's 13th annual conference. The two-day conference 4-5 August 2009, which was held at the Concorde Hotel, Shah Alam was graced and officially opened by the Domestic Trade, Cooperative and Consumerism Minister Datuk Seri Ismail Sabri Yaakob. A dialog session with the minister was held immediately after the opening ceremony. In conjunction with the event, more than fifty papers were presented. ARI's research fellow, Associate Professor Dr Zuraidah Mohd Sanusi was the conference chair.



ARI Tax Kiosk, 7-22 April 2009

ARI TAX KIOSK

The team is headed by Associate Professor Dr Rohaya Mohd Noor, our very own tax expert. Due to overwhelming requests, the tax services were extended to 29 April 2009, for those who were yet to submit their 2008 tax return and needed assistance. Everyone was invited to visit COE room on level 12, SAAS tower.



NAfMA Workshop, 30 June 2009

NAfMA Workshop

On 30 June 2009, ARI and the CIMA-UiTM Asian Management Accounting Research Centre (AMARC) hosted the second NAfMA workshop in UiTM. We received participation of ten companies a mainly those from the public listed company category. Mr Yeo Teck Ling, the NAfMA Organising Committee chairman himself made the presentations on NAfMA assessment process and NAfMA assessment criteria. Thanks to our PhD students and RA for organising the event.



ARI Diaries



NAfMA 2nd Visit, 30 June 2009

NAfMA 2nd Visit

The NAfMA second visits came to a closure today with two corporate visits to Sime Darby Property in USJ and Alliance Bank in Kuala Lumpur. From both visits, we the assessors saw it very clearly that management accounting is very much alive and MA tools have been strategically and successfully utilised in all shortlisted companies. In that sense, NAfMA has been successful in promoting management accounting tools. It is also through NAfMA that the CIMA-UiTM Asian Management Accounting Research Centre (ARI's unit of excellence) has successfully completed the write up of several case study books. It is indeed a win-win situation for the Malaysian Institute of Accountants (MIA), the Chartered Institute of Management Accountants (CIMA), Malaysian Productivity Corporation (MPC) and UiTM.



Cradle Fund, 11 September 2009

Cradle Fund

Mr Kenny from the Cradle Fund Centre, a non-profit company formed by the Ministry of Finance that provides funding to researchers who are keen to further develop their research products into something commercialisable. According to Mr Kenny, Cradle provides training and expertise to researchers so that they are ready to face their potential collaborators and clients. Basically, Cradle encourages researchers to learn about entrepreneurship basic skills and knowledge.



Forensic Accounting Conference,
16 -17 June 2009

Forensic Accounting Conference

The main theme of the conference was "Financial fraud management – Key to Mitigating White Collar Crimes". The conference attempts to offer a significant discourse for the interaction of ideas and exchange of information among academics and practitioners alike towards managing the risks of white collar crime across various countries. The two-day international conference was jointly organised by Universiti Teknologi MARA, Association of Certified Fraud Examiners (ACFE) and the Centre for Fraud and Financial Crime, University of Teeside (UK).



ISQC 1 Seminar, 13 December 2009

International Standards on Quality Control (ISQC 1) Seminar

ARI in collaboration with the Association of Malay Certified Accounting Firms (AMCAF) and the Malaysian Accountancy Research & Education Foundation (MAREF) organised a one-day seminar on Implementing ISQC1, especially for the small and medium practitioners (SMPs). The emphasis of ISQC 1 was on the documentation and communication of internal quality procedures and policies.



IID 2009

IID 2009

ARI & the faculty had won the two top diamond awards for both the student and staff categories.

Congratulations to Winners'09

ARI wishes to congratulate our members for their achievements in 2009. One brand new professor, three associate professors and four PhDs - Simply Incredible.

-Brand New Professor



◀ **Prof. Dr Rozainun Abd Aziz**
Head of the Asia-Pacific Forensic Accounting Research Centre (AFARe)

-Brand New Associate Professor



◀ **Assoc Prof Dr Norashikin Ismail**
ARI's Associate Researcher.
Research interest: Corporate Governance & Earnings Management



◀ **Assoc. Prof. Dr Huang Ching Choo** ARI's Associate Researcher.
Research interest: Intellectual Capital



◀ **Assoc. Prof. Dr Erlane K. Ghani**
ARI's Associate Researcher.
Research interest: Internet Reporting

-Brand New PhD Qualified Lecturers



◀ **Assoc Prof Dr Nor Hanim Sulaiman**
Research Interest : Accounting Information System



◀ Research Interest: Intellectual Capital



◀ **Dr Nawal Kasim**
Research Interest: Shari'ah Auditing



◀ **Dr Haslinda Yusoff**
Research Interest: Corporate Social Reporting

Consultancy and Trainings

No.	Project Title	Members	Amount (RM)
1	Customer Satisfaction Index, 2008, Government Integrated Technology Network (GITN)	Assoc Prof Dr Nor'azam Mastuki Dr Radiah Othman Assoc Prof Dr Jasmee Jaafar Dr Rashid Ameer	246,532.50
2	Lecture on Programme Trainee Accountants for Felda Holdings Bhd	Saiful Azlin Putih Salin Assoc Prof Chang Kwong Lee Dr Indra Devi Nurmala Mustafa Kamal Assoc Prof Andrew Leong Assoc Prof Loh Ah Moy	80,330.00
3	Lecture at Malaysian Airport Holdings Bhd	Prof Dr Ibrahim Kamal Abdul Rahman Assoc Prof Loh Ah Moy Normahiran Yatim Dr Huang Ching Choo Assoc Prof Dr Lai Ming Ling Dr Ganisen a/l Sinnasamy Dr Anuar Nawawi Nurmala Mustaffa Kamal Assoc Prof Mahfuzah Mohamed Assoc Prof Soon Tan Sing Latipah Sulaiman Assoc Prof Dr Nagarethnam a/p Sithambaram Roszana Tapsir	164,300.00
4	Course on Forensic Accounting (JWF Resources)	Assoc Prof Hj Abd Rashid Abu Bakar	3,900.00
5	Course on Forensic Accounting (Institut Perakaunan Negara)	Assoc Prof Dr Rohana Othman Dr Norashikin Ismail	2,420.00
6	Basic Financial Accounting for Non-Executives Programme	Assoc Prof Latipah Bt Sulaiman Assoc Prof Amla Bt Abu Marshita Bt Hashim	48,000.00
7	Certified Financial Investigator Programme : Forensic Accounting Module	Prof Syed Noh Syed Ahmad Assoc Prof Dr Rozainun Abd Aziz Assoc Prof Dr Norashikin Ismail Assoc Prof Dr Rohana Othman Capten (R) Syed Nasir Syed Zakaria	28,420.00

