

E-NEWSLETTER

FACT

FACULTY OF ACCOUNTANCY

2022

ISSUE 1 : JUNE



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DEAN'S MESSAGE

"We welcome the year 2022 with optimism and vigour as Malaysia transitions into endemic phase"

PROFESSOR DR. HASLINDA YUSOFF, C.A (M), CPA (AUST.)

Our **ACADEMICIANS** strive to provide the best in terms of teaching by collaborating with our numerous stakeholders including alumni, professional bodies, industries, other learning institutions and society.

Our **ADMINISTRATIVE** staff have surpassed their abilities to provide the best support to all our faculty members – academicians and students alike.

Our **STUDENTS** too continue to exceed our expectations with their numerous accomplishments both at national and international level.

The **FACULTY** is committed to maintain this level of success this new year and will continuously strive to be better than previous years. **Let's charge forward as a team!**



EDITORIAL BOARD



"My sincere gratitude to the Editorial Board Members for their commitment and contribution in completing the third issue of Fact e-newsletter. We hope with this, all of us are motivated to always give our best for the Faculty."

MELISSA MAM YUDI, EDITOR

**DR. MOHAMAD
SHAHRIL ISHAK**

DR. NAZIRAH AZIZ

**NOR HASLINDA
OTHTMAN**



**NUR QURATUN 'AINI
HARON**

**NURAZRIN MAT
TARMEZI**

**NURMALA MUSTAFFA
KAMAL**

**PUTEH MARIAM
ISMAL**

**DR RIZWANA MD
YUSOF**

**DR SERI AYU MASURI
MD DAUD**



FACT PROFILE



TOP 10
IN MALAYSIA

TOP 5 i-SCORE UITM



2022

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FACT HIGHLIGHTS

 **Perakaunan**
FAKULTI
UNIVERSITI TEKNOLOGI MARA

FACT MEMBERS RANKED AMONG THE TOP UiTM RESEARCHERS

RIZWANA MD YUSOF AND DR SERI AYU MASURI MD DAUD

The Faculty of Accountancy is honored to host many research experts across various accounting-related disciplines, including financial accounting and reporting, management accounting, auditing, corporate governance, finance, and taxation.

Dr. Ts. Mohamad Ridhuan Mat Dangi was listed as one of the Top Q1 Authors and Top Q1 Corresponding/First UiTM Authors for the Business and Management category. Penetrating the Q1 Journal Citation Reports (JCR) indexed journals is a commendable achievement as journal profiled in the JCR has met the rigorous quality standards documented in the Web of Science Core Collection editorial selection process.



Professor Dr. Hajah Erlane K Ghani was announced as one of the Top UiTM Authors for 2021 for publishing eight articles in the Scopus/Web of Science-indexed journals. Scopus is known as a more exhaustive citation database for peer-reviewed publications, papers, and colloquiums. Any publication that is Scopus indexed is deemed of high quality. To date, Professor Dr. Hajah Erlane has a stellar research profile with more than 2200 citations, an h-index of 21, and an i10-index of 44.





The i-Asnaf ACT, led by Puan Saliza Sulaiman, which won **GOLD**, is a holistic 3 in 1 training tool which objective is to transfer knowledge on record keeping and financial control to asnaf entrepreneurs. The I-Asnaf ACT is also developed to fulfill the need of Teraju Ekonomi Asnaf Sdn Bhd (TERAS) - the leading training provider for asnaf entrepreneurs.

GOLD & SILVER MEDALIST AT INTERNATIONAL INVENTION, INNOVATION & TECHNOLOGY EXHIBITION (ITEX) 2022

NUR QURATUN 'AINI HARON

The “Tax Education Board Games”, led by Puan Nor Syafinaz Shaffee, was developed to encourage students to learn tax while having fun. This innovation product which won the **SILVER** medal holds high commercial value especially for IPTA and IPTS students, even when they have no basic knowledge in tax!



TWO AWARDS WON AT MALAYSIA TECHNOLOGY EXPO (MTE) 2022

NUR QURATUN 'AINI HARON

Faculty of Accountancy walked away with two silver medals at Malaysia Technology Expo 2022's (MTE) international Innovation Awards held on 21st - 25th March 2022.

MADS for Accountants

Diagnostic Tool for Measuring Accountants' Digital Skills (MADS for Accountants) is a tool designed to assist audit firms in identifying suitable candidates to join their firm. In addition, this tool can also serve as a database to monitor the IT competency of their accountants.



Dr FinTracker

Dr FinTracker evaluates a company's financial health by analyzing financial performance and position for five years and helps companies track performance and stay competitive.



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**SOCIAL
RESPONSIBILITY**

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PROGRAM KIT BANTUAN SOLAT

NURAZRIN MAT TARMEZI

Heavy rain at the end of December 2021 has resulted in several districts in the states of Selangor and Pahang being hit by severe floods and causing loss of life and property. To help ease the burden of those affected, the Faculty of Accounting, UiTM together with Kindness Malaysia (a Malaysian NGO) has launched the Post-Flood Prayer Kit Aid Program to open up opportunities for faculty members, alumni and the general public to contribute.

