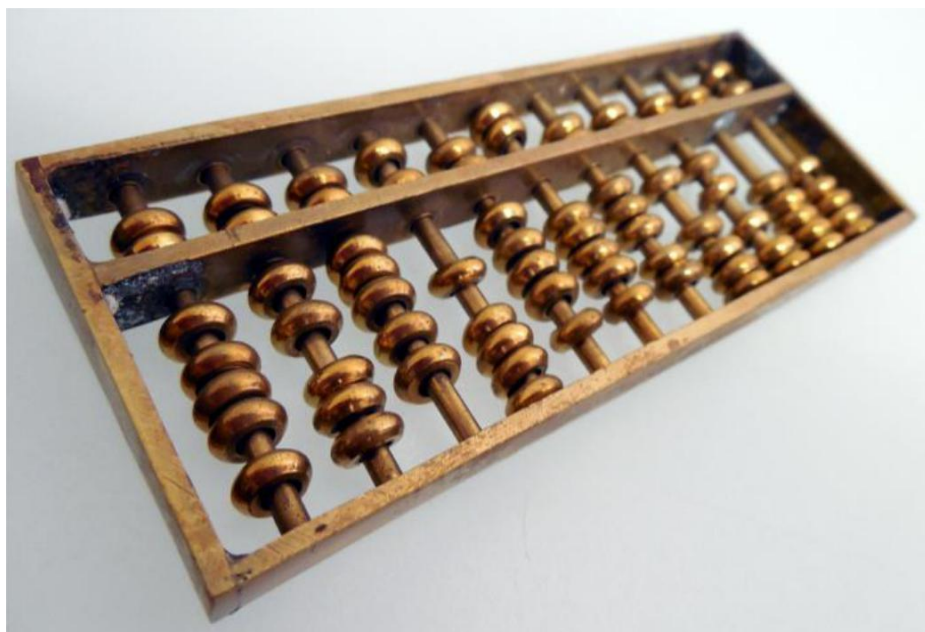


Accounting Centre Accounting Research Series 2018 (ACARS2018)

**Faculty of Business, Economics and
Accountancy Universiti Malaysia Sabah**

COLLECTION OF EXTENDED ABSTRACTS



UMS
UNIVERSITI MALAYSIA SABAH



Transformation towards
**UNIVERSITY
INDUSTRY 4.0**

**COLLECTION OF EXTENDED ABSTRACTS
FOR
ACCOUNTING CENTRE
ACCOUNTING RESEARCH SERIES(ACARS) 2018**

EDITORS

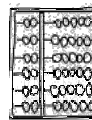
Jainurin Justine
Sharifah Milda Amirul
Andy Lee Chen Hiung
Junainah Jaidi
Mohd Allif Anwar Abu Bakar

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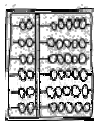
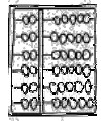


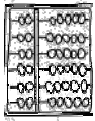
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ABSTRACTS

ACCOUNTING RESEARCH SERIES 2018

Bridging the Gap between Accounting Graduates Competencies with Industry's Expectation in the Era of Industrial Revolution 4.0

Presenter: Nur Shahida Ab Fatah³

Authors: Sharifah Milda Amirul¹, Mohd Allif Anwar Abu Bakar², Nur Shahida Ab Fatah³, Rasid Mail⁴ & Sharinah Puasa⁵

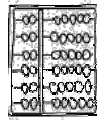
^{1,2,3,4}(Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah)

⁵(Labuan Faculty of International Finance, Universiti Malaysia Sabah)

