



UUM
Universiti Utara Malaysia

INTERNATIONAL CONFERENCE ON INFORMATION SYSTEMS IN ACCOUNTING AND BUSINESS (ICISAB) 2023

(formerly known as International Conference on E-Commerce (ICoEC))

**"RESHAPING BUSINESS WITH ADVANCING
INNOVATIVE TECHNOLOGIES"**



19 - 20 JUNE 2023

IXORA HOTEL PENANG, PERAI, PENANG, MALAYSIA



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AISRED
Universiti Utara Malaysia



**INTERNATIONAL CONFERENCE ON
INFORMATION SYSTEMS IN
ACCOUNTING AND BUSINESS (ICISAB)
2023**

**“Reshaping Business with Advancing
Innovative Technologies”**

**Conference Programme
&
Abstracts**

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Programme Book and Abstracts of the International Conference on Information Systems in Accounting and Business (ICISAB) 2023, Penang, Malaysia.

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Foreword

Assalammualaikum Warahmatullahi Wabarakatuh and Greetings.



Alhamdulillah, I am most grateful to Allah (the Most Gracious and Most Merciful), for it is because of His infinite blessings that we have the opportunity to come together on the occasion of the International Conference on Information Systems in Accounting and Business (ICISAB) 2023. First and foremost, I would like to bid a warm welcome to all the distinguished guests, keynote speakers, delegates, and participants of ICISAB 2023.

It is my utmost pleasure to attend the International Conference on Information Systems in Accounting and Business (ICISAB) 2023 which is jointly organised by the Accounting Information Systems Research and Development Institute (AISRED) and the Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia (TISSA-UUM). This conference provides a plethora of prospects for both presenters and participants, encompassing a varied range of conference content, extensive networking opportunities, and valuable exposure.

The central theme of the conference is "Reshaping Business with Advancing Innovative Technologies". It underscores the significance of integrating cutting-edge technologies in order to revolutionize and redefine business operations. The contemporary business landscape has witnessed a significant expansion of the scope of accounting and the responsibilities of accountants surpassing their traditional boundaries. The role of accounting and the responsibilities of accountants today have transcended the traditional task of bookkeeping. They are strategic partners, financial analysts, risk managers, and advisors who contribute to the success and sustainability of organizations in an ever-evolving business landscape. Hence, by embracing digital transformation and automation, accountants are able to optimise their processes, increase efficiency, and improve accuracy by leveraging accounting software, data analytics tools, and artificial intelligence. This enables them to focus more on value-added activities such as financial analysis, forecasting, and providing strategic insights.

This year's conference presents a significant opportunity to serve as a crucial platform for preparing researchers, practitioners, and stakeholders to tackle future challenges. I strongly believe that it is imperative to embrace the future proactively. The motion emphasizes the importance of embracing innovative solutions, automation, and harnessing the power of emerging technologies to enhance efficiency, competitiveness, and growth. By exploring the possibilities presented by these advancements, the conference aims to provide participants with the requisite knowledge and strategies necessary to effectively navigate and prosper in the digital era.

Since organising a conference, let alone an international one, is a daunting task, I would like to express my heartfelt gratitude and appreciation to members of the organising committee for having successfully shown exemplary collaboration in organising this conference. I would also like to extend my utmost gratitude to the keynote speakers, panellists, presenters and sponsors for their willingness to share and contribute to the success of this event.

In closing, I would like to express my wish that ICISAB 2023 succeed in engendering a formidable fraternity of practitioners and academics committed to collaborating on the discovery of new knowledge in the relevant fields. I wish everyone a fruitful and fulfilling conference.

Thank you and Wassalam.

PROFESSOR DR. MOHD FOAD SAKDAN
VICE-CHANCELLOR
UNIVERSITI UTARA MALAYSIA

Welcome Note

Assalamualaikum Warahmatullahi Wabarakatuh and Good Day.



I am privileged and highly honoured to host the International Conference on Information Systems in Accounting and Business (ICISAB) 2023 in Penang, Malaysia. This conference is formerly known as International Conference on E-Commerce (ICoEC) which is a matter of rebranding to widen the coverage related to Accounting and Technology in specific. It is with great pleasure and a warm heart that I extend my sincere welcome to all the speakers, paper presenters, industrial practitioners, academicians, and participants who have gathered here today. Your presence here signifies a collective commitment to advancing knowledge and fostering growth in the field of accounting.

The Accounting Information Systems Research and Development Institute (AISRED) as a centre of excellence at the Universiti Utara Malaysia, organises ICISAB 2023 in collaboration with the Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia (TISSA-UUM).

AISRED and TISSA-UUM are committed to providing platforms for local and international researchers, experts and practitioners together thereby promoting the exchange of ideas, research outcomes, and findings. This demonstrated their commitment to fostering collaboration and knowledge-sharing in the field of accounting and technology.

As we gather here, let us embrace the diversity of perspectives and experiences represented in this conference. Let us engage in constructive dialogues and explore innovative approaches to address the challenges and opportunities facing the accounting profession in today's dynamic business environment.

Once again, I extend my warmest welcome to each and every one of you. Your presence here enriches this gathering, and I have no doubt that the knowledge shared, and connections made will have a lasting impact. I wish you all a stimulating and fruitful experience throughout this event.

Best wishes.

PROFESSOR RAM AL JAFFRI SAAD

Dean

Tunku Puteri Intan Safinaz School of Accountancy
Universiti Utara Malaysia

Welcome Message

Assalammualaikum Warahmatullahi Wabarakatuh and Greetings



As chairman of ICISAB 2023, it gives me great pleasure and honor to extend to you all a very warm welcome on behalf of the International Conference on Information Systems in Accounting and Business (ICISAB) 2023 committee.

I wish to take this opportunity to welcome the participants from locally and internationally as the representative of the students, lecturers, and researchers. I also wish to welcome our honorable keynote speaker, Tan Sri Dato' Sri Dato' Paduka Prof. Dr. Fng Ah Seng, owner and founder of Epic Valley Holdings Sdn. Bhd. and TISSA-UUM Adjunct Professor, and Prof. Dr. Michael Davern, from University of Melbourne for coming to our event.