PROGRAM BANTUAN "KIT SOLAT" PASCA BANJIR

Fakulti Perakaunan, Universiti Teknologi MARA

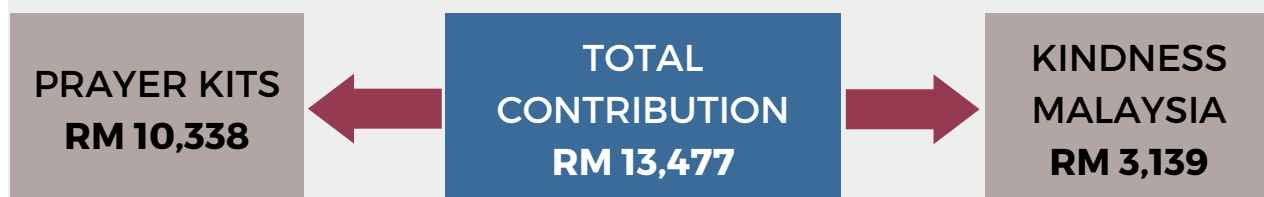
KINDNESS MALAYSIA

Fakulti Perakaunan, Universiti Teknologi MARA Cawangan Selangor bersama-sama dengan Kindness Malaysia (sebuah badan NGO) sedang dalam usaha untuk mengumpul dana bagi pembelian "Kit Solat" dan barangan keperluan harian bagi mangsa banjir di negeri Selangor dan Pahang.

Antara barangan yang diperlukan bagi "Kit Solat" adalah seperti berikut:

- Telekung
- Kain Batik
- Kain Pelikat
- Sejadah
- Tuala
- T-shirt Pagoda

RESULT OF DONATION DRIVE



On 8 January 2022, the handover program was attended by Prof. Ts. Dr. Hajjah Roziah Mohd Janor as Vice Chancellor of UiTM, Prof. Dr. Haslinda Yusoff as Dean of the Faculty of Accounting, Mr. Mohd Rizal Atan as Co-Founder of Kindness Malaysia, Chairman of Surau Nurul Iman, Kampung Lombong, Section 29 Shah Alam, members of the accounting faculty and local residents.

ONE STUDENT ONE GADGET 3.0 & 4.0

NURAZRIN MAT TARMEZI

Following the COVID-19 outbreak that has gripped the world, the "One Student One Gadget" program has been established since October 2020 to facilitate students of the Faculty with online distance learning.



The objective of this program is to celebrate all levels of students who are interested in learning through ODL without family background discrimination. Apart from that, it aims to ease the burden of B40 students financial constraints. Modern civilization has embraced computers (or other gadgets) as a necessary tool, and modern education is also heavily reliant on technology. Accordingly, we want our students to be better equipped as they pursue their academic and professional objectives.

This program makes a significant contribution to closing the digital gap, specifically in learning infrastructure. The success of this program showcases the concern among Faculty members in lending a hand to students in need.

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INDUSTRY LINKAGES

 **Perakaaunan**
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HEP "HASIL YOUR TAX BUDDY" (HYTB) TAXPLORACE 2022

DR. NAZIRAH AZIZ

On 28 May 2022, the HYTB Taxplorace, which is a collaboration between the Faculty of Accountancy and the Selangor Inland Revenue Board (IRB) aims to educate the public (especially students), to be more aware of the Malaysia taxation system and their responsibilities as potential tax payers.



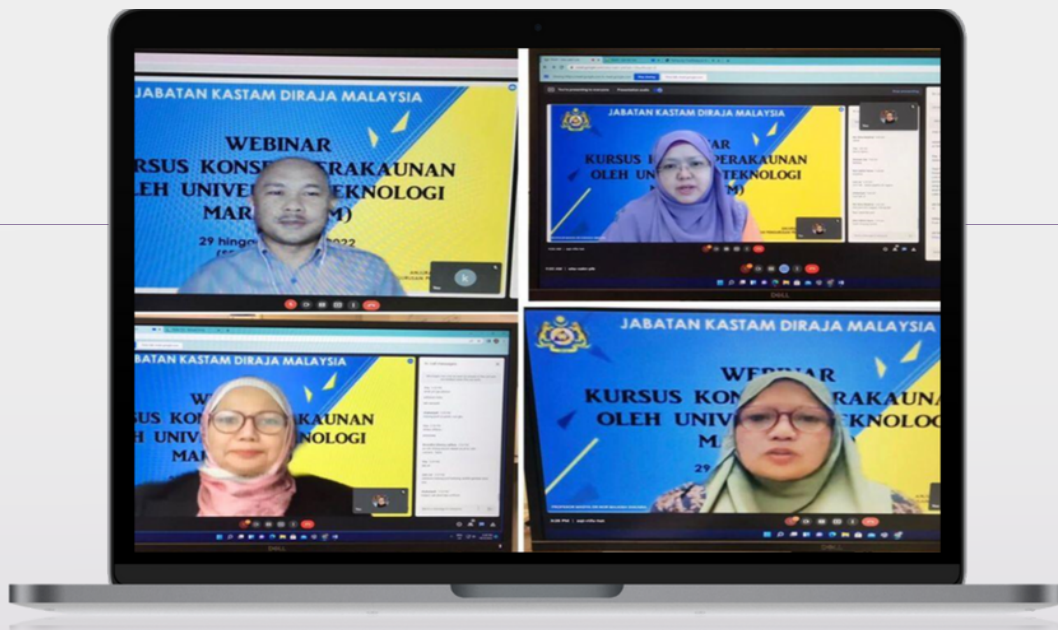
This program was officiated by the Dean of the faculty, Professor Dr. Haslinda Yusoff, while the closing ceremony was presented by the Director of Selangor IRB.

