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ARI
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ARI UPDATES 2010

in collaboration with Faculty of Accountancy

Moving Beyond Numbers...

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

<http://accounting-research-institute.blogspot.com>

<http://director-ari.blogspot.com>

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ARI
Accounting Research Institute

updates
2010 & Faculty of Accountancy

Foreword from Vice - Chancellor

السَّلَامُ عَلَيْكُمْ

I am pleased to extend my congratulations to the Accounting Research Institute (ARI) for its commitment in ensuring the successful publication of its annual ARI Updates, which showcases the Institute's accomplishments which support the cause of accounting, through research and like endeavours, throughout 2010.



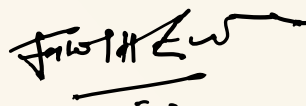
As an entity which pioneers research in Islamic Finance and Financial Criminology in the country, ARI has done UiTM proud for the accolades given it as a HICoE, by the Ministry of Higher Education. Such prestigious acquisition in stature in April 2010, has rightly provided ARI the impetus to pursue even more research initiatives, innovations and consultations in both its niche areas of Islamic Finance and Financial Criminology.

Such proactive and productive stance certainly augurs well for UiTM in its quest to be at par with the best in the world in the realm of academia, particularly with regards to research and innovation. I am hopeful that ARI will continue to do justice to the recognition bestowed upon it by the MOHE, by enhancing its research endeavours and by continuing to be the fount from which advancements are made in its niche areas.

I would like to see ARI's multi-disciplinary collaborations within UiTM and with other institutions, academic or otherwise, at home and abroad, translate into deliverables and outcomes which will ultimately put UiTM and Malaysia on the world map vis-à-vis Islamic Finance and Financial Criminology. It will indeed be a moment to be proud of when ARI's experts and expertise become signature items which help enhance the performance and operations of regulatory bodies, government agencies as well as international organisations.

Indeed, ARI's capability to produce high quality research through its pool of researchers has attracted these strategic alliances, and such partnerships are certainly vital and add value to the role of UiTM in contributing towards the well-being and success of the nation. This is in tandem with the government's objectives of creating value for money on research fundings and research findings, as Research and Development moves beyond the domain of academia, into the wider spectrum of society, for the benefit of the people and the country.

I believe ARI will continue to be on track in the pursuance of excellence in research, innovation and commercialisation. Ultimately, it is my wish to see ARI assume the role of the preferred source of reference in the areas of Islamic Finance and Financial Criminology at home and beyond the shores of Malaysia.



Dato' Professor Ir. Dr. Sahol Hamid Abu Bakar

Message from Deputy Vice - Chancellor

Assalamualaikum and Selamat Sejahtera


It is my pleasure to congratulate ARI and all the staff at ARI for another year of excellent achievement. Being MOHE HiCoE, that gives pride to the University. ARI is THE only non- Science and Technology (S & T) Center of Excellence that will indeed, put UiTM on the world map.



The establishment of ARI as HiCoE creates a strong impetus to research activities in UiTM. ARI fundamental research activities strongly focus on Islamic Financial Criminology. In particular, the centre will spearhead the development of human capital through the Graduate Research programmes, enhancing quality articles in the refereed journals, prosper national and international networking and linkages, ARI was achieve excellence in the innovation and commercialisation of research outputs and managing UiTM's Intellectual Property.

To be a role-model institute for others to evaluate, ARI needs to be a leading research centre in Islamic Financial Criminology, pooling expertise from various fields (multi-disciplines) and countries to stimulate competitive research, generate research outcomes that will enhance knowledge.

UiTM is committed to invest in human capital and infrastructure to support knowledge generation, innovation and disseminating the outcomes for social and economic development towards the high income economy. The management of UiTM will continuously support ARI, ensuring that ARI be the leading institution in Islamic Financial Criminology recognised internationally.


Professor Dr Zaini Abdullah

Message from Director, Accounting Research Institute



Alhamdulillah, a year has passed by since ARI was recognised as a HICoE. Personally, I believe, that being a HICoE is an honour entrusted upon us. But more importantly, it represents great commitment and responsibility by all ARI members. We must ensure that we deliver the results. ARI's new research focus is in the niche area of Islamic Financial Criminology (IFC). IFC has been "assigned" to ARI by the Ministry of Higher Education and the government. In essence, IFC comprises two broad research agendas: (i) Islamic Finance & Accounting and (ii) Financial Criminology. Research in Islamic Finance & Accounting directly supports the government agenda of making Malaysia a global hub in Islamic Finance & Accounting. At the same time, research in financial criminology would make ARI a global reference centre in forensic accounting and anti-fraud initiatives.

One of the most important strategic directions for ARI is to establish alliances and partnerships with national and international agencies. ARI's first year as a HICoE saw many strategic alliances being forged. At the national level, ARI undertook research collaboration with agencies such as JAKIM, IKIM, YAPEIM, Zakat Centres, Baitulmal, INCEIF, ISRA, UIA, IBFIM, Securities Commission, PDRM, Financial Intelligence Unit (BNM), SSM, IIM, IIA, MIA, MAREF and accounting professional bodies. On the international front, through the Vice Chancellor Special Projects (VCSP) we have successfully initiated research collaborations with the International Centre for Political Violence & Terrorism Research (ICPVTR), Nanyang Technological University Singapore, National Taiwan University (NTU), University of Teesside (UK), University of East London, University of Bahrain and the Association of Certified Anti Money Laundering Specialists (ACAMS, USA).

On a personal note, I wish to thank the Vice Chancellor of UiTM and his top management team for giving their undivided support to ARI. Through some additional budget given to us, ARI was able to appoint four new visiting professors whose research interests were in Islamic Financial Criminology. The fellowship programme at ARI has doubled in 2010 and I also wish to thank many deans who have "given" their researchers to us. I promise that the fellowship programme will produce "Win-Win" products. To all ARI researchers, my greatest appreciation goes to all of you. You are the best. Our first year deliverables are fairly commendable: research publications, external research grants, international linkages, post-graduate students, all have increased tremendously. Thank you

A handwritten signature in black ink, appearing to read 'Normah', written in a cursive style.

Professor. Dr. Normah Hj. Omar

Message from Dean, Faculty of Accountancy

Assalamualaikum and Selamat Sejahtera



The Faculty of Accountancy is proud to be closely associated with the Accounting Research Institute (ARI), which has been identified by MOHE as one of Malaysia's prestigious Ministry of Higher Institution Centres of Excellence (HICoE). It is heartening to note that ARI, in striving to be the nation's centre of excellence for research and development, has in the past year successfully undertaken several fundamental projects in various contemporary accounting related areas including Forensic Accounting, Islamic Finance and Financial Criminology. As one of MOHE's HICoE, ARI also aims to become a leading international reference centre in Islamic Financial Criminology.

The Faculty of Accountancy's close association with ARI has helped build the current research culture found at the faculty. Besides motivating faculty members, ARI has provided great opportunities for faculty members to pursue their research interests. In recognition of the faculty member's commitment to research, the Vice Chancellor has openly declared the Faculty of Accountancy as a Research Faculty. This recognition signifies building excellence in research and publication among faculty members who are also ARI members.

As a newly established Research Faculty, the Faculty of Accountancy will initiate and set up a 'Teaching and Learning Research Centre' to promote the development of the accounting profession, both academically and professionally. This new centre, which will focus on teaching and learning accounting research issues, will complement the other centres currently under ARI. With the setting up of the 'Teaching and Learning Research Centre' the faculty can continue to innovate by advancing its knowledge and capabilities beyond its current expertise. Faculty members are strongly encouraged to make use of the various research grants to undertake research work on various teaching and learning issues.

I wish ARI continuous success in the future. I believe together, the Faculty of Accountancy and ARI can achieve greater heights in the near future. The close team-work and cooperation between the Faculty of Accountancy and ARI would also add value for the future of the accounting profession.

A handwritten signature in black ink, appearing to read 'Ibrahim Kamal Abdul Rahman'.

Professor Dr Ibrahim Kamal Abdul Rahman

The background features a light green-to-white gradient with a grid pattern. It is decorated with various circular elements, including solid white circles, white outlines of circles, and larger circles with multiple concentric white outlines. A horizontal bar with a yellow-to-green gradient is positioned across the middle of the slide.

Background of ARI

Background of the Accounting Research Institute (ARI)

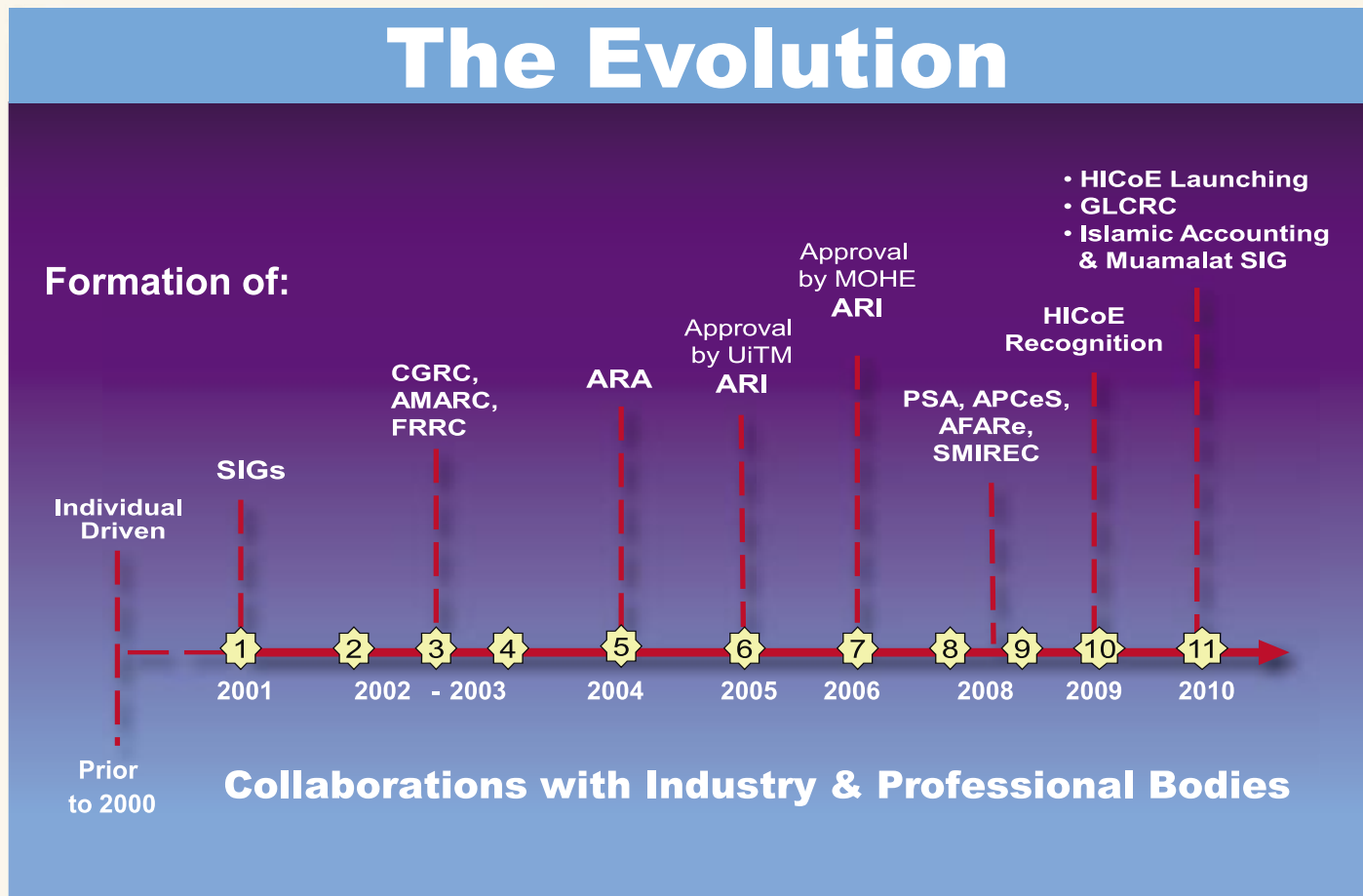
Prior to the year 2000, research activities at the Faculty of Accountancy were very much informal and individual-driven. Individual researchers would get together and apply for some research grants either from UiTM or from accounting professional bodies such as the Malaysian Institute of Accountants (MIA), the Association of Chartered and Certified Accountants (ACCA), The Chartered Institute of Management Accountants (CIMA), The Malaysian Institute of Certified Public Accountants (MICPA) or the Australian Certified Practising Accountants (CPA Australia). As the groups get larger, researchers formed a team-based Special Interest Groups (SIGs). The emphasis of each SIG then was to conduct at least three research projects and to produce five publications per year.

By early 2002, with an encouraging number of researches being completed and the number of publications achieved, the first SIG was ready to be upgraded to a research centre. The group was also aware that to be effective, the research centre must be based on collaboration with the industry. As the Malaysian Institute of Corporate Governance was just newly established then, it too needed a partner to spearhead its governance-based research activities. Hence, a perfect partnership, the UiTM-MICG Corporate Governance Research Centre (CGRC) was formed. Between the years 2002 and 2003, two more research centres were formed. The UiTM-ACCA Financial Reporting Research Centre (FRRC) and the CIMA-UiTM Asian Management Accounting Research Centre (AMARC) were established following the successful model adopted by CGRC.

By early 2004, a more formal and structured mechanism was proposed to coordinate the activities of the three research centres. At the same time, UiTM created the post of a second Deputy Dean (Research and Quality). An Accounting Research Academy (ARA) was formed and the Deputy Dean was made responsible to coordinate ARA's activities, especially those which involved the external parties from the industry. Nevertheless, since ARA was an informal entity, its establishment was not recognised by UiTM and the Academy was not allocated with support staff. At the end of 2005, ARA was further upgraded to a research institute known as ARI. ARI's formation was formally approved by MOHE in January 2006 and in the same month, a new Director post was created and approved by UiTM for ARI. ARI was also allocated with office space to house its resource centre, meeting room, researchers' room and a computer laboratory. The most important feature of this new entity was the appointment of administrative staff and research assistants to support ARI's activities. By middle of 2007, ARI was invited by MOHE for possible consideration to be recognised as the ministry's centre of excellence. A few more research centres namely Asia-Pacific Centre for Sustainability (APCeS – a collaboration with ACCA), the Public Sector Accounting Research Centre

(PSARC – a collaboration with CPA Australia), the Asia-Pacific Forensic Accounting Research Centre (AFARe) and the Government-Linked Companies Research Centre (GLCRC) were formed. Several SIGs: Islamic Accounting & Muamalt, Accounting Information System, Accounting Education & Ethic, Intellectual Capital & Knowledge Management, Finance and Audit & Assurance provide additional support for ARI to grow to greater heights.

Today, the Accounting Research Institute (ARI) is one of the six Higher Institutions' Centres of Excellence (HICoE) recognised by the Malaysian Government through the Ministry of Higher Education (MOHE). Though ARI focuses on its niche fundamental research in the area of Islamic Financial Criminology, the research centres and SIGs continue to work closely with the Faculty of Accountancy to explore new research areas.



ARI Organisational Structure



Research Centres/ SIGs/ Fellows



Seated from Left: Dr. Azmi Abdul Hamid, Assoc. Prof. Dr. Mohamed Azam Mohamed Adil, Assoc. Prof. Dr Roshayani Hj. Arshad, Prof. Dr. Rashidah Abdul Rahman, Prof. Dr. Normah Hj. Omar, Prof Dr Rozainun Abdul Aziz, Dr. Hilwani Hariri, Dr. Nawal Kasim and Dr. Rashid Ameer.

Standing from Left: Assoc. Prof. Dr. Nor Hanim Sulaiman, Ms Wan Mariati Wan Omar, Dr. Radiah Othman, Assoc. Prof. Dr. Rohana Othman, Dr. Siti Khadijah Ab Manan, Assoc. Prof. Dr. Wee Shu Hui, Assoc. Prof Dr Pok Wee Ching, Ms Habibah Kiprawi, Assoc. Prof. Dr. Zaiton Hamin and Ms Aziah Nasir.

Supporting Staff and Research Assistants



Moving on with Islamic Financial Criminology

By Prof Dr Normah Hj Omar

"Some people see things as they are and ask why.
Others dream things that never were and ask why not.
What your mind can conceive and believe, it can achieve"

Anonymous

The date: 1 April 2010; The venue: Main Ballroom, Putrajaya International Convention Centre (PICC), The time: 2.00 pm; The guest of honour: The Prime Minister of Malaysia, YAB Dato' Seri Mohd Najib Razak. The event: The honorable Prime Minister announcing the recognition of Accounting Research Institute (ARI) as one of the six National Higher Institutions' Centre of Excellence (HICoE). The Awards: HICoE grants amounting RM3.0 million per year for the next three years. We were all ecstatic. Then, it was announced that ARI is to focus on a specific niche research agenda: Islamic Financial Criminology. But what is Islamic Financial Criminology (IFC), Our journey as a HICoE began...

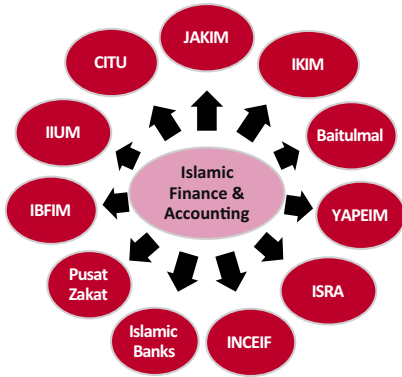


A Proud Moment:

HICoE Launching on 1st
April 2010 at the Putrajaya
International Convention
Centre (PICC)

Research in IFC was entrusted upon us as part of the government's long term agenda in making Malaysia a leading global hub in Islamic Finance. At the same time, the government is also concerned with the alarming statistics in financial crimes. As a HICoE, ARI has been chosen to lead two very important research areas: (i) Islamic Finance & Accounting and (ii) Financial Criminology. Basically, ARI has no major problem in conducting research in financial criminology; as it has always been our forte. Besides, IFC is supported by one of ARI's seven research centres: Asia-Pacific Forensic Accounting Research Centre (AFARe). In addition, we have been offering post graduate programmes in forensic accounting & financial criminology since 2006.

ARI members were initially skeptical if we could lead research in Islamic Finance & Accounting. One of the questions we asked ourselves was "How do we start from here?", We have been given a timeline: A Regional HICoE by the end of 2012 and a Global HICoE by the end of 2015. It is indeed a "tall order", but we must persevere. After much deliberations, we decided that it would be wise if we could visit and discuss with related agencies whose "core business" is either Islamic finance & accounting or/and financial criminology. With the help of several researchers from the university's Centre of Islamic Thought and Understanding (CITU), we set up a special interest group in Islamic Accounting & Muamalat (IAM). Through this newly formed special interest group, we visited several Islamic institutions such as the Department of Islamic Development Malaysia (JAKIM), Institute of Islamic Understanding Malaysia (IKIM), Yayasan Pembangunan Ekonomi Islam Malaysia (YaPEIM), International Shari'ah Research Academy for Islamic Finance (ISRA), International Centre for Education in Islamic Finance (INCEIF), Islamic Banks and Zakat Centres.



In the area of financial criminology, we also visited relevant organisations which include professional bodies, regulatory & enforcement agencies, banks and government/statutory bodies. Our first few visits had included agencies such as the Financial Intelligent Unit (FIU) of Bank Negara Malaysia, the Securities Commission (SC), the Royal Malaysian Police (PDRM), the Association of Fraud Examiners (ACFE), the Attorney General Chambers (AG Chambers), the Auditor & Accounting General Offices and the Malaysian Institute of Accountants (MIA). The visits have been very fruitful. In 2010, ARI has also been visited by two reputable organisations for possible collaboration – Deloitte (one of the Big Four accounting firms) and the Association of Certified Anti-Money Laundering Specialists (ACAMS). For the first year (2010) our IFC research collaborations had basically involved a lot of national agencies and at least two international partners at the Asian level.