This conference marks a significant milestone in our pursuit of excellence and innovation in accounting and business. The field of accounting and business has undergone a remarkable transformation in recent years, owing to the rapid advancements in technology. Today, we find ourselves at the intersection of finance, technology, and data, where opportunities for growth and development are abundant. I hope today's event will serve as a catalyst for strengthening international cooperation on the transfer of knowledge.

The theme of this conference, "Reshaping Business with Advancing Innovative Technologies," reflects our collective aim to explore and leverage technology's potential in transforming the accounting profession. As we witness the emergence of automation, artificial intelligence, blockchain, and other transformative technologies, it is essential that we adapt and embrace the changes they bring. Together, we can shape the future of accounting and business and create a more efficient, transparent, and accountable financial ecosystem.

I would like to express my sincere gratitude to our esteemed sponsors, without whom this event would not have been possible. Their unwavering support and commitment to advancing the field of information systems in accounting and business are commendable.

I also extend my thanks to the organizing committee, volunteers, and all those who have contributed their time and efforts in organizing this conference. Your dedication and hard work are truly appreciated. I strongly hope that all of the distinguished guests gathered here today will offer your generous support and encouragement for the success of this event. Once again, I am most grateful for your participation and support.

Lastly, I would like to extend a heartfelt welcome to our international delegates who have traveled far and wide to be a part of this event. Your presence enriches the diversity and global perspective of this conference, and we look forward to learning from your experiences and perspectives.

Once again, I extend a warm welcome to all of you to the [International Conference on Information System in Accounting and Business (ICISAB) 2023. May these next few days be filled with enlightening discussions, fruitful collaborations, and memorable experiences. Let us seize this opportunity to shape the future of information systems in accounting and business and collectively pave the way for a brighter, more technologically-driven future.

Thank you and enjoy the conference!

ASSOCIATE PROFESSOR DR. RAJA HASLINDA RAJA MOHD ALI
Chairperson, ICISAB 2023

The Organisers

Accounting Information Systems Research and Development Institute (AISRED)



The Accounting Information Systems Research and Development Institute (AISRED) is an institute established under the TISSA-UUM, Universiti Utara Malaysia. The primary objectives of AISRED are to organise, generate and facilitate research, publications, and consultancy projects. Accordingly, AISRED organises activities such as seminars, conferences, training, and workshops related to the areas of accounting information systems at national and international levels. AISRED is actively involved in organizing various activities such as seminars, conferences, training programs, and workshops related to accounting information systems. These events are conducted at both national and international levels, providing a platform for researchers, academics, professionals, and students to exchange knowledge, present their research findings, and discuss emerging trends and challenges in the field.

Tunku Puteri Intan Safinaz School of Accountancy (TISSA – UUM)



Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM) was established in July 2011 after the restructuring of the College of Business in Universiti Utara Malaysia. TISSA-UUM comprises of two departments, namely the Department of Financial Accounting and Taxation, and the Department of Audit and Accounting Information Systems.

TISSA-UUM is one of the nation's oldest accounting schools, having been established along with Universiti Utara Malaysia in 1984. TISSA-UUM is among the largest accounting school among Malaysian public universities. Students applying to TISSA-UUM undergraduate programs have to go through a rigorous process of selection and only the best are accepted. TISSA-UUM also boasts an exceptional and renowned postgraduate division with local and international students enrolling to masters level (either by coursework or research) and Ph.D programs.

Programs Offered:

Undergraduate	Bachelor of Accounting (Hons.)
	Bachelor of Accounting (Information System) (Hons.)
Postgraduate	Doctor of Philosophy (Ph.D)
	Master of Science Accounting [MSc. (Accounting)]
	Master of Science (International Accounting) [MSc. (IA)]
	Master in Taxation [MIT]

Scientific Committee – ICISAB 2023

Professor Dr. Norzaidi Mohd Daud – Universiti Teknologi Malaysia, Skudai, Johor Bahru

Professor Dr. Hisyan Selamat – SEGi University

Associate Professor Dr. Nadiah Abd Hamid – Universiti Teknologi MARA, Puncak Alam, Selangor

Dr. Yong Dirgiatmo – Universitas Sebelas Maret, Surakarta, Indonesia

List of Reviewers – ICISAB 2023

Associate Professor Dr. YM Raja Haslinda Raja Mohd Ali

Associate Professor Dr. Saliza Abdul Aziz

Dr. Dzarfan Abdul Kadir

Dr. Fariza Hanim Rusly

Dr. Khairina Rosli

Dr. Mohd Hadzrami Harun Rasit

Dr. Nor Atikah Shafai

Dr. Norhaiza Khairudin

Dr. Nur Azliani Haniza Che Pa

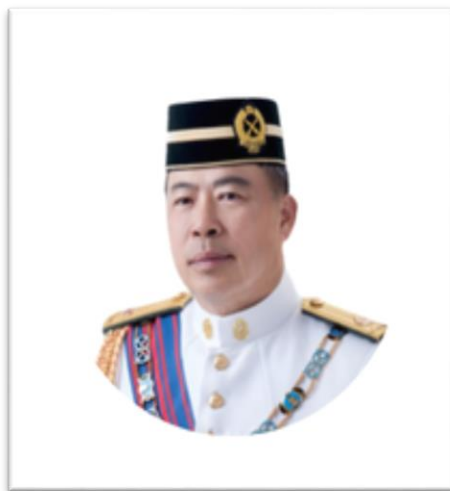
Dr. Rusman Ghani

Dr. Yurita Yakimin Abdul Talib

Organising Committee

Patron	Professor Dr. Mohd Fo'ad Sakdan Vice Chancellor Universiti Utara Malaysia
Advisor	Professor Dr. Ram Al Jaffri Saad Dean Tunku Puteri Intan Safinaz School of Accountancy
Chair	Associate Professor Dr. Raja Haslinda Raja Mohd Ali
Secretary	Dr. Yurita Yakimin Abdul Talib
Treasurer	Dr. Fariza Hanim Rusly
Committee Members	Dr. Mohd Hadzrami Harun Rasit Dr. Dzarfan Abdul Kadir Dr. Khairina Rosli Assoc. Prof. Dr. Saliza Abdul Aziz Dr. Nur Azliani Haniza Che Pak Dr. Norhaiza Khairudin Dr. Nor Atikah Shafai