Abstract

Industrial Revolution (IR) 4.0 is a world-wide trend which brings dramatic changes in the way of how businesses are operating. It involves highly technological automation and data exchange in manufacturing. Among other things, it includes cyber-physical systems, cloud computing, cognitive computing and any other so called the internet of things. In the light of this, the study seeks to explore the expectation of the industry towards accounting graduates' competencies and skills related to IR4.0. It is noted that, as far as information technology is concerned, one of the available accounting course that focused on the knowledge related to information technology (IT) is Accounting Information System (AIS). Hence, this study is proposed to provide insight on the relevant IT competencies and skills among accounting graduates that can be embedded within accounting course and curricular in line with industrial expectancy. Our findings reveal that currently industry is in favour for graduates who can apply knowledge in cloud-computing, database concept and analysis, project management, business process as well as big data. This study is essential as it attempts to bridge the demand and supply of future accountants by providing basic guidelines to enhance existing courses and curricular parallel with the industrial expectation in the light of IR4.0.

Keywords: IR4.0, Competencies skills, Accounting Graduates, Accounting Information System (AIS)



The Measurement of Accounting Information System Effectiveness: A Qualitative Study of the Malaysian Federal Government

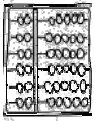
Presenter: Sharinah Puasa¹

Authors: Sharinah Puasa¹, Julia A. Smith² & Sharifah Milda Amirul³ ¹(Labuan Faculty of International Finance, Universiti Malaysia Sabah) ²(Strathclyde Business School, University of Strathclyde, Glasgow, Scotland, United Kingdom) ³(Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah)

Abstract

Today's accounting operation is highly attached with the application of technology and its related components which is known as Accounting Information System (AIS). It cannot be denied that the evolvement of technology has replaced the manual accounting process to more automated accounting process. Nevertheless, the installation and application of technology to assist the accounting operation requires a huge investment in terms of money, facility and human resource. Thus, to make the investment worth, the installed system has to be effective. However, variation in effectiveness definition and inconsistency of system effectiveness measurement has led to difficulty in assessing the system effectiveness. Numerous attempts to develop a standard measurement have been done by researchers in information system field as well as AIS. To date, the measurement of system effectiveness is continuously debated and no consensus has yet been achieved. As such, this study presents qualitative empirical evidence from a combination of pilot study (through group discussions) and semi-structured interviews with accounting personnel at the Accountant General's Department and accounting divisions at the ministry level. This study aims to understand Accounting Information System (AIS) effectiveness from the perspective of its user. Specifically, user satisfaction criteria towards the system are discussed accordingly in order to develop a comprehensive measure of AIS effectiveness. As a result, the measurement of AIS effectiveness based on user satisfaction is classified into three main characteristics, which are perceived system quality, perceived information quality, and perceived benefit/ usefulness of the system. A framework of AIS effectiveness measurement is proposed in this study.

Keywords: Accounting Information System (AIS), System Effectiveness, User Satisfaction, System Quality, Information Quality



ABSTRACTS

ACCOUNTING RESEARCH SERIES 2018

Intention to Adopt Cloud-Computing: A Case Study on Small and Medium (SMEs) Public Accounting Firms

Presenter: Sharifah Milda Amirul¹

Authors: Sharifah Milda Amirul¹, Sharinah Puasa², Rasid Mail⁴, Mohd Allif Anwar Abu Bakar⁴, & Nur Shahida Ab Fatah⁵

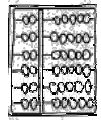
^{1,3,4,5}(Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah)

²(Labuan Faculty of International Finance, Universiti Malaysia Sabah)

Abstract

Cloud computing has created a paradigm shift in information system and thus how businesses operate today. Auditing industry is not excluded from this dramatic change as it is believed that technological innovation may result in greater effectiveness and efficiencies thus lead to high audit work quality. Based on Diffusion of Innovation (DOI) theory, this paper provides insight on the usage and intention to adopt cloud computing innovation in the audit industry following the rapid technological changes in business operation. Based on semi structured interview, the results reveal that majority of the audit firm in Malaysia is yet to adopt cloud computing and that the firms have intention to use the cloud computing in the near future. Additionally, the results also reveal that decision maker's knowledge (human factor) about cloud computing and cost (innovation characteristic) are the main influential factor in adopting this technology