Five very significant activities wrapped up ARI's first milestone (as a HICoE) for 2010: A research retreat in July 2010 at the Bukit Tinggi Resorts; an International Conference in Financial Criminology held on 14-15 December 2010; publication of the Malaysian Accounting Review Journal – special issue in December 2010, ARI's five-year (2011 to 2015) strategic planning meeting in December 2010 and two international research collaboration visits.

The Bukit Tinggi Research Retreat brought together thirty ARI researchers - comprising research fellows, associate fellows and ARI associates – to discuss our research direction. Premised on the need to build a strong research foundation in our newfound niche in Islamic Financial Criminology, we set an important criterion that all research projects must involve at least one research partner from among the practitioners and professionals. As a result, a

total of thirty seven (37) research proposals: 23 on Islamic Finance & Accounting and 14 on Financial Criminology. It was also decided during the Retreat that each research project would produce several “spin-offs” in the forms of (i) publication in indexed journals, (ii) publication in indexed proceedings, (iii) publication of concept papers, (iv) presentation at conferences and (v) innovation.



Bukit Tinggi Research Retreat

The International Conference on Financial Criminology (ICFC) is a yearly event organised by the Asia-Pacific Forensic Accounting Research Centre (AFARe). Since its inception in 2008, ICFC has received significant support both from prospective participants and practitioners. The 3rd ICFC was held in early December 2010 in collaboration with the Companies Commission of Malaysia (CCM) and ACAMS. Themed “Deterring Fraud from the Perspective of Islam”, the conference had attracted many international participants from as far as Nigeria, Hong Kong, UK, Singapore and Indonesia. More than 300 participants took part in the two-day event. It was also during the conference that ARI launched the publication of a special issue of the Malaysian Accounting Review (MAR) with a special theme of “Islamic Financial Criminology”. A total of thirteen concept papers on Islamic Financial Criminology were published.



International Conference in Financial Criminology 2010



Launching of MAR Journal Special Issue

In view of our long term commitment to drive ARI to greater height, ARI members went for another Retreat to discuss our strategic plan for the next five years. It was at the Awana Retreat 2010 that ARI members deliberated, discussed, planned and drew our Five-Year Strategic Planning 2011 to 2015. In tandem with the required Key Performance Indicators (KPI) that ARI has to fulfill, ARI Strategic Planning 2011-2015 drew two separate agendas for ARI as a whole (more generic) and ARI HICoE (with specific focus on Islamic Financial Criminology).



ARI Strategic Planning 2011 - 2015

For our generic agenda, ARI works closely with the Faculty of Accountancy through our seven research centres and seven special interest groups. The heads of respective research centres (FRRC, CGRC, AMARC, PSARC, GLCRC, AFARe and APCeS) and SIGs (IAM, SME, IAS, Audit, Finance, ICKM and Ethics/Accounting Education) working collaboratively with other faculty members. ARI HICoE on the other hand is supported by its three categories of membership: Research Fellows, Associate Research Fellows and ARI Associates. These researchers drive ARI's niche research in Islamic Financial Criminology. In 2010, ARI received membership support from other UiTM faculties such the Centre of Islamic Thoughts & Understanding (CITU), Faculty of Business management, the Faculty of Law and the Faculty of Information Management. There are also members from UiTM state campuses – UiTM Johor, UiTM Perak, UiTM Pahang, UiTM Kedah and UiTM Perlis.



To spearhead its international participation, ARI HICoE initiated two research visits in 2010. The first visit was to the Management Accounting Centre, National Taiwan University (NTU). NTU was chosen due to its reputable position in the Times Higher International Ranking. The two institutions have agreed to undertake a collaborative research project entitled "Characteristics of Target Costing and Dynamic Capabilities of Target Costing Adopters: A Comparative Analysis of Six Asia-Pacific Countries". The research project is supported by the Vice Chancellor's Special Project (VCSP).



International Research Visit to ICPVTR, NTU, Singapore



International Research Visit to National Taiwan University

ARI's second visit was to the International Centre for Political Violence & Terrorism Research (ICPVTR), Nanyang Technological University, Singapore. ICPVTR is a leading international research centre that leads research in countering economic crimes and terrorism financing. ARI and ICPVTR are involved in a joint research project entitled "Non-Profit Organisations (NPOs) Transparency and Accountability: Mechanism for Anti-Money Laundering Initiatives".

2010 Visiting Professors at ARI

By Prof. Dr. Rashidah Abdul Rahman

Professor Behnaz Z. Quigley

Our distinguished visiting professor, Professor Behnaz Z. Quigley, a Professor of Accounting, from the School of Business Administration, Marymount University USA was attached at ARI during the period of 6 to 21 August 2010. Mrs MJ, her research assistant, was also here with us to help Professor Behnaz with her research and publication projects.

Among the achieved agendas of her visit include:

- a. involved 3 collaborative research projects with ARI members
- b. organised 2 research publication workshops with lecturers and post graduate students
- c. edited and co-authored 10 journal articles with students and staff
- d. had 4 meetings with several UiTM SIFE team leaders to discuss their SIFE presentation at the World Cup



As a result of Professor Behnaz's visit, 3 papers from ARI have been accepted for publication in the Washington Business Research Journal, and a few more are under review with various refereed journals. She also has 3 on-going research projects with ARI members.

Professor Omar Masood

Professor Omar Masood, our visiting professor from the University of East London, United Kingdom spent a fruitful two-week visit with us at ARI from 7 to 20 December 2010. He has an impressive credential particularly in Islamic Finance and Risk Management.

Among the activities that kept him busy during his stay with us include:

- a. presenting a paper during a half-day seminar at IBFIM, co-organised between ARI & IBFIM.
- b. giving a presentation on Islamic Finance to ARI staff and post graduate students
- c. setting involved as one of the forum panelists during our International conference on Financial Criminology , held at SSM on 15 December 2010
- d. discussing possible paper publications and joint-supervision with staff and post graduate students
- e. establishing collaborative research projects with ARI members
- f. taking part in our strategic planning retreat at Bukit Tinggi on 18-19 December 2010

The highlight of his visit was the time spent with ARI members during our strategic planning retreat at Bukit Tinggi. He gave impressive and informative presentation on ways to attain international grants and off-shore post graduate programmes, and to enhance ARI international linkages. As a result, ARI and the Faculty of Accountancy are in the midst of formalising and seeking approval from UiTM's top management for the off-shore post graduate programme in Dubai. Professor Omar is currently co-supervising 2 Master by research students and 1 PhD student, and has 3 on-going research projects with ARI members.



Financial Criminology Training and a Visit to the Forensic Science Centre, Teesside University, UK

By Prof. Dr. Normah Omar

In March 2010, I went to the United Kingdom for eight days to participate in a training programme at the Fraud & Corruption Summit 2010. The training programme, which was held in London was jointly organised by the MIS Training Institute and other agencies such as the World Check and Septia Group. Keynote speeches were deliberated by five renowned anti-fraud specialists: (i) Mr Stephen Harrison, Director of Enforcement, National Fraud Authority, UK, (ii) Mr Andrew Jennings, Investigative Reporter & Author, Specializing in Corruption in the Sports World (FIFA) UK, (iii) Mr Mark Babington, Director & Head of the Fraud Practice Network, UK, (iv) Ms BSD Sanga, Economic and Financial Crimes Commission of Nigeria and (v) Lady Olga Maitland, CEO Money Transfer International. International participants who came from more than fifty countries were exposed to real-life fraud and corruption cases. The training programme includes lecture, hands-on workshop, drama, forum and sharing-sessions. Through case study evaluations, we learned new techniques or new world strategies for fraud prevention, detection and deterrence.



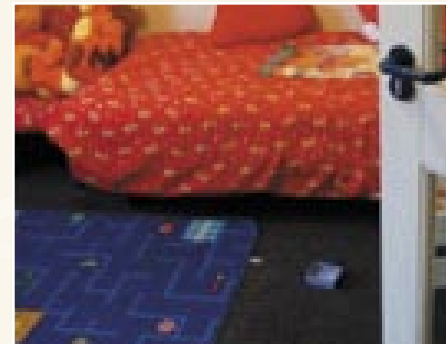
◀ *Fraud & Corruption Summit 2010* ▶



Whilst in London, I also took the opportunity to visit the Teesside University at Middleborough, located on the North East side of the United Kingdom. At that time, Teesside University was just being named as “University of the Year” by the Times Higher (THES). One of the most prominent research centres at Teesside University is the Forensic Science Research Centre (FCRC). FCRC is jointly managed by renowned forensic science researchers/professors and forensic investigators. What is unique about the centre is its close collaboration with the police department in the UK. In fact I was told that the crime rate within the Middleborough area is one of the lowest in the country. Besides being equipped with different types of forensic laboratories, the centre has also built two crime scene houses. The university has converted two student residential houses into CSI laboratory. The Crime Scene House is divided into several “locations” such as living room, child room, garage, kitchen, bedroom, attic, bathroom, storage area, dark room etc. Students are readily exposed to different “real-life” situations involving different kinds of crimes. Even lectures are held within the crime scene houses.



◀ *Financial Database Laboratory*



◀ *Crime Scene House*

In addition to the normal crime scene investigation, FSRC dedicates one specific department to handle cases involving financial criminology. The centre has a dedicated computer laboratory that keeps relevant financial databases used in financial investigations.

ARI Strategic Planning and Progress Report Retreat Awana Genting, 17-19 December, 2010

By Dr Norli Ali

Congratulations to all ARI members!!!

ARI have successfully completed our strategic plan for 2011-2015, conducted on 17 to 19 December 2010 at Awana Genting Highlands Golf and Country Resorts. We were much honored to have our Dean, Prof Dr. Ibrahim Kamal Abd. Rahman, as well as one of ARI visiting professor, Professor Dr. Omar Masood from University of East London to join us at the venue.



The retreat focused on ARI strategic plan for 2011-2015 which mainly centred on the eleven (11) KPIs of HICoE. They are:

1. Number of PhD students enrolled & supervised by members of your centre/group
2. Number of Master students (by research) enrolled & supervised by members of your centre/group
3. Number of Research projects
4. Number of Principal/lead Researchers
5. Amount of external research grants (excluding those internally generated from UiTM)
6. Number of research collaborations/linkages
7. Number of articles published in indexed journals (ISI/SCOPUS)
8. Number of papers presented and published in indexed proceedings (ISI/SCOPUS)
9. Number of other non-indexed publications
10. Number of innovation (products/copyright/patents/licensing)
11. Amount of gifts/endowment received (monetary value or in kind) from external bodies



The weekend session saw many strategies being proposed. Amongst others, the members suggested networking, collaborations/linkages with other universities or industries, promotion, road show, increase number of supporting staff, training for members.

Personal Finance Glossary

By Assoc Prof Dr Mohd Nizal Haniff

Amortisation

This is the process of reducing an outstanding debt by making regular payments that include both principal and interest until a loan is eventually repaid.

Asset Allocation

This refers to the placement of a certain amount of an individual's investment capital within different types of asset classes.

Bankruptcy

This is a court order given when someone cannot pay his debts. The court will appoint an official receiver who takes control of his money and property and deals with his creditors

Budget

This is a plan for spending and saving money that balances household income and expenses.

Cash Flow

This is a record of all the money coming in, minus any payments as they are made. If your receipts are bigger than your payments, you have a net cash inflow. If your receipts are less than your payments, you have a net cash outflow. For example, households that spend more than they earn have negative cash flow.

Credit Card

This is a plastic card issued by a financial institution indicating that an account has been established to make purchases or cash advances in exchange for future payment and a fee called interest. Credit cards are available from most banks, and allow you to borrow money up to a certain limit. When you buy something with your credit card, the amount you spend is added to your total borrowing. If you don't repay the full amount, you will start paying compound interest, which will build up each month.

Compound Interest

The usual type of interest paid on savings and loans, based on the capital plus the interest already paid so far, so the savings or the loan will grow by increasing amounts. Interest could be credited daily, monthly, quarterly, semi-annually, or annually on both principal and previously credited interest.

Consumer Credit Counseling

This is an organisation that assists debtors in establishing a healthier financial picture. Typically, the focus is on establishing a workable budget and developing a reasonable debt repayment plan.

Credit Report

A report issued by a credit reporting agency that indicates how a person has used credit in the past. It is generated from data provided by creditors and public records upon the request of consumers, creditors, and others with a legitimate business reason to check the report.

Financial Planner/Financial Advisor

This is a professionally qualified expert who can provide financial advice and assistance to an individual or family, taking into account their situation, to help them meet their financial needs and life goals. Services include providing strategies for investments, tax planning, retirement planning and estate planning.

Inflation

This is an economic phenomenon in which there is a continual increase in the general level of prices. This represents the erosion of purchasing power over time through an increase in the cost of goods and services. Over time, a given amount of money will buy fewer goods and services.

Personal Finance Glossary

Life Insurance

A contract with a life insurance company where a policyholder pays a premium in exchange for an amount paid to his or her beneficiaries in the event of death. Life insurance is not needed by everyone but should be purchased by anyone with financial dependents.

Loan Shark

This refers to anyone who lends money without having a license from the authority. They charge extremely high rates of interest and often use threats and violence to get more money if payments are missed.

Market Risk

This is the risk that the price of investments will be affected by the volatility of financial markets in general.

Mortgage

A mortgage is a specific type of loan, provided by a bank, a mortgage company or other financial institutions, that helps you buy or build a residential or commercial property. The property is then used to secure the loan until it is repaid. When a property is used as security against a loan, it means the lender can repossess the property and sell it to repay the loan if loan repayments are not kept up to date.

Net Worth

This is the value of an individual's assets (i.e. property or objects of value) minus their liabilities (financial obligations and debts owed to someone).

Personal finance

This is about the management of an individual's financial affairs, including decisions about choosing products and services, and saving, investing, spending and borrowing money.

Will

This is a legal document that states what people want done with their property and other assets after they die and who they want to manage their financial affairs, settle their estate, and serve as guardian for minor children.

Financial Criminology Glossary

By Prof. Dr. Normah Hj. Omar

Accounting Errors

Unintentional mistakes in financial statements. Accounted for by restating the prior-year financial statements that are in error.

Accounting Irregularities

Intentional misstatements or omissions of amounts or disclosures in financial statements done to deceive financial statement users. The term is used interchangeably with fraudulent financial reporting.

Aggressive Capitalisation Policies

Capitalising and reporting as assets significant portions of expenditures, the realisation of which requires unduly optimistic assumptions.

Bill and Hold Practices

Products that have been sold with an explicit agreement that delivery will occur at a later, often yet-to-be determined, date.

Book Income

Pretax income reported on the income statement.

Creative Accounting Practices

Any and all steps used to play the financial numbers game, including the aggressive choice and application of accounting principles, both within and beyond the boundaries of generally accepted accounting principles, and fraudulent financial reporting. Also included are steps taken toward earnings management and income smoothing.

Earnings Management

The active manipulation of earnings toward a predetermined target. That target may be one set by management, a forecast made by analysts, or an amount that is consistent with a smoother, more sustainable earnings stream. Often, although not always, earnings management entails taking steps to reduce and "store" profits during good years for use during slower years. This more limited form of earnings management is known as income smoothing.

Financial Covenant

A feature of a debt or credit agreement that is designed to protect the lender or creditor. It is common to characterise covenants as either positive or negative covenants. A positive covenant might require that the debtor maintains a minimum amount of working capital. A negative covenant might limit dividend payments that may be made.

Financial Shenanigans

Actions that intentionally distort a company's reported financial performance and financial condition. They range from benign (changes in accounting estimates) to egregious (fraudulent recognition of bogus revenue).

Financial Numbers Game

The use of creative accounting practices to alter a financial statement reader's impression of a firm's business performance.

Materiality

A characterization of the magnitude of a financial statement item's affect on a company's overall condition and performance. An item is material when its size is likely to influence decisions of investors or creditors.

Financial Criminology Glossary

Nonrecurring Items

Items that do not appear with any regularity but are not considered to be unusual. If an item is judged to be both nonrecurring and unusual, then it should be classified as extraordinary.

Operating Income

A measure of results produced by the core operations of a firm. It is common for both recurring and nonrecurring items that are associated with operations to be included in this measure. Operating income is typically found in multistep income statements and is a pre-tax measure.

Restructuring Charges

Costs associated with restructuring activities, including the consolidation and/or relocation of operations or the disposition or abandonment of operations or productive assets. Such charges may be incurred in connection with a business combination, a change in an enterprise's strategic plan, or a managerial response to declines in demand, increasing costs, or other environmental factors.

Sustainable Earnings

Reported earnings that have had the after-tax effects of all material items or nonrecurring revenue or gain and expense or loss removed.

Terrorism Financing

The act of providing financial support, either through legitimate or illegitimate source, to terrorists or terrorist organisations to enable them to carry out terrorist acts.

Glossary of Islamic Financial Terms

Accounting, Auditing and Governance for Islamic Financial Services

By Dr Syed Musa Al - Habsi , UNIRAZAK

AAOIFI (Accounting and Auditing Organisation for Islamic Financial Institutions)

An Islamic international autonomous non-profit making corporate body that prepares accounting, auditing, governance, ethics and Shari'a standards for Islamic financial institutions.

Asset

Anything that is capable of generating positive cash flows or other economic benefits in the future either by itself or in combination with other assets which the Islamic bank has acquired the right to own and sell as a result of past transactions or events.

Displaced commercial risk

Relates to market factors affecting rate of return on assets in comparison with rate of return for shareholders.

Equity investment risk

Relates to risk characteristics of equity investments in the form of mudaraba and musharaka (including transformation of risks at various stages of investment life cycle).

Financing

Is a transaction in which mudaraba and/or musharaka used

Funds

Investment vehicles, which are financially independent of the institutions that establish them. Funds take the form of equal participating shares/units, which represent the shareholders/unit holders share of the assets, and entitlement to profits or losses.

IFSB (Islamic Financial Services Board)

It serves as an international-standard setting body of regulatory and supervisory agencies that have vested interest in ensuring the soundness and stability of the Islamic financial services industry (banking, capital market and insurance).

Ijarah

Is the transfer of ownership of a service for an agreed upon consideration.

Ijarah Muntahia Bittamleek

Ijarah contracts that end up with the transfer of ownership of leased assets to the lessee.

Investment funds

Permissible by Shari'a because funds are a form of collective investment that continue throughout their term, the rights and the duties of participants are defined and restricted by the common interest, since they are related to third parties' rights.

Istisna'

Is a sale of contract between al-mustasni' (the ultimate buyer) and al-sani' (seller) whereby al-sani' based on an order from al-mustasni'- undertake to have manufactured or otherwise acquired al-masnoo' (subject matter of the contract) according to specification and sell it to al-mustasni' for an agreed upon price and method of settlement whether that be in advance, by installments or deferred to a specific future time.

Liabilities

A present obligation to transfer assets, extend the use of an asset or provide services to another party in the future as a result of past transaction(s) or other event(s).

Mudaraba Financing

It is a partnership in profit between capital and work. It may be conducted between investment account holders as providers of funds and the Islamic bank as a mudarib.

Murabaha

Refers to the sale of goods as cost plus an agreed profit mark up. Its characteristic is that the seller should inform the purchaser of the price at which he purchased the product and stipulate an amount of profit.

Glossary of Islamic Financial Terms

Accounting, Auditing and Governance for Islamic Financial Services

Murabaha to the Purchase Orderer

It is a sale in which two parties or more negotiate and promise each other to execute an agreement according to which the orderer asks the purchaser to purchase as asset of which the latter will take legal possession. The orderer promises the purchaser to purchase the asset from him and give the ordered a profit thereon. The two parties would conclude a sale after the possession of the ordered to the asset. However, the purchase may or may not be obliged to conclude the sale.