Research Grants Awarded

Bil	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
1	A Standard Model of Optimum Cost Allocation for Local Authorities	FRGS	Assoc Prof Dr Ruhaya Hj. Atan Assoc Prof Dr Nafsiah Mohamed Sjofwina Haroen	25,000.00
2	Performance Measurement in Higher Educational Institutions	FRGS	Assoc Prof Dr Nagarethnam Sithambaram Bedah Ahmad	10,000.00
3	CSR-Based Corporate Governance Reporting : Towards Self Governance Regime	FRGS	Assoc Prof Dr Normah Hj Omar Assoc Prof Dr Rashidah Abdul Rahman	15,000.00
4	Forecasting in Malaysia : Bridging the Gap between Theory and Practice	FRGS	Assoc Prof Dr Rozainun Abdul Aziz Faizal Mohamad	10,000.00
5	Management Accounting in Malaysian Manufacturing Industry : Education vs Practices	FRGS	Assoc Prof Dr Rozainun Abdul Aziz Assoc Prof Hj Che Hamidah Che Puteh Assoc Prof Hjh Azim Zaliha Abdul Rahman	10,000.00
6	Enhancing Total Factor Productivity (TFP) in Manufacturing Practices through the Application of Standard	FRGS	Assoc Prof Dr Suzana Sulaiman Assoc Prof Dr Normah Hj Omar Assoc Prof Dr Ibrahim Kamal Abd Rahman	10,000.00
7	Relationship between Intellectual Capital and Firm's Effectiveness	FRGS	Prof Dr Rashidah Abd Rahman Amrizah Kamaluddin	15,000.00
8	Management Accounting Reorientation and Corporate Turaround Strategies of Malaysian Companies : A Triangular Approach	FRGS	Roslina Abd Rahim Prof Dr Normah Hj Omar Assoc Prof Dr Nagarethnam Sithambaram Hanafiah Hasin	17,000.00
9	Corporate Social Responsibility (CSR) in Malaysia : The Development of a Research Instrument for the Measurement of CSR and ITS Component Domains	FRGS	Dr Indra Devi Assoc Prof Dr Faizah Darus Zanariah Aziz @Aziz	30,000.00
10	The Relationship Between Sustainability and Financial Management Practices: Evidence from the Top 100 Sustainable Firms	FRGS	Dr Rashid Ameer Assoc Prof Dr Ruhaya Atan Assoc Prof Dr Rosiatimah Mohd Isa Dr Radiah Othman	20,000.00
11	Developing a Corporate Governance Score Sheet for GLCs	FRGS	Dr Azmi Abd Hamid Prof Dr Rashidah Abdul Rahman Prof Dr Normah Hj Omar	20,000.00

Research Grants Awarded

Bil	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
12	Intellectual Capital Management Model: Value Creation Through Knowledge Management and Intellectual Capital	FRGS	<ul style="list-style-type: none"> Dr Kalsom Salleh Dr Huang Ching Choo Prof Dr Syed Noh Syed Ahmad Prof Dr Zubaidah Zainal Abidin 	30,000.00
13	Developing Performance Measures for Intellectual Capital	FRGS	<ul style="list-style-type: none"> Dr Huang Ching Choo 	20,000.00
14	Developing a Tax Education Blueprint for Non-Accounting Curriculum in Malaysia	FRGS	<ul style="list-style-type: none"> Assoc Prof Dr Lai Ming Ling Zalilawati Yaacob Mohd Amran Mahat Assoc Prof Dr Choong Kwai Fatt 	20,000.00
15	Survey on the Factors Affecting the Diffusion of Management Accounting Innovations Practised by Malaysian Manufacturing Firms	FRGS	<ul style="list-style-type: none"> Assoc Prof Dr Fatimah Hj Bujang Ibrahim Morshidi Prof Dr Normah Hj Omar 	20,000.00
16	Developing a omprehensive Cost Accounting Prototype (C-Cap) for Service Organisations in Health Care Industry	FRGS	<ul style="list-style-type: none"> Prof Dr Ibrahim Kamal Abd Rahman Zubir Azhar Hafizah Abd Rahman 	5,000.00
17	Personal Financial Management among University Students	Dana Kecemerlangan	<ul style="list-style-type: none"> Nurul Huda Abd Rahman Dr Mohd Nizal Haniff Norilmiah Azis 	2,000.00
18	Usahawan Bumiputera Berjaya : Cabaran dan Daya Saing	Dana Kecemerlangan	<ul style="list-style-type: none"> Prof Dr Normah Hj Omar Assoc Prof Dr Zuraidah Mohd Sanusi Dr Norashikin Ismail Norilmiah Azis 	3,000.00
19	Strategic Alignment and Performance Measurement : The Case of TM Berhad	Dana Kecemerlangan	<ul style="list-style-type: none"> Prof Dr Normah Hj Omar Prof Dr Ibrahim Kamal Abd Rahman Hazeline Ayoup 	5,000.00
20	A Study on the Contigent Effect of Business Strategic Orientation on the Practices for Competitive Purposes Among SMEs in Malaysia	Dana Kecemerlangan	<ul style="list-style-type: none"> Prof Dr Normah Hj Omar Ibrahim Morshidi 	11,100.00
21	Innovation Capacity in Higher Education	Dana Kecemerlangan	<ul style="list-style-type: none"> Mohamad Ezrien Mohamad Kamal Ahmad Shameer Mohamed Thaheer Dr Radiah Othman 	11,000.00
22	The Effect of Teaching Formats on Accounting Students' Performance	Dana Kecemerlangan	<ul style="list-style-type: none"> Erlane K. Ghani Jamaliah Said 	5,600.00
23	Institutional Pressure and Ownership Structure on Corporate Social Responsibility Disclosure : Malaysian Evidence	Dana Kecemerlangan	<ul style="list-style-type: none"> Assoc Prof Dr Faizah Darus Roshayani Arshad Suaini Othman 	

