

CONCURRENT SESSIONS i-iECONS 2019

23 October 2019 | Wednesday

<i>Concurrent Session 1A</i> : 9.00 AM–10.00 AM Bayu 1	
Theme: Economics, Banking and Finance	
Moderator: Dr. Safeza Mohd. Sopian	
Paper ID	Title
1A-1	Shariah Review and Audit as an Oversight Function on Shariah: A Case Study in an Islamic Bank Muhamad Hafizul Fikry Mah Ali (UKM), Mariani Abdul Majid (UKM) & Zurina Shafii (USIM)
1A-2	Market Timing Strategy for Individual Investors in Malaysian Stock Market Muhammad Hanis Nor Sukor (USIM) & Siti Masitah Elias (USIM)
1A-3	The Effects of Accounting and Market Indicators Towards Companies' Performance: A Conceptual Framework Ahmad Abdallah Ahmed Alswalmeh (USIM) & Nuradli Ridzwan Shah Bin Mohd Dali (USIM)
1A-4	Islamic Trade Financing Facilities: The Conduct of Risk Management in Financial Technology (Fintech) Era Safeza Mohd Sopian (USIM), Norhazlina Ibrahim (USIM) & Syahidawati Hj. Shahwan (USIM)

<i>Concurrent Session 1B</i> : 9.00 AM–10.00 AM Bayu 2	
Theme: Economics, Banking and Finance	
Moderator: Assoc. Prof. Dr. Nathasa Mazna Ramli	
Paper ID	Title
1B-1	Is Shari'ah Index Membership Risky? Asmah Mohd Jaapar (USIM), Shamsher Mohamad (INCEIF) & Mohamed Eskandar Shah Mohd Rasid (INCEIF)
1B-2	Misinterpretation of Shariah Governance Framework (SGF.v1) Reporting Lines of Key Functionalities i.e. Shariah Review: A Systematic Literature Review Mohd Helmi Ahmad (Medina International University), Mohd Azizan Abdullah (JAWHAR), Mohd Kamarul Nizam Ab Karim (BNM) & Najahudin Lateh (UiTM)
1B-3	Post-Distribution of Faraid: A Proposal for Investing Minor Beneficiaries Inherited Portion Amir Ariffuddin (USIM), Syahidawati Shahwan (USIM) & Zul Aizat Hamdan (Politeknik Nilai)
1B-4	Annual Reporting as a Mechanism in Enhancing Non-Profit Organizations' (NPOs) Accountability: The Academia Perspectives Nathasa Mazna Ramli (USIM) & Solehah Aqilah Md Ali (USIM)

Concurrent Session 1C: 9.00 AM–10.00 AM | Bayu 3

Theme: Economics, Banking and Finance

Moderator: Dr. Norhaziah Nawai

Paper ID	Title
1C-1	Development of Integrated Islamic Finance-Based Index of Financial Inclusion: A Study in Malaysia Junaidah Abu Seman (USIM), Nurul Nazlia Jamil (USIM) & Azreen Jihan Che Mohd Hashim (USIM)
1C-2	Synergising Hallyu and Halal Economy for Wealth Creation Adlin Masood (USIM) & Alina Abdul Rahim (USIM)
1C-3	Conceptual Framework for The Adoption of Islamic Trade Finance Facilities Among SMEs In North-West Nigeria Nurudeen Abdulkadir (USIM), Safeza Mohd Sapian & Norhazlina Ibrahim (USIM)
1C-4	Profit Testing for Term Insurance and Takaful Product by Implementing Unisex Mortality Rates Siti Wafiah Hanin Mohd Zulkifli (USIM), Mazlynda Md Yusuf (USIM) & Sharifah Fairuz Syed Mohamad (USIM)
1C-5	The Influence of Political Instability towards Corporate Governance Mechanisms and Earnings Management Practice: The Conceptual Framework Ali Hassan Ibraheem Aljadba (USIM), Norhaziah Nawai (USIM) & Nur Hidayah Laili (USIM)