Musharaka Financing

A form of partnership between the Islamic bank and its clients whereby each party contributes to the capital of partnership in equal or varying degrees to establish a new project or share in an existing one, and whereby each of the parties becomes an owner of the capital on a permanent or declining basis and shall have his due share of profits. However, losses are shared in proportion to the contributed capital. It is not permissible to stipulate otherwise.

Parallel Istisna'

If al-mustasni' (the ultimate purchaser) does not stipulate in the contract that al-sani' (seller) should manufacture the al-masnoo' by himself, then al-sani' may enter into a second istisna' contract in order to fulfill his contractual obligation in the first contract. The second contract is called parallel istisna'.

Parallel Salam

A salam contract whereby al-muslim ilahi depends, executing his obligation, on receiving what is due to him - in his capacity as almuslam- from a sale in a previous salam contract, without making the execution of the second salam contract dependent on the execution of the first one.

Provision

Is a contra-asset and is constituted by charges made as expenses against income.

Rate of return risk

Relates to market factors affecting rate of return on assets in comparison with rate of return for investment account holders.

Reserves

Is a component of equity (of either investment account holders and /or shareholders) and is constituted by appropriations made out of income.

Salam

Purchase of commodity for deferred delivery in exchange for immediate payment according to specified conditions or sale of a commodity for deferred delivery in exchange for immediate payment.

Shari'a review

Is an examination (by SSB) of the extent of institution's (IFI's) compliance, in all its activities, with the Shari'a.

Sharia' Supervisory Board

An independent body of specialised jurists in fiqh al-mu'amalat (Islamic Commercial Jurisprudence) that is entrusted with the duty of directing, reviewing and supervising the activities of the Islamic Financial Institution in order to ensure that they are in compliance with Islamic Shari'a Rules and Principles.

Transfer

Is the movement of assets from investment account to another investment account (including investment funds and SPVs) by way of sale or investment or cleaning or others.

Zakah

This means "blessing, purification, increase and cultivation of good deeds." In Shari'a, it is an obligation in respect of funds paid for a specified type of purpose and for specified categories.



Research Centres Activities 2010

Report on Activities of the Asia-Pacific Forensic Accounting Research Centre (AFARe)

By Prof Dr Rozainun Abdul Aziz

The International Conference on Financial Criminology (ICFC): Deterring Fraud from The Perspective of Islam

The third conference of its kind, ICFC2010 was held at the Auditorium Tun Dr Siti Hasmah in Menara SSM@Sentral Kuala Lumpur, Malaysia, on 14 to 15 December 2010. This event was jointly-organised by the Asia Pacific Forensic Accounting Research Centre (AFARe) as the main organiser, with the Association of Certified Anti-Money Laundering Specialists (ACAMS) and the Companies Commissions of Malaysia (SSM) as the venue provider and supported by the MIA, MAREF, SC, ACFE, INCEIF, MyAA, IIAM, Bank Negara Malaysia and MACC (Malaysian Anti-Corruption Council). Our gold sponsor was CIMA (Chartered Institute of Management Accountants), Silver sponsor was Menara Kuala Lumpur and the bronze sponsors were Proton Holdings Berhad and IKIM.fm.



The two-day conference started with the opening ceremony by our Guest of Honour, Tan Sri Dato' Seri Arshad Ayub, followed by presentation from distinguished international and local speakers.



More than 350 participants from both the private and government sectors attended the event.

Networking Visit to The Kingdom of Bahrain and The World Islamic Banking Conference



The conference was attended by more than 1,000 delegates from various countries, more from middle east, including Europe, US, Australia, Canada, India, Pakistan, Indonesia and Malaysia. A growing interest in the middle-east in terms of Islamic products, services, finance, markets, standards and practices, they welcome initiatives and efforts towards this type of capacity building as the favour is in the liquidity of the middle-east investors.



Bahrain has under-explored potentials for expanding our programme and collaboration in the middle-east. A very fruitful trip to the Kingdom of Bahrain with several potential options and agreements will be followed up through networking with various individuals, organisations and universities towards positioning ARI and Faculty of Accountancy, UiTM on the world map.

Networking Visit

At the AMA University of Bahrain, a meeting was held with the Head of Administration, Madam Bueno and other faculty members. The President welcomes and encourages efforts for international co-operations, collaboration for research and student exchange programmes.

Another visit during the trip was to Ahlia University of Bahrain. A meeting was held with the President of the University, Dean of the College of Business, Director of Continuing Education, Dean of School of Accounting, the Registrar and a few other members of the University. At the meeting, we agreed to collaborate for research and student/staff exchange programmes in the future.



With Mam Bueno, Head of Administration and Dr Gurly, Dean of Business School, AMA University in Bahrain.

Report on Activities of the Asia-Pacific Centre for Sustainability (APCeS)

By Assoc Prof Dr Faizah Darus

The Asia-Pacific Centre for Sustainability (APCeS) was one of the co-organisers of the 2010 International Conference on Governance and Accountability (ICGA) which was held in the city of Solo, Indonesia between 5 to 8 December 2010. The Indonesian Centre for Social and Environmental Accounting Research and Development (ICSEARD) of Sebelas Maret University acted as the main organiser and other organisers are the Social Responsibility Research Network (SRRNet); the Centre for Research into Organisational Governance of De Montfort University Leicester; the Governance and Corporate Social Responsibility Research Unit Curtin University of Technology, and the Faculty of Economic and Administrative Sciences Yildiz Technical University, Turkey.

The conference aims to provide a platform to bring together researchers from developed and developing countries in promoting Corporate Social Responsibility (CSR) research especially in the Asia-Pacific region.

There were 3 keynote sessions. The speakers for the keynote sessions were UiTM's Dato' Prof Dr Mustaffa Mohd Zain, Prof David Crowther from De Montfort University and Prof Guler Aras from Yildiz Technical University, Turkey.

Three papers were selected for Best Paper award. The best paper award was won by Dr Roshima Said from UiTM Kedah (Faculty of Accountancy) for her paper entitled "The Influence of Board Directors and Human Capital Characteristics Towards Environmental Activities in Malaysia". The other 2 awards were won by presenters from Indonesia and India. The conference was closed by Associate Professor Dr Faizah Darus, Head of APCeS who also announced that the next ICGA conference will be hosted by APCeS at UiTM Sarawak in early 2012.



APCeS members also took the opportunity to visit the Sebelas Maret University while in Solo. The delegates of APCeS was privileged to the Director of ICSEARD, Dr Hasan Fauzi; the acting Dean of the Faculty of Economics and other members of the faculty to discuss further research collaborations, appointments of visiting scholars and supervision of research students between UiTM and Sebelas Maret University.

ACCA MASRA 2010 Reporting Awards



The ACCA MASRA Awards with the theme of “Rewarding Transparency” was held on 8 November 2010. Associate Prof Dr Faizah Darus with two other APCeS members Dr Haslinda Yusoff and Puan Suaini Othman helped in the short-listing process by reviewing the annual and sustainability reports of companies competing for the awards.

This year’s winner for the “Best Sustainability Report /Commendation—Strategy and Governance” is Kulim (Malaysia) Bhd (Plantation Division); while the first runner-up is UEM Environment Sdn Bhd. The ACCA President, Mr. Mark Gold, presented the awards to the winners.

However, the panel of judges did not select winners for “Best Environment Report” and “Best Social Report” this year as they recognise that the overall objective of sustainability is to improve performance on the triple bottom lines of people, planet and profit and hence, social and environmental responsibility should not be viewed in isolation.

Workshop Series

This year APCeS managed to conduct and be involved in four workshop series. The first workshop which was held on 1st September 2010 was conducted by Associate Prof Dr Ruhaya Atan and Dr Haslinda Yusoff targeting the Master of Accountancy students. The focus of the workshop was to highlight viable research topics in the area of Corporate Responsibility.

Prof Roger Burritt from the Centre of Accountability, Governance and Sustainability (CAGS), University of South Australia (UniSA) was the speaker for two of APCeS’s workshop series, one at the Faculty of Accountancy, UiTM Shah Alam which was held on 8th November 2010 while the second was held at UiTM Sarawak on 12 November 2010. The workshops which addressed Carbon Accounting provide a new framework for companies to systematically account for their carbon footprint.

APCeS advisor Dato’ Prof Dr Mustaffa Mohamed Zain was invited by Sebelas Maret University on 8th December 2010 as one of the speakers at their workshop. The workshop with the theme Governance for Public Sector was conducted for their Master of Accountancy by research students.

Launching of APCeS Sarawak Chapter

On 27 December 2010, APCeS Sarawak Chapter was launched and to date twenty four faculty members from UiTM Sarawak have joined APCeS. Dr Corina Joseph was appointed as the Head of APCeS Sarawak Chapter and Co Chairman for the ICGA Conference 2012 which will be hosted by APCeS in Kuching. APCeS’s advisor Dato’ Professor Dr Mustaffa Mohamed Zain presented the letter of appointment to Dr Corina Joseph. Also present during the launching was Deputy Director of Academic Affairs, Associate Professor Dr Rosita Hj Suhaimi who represented the Director of UiTM Sarawak.

Report on Activities of the Asian Management Accounting Research Centre (AMARC)

By Assoc Prof Dr Wee Shu Hui

The Asia-Pacific Management Accounting Association (APMAA) 6th Forum 2010

The Asia-Pacific Management Accounting Association (APMAA) 6th Forum 2010 was held at the National Taiwan University from 5 to 7 November 2010. It was a huge success under the capable leadership of Professor Dr. Yang-Tzong Tsay, Chairman of the Forum Preparation Committee, together with the strong support of Professor Dr. Suming Lin, Chairman of the Accounting department of NTU. A total of 60 participants, of which 40 were from overseas, attended the Forum and 24 papers were presented in two parallel sessions.

An annual forum, it offers a unique opportunity for presenting research and finding out new frontiers in the field of management accounting. It also provides a platform for friendly and sociable academic discourse with academicians from other countries, collaboration of joint research projects, and keeping in touch with the trends in education and research in management accounting.



Seated left to right
Wee Shu Hui (UiTM),
Normah Omar (UiTM),
Suzana Sulaiman
(UiTM), Suming Lin
(NTU), Ibrahim Kamal
Abdul Rahaman
(UiTM), Jimmy Tsay
(NTU)

First Successful Strategic Alliance with National Taiwan University

The team arrived one day earlier to meet with the Chairman of the Department and Graduate Institute of Accounting, College of Management, Professor Suming Lin (4th Left in the picture below) to discuss forging a 5-pronged strategic alliance. Professor Jimmy Tsay (1st Right), Vice President – Strategic Planning arranged this meeting with the Chairman at 10.30 am on Thursday, 4 November 2010. They were later joined by Elena Hung, Head of International Affairs.

The Chairman, Professor Suming Lin, ARI and Faculty of Accountancy on behalf of UiTM agreed to sign a MOU at the Faculty level to strike an “early win” strategy, to be followed later by another MOU at the university level. The 5 strategic alliances are as follows:

1. Student Exchange Programme

Under Taiwan's Labour law, student internship is not encouraged. Student Exchange programme can be arranged, e.g. a 6-month exchange programme. There will be equal number of students from both parties.

2. Staff Exchange Programme

Similarly, a staff exchange programme is also agreed upon.

3. PhD Studies

1-2 Students from UiTM to do their PhD at NTU with co-supervision.

4. Visiting Professors

NTU professors as visiting professors to UiTM and UiTM professors as visiting professors to NTU.

5. Research Collaboration

The expected outcome of such research collaborations is co-authorship of papers. Our researchers can benefit much from NTU, which is ranked number 12 (overall) by Times 2010.

Presentation of Papers

Prof Dr Ibrahim Kamal Abdul Rahman co-presented a paper on "Management Accounting Practices: A Case Study on a Malaysian Islamic Bank; Professor Dr Normah Omar on "Inventory Management Through Vendor Managed Inventory System: A Case Study"; Professor Dr Suzana Sulaiman presented a paper on "The Importance of Financial Fraud Within the Green Book, Enterprise Governance and Strategic Scorecard" and Associate Professor Dr Wee Shu Hui on "Management Control Systems, Managers and Fraud".



Presenters at the APMAA 6th Forum on 5th November, 2010

On 7 November 2010, the APMAJ Editorial Board Meeting was held at 2 p.m. and was chaired by Professor Normah Omar, followed by the Business Meeting, chaired by the President of APMAA, Professor Susumu Ueno.



(Left) Group photo of the Steering Committee of APMAA

Report on Activities of the Corporate Governance Research Centre (CGRC)

By Dr Hilwani Hariri

Credibility of Public Accountants: The Audit Oversight Board & Ethical Dimension

The seminar on *Credibility of Public Accountants: The Audit Oversight Board & Ethical Dimension* was held in March 2010. This seminar was a joint effort with the MIA, MAREF and SC to introduce the Audit Oversight Board (AOB) to the accounting profession. About two hundred participants including accounting students, practitioners and academics attended the seminar that was held at the Securities Commissions. Amongst the topics that were discussed were functions and impact of the AOB to the profession in Malaysia and Singapore, as well as foster ethical practice. Various distinguished speakers from Malaysia and Singapore presented at the one day seminar including our Pro-Canselor Tan Sri Arshad Ayub.



Registrations of Participants



some of the participant at the seminar

The National Minimum Wage Discussion

In August 2010, the Ministry of Human Resource invited Dr. Hilwani Hariri to participate in a dialogue on “National minimum Wage” as the ministry had planned to propose minimum wage in the country. Participants from various government agencies and NGOs attended the one discussion that was held at the PICC. In December, 2010, the Ministry of Human Resources again invited her to participate in a discussion regarding the bill that was to be proposed for national minimum wage after the Prime Minister, Dato Seri Najib Tun Razak had announced that the government would establish national minimum wage. The bill is expected to be tabled in the Parliament sometime mid 2011.



participants of the national minimum wage dialogue

Research Workshop at Bukit Tinggi, Pahang (June 2010)

The CGRC had organised a retreat at Bukit Tinggi, Pahang on June, 2010 to prepare research proposal on Islamic Financial Criminology. Thirty-four research proposals were approved. Several manuscripts were selected for publications in various international refereed journals.



participants listening attentively at the workshop

The Focus Group Discourse on Audit and Corporate Governance

A discussion on issues concerning audit practice and governance was held at the Concorde Hotel in October 2010. Practising auditors and accountants; bankers, academics and regulators were among the participants who attended the discussions. Feedback from the participants provide insight of practical issues to improve research approach.



academics and practitioners at the dialogue



Collaboration with Majlis Agama Islam Kedah, Jabatan Agama Islam Kedah and Universiti Teknologi MARA

On 11 November 2010, a memorandum of understanding (MOU) was signed between Majlis Agama Islam Kedah and Jabatan Agama Islam Kedah and Universiti Teknologi MARA. Our representative from CGRC, Dr. Roshima Haji Said has been appointed as a consultant to Majlis Agama Islam Kedah (MAIK) and Jabatan Agama Islam Kedah (JAIK) in preparing the Strategic Planning of the organisations for 5 years (2011-2015). Among others, this consultancy includes preparing and providing guidelines to maximise efficiency of its management services, investment and finances, Baitul Mal and Wakaaf.

the vice chancellor
exchanging document
with representative
JAIK



Report on Activities of the Financial Reporting Research Centre (FRRC)

By Assoc Prof Dr Roshayani Arshad

The research centre members were very productive and aggressive in pursuit of research excellence throughout the year. Working in tandem with HICoE recognition received by ARI, the members have successfully secured substantial research grants in the areas of financial risks, corporate social responsibility and islamic financial products for islamic financial institutions.

Research Projects

Current research projects engaged by the members during the year include among others:

- i. Implementation of Maqasid Shari'ah in Islamic House Financing: A study of the Rights and Responsibilities of Contracting Parties in Bai' Bithaman Ajil (BBA) and Musyarakah Mutanaqisah (MM).
- ii. Risk Reporting: The Development of Risk Disclosure Quality Index for Islamic Financial Institutions.
- iii. Corporate Social Responsibility: The Development of Corporate Social Responsibility Index for Islamic Institutions.
- iv. Deposit Insurance Premium, Financial Performance and the Interaction Effect of Risk Management Disclosure.
- v. Earnings Quality, Ownership Structure and IFRS Implementation.
- vi. Customer Preference, Islamic Bank Selection and Performance

Innovations

Research projects carried out by the research members have been able to generate innovative products with potential contributions to the society. Tax savings, corporate social responsibility activities and improved accountability by the local authorities are among the potential contributions. Innovative products entered for national and international competitions include Strim (tax saving tool for companies), Green Reputation Index (enhancing corporate performance through corporate social activities) and Accountability Index for Public Sector (measuring accountability of public services provided by local authorities).

Research Workshop

A research workshop was held on the 31 December 2010 at Intekma Resort, UiTM, Shah Alam. While the nation was celebrating the success of our football team, a group of new researchers from Shah Alam as well as other states put in a day's work at the workshop. Facilitated by Associate Professor Dr Roshayani Arshad and Associate Professor Dr Rohana Othman, these new researchers now become the heads of various research projects in the area of financial reporting for public listed companies and islamic financial institutions.



In closing, the year 2010 has been a good year for the centre. Moving forward, the centre believes that the commitment, innovativeness, intense creativity and compelling urge for research of our members will be a potent ingredient for helping ARI to secure a place as a research entity alongside those ranked as the best among others.

Workshop on Forensic Accounting – Upgrading The Analytical Skills Efficiency among the “Naziran” at The Accountant-General Department.

By Assoc. Prof. Dr. Rohana Othman

A series of workshops were organised by the Accountant-General Department to upgrade the analytical skills efficiency among their “Naziran” to incorporate forensic accounting approaches in monitoring compliance to the APs among government agencies. The workshops were held at Johore Bharu, Kuala Terengganu, Kota Kinabalu and Gurun (Kedah) to cover the entire “Naziran” team of the Accountant General Office in Peninsular Malaysia as well in Sabah and Sarawak. The workshop was facilitated by a team comprising Assoc. Prof. Dr Rohana Othman who is an Associate Professor of Accounting at the Faculty of Accountancy, UiTM, and Ms Frances Penafort who is an accomplished speaker and trainer in human development. Ms Penafort holds a graduate degree in accounting and management science. Dr Rohana Othman also delivered a lecture on the topic of ‘Konsep Perakaunan Forensik dan Keperluannya kepada Unit Naziran’ during the Heads of Naziran meeting with the Accountant General at Putrajaya International Convention Center on 29th November 2010.



During the workshops, participants learned the concept of forensic accounting and appreciate the value it brings to their roles and responsibilities. They also gained a deeper understanding of acquiring forensic accounting skills and competencies to enhance the effectiveness of the “Nazir” in performing their duties. The participants gained a better appreciation of the benefits in practising the skills and competencies of forensic accounting. The workshops also enabled the participants to improve their critical and analytical skills as “Nazir” via forensic accounting approaches.

The workshops were conducted in an atmosphere of experiential learning, where the facilitators shared their knowledge and experience in forensic accounting with the participants employing practical approaches using real time scenarios, case studies, identification of red flags and simulations.

Overall, the workshops succeeded in improving the analytical skills of the “ Naziran” to effectively execute their duties and fulfilling their roles and responsibilities with new dimensions derived from forensic accounting.



Report on Activities of the Government Linked - Companies Research Centre (GLCRC)

By Dr Azmi Abdul Hamid

Introduction

Government Linked Companies Research Centre (GLCRG) is the latest research centre formed under ARI. The formation of GLCRC was approved by JKE in July 2010 and was allocated a one-off grant of RM 20,000 from Dana Kecemerlangan to start its activities. The establishment of GLCRC was further endorsed by the University Board of Directors (LPU) in their October Board meeting. Two of our UiTM board members, Dato' Ahmad Pardas Senin and Dato Maznah Mohd Ghazali volunteered to be our advisors. The founding members of GLCRC are, Dr. Azmi Abd. Hamid, Prof. Dr. Normah Hj. Omar, Prof. Dr. Rozainun Abd. Aziz, Assoc. Prof. Dr Rohaya Md. Noor and Assoc. Prof. Tn. Hj Idrus Hasan. The Director of ARI has appointed Dr Azmi Abd Hamid to lead the centre.