Research Grants Awarded

Bil	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
24	Tax Education in the Era of Information Communication and Technology: Technical vs Conceptual	Dana Kecemerlangan	· Nurul Hidiyah Ahamad Nawawi · Lai Ming Ling	4,150.00
25	Supply Chain Performance Measurement System : A Comparison of Local Foreign Manufacturing Companies in Malaysia	Dana Kecemerlangan	· Sharifah Fadzlon Syed Abd Hamid · Ely Suzana Kasim · Prof Dr Normah Hj Omar · Dr Indra Kandasamy	10,000.00
26	Auditor's Uncertainty Approaches: Comparisons between Belief Function and Probability Approaches.	Dana Kecemerlangan	· Roszana binti Tapsir	5,000.00
27	Developing an Enterprise Risk Management Reporting Framework for Public Listed Companies in Malaysia.	Dana Kecemerlangan	· Yusarina binti Mat Isa · Dr Rashid Ameer · Dr. Radiah Othman	5,000.00
28	Empirical Evidence on The Role of Earnings, Book Value of Equity and Sales in Firm Valuation: The Case of Malaysian High-Tech Loss Companies.	Dana Kecemerlangan	· Seri Ayu Masuri Md Daud · Mazurina Mohd Ali · Prof Dr Hj Muhd Kamil Ibrahim	4,800.00
29	Analysis of External Auditor's Report on Performance Auditing of Federal Statutory Bodies.	Dana Kecemerlangan	· Norliza Omar · Assoc Prof Dr Zuraidah Mohd Sanusi · Nur Adura Ahmad Noruddin	5,000.00
30	The Effect of Person-Organisational Fit and Perceived Organisational Politics on Auditor's Work Outcomes.	Dana Kecemerlangan	· PM Dr Zuraidah Mohd Sanusi · Mohamad Ezrien Mohd Kamal · Yusarina Mat Isa	8,600.00
31	The a Relations between Stakeholder Influence,IndustryEffects and Corporate Donations: Malaysian Evidence of Corporate Donors.	Dana Kecemerlangan	· Mazurina Mohd Ali · Seri Ayu Masuri Mohd Daud · Prof Dr Hj Muhd Kamil Ibrahim	5,000.00
32	Institutionalising Ethics in Malaysian Corporate Governance.	Dana Kecemerlangan	· Ahmad Saiful Azlin Puteh Salin · Prof Dr Rashidah Abd Rahman · Zaleha Othman	15,000.00
33	Takaful Industry : A Malaysian Experience	Dana Kecemerlangan	· Noraslinda Abdul Aris · Assoc Prof Dr Rohana Othman	4,000.00
34	Determinants of Knowledge Sharing of Management Accounting Information among Decision Makers	Dana Kecemerlangan	· Assoc Prof Dr Wee Shu Hui · Mimi Sharkina	8,000.00
35	Waqf Governance and Waqf Reporting Practices: A Study at Johor, Wilayah Persekutan and Kelantan Islamic Religious Councils	Dana Kecemerlangan	· Prof Dr. Rashidah Abdul Rahman · Dalila Daud	10,000.00

Research Grants Awarded

Bil	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
36	Audit Competence, Individual Psychological Differences and Audit Judgment Performance in Malaysia	Dana Kecemerlangan	Prof Dr. Rashidah Abdul Rahman Razana Juhaida Johari Prof Dr. Normah Hj Omar	10,000.00
37	The Effect of Derivative Use on Cost Capital and Finance Managers' Perception of Derivatives Market in Malaysia	Dana Kecemerlangan	Dr. Rashid Ameer Prof Madya Rosiatimah Mohd Isa Azrul Abdullah	15,000.00
38	Tax Incentives and the Impact on SME Performance	Dana Kecemerlangan	Assoc Prof Rohaya Md Noor Assoc Prof Dr Zuraidah Mohd Sanusi Assoc Prof Dr Nor'Azam Mastuki Noraslinda Abdul Aris	4,000
39	Management Accounting Systems And Performance Of Manufacturing Related Service Firms	Dana Kecemerlangan	Norazah Md Azali Nor Suhailati Abdul Manan Nor Hafizah Abdul Rahman Assoc Prof Dr Zuraidah Mohd Sanusi	4,000.00
40	Green Supply Chain Management in Malaysia: Drivers, Practices and Performance	Dana Kecemerlangan	Assoc Prof Dr Nagarethnam Thirumanickam Noor Sufiati Khairani Dr Indra Devi Kandasamy	8,000.00
41	The Importance of Intellectual Capital Information to SMEs in Malaysia	Dana kecemerlangan	Dr Huang Ching Choo Dr Kalsom Salleh	6,000.00
42	Dividend Policy, Determinants and Factors Influencing: A Study of Malaysian Listed Corporations	Dana kecemerlangan	Nur Adura Ahmad Noruddin @ Nordin Assoc Prof Dr Norashikin Ismail Prof Dr Normah Hj Omar Prof Dr Rashidah Abdul Rahman	10,000.00
43	Malaysian Accountant's Propensity to Blow the Whistle and the Influence of Malaysian Accounting Profession	Dana Kecemerlangan	Saadon b. Mydinsa Dr. Azizah. Abdullah Assoc Prof Dr. Nafsiah Mohamed	15,000.00
44	The Effects of Firm' Risk, Independent Directors and Audit Committees on Income Increasing and Income Decreasing Earnings Management	Dana Kecemerlangan	Prof Dr Rashidah Abd Rahman Wan Masliza Wan Mohammad	13,000.00
45	Government Ownership and the Performance of Government Linked Companies : The Case of Malaysia	Dana Kecemerlangan	Nurul Afzan Najid Prof Dr Rashidah Abd Rahman Dr Philip Sinnadurai	8,000.00
46	A Survey on Employee Satisfaction Level in the Implementation of Quality Management Initiatives	Dana Kecemerlangan	Assoc Prof Dr Wee Shu Hui	8,000.00