Concurrent Session 1D: 9.00 AM–10.00 AM | Bayu 4

Theme: Economics, Banking and Finance

Moderator: Prof. Dr. Fauzias Mat Nor

Paper ID	Title
1D-1	Sectoral Herding during 14th Malaysian general election: Evidence from Malaysian Stock Market Karmila Hanim Kamil (USIM) & Nur Nabilah Anim Alias (USIM)
1D-2	Islamic Banking: An Alternative for Financial Inclusion in Northern Nigeria Sani Yahaya (Abdu Gusau Polytechnic, Nigeria) & Akilu Aliyu Shinkafi (Zamfara State College of Education, Nigeria)
1D-3	The Influence of Awareness and Perception of Potential Customers on Willingness to Adopt Islamic Banking in Nigeria Sani Yahaya (Abdu Gusau Polytechnic, Nigeria), Sani Abubakar Garba (Abdu Gusau Polytechnic, Nigeria) & Akilu Aliyu Shinkafi (Zamfara State College of Education, Nigeria)
1D-4	M&A in Islamic Banking Sector: An Empirical Analysis on Size Effect, Market Structure and Operational Performance Nazim Ullah (USIM), Fauzias Mat Nor (USIM) & Junaidah Abu Seman (USIM)

Concurrent Session 2A: 10.00 AM–11.00 AM | Bayu 1

Theme: Business Management & Islamic Economics

Moderator: Dr. Syahidawati Hj. Shahwan

Paper ID	Title
2A-1	The Effect of Innovation as a Mediator in the Relationship between Business Intelligence Systems Adoption and Performance of Banks Anita Ismail (USIM), Muhammad Shukri bin Bakar (UUM) & Farah Laili binti Muda @ Ismail (USIM)
2A-2	Kampong Cooperatives Development and Sustainability From Mizan Principles: A Case Study at Negeri Sembilan Umami Salwa Ahmad Bustamam (USIM)
2A-3	Determinants of Sustainable Growth Rate and Share Price Performance: The Mediating Effect of Sustainable Growth Rate Norfhadzilahwati Rahim (USIM), Fauzias Mat Nor (USIM), Nur Ainna Ramli (USIM), Ainulashikin Marzuki (USIM)
2A-4	The Evaluation of Sale and Partnership-based Home Financing Product Development Using The framework of Maqasid al-Shariah: Analytic Hierarchy Process (AHP) Syahidawati Hj. Shahwan (USIM)

Concurrent Session 2B: 10.00 AM–11.00 AM | Bayu 2

Theme: Business Management & Islamic Economics

Moderator: Dr. Nur Shuhada Kamarudin

Paper ID	Title
2B-1	A Systematic Literature Review on Capital Structure of Shari'ah Compliance Firms Norasikin Salikin (USIM)
2B-2	Revisiting the Business Model Canvas: A Cooperative Perspective Mohammad Noorizzuddin Nooh (USIM)
2B-3	Establishing Supply-Chain Management Framework for Non-Profit Organizations (NPOs) in Malaysia Sumaiyah Abd Aziz (USIM), Nathasa Mazna Ramli (USIM), Nurul Aini Muhamed (USIM) & Nur Qamarina Sharom (USIM)
2B-4	Teaching Sales: Learning by Doing Syadiyah Abdul Shukor (USIM)

Concurrent Session 2C: 10.00 AM–11.00 AM Bayu 3	
Theme: Business Management & Islamic Economics	
Moderator: Dr. Asharaf Mohd Ramli	
Paper ID	Title
2C-1	The Moral Economy and Islamic Economics: Is There Any Place for Universal Man? Mohd Mahyudi (IIUM)
2C-2	Managing Waqaf Funds From the Portfolio Management Perspective Strategizing WAQAF Fund: Adopting A Portfolio Model for its Sustainability Zainal Abidin Mohamed (USIM) & Fuadah Johari (USIM)
2C-3	Development of Shariah Compliance and Governance Regulations within the Malaysian Islamic Banking Industry: An Analysis Abdullaah Jalil (USIM)
2C-4	Integrating Waqf and Sadaqah for Funding Higher Education in Malaysia: A Prospect of Waqf Mat'am Model Asharaf Mohd Ramli (USIM)

Concurrent Session 2D: 10.00 AM–11.00 AM Bayu 4	
Theme: Business Management & Islamic Economics	
Moderator: Dr. Syahnaz Sulaiman	
Paper ID	Title
2D-1	The Role of Blockchain in Enhancing Malaysia's Zakah Management Shifa Mohd Nor (UKM), Siti Nabihah Esrati (UKM) & Mariani Abdul Majid (UKM)
2D-2	تحقيق ليبيا لمؤشرات أهداف التنمية المستدامة حسب الأهداف والأبعاد حازم ساسي طالب دكتوراه بالجامعة الإسلامية العالمية ماليزيا
2D-3	Accountability Measurement in Waqf Institutions: A Qualitative Survey Abdullah Mohammed Ahmed Ayedh (USIM), Aimi Fadzirul Kamarubahrin (USIM) & Khairil Faizal Khairi (USIM)
2D-4	Unlocking the Value of <i>Waqf</i> Assets via Islamic Real Estate Investment Trusts (Islamic REIT): A Deliberation on the Preliminary Framework Syahnaz Sulaiman (USIM), Aznan Hasan (IIUM) & Khairul Akmaliah Adham (USIM)