Honorable Keynote Speaker



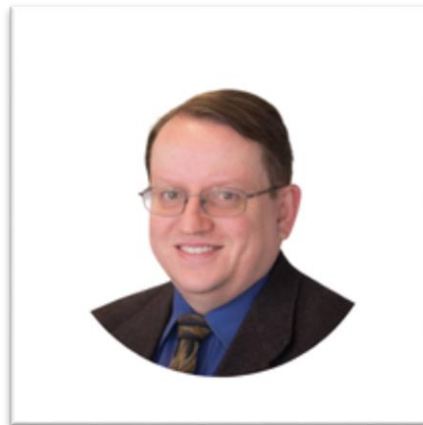
YBhg. Kolonel (Kehormat) Tan Sri Dato' Seri Dato' Paduka Prof. Dr. Fng Ah Seng, JP
Founder and Chairman of Epic Valley Holdings Group
Adjunct Professor, TISSA-UUM

Tan Sri Dato' Seri Dato' Paduka Prof. Dr. Fng Ah Seng, JP (PSM., DGPN., DHMS., DSDK., JP., BUMPK.) is the Managing Director of Epic Valley Holdings Sdn. Bhd. and Chairman of Yayasan Muhibah Tan Sri Fng Ah Seng, who is actively involve in corporate philanthropy.

In addition to corporate world, he is also serving as the Adjunct Professor of Tunku Puteri Intan Safinaz, Universiti Utara Malaysia (TISSA-UUM), Multimedia University (MMU), Universiti Malaysia Kelantan (UMK), Tunku Abdul Rahman University of Management and Technology (TAR UC), Universiti Malaysia Perlis (UniMAP), Universiti Teknologi Malaysia (UTM), Universiti Putra Malaysia (UPM), Taylor's University dan INTI International University and as the Honorary Dean of College of Fellow and the Malaysian Association of Business and Management Scholars.

Since 2019, he has published several entrepreneurship and leadership books and has been conferred with numerous awards for his excellent business success and contributions towards society and the environment. The most recent award, for instance, is presented by the Chief Minister of Penang as the (Bintang Utama MPK-BUMPK) by Majlis Pusat Kebajikan SeMalaysia (MPKSM) in 2022.

Keynote Speaker



Prof. Dr. Michael Davern

Professor Michael Davern, BCom (Hons), PhD, FCPA, is the Chair of Accounting and Business Information Systems at The University of Melbourne. For over 30 years, both in Australia and internationally, he has led industry engaged research projects in data analytics, business intelligence, financial reporting, risk management, data governance and ethics, among others.

His work has included collaborations with the Australian Accounting Standards Board, CPA Australia, EY, Microsoft, NAB, and PETRONAS, among others and led to over 50 published academic papers and industry reports.

With substantial board level experience with several privately held entities and in the not-for-profit sector, Michael is a sought-after speaker for executive education and industry forums. Michael is a member of CPA Australia's Centre of Excellence in Digital Transformation, Michael's extensive academic career builds on prior professional experience with PwC and Rio Tinto, and combines expertise in accounting, Information Technology, and decision sciences.

Workshop Facilitator



Professor Ramayah Thurasamy

Prof. Ramayah Thurasamy, is currently a Professor of Technology Management, School of Management, Universiti Sains Malaysia, Visiting Professor Daffodil International University (DIU) Bangladesh, Fakulti Ekonomi dan Pengurusan, Universiti Kebangsaan Malaysia (UKM), Faculty Of Business, Economics and Social Development, Universiti Malaysia Terengganu (UMT), Faculty of Economics and Business, Universiti Malaysia Sarawak (UNIMAS), Fakulti Pengurusan dan Perniagaan, Universiti Teknologi Mara (UiTM) and Adjunct Professorat University Center for Research & Development (UCRD), Chandigarh University (CU), India, Sunway University, Universiti Tunku Abdul Rahman (UTAR) and Universiti Tenaga Nasional (UNITEN), Malaysia..He has an h-index of 102 and citation of 41,660 in Google Scholar and i-10 index of 496, his h-index in SCOPUS is 58, with 12,512 citations while his h-index in ISI/Clarivate is 46 with 8,319 citations. His full profile can be accessed from <http://www.ramayah.com>

Conference Programme

DAY 1: MONDAY, 19 JUNE 2023 (CONFERENCE)

TIME	PROGRAMME
08.00 a.m. – 08.45 a.m.	Arrival and Registration of Conference Participants
08.45 a.m. – 08.50 a.m.	Arrival of VIPs
08.50 a.m. – 08.55 a.m.	“Negaraku” Song “Biru Warna” Song
08.55 a.m. – 09.00 a.m.	Recitation of Prayers
09.00 a.m. – 09.10 a.m.	Welcoming Speech by Prof. Dr. Mohd Fo’ad Sakdan Vice Chancellor Universiti Utara Malaysia
09.10 a.m. – 09.15 a.m.	Corporate Video Presentation
09.15 a.m. – 11.15 a.m.	Honorable Keynote Address Topic: Leadership in the New Era by Colonel (Honorary) Tan Sri Dato’ Seri Dato’ Paduka Prof. Dr. Fng Ah Seng, JP Adjunct Professor, TISSA-UUM
11.15 a.m. – 11.30 a.m.	<i>Morning Tea Break</i>
11.30 a.m. – 01.00 p.m.	Keynote Speaker Topic: Accounting is Storytelling and Decision Making with Data by Prof. Dr. Michael Davern Chair of Accounting and Business Information Systems University of Melbourne, Australia
01.00 p.m. – 02.00 p.m.	<i>Lunch</i>
02.00 p.m. – 03.40 p.m.	Parallel Session 1
03.40 p.m. – 04.00 p.m.	<i>Evening Tea Break</i>
04.00 p.m. – 05.40 p.m.	Parallel Session 2
05.40 p.m.	<i>End of Day 1</i>

DAY 2: TUESDAY, 20 JUNE 2023 (WORKSHOP)