Our Vision and Mission

GLCRC will be regarded as a leading International Government Linked Companies Research Centre that drives superior knowledge creation and dissemination through Industrial Linkages. It includes Research Innovation, Learning, Training and Consultation with high standards of achievement in sectors that are deemed strategic to the nation's economy. We are committed to building a globally competitive Malaysia through enhancing the performance of GLCs and shall develop a high level of integrity and professionalism with the aim of earning the trust of those with and for whom we collaborate.

Our Objectives

We look to cultivate a team of committed researchers, trainers and expertise to nation building as its common ground. This culture defines us as individuals who, collectively enrich Accounting Research Institute (ARI) by energising it with knowledge, ideas, expertise and talents that come from a myriad of disciplines in the Faculty of Accountancy.



GLCRC Activities

1.	Case Study -Collaboration with MINDA
2.	Case Study-Collaboration with Bank Islam-Turnaround strategy of Bank Islam
3.	Interview with CEO, Bank Islam
4.	Book writing project on GLCs -Role of GLCs in Nation Building- Status: (Still in the process of writing)
5.	Collaboration with PNS- Proposal on joint collaboration between UiTM and PNS on Francais Training Business for graduating students and staff. The first.
6.	Collaboration with Khazanah Nasional Berhad. The first meeting was conducted in August 2010. Khazanah was represented by its Executive Director of Special Project , En Ezani and the Senior Vice President, En. Johan Abdul Razak. The objective of the meeting was to secure grants and also to conduct case studies in GLCs. We are also considering to revitalise our Master in Corporate Governance programme so that more students could be enrol to embark on the course. We planned to customise the programme in line with Khazanah Nasional long term planning on employees career.
7.	Collaboration with Tabung Haji. The first meeting was held in August 2010. The main aim of the meeting was to secure research grants on issues pertinent to Tabung Haji.
8.	Paper publication on GLCs - 10 papers were written on GLCs. Some of them are in the process of writing up. We hope to complete and publish all papers in ISI Scopus and Refereed journals.

Report on Activities of the Public Sector Accounting Research Centre (PSARC)

By Assoc. Prof. Dr. Nafsiah Mohamed

Research Lab

A research lab on "The Future Directions of Research in Public Sector" was held in Palm Garden Hotel, IOI Resot, Putrajaya on 20 April 2010. It was attended by officers from Ministries, Statutory Bodies and Local Authorities and the moderators were members of PSARC, namely: Associate Professor Dr Nafsiah Mohamed, Dr Azizah Abdullah, Dr Kalsom Salleh and Puan Normahiran Yatim.

Objectives of the Research Lab:

1. To identify new research areas pertaining to public sector accounting.
2. To identify future research lab/workshops in order to develop the accounting and financial framework of public sector.
3. To discuss four issues: performance measurement; financial reporting; accountability and governance; and budgeting in public sector
4. Expected output from this research lab is training, seminar, research, book of readings and other publications



Project Closure

Presentations of the findings of the two research funded by the Accountant General Office was held in Putrajaya on 11 November 2010. The event was chaired by Dato Salleh Mahmud (Accountant General), Also attended were Pn Wan Selamah Wan Sulaiman (Deputy Accountant General (Management) and representatives from the IPN-ARI Research Committee. The purpose of the Project Closure is to signify the completion of the two research.



Conferences

PSARC had collaborated with UiTM Sabah in organising an International Accounting and Finance Conference Sabah. It was held at Mini Putrajaya, Kota Kinabalu Sabah on 8 to 9 December 2010. Associate Professor Dr Nafsiyah Mohamed had been appointed as Advisor and Chairperson for the two-day conference.



2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, 5 to 7 December 2010

Articles: Financial Performance of Malaysian Local Authorities: A Trend Analysis and An Exploratory Study on the Possibility of Misappropriation of Assets in a Local Authority.



Innovation

On 8 October 2010, Associate Professor Dr Nafsiah Mohamed and Rose Shamsiah presented to the Public Accounts Committee (PAC) of Perak the findings on PAC performance and also introduced the PAC-Kit software. The Perak PAC Chairman, Datuk Seri Raja Ahmad Zainuddin Raja Omar indicated their interest to purchase PAC-Kit. Wanting to be the first state to use it, a Press Conference was held immediately to announce the intention. (Utusan Malaysia Online, 9 October 2010).

Other Activities

PSARC organised a half day Caring Society Programme Showcase in October 2010. The theme of the showcase was "How to inculcate a caring culture among university students." The showcase displayed activities carried out by the final year Accountancy students which include:

1. Learning sign language and interacting with the children of Sekolah Rendah Pendidikan Khas (cacat pendengaran), Shah Alam;
2. Fund-raisi:
Petaling Jaya.
3. Setting up a mini library at the Paediatric Ward, Hospital Kuala Lumpur, and organising a motivational talk at RACTAR, Subang Jaya;
4. Organising a motivational camp for the orphans from Rumah Anak-anak Yatim Banting.



Special Interest Groups (SIGs) Activities 2010

Report on Activities of the Ethics and Accounting Education Research Group

By Assoc. Prof. Dr. Nor Hanim Sulaiman

For the year 2010, with the assistance from the University Publishing Centre (UPENA), we published two books of readings on Ethics and Accounting Education. These books of readings present a collection of materials written by UiTM-wide lecturers related to the topic of ethics and accounting education.

The books are entitled, "Accounting Education: Learning and Teaching Approaches" edited by Dr Indra Devi Rajamanoharan and Associate Professor Dr Nagarethnam Thirumanickam; "Accounting Education: Issues and Challenges" edited by Associate Professor Dr Nor Hanim Sulaiman, Ahmad Shameer Mohamed Thaheer and Mohamad Ezrein Mohamad Kamal.

Other than that, two groups has completed their research. They are Associate Professor Dr Nagarethnam Thirumanickam, Bedah Ahmad and Professor Dr Ibrahim Kamal Abdul Rahman who had completed their research entitled, "Performance Measurement System in Higher Educational Institutions". Another research is by Professor Dr Zubaidah Zainal Abidin, Associate Professor Dr Nor Hanim Sulaiman and Associate Professor Mohd Nor Mamat who secured an FRGS research grant for the period 2010 to 2012 entitled, "Islamic Jurisprudence as a Fundamental Framework to Islamic Financing".

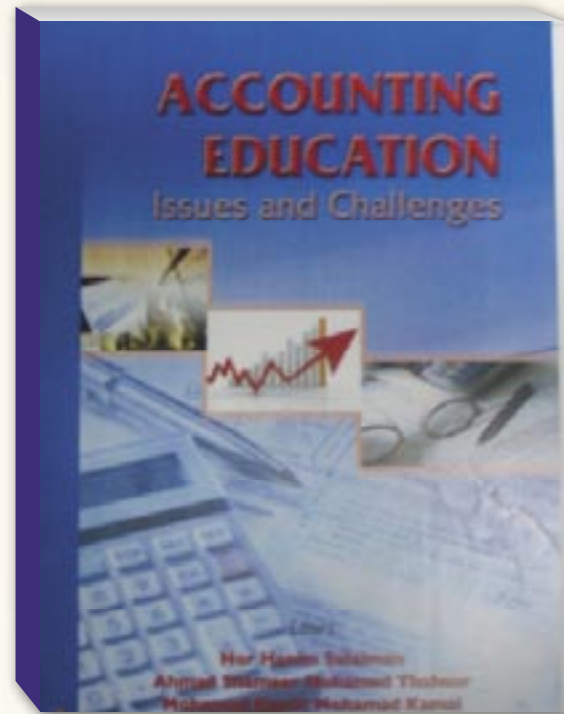
Strategic Planning 2011-2015

Besides the present research, we intend to secure new research grants on Ethics, Accounting Education, possibly in collaboration with other accounting groups. We plan to supervise and complete a minimum of two PhDs and two Masters by Research by the year 2015. Also in the pipeline is another book of readings edited by Associate Professor Dr Wee Shu Hui which is expected to be published in 2011; as well as publishing a short text on "Teaching MS Access 2007/10".

With regards to seminars, we are planning to organise a national seminar in Ethics, Accounting Education (biennially) starting at the end of 2011; and an international seminar by the year end of 2012. The International Conference is projected once in every five years. One of our members Associate Professor Dr Wee Shu Hui is also in the early stages of planning to collaborate with Niagara University in the United States, regarding the usage of a software for teaching Management Accounting.

Conclusion

The year 2010 has given us the opportunity to publish two books of readings. For the coming years, we believe we could achieve all of our plans and in the end proudly say, "Yes, we succeeded in accomplishing our target."



Report on Activities of the Islamic Accounting & Mu'amalat Research Group

By Dr. Nawal Kasim

ARI has approved the formation of its latest SIG, the Islamic Accounting and Mu'amalat Special Interest Group. This SIG is headed by Dr Nawal Kasim. The formation of this SIG will hopefully enhance the quantity and quality of ARI research in the area of Islamic accounting and finance. SIG of Islamic Accounting & Mu'amalat held its first meeting on 12 November 2010 and able to attract more than 20 new members to join the SIG. It is hoped that the members will be actively involved through this platform since the area of Islamic Accounting & Mu'amalat is becoming an important agenda not only in Malaysia but globally. Realising on the drastic development in this niche area and Malaysia's vision to become an Islamic banking and finance hub for the South East Asia by the year 2012, ARI has taken the initiative to set up this SIG to be in line with the current development.



In addition, Dr Nawal was elected as Working Group member for Shariah Audit Framework by ISRA, a research wing of BNM. To expose the members to current issues, the SIG will support them in attending seminars, workshops or forums in related areas. As a start, Dr Siti Khadijah from CITU and ARI Research Fellow, together with Dr Nawal went for a three-day workshop on Shariah legal issues held at Nikko Hotel, KL from 4th to 6th October, 2010. It was □

The year 2010 was a short period for this SIG as it was formed just a few months before the year end. However, the SIG has published a few research papers in the form of concept papers as well as papers from thesis. Hopefully, more research activities and publications will be materialized in the coming year, insyaAllah.



At a very young age, this SIG has won a Gold Medal for innovation category in UiTM IID Special Edition for its project called "Narrating the real Shariah Audit practices in Islamic Financial Institutions (IFIs)".

The Need for Islamic Accounting & Auditing

By Dr. Nawal Kasim

Muslim scholars and intellectuals are working towards incorporating modern knowledge to give it an Islamic mode which they named as Islamisation of knowledge. This is seen as a first step to integrate and develop the Muslim personality and outlook, which had become schizophrenic due to the dichotomisation of knowledge between secular and religious, as a result of the modern education received by Muslims from the West. The Western secular model of ethics generally proposes a system of ethics divorced from religion. For instance, its capitalistic economics approach is unsuitable for the Islamic economic system, which, on the other hand, places high moral values, fairness and 'Maslahah of the Ummah' (for the benefits of Muslim society) as among its principles.

Having said that, there is a necessity to Islamise contemporary knowledge since the knowledge and sciences that are taught, learnt and later applied in contemporary universities and higher learning institutions are representations of the Western experience and are based on, and imbued with the Western worldview. Since this Western worldview differs significantly on some very important fundamental concepts, the knowledge structures and systems built on them cannot be accepted as they are, and need to be subject to a process of evaluation, sifting and modification. It is argued that any new approach on the lines of Islam must be compatible with Islamic law, but in order to make a change, the theory and practice in the West must be understood and analyzed.

In view of the achievements and progress made in the modern fields of science and technology as well as arts knowledge, we need to bring to bear the expertise of Muslims who are well-versed in the various affairs of social life. Such personalities should at the same time have first hand knowledge of the Qur'an and Sunnah, which give them proper insight into the morals, values and purpose of existence as understood in Islam and validate their activities and contributions.

Driven by the fact that there is a drastic increase in the number of Islamic financial institutions globally, and the current scenario of Malaysia to position herself to become an Islamic financial hub, the 21st century should see a favourable climate as drastic growth of Islamic banking sector and Islamic capital markets are gaining wider acceptance throughout the world. The consequent effect would be the need for a demand for graduates with a combination of Islamic knowledge and modern disciplines. This should make a practical importance for Malaysia as reflected in one of the speeches delivered by the Bank Negara Malaysia (BNM) Governor:

“...An important part of the developments in Islamic finance will be to facilitate a more inclusive arrangement that would allow for greater interface and inter-linkages across jurisdictions, in particular from emerging economies. As part of this process, building and strengthening linkages between financial systems will contribute to this process. Indeed, participation with the European financial systems will form an important linkage between the East and the West. In our pursuit and commitment to strengthening the resilience of Islamic financial industry and to enhance these linkages would not only have the potential to contribute towards global financial stability but also to the prospects for global growth.”

In the present Muslim world, however, there exists an imported secular conventional accounting which employs the capitalistic approach of “profit maximization”. It dominates every aspect of the control and monitoring functions of the Islamic organizations. The Muslim society imitates blindly the trends and developments of the age. Hence the two categories of knowledge are unable to grow because the Islamic knowledge lacks the essential dynamism while the secular one is alien to the Muslims, their lands, goals and objectives. For this reason, to reform and to reconstruct the perspective of Islamic accounting for instance, one should initiate a revival to make them fit. The possibility of uprooting the two forms of knowledge lies in providing technically able and Islamically committed accountants who are well-versed in the Islamic teachings.

For Islamic institutions whose existence is based on the Islamic principles with the main objective of achieving the socio-economic justice, there is a need for a paradigm shift in the existing accounting practices. The currently used conventional accounting framework argued to be unsuitable for Islamic organisations should be implemented to cater for the Islamic worldview attached to the organizations. They may need a different type of accounting and auditing to be practised. They are expected to serve the needs of the Islamic society whose focus and priorities are different from other worldviews. Different from other organizations, managers of IFIs seem to be held accountable not only for the manner in which they are responsible in this world, but more important is the accountability in the hereafter.

Report on Activities of the Small Medium Enterprises Research Group

By Assoc. Prof. Dr. Noraini Mohamad

Introduction

SME Special Interest Group (SIG) is among other seven (7) currently available interest groups that ARI groomed to be upgraded to a research center. SME SIG is focussing its efforts and activities in areas such as research, journal publications other publications, consulting & training, seminar, networking, post-graduate supervision and strengthening industry relations. More importantly, SME SIG will make its presence known among the SMEs policy makers and associations. All these effort is to ensure that the SME SIG is in line with ARI vision and mission that research and innovation activities are competitive and relevance at all time.

Vision and Mission

Our vision and mission is to be a leading SIG that drives knowledge creation and dissemination through industry-linkages. Hence our activities for 2010 have been on research in several areas . For example a research on The Concept of Bathil in Financial Criminology in Islamic Financial Institutions: Practice of Brunei Darussalam by A.P.Dr. Noraini, Dr. Nawal., and Dr. Mohd.Asri; and another research on The Concept of Bathil in Financial Criminology: Practices of Iran and Malaysia conducted by A.P. Dr. Ezani Yakub, Dr. Asmak Husin and A.P. Dr Noraini Mohamed.

The SME SIG is also involved in consultancy projects with Bank Negara Malaysia in October and the Labuan Financial Services Authority in November, 2010.



Report on Activities of the Finance Research Group

By Assoc. Prof. Dr. Mohd Nizal Haniff

Activities in 2010

For the year 2010, the group was able to publish seven journal articles and three books. Among the journal our members published are Journal of Economic and Finance, Research in International Business and Finance, Journal of Financial Reporting and Accounting, and International Business Research. Collective efforts of the group members is also translated into three books, two of which are in Bahasa Melayu. They are Financial Management for Beginners, *Perancangan Pelaburan Hayat*, *Mengubah Hutang ke Sumber Kekayaan* (please see details in Publication section).

The group also participated in the Invention, Innovation & Design (IID 2010) at the UiTM level with the project "My Cash". This project was awarded with a silver medal.

Our members had also attended two conferences of which one, the proceeding is SCOPUS indexed. On top of these, the group had also secured grants for six projects with a total worth of RM 139,800.



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Report on Activities of the Audit and Assurance Research Group

By Assoc. Prof. Dr. Zuraidah Mohd Sanusi

The Audit SIG started the year with joint –collaboration with the MIA, MAREF and the SC in organizing Credibility of Public Accountants: The Audit Oversight Board & Ethical Dimensions in March 2010. This is followed by Seminar on Creative Accounting (Audit Governance) in March and September 2010 that was attended post graduate students.

The members of the Audit SIG have embarked in several research in 2010. Amongst the topics include Management of Mosque, Personality Trait & Audit Judgment Performance and Governance & Audit Exemption of SME. Our members are privileged to collaboration thesea researches with Universiti Kebangsaan Malaysia, Universitas Islam Indonesia, Universitas Riau, Indonesia and CPA Australia.

The Audit SIG also had conducted Audit Training and Consultancy Series. It was held on two Saturdays (23 and 30 October) in collaboration with Azhan Management Services. The topics discussed were MIA-By Laws, Companies Act 1965 (Sections relate to the auditors) and ISA 700 Audit Report.

The Audit SIG won several awards in 2010. The awards were for Best Paper Award on “Exploratory Factor Analysis of the Ethic Orientation Scale”, Silver medal at ICAS and Bronze medal (AQUAR System) for innovation as well as Anugerah Penerbitan UPENA.