This program involved 115 students who were program participants and also committee members. The format of the program consists of Taxplorace and a series of lectures.

UiTM Selangor is the first IPTA in the peninsula to collaborate with the IRB to carry out this kind of face-to-face activity for 2022.

WEBINAR "KONSEP PERAKAUNAN" FOR KASTAM DIRAJA MALAYSIA

DR. RIZWANA MD YUSOF



The Webinar was conducted on 29th March for the staff of Kastam DiRaja Malaysia covering topics such as Introduction to Malaysian Financial Reporting Standards (MFRSs), Application to Malaysian Financial Reporting Standards (MFRSs), Creative Accounting, Forensic Accounting: Tax Planning, Tax Avoidance and Tax Evasion, Earnings Management and Manipulation, Fraud and Risk Management and Auditing of Financial Statements.

This course was attended by a total of 85 participants from different states. Among the staff who shared knowledge and expertise were **Professor Dr Zuraeda Ibrahim, Associate Professor Dr Nor Balkish Zakaria, Associate Professor Dr Norfaizal Mohamed** and **Associate Professor Dr Halil Paino**.

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ACADEMIC VISIBILITY

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DR AIDA MARIA ISMAIL: CHAIRMAN OF "KUMPULAN KECIL GOVERNANS DAN INTEGRITI BAGI PELAKSANAAN KAJIAN SEMULA DAN PINDAAN AKTA BEKALAN ELEKTRIK 1990"

NURMALA MUSTAFFA KAMAL

Dr Aida Maria was appointed as the chairperson of Kumpulan Kecil Governans dan Integriti under the Energy Commission's initiative to reform the Energy Commission Act 2001 and Electricity Supply Act 1990 effective from 15th March 2022 to 15th March 2023.

Dr Aida is involved in the preliminary work involving research and consultation with various stakeholder groups to ensure all angles are taken into consideration in the initiative to refine the acts. In particular, her expertise in the areas of governance and integrity is highly valued and essential to the achievement of the research objectives.

The Faculty wishes her all the best throughout her engagement and ultimately the success of the initiative.



THREE NEW APPOINTMENTS FOR PROF. DATIN DR SUZANA SULAIMAN

NURMALA MUSTAFFA KAMAL

Our heartfelt congratulations to Professor Datin Dr. Suzana Sulaiman on her appointment as Deputy Vice-Chancellor (Academic and International) of Universiti Teknologi MARA (UiTM), effective 1st March 2022. Apart from her notable academic and professional qualifications, Professor Datin Dr. Suzana is also a sought-after figure to speak at events organised by government and private bodies.



**Deputy Vice-Chancellor (Academic and International),
Universiti Teknologi MARA (UiTM)**



The conference themed “Digital Accounting: Perspective and Realities” was held from 18th to 19th of May 2022 at Bangi Avenue Convention Centre.

Panel at the 30th National Public Sector Accountants Conference

Professor Datin Dr. Suzana Sulaiman was on the panel discussing about management accounting in the era of digitalisation. Her insights were significant to enhance the knowledge and skills of public sector accountants, and to expose them to latest developments in the profession.

Chartered Global Management Accountant (CGMA) Examinations Board Committee

Powered by two leading professional accounting bodies, the AICPA and CIMA, CGMA is a designation that enhances the global marketability of its holders.



The appointment of Professor Datin Dr. Suzana Sulaiman cements the fact that her knowledge and expertise are highly recognised on local and international platforms, and we look forward to more great achievements by her.

ACADEMIC VISIBILITY

20
22



Congratulations!

ASSOC. PROF. DR. ZURAEDA IBRAHIM

For being appointed as **MEMBERS** of the **ETHICS STANDARD BOARD** commencing from 1/12/2021 to 31/12/2024

ma

Unleashing Potentials Shaping the Future



Congratulations!

PROF. DR. ERLANE K. GHANI

For being appointed as **VISITING LECTURER** at **UNIVERSITAS PADJADJARAN, INDONESIA** for **14 February - 14 August 2022**

From: The dean & faculty of accountancy members

Unleashing Potentials Shaping the Future



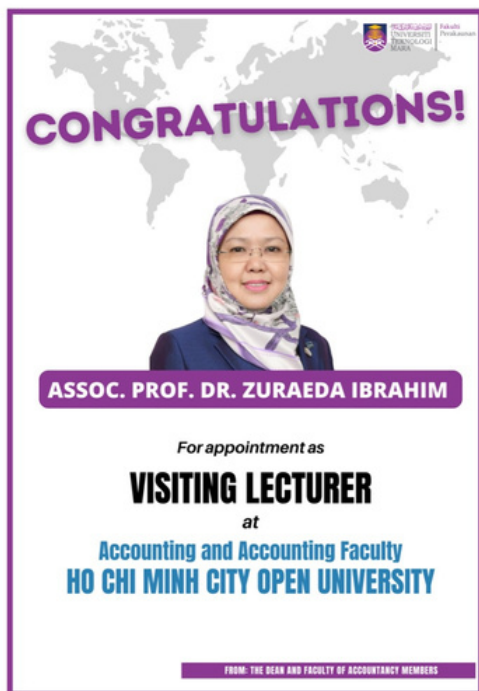
TAHNAH!