Prof. Ramayah Thurasamy
Universiti Sains Malaysia

Topic: A Comprehensive Guide to Data Analysis Using SmartPLS 4.0

TIME	PROGRAMME
08.30 a.m. – 09.00 a.m.	Arrival and Registration of Workshop Participants
09.00 a.m. – 11.00 a.m.	Workshop
<i>11.00 a.m. – 11.15 a.m.</i>	<i>Morning Tea Break</i>
11.15 a.m. – 01.00 p.m.	Workshop (continue)
<i>01.00 p.m. – 02.00 p.m.</i>	<i>Lunch</i>
02.00 p.m. – 05.00 p.m.	Workshop (continue)
<i>05.00 p.m.</i>	<i>Evening Tea Break & End of Workshop</i>

PARALLEL SESSION SCHEDULE

ICISAB 2023 Parallel Session Schedule [ROOM 2]

19 June 2023 – Parallel Session 1 (02.00 p.m. – 03.40 p.m.)

19 June 2023 – Parallel Session 2 (04.00 p.m. – 05.40 p.m.)

Session	2.00 – 2.20	2.20 – 2.40	2.40 – 3.00	3.00 – 3.20	3.20 – 3.40
1	MANAGEMENT INFORMATION SYSTEM Moderator: Dr. Khairina Rosli				
	Understanding the Research Landscape of E-Government: A Bibliometric Approach Siti Zabedah Saidin^a, Aidi Ahmi^b <i>Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia</i>	Effectiveness of English Literature Reading in Improving Reading Skills and Reading Comprehension Niu Huijun^{1*} <i>¹ Awang Had Salleh Graduate School of Arts and Sciences, Universiti Utara Malaysia, Malaysia</i>	Mapping of Methodological Research Gaps on Financial Technology Study: Bibliometric Analysis Yosy Arisandy^{1*}, Yosza Dasril², Shahrul Nizam Salahudin³ and Much Aziz Muslim⁴ <i>^{1,2,3,4} Faculty of Technology Management and Business, Universiti Tun Hussein Onn Malaysia, Malaysia</i>	Audit Committee Effectiveness, Family Ownership and Integrated Reporting Quality Belal Ghaleb^{1*} and Sumaia Ayeshe Qaderi² <i>¹ Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Malaysia ² Faculty of Commerce and Economics, Hodeidah University, Hodeidah, Yemen</i>	Technology Innovation, Process, People and Tax e-Filing Acceptance Idawati Ibrahim^{1*}, Masnani Mohd Razali², Saliza Abdul Aziz³ and Zainol Bidin⁴ <i>^{1,3,4} Universiti Utara Malaysia, Malaysia ² Lembaga Hasil Dalam Negeri, Malaysia</i>

ICISAB 2023 Parallel Session Schedule [ROOM 2]

	4.00 – 4.20	4.20 – 4.40	4.40 – 5.00	5.00 – 5.20	5.20 – 5.40
2	TECHNOLOGY DEVELOPMENT Moderator: Dr. Nor Atikah Shafai				
	<p>Development of Internal Audit System Using Rapid Application Development Method</p> <p>Raja Haslinda Raja Mohd Ali^{1*}, Saliza Abdul Aziz², Suhizaz Sudin³, Siti Zabedah Haji Saidin⁴ and Norkhairani Abdullah⁵</p> <p><i>^{1,2,4} Universiti Utara Malaysia, Malaysia</i> ³Universiti Malaysia Perlis, Malaysia ⁵ Lembaga Zakat Negeri Kedah, Malaysia</p>	<p>Business Survival Challenges and Digitalization Opportunities for Micro, Small, and Medium-sized Enterprises (SMEs) in Malaysia</p> <p>Khairina Rosli^{1*}, Fariza Hanim Rusly² and Hafizah Mohamad Hsbollah³</p> <p><i>^{1,2,3} Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Malaysia</i></p>	<p>Factors Affected the Level of User Satisfaction with Stamp Assessment and Payment Systems (STAMPS) in Muar, Johor</p> <p>Dzarfan Abdul Kadir^{1,*}, Mohd Hadzrami Harun Rasit², Saliza Abdul Aziz³ and Siti Aisyah Muhamad⁴</p> <p><i>^{1,2,3} Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Malaysia</i> ⁴ Inland Revenue Board of Malaysia, Malaysia</p>		

ICISAB 2023 Parallel Session Schedule [ROOM 3]

19 June 2023 – Parallel Session 1 (02.00 p.m. – 03.40 p.m.)

19 June 2023 – Parallel Session 2 (04.00 p.m. – 05.40 p.m.)

ROOM	2.00 – 2.20	2.20 – 2.40	2.40 – 3.00	3.00 – 3.20	3.20 – 3.40
1	TECHNOLOGY APPLICATION Moderator: Dr. Nur Azliani Haniza Che Pak				
	Trust, and Religiosity in extension to UTAUT Model in Zakat Online Payment Raudah Danila^{1,*} , Rafeah Mat Saat ² and Ku Maisurah Ku Bahador ³ <i>^{1,2,3} Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Malaysia</i>	Management of Zakat Surplus and Amil Funds: Case study of Malaysian Islamic Religious Councils Norfaiezah Sawandi^{1*} , Norazita Marina Abdul Aziz ² and Ram Al Jaffri Saad ³ <i>^{1,2,3} Universiti Utara Malaysia, Malaysia</i>	The factors influencing the intention to adopt big data in Palestinian SMEs: organizational innovativeness as moderators. Ahmed F. S. Abulehia^{1*} , Norhaiza Khairudin ² and Mohd Hisham Mohd Sharif ³ <i>^{1,2,3} Universiti Utara Malaysia, Malaysia</i>	Integrated Reporting Adoption Level Among Agriculture Companies in Malaysia Arifatul Husna Mohd Ariff ^{1*} , Norfaiezah Sawandi² , Fathiyyah Abu Bakar ³ and Mohd Farid Asraf ⁴ <i>^{1,2,3,4} Universiti Utara Malaysia, Malaysia</i>	Board Attributes and CSR Disclosure of Shariah PLCs in Malaysia Muhamad Fikri Aziz^{1*} and Razali Haron ² <i>¹Universiti Utara Malaysia, Malaysia ²International Islamic University Malaysia, Malaysia</i>