Photo with all the participants from UNRI 23 Dec 2010



Photo: Prof Dr Takiyah Mohd Iskandar (UKM), Assoc. Prof Dr Zuraidah Mohd Sanusi (UiTM) received tokens of appreciation from Dr Ria Nelly Sari (UNRI) and Dr Rita Anugerah (UNRI) during the Accounting Research Training at UNRI, 23 Dec 2010



Hilmy Johari; Audit manager of Atarex Kamil Ibrahim & Co., KL
 Fadli Ahmad; Audit manager of Jamal Amin & Partners, KL
 Zuhri Mohd; Audit manager of Halim & Co., KL
 Kamarul Azhar; Audit manager of Aljefri & Co. Ipoh
 Mohd Fadzir Ismail; Audit Manager of Azuddin & Co. KL
 Azhan Abu Bakar; Partner Azhan Management Services, Shah Alam



Consultancy, Training & Research Grants 2010

Consultancy & Trainings 2010

NO.	PROJECT TITLE	MEMBERS	AMOUNT (RM)
1	Seminar IFRS Convergence (UiTM-AMCAF) - Organiser.	<ul style="list-style-type: none"> • Assoc Prof Dr Roshayani Hj Arshad • Nooraslinda Abdul Aris • Kamaruzzaman Muhammad • Zafiruddin Baharom • Hazlina Abdul Halim • Nur Adura Ahmad Noruddin @ Nordin • Maslinawati Mohammad • Intan Waheedah Othman • Suria Majdi • Rosnadzirah Ismail • Adibah Jamaluddin 	10,495
2	International Conference of Financial Criminology	<ul style="list-style-type: none"> • Prof Dr. Rozainon Abdul Aziz • Norhafizah Abdul Rahman • Adibah Jamaludin • Rosana Tapsir • Sharifah Norzehan Syed Yusof • Yusrina Mat Isa • Nooraslinda Abdul Aris • Nur Adura Ahmad Noruddin @ Nordin • Kamaruzzaman Muhammad • Suria Majdi • Rosnadzirah Ismail 	30,000
3	Contract Research The Roles and the Responsibilities of Internal Auditors in Preventing and Detecting Fraud in Malaysia.	<ul style="list-style-type: none"> • Dr Hilwani Hariri • Assoc Prof Dr Zaini Ahmad • Prof Dr Normah Hj Omar • Prof Dr Rozainun Abdul Aziz 	7,000
4	Seminar The Audit Oversight Board & Ethical Dimension-Credibility of Accountants (UiTM-MIA) - Organiser.	<ul style="list-style-type: none"> • Assoc Prof Dr Zuraidah Mohd Sanusi • Dr Hilwani Hariri 	1,100
5	Kursus Perakaunan Forensik - Institut Perakaunan Negara.	<ul style="list-style-type: none"> • Assoc Prof Dr Rohaya Mohd Noor • Assoc Prof Dr Rohana Othman 	3,600
6	Program Penyiasatan Kewangan Bertauliah (PPKB) Sesi 2010: Tenaga Pengajar bagi Modul VI: Perakaunan Forensik - Bank Negara Malaysia.	<ul style="list-style-type: none"> • Prof Syed Noh Syed Ahmad, • Assoc Prof Dr Noraini Mohamad • Dr Hilwani Hariri 	28,200
7	Program Penyiasatan Kewangan Bertauliah Sesi 2010 (Labuan Financial Services)	<ul style="list-style-type: none"> • Prof Syed Noh Syed Ahmad • Assoc Prof Dr Noraini Mohamad • Dr Hilwani Hariri 	26,300
8	Kursus Perakaunan Forensik: Meningkatkan Kecekapan, Kemahiran Analitik 'Nazir' - Jabatan Akauntan Negara.	<ul style="list-style-type: none"> • Assoc Prof Dr Rohana Othman 	64,000

Research Grants Secured

NO	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
1	Financial Fraud Risks and Internal Control System of Malaysian Companies: Extending the Fraud Triangle Theory to Fraud Diamond Theory.	FRGS	<ul style="list-style-type: none"> • Prof Dr Normah Hj Omar • Intan Salwani Mohamad • Hesri Faizal Mohamed Din 	40,000
2	The Effectiveness of Investment Tax Incentives on SMEs Performance: Pioneer Status and Investment Tax Allowance.	FRGS	<ul style="list-style-type: none"> • Prof Madya Dr Rohaya Md Noor • Dato Prof Dr Mustafa Mohd Zain 	44,400
3	Ratio Analysis of Corporate Governance of GLCs	FRGS	<ul style="list-style-type: none"> • Assoc Prof Hj Idrus Hassan • Prof Dr Normah Hj Omar • Dr Azmi Abd Hamid 	45,000
4	IFRS Implementation: The Development of Reporting Quality Index for Malaysian Private Companies.	FRGS	<ul style="list-style-type: none"> • Assoc Prof Dr Roshayani Arshad • Kamaruzzaman Muhammad • Maslinawati Mohammad • Nur Adura Ahmad Noruddin @ Nordin 	34,000
5	Islamic Jurisprudence as the Fundamental Basis in Islamic Financing.	FRGS	<ul style="list-style-type: none"> • Assoc Prof Dr Nor Hanim Sulaiman • Prof Dr Zubaidah Zainal Abidin • Assoc Prof Dr Muhamad Nor Mamat 	40,000
6	Enhancing Corporate Governance Model Towards Improving Earnings Quality.	FRGS	<ul style="list-style-type: none"> • Assoc Prof Dr Norashikin Ismail • Dr Philip T. Sinnadurai 	40,000
7	Malaysian Local Authorities Financial Health Check-up	FRGS	<ul style="list-style-type: none"> • Assoc Prof Dr Nafsiah Mohamed • Rozaiha Abd Majid • Mohd Hairay Md Yusof 	45,000
8	Corporate governance scoresheet of GLCs	FRGS	<ul style="list-style-type: none"> • Dr Azmi Abd Hamid • Prof Dr Normah Hj Omar • Prof Dr Rashidah Abdul Rahman 	20,000
9	Financial Integrity Model Through Ratio Analysis: A Comprehensive Analysis of Malaysian GLC.	FRGS	<ul style="list-style-type: none"> • Assoc Prof Hj Idrus Hassan • Dr Azmi Abdul Hamid • Assoc Prof Dr Rohaya Md Noor • Prof Dr Rozainun Abdul Aziz • Prof Dr Normah Hj Omar 	30,000
10	Modeling Zakat Distribution for Enhancement of Human Capital Development.	FRGS	<ul style="list-style-type: none"> • Hazlina Abdul Halim • Dr Hassan Bahrom • Sharifah Norzehan Syed Yusof • Jamaliah Said • En Mohd Helmi Ahmad 	42,400

Research Grants Secured

NO	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
11	Formulating a New Model of Malaysian Companies' Reaction and Behaviour for Social Responsibility Assurance.	FRGS	<ul style="list-style-type: none"> • Assoc Prof Dr Faizah Darus • Dato Prof Dr Mustaffa Mohamed Zain • Tamoi Janggu • Yussri Sawani 	50,000
12	Strategic Performance Measurement Systems (SPMS) Within Government-Linked Companies Transformational Programme	FRGS	<ul style="list-style-type: none"> • Dr Anuar Nawawi • Prof Dr Suzana Sulaiman • Norlaila Md Zain • Ilmiah Ibrahim 	25,000
13	Formulating a New Model of Malaysian Companies ' Reaction and Behavior for Social Responsibility Assurance	FRGS	<ul style="list-style-type: none"> • Assoc Prof Dr Faizah Darus • Yussri Sawani • Dato' Prof Dr Mustaffa Mohamed Zain 	50,000
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 Yacoob • Mohd Amran Mahat • Assoc Prof Dr Choong Kwai Fatt 	20,000
15	Conceptualising a New and Contemporary Model for the Successful Implementation of "Continuous" Budgeting	FRGS	<ul style="list-style-type: none"> • Assoc Prof Dr Wee Shu Hui • Prof Dr Ibrahim Kamal Abdul Rahman • Syazliana Kassim 	40,000
16	A New Model of Risk Disclosure and Management Mechanism for Non Financial Corporations	FRGS	<ul style="list-style-type: none"> • Dr Normah Ahmad • Rosnadzirah Ismail • Prof Dr Rashidah Abdul Rahman 	30,000
17	The Significance of Government Ownership in The Growth of Islamic Financial Institutions (IFIs) in Malaysia	FRGS	<ul style="list-style-type: none"> • Samsuwatd Zuha Mohd Abbas • Prof Dr Rashidah Abdul Rahman • Radziah Mahmud • Nur Faizahton Fisal 	30,000
18	Funding of Public Universities in Malaysia: Financial Autonomy and a New Approach of Funding Model	FRGS	<ul style="list-style-type: none"> • Prof Dr Ibrahim Kamal Abdul Rahman • Prof Dr Syed Noh Syed Ahmad • Dr Kalsom Salleh • Noor Ayuernie Ibrahim 	40,000
19	A Model-Fit Corporate Governance and Tax Compliance: Implications for Policymakers in Malaysia	FRGS	<ul style="list-style-type: none"> • Assoc Prof Dr Nor'azam Mastuki • Assoc Prof Dr Rohaya Md Noor • Abdul Rauf Ambali 	45,000
20	Expanding the Fundamental Scope of Shariah Audit in Islamic Financial Institutions (IFIs) : A New Framework	FRGS	<ul style="list-style-type: none"> • Dr Nawal Kassim • Assoc Prof Dr Zuraidah Mohd Sanusi • Sigit Handoyo • Dr Mutamimah 	50,000

Research Grants Secured

NO	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
21	A Survey on Employee Satisfaction Level in the Implementation of Quality Management Initiatives.	Dana Kecemerlangan	• Assoc Prof Dr Wee Shu Hui, • Ilmiah Ibrahim • Mohd Amran Mahat	8,000
22	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
23	The Determinants of Web-Based Corporate Reporting in Public Listed Companies in Malaysia.	Dana Kecemerlangan	• Prof Dr Rashidah Abd Rahman • Saied Hodayoun	13,000
24	The Effect of Firm's Risk, Independent Directors and Audit Committees on Income Increasing and Income Decreasing Earnings Management.	Dana Kecemerlangan	• Prof Dr Rashidah Abd Rahman • Masliza Wan Mohamad • Nik Mohamad Zaki Nik Salleh	13,000
25	Measuring and Reporting Intellectual Capital in Malaysia Local Authorities.	Dana Kecemerlangan	• Dr Amrizah Kamaluddin • Assoc Prof Dr Huang Ching Choo • Nur Adura Noruddin @ Nordin	10,000
26	Management Commentary Disclosures: Evidence From Enhanced Disclosure Regimes.	Dana Kecemerlangan	• Assoc Prof Dr Roshayani Arshad • Nur Adura Noruddin @ Nordin • Assoc Prof Dr Rohaya Md Nor	10,000
27	An Examination of the Quality and Nature of Supervisory Relationship in PhD Studies: Student's and Supervisory Perceptions.	Dana Kecemerlangan	• Assoc Prof Dr Erlane K. Ghani • Assoc Prof Jamaliah Said	12,000
28	Corporate Reporting of Intellectual Capital: Evidence from MESDAQ Bursa Malaysia.	Dana Kecemerlangan	• Assoc Prof Dr Ruhaya Atan • Azlina Rahim • Sainah Zainom	15,000
29	Corporate Social Responsibility Disclosure and the Reputation of Malaysian Public Listed Companies: An Institutional Perspective.	Dana Kecemerlangan	• Suaini Hj Othman • Assoc Prof Dr Faizah Darus • Assoc Prof Dr Roshayani Arshad	15,000
30	Tax Education in The Era of Information Communication and Technology : Technical vs Conceptual	Dana Kecemerlangan	• Nurul Hidayah Ahmad Nawawi • Assoc Prof Dr Lai Ming Ling	20,000
31	Takaful Industry : A Malaysian Experience	Dana Kecemerlangan	• Nooraslinda Abd Aris • Assoc Prof Dr Rohana Othman	
32	Executive Directors Remuneration, Turnover and Firm Performance in Fraud & lawsuit Firms	Dana Kecemerlangan	• Prof Dr Rashidah Abd Rahman • Suria Majdi	5,000
33	An Innovative Model for Public Sector Performance: Extending Organisational Capabilities	Dana Kecemerlangan	• Assoc Prof Jamaliah Said • Assoc Prof Dr Erlane K. Ghani	5,000

Research Grants Secured

NO	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
34	Financial Reporting in Malaysian Local Authorities.	Institut Perakaunan Negara	<ul style="list-style-type: none"> • Assoc. Prof Dr Nafsiah Mohamed • Dr Azizah Abdullah • Normahiran Yatim 	40,000
35	Traits Relevant Skills of the Forensic Accountant: Empirical Survey of Public Sector Organisations.	Institut Penyelidikan Perakaunan	<ul style="list-style-type: none"> • Dr Kalsom Salleh • Usha Rani Ihelliah • Noni Abdul Razak • Dr Shahril Baharim 	45,480
36	Financial Reporting in Selangor Local Authorities: Are they comparable with each other?	CPA AUSTRALIA	<ul style="list-style-type: none"> • Assoc. Prof Dr Nafsiah Mohamed • Normahiran Yatim • Assoc. Prof Dr Ruhaya Atan • Rozaiha Abdul Majid 	3,000
37	Corporate Social Responsibility Practices in Malaysian Statutory Bodies	CPA AUSTRALIA	<ul style="list-style-type: none"> • Dr Azizah Abdullah • Fatimah Abd Rauf 	3,000
38	Relevant Skills of Forensic Accountants in a Public Sector Organization	CPA AUSTRALIA	<ul style="list-style-type: none"> • Dr Kalsom Salleh • Usha Rani 	3,000
39	The Importance of Intellectual Capital Information to SMEs in Malaysia.	Dana Kecemerlangan / CPA AUSTRALIA	<ul style="list-style-type: none"> • Assoc. Prof Dr Huang Ching Choo • Dr Kalsom Salleh • Nur Adura Ahmad Noruddin @ Nordin 	9,000
40	Corporate Governance in SMEs, the Role of Outside Directors and Firm Performance	Dana Kecemerlangan / CPA AUSTRALIA	<ul style="list-style-type: none"> • Assoc Prof Dr Zuraidah Mohd Sanusi • Dr Azmi Abdul Hamid • Yusarina Mat Isa • Ahmad Saiful Azlin Putih Salin 	4,000
41	Tax Incentives and the Impact on SME Performance	Dana Kecemerlangan / CPA AUSTRALIA	<ul style="list-style-type: none"> • Assoc Prof Dr Zuraidah Mohd Sanusi • Assoc Prof Dr Nor'Azam Mastuki • Nooraslinda Abdul Aris 	7,000
42	The conceptualization of financial crime (fc) and fraud free (ff) environment in islamic banking products and services in malaysia : enhancing customers' decision making on financing options	ARI HICoE	<ul style="list-style-type: none"> • Dr Azmi Abd Hamid • Prof Dr Rozainun • Dr Hassan Baharom 	45,000
43	A Comparative Study on the Screening Process of Syariah Compliance Practices using Malaysian Securities.	ARI HICoE	<ul style="list-style-type: none"> • Assoc Prof Dr Pok Wee Ching • Dr Mohd Nizal Haniff • Dr Rashid Ameer • Prof Dr Sunil Poshakwale 	44,000

Research Grants Secured

NO	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
44	Accountability and Best Practice of Mosque Management Control System.	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Dr Mohamed Azam Mohamed Adil • Assoc. Prof Dr Zuraidah Mohd Sanusi • Assoc. Prof Dr Asmah Abd Aziz • Mohammad Mahyuddin Khalid • Mohamad B. Mohd Zain 	52,000
45	Adequacy of Disclosure Requirements on Investor-Stakeholder Information of IIFS in Malaysia and Dubai/Bahrain.	ARI HICoE	<ul style="list-style-type: none"> • Dr Sharifah Khadijah Syed Agil • Syed Musa Alhabshi • Effendy Rahaman 	55,000
46	Appropriateness, Transparency, and Timeliness in Reporting of Risk-Return Payoff in Islamic Deposits: An Exploratory Study on Mudarabah Deposits.	ARI HICoE	<ul style="list-style-type: none"> • Dr Rashid Ameer • Dr Radiah Othman • Khalid Jaafar Jahaya • Assoc. Prof Dr Mohammad Talha • Dr Nurmahzilah Mahzan 	43,000
47	Corporate Networks, Corporate Governance and Financial Statement Fraud.	ARI HICoE	<ul style="list-style-type: none"> • Prof Dr Rashidah Abd Rahman • Dr Effiezal Aswadi Abdul Wahab • Dr Mazlina Mat Zain • Prof Behnaz Z. Quigley 	29,400
48	Corporate Social Responsibility: The Development of Corporate Social Responsibility Index for Islamic Financial Institutions.	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Dr Roshayani Arshad • Assoc. Prof Dr Rohana Othman • Azlan Md Thani • Mohamed Affendi Abdul Malek • Fadhilah Abdul Rahman • Prof Roger Buritt 	42,500
49	Creative Accounting Practices and Earnings Management: Meeting the Shariah Screening Process in Malaysia and Indonesia.	ARI HICoE	<ul style="list-style-type: none"> • Assoc Prof Dr Zuraidah Mohd Sanusi • Dr Hilwani Hariri • Prof Dr Takiah Iskandar • Dr Agus Harjitok • Ataina Hidayati 	57,000
50	Financial Distressed - Model Detection in Islamic Banks in Malaysia, Dubai and United States.	ARI HICoE	<ul style="list-style-type: none"> • Nurul Husna Haron • Prof Dr Rashidah Abd Rahman • Assoc Prof Dr Asyraf Wajdi Dusuki • Prof Dr Behnaz Z. Quigley 	48,000

Research Grants Secured

NO	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
51	Financing Terrorism and the Impact of Perceptions on Islamic Financial Institutions: An Assessment of Fraud Deterrent Mechanisms.	ARI HICoE	<ul style="list-style-type: none"> • Prof Dr Normah Hj Omar • Masetah Ahmad Tarmizi • Mohd Noor Firdaus Abdullah • Mohd Fuad Arshad • S. Nizam Ali 	55,000
52	Implemetation of Maqasid Al Shari'ah Islamic House Financing: A Study of the Rights and Responsibilities of Contracting Parties in Bai' Bithaman Ajil (BBA) and Musyakarah Mutanaqisah (MM).	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Dr Rohana Othman • Rafidah Mohd Azli • Mardhiyyah Sahri • Assoc. Prof Dr Roshayani Arshad • Nooraslinda Abdul Aris • Abdul Razak Yaakob 	44,500
53	Improving the Effectiveness of the Characteristics of the Anglo-Saxon Governance and the Islamic Governance of Islamic Financial Institutions.	ARI HICoE	<ul style="list-style-type: none"> • Dr Azmi Abd Hamid • Dr Mohd Nizal Haniff • Ahmad Saiful Azlin Puteh Salim • Assoc. Prof Dr Muhamad Rahimi Osman • Selamat Hj Sirat 	40,000
54	International Transfer Pricing Audit: An Empirical Analysis on Audited Cases.	ARI HICoE	<ul style="list-style-type: none"> • Assoc Prof Dr Lai Ming Ling • Nurul Hidayah Ahmad Nawawi • Muzairi Shaikh Osman • Prof Dr Margaret Mckerchar 	43,500
55	Interpretations of Fraud: An Attitudinal Study in Shariah Compliant and Non-Shariah Compliant Companies.	ARI HICoE	<ul style="list-style-type: none"> • Dr Roshima Said • Dr Hilwani Hariri • Aniza Ishak • Dr Ayoib Che Ahmad • Prof David Crowther 	37,020
56	Islamic Banking Profit Rates: A Comparative Study of Malaysia, Singapore and Hong Kong.	ARI HICoE	<ul style="list-style-type: none"> • Dr Mohd Nizal Haniff • Assoc. Prof Dr Pok Wee Ching • Dr Rashid Ameer • Prof Dr Sunil Poshakwale 	43,000
57	Islamic Corporate Governance Index, Foreign Investment and Firm's Performance of Syariah Compliance Companies. A Comparative Study of Indonesia and Malaysia.	ARI HICoE	<ul style="list-style-type: none"> • Dr Hilwani Hariri • Dr Roshima Said • Prof Dr Takiyah Mohd Iskandar • Dr Saiful 	45,350
58	Islamic Ethical Attitudes and Corporate Crime: Malaysia Evidence.	ARI HICoE	<ul style="list-style-type: none"> • Dr Roshima Said • Sazilah Mohd Saad • Wan Nailah Abdullah • Dr Azlan Amran • Prof David Crowther 	34,040