PROF. MADYA DR. MAZURINA MOHD ALI

Atas pelantikan sebagai **PENSYARAH JEMPUTAN** untuk **INDUSTRY IN CLASSROOM** di **UNIVERSITI MALAYSIA TERENGGANU** pada **26 MEI 2022**

Daripada: DEKAN & WARGA FAKULTI PERAKAUNAN

Unleashing Potentials Shaping the Future



CONGRATULATIONS!

ASSOC. PROF. DR. ZURAEDA IBRAHIM

For appointment as **VISITING LECTURER** at **Accounting and Accounting Faculty HO CHI MINH CITY OPEN UNIVERSITY**

FROM: THE DEAN AND FACULTY OF ACCOUNTANCY MEMBERS

Unleashing Potentials Shaping the Future



Tahniah!

PROF MADYA DR HJH ZURAEDA IBRAHIM

DIATAS PELANTIKAN SEBAGAI **JURULATIH PROGRAM NLP ADVANCED LEADERSHIP COACHING** UNTUK **KEPIMPINAN DAN PENGURUSAN UNIVERSITI TEKNOLOGI MARA**

Daripada: DEKAN & WARGA FAKULTI PERAKAUNAN

Unleashing Potentials Shaping the Future



Congratulations!

ASSOC. PROF. DR. KHAIRUL AYUNI MOHD KHARUDDIN

Appointment as **EXTERNAL EXAMINER** for **BIRMINGHAM CITY UNIVERSITY (UNITED KINGDOM)** duration **1 SEPTEMBER 2021 - 31 DECEMBER 2025**

From: Dean & Faculty Of Accountancy Members

Menyerlahkan Potensi Membentuk Masa Hadapan

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STUDENTS & ALUMNI NEWS

 **Perakaunan**
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SHINE BRIGHT LIKE A DIAMOND

PUTEH MARIAM ISMAIL

The announcement of Nor Anis Syafika binti Zumi Azlan as a recipient of the Malaysia Top FIA Prize winner is indeed a very proud and glorious moment, having obtained this prestigious award for the MA1 Management Information paper in the December 2021 exam session.



The YTP MARA scholar credits her success by having a good rapport with the lecturers, sound technical knowledge, and leading a balanced lifestyle. Relating theories to real life scenarios enhanced her understanding on the subject matter.

Having just successfully completed the FIA program, we asked Nor Anis Syafika to share some interesting things about herself.

What made you become interested in taking up accounting?

I developed my interest in accounting since high school along with chemistry and biology because I found them fascinating. And to be honest, accounting wasn't my first choice after SPM, but I thought that accounting has clearer pathway and more scholarship opportunities. I also received a lot of guidance about ACCA from my accounting tutor and he is very supportive if his students want to pursue ACCA. After much consideration, I ended up choosing ACCA FIA after SPM.



Describe your learning experience with Open and Distance Learning (ODL)

I did face some problems with the internet connection at home and took some time to adapt with university style of learning. But overall, it was great. I'm grateful to have brilliant lecturers who are willing to help the whole class even though I know it's not an easy deal to teach when we are separated by distance. Other than that, I think the bright side of ODL is I can watch the recorded session multiple times for the part that I missed or unclear about.

STUDENTS & ALUMNI NEWS

20
22

CONGRATULATIONS!
MSMA STUDENTS
for Successfully Completed
CIMA
SCS NOVEMBER 2021 EXAMINATION

MELVIN NIGEL OKALA JR
MOHD RAZREEN MOHD RADZI PUNNIYAKUMARAN
SITI SHAZWANA SHUKREE
NUR AINA NORDIN
EDRY AMIRUL NAZRUL AZRI CHAN
ABDURRAHMAN ABDUL RADZIM
AMIR MUHAMAD DANIAL MOHAMAD SUHAIMI
AINNIE RASYADA IBRAHIM

UITM *Menyerlahkan Potensi Membentuk Masa Hadapan* **Daripada Dekan & Warga Fakulti Perakaunan**

UNIVERSITI TEKNOLOGI MARA Fakulti Perakaunan

*Our Heartiest
Congratulation to*

MR. AHMAD RAFIQUDDIN BIN MOHD AMRAN

**on his appointment as Chief Executive Officer
(CEO) of KPJ Rawang Specialist Hospital**

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**NEW
STRATEGIC
PARTNERS**

 **Perakaunan**
FAKULTI
UNIVERSITI TEKNOLOGI MARA



FOSTERING PARTNERSHIPS, STRENGTHENING RELATIONSHIPS

PUTEH MARIAM ISMAIL

On 16 March 2022, **Yayasan Terengganu (YT)**, **Universiti Teknologi MARA (UiTM)** and the **Association of Chartered Certified Accountants (ACCA)** signed an MoU at Wisma Darul Iman, Kuala Terengganu. Faculty members present were the Dean of faculty, Professor Dr Haslinda Yusoff and Deputy Dean (Research & Industrial Linkages), Associate Professor Dr Suhaily Hasnan

The purpose of this MoU is to set out the understanding between the Parties in the spirit of mutual cooperation as well as to explore opportunities for collaboration. With the signing of the MoU, YT, UiTM and ACCA agree to support each other through sharing of information and knowledge on evolving trends in accountancy, published research and policy developments in relation to the field of professional accounting.