Research Grants Awarded

Bil	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
47	Measuring and Reporting Intellectual Capital in Malaysia Local Authorities	Dana Kecemerlangan	Zafiruddin Baharum Nur Adura Ahmad Noruddin @Nordin Assoc Prof Dr Huang Ching Choo	10,000.00
48	Management Commentary Disclosures: Evidence from Enhanced Disclosure Regimes	Dana Kecemerlangan	Assoc Prof Dr Roshayani Hj Arshad	10,000.00
49	The determinants of Web-Based Corporate Reporting in Public Listed Companies in Malaysia	Dana Kecemerlangan	Prof Dr Rashidah Abd Rahman Saied Homayoun	13,000.00
50	An Examination of The Quality and Nature of Supervisory Relationship In Phd Studies: Student and Supervisory Perceptions.	Dana Kecemerlangan	Dr Erlane K. Ghani	12,000.00
51	Corporate Reporting of Intellectual Capital: Evidence from MESDAQ Bursa Malaysia	Dana Kecemerlangan	Assoc Prof Dr Ruhaya Atan Azlina Rahim Saunah Zainon	15,000.00
52	Corporate Social Responsibility Disclosure and The Reputation of Malaysian Public Listed Companies : an Institutional Perspective	Dana Kecemerlangan	Suaini Hj Othman	15,000.00
53	Factors Affecting Independent Directors' (IDs) Remuneration	MAREF	Fatimah Abd Rauf Che Aminah Jaafar	2,000.00
54	Assessment Framework for Statement of Internal Control (SIC) for Public Listed Companies	MAREF	Masetah Ahmad Tarmizi Prof Cr Normah Hj Omar	2,000.00
55	Audit Quality Rating in Malaysia	MAREF	Assoc Prof Zuraidah Mohd Sanusi Syazliana Kasim Assoc Prof Dr Nor'azam Mastuki Yusarina Mat Isa Aida Hazlin Ismail	8,000.00



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1.	Aliza, R, Suzana, S and Mitchell, F.	Significant Contribution through Triangulation Approach : Qualitative and Quantitative Research Design	International Conference on Business and Information, Kuala Lumpur, 6 – 8 July, 2009
2.	Ameir Shakir, Z., Wan Zaiyana, M. Y., Khairol Anwar, M. and Zuraidah, M. S.	The Influence of Personality Traits Toward Evaluation Apprehension in Group Brainstorming among Industrial Design Students	Southeast Asia Psychology Conference 2009 (SEAP 2009), Universiti Malaysia Sabah, Sabah, ISBN 978-983-2641-40-7
3.	Erlane, K.G, Jamaliah, S. and Laswad, F.	Does Level of Balanced Scorecard Adoption Affect Service Quality: A Study of Malaysian Local Authorities	The 2009 European Applied Business Research (EABR) Conference, Prague, Czech Republic, 8 - 11 June, 2009
4.	Erlane, K.G	Gap in University Accounting Students Performance between Test Assessment and Final Examination"	Teaching and Learning Conference, Prague, 8–11 June, 2009
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6.	Faizal, M. Y. and Rozainun, A. A.	A Survey of Forecasting Practices – Malaysia Evidence	29 th International Symposium on Forecasting, International Institute Forecasters, Hong Kong, June 21-24, 2009
7.	Faizah, D. and Taylor, D.W.	Influences of Proprietary and Political Costs on Voluntary Disclosure Relating to Financial Instruments Before and After Mandatory Requirements	The Financial and Management Accounting, Auditing and Corporate Governance Conference, Munich, Germany, 5-7 February, 2009

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8.	Haslinda, Y. and Glen, L.	Culture and Corporate Environmental Reporting Practices: Malaysia and Australia	Conference Proceedings, 8th Australasian Conference on Social and Environmental Accounting Research, Christchurch, 6-8 December, 2009
9.	Intan Salwani, M., Asmah, A. A. and Nur Nariza, A.	Internet Financial Reporting in Malaysia	Proceeding of the 2009 International Conference on Machine Learning and Computing (ICMLC), Perth Australia
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12.	Intan Salwani, M. and Norzaidi, M. D	Measuring technology resistance and user satisfaction using an extended task-technology fit model.	The 2009 European Applied Business Research (EABR) Conference, Prague, Czech Republic, 8 - 11 June, 2009
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15.	Jamaliah, S., Shu Hui, W. Dennis, T. and Rohana, O.	Strategic Management Accounting Technique Use, Entrepreneurial Orientation and Their Links to Performance of Malaysian Local Authorities	International Management Accounting Conference 5 (IMAC 5), "Emergent Theories and Practices in Accounting", 19-21 October 2009, Cititel Mid Valley, Kuala Lumpur
16.	Kalsom, S.	Accountants and Technologies: Knowledge Management Model	2nd International Conference on Environment and Computer Science (ICECS 2009) in Dubai, UAE, December 28 - 30, 2009 indexed by Thomson ISI, IEEE Xplore, INSPEC, Ei Compendex,
17.	Kalsom, S. and Syed Noh, S. A.	Knowledge Management and Knowledge Workers: A Case Study of Public Sector Accounting Organization	Conference on Scientific and Social Research 2008/2009 (CSSR 08/09) – Institute of Research Management, UITM, Shah Alam, 14 –15 March, 2009, ISBN 978 -967-305-313-1
18.	Kalsom, S., Syed Noh, S. A. and Syed Omar Sharifuddin, S. I.	Knowledge Management and Public Sector Accountants: A Case Study of Accountant General's Department	As an invited speaker for Public Sector Accountants Conference organized by Accountant General's Department in Renaissance Kota Bharu Hotel, Kelantan on 28 July, 2009