Research Grants Secured

NO	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
59	Islamic Work Ethics Among Employees of Islamic and Conventional Banks in Malaysia.	ARI HICoE	<ul style="list-style-type: none"> • Ahmad Saiful Azlin Puteh Salin • Norlela Kamaluddin • Siti Khadijah Ab. Manan • Prof Dr Joni Tamkin Borhan 	48,865
60	Probing the Ethical Identity and Performance of Shariah Compliant Companies on Bursa Malaysia via Annual Reports.	ARI HICoE	<ul style="list-style-type: none"> • Dr Roshima Said • Noridah Ismail • Leily Adja Radjeman • Datin Prof Dr Hasnah Haron • Dr Obalola Musa Adebayo 	47,780
61	Risk Management and Shari'ah Compliance of Takaful Operators in Malaysia.	ARI HICoE	<ul style="list-style-type: none"> • Roszana Tapsir • Nooraslinda Abdul Aris • Mohamad Kamil Abu Talib 	36,400
62	Risk Management Disclosure in Islamic Financial Institutions in Malaysia: Pre and Post Financial Crisis.	ARI HICoE	<ul style="list-style-type: none"> • Rosnadzirah Ismail • Prof Dr Rashidah Abd Rahman 	30,000
63	Risk Management Practices in Islamic Financial Institutions in Malaysia, Bahrain and UAE.	ARI HICoE	<ul style="list-style-type: none"> • Prof Dr Rashidah Abd Rahman • Dr Fauziah Hanim Tafri • Yaseen Al-Janadi • Assoc. Prof Dr Asyraf Wajdi Dasuki • Prof Omar Masood 	57,000
64	Risk Reporting: The Development of Risk Disclosure Quality Index for Islamic Financial Institutions.	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Dr Roshayani Arshad • Assoc. Prof Dr Rohana Othman • Rina Fadhillah Ismail • Prof Yusof Karbhari 	40,000
65	Sistem Kewangan Islam Dalam Kerangka Perundangan Negara: Kajian Terhadap Kes-Kes di Mahkamah.	ARI HICoE	<ul style="list-style-type: none"> • Sharifah Norzehan Syed Yusuf • Assoc. Prof Dr Mohamed Azam Mohamed Adil • Najahudin Lateh • Siti Noorbiah Md Rejab 	41,400
66	Tadlis in Home Financing: A Comparative Study of Malaysia and Saudi Arabia.	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Ezani Yaakub • Assoc. Prof Dr Mohamed Azam Mohamed Adil • Assoc. Prof Dr Mohd Dani Muhamad • Amal Hayati Ishak • Prof Dr Abdul Rahim Abd Rahman • Prof Dr Abbas Mirakhor 	57,000

Research Grants Secured

NO	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
67	The Concept of Criminology (Bathil) in IFIs: Practices in Brunei and Luxemburg.	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Dr Noraini Mohamad • Assoc. Prof Dr Mohd Asri • Dr Nawal Kasim • SAC/ Bank Negara 	31,500
68	The Concept of Criminology (Bathil) in Islamic Financial Institutions: Practices in Malaysia and Iran.	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Ezani Yaakub • Assoc. Prof Dr Noraini Mohamad • Asmak Husin • SAC/ Bank Negara • Islamic Authority Body 	57,000
69	The Conceptualisation of Financial Crime (FC) and Fraud Free (FF) Environment in Islamic Banking Products and Services in Malaysia: Enhancing Customers' Decision Making on Financing Options.	ARI HICoE	<ul style="list-style-type: none"> • Prof Dr Rozainun Abdul Aziz • Dr Azmi Abd Hamid • Dr Mohd Nizal Haniff • Dr Hasan Baharum • Selamat Hj Sirat • Prof Dr Omar Zaid Abdullah 	48,000
70	The Effectiveness of Audit Report in Waqf Management.	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Dr Asmah Abdul Aziz • Assoc. Prof Dr Zuraidah Mohd Sanusi • Dr Mohd Efandi Mat Rani • Mohammad Mahyuddin Khalid • Mohd Bakri Ibrahim 	30,000
71	The Monitoring of Annual Zakat Report in Malaysia.	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Dr Asmah Abdul Aziz • Assoc. Prof Dr Huzaimah Ismail • Baterah Alias • Assoc. Prof Dr Nafisiah Abd Rahman • Abd Rahim bin Zakaria 	42,500
72	The Scope of Shariah Audit in Islamic Financial Institutions (IFIs): A Comparative Study of Malaysia and Indonesia.	ARI HICoE	<ul style="list-style-type: none"> • Dr Nawal Kasim • Assoc. Prof Dr Zuraidah Mohd Sanusi 	39,500
73	Whistle-blowing and Islamic Values in Combating Accounting Fraud: A Comparison of Islamic and Conventional Financial Institutions in Malaysia.	ARI HICoE	<ul style="list-style-type: none"> • Dr Radiah Othman • Dr Hilwani Hariri • Assoc. Prof Dr Said Bouheraoua • Datin Prof Dr Hasnah Haron • Assoc. Prof Dr Mohammad Talha 	41,950
74	Project Management in Zakat Distribution	ARI HICoE	<ul style="list-style-type: none"> • Sharifah Norzehan Syed Yusuf • Assoc. Prof Dr Hasan Bahrom • Hazlina Abdul Halim • Assoc Prof Jamaliah Said • Mohd Helmi Ahmad 	40,000

Research Grants Secured

NO	TITLE	FUNDED BY	RESEARCHER	TOTAL (RM)
75	Reengineering Carter Instrument for Islamic Non-Profit Organisations in Promoting Good Governance.	ARI HICoE	<ul style="list-style-type: none"> • Assoc Prof Dr Erlane K. Ghani • Assoc Prof Jamaliah Said • Fawzi Laswad 	19,500
76	Shariah and Corporate Governance Compliance by Malaysian Islamic Financial Institutions.	ARI HICoE	<ul style="list-style-type: none"> • Dr Halil Paino • Anis Barieyah Mat Bahari • Rosliza Abu Bakar • Dr Zubaidah Ismail 	7,500
77	Corporate Social Responsibility : The Development of Corporate Social Responsibility Index for Islamic Institutions	ARI HICoE	<ul style="list-style-type: none"> • Assoc. Prof Dr Roshyani Arshad • Assoc. Prof Dr Rohana Othman • Azlan Md Thani • Mohamed Effendi Abdul Malek • Prof Roger Buritt 	42,500
78	Environment in Islamic Banking Products and Services in Malaysia : Enhancing Customers' Choice.	ARI HICoE	<ul style="list-style-type: none"> • Prof Dr Rozainun Abdul Aziz • Dr Azmi Abdul Hamid • Dr Mohd Nizal Hanif • Hassan Mohd Baharom 	48,000

Congratulatory Messages to PhD Graduates 2010

ARI and the Faculty of Accountancy wish to congratulate our students and colleagues who have successfully completed their PhD program at UiTM in 2010. They are Dr Siti Noor Hayati Mohd Zawawi, Associate Prof Dr Zaini Ahmad, Dr Sharifah Khadijah Syed Agil and Dr Hilwani Hariri



Dr Sharifah Khadijah Syed Agil



Dr Siti Noor Hayati Mohd Zawawi



Associate Prof Dr Zaini Ahmad



Dr Hilwani Hariri

SNAPSHOT of Activities 2010



Adira, Master's student, waiting patiently for visitors at IIDSE 2010



AP Dr Zaini with her certificate for winning the Emerald selected journal article



ARI director, Prof Normah, on stage to receive certificate of award from VC on the opening day of IIDSE 2010



Dean delivering his speech on the 2nd day of ARI retreat at Awana



Dr Azmi receiving his Gold Medal for his Bold Track project at IIDSE 2010



Dr Intan and her team at IIDSE 2010



Dr Nawal at her booth



Dr Nawal receiving her Gold Medal for her Shariah Audit project



Prof. Dr. Rashidah with FFM on Book of Corporate Governance



Focus group discourse organized by Dr Radiah, Dr Hilwani and Dr Roshima



IID 2010-main players & participants



Participants at the Workshop on AOB & Ethical Dimension at SC Building



Participants at ARI retreat, Bkt Tinggi Resort



Participants at 'Writing Cases' Workshop



Assoc Prof Dr Zuraidah-platinum winner on Social Sciences category at IID 2010



Prof Dr Normah at the HICoE Launching ceremony



Prof Omar Masood delivering his talk at ARI retreat



Prof Dr Rozainun's winning booth at IIDSE 2010 (Gold Medallist)



Dr. Radiah listening to comments from participants during the focus group discourse



Seminar on FRS Convergence, dePalma Ampang



Some of the working committee (from left) Maslina, Intan Waheeda, Rosnadzirah, Suria & Zafiruddin



Tan Sri Arshad Ayub at one of the sessions



The big guns at the Faculty Do



ARI Director, Prof Normah, delivering her visionary opening speech at ARI retreat, Awana Genting



ARI retreat at Awana



Prof. Dr. Rozainun, another Gold Medal winner at IIDSE 2010



Dr Hilwani, the organising chairperson, ARI retreat at Bkt Tinggi Resort



Visit to INCEIF



One of the speakers at Seminar on FRS Convergence, DePalma Ampang.



Meeting at MINDA



Dr Radiah & Dr Rashid having a discussion with Dr Ashraf (Head of Research Affairs, ISRA)



A talk by Prof. Dr. Homayoun at CITU



Visit to Bank Negara



Students participation in IID 2010 SE



HICoE first conference on researsch clusters

Journal Publications 2010

1. Amer Shakir, Z., Wan Zaiyana, M.Y., Khairil Anwar, M., Zuraidah, M.S. and Norazan M.R. (2010). Ideation in Industrial Design Context: The Importance of Group Process in Brainstorming, *Asian Journal of Environment-Behavior Studies*, Maiden Issue, Vol 1, No. 1, ISSN 1394-0384.
2. Azlina, A. J. and Rashidah, A. R. (2010). Institutional Investors and Earnings Management: Malaysian Evidence, *Journal of Financial Reporting and Accounting*, Vol. 8, No. 2, 110-127, ISSN 1985-2517 (EMERALD)
3. Dalila, D., Rashidah, A.R and Zaluddin, S. (2011). Waqf Reporting to Fufill Stakeholder Attribute in Waqf Islamic Councils, *Business and Management Quarterly Review*, Vol. 2, No. 1, ISSN: 2180-277
4. Eley Suzana, K., Indra Devi, R. and Normah, O. (2010) Supply Chain Management Practices of an Automobile Manufacturer in Malaysia, *Asia-Pacific Management Accounting Journal*, Vol. 5, Issue 1, 69-88, ISSN 1675-3194, University Publication Centre (UPENA)
5. Erlane K. G. and Jamaliah, S. (2010). Digital Reporting Practices among Malaysian Local Authorities, *Electronics Journal of e-Government*, Vol. 8 Issue 1, ISSN 1479-439X
6. Erlane K. G. and Jamaliah, S. and Fawzi L. (2010). Does Level of Balanced Scorecard Adoption Affect Service Quality? A Study on Malaysian Local Authorities, *International Journal Managerial and Financial Accounting*, Vol. 2, No. 3, ISSN 1753-6715, Inderscience Enterprises Limited
7. Faridah A. R., Erlane K. G. and Adnan Z. A. (2010). Auditees' Perception on Accountability Index : A Study in a Malaysian Public University, *Canadian Social Journal*, Vol. 6 No. 3, ISSN 1712-8056
8. Haniff, M.N and W.C. Pok (2010) Intraday Volatility and Periodicity in Malaysian Stock Returns, *Research in International Business and Finance*, vol.24, 329-343. **(Elsevier/SCOPUS Indexed)**
9. Huang, C.C., Michael, T. and Robert, L. (2010). Contingency Factors Influencing The Availability of Internal Intellectual Capital Information, *Journal of Financial Reporting and Accounting*, Vol. 8, No. 1, 4-21, ISSN 1985-2517 (EMERALD)
10. Jamaliah, S., Wee, S. H., Rohana, O. and Dennis, T. (2010) The Mediating Effects of Organizational Learning orientation on The Relationship between Strategic Management Accounting Information Use and Organizational Performance. *APAMJ*. Vol 5 Issue 2, 2010
11. Kalsom, S. Noni, A. R. and Shahril, B. (2010) Traits and Relevant Skills of The Forensic Accountants: Empirical Survey of Public Sector Organisations, *IPN Journal of Research and Practice in Public Sector Accounting and Management*, Volume 1, ISSN 2180-4508, IPN
12. Kalsom, S., Syed Noh, S.A. and Syed Omar Sharifuddin S. I. (2010) Knowledge Management and Public Sector Accountants: Knowledge Management Models in the Accountant General's Department of Malaysia. *IPN Journal of Research and Practice in Public Sector Accounting and Management*, Volume 1, ISSN 2180-4508, IPN
13. Lai, M.L. and Choong, K.F. (2010) Motivators, Barriers and Concerns in Adoption of Electronic Filing Systems: Survey Evidence from Malaysian Professional Accountants, *American Journal of Applied Sciences*, Vol. 7, No. 4, 562-567, ISSN 1546-9239 **(SCOPUS)**

Journal Publications 2010

14. Lai, M.L. and Nurul Hidayah, A. N. (2010) Integrating ICT Skills and Tax Software In Tax Education: A Survey of Malaysian Tax Practitioners' Perspectives, Campus –wide Information system, Vol. 27, Issue 5 (in press), 303-317, ISSN 1065-0741 **(SCOPUS)**
15. Memiyanty, A.R., Rozainun, A.A. and Binshan, L. (2010). Perception on Professional Capabilities of Accounting Graduates. International Journal of Management in Education (IJMIE). ISSN : 1750-385X, 61-79, Inderscience Publishers, Bucks,U.K.
16. Mohamed Azam, M. A., Mohd Dani, M., Ezani, Y. and Amal Hayati, I. (2010) Tadlis in Islamic Transactions, Malaysian Accounting Review, Special Issue, Vol. 9, No. 2, 43-55, ISSN 1675-4077, University Publication Centre (UPENA)
17. Mohammad Radzi, I., and Lai, M.L. (2010) Salaried Taxpayers and Electronic Tax Filing System: Survey Evidence, Malayan Law Journal, 5, Sept/October, pp.ixxix-xciii, ISSN 0025-1283 www.lexisnexis.com
18. Mohd Afandi, M. R. and Asmah, A. A. (2010) Waqf Management and Administration in Malaysia: Its Implementation from the Perspective of Islamic Law, Malaysian Accounting Review, Special Issue, Vol. 9, No. 2, 115-121, ISSN 1675-4077, University Publication Centre (UPENA)
19. Mohd Halim, K., Muhd Kamil, I. and Rozainun, A. A. (2010) Value Relevance of Aggregated vs Disaggregated Book Value and Earnings: Evidence from Malaysian High-tech Firms. Malaysian Accounting Review, Vol. 9, No. 1, 1-17, ISSN 1675-4077, University Publication Centre (UPENA)
20. Mohd Haswadi, H., Glen D. M., Zuraidah M. S. and Takiah M. I. (2010) The Enforcement Role of The Companies' Commission of Malaysia, International Business and Economics Research Journal, Vol. 9, No. 2., February 2010, ISSN 1535-0754, The Clute Institute For Academic Research
21. Mohd Nizal, H. and Pok, W. C. (2010) Intraday Volatility and Periodicity in the Malaysian Stock Returns. Research in International Business and Finance, Volume 24 Issue 3, 329 -343. ISSN 0275-5319, JAI Press **(SCOPUS)**
22. Mohd Zain, Z., Mohd Akram, A. and Ghani, E. K. (2010) Intrepreneurship Intention among Malaysian Business Students, Canadian Social Science, Vol. 6, No.3, 34-44, ISSN 1712-8056
23. Muhd Kamil, I., Norhana, S. and Mohd, R. (2010). Intangible Assets Valuation in the Malaysian Capital Market, Journal of Intellectual Capital. ISSN: 1469-1930
24. Nafsiah, M., Azizah, A., Fatimah, A. R. and Normahiran, A. (2010) Financial Reporting Reform in Malaysian Local Authorities, IPN Journal of Research and Practice in Public Sector Accounting and Management, Volume 1, ISSN 2180-4508, IPN
25. Najahudin, L., Mohamed Azam, M. A., Siti Noorbiah, M. R. and Mardhiyyah, S. (2010) The Legal Framework of the Islamic Financial System: A Study on the Cases in Malaysia, Malaysian Accounting Review, Special Issue, Vol. 9, No. 2, 85-97, ISSN 1675-4077, University Publication Centre (UPENA)
26. Nawal, K. and Nurul Khairiah, K. (2010) The Influence of the Concept of "Taklif" to Accountants in Preventing Fraudulent Financial Reporting and Auditing, Malaysian Accounting Review, Special Issue, Vol. 9, No. 2, 71-83, ISSN 1675-4077, University Publication Centre (UPENA)
27. Noraini, M., Mohamad Asri, A. and Nawal, K. (2010) Crime Prevention in Islamic Financial Institution: Practices in Brunei Darussalam, Malaysian Accounting Review Special Issue 2010, ISSN 1675-4077, University Publication Centre (UPENA)

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28. Norlela, K. and Siti Khadijah, A. M. (2010) The Conceptual Framework of Islamic Work Ethic (IWE), Malaysian Accounting Review, Special Issue, Vol. 9, No. 2, 57-70, ISSN 1675-4077, University Publication Centre (UPENA)
29. Norli, A., Anuar, M.N., Taufiq, H. and Sazali, Z.A. (2010). Short-run Stock Overreaction: Evidence from Malaysia, International Journal of Economics and Management, Vol 5, No.2 (**SCOPUS**).
30. Normah, O. (2010) Terrorist Financing and Perceptions on Islamic Financial Institutions, Malaysian Accounting Review, Special Issue, Vol. 9, No. 2, 165-174, ISSN 1675-4077, University Publication Centre (UPENA)
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35. Radiah, O. (2010) Impact of Financial Reporting Quality on the Implied Cost of Equity Capital: Evidence from the Malaysian Listed Firms, Asian Journal of Business and Accounting, Vol. 3, Issue 1, 1-25, ISSN 1985-4064
36. Rapih, M., Wee, S.H., Ibrahim Kamal, A. R. and Rozainun, A. A. (2010) The Relationship Between Strategic Performance Measurement Systems and Organisational Competitive Advantage. Asia-Pacific Management Accounting Journal, Vol. 5, Issue 1, 1-20, ISSN 1675-3194, University Publication Centre (UPENA)
37. Rashid, A., Fairuz, R. And Husein, Z. (2010) A New Perspective on Board Composition and Firm Performance in an Emerging Market, Corporate Governance, Vol. 10, No. 5, (EMERALD)
38. Rashid, A. (2010). The Role of Institutional Investors in the Inventory and Cash Management Practices of Firms in Asia, Journal of Multinational Financial Management, Vol. 20, No.2-3, 126-143. [Impact factor 0.812] (**SCOPUS**)
39. Rashid, A. and Radiah, O. (2010) Environmental disclosure of Plantation Companies in Malaysia: A Tool For Stakeholder Engagement, Corporate Social and Environmental Management Journal, Vol. 17, 52-62 (**SCOPUS**)
40. Rashid, A., Fairuz, R. and Anuar, N. (2010) Director Independence and Performance of Listed Companies: Evidence from Malaysia, International Journal Business Governance and Ethics, Vol. 5, No. 4, 280-300 (**SCOPUS**)

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41. Rashid, A. and Aishah, S. A. B. (2010) Readability of Corporate Social Responsibility Communication in Malaysia, Corporate Social and Environmental Management Journal, Vol. 17, No. 4, ISSN 1535-3966 (Online)(**SCOPUS**)
42. Rashid, A. and Radiah, O. (2010) Stock Market Reaction to Bond Issuance: Evidence from The Malaysian Banking Sector, International Research Journal of Finance and Economics, Vol. 45, 161-169, ISSN 1450-2887 (**SCOPUS**)
43. Rashid, A. (2010) Determinants of Corporate Hedging Practices in Malaysia, International Business Research, Vol. 3, No. 2, 120-130, ISSN 1913-9004 (Print) and ISSN 1913-9012 (Online)
44. Rashid, A. and Syahida, M. Z. (2010) Turnaround Prediction of Distressed Companies: Evidence from Malaysia, Journal of Financial Reporting and Accounting, Vol. 8, No. 2, 143-159, ISSN 1985-2517 (EMERALD)
45. Rashid, A. (2010) Financial Liberalisation and Firms' Capital Structure Adjustments: Evidence from Southeast Asian and South America, Journal of Economics and Finance (Online) (**SCOPUS**)
46. Rashidah, A. R., Fauziah Hanim, T. and Yaseen, A. J. (2010) Instruments and Risks in Islamic Financial Institutions, Malaysian Accounting Review, Special Issue, Vol. 9, No. 2, 11-21, ISSN 1675-4077, University Publication Centre (UPENA)
47. Rohana, O., Rozainun, A. A. and Md. Isa, I. (2010). A Perspective on the Subprime Crisis 2007 : Lessons to be Learnt in Relation to the Asian Financial Crisis 1997, European Journal of Economics, Finance and Administrative Sciences, Issue 23, ISSN 1450-2275 (**SCOPUS**)
48. Rohana, O. and Azlan Md Thani. (2010). Islamic Social Reporting of Listed Companies in Malaysia, International Bussiness and Economics Research Journal, Vol 9, No 4, ISSN: 1535-0754.
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58. Tuan Zainun T.M, Malcolm, S. Hadrian, D. (2010). Determinants of Management Accounting Control System in Malaysian Manufacturing Industry. *Asian Journal of Accounting & Governance*, Vol. 1, pp. 79 - 104. ISSN 2180-3838
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62. Zaleha, O. and Rashidah, A.R (2010), Ethics in Malasyian Corporate Governance Practices, *International Journal of Business and Social Science*, Vol. 1, No. 3, 374-387, ISSN 2219-1933 (Index Copernicus International and EBSCOhost).