Keywords: Cloud Computing, Auditing, Diffusion of Innovation Theory, Technological Acceptance Theory, Small and medium Public Accounting Firms



Financial Sustainability of Charities in Malaysia

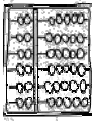
Presenter/Author: Sharon Cheuk

(Faculty of Economics & Business, Universiti Malaysia Sarawak)

Abstract

Charities of all sizes play an essential role in society, and provide social care and education, and they are now increasingly viewed as critical contributors to economic growth and civic and social infrastructure; they also represent a substantial employer and a provider of services. Yet, charity failure has been a problem that has been plaguing developed countries and developing alike. In Malaysia, it has been reported that charities have difficulties in raising donations due to the difficult economic climate. In view of the foregoing, the purpose of this study is aimed at identifying factors which influence charity financial sustainability. This study will utilise the quantitative approach, identified independent factors (accountability, own income generation, revenue diversification, board tenure diversity and financial management capacity) as well as moderating variables (type of charity and female representation on board) will be quantitatively tested for strength and influence of the relationships, if any, with financial sustainability. To further explain the quantitative findings obtained, interviews will be conducted with selected key respondents representing the charities.

Keywords: Charities, Financial Sustainability, Malaysia



ABSTRACTS

ACCOUNTING RESEARCH SERIES 2018

The Influence Of Governance, Transparency and Tax Literacy towards Tax Compliance among Individual Taxpayer in Malaysia

Presenter/Author: Mohd Allif Anwar Abu Bakar

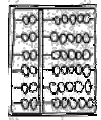
(Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah)

Abstract

Nowadays, citizens are concerned about how their tax monies is to be spent. The most common crime being heard of among countries are corruption and misuse of public moneys.

This raise awareness on the importance to have a good public governance and greater degree of transparency in government institution to increase confidence in tax compliance. This study aims to provide the results of the influence of governance, transparency and tax literacy, in addition to tax morality and public trust towards tax compliance behaviour of self -assessment system (SAS) in Malaysia. A collective sample consist of individual taxpayer earning income both from their employment and other non-business income will be examined. Findings from this study will enlighten tax administrators as to further come out with the most appropriate and effective tax mechanism to increase taxpayers' compliance. The results can also be used as references for any tax regime to improve their tax management system.

Keywords: Governance, Transparency, Tax Literacy, Tax Morality, Public Trust, Tax Compliance



Sustainability Reporting: A Visual to Impress

Presenter: Mohd Sabrun Ibrahim

Authors: Mohd Sabrun Ibrahim & Rusnah Muhamad
(Faculty of Business & Accountancy, University of Malaya)

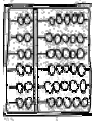
Abstract

This study aims to understand the pattern of Sustainability Reporting and how company utilise visual in reporting presentation to manage the impression of stakeholders. Five companies that produced Sustainability Reporting from 2008 to 2015 were examined.

Pragmatism research design is chosen to understand the substance reported by the company. Quantitative and qualitative content analysis, a semiotic approach for a visual communication is adopted. Companies were found to produce a good presentation of reporting, however, with fewer substances. Companies inclined to report on plans and actions narratively, but less informative on performances in their sustainability initiatives.

Visual such as graphs and photos were used as a make-up on company reporting, hypothetically to please the stakeholders or to divert their attention. The findings of this study contribute to the literature by showing that Sustainability Reporting may not be only beneficial in shaping good business management and reporting practices, but also can be deceptive communication tools, weaponized against stakeholders' vulnerability to understand the real message conveyed in those reporting. The paper provides evidence that Sustainability Reporting may abuse as a corporate veil or as a strategic communication. This study is limited to examine five companies. Although, the analyses were thoroughly done.