The MoU will provide a sustainable opportunity for more talents from Terengganu to pursue their studies in professional accounting programs of Foundation in Accountancy (FIA) and ACCA as well as networking with Approved Employers.



The objective/outcome of this MoU is in line with the national agenda of increasing the number of Bumiputera Chartered Accountants. It is hoped that with this MoU, the faculty could contribute towards producing quality professional accountants.

NEW STRATEGIC PARTNERS

20
22



RUTGERS
THE STATE UNIVERSITY
OF NEW JERSEY

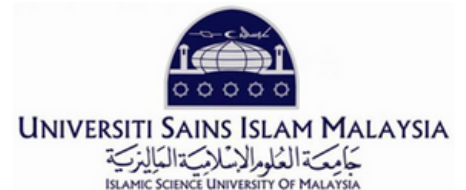


**UNIVERSIDAD
DE GRANADA**



B.S. Abdur Rahman
Crescent
Institute of Science & Technology
Deemed to be University u/s 3 of the UGC Act, 1956

audit SME
Web based auditing software



2022

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RESEARCH & PUBLICATION

 **Perakaunan**
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The Faculty of Accountancy (FACT) continuously engages in various initiatives to enhance its research output. One of the significant research milestones for the first half of 2022 was the formation of a team of six elite researchers known as Research Champions.

FACT RESEARCH CHAMPIONS IN ACTION

DR SERI AYU MASURI MD DAUD

The Research Champion project was the original idea of the Vice Chancellor of UiTM, Professor Datuk Ts. Dr. Roziah Mohd Janor, proposed during her visit to the Faculty in 2021. The key objective of this initiative is to develop the Faculty's research culture in order to maintain consistency in the quality of research that may benefit society and the country while also being acknowledged by researchers at the local and international levels.

The Research Champions are given extra research support in the form of funds and reduced teaching responsibilities. In return, they are expected to produce exemplary research-related outputs, including impactful publications, societal engagements, as well as international network development and presence.

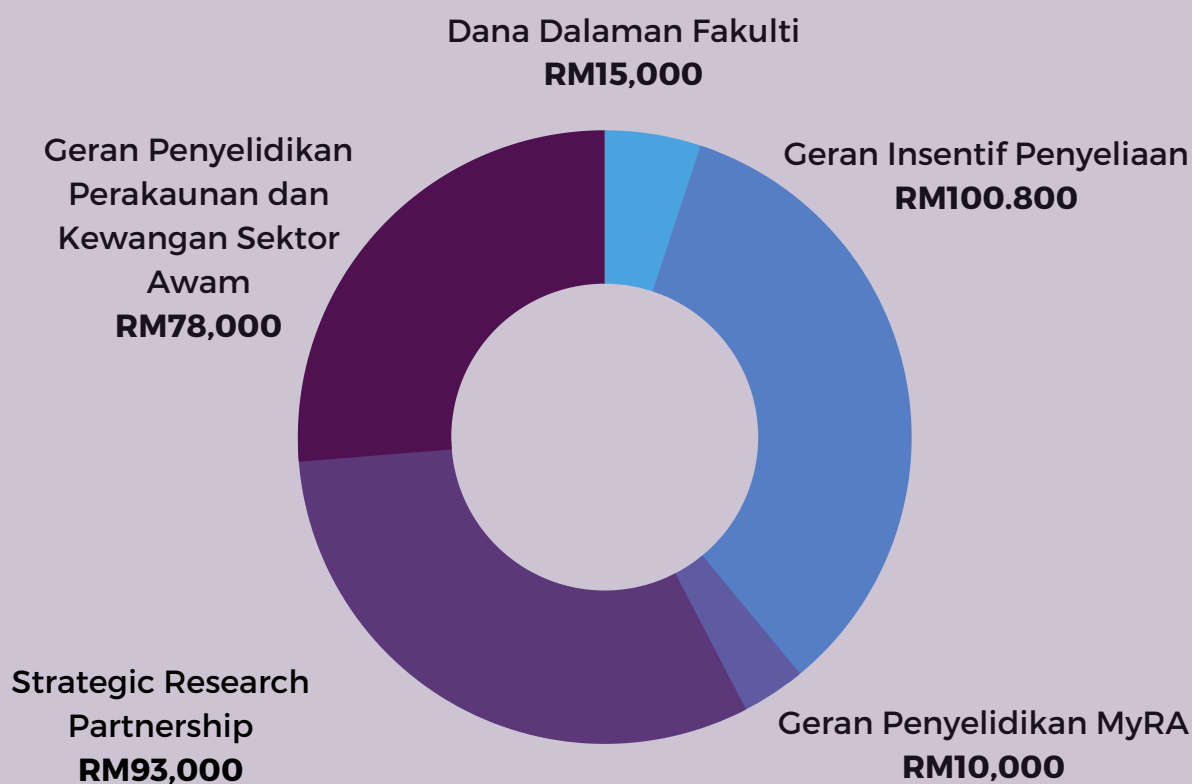
The FACT's Research Champions were carefully selected by the Dean and other Top Executives of the Faculty based on their exceptional past research records. These six researchers, as listed below, are seen to be bringing the Faculty to a greater height:

NO	RESEARCH CHAMPION	PROFILE
1	Prof Dr, Erlane K. Ghani	https://tinyurl.com/4xsderta
2	Prof. Madya Dr. Nadiah Abd. Hamid	https://tinyurl.com/4bks2ub3
3	Prof. Madya Dr. Amrizah Kamaludin	https://tinyurl.com/4ku9byvt
4	Prof. Madya Dr. Razana Juhaida Johari	https://tinyurl.com/2498txxr
5	Prof. Madya Dr. Mazurina Mohd Ali	https://tinyurl.com/hmjrutjm
6	Prof. Madya Dr. Rina Fadhilah Ismail	https://tinyurl.com/yc68tsm8

FACT RESEARCHERS CONTINUE TO SECURE NEW GRANTS

DR SERI AYU MASURI MD DAUD

Securing research funds is a common research performance indicator. Despite the intense competition for grants, the Faculty of Accountancy is proud that its researchers continue to play this game well. As of June 2022, our researchers have received 17 new grants amounting to **RM296,800**.



The topics of the funded research cover financial reporting, ethics and professional scepticism, fraud and whistleblowing, human capital, corporate governance, ESG practices and integrated reporting, tax compliance, and accounting research activities among academics while the subjects studied include public companies, SMEs, financial institutions, educational institutions, accountants, and auditors.

DANA DALAMAN FAKULTI

NO	MEMBERS	TITLE
1	DR. NURULHUDA BINTI ABD RAHMAN (LEADER) DR. SYELIYA BINTI MD ZAINI NURUL IFFAH BINTI GHAZALI SULISTYOWATI (INDONESIA BANKING SCHOOL) ALVIEN NUR AMALIA (INDONESIA BANKING SCHOOL)	FOSTERING HUMAN CAPITAL EXPERTISE OF WAQF INSTITUTIONS TO MALAYSIA AND INDONESIA
2	DR. NUR SYUHADA BINTI JASNI (LEADER) DR. SITI NURHAZWANI BINTI KAMARUDIN SALSIAH BINTI MOHD ALI DR. WIWI IDAWATI (INDONESIA BANKING SCHOOL)	CROSS SECTOR RISK ANALYSIS OF CORPORATE ENVIRONMENTAL SOCIAL GOVERNANCE AND FINANCIAL PERFORMANCE CONSIDERING COVID 19 IMPLICATIONS : A TWO COUNTRIES COMPARISON
3	PROFESOR MADYA DR. MAZURINA BINTI MOHD ALI (LEADER) PROF. DR. ERLANE K GHANI DR. KAMARUZZAMAN MUHAMMAD SAIFUL ANUAR SABARUDIN MUKHAMAD ZULIANTO (UNIVERSITAS JEMBER, INDONESIA) WIWIN HARTANTO (UNIVERSITAS JEMBER, INDONESIA) TIARA (UNIVERSITAS JEMBER, INDONESIA) DWI HERLINDAWATI (UNIVERSITAS JEMBER, INDONESIA)	THE EXPECTATION AND DETERMINATION OF SERVICE QUALITY BY SMALL MEDIUM PRACTICES TOWARDS SMALL MEDIUM ENTERPRISES IN THE SELANGOR REGION

GERAN INSENTIF PENYELIAAN

NO	MEMBERS	TITLE
1	DR. SERI AYU MASURI MD DAUD (LEADER) DEENA AZRIANA WAN MOHD AZMI	DETERMINANTS OF VOLUNTARY TAX COMPLIANCE BEHAVIOUR OF FOOD AND BEVERAGE ENTREPRENEURS IN MALAYSIA DURING THE COVID19 PANDEMIC

GERAN INSENTIF PENYELIAAN - continued

NO	MEMBERS	TITLE
2	PROF. MADYA DR. MAZURINA MOHD ALI (LEADER) SYAZWANI IZZATI MOHD FAUZI	THE IMPLEMENTATION OF MFRS15 REVENUE FROM CONTRACT WITH CUSTOMERS AND ORGANISATIONAL CHANCE
3	PROF. DR. JAMALIAH SAID (LEADER) AZIERA BINTI AHMAD	EXAMINING THE EFFECT OF INDIVIDUAL AND ENVIRONMENTAL FACTORS ON THE EFFECTIVENESS OF SHARIAH AUDITOR IN ISLAMIC FINANCIAL INSTITUTIONS IN MALAYSIA
4	PROF. MADYA DR. SUHAILY HASNAN (LEADER) SHARIFFAH HAZIRAH S JAINAL ABIDIN	THE EFFECTS OF OWNERSHIP CONCENTRATION DISCLOSURE LEVELS AND CORPORATE GOVERNANCE ON STOCK MARKET LIQUIDITY IN MALAYSIA
5	PROF. MADYA DR. NOR FARIZAL MOHAMMED (LEADER) NOR AQILAH SUTAINIM	INTEGRATED REPORTING, EARNINGS QUALITY, BOARD EFFECTIVENESS AND VALUE CREATION FOR SHARIAH COMPLIANT COMPANIES