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63. Hussein, Z. and Rashid, A. (2010, February) Feminising the Corporate Board, *Accountants Today*, 44-46, ISSN 1394-1763
64. Nawal, K. (2010, June) Auditing from the Islamic Perspective, *Accountants Today*, 28-31, ISSN 1394-1763
65. Rashid, A. (2010, February). Female Directors on Corporate Boards, *Accountants Today*, ISSN 1394-1763
66. Roshayani, A. Noraida, S. , Siti Noor Azmawaty A.R. and Zafiruddin, B. (2010-2011). Strategy Corporate Social Responsibility : Business Strategy Towards Value Creation, *MAREF Review*, Volume 1 Issue No 2, ISSN 2231 - 8283, MAREF Review
67. Zuraidah, M.S., Nor'azam, M., Yusarina, M.I, Aida Hazlin, I. and Kamaruzzaman, M. (2010). Audit Quality Rating (AQuR) System: Towards the Compliance of ISQC 1, November 2010, *MAREF Review*.

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1	Lai M. L. and Lau, S. H.	Life-Long Education and Financial Planning of Graduate Students: Evidence from Malaysia.	2010 International Conference on Education Technology and Computer, Golden Jade Sunshine Hotel, Shanghai, China, June 22-24, 2010, Ei Compendex, ISI Proceeding (ISTP), IEEE Explore
2	Maهران, Z.	The Influence of Culture on Perceived Ethical Problems and Ethical Judgments	Proceedings International Conference on Ethics & Professionalism, Bangi Malaysia 1-2 December 2010.
3	Amiruddin, Huang, C. C. and Zubaidah, Z. A.	The Development of an IC Index for Malaysian Companies.	International Conference of Intellectual Capital and Knowledge Management, Hong Kong, November 11-13, 2010, Thomson Reuters ISI Index (ISSHP) & (ISSHO/ISI), Institution of Engineering & Technology, UK
4	Amriza, K. and Rashidah, A. R.	The Moderating Effect of Organisation Culture on Intellectual Capital and Organisation Effectiveness Relationship	International Conference of Intellectual Capital Management, The Hong Kong Polytechnics University, Hong Kong, China, 11-12 November 2010 [Thomson Reuters ISI Index]
5	Asmah, A.A., Fatimah Hanim, A.R. and Intan Salwani, M.	Performance Indicators of Collection Counters at Local Authorities	International Conference on Innovation, Management and Service (ICIMS 2010), Singapore, 2010
6	Azlina, R., Ruhaya, A. and Amirazah, H.	Intellectual capital efficiency in Malaysian Public Companies : A Longitudinal Study	International Conference on Intellectual Capital, Knowledge management & Organisational Learning, ISBN 978-1-4244-8985-6
7	Azwan, A. R., Radiah, O.	Intellectual Capital Disclosures : The Case of Malaysian Initial Public Offerings	Malaysia-Indonesia International Conference In Economics, Management and Accounting (MIICEMA) 2010, 25-26 November 2010, UKM Bangi
8	Azwan, A. R., Radiah, O.	An Analysis of Intellectual Capital Disclosure in Malaysia IPO Prospectuses	IEEE Symposium on Industrial Electronics and Applications (ISIEA) 2010, 3-5 October 2010, Penang. IEEE Explore

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No.	PRESENTER & CO AUTHORS	TITLE	SEMINAR / CONFERENCE
9	Azwan, A. R., Radiah, O. and Muhd Kamil, I.	An Analysis of Intellectual Capital Disclosure.	IEEE Symposium on Industrial Electronics and Applications, IEEE Explore
10	Erlane, K. G. and Jamaliah, S	Does PowerPoint Improve Students Performance?	Teaching and Learning Conference, 2010
11	Erlane, K. G. and Jamaliah, S	The Effect of Information Technology Capability on E- Services: A Study of Malaysian Local Authorities	International Accounting Business Research, 2010
12	Hilwani, H., Hasnah, H. and Chris, P.	Professionalism: The Perspective of External Auditors and Government Auditors,	British Accounting Association, U.K.
13	Huang, C. C. Kalsom, S. and Adura, A.N.	The Importance of Intellectual Capital Information to SMEs in Malaysia.	2010 International Conference on Science and Social Research, Kuala Lumpur, December 5-8, 2010, SCOPUS, IEEE Explore
14	Huang, C. C. Mohamad Nor, H. and Kalsom, S.	Research and Development Reporting in Malaysia.	The 9th European Conference on Research Methods for Business and Management Studies, Spain, June 24-25, 2010, Index to Social Sciences & Humanities Proceedings (ISSHP) and the Index to Social Sciences & Humanities Proceedings (ISSHP/ISI Proceedings)
15	Faizah, D., and Mohamad, A	Corporate Governance and Corporate Failure in the Context of Agency Theory	International Conference on Business, Accounting, Marketing and Finance, Athens, Greece 5-8 July 2010
16	Faridah, J., Faizah, D. and Indra Devi, R.	Social and Environmental Risk Assessment in Project Financing Decision	International Conference on Governance and Accountability (ICGA) Solo City Indonesia, 5-8 December 2010. (Doctoral Colloquium).
17	Faridah, J., Faizah, D. and Indra Devi, R.	Environmental Disclosure in Malaysian Banking Sector	Malaysia-Indonesia International Conference on Economics, Management and Accounting 2010, Faculty of Economics and Management, Kuala Lumpur, 25-26 November.

Conference Proceedings 2010

No.	PRESENTER & CO AUTHORS	TITLE	SEMINAR / CONFERENCE
18	Halimah, N.A., Rohana, O. and Radiah, O.	Factors Influencing Effectiveness of Internal Audit Department in Malaysian Local Authorities.	Malaysia-Indonesia International Conference on Economics, Management and Accounting 2010, Faculty of Economics and Management, University Kebangsaan Malaysia, Bangi, Selangor, 25-26 November. ISBN 978-983-3198-55-9.
19	Halimah, N.A., Rohana, O. and Radiah, O.	Internal and External Factors Influencing the Effectiveness of Internal Audit Department (IAD) in Malaysian Local Authorities.	24th Annual Australian and New Zealand Academy of Management Conference, Adelaide Convention Centre Australia, 8-10 Dec 2010. ISBN 1877040819
20	Haslinda, Y. and Normahiran, Y.	Accountants and Corporate Environmental Reporting in Malaysia : An Agent for Sustainability Practice	International Conference on Governance and Accountability (ICGA) Solo City Indonesia, 5-8 December 2010.
21	Hazelina, A., Normah, O. and Ibrahim ,A.R	Strategy Map as a Communication Tool in Balance Scorecard Implementation : Study of a Malaysian Utility Company	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
22	Ibrahim, K.A.R. and Rozainun, A.A	Smoothing Engineering and Accounting Systems in An Organisational Context – A Case Study on A Malaysian Privatised Organisation	ICIMS 2010 Conference proceedings, which will be indexed by Thomson ISI, British Library and Nelson. 26-28 February 2010 Singapore
23	Indra Devi, R. and Thirumanickam, N	Strategic Intent in Greening the Automotive Supply Chain	International Conference on Governance and Accountability (ICGA) Solo City Indonesia, 5-8 December 2010.
24	Jamaliah, S., Rohana, O., Wee, S.H. and Taylor D.W	The Mediating Effects of Organisational Learning on the Relationship between Strategic Information Use and Organisational Performance among Malaysian Local Authorities	European Applied Business Research (EABR) Conference, Orlando, Florida, USA, 4-6 January, 2010. ISSN : 1539-8757
25	Kalsom, S.	Reengineering Public Sector Accounting Services Through Knowledge Sharing and Knowledge Management Model.	International Conference on Innovation, Management and Service (ICIMS 2010), Singapore, February 26-28, 2010, Thomson ISI, British Library and Nelson
26	Kalsom, S.	Tacit Knowledge and Accountants: Knowledge Sharing Mode.	International Conference on Knowledge Discovery (ICKD 2010), Bali, Indonesia, March 19-21, 2010, Thomson ISI, IEEE Explore and CSDL, Ei Complex
27	Kalsom, S., et al	Learning Factors of Public Sector Accountants and Sharing Process of Tacit Knowledge.	K. Terengganu, May 25-27, 2010, Thomson ISI, AJEBA Journal

Conference Proceedings 2010

No.	PRESENTER & CO AUTHORS	TITLE	SEMINAR / CONFERENCE
28	Kalsom, S., Syed Noh, S. A. and Syed Omar Sharifuddin, S. I.	Drivers, Benefits and Challenges of Knowledge Management: A Case Study of Public Sector Accounting Organisation.	European Conference on Knowledge Management, Portugal, September 3-4, 2010, Thomson Reuters ISI Index (ISSHP) & (ISSHO/ISI), Institution of Engineering & Technology, UK and EBSCO
29	Maheran, Z., Junaidah, H. and Nazmi, M.Z	The Influence of Organisational Ethical Climate, Religiosity and Knowledge of Ethics on Ethical Judgments	Proceedings International Conference on Ethics & Professionalism, Bangi Malaysia 1-2 December 2010.
30	Memiyanty, H.A.R., Rozainun, A.A. and Putera, M.S.	Better skills? Better service?: Malaysian evidence	International Conference on Financial Theory and Engineering, 2010
31	Mohamad Ezrien, M. K., Radiah, O. and Ahmad Shameer, M. T.	Innovation Capacity in Higher Education.	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
32	Mohd Halim, K., Muhd Kamil, I. and Rozainun, A.A	Value Relevance, Balance Score Card and Aggregated Data: Malaysia Evidence CSSR	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
33	Mohd Halim, K., Muhd Kamil, I. and Rozainun, A.A	Balanced Scorecard Equity Valuation Model	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
34	Moktar, A., Zuraidah, M.S. and Erlane K. Ghani	The Use of Audit Decisions Aids and the Impact to Audit Judgments: A Review	2010 National Postgraduate Seminar NAPAS 10', 6-7 July 2010, Concorde Hotel, Shah Alam, UiTM
35	Nazhatulshima, N. Hajibah, O. and Muhd Kamil, I	Reporting Styles of Profit and Loss Making in Annual Reports of Malaysian Public Listed Companies	Language for Specific Purposes : Collaboration and Engagement, Second Conference of the Asia - Pacific Rim LSP, and Professional Communication Association, 15-17 July 2010, Petaling Jaya Hilton Hotel, Selangor, Malaysia
36	Nik Zam, N.W., and Mustafa, M.Z.	Factors Influencing Malaysian SMEs Involvement in Environmental Reporting : An Exploratory Study	International Conference on Governance and Accountability (ICGA) Solo City Indonesia, 5-8 December 2010.

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No.	PRESENTER & CO AUTHORS	TITLE	SEMINAR / CONFERENCE
37	Noor Aqilah, A.T., Norzaidi, M.D. and Intan Salwani, M.	Measuring Middle Managers Performance Using Extended Task - Technology Fit Model on Intranet Usage at Major Terminal Operators : A Conceptual Paper	International Conference on Intelligent Network and Computing. ISBN 978-1-4244-8270-2
38	Nooraslinda, A. A. and Roszana, T.	Risk Management and Takaful For Hotel and Tourism Industry.	Seminar Pengurusan Perhotelan & Pelancongan Islam 2010, 22-23 Jun, 2010, Pusat Pemikiran & Kefahaman Islam (CITU), UiTM
39	Norasyiqin, A., Zuraidah, M.S. and Takiah, M.I.	Financial Reporting Quality of Cooperatives in Malaysia	Asian-Pacific Conference on International Accounting Issues 2010, 7-9 November 2010, Bond Univ. & APCIAI, Gold Coast, Australia
40	Norhazrina, M.R. and Wee, C.P.	Shareholder Wealth Effects of M&As: Evidence From Malaysia	Proceedings of The 2010 International Conference on Business, Economics and Tourism Management (CBETM) at Singapore from February 26-28, 2010 organized by International Association of Computer Science and Information Technology (Indexed in Thomson ISI)
41	Norlaila, A., Lily, M.M., Noor, H.M.Y., Sabariah, J., Suria, F.M.P., Nor Hazwani, W.A.R., Yuzainizam, Y., Azlan, M.T. and Faizah Azam, A.A.	Neuro Teaching : An impact to Performance	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
42	Norli, A., Annuar M.N., Taufiq, H. and Sazali, Z.A.	Stock Overreaction Behaviour in Bursa Malaysia: Does the Length of the Formation Period Matter?	MIICEMA 2010, FEP UKM, Bangi, Selangor
43	Norhayati, M. and Shazalina, Z.	Dividend Trend and The Relevance of Dividend	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore

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No.	PRESENTER & CO AUTHORS	TITLE	SEMINAR / CONFERENCE
44	Normah, O. and Hesri Faizal, M.D.	Fraud Diamond Risk Indicator : An Assesment of Its Importance Usage	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
45	Normah, O. and Rashidah, A.R	Self-Regulating Corporate Governance: Towards a Self-governance regime	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
46	Normah, O., Zuraidah, M.S., Nor Ashikin, I. and Norilmiah, A.	Kmart's Ten Deadly Sins: a Counter Strategy for Consumer Satisfaction: A Case Study of Mydin Hypermarket	Conference on Scientific and Social Research CSSR 2010, 7-9 December 2010, Sari Pan Pacific KL, UiTM & IEEE, ISI indexed
47	Normah, O., Zuraidah, M.S., Norimiah, A. and Nor Ashikin, I.	Learning from Kmart's Mistakes : New Improvement on Mydin Hypermarket's Bussiness Strategies	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
48	Norzaidi, M.D., Intan Salwani, M.	Evaluating the Intranet Acceptance with The Extended Task Technology Fit Model: An Empirical Study in Port Industry in Malaysia.	International Journal of Arts and Sciences (IJAS) Conference, Harvard University, USA, 31st May - 3rd June
49	Noor Hidayah, A.A., Intan Salwani, M., Normah, O.	Determinants of User Acceptance of Online Reservation: An Empirical Study	International Journal of Arts and Sciences (IJAS) Conference, Harvard University, USA, 31st May - 3rd June
50	Nurul Hidayah, A. N. and Lai M.L	Undergraduate Tax Education in the New Millennium: Technical vs. Conceptual.	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
51	Nurul Husna, H. and Ruhaya, A.	Goodwill Impairment-Earnings Management during the new FRS3 Transition : Evidence from the Main Board of Bursa Malaysia	International Conference on Business Administration 2010, ISBN 978-960-474-161-8
52	Putera, M.S., Rozainun, A.A. and Memiyanty, H.A.R.	Does Knowledge Matter?: Malaysian Experience	International Conference on Education and Management Technology(ICEMT 2010)
53	Rahayu, I.B. and Wee, C.P	Cash Holdings, Leverage, Ownership Concentration and Board Independence: Evidence from Malaysia	International Accounting and Finance Conference 2010 from 8-9 December 2010 organized by UiTM Sabah and Accounting Research Institute of UiTM Shah Alam, Malaysia (ISSN: 978-967-363-146-9)

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No.	PRESENTER & CO AUTHORS	TITLE	SEMINAR / CONFERENCE
54	Raudzah, R. and Norazurah, M.K.	Retirement benefits : Empirical Evidence from Malaysia.	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
55	Razana Juhaida, J. and Zuraidah, M.S.	Moral Intensity Constructs of Jones' (1991) Model: Concept, Issues and Its Applicability to Accounting Ethics Research	2010 National Postgraduate Seminar NAPAS 10', 6-7 July 2010, Concorde Hotel Shah Alam, UiTM
56	Razana Juhaida, J. and Zuraidah, M.S.	The Effect of Knowledge, Effort and Ethical Orientation on Audit Judgment Performance	International Conference on Business and Economics Research, 15-16 March 2010, Sabah
57	Razana Juhaida, J., Zuraidah, M.S. and Aida Hazlin, I.	Exploratory Factor Analysis of The Ethical Orientation Scale	MIICEMA2010, Malaysia-Indonesia International Conference on "Economics, Management & Accounting", 25-26 November 2010, UKM Bangi
58	Rohana, O., Roshayani, A., Husna, O., Hidayati, O. and Siti Aisyah	Influences of proprietary Costs and Ownership Structure on Discretionary Risks Disclosure.	Malaysia-Indonesia International Conference on Economics, Management and Accounting 2010, Faculty of Economics and Management, University Kebangsaan Malaysia, bangi, Selangor, 25-26 November. ISBN 978-983-3198-55-9.
59	Rohaya, M.D.	Tax Planning and Book-Tax Difference	Proceedings of 2010 International Symposium on Business, Economics and Tourism Management (CBETM 2010)
60	Rohaya, M.D., Nadiyah, A.H., Mustafa, Z. and Barjoyai, B.	Determinants of Successful Utilization of Tax Incentives in SMEs Manufacturing Sectors	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
61	Rohaya, M.D., Nor'Azam, M. and Nur Syazwani, M.F.	Tax Planning and Corporate Effective Tax Rates	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
62	Roshayani, A., Rina, F.I., Nur, A.N. and Maslinawati, M.	Corporate Governance Structure and Voluntary Risk Disc lures	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
63	Roshayani, A., Rina, F.I., Nur, A.N. and Maslinawati, M.	Corporate Governance Structure, Regulatory Regimes, and Voluntary Disclosures	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore

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No.	PRESENTER & CO AUTHORS	TITLE	SEMINAR / CONFERENCE
64	Roshyani, A., Suaini, O., Faizah, D. and Dennis, T.	Regulation, Ownership Structure and Quality of Corporate Social Responsibility Disclosure	International Symposium on Computing, Communication and Control (ISCCC 2010) Singapore 26-28 February 2010
65	Rosmawati, H., Henny Hazliza, M.T., Mohd Halim, K. and Muhd Kamil, K.	Movement of Hidden Reserves : Empirical Evidence from Malaysia	Terengganu International Business and Economic Conference 2010 (TiBECII), Kuala Terengganu, Malaysia, 5-7 August 2010.
66	Roshima, S., Wan Nailah, A., Sazilah, S. and Aniza, I.	The Influence of Board of Directors and Human Capital Characteristics towards Environmental Activities in Malaysia	International Confence on Governance and Accountability
67	Roshima, S., Radjeman, L.A., Hilwani, H. and Ali, N.R.	The Medium for Disclosure of Corporate Social Responsibility in Malaysia	International Conference on Governance & Accountability, Indonesia
68	Roshima, S., Leily, A.R., Noor Rashidah, A. and Norehan, M.T	Governance, Culture and Corporate Social Responsibility in Malaysian Public Listed Companies	2010 International Conference on Public Policy & Social Sciences
69	Rozainun, A.A	Forecasting practices and development: from quantitative to qualitative research	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
70	Rozainun, A.A	Bridging theory and practices :Lessons on Management Accounting from selected Practices in Malaysia	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
71	Rozainun, A.A	Bridging the Gap between Theory and Practice of Forecasting in Malaysia : A Practical Insight.	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
72	Rozainun, A.A. and Faizal, M.Y.	Bridging theory and practices of forecasting in Malaysia.	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
73	Rozainun, A.A. and Ibrahim Kamal, A.R	A Simple Re-Engineered Practice Solution: Management Accounting Practices and Value Creation in A Malaysian Hospital	ICIMS 2010 Conference Proceedings, which will be indexed by Thomson ISI, British Library and Nelson. 26-28 February 2010 Singapore.