Keywords: Sustainability Reporting, Visual, Communication, Impression Management



ABSTRACTS

ACCOUNTING RESEARCH SERIES 2018

The Study on the Determinants of CSR Disclosures among PLCs in Malaysia

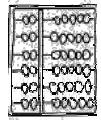
Presenter: Abdul Wahid Bin Mohd Kassim

Authors: Abdul Wahid Bin Mohd Kassim, Raman Bin Noordin, Rasid Bin Mail & Junainah Jaidi (Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah)

Abstract

This study explores the extent of CSR disclosures in the annual reports of the public listed companies (PLCs) in the Bursa Malaysia. The objectives of this study are to examine the extent of CSR disclosures and to determine the factors that influence the extent of CSR disclosures. Thus, several variables that can affect the CSR disclosure will be tested. This study utilised content analysis methodology, for the purpose of data collection. Finally, it is argued that the findings from this study can be helpful to interested parties in gaining a deeper understanding of CSR Disclosures and its determinants in Malaysia as a whole.

Keywords: Corporate Social Responsibility (CSR), CSR Disclosures, Public Listed Companies, Determinants



Corporate Governance and Financial Disclosure in Malaysian Listed Companies

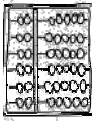
Presenter: Ag Kaifah Riyad bin Kiflee

Authors: Ag Kaifah Riyad bin Kiflee & Mohd Noor Azli bin Ali Khan (Faculty of Management, Azman Hashim International Business School, Universiti Teknologi Malaysia)

Abstract

The objective of this study is to determine the presence of risk information within the annual report of Malaysian non-financial listed companies and empirically extend the current literature of corporate governance and risk disclosure by an incorporating interaction effect in the model. The 2007/2008 global financial crisis has risen the need for vibrant risk management and high quality risk reporting through sound corporate governance function. This study attempt to answer whether the risk disclosure of Malaysian non-financial listed company is influenced by corporate governance. The corporate governance discusses are board independence, board size, board gender, board duality, auditor quality, auditor independence, auditor tenure, audit committee independence and audit committee expertise. It also includes interaction variables as the potential variable to explain the relationship between corporate governance and risk disclosure.

Keywords: Risk Disclosure, Corporate Governance, Interaction Variables, Malaysia



ABSTRACTS ACCOUNTING RESEARCH SERIES 2018

Determination of Sustainability Awareness among UCSF Students in Sabah, Malaysia

Presenter/Author: Frederica Mojilis

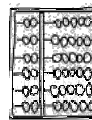
(Faculty of Management & Entrepreneurship, University College Sabah Foundation,
Malaysia)

Abstract

This study aims to determine the sustainability awareness among UCSF students as part of a series of research studies to find out the university's greening efforts and to find out how much work is needed to ensure that UCSF live up to its brand of a green university.

Quantitative research using questionnaire survey is used to measure the level of sustainability awareness. A sample is drawn from the current UCSF students from six disciplines. A causal relationship between the dependent variable (sustainability awareness) and three independent variables (sustainability knowledge, behavioural attitude and sustainability information) are examined. Data collected were analysed using SPSS. Results of the study showed that sustainability knowledge and sustainability information have a significant influence in determining the level of sustainability awareness. The main theory guiding this study is green theory where the concept of sustainable development plays a big role in finding the balance between economic growth, care for the environment and social well-being. The research results suggest that increasing sustainability awareness can be achieved through formal education and through the dissemination of sustainability information. This study is limited to the examination of three independent variables (sustainability knowledge, behavioural attitude and sustainability information) only and how these variables influence sustainability awareness. Other variables may play a significant role in influencing sustainability awareness which are not covered in this study.