ICISAB 2023 Parallel Session Schedule [ROOM 3]					
	4.00 – 4.20	4.20 – 4.40	4.40 – 5.00	5.00 – 5.20	5.20 – 5.40
2	INNOVATION/TECHNOLOGY INTEGRATION Moderator: Dr. Fariza Hanim Rusly				
	The Integration of the Levers of Control and The Balanced Scorecard Mastura Afiqa Rahimie¹ and Nur Haiza Muhammad Zawawi^{2*} <i>^{1,2} Universiti Malaysia Terengganu, Malaysia</i>	The Roles of Innovative Performance Measurement System in the Relationship between Contingency Factors and Performance in Small and Medium Enterprises Mastura Afiqa Rahimie¹, Nur Haiza Muhammad Zawawi^{2*} and Wan Nur Syahida Wan Ismail³ <i>^{1,2,3} Universiti Malaysia Terengganu, Malaysia</i>	Innovative Employer Tax E-filing System towards Efficiency of Organization's Performance Saliza Abdul Aziz^{1*}, Zainol Bidin², Idawati Ibrahim³ and Norasnidah Ali⁴ <i>^{1,2,3} Universiti Utara Malaysia, Malaysia</i> <i>⁴ Inland Revenue Board of Malaysia, Malaysia</i>	Improving Learner's Understanding and Engagement Via Hands-On Learning Approach Mohd Hadzrami Harun Rasit^{1,*,}, Saliza Abdul Aziz² and Dzarfan Abdul Kadir³ <i>^{1,2,3} Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Malaysia</i>	

COMPILATION OF ABSTRACTS

Audit Committee Effectiveness, Family Ownership and Integrated Reporting Quality

Belal Ghaleb^{1*} and Sumaia Ayesh Qaderi²

¹Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia, Malaysia

²Faculty of Commerce and Economics, Hodeidah University, Hodeidah, Yemen

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Abstract: *With the growing demand for greater financial and sustainability reporting transparency, many firms worldwide have adopted integrated reporting (IR). However, little is known about how audit committee effectiveness (ACE) affects IR quality and whether family ownership moderates this relationship. This study attempts to fill this research gap by investigating the impact of ACE on IR quality in the Malaysian market and how family ownership moderates this relationship. Using content analysis to collect IR data from IR reports and financial data from Thomson Reuters DataStream, we analyse Malaysian firms in the period 2017-2021 using ordinary least squares (OLS) regression. Our findings suggest that ACE increases IR quality, leading to more transparent disclosure. Further, our analysis shows that the ACE-IR quality nexus is negatively moderated by family ownership. Furthermore, analysis of a sub-sample indicates that the ACE-IR quality relationship is positive in firms that do not have family ownership but negative in those with family ownership. This study contributes to the existing IR literature by providing a new understanding of the impact of ACE on IR quality. We offer further important implications for regulators, stakeholders, researchers, managers, and investors.*

Keywords: Integrated reporting, Audit committee effectiveness, Family ownership, Malaysian market

Effectiveness of English Literature Reading in Improving Reading Skills and Reading Comprehension

Niu Huijun^{1*}

¹ Awang Had Salleh Graduate School of Arts and Sciences, Universiti Utara Malaysia, Malaysia

* Corresponding author: niuhuijun1234@163.com

Abstract: English literature is an important reading resource because its beautiful and rich literary language and sophisticated writing skills have become an important reading resource. In this study, a questionnaire was used to find out frequency of reading English literature, level of preference for English literature, skills of coping with new words, increasing the vocabularies, acquiring the main ideas of an English literature, improve reading skills, upgrade reading comprehension proficiency and perceptions of English literature reading as a specific aid to students' English learning by surveying 36 students in eight areas in order to understand the specific situation of English literature reading in this university. The aim is to examine how English literature reading improves college students' reading English literature proficiency in China. The pilot population of this study is from first year to the fourth students of Liaoning University. The study puts emphasis on the effectiveness of reading skills in improving vocabulary and English literature reading abilities. The study indicates that teaching students English literature reading skills enhances college students' reading comprehension proficiency and grades. At the same time, this study will draw the attention of university teachers to the possible problems of students' reading English literature and to provide some practical suggestions for developing English literature reading activities in universities.

Keywords: Effectiveness, reader response, reading skills, reading comprehension, literature reading

Mapping of Methodological Research Gaps on Financial Technology Study: Bibliometric Analysis

Yosy Arisandy^{1*}, Yosza Dasril², Shahrul Nizam Salahudin³ and Much Aziz Muslim⁴

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Abstract: This study aims to map research gaps, in the field of Financial Technology (Fin Tech) and propose several trending topic opportunities for the future. Data collection uses the keyword "Financial Technology" which is applied to article titles, abstracts, and keywords from the Elsevier Scopus database from early 2014 to April 2023. We mapped out academic contributions and research gaps, focused on the most influential research streams and trends by conducting a bibliometric analysis with the help of the R software studio, then proposed several themes for future research. The findings show that there has been an increase in the number of paper proceedings and journal articles. Research on Fin-Tech is dominated by quantitative methods, as opposed to qualitative and hybrid methods, although the use of methods such as Artificial Intelligence, machine learning and the Common Moment Method is increasing in statistical methods. Quantitative research is dominated by China and Indonesia, the United Kingdom produces the most research on qualitative methods, while research with mixed methods is highly developed in the United Kingdom, the United States and South Africa. The results of this study identify the most influential articles on fin-tech, a different map from previous studies; visualize areas of focus and trends; and define an area for further research. These findings will help academics focus their research, based on under-investigated scientific areas in this heterogeneous niche.