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19.	Ming Ling, L. and Kwai Fatt, C.	Self-assessment Tax System and Compliance Complexities: Tax Practitioners' Perspectives	Oxford Business and Economic Conference, St Hugh's College, Oxford University, United Kingdom , 24-26 June, 2009
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22.	Mohd Nizal, H. and Wee Ching, P.	Modelling Intraday Volatility Dynamics of The Kuala Lumpur Composite Index: A Study On Bursa Malaysia	International Conference on Economics, Business Management and Marketing, Singapore, 9 - 11 October, 2009, Index by SCOPUS
23.	Mustaffa, M. Z	Malaysia: Value Releva nce in Accounting Numbers	Australian Higher Education and The Ministry of Higher Education Malaysia, 10– 11 August, 2009
24.	Mustaffa, M. Z	Meeting The Educational Needs of Matured Students and Working Adults: What Should be the focus?	Annual Higher Education Conference, Berjaya Times Square, Kuala Lumpur, 25 - 26 June, 2009
25.	Mustaffa, M. Z	CSR and its Competitive Advantage	Asia Pacific Centre for Sustainability (APCeS) and Association of Certified Cartered Accountant (ACCA), 2 July, 2009
26.	Mustaffa, M. Z	Academic Blue Print	Konferensi Pendidikan Islam, Pasir Gudang Johor,18 - 20 June, 2009
27.	Norashikin, I., Normah, O. and Zuraidah, M. S.	Kmart's Ten Deadly Sins : A Counter Strategy for Consumer Satisfaction : A Case Study of Mydin Hypermarket	13 th National MACFEA Seminar, Concorde Hotel Shah Alam, UiTM, MACFEA & KPDNKK, 4-5 August, 2009
28.	Rapih, M., Shu Hui, W., Ibrahim Kamal, A. R. and Rozainun, A. A.	The Role of Strategic Performance Measurement System Use in Enhancing Organisational Competitive Advantage: The Mediation Role of Organisational Capabilities	International Management Accounting Conference 5 (IMAC 5), "Emergent Theories and Practices in Accounting", 19-20 October, 2009, Cititel Mid Valley, Kuala Lumpur
29.	Rashidah, A. R. and Nik Azrimah, A. G.	Association Between Audit Committee Members and Board of Directors' Human - Capital Features and Underpricing Among Malaysian IPOs	The International Conference on Economics and Administration, Faculty of Administration and Business (ICEA-FAA Bucharest), University of Bucharest , Romania, 14 -15 November, 2009

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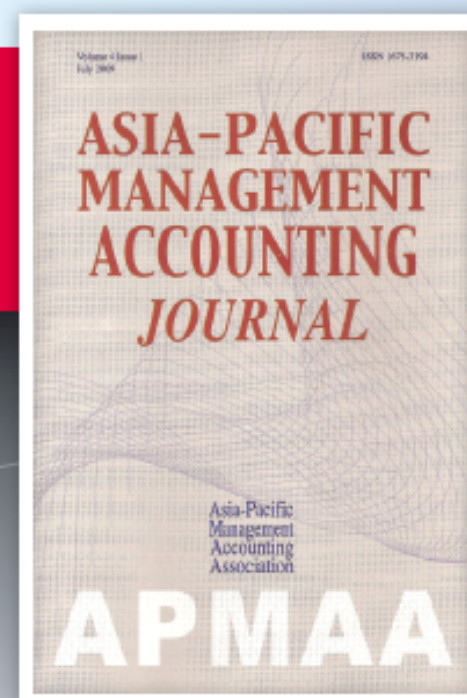
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30.	Razinah, H., Erlane, K.G. and Jamaliah, S.	Part Time Students' Benefit Perception on Online Shopping in Malaysia	13 th National MACFEA Seminar, Concorde Hotel Shah Alam, UiTM, MACFEA & KPDNKK, 4-5 August, 2009
31.	Ria Nelly, S., Zuraidah, M. S and Rita, A.	Personal Characteristics, Perceived Organisational Politics and Organisational Outcomes	The 1 st Curtin International Business Conference, Curtin University of Technology, Sarawak Malaysia, 11 December, 2009
32.	Rohana, O. and Azlan, M. T.	Islamic Social Reporting of Listed Companies in Malaysia	The 2009 European Applied Business Research (EABR) Conference, Prague, Czech Republic, 8-11 June, 2009
33.	Rohaya, M. N.	Tax Evasion: Evidence from Tax Investigation Cases in Malaysia	International ASIA-PACIFIC Conference on Forensic Accounting and Criminology, Menara K.L, 15-17 June, 2009
34.	Roshayani, A., Darus, F. and Othman, S.	Institutional Pressure, Corporate Governance Structure and Related Party Disclosure: Evidence from Enhanced Disclosure Regimes	Global Business and Finance Research Conference, London, 7 January, 2009
35.	Roshayani, A., Ruhaya, A. and Faizah, D	Board Structure, Institutional Pressure and Corporate Voluntary Disclosure	9 th Annual Conference Asian Academic Accounting Association, University of Wollongong, Dubai, 29 November, 2009
36.	Roshayani, A., Dennis, T. Ruhaya, A. and Faizah, D	Corporate Governance Structure, Institutional Pressure and Corporate Voluntary Disclosures	Financial and Management Accounting, Auditing and Corporate Governance Conference, Munich, Germany, 5 – 7 February, 2009
37.	Rozainun, A. A	Forecasting: A Review of Past Selected Literature	29 th International Symposium on Forecasting. International Institute Forecasters, Hong Kong, 21 - 24 June, 2009
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39.	Ruhaya, A. and Nur Syuhada, J.	The Impact of FRS2 Share-Based Payments on Top 100 Companies in Malaysia	9 th Annual Conference Asian Academic Accounting Association, University of Wollongong, Dubai, 29 November, 2009
40.	Shafi, M. and O'Leary, C.	Teaching Crabs to Walk Straight : Is there a Place for Ethics Education in Malaysian Accountancy Class?	21 st Asian-Pacific Conference on International Accounting Issues, Univeristy of Nevada, Las Vegas, Nevada, USA, 22-25 November, 2009
41.	Shafi, M. and Behnaz, Q.	The Imporatance of Effeective Corporate Governance	21 st Asian-Pacific Conference on International Accounting Issues, Univeristy of Nevada, Las Vegas, Nevada, USA, 22-25 November, 2009
42.	Suria, M. and Rashidah, A. R.	Executive Directors Remuneration after Fraud & Lawsuits Revelation	Proceedings 2009 International Conference on Financial Theory and Engineering (ICFTE 2009), Dubai UAE, 28 -30 December, 2009