GERAN PENYELIDIKAN MYRA

NO	MEMBERS	TITLE
1	PROFESOR MADYA DR. HALIL BIN PAINO (LEADER) DR. NORFASHIHA BINTI HASHIM (FSPU) PROF. MADYA TS. DR. MOHAMAD FAIZUL BIN YAHYA (FSG) PROF. MADYA DR. ZAIBUNNISA BINTI ABDUL HAIYEE (FSG) SYED ISKANDAR ZULKARNAIN B. SAYD IDRIS	SELF DETERMINATION THEORY: ENGAGEMENT FOR TRANSFORMATIONAL BEHAVIOR AND MOTIVATION TO CHANGE

STRATEGIC RESEARCH PARTNERSHIP

NO	MEMBERS	TITLE
1	<p>PROF. MADYA DR. SUHAILY HASNAN (LEADER)</p> <p>UiTM PROF. DR. ZURAIDAH MOHD SANUSI PROF. MADYA DR. MAZURINA MOHD ALI SITI AISYAH KAMARUZZAMAN NIK NURUL ASWANI NIK KAMARUDIN</p> <p>FAKULTAS EKONOMIKA DAN BISNIS, UNIVERSITAS NEGERI SURABAYA, INDONESIA DR. ROHMAWATI KUSUMANINGTIAS MERLYANA DWINDA YANTHI CANTIKA SARI SIREGAR DR. PUJIONO, SE., M.SI., AK., CA REDIYANTO PUTRA, SE., MSA</p>	<p>EXAMINING THE PREDICTORS OF ASSET MISAPPROPRIATION IN SMALL AND MEDIUM ENTERPRISES (SMES): A COMPARATIVE STUDY BETWEEN MALAYSIA, INDONESIA AND VIETNAM</p>
2	<p>PROF. MADYA DR. RAZANA JUHAIDA JOHARI (LEADER)</p> <p>UiTM PROF DR ERLANE K GHANI DR. FAZLIDA MOHD. RAZALI</p> <p>CRESCENT INSTITUTE OF SCIENCE AND TECHNOLOGY, CHENNAI, INDIA PROF. DR. D. AYUB KHAN DAWOOD PROF. DR. N. RAJA HUSSAIN PROF. DR. AFZALUR RAHMAN</p>	<p>ASSESSING WHISTLEBLOWING INTENTION IN ORGANIZATIONS: MALAYSIAN AND INDIAN EVIDENCE</p>
3	<p>DR. KAMARUZZAMAN MUHAMMAD (LEADER)</p> <p>UiTM PROF. DR. ERLANE K GHANI PROF. MADYA DR. MAZURINA MOHD ALI DR. RINA FADHILAH ISMAIL</p> <p>FAKULTAS EKONOMIKA DAN BISNIS, UNIVERSITAS NEGERI SURABAYA, INDONESIA DR SUSANTI MOH DANANG BAHTIAR SUCI ROHAYATI</p>	<p>EXAMINING FACTORS INFLUENCING RESEARCH PRODUCTIVITY AMONG ACADEMICS IN PUBLIC UNIVERSITIES IN MALAYSIA AND INDONESIA</p>

STRATEGIC RESEARCH PARTNERSHIP - continued

NO	MEMBERS	TITLE
4	<p>PROF. MADYA DR. MAZURINA MOHD ALI (LEADER)</p> <p>UiTM PROF. DR. ERLANE K GHANI PROF. MADYA DR. SUHAILY HASNAN PUTEH MARIAM ISMAIL</p> <p>UNIVERSITAS NEGERI SURABAYA (UNESA), INDONESIA DR SUSANTI MOH DANANG BAHTIAR SUCI ROHAYATI</p>	<p>THE INFLUENCE OF BOARD GENDER DIVERSITY AND OWNERSHIP STRUCTURE ON INTEGRATED REPORTING: EVIDENCE FROM MALAYSIA AND INDONESIA</p>
5	<p>PROF. MADYA DR. RINA FADHILAH ISMAIL (LEADER)</p> <p>UiTM PROF. MADYA DR. MAZURINA MOHD ALI PROF. MADYA DR. SAUNAH ZAINON</p> <p>UNIVERSIDAD DE GRANADA, SPAIN PROF. MADYA DR. JAVIER AGUILERA CARACUEL PROF. MADYA DR. VERA FERRÓN-VÍLCHEZ PROF. MADYA DR. ENCARNACIÓN GARCÍA- SÁNCHEZ</p>	<p>ESG PRACTICES, CORPORATE STRATEGIES AND REPUTATION: A COMPARATIVE STUDY OF TWO REGIONS</p>