Keywords: Financial technology, Research gap, Gap methodology, Mapping, Bibliometric analysis

Understanding the Research Landscape of E-Government: A Bibliometric Approach

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Abstract: *In recent years, e-government has gained significant attention as an area of research, aiming to enhance the efficiency, transparency, and accessibility of government services through the application of information and communication technologies (ICTs). To gain deeper insights into the progress and trends in e-government research, this study employs a bibliometric analysis approach. A total of 7575 studies published between 1992 and 2022 in the Scopus database were identified and analyzed. Biblioshiny, a shiny app for the Bibliometrix R package, is utilized to conduct a bibliometric analysis by decoding the results into several visual representations. The study examines various bibliometric indicators, including publication trends, top contributing authors and institutions, influential journals, co-authorship networks, and citation patterns. Additionally, the study highlights the most influential works and identifies key authors and institutions shaping the e-government research domain. The findings of this bibliometric analysis contribute to a comprehensive overview of the e-government field, offering valuable insights for researchers, policymakers, and practitioners. The study also provides a foundation for future research directions, enabling scholars to build upon existing knowledge and address crucial issues in the ever-evolving e-government landscape.*

Keywords: E-government, bibliometric analysis, research landscape, trends, research gaps, citation analysis, co-authorship networks.

Technology Innovation, Process, People and Tax e-Filing Acceptance

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Abstract: *Inland Revenue Board of Malaysia (IRBM) has made tremendous effort in campaigning tax filing through electronic system (e-filing). Although the system is considered a success to the Revenue Body especially among the salaried taxpayers, it is crucial to examine what are the factors that contribute to the success of the system after more than 10 years of e-filing implementation. Number of HASiL4U counters and users at the counters portray that taxpayers still need assistance to file their tax forms. There are still a number of taxpayers who are not so confident and unable to fill up e-filing by themselves without helps. Every year, IRBM extents the due date for submitting of personal tax forms through e-filing from 30 April to 15 May to cater for last minutes taxpayers as well as to increase the usage of e-filing system. Indirectly, high demand in HASiL4U counters signify hesitancy and confidence level of taxpayers in using and accepting e-filing. It is believed that interconnected success factors for Malaysian Electronic Government Initiative are innovative technology, process and people. In e-government environment, systems include information application and technology whereas process involved the re-engineering of all government process system, and people consist of government officials and public. Since the IRBM is yet to achieve its target of 100 percent e-filing users, this study would be able to assist IRBM in achieving its target. This study aimed to review previous literature related to innovation technology, process, people and e-filing system acceptance in order to develop proper hypotheses for the relationships between the variables towards the acceptance of tax e-filing system and measurement items. This study contribute theoretically in terms of hypotheses development and measurement items to assist researcher to have proper basis for data collection and hypotheses testing in the study of the tax e-filing system acceptance.*

Keywords: Tax e-filing, e-filing acceptance, people factor, process factor, technology factor

Trust, and Religiosity in extension to UTAUT Model in Zakat Online Payment

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Abstract: *Purpose – The aim of this study is to investigate the intention of using the Zakat online payment among the micro entrepreneurs using the UTAUT model that includes trust and religiosity as additional variables to determine the intention.*

Design/methodology/approach – This study used the extended unified theory of acceptance and use of technology (UTAUT) as the theoretical framework, where trust and religiosity are added to the model's main components (i.e. performance expectancy and social influence). Primary data was collected through an online survey involving 110 micro-entrepreneurs in the state of Kedah who are active and registered with the Company Commission of Malaysia (SSM), an agency under the Ministry of Domestic Trade, Co-operatives, and Consumerism (KPDNKK). The structural equation modeling is used as the empirical approach.

Findings – The findings indicate that trust, performance expectancy, and social influence significantly affect the intention to use zakat online payment among the micro entrepreneurs in Kedah. However, religiosity is found to be insignificant in this study.

Practical implications – This research could aid zakat organizations and policymakers in structuring payment methods to attract zakat contributors.

Originality/value – This study extends the UTAUT model to examine the intention of micro entrepreneur's use of technology by adding variables including trust and religiosity. This study can demonstrate zakat payers' willingness to switch from traditional to digital payment methods. The findings show that Muslim micro-entrepreneurs accept this digital method.

Keywords: Zakat, Online Payment, Trust, Religiosity, Micro-entrepreneurs, UTAUT

Management of Zakat Surplus and Amil Funds: Case study of Malaysian Islamic Religious Councils

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Abstract: *This paper aims to gauge view on practices of managing zakat surplus fund and amil allotment fund of Malaysian zakat institutions. The paper addresses the objective by employing case study research design following Yin (1999). Two methods that are semi-structured interviews and structured interviews were employed to collect data. Structured interview using online questionnaires with structured questions were sent out to all zakat institutions in Malaysia. Out of 14, only eight zakat institutions responded. Meanwhile, semi structured interviews were conducted with Islamic scholars and economists. Result indicates that all respondents agreed that the management for zakat surplus in Kumpulan Wang fund is currently efficient and effective. They also agreed that there should be a special taskforce committee investment in managing zakat surplus consist of capable and experienced expertise. For amil allotment fund, all respondents agreed that management of amil allotment fund is currently efficient and effective management. Majority of them also agreed that amil allotment fund could be invested in investment products that could give high returns. Similar to zakat surplus in Kumpulan Wang fund, majority of respondents agreed that there should be a special taskforce committee investment in managing the fund. Meanwhile, experts interviewed highly recommend for the zakat surplus fund to be managed by knowledgeable and experienced taskforce or expert to ensure that the funds are appropriately and efficiently managed.*

Keywords: Zakat Surplus Fund; Amil Fund; Islamic Religious Council; Malaysia

The factors influencing the intention to adopt big data in Palestinian SMEs: organizational innovativeness as moderators.

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Abstract: Big data (BD) adoption has been receiving growing attention in both practice and theory, as it offers immense opportunities and benefits despite facing various barriers to adoption. Developing countries, such as Palestine, view BD as highly significant, despite encountering challenges that hinder its adoption. This study focuses on determining the factors that drive the adoption of BD in the context of Palestinian small and medium-sized enterprises (SMEs). Specifically, the research investigates the impact of technological, organizational, and environmental factors on the intention to adopt BD using (PLS-SEM). This paper gathered data from 272 SMEs managers in Palestine. The study found that relative advantage, compatibility, complexity, trialability, observability, top management support, vendor support, and government support are significant factors that affect the adoption of BD. However, the organizational readiness and pressure of competition were found to be insignificant. Furthermore, the organizational innovativeness was identified as a moderating factor, influencing the association between relative advantage, organizational readiness, competitive pressure, and BD adoption intention. These findings contribute to enterprise management and the strategic use of data analytics in the present dynamic market environment for both researchers and practitioners concerned with the intention to adopt big data in developing countries.