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43.	Suaini, O., Roshayani, R. and Faizah, D.	Quality of Corporate Social Responsibility Disclosure: Malaysian Evidence	8th A CEASER Conference, University of Canterbury, New Zealand, 7-9 Disember, 2009
44.	Sawani, Y., Mustaffa, M. Z. and Faezah, D.	Sustainability Reporting and Assurance Practices in Malaysia	8th International Conference on Corporate Social Responsibility, Cape Town, South Africa 7-10 September, 2009
45.	Wee, S. H. and Nagaretnam, T.	The Role of MA in the Successful Implementation of Strategy	Asia-Pacific Management Accounting Association 5 th Forum, University of Beppu, Japan, 31 st Oct – 2 November, 2009
46.	Zuraidah, M. S. and Norazan, M. R	Using Group Brainstorming in Industrial Design Context : Factors Inhibit and Exhibit	1 st National Conference on Environment Behaviour Studies, Fac. of Architecture, Planning and Surveying, UiTM, Shah Alam, 14 –15 November, 2009
47.	Zuraidah, M. S. and Normah, O.	Reengineering in the Engineering Education ; The Need for Management and Accounting Courses	Glenmarie Holiday Inn, Shah Alam, UiTM & ICEED (ISI listed proceeding)
48.	Zuraidah, M. S. and Normah, O.	Issues & Development in Forensic Accounting	The Federation of ASEAN Audit Firms (ASNAF), Sutera Harbour, Kota Kinabalu,. Sabah, 8-9 December, 2009
49.	Zuraidah, M. S. and Takiah, M. I	Moderated-mediation Effect of Individual Psychological Differences on Audit Task Performance ; From the Perspective of Social Cognitive Theory	International Symposium on Audit Research (ISAR), Maastricht, The Netherlands, The Maastricht Univeristy, 26 - 27 June, 2009
50.	Zuraidah, M. S. and Takiah, M. I and Norman, M. S	Auditor's Judgement : The moderated-Mediation effect of psychological factors and task complexity	Conference on CSSR 08'09, A Famosa Resort, Melaka, 14 - 15 March, 2009
51.	Zuraidah, M. S. Yusarina, M.I., Kamaruzzaman, M., Aida Hazlin, I., Nor'Azam, M. and Roszana, T.	AQuR System Portal Assessment	Seminar on Audit Quality, Security Commission, Bukit Kiara, UiTM, MIA & MAREF, 13 May, 2009

Forthcoming Conferences 2010

No.	Presenter & Co Authors	Title	Seminar/Conference
1.	Erlane, K.G., and Jamaliah, S.	The Effect of Information Technology on e-Services: A Study of Malaysian Local Authorities	International Applied Business Research Conference, Orlando, 4-6 January, 2010
2.	Erlane, K.G., and Jamaliah, S.	The Effect of Teaching Format on Students' Performance	Teaching and Learning Conference, Orlando, 4-6 January, 2010
3.	Ibrahim Kamal, A. R and Rozainun, A. A	Smoothing Engineering and Accounting Systems in an Organisational Context-A Case Study on Malaysian Privatised Organisation	The 2010 International Conference on Innovation, Management and Service (ICIMS 2010) Singapore, 26 – 28 Feb 2010, Index in ISI Conference, ISBN 978-1-84626-xxx-x.
4.	Jamaliah, S., Rohana, O., Shu Hui, W and Dennis, T.	The Mediating Effects of Organisational Learning Orientation on the Relationship Between Strategic Information Use and Organizational Performance Among Malaysian Local Authorities	The 2010 IABR (Business) Conference and The 2010 ITLC (Education) Conference Program ISSN 1539-8757 Orlando, Florida, USA, 4 - 6 January, 2010, Sponsored by The Clute Institute for Academic Research
5.	Laswad, F., Erlane, K.G. and Tooley, S	The Effect of Digital Reporting Format on Decision Quality	2010 BAA Conference, Cardiff, 30 March-1 April, 2010
6.	Mohamad, S.	Ethical Relativism versus Ethical Absolutism: How Should An Ethical Business Corporation Behave?	Paper presented at 2010 International Conference on Business, Economics and Tourism Management (CBETM 2010). Hosted by the International Association of Computer Science and Information Technology (IACSIT), at the Peninsula Excelsior Hotel, Singapore. 26-28 February, 2010. Indexed in ISI Thomson, ISBN 978-1-84626-XXX-X
7.	Nurul Husna, H. and Ruhaya, A.	Goodwill Impairment-Earnings management during the New FRS Transitions: Evidence from the Main Board of Bursa Malaysia	4 th WSEAS International Conference on Business Administration, University Cambridge, Cambridge, England, 20-22 February, 2010, Proceedings Index by ISI Thomson
8.	Roshayani, A., Ruhaya, A., Faizah, D. and Dennis, T.	Board Composition & Credible Voluntary Disclosures	2010 2 nd IEEE International Conference on Information Management and Engineering, ICIME 2010, Chengdu, China, 16 - 18 April, 2010, Proceedings Index by ISI Thomson
9.	Rozainun, A.A and Ibrahim Kamal, A. R.	A Simple Re-Engineered Practice Solution : Management Accounting Practices and Value Creation in a Malaysian Hospital	The 2010 International Conference on Innovation, Management and Service (ICIMS 2010) Singapore, 26 – 28 February, 2010, Index in ISI Conference, ISBN 978-1-84626-xxx-x.
10.	Ruhaya, A., Noraidah, M. R. and Nafsiah, M.	Corporate Reporting of Contribution to Society: Compliance to the Silver Book by Malaysian Government Linked Companies	8 th WSEAS International Conference on Management, Marketing, and Finance, Penang, 23 - 25 March, 2010, Proceedings Index by ISI Thomson