GERAN PENYELIDIKAN PERAKAUNAN DAN KEWANGAN SEKTOR AWAM

NO	MEMBERS	TITLE
1	<p>PROFESOR DR. ERLANE K GHANI (LEADER) PROF. MADYA DR. MAZURINA BINTI MOHD ALI DR. KAMARUZZAMAN MUHAMMAD DR. AZLEEN ILIAS (UNITEN)</p>	<p>MODELLING A PROFESSIONAL SCEPTICIASM MODEL FOR ENCOUNTANTS IN PUBLIC SECTOR</p>

GERAN PENYELIDIKAN PERAKAUNAN DAN KEWANGAN SEKTOR AWAM - continued

NO	MEMBERS	TITLE
2	PROF. MADYA DR. NOR BALKISH ZAKARIA (LEADER) PROF. MADYA DATIN DR. NORAZIDA MOHAMED DR. MOHD TAUFIK MOHD SUFFIAN (UiTM PERAK) PROF. MADYA DR. RAHAYU ABDUL RAHMAN (UiTM PERAK) DR. NURUL AZLIN AZMI (UiTM JOHOR)	THE ASSOCIATION OF PRIMARY GOVERNMENT EXPENDITURES OUT OF APPROVED BUDGET WITH OIL REVENUES
3	PROF. DR. ZURAIDAH MOHD SANUSI DR. NUR AIMA SHAFIE DR. YUSARINA MAT ISA DR. YUSRI HUZAIMI MAT JUSOH (UiTM KELANTAN) DR. AZIATUL WAZNAH GHAZALI (UNIVERSITI SAINS MALAYSIA) DR. SOLIHA SANUSI (UNIVERSITI SAINS MALAYSIA) DR. MOHD DANIEL MOHD NASSIR (JABATAN AUDIT NEGARA)	INTEGRATING TRUSTWORTHY FRAMEWORK IN DIGITAL AUDITING: READINESS OF PUBLIC SECTOR ACCOUNTANTS AND AUDITORS

SUMMARY OF PUBLICATION (JAN -JUNE 2022)

TYPE OF PUBLICATION	NUMBER
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NO	TITLE	CORRESPONDING AUTHOR/S
1	A COHESIVE MODEL OF PREDICTING TAX EVASION FROM THE PERSPECTIVE OF FRAUDULENT FINANCIAL REPORTING AMONGST SMALL AND MEDIUM SIZED ENTERPRISES	NORASHIKIN BINTI HAJI ISMAIL
2	ACCOUNTABILITY THROUGH BUDGET PERFORMANCE: A STUDY ON BUDGET ADEQUACY AND PARTICIPATION OF MALAYSIAN LOCAL GOVERNMENT	TUAN ZAINUN BINTI TUAN MAT
3	ANALYSIS OF AUDIT COMPETENCIES AND INTERNAL CONTROL ON DETECTING POTENTIAL FRAUD OCCURRENCES	RAZANA JUHAIDA BINTI JOHARI
4	ASSESSING THE MEDIATING EFFECT OF LEADERSHIP CAPABILITIES ON THE RELATIONSHIP BETWEEN ORGANISATIONAL RESILIENCE AND ORGANISATIONAL PERFORMANCE	NORHAYATI BINTI MOHAMED

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6	CORPORATE GOVERNANCE AND OWNERSHIP STRUCTURE ON ILLEGAL INSIDER TRADING ACTIVITIES IN MALAYSIAN PUBLIC LISTED COMPANIES	SUHAILY BINTI HASNAN
7	CORPORATE GOVERNANCE CHALLENGES AND OPPORTUNITIES IN MITIGATING CORPORATE FRAUD IN MALAYSIA	JAMALIAH BTE SAID
8	DETERMINANTS OF ANTI-MONEY LAUNDERING PROGRAM EFFECTIVENESS AMONG BANKS	KAMARUZZAMAN BIN MUHAMMAD
9	EARNINGS MANAGEMENT AND AUDIT QUALITY: EVIDENCE FROM MALAYSIA	NOR BALKISH BINTI ZAKARIA
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14	FRAUD RISK JUDGMENT MEASUREMENT SCALE DEVELOPMENT	RAZANA JUHAIDA BINTI JOHARI
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17	LECTURERS' PERSPECTIVE ON STUDENT-CENTRED PEDAGOGY IN THE PROFESSIONAL ACCOUNTING EDUCATION	NOR FARIZAL BINTI MOHAMMED
18	MANAGERIAL OWNERSHIP, BOARD CHARACTERISTICS AND STOCK PRICE INFORMATIVENESS IN INDONESIA STOCK MARKET: EXAMINATION OF THE PRE-IFRS AND POST-IFRS ADOPTION PERIODS	ROSHAYANI BINTI ARSHAD
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2	CORPORATE GOVERNANCE AND OWNERSHIP STRUCTURE ON ILLEGAL INSIDER TRADING ACTIVITIES IN MALAYSIAN PUBLIC LISTED COMPANIES	SUHAILY BINTI HASNAN
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RESEARCH & PUBLICATION

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NO	TITLE	AUTHORS
1	FAKTOR YANG MEMPENGARUHI KEBERKESANAN PENYIASATAN DALAM MENANGANI PENGUBAHAN WANG HARAM BERLANDASKAN GARIS PANDUAN FATF	SALWA BINTI ZOLKAFLIL SHARIFAH NAZATUL FAIZA SYED MUSTAPHA NAZRI NORMAH BINTI OMAR



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