Keywords: Sustainability Awareness, Sustainability Knowledge, Sustainability Information, Behavioural Attitude, Green University



Examining Baitulmal Institutions in Malaysia and Its Islamic Corporate Governance Framework

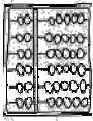
Presenter: Noor Kaziemah Sariman

Authors: Noor Kaziemah Sariman, Rozaidy Mahadi, Raman Noordin, Rasid Mail &
Nur Shahida Ab Fatah
(Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah)

Abstract

Being a renowned public wealth management institution in Islam, Baitulmal has a significant role in managing Muslim's wealth and providing social services to its society. The scarcity of research on how Baitulmal operates contributes to the lack of understanding of the public against the roles and responsibilities of Baitulmal. Recent cases of misappropriation and breaches of trust reported involving Islamic institutions also stir the demand from the public to know the corporate governance framework used to ascertain the practices are aligned with the organisation's objectives. Therefore, this research aims to examine and distinguish Baitulmal in Malaysia and to review the corporate governance framework used in these institutions. A qualitative approach is taken by utilising interviews and document reviews. The research findings show evidence that there is no significant difference between the standalone Baitulmal corporations and other Baitulmal except for the difference in its organisational structure and the services that they offer. For instance, some of the functions such as managing waqf and zakat are no longer under the jurisdiction of Baitulmal as it has been corporatised or privatised to another agency (e.g. Selangor Zakat Board). The research also provides evidence on corporate governance values being practised, emphasised and embedded in the operations and management of Baitulmal which are guided by the Tawhid concept and Shariah rules.

Keywords: Baitulmal, Religious Institutions, Organisational Structure, Corporate Governance



ABSTRACTS

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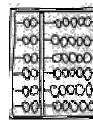
Kajian Kes Jabatan Kastam Diraja Malaysia Sabah (JKDMS) Melalui Perspektif Teori Institusi dalam Perubahan Sistem dan Amalan Perakaunan Pengurusan

Pembentang/Penulis: Sulaiman bin Tahajuddin¹ & Alihassan bin Buglayan² ¹(Fakulti Perniagaan, Ekonomi & Perakaunan, Universiti Malaysia Sabah) ²(Jabatan Kastam Diraja Malaysia, Sabah)

Abstrak

Tujuan utama kajian ini adalah untuk memahami dan menerangkan bagaimana interaksi institusi yang wujud dalam medan organisasi membentuk sistem dan amalan perakaunan pengurusan di Jabatan Kastam Diraja Malaysia, Sabah (JKDMS) pada hari ini. Berdasarkan pegangan bahawa fenomena sosial adalah terbentuk hasil daripada interaksi antara institusi sosial ini, kajian ini menggunakan Konsep Isomorfisme oleh Powell dan DiMaggio (1983) untuk memandu arah kajian dan seterusnya memahami dan menerangkan proses perubahan organisasi dan sistem serta amalan perakaunan pengurusan tersebut di JKDMS. Data diperolehi melalui temu bual separa berstruktur, dokumen arkib, penglibatan dan pemerhatian. Berdasarkan kaedah analisis data secara tematik, adalah didapati bahawa institusi kewangan global dan dalam negara, Pertubuhan Bangsa-Bangsa Bersatu, politik, kesatuan sekerja adalah memainkan peranan penting dalam memberi tekanan ke atas JKDMS untuk berubah di peringkat seluruh organisasi. Di peringkat dalaman JKDMS, adalah didapati bahawa kepimpinan JKDM dan akauntan memainkan peranan penting dalam merealisasikan perubahan sistem dan amalan perakaunan pengurusan di dalam organisasi JKDMS.

Kata kunci: Perubahan Organisasi, Sistem dan Amalan Perakaunan Pengurusan, Institusi, Isomorfisme, Kajian Kes



Management Accounting Change: Does It Really Matter in the Case of Public Universities in Malaysia?