Journals

Published by Accounting Research Institute &
Faculty of Accountancy

Innovation 2009

Bil	Project Title	Members	UiTM IID 2009	National and International Awards
1.	Power Ratio Analyzer	Assoc Prof Dr. Rozainun Abdul Aziz Assoc Prof Dr. Wee Shu Hui Hazlina Abdul halim Norhasnah Mohd Saheh Kamaruzzaman Mohamed Ahmad Saiful Azlin Puteh Salin	Gold	PECIPTA 2009 – Silver (e-MINs Power Ration Analyszer) Seoul International Invention Fair (SIIF 2009) 1- 8 Dec 2009, Seoul, Korea (Industry Performance Analyser) - participant
2.	Techproved ® System: Business InformationTechnology Systems	Dr. Norzaidi Mohd Daud Intan Salwani Mohamed	Gold	Geneva 2009 – Gold
3.	Pulpwire	Dr. Radiah Othman Dr. Rashid Ameer Rohayu Yusop Assoc Prof Dr. Nor'azam Mastuki	Gold	PECIPTA 2009 – Silver Seoul International Invention Fair 2009 (Pulpwire Environmental Management - System)
4.	CSI (Corporate Signaling for Insider Trading)	Dr. Rashid Ameer Dr. Radiah Othman Assoc Prof Dr. Nor'azam Mastuki	Gold	ITEX 2009 Exhibition - Bronze
5.	Corporate Planning tax Device (CPTD)	Assoc Prof Dr Rohaya Md Noor Assoc Prof Dr Nor'azam Mastuki Prof. Dr. Barjoyai Bardai	Gold	ITEX 2009 Exhibition - Bronze
6.	Reputation Index: The Relevance of Corporate Social Responsibility Disclosure to Corporate Reputation	Assoc Prof Roshayani Arshad Suaini Othman Assoc Prof Dr Hajah Faizah Darus	Gold	
7.	MyTax	Memiyanty Hj Abdul Rahman Assoc Prof Dr Rozainun Haji Abdul Aziz Khamsi Che Abdul Hamid Assoc Prof Dr Jasmine Ahmad	Silver	PECIPTA 2009 – Silver (My Tax Pocket)



Innovation 2009

Bil	Project Title	Members	UiTM IID 2009	National and International Awards
8.	Quality Rating System (AQuRS) for Audit Firms	Assoc Prof Dr. Zuraidah Mohd Sanusi Assoc Prof Dr. Nor'azam Mastuki Prof. Dr. Normah Omar Aida Hazlin Ismail Yusarina Mat Isa Kamaruzzaman Muhammad Syazliana Kasim Siti Maznah Mohd Arif Norlela Zaini T Chantrathevi Thuraisingam Roszana Taspir	Silver	
9.	SIM-PACK Made Easy	Intan Salwani Bt Mohamed Dr. Norzaidi Mohd Daud Prof. Dr. Normah Bt Omar	Silver	PECIPTA 2009 - Silver
10.	HomeMate: Home Asset Management System	Intan Salwani Bt Mohamed Dr. Norzaidi Mohd Daud Ahmad Ruzaini bin Mohamed	Silver	
11.	Merim Framework	Dr. Radiah Othman Dr. Rashid Ameer Yusarina Mat Isa	Bronze	
12.	Disclosure Listing of Risk Information	Assoc Prof Dr. Ruhaya binti Hj Atan Enny binti Nurdin Sutan Maruhun	Bronze	
13.	Self - Assessment Corporate Responsibility Scorecard (SCoRS)	Haslinda binti Yusoff Normahiran binti Yatim Anisah binti Mahmood		ITEX 2009 Exhibition - Bronze
14.	Disclosure listing of Risk Information	Assoc Prof Dr. Ruhaya Atan Enny Nurdin Sutan Maruhun	Bronze	Invention, Innovation and Design (IID 2009) 13-15 Jan 2009.