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No.	PRESENTER & CO AUTHORS	TITLE	SEMINAR / CONFERENCE
74	Rozainun, A.A., Che, H.C.P. and Azim, Z.A.R.	Management Accounting in Malaysia: Theory vs Practice	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
75	Ruhaya, A., Noraida, M.R. and Nafsiah, M.	Corporate Reporting of Contribution to Society : Compliance to Silver Book by Malaysian Government Linked Companies	International Conference on Management, Marketing and Finance (MMF ' 10), ISBN 978-960-474-168-7
76	Saw, I.S., Rashidah, A.R, Chiok, C.K. and and Ei, Y.C	Determinants of Cross Boarder Merger and Acquisitions (CBMAs) Performance in Five East Asian Countries	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
77	Shazelina, Z. Norhayati, M. and Zuraidah, M. S.	Profitability and investment opportunities in dteremining ability to pay Dividen: A Care of Malaysia PLCs	AAAA Conference, Bangkok, Thailand, 27 Nov- 1st Dec 2010
78	Shafi, M.	Ethical Relativism Versus Ethical Absolutism: How Should An Ethical Business Corporation Behave?	2010 International Conference on Business, Economics and Tourism Management (ICBETM 2010) Hosted by The International Association of Computer Science and Information Technology (IACSIT), at the Peninsular Excelsior Hotel, Singapore, 26 – 28 Feb 2010, Index in ISI Conference, ISBN 978-1-84626-xxx-x.
79	Suaini, O., Faizah, D. and Roshyani, A.	The Effect of Isomorphic Pressure On Quality Corporate Social Responsibility Reporting	International Conference on Governance and Accountability (ICGA) Solo City Indonesia, 5-8 December 2010. (ISSN 2087-2399).
80	Suria, M. and Rashidah, A.R	Labor Market Consequences After Fraud and Lawsuits Revelation	International Conference on Governance and Accountability (ICGA) Solo City Indonesia, December 4-5, 2010
81	Suzana, S.	The Comparison between the Government-linked Companies Blue book and Balanced Scorecard (BSC)	National Post Graduate Seminar 2010, 6-7 July, 2010, Hotel Blue Wave, Shah Alam
82	Wahyu Sakina , A.S., Wee, C.P. and Ida Suriya, I.	Agency Cost Determinants in Family and Non-Family Firms: A Malaysian Case Study	The International Accounting and Finance Conference 2010 from 8-9 December 2010 organized by UiTM Sabah and Accounting Research Institute of UiTM Shah Alam, Malaysia (ISSN: 978-967-363-146-9)

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No.	PRESENTER & CO AUTHORS	TITLE	SEMINAR / CONFERENCE
83	Wee, S.H.	The Use of Management Accounting Information (MAI) : Perception of Prepares and Users	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
84	Wee, S.H.	Management Control Systems and Fraud	Asia-Pacific Management Accounting Association 6th Forum, National Taiwan University, Taipei, 5-7 November 2010.
85	Yusarina, M. I., Radiah, O. and Rashid, A.	Malaysian Enterprise Risk Management (MERIM) Framework.	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
86	Yussri, S., Mustafa, M.Z. and Faizah, D.	Measuring the Influence of Institutional Factors on Corporate Responsibility Assurance Practices.	International Conference on Governance and Accountability (ICGA) Solo City Indonesia, 5-8 December 2010. (ISSN 2087-2399).
87	Yvonne, J.A. and Wee, C.P	Ownership Concentration, Board Structure and Earnings Management: Malaysian Evidence	International Accounting and Finance Conference 2010 from 8-9 December 2010 organized by UiTM Sabah and Accounting Research Institute of UiTM Shah Alam, Malaysia (ISSN: 978-967-363-146-9)
88	Zuraidah, M.S., Masniza, S., Takiah, M.I. and Ria Nelly, S.	Organisational Commitment and Emotional Intelligent : Explaining the Interaction of Personality Traits of Auditors	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore
89	Zuraidah, M.S., Masniza, S., Takiah, M.I. and Ria Nelly, S.	Personality Traits and Audit Judgment	2010 International Conference on Scientific and Social Research (CSSR 2010), Seri Pacific Hotel, Kuala Lumpur, December 5-7, 2010, SCOPUS, IEEE Explore

Books 2010


1.	Anuar, H. and Mohd Nizal, H. (2010) Internal Control Practices of Charity Organisations in Malaysia, August Publishing Sdn. Bhd. ISBN 976-983-3317-752
2.	Anuar, H. and Mohd Nizal, H. (2010) Perancangan Pelaburan Hayat, Truewealth, ISBN 978-967-5428-31-9
3.	Anuar, H. and Mohd Nizal, H. (2010). Mengubah Hutang ke Sumber Kekayaan, August Publishing, Kuala Lumpur. ISBN 978-983-3317-752.
4.	Huang, C.C. (2010). Intellectual Capital Information : Prepare's and User's Perspectives, Article of Merit Award on PAIB (Ebook) (Silver Award).
5.	Jane, L. and Huang, C.C. (2010). Financial Reporting Standards for Malaysia. 3rd Edition, Kuala Lumpur : Mc-GrawHill. ISBN 978-967-5771-12-5
6.	Andrew, L.F.C. and Sei Van, W. (2010) Business Accounting. 3rd Ed., Pearson. ISBN 978-967-349-040-0
7.	Nor Aziah, A. K., Rozita, A., Rozainun, A. A. and Che Hamidah, C. P. (2010) Management Accounting. Oxford Fajar. ISBN-13: 978-983-45096-0-6
8.	Radiah, O. and Rashid, A. (2010) Internal Control Practices of Charity Organisations in Malaysia. University Publication Centre, (UPENA), . ISBN 978-967-305-336-0
9.	Rashidah, A. R. and Mohammad Rizal, S. (2010) Corporate Governance in Malaysia: Theory, Law & Context, Sweet and Maxwell Asia, Thompson Reuters publication, (co-author Mohamad Rizal Salim), ISBN 978-967-5040-31-3
10.	Rodziah, A. S., Rohani, A. W., Shelia, C. and Mohd Nizal, H. (2010) Financial Management for Beginners. 3rd Ed, McGraw Hill, ISBN 978-967-5771-00-2
11.	Roshima, S., Hilwani, H., Hasnah, H., and Yuserrie, Z. (2010). The Extent of Disclosure of Corporate Social Responsibility in Malaysia. In Crowther & Aeras (Ed), Governance in The Business Environment, UK: Emerald Group Publishing Limited

Achievements in 2010

NAME	TITLE	IID 2010	IID 2010-SE	National and International Awards
Assoc Prof Dr Norzaidi Mohd Daud Dr Intan Salwani Mohamed	TECHPROVED MODEL : New Comprehensive Technology - Human Interaction Diagnostic Tool	Gold		ITEX 2010 - Bronze
Assoc Prof Dr Asmah Abdul Aziz Dr Intan Salwani Mohamed	LAG Analyser	Gold		ITEX 2010 - Bronze
Azlan Md Thani Rohana Othman Mohamad Affendi Abdul Malek	Online Information System of Islamic Social Reporting Disclosure Index	Gold		
Assoc Prof Dr Roshayani Arshad Assoc Prof Dr Faizah Darus Suaini Othman	Green Reputation Index	Gold		ITEX 2010 - Silver
Assoc Prof Dr Rohaya Md Noor Assoc Prof Dr Roshayani Arshad Assoc Prof Dr Nor'Azam Mastuki Prof Dr Barjoyai Bardai	Strategic Tax Risks Mgt. System (S-TRIMS)	Gold		ITEX 2010 - Bronze
Dr Radiah Othman Assoc Prof Dr Nor'Azam Mastuki Dr Rashid Ameer	Pulpwire Pro	Gold		
Assoc Prof Dr Nafsiah Mohamed	PAC Kit	Silver		
Roslina Abdul Rahim Mohd Rizal Nurul Zaman	eTRAC - Power Tracking System for PCs	Silver		



Achievements in 2010

NAME	TITLE	IID 2010	IID 2010 -SE	National and International Awards
Dr Amrizah Kamaluddin Prof Dr Rashidah A.Rahman	Self-Intellectual Capital Rating	Silver		
Assoc Prof Dr Rohana Othman Barbara Belinda James	Public Sector Organization Accountability Index	Silver		
Dalila Daud Prof Dr Rashidah A.Rahman	The Awqaf Islamic System Administration	Silver		
Mohd. Halim Kadri Prof Dr Muhd Kamil Ibrahim Prof Dr Rozainun Abd Aziz	Balanced Scorecard Equity Valuation Model	Silver		
Memiyanty Haji Abdul Rahim Jasmine Ahmad Prof Dr Rozainun Abd Aziz Khamsi Che Abdul Hamid	e-Filing Tax Assistance	Silver		
Assoc Prof Dr Nor'Azam Mastuki Assoc Prof Dr Mohd Nizal Haniff Dr Rashid Abu Bakar	My Cash	Silver		
Assoc Prof Dr Zuraidah Mohd Sanusi	Internal Control Assessment Scoresheet		Bronze	
		Gold (Diamond)		IITEX 2010 - Bronze
Assoc Prof Dr Nafsiah Mohamed Dr Azizah Abdullah Fatimah Abd. Rauf Normahiran Yatim Rose Shamsiah Samsudin	FRiLA: Financial Reporting in Local Authorities - IPSAS Compliance Software	Bronze		
Dr Radiah Othman Assoc Prof Dr Nor'Azam Mastuki Dr Rashid Ameer	Corporate Signaling for Insider Trading (CSI Plus)	Bronze		

Achievements in 2010

NAME	TITLE	IID 2010	IID 2010-SE	National and International Awards
Dr Intan Salwani Mohamed Prof. Dr. Normah Haji Omar Assoc. Prof. Dr. Norzaidi Mohd Daud	MYPA	Gold		ITEX 2010 - Bronze
Siti Nur Syuhada Misnan Norhafizah Aziz Norhaslina Madi Nurayuni Sulaiman Dr Intan Salwani Bt Mohamed	Mathtop Game	Gold		ITEX 2010- BRONZE
Dr Azmi Abd. Hamid Mohd Idrus Haji Hasan Prof Dr Rozainun Abd Aziz			Gold	
Dr Rozainun Abd Aziz	EPF: Company Vs Industry		Gold	
	Bookmark : Alternative Medium Of Vision Care Information Dissemination		Bronze	
Dr Nawal Kasim	Narrating The Real Shariah Audit Practice In Islamic Financial Institutions (IFIs)		Gold	
Dr Zuraidah Mohd Sanusi Aziatul Waznah Ghazali Kamaruzzaman Muhammad Yusarina Mat Isa Assoc Prof Dr Nor'azam Mastuki	Internal Control Assessment System For Public Sector (ICAS-PS)		Bronze	
Izzah Asilah Mohamad Rosli Norfadzleen Mohd Yusof Hazril Elai Edris Izziana Izman Nor Fadhilah Said Dr Intan Salwani Mohamed	Risk Block	Gold		ITEX 2010- BRONZE
Dr Azmi Bin Abd. Hamid Prof Dr Rozainun Abd Aziz	Corporate X plore Reach		Bronze	

Achievements in 2010

NAME	TITLE	IID 2010	IID 2010-SE	National and International Awards
Amirul Hafiz Irwan Shah Nor Balkish Noraida Saidi Noni Abdul Razak Prof Dr Rozainun Abd Aziz	Anti-Money Laundering Wheel : Interactive e-Game	Gold		ITEX 2010 - SILVER
				
Dalila Daud Assoc Prof. Zaluddin Sulaiman Prof Dr Rashidah A.Rahman	The Waqf Islamic Reporting System		Gold	
Ahmad Saiful Azlin Puteh Salin Norlela Kamaluddin Dr Siti Khadijah Ab Manan	International Ethical Disclosure Index - IDEX		Silver	
Dr Intan Salwani Mohamed Prof. Dr.Normah Haji Omar Assoc. Prof. Dr.Norzaidi Mohd Daud Assoc. Prof. Dr. Asmah Abdul Aziz Assoc. Prof. Dr. Norhasimah Abdul Aziz	MyCV		Silver	
Sharinah Mohamed Iqbal Nurul Syatirah Mohd Hisan Fazrin Fauzi @Khamis Nur Rahifah Amirudin	Forensic Tool Buster		Silver	
Assoc Prof Dr Zuraidah Mohd Sanusi Aziatul Waznah Ghazali Kamaruzzaman Muhammad Razana Juhaida Johari Yusarina Mat Isa Assoc Prof Dr Nor'Azam Mastuki	Internal Control Assesment Systems for Public Sector (ICAS-PS)		Bronze	

Achievements in 2010

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Nurul Ain Asyimah Mohammad Mazanira Hussin Siti Nur Aisyahon Mohd Ghazali Adelina Suhaila Azizi Nan Nor Salwani Megat Laksana Dr Intan Salwani Mohamed	E-Keeper		Bronze	
Mohamad Tarique Mohamad Zulkipli Ahmad Nazri Abdul Aziz Ahmad Akram Ghazali Dr Intan Salwani Mohamed	X-Books		Bronze	
Siti Rosmaini Mohd Hanafi Mohd Ariff Kasim Dr Radiah Othman Assoc Prof Dr Erlane K.Ghani Prof Dr Muhd Kamil Ibrahim	Internet Business Reporting Quality Index 		Gold (Diamond)	
Siti Nur Syuhada Misnan Norhafizah Aziz Norhaslina Madi Nurayuni Sulaiman Dr Intan Salwani Mohamed	1Malaysia Magic		Gold	
Mohd Ariff Kasim Assoc Prof Dr Asmah Abdul Aziz Assoc Prof Dr Ishak Kassim Siti Rosmaini Mohd Hanafi Prof Dr Muhd Kamil Ibrahim	Evaluating The Level of Conformance by Internal Auditor Towards The Professional Practice Frameworks		Gold	
	Evaluating The Significant of Internal Auditor in The Implementation of Enterprise Risk Management		Silver	
Assoc Prof Dr Erlane K. Ghani Assoc Prof Dr Jamaliah Said	iQKAP for UiTM Basic Learning and Teaching Course		Silver	

Special Awards 2010

1	<p>Assoc Prof Dr Zaini Ahmad • Highly Commended Paper 2010 Commitment to Independence by Internal Auditors: The Effects of Role Ambiguity and Role Conflict</p>
2	<p>Assoc Prof Dr Zuraidah Mohd Sanusi • Anugerah Penerbitan UPENA 2010 – Anugerah Penghargaan Khas 2008 Effects of Global Orientation and Task Complexity on Audit Judgement Performance (Malaysian Accounting Review Vol. 6, No. 2)</p>
3	<p>Assoc Prof Dr Lai Ming Ling • 3rd Malaysian Outstanding Research Paper in Accounting Award (MORPA 2009) – First Prize of the Taxation Category. Self-assessment Tax System and Compliance Complexities : Tax Practitioner’s Perspectives</p>
4	<p>Dr Kalsom Salleh, Prof Dr Syed Noh Syed Ahmad & Syed Omar Sharifuddin Syed Ikhsan • KMICe 2010 – Best Paper Award Learning Factors of Public Sector Accountants and Sharing Process of Tacit Knowledge</p>
5	<p>Assoc Prof Dr Jamaliah Said • The 2010 IABR (Business) & ITLC (Teaching) Conference, USA - Best Paper Award The Mediating Effects of Organisational Learning on The Relationship between Strategic Information Use and Organizational Performance</p>
6	<p>Dr Radiah Othman & Dr Rashid Ameer • 3rd Malaysia Outstanding Research Paper in Accounting Award (MORPA 2009) Corporate Social and Environmental Reporting: Where Are Heading? A Survey of Literature</p>
7	<p>Assoc Prof. Dr. Huang Ching Choo • MIA Articles of merit Award on PAIB 2009 - Silver Award Intellectual Capital Information: Preparer’s and User’s Perspectives</p>
8	<p>Dr Roshima Said • The International conference on Governance and accountability, Indonesia - Best Paper Award The Influence of Board of directors and human capital Characteristics towards environmental activities in Malaysia</p>

ARI Forthcoming Activities

By Dr. Hilwani Hariri

Several training program have been planned for the year 2011. These programs will be conducted each month by distinguished speakers of their area. The details for each session will be notified upon confirmation. Among the training programs are Shariah Framework for Shariah Compliance Review, Audit and Governance, Current stake Analysis, Workshop on Terrorist Financing (in collaboration with International Centre for Political Violence and Terrorism Research, Nanyang Technological University), Shariah Principles in Takaful, Regulation & Governance: Role of Shariah Board, Typical Pitfalls in Shariah Governance: A Practitioner Experience, Insan Governance and Shariah Framework and Risk Management in Islamic Treasury Product.

DON'T MISS THE OPPORTUNITY!

No	Program	Tentative Date	Speaker	Person in-charge
1.	Islamic Finance 101	18 February 2011	En Roslan Abd Razak	Dr Norli Ali
2.	Islamic Banking and Finance in Malaysia and Indonesia	14 March 2011	Prof. Dato Dr. Mohd Azmi Omar (IIUM)	Dr Hilwani Hariri
3.	Risk in Islamic Finance	14 April 2011	Tn Hj Mustapha Mahad	Assoc Prof Dr Mohamed Azam Mohamed Adil
5.	ICFC	8-9 June 2011	Local and international speakers	Prof Dr Rozainun Abdul Aziz Dr Roszana Tapsir Dr Sharifah Norzehan Syed Yusof Norhafizah Abdul Rahman Nur Adura Ahmad Noruddin@Nordin Suria Majdi Adibah Jamaluddin
6.	Shariah Principles in Takaful	15 July 2011	Dato' Mohd Fadzli Yusof	Dr Siti Khadijah Ab Manan
7.	Retreat	26 - 28 July 2011		Assoc Prof Dr Roshayani Arshad Assoc Prof Dr Pok Wee Ching Dr Nawal Kassim
8.	Regulation&Governance: Role of Shariah Board	August 2011	To be announced	Assoc Prof Dr Mohd Nizal Haniff
9.	Typical Pitfalls in Shariah Governance:A Practitioner Experience	September 2011	Dato Prof Dr Aziuddin	Assoc Prof Dr Noraini Mohamad
10.	International Conference on AML / CFT	19 - 20 September 2011	Several International Speakers	Prof Dr Rashidah Abdul Rahman Dr Suhaily Hasnan D r Siti Noorhayati Mohd Zawawi Assoc Prof Dr Jamaliah Said Assoc Prof Noraini Mohd Nasir
11.	Insan Governance	October 2011	To be announced	Assoc Prof Dr Rohana Othman
12.	Shariah Framework and Risk Management in Islamic Treasury Product	November 2011	Assoc Prof Dr Asyraf Wajdi Dato' Dasuki (ISRA)	Assoc Prof Dr Roshayani Arshad
13.	APMAA Conference	17-19 November 2011	Local and International speakers	Datin Prof Dr Suzana Sulaiman Assoc Prof Dr Wee Shu Hui Dr Aliza Ramli Assoc Prof Dr Nagarethnam Thirumanickam Sharifah Fadzlon Abdul Hamid
14.	Retreat	December 2011	To be announced	

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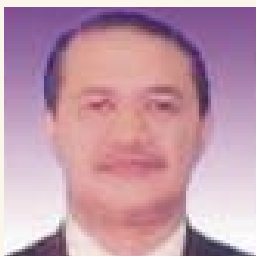
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