Presenter: Rizal Othman¹

Authors: Rizal Othman¹ & Sulaiman Tahajuddin²

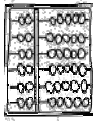
¹(Accounting Centre, Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah)

²(Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah)

Abstract

Management Accounting Change (MAC) in Universiti Malaysia Sabah (UMS) has evolved from manual system to an emerging system since its inception in 1994. Subsequently, the external and internal forces have significantly shaped UMS to be adaptive to the newly emerging system involving globalisation, liberation and technology advancement. However, the aspiration of the newly formed government is to support the academics to profess in their teaching, learning, research and publication. Therefore, the responsibility to generate income is no longer pushed to the academics. The responsibility is for the management to play their primary role in ensuring the universities has to be more innovative and creative in generating income to support the academics endeavor. This paper is looking at two objectives is to gain (i) the management perspective; and the professional and administration group perspectives; in supporting the academics endeavors. The methodology employed was qualitative approach, using in-depth interview technique. A total of ten (10) informants participated in this research in which five (5) is from the management team and five (5) from the professional and administration group in UMS. The findings reveal that the management, in particular, the finance department has been constantly adaptive to the changing environment that affects the organisational management accounting activities. The constantly changing environment has direct impact on the management decision-making process for organisation survival.

Keywords: Management Accounting Change, Organisation, Globalisation, Qualitative, Decision-making



ABSTRACTS

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A Preliminary Finding on the Effect of Audit Firm Governance on Audit Assurance Quality in Malaysia

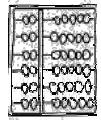
Presenter: Sharifah Milda Amirul¹

Authors: Sharifah Milda Amirul¹, Sharija Che Shaari² & Mohd Fairuz Md. Salleh^{3 1,2}(Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah) ³(School of Management & Economics, National University of Malaysia)

Abstract

Researchers have shown that, instilling good governance practices lead towards better firm performance. In line with this, the Financial Reporting Council of United Kingdom (FRC,UK) has issued the Code of Audit Firm Governance (CAFG) in the year 2010 with subsequent amendment in 2016. The issuance of CAFG is expected to enhance the audit assurance quality provided by the audit firms. Therefore, this study aims to examine the effect of audit firm governance on audit assurance quality in Malaysia, of which an Audit Governance Disclosure Index (AGDi) has been developed based on CAFG and the International Standard on Quality Control (ISQC). A quantitative analysis was deployed to examine the effect of AGDi on audit firms' quality by analysing 250 public listed entities based on secondary data from annual report for the year 2015 of Bursa Malaysia. The results revealed that, higher AGDi score indicates a high-quality audit assurance, measured by audit report lag. This suggested that, audit firm governance has positive effect on the performance of audit firm in delivering the audit services via timely issuance of audit report. This study is significant as not only it enriches the existing literatures on corporate governance, it also incorporating audit firm governance as another audit related factor for audit report lag and it gives insight on how CAFG affects the performance of the auditors in performing their audit works.

Keywords: Code of Audit Firm Governance, Audit Governance Disclosure Index (AGDi), Audit Report lag, Malaysia



Audit Quality and Auditor Retention: An Early Insight From Small and Medium (SMEs) in East Coast Malaysia

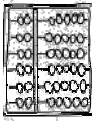
Presenter: Zubaidah Mohd Ali

Authors: Zubaidah Mohd Ali, Rasid Mail & Sharifah Milda Amirul
(Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah)

Abstract

Audit quality has been widely researched and the literatures have proven the quality of auditor-sourced services are paramount importance to client management in deciding whether to continue with the auditor services. Nevertheless, the audit quality actors which affecting auditor retention are under-researched, especially in Malaysia. Therefore, this study examines the effect of perceptions on audit service quality on auditor retention based on the Social Exchange Theory. This study is significant as it is one of the earlier studies in the Malaysian setting, specifically in east coast Malaysia. It brings insight on the client intention for auditor retention from the perspective of customers satisfaction towards services. The study presents a descriptive analysis from a survey questionnaire, which were distributed to at least 60 small and medium enterprises, of which 45 were useable and finalized. The results reveal that, competence, independence, experience and service quality leads towards client satisfaction, thus an early indication for auditor retention.