Awards 2009

Assoc. Prof Dr Lai Ming Ling & Assoc. Prof Dr Choong Kwai Fatt

MIA Article of Merit Award on PAIB 2008 – Gold

- *Text Audit in Malaysia: Survey Evidences from Professional Accountants in Practice*

Prof Dr Suzana Sulaiman

MIA Article of Merit Award on PAIB 2008 - Silver

- *Intergrated Strategic Governance Dashboard*

Assoc. Prof Dr Zuraidah Mohd Sanusi

MIA Article of Merit Award on PAIB 2008 - Bronze

- *Benefiting from the International Standards on Quality Control (ISQC). A Tool for Assessing Audit Firms'*

Pn Sri Datin Assoc. Prof Dr Marry Lee Siew & Dr Kalsom Salleh

MIA Article of Merit Award on PAIB 2008 - Consolation Prizes

- *Auditors' Judgement: The Moderated- Meditation Effect of Pyscological Factors and Task Complexity*

Assoc. Prof Dr Zuraidah Mohd Sanusi

CSSR 08'09 - Merit Award

- *Auditors' Judgement: The Moderated- Meditation Effect of Pyscological Factors and Task Complexity*

Intan Salwani Mohammed

CSSR 08'09 - Promising Researcher Award

Dr Amrizah Kamaluddin & Prof Dr Rashidah Abdul Rahman

CSSR 08'09 - The Best Paper for "Asas Penyelidikan Terbaik"

Assoc. Prof Dr Zuraidah Mohd Sanusi

Majlis Penerbitan Ilmiah (MAPIM)

Makalah Jurnal Terbaik Kemanusiaan dan Sains Sosial

- *Effects of Gold Orietation and Task Complexity on Audit Judgement Performance*



2009 Memories



Forensic and Accounting Conference



AMCAF Seminar



IID 2009



Forensic and Accounting Conference



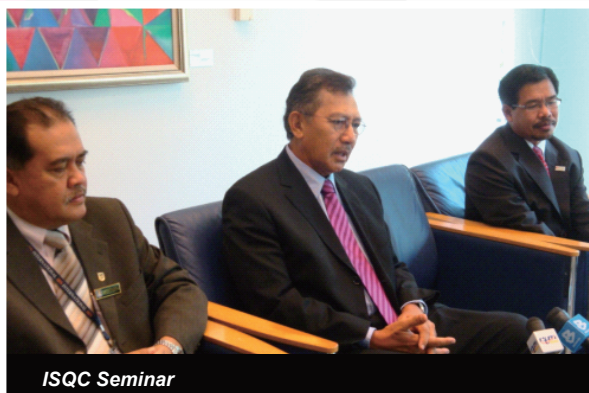
NAfMA Assessment Meeting



NAfMA Assessment Meeting



AMCAF Seminar



ISQC Seminar



ISQC Seminar

2009 Memories



Prof Maunders Sharing Session



APCeS Seminar



Academic Meeting



AQuR Seminar



NAfMA Workshop



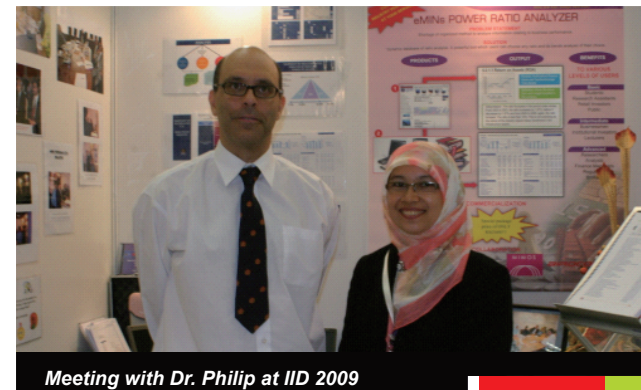
Launching of MACFEA Seminar



MACFEA Seminar



Briefing on Cradle Fund



Meeting with Dr. Philip at IID 2009

2009 Memories



ARI Tax Kiosk



ISQC Seminar



NAfMA Second Visit



ARI Tax Kiosk



NAfMA Workshop



ARI Meeting

SUBMISSION OF NEW APPLIED RESEARCH MONOGRAPHS BY MASTER IN FORENSIC ACCOUNTING & FINANCIAL CRIMINOLOGY STUDENTS : OCTOBER 2009

		Title of Research
1	Mariani Binti Sukur	Managing Revenue Recognition: A Case Study of HP Sdn Bhd
2	Muhamad Syah Bin Ab Raub	Creditors Aging Issues at Aldwich Berhad: A Case Study
3	Nurahim Bin Abd Rahim	Money Politics: Legislation Issues and Prevention
4	Putri Arba'atul Adawiyah Binti Megat Daud	Collection Discrepancies in the YDEF: A Case Study
5	Ismayanti Ismail	Inventory Management Towards the VMI Implementation for NGV Business at ACE Sdn Bhd
6	Muhamad Ezadee Lazan	Financial Statement Integrity Through Financial Statement Analysis of Non-Listed Companies by the CCM: A Case Study
7	Che Wan Ainul Ain Binti Wan Abdullah	The Importance of Anti-Corruption Strategies in the Malaysian Public Sector
8	Khairulnizam Omar	Enforcement of PN17 Conditions and Obligation to Revive Distress Companies
9	Juhana Jaafar	Employee Theft and Fraud Prevention Mechanism: An Assessment of a Chocolate Manufacturing Multi National Corporation in Malaysia
10	Amiruddin Bin Ahmad	Identity Theft: A Case Study on Fraud Prevention Initiatives at a Malaysian Bank: A Case Study
11	Yazid Bin Ahmad	A Study on Tax Auditors' Capabilities and Competency and their Influence Towards Tax Audit Productivity
12	Fazlisyam Bin Abd Majid	Ah Long: An Enforcer perspective on the failure to Prosecute
13	Shahrul Ezan Bin Hashim	Review into Inland Revenue Board Malaysia's Field tax Audit Duration for Sole Proprietorship
14	Omar Sharafy Bin Mohd Yussof	Overspending in a Government Agency - A Case Study
15	Salihuddin Bin Mohamed	Audit Quality Control Self-Assessment for Small and Medium Practices
16	Mohamad Rosdi Bin Idris	Corporate Governance Costs and the Privatisation of Public Listed Companies in Malaysia: An Assessment
17	Norazura Hamzah	An Assessment of the Internal Control System of an International University
18	Nurhuda Binti Haji Nizar	Attitudes Towards Fraudulent Behaviour at Workplace

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