Keywords: Big data adoption; organizational factors; technological factors; environmental factors; TOE model, Palestinian SMEs.

Integrated Reporting Adoption Level Among Agriculture Companies in Malaysia

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Abstract: Sustainability is one of the main agenda in agriculture sector. One of the initiatives to ensure sustainability is by improving the corporate governance and reporting practices. To achieve this, an agriculture company must transform from preparing merely a traditional financial reporting into an Integrated Reporting (IR). IR has many benefits to the company and stakeholders. However, the current level of IR adoption is still low among companies in Malaysia. Therefore, the main objective of this study is to examine the current level of IR adoption specifically among agriculture companies in Malaysia. This study is conducted using a quantitative approach. A content analysis on annual report of agriculture companies was performed and data was analysed descriptively. The findings from the analysis show that only 4 out of 44 agriculture companies have fully adopted IR. Moreover, the findings indicate that agriculture companies highly disclosed information about organizational overview and external environment in integrated manner. This study provides an overview to agriculture sector in preparing IR and providing information about its' strategy, performance and sustainable value creation activity. The output of this study is relevance to corporate governance initiatives and promoting value-driven agriculture business in Malaysia.

Keywords: Corporate reporting, Integrated reporting, agriculture sector

Board Attributes and CSR Disclosure of Shariah PLCs in Malaysia

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Abstract: *Purpose – This paper aims to investigate the level of CSR disclosure and examine the impacts of corporate governance (CG) board attributes on CSR disclosure of Shariah PLCs in Malaysia.*

Design/methodology/approach – Data on CSR disclosures of 175 Shariah PLCs listed on Bursa Malaysia (BM) were collected from the annual report for the period 2007 to 2017.

Findings – The empirical analysis indicates that the board size and Muslim director are positively significant with CSR disclosure practices among Shariah PLCs in Malaysia, while negatively significant relationship between board meetings and CSR disclosure. Moreover, three out of six CG board attributes used in this study were not associated with the level of CSR disclosure among Shariah PLCs in Malaysia which are: (i) board gender; (ii) board independence; and (iii) CEO duality. The study also revealed that the level of CSR disclosure among Shariah PLCs in Malaysia is still at a low level.

Originality/value – The study provides evidence on the extent of CSR disclosure and the relationship between CG board attributes and CSR disclosure of Shariah PLCs in Malaysia. The study contributes to the current literature by focusing on Shariah PLCs in Malaysia as a research context due to limited study on this subject.

Keywords: CSR disclosure, CG board attributes, Shariah PLCs, Malaysia, Muslim directors

Development of Internal Audit System Using Rapid Application Development Method

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Abstract: *Electronic auditing, or e-Audit, is an audit task conducted with the assistance of a computer, specifically the use of electronic records to complete all or part of the auditing tasks. In line with the current digital era requirements and the Malaysian government, one of the public agencies in Kedah has taken the initiative to develop an internal audit system as one of its efforts towards integrating IR4.0 in internal work processes or decision-making. This internal audit system which is called Sistem E-audit was developed using the Rapid Application Development (RAD) method. This paper discusses the development of E-Audit system which used Django framework in the design phase, the Python programming language in the development phase, while the MongoDB database management platform was used as the database. The development of this e-audit system is expected to help the agency's internal auditors to carry out their audit tasks more comprehensively and efficiently, as well as saving time and costs.*

Keywords: Accounting Information System, Internal audit, E-Audit system, system development

Business Survival Challenges and Digitalization Opportunities for Micro, Small, and Medium-sized Enterprises (SMEs) in Malaysia

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Abstract: *Micro, small, and medium-sized enterprises (SMEs) in Malaysia have faced challenges during and after the COVID-19 pandemic. This paper provides literature review to explore the survival challenges encountered by SMEs in Malaysia and the opportunities of using digitalization as one of the strategies to overcome these challenges that have emerged in the post-pandemic era. It highlights the importance of understanding the specific context of Malaysian SMEs and the resilience demonstrated by these businesses. In addition, it identifies the transformative potential of digitalization in enabling the SMEs recovery and future growth. It is important to create the awareness and encourage micro and SME entrepreneurs in expanding their business outreach locally and globally. It is also significant as it would inspire more entrepreneurs, to be relevant, competitive and major contributor to the Malaysian digital economy. Consequently, it will help in narrowing and in turn eliminating the digital divide between regions in Malaysia. Therefore, it is significant to further understand from the perspective of micro and small business entrepreneurs, their readiness and skills related to transformation of digital business that are needed by them.*

Keywords: Business Digitalisation, Business Survival, Digital Business, Micro, Small and Medium Enterprises (SMEs)

Factors Affected the Level of User Satisfaction with Stamp Assessment and Payment Systems (STAMPS) in Muar, Johor

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Abstract: The world was affected by the disaster of the Covid-19 disease epidemic that began at the end of the year 2019. This consequence led to the closure of private and government premises and the implementation of online services became an alternative way instead of existing face-to-face services. In order to speed up the current digitization and faced the challenges of the Covid-19 pandemic Inland Revenue Board of Malaysia (IRBM) replaced the manual Digital Franking System with Stamp Assessment and Payment System (STAMPS), especially for agents and companies where it is carried out entirely online. This study was conducted to identify the level of user satisfaction with the STAMPS system in the Muar district. This research also examines the determining factors and their correlation to user satisfaction with the STAMPS system in Muar District. A total of 100 external and internal user respondents were involved in this research, consisting of STAMPS agents from law firms and IRBM officers. Three quality of the e-Service model was applied to determine the factors that contribute to the level of user satisfaction with the STAMPS system. The analysis was carried out descriptively, regression and correlation and the results of this research found that users of the STAMPS system have rated a high level of satisfaction after using this system. Findings of regression analysis, the factors of web design and efficiency are the biggest contributors to the level of user satisfaction of STAMPS in the Muar district. Two factors which are web design and information have a strong correlation with the assessment of user satisfaction. While factors of efficiency, system availability, responsiveness, and ease of use show a moderate relationship with the assessment of user satisfaction. The privacy factor shows a weak relationship strength with user satisfaction ratings. Any good and service marketed or used by the community must be evaluated to find the level of user satisfaction after using it. The high level of customer satisfaction achieved by IRBM Muar through STAMPS is an indicator and appreciation for the organization and it becomes a benchmark demonstrating IRBM is on the right path in achieving the objectives of system development. The contribution of STAMPS which became a new platform for continuing services during the infectious epidemic can be proven by the increase in the collection of stamp duty against Malaysia's direct taxes in 2021.