Keywords: Audit Quality, Audit Retention, Social Exchange Theory, Small and Medium Enterprises



ABSTRACTS

ACCOUNTING RESEARCH SERIES 2018

A Doctrinal Study on Trade Licensing in Sabah

Presenter/Author: Sharija Che Shaari

(Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah)

Abstract

This study seeks to explore the legal provisions concerning licensing of trades and businesses as provided by the Trades Licensing Ordinance 1948 (Sabah Cap 44). It is the objective of this study to highlight the statutory provisions found in the said

Ordinance. The legal proposition put forth is the legal provisions pertaining to trade licensing are antiquated. In order to relate to the above proposition, this study uses a doctrinal legal method which is focused on the reading and analysis of the primary sources of legal doctrine/statute. In this study, analysis of the said Ordinance is conducted in an attempt to understand the emerging issues in the framework of the law relating to trade licensing in Sabah. The emerging issues

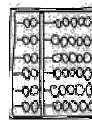
derived from the study are, inter alia, related to the amount of penalties imposed, some of the businesses in the Third Schedule of the said Ordinance is no longer relevant, impractical duration of trading licensing and so forth. Hence, the

findings showed that the said Ordinance is outdated as it does not reflect the current business environment. It is hoped that this study will create awareness of these impending issues and a remedial step is taken in tackling these issues. The findings derived out of this study would assist the policymakers and the officers

entrusted in implementing the Ordinance to address the above issues. In

conclusion, this study calls for the regulatory reform in the Sabah's Trade Licensing Ordinance 1948 in order to create a better business environment.

Keywords: Trade License, Business in Sabah, Doctrinal Legal Method, Regulatory Reform



Prevention Against Money Laundering – Accountant’s Duties Revisited

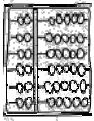
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Abstract

This paper examines the accountants’ duties towards money laundering regime under the Anti-Money Laundering, Anti-Terrorism Financing and Proceeds of Unlawful Activities Act 2001 (AMLATFPUAA 2001) (Act 613) and relevant regulations and guideline. In 2004, an amendment to the Act has redefined “Reporting Institutions” (RIs) to include accountants, auditors, lawyers and other selected professionals as listed in para 9 First Schedule of the Act. As such, accountants, classified as Designated Non-financial Businesses and Professions (DNFBPs), need to comply with the statutory obligations imposed on all RIs such as to adopt risk-based approach practices, conduct customer identification and verification, as well as customer due diligence (CDD), report suspicious transaction activities and maintain customer’s record. Failure to comply will incur criminal sanctions including imprisonment and fine. Using doctrinal approach, this paper analyses the relevant provisions under the respective Act and regulations on anti-money laundering. It analyses the extent of the accountant’s responsibility and liability (if any) by looking into cases involving accountants in respect of money laundering offences as provided under the AMLATFPUAA 2001 framework. Special emphasis is given to the decisions of the courts in the United States as well as United Kingdom for comparison. Finally, the paper is concluded with the basic purpose and theme of the paper which is to create a standard for Malaysia in preventing money laundering.

Keywords: Money Laundering, Customer Due Diligence, Suspicious Transaction Reporting



ABSTRACTS

ACCOUNTING RESEARCH SERIES 2018

Internationalisation of Universiti Malaysia Sabah (UMS): Marketing and Promotion Issues in Attracting International Students

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Abstract

Higher education in Malaysia has grown tremendously over the years. The government has set a vision to develop Malaysia as a regional centre of educational excellence and aims to achieve 100,000 international students' enrolment by the year 2010. UMS is moving in tandem with the government policy direction to achieve around 5% of international student enrolment in out of the total student population in every academic year. However, the trend analysis based on international student enrolment statistics in UMS over the years shows that the target is below expectation. Therefore, UMS should improve the current marketing and promotion strategy in order to achieve around 5% of international student enrolment in out of the total student population in every academic year.

Keywords: Internationalisation, Higher Education, Academics, Marketing, Promotion

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