Keywords: STAMPS, satisfaction, users, Net-Qual, ES-Qual, E-RecsQual, IRBM

The Integration of the Levers of Control and The Balanced Scorecard

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Abstract: *Small and medium enterprises (SMEs) usually implement a less formal control mechanism due to the flexible nature of the business, its organizational structure and restricted amount of resources. This paper aims to investigate the implementation and association of two innovative management control practices namely the balanced scorecard (Kaplan and Norton, 1992) and the levers of control (Simons, 1995) in Malaysian SMEs. The concept of the balanced scorecard is centred on key performance indicators that are categorized into the customer, financial, internal business process, and innovation and learning perspectives. Meanwhile, the levers of control (LOC) advocate different types of control mechanisms under beliefs systems, boundary systems, diagnostic control systems, and interactive control systems that could strike a balance between employee controls and empowerment. For the study, a total of 500 questionnaires were distributed to SMEs owners and managers, resulting in 138 responses (27.6% response rate). The data shows that the presence of both practices in SMEs are considered as moderate. The Pearson correlation analysis shows that LOC and BSC have a positive and significant relationship with $r = 0.646$ at $p < 0.01$, that proves the interrelatedness of the practices. Overall, the study demonstrates the applicability and potential of different management control mechanisms in SMEs.*

Keywords: Balanced Scorecard, Levers of Control, Management Control System, Performance Measurement System

The Roles of Innovative Performance Measurement System in the Relationship between Contingency Factors and Performance in Small and Medium Enterprises

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Abstract: The movement towards the Fourth Industrial Revolution, or Industry 4.0, is the latest agenda that involves Malaysian small and medium-sized enterprises (SMEs). Certain types of management control practices are able to offer a certain level of flexibility and encouragement for employees to be more proactive and receptive to the new environment. This study seeks to investigate the moderating effect of an innovative performance measurement system (PMS) on the relationship between contingency factors and SME performance. The study uses partial least squares structural equation modelling to analyse 138 survey responses. Results indicate that an innovative PMS has a significant relationship with firm performance. Moreover, the results show that the innovative PMS mediates the relationship between contingency factors such as managerial style and technological capability. The findings of this study offer important insights for owners and managers of SMEs, government agencies, and academics to further understand the roles of innovative management control mechanisms in promoting the sustainability and continuity of SMEs, which will help in enhancing their business performance.

Keywords: Performance measurement system, Contingency factors, SMEs

Innovative Employer Tax E-filing System towards Efficiency of Organization's Performance

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Abstract: *Technology has been known as a strategic medium for being competitive among firms and able to boost a company's performance. E-filing is one of the technology projects that have been introduced to the taxpayers with the aim to increase the efficiency and ease of government services to the taxpayers. Unfortunately, most employers (other than companies) found it difficult to adapt to these changes. Existing models of technology adoption have not provided sufficient insights on factors that could influence the successful adoption of employer e-filing systems among employers (other than companies). Thus, this study aims to: (i) explore the level of using employer e-filing systems among employers (other than companies); and (ii) determine behavioural intention to use employer e-filing systems among registered employers (other than companies). This study employed a quantitative survey method where the mean score of each variable is to gain the level of adoption of the e-filing system among registered employers (other than companies) in the Klang Valley. In addition, the Unified Theory of Acceptance and Use of Technology (UTAUT) (Venkatesh, Morris, Davis, & Davis, 2003) is adopted in this study to determine the relationship between identified factors and behavioural intention to use employer e-filing system among employers (other than companies) via 347 completed and usable questionnaires returned. The results of the study show that the factors that determine the acceptance of the employer's e-filing system among registered employers (other than companies) are performance expectations, social influence, trust in the system, and risk perception. The findings show that greater efforts should be made to strengthen the employer e-filing system's security features since the concerns are about data security in managing employees' confidential information.*

Keywords: E-filing, System, Unified Theory of Acceptance and Use of Technology, System Trust

Improving Learner's Understanding and Engagement Via Hands-On Learning Approach

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Abstract: *The hands-on learning approach is an effective method for improving learners' understanding and engagement. It involves active participation and experiential learning, allowing learners to directly interact with materials, objects, or real-life situations. Indirectly, learners gain a deeper understanding of a subject when could actively engage with it. Few hands-on learning approaches such as technology integration in manipulating objects, solving problems, or participating in immersive experiences could develop critical thinking skills, problem-solving abilities, and a more comprehensive understanding of the topic at hand. Indeed, this approach is particularly effective in subjects such as science, technology, engineering, and mathematics (STEM), where hands-on experimentation and problem-solving are integral to the learning process. However, incorporating interactive activities and real-world connections could also be applied to other disciplines, including social sciences, arts, and humanities. Hence, the objective of this study is: (i) to know how is the acceptance of a hands-on approach in programming course (Accounting Programming Package BKAS3143); and (ii) to get ideas on the improvements expected in the course. The qualitative approach study is applied to 31 learners of course BKAS3143 in the first semester of session 2022/2023 (A221). Overall, the hands-on learning approach promotes learner engagement, motivation, and retention of knowledge by encouraging active participation, exploration, and reflection. It supports the development of practical skills, critical thinking, and deeper conceptual understanding, making the learning experience more meaningful and applicable to real-life situations. Undeniable, is the balance between hands-on activities and other instructional approaches to ensure a comprehensive learning experience. The combination of hands-on activities, theoretical instruction, and multimedia resources can create a dynamic and engaging learning environment for learners. This study contributes not only to the body of knowledge but also practically could improve the course of the BKAS3143 learning approach in the future semester.*

Keywords: Understanding, Engagement, Hands-on Learning, Motivation, Reflection