Concurrent Session 3A: 2.30 PM–3.30 PM | Bayu 1

Theme: Halal Products, Services & Marketing

Moderator: Pn. Wan Rasyidah Wan Nawang

Paper ID	Title
3A-1	Measuring the Impact of Reference Groups on the Purchasing Behavior of the Family (Case of Consumption of Food in Islamic Society) Benlakhdar Mohammed Larbi, Bensaid Amel & Yagoub Asma (University of Tahri Mohamed, Algeria)
3A-2	Extended Theory of Planned Behaviour of Consumer Behaviour in Resolving Adoption Issues of Islamic Life Insurance in Malaysia: A Conceptual Framework Mohammad Tahir Zainuddin (USIM)
3A-3	The Perceptions of Undergraduate Students on Crowdfunding Philanthropic Behaviour: A Descriptive Analysis Hanim Misbah (USIM) & Fuadah Johari (USIM)
3A-4	Financial Literacy Among Malaysian Undergraduates Wan Rasyidah Wan Nawang (USIM)

Concurrent Session 3B: 2.30 PM–3.30 PM | Bayu 2

Theme: Halal Products, Services & Marketing

Moderator: Pn. Nor Haziah Hashim

Paper ID	Title
3B-1	Helping the Helpless: The Prospects of Micro- <i>Takaful</i> in Alleviating Hardship of Low-Income Entrepreneurs in Kano State Markets Farida Mohammed Shehu & Binta Tijani Jibril (Bayero University, Kano, Nigeria)
3B-2	CSR and Takaful Agency's Performance Muhamad Azrin Nazri (USIM) & Nor Asiah Omar (UKM)
3B-3	Information Communication Technology (ICT) Moderates the Relationship of Management Accounting Practices (MAP) and Firm Performance Kalsom Abd Wahab (USIM), Zainab Mhemed (USIM) & Nor Haziah Hashim (USIM)
3B-4	Review of Literature in the Performance and Flow of Mutual Fund Family Anas Ahmad Bani Atta (USIM) & Ainulashikin Marzuki (USIM)
3B-5	An Investigation of the Effect of IFSA 2013 on Family Takaful Benefit Distribution Nor Haziah Hashim (USIM), Kalsom Abd Wahab (USIM) & Nur Shuhada Kamarudin (USIM)

Concurrent Session 3C: 2.30 PM–3.30 PM Bayu 3	
Theme: Halal Products, Services & Marketing	
Moderator: Assoc. Prof. Dr. Nursilah Ahmad	
Paper ID	Title
3C-1	Samurai Bond Mohd Nazri Bin Mohd Noor (USIM)
3C-2	Malaysia-China-United States Trade Structure Hartini Mohamed (USIM)
3C-3	Revisiting Halal Industry its Scope, Challenges and Opportunities Hayatullah Laluddin (IIUM), Seyed Sekandar Shah Haneef (IIUM), Norma Md. Saad (IIUM) & Haniza Khalid (IIUM)
3C-4	Zakat-Linked Sukuk Index as LIBOR Replacement Contender Nursilah Ahmad (USIM) & Noor Zahirah Mohd Sidek (UiTM, Kedah)

Concurrent Session 3D: 2.30 PM–3.30 PM Bayu 4	
Theme: Halal Products, Services & Marketing	
Moderator: Assoc. Prof. Dr. Zurina Kefeli @ Zulkefli	
Paper ID	Title
3D-1	The Impact of Baitul Maal Wat Tamwil Financing in Achieving “Sejahtera” Level and Alleviating Poverty Among Micro-Entrepreneurs in West Java Irawan Febianto (USIM), Fuadah Johari (USIM) & Zurina Kefeli @ Zulkefli
3D-2	Is Healthy Eating Affordable For University Students? Roslee Rajikan (UKM), Siti Masitah Elias (USIM), Lee Hui Shin (UKM) & Nurul Izzati Abdul Hamid (UKM)
3D-3	Halal certification of Korean Food in Malaysia: The Challenges and Step Ahead Al Uyuna Mohd Amin (UM), Zalina Zakaria (UM) & Alina Abdul Rahim (USIM)
3D-4	Adoption of Shariah-Based and Muslim Friendly Practices: A Case Study of Selected Medical Tourism Hospitals In Malaysia Nur Hidayah Kadir (USIM), Zurina Kefeli @ Zulkefli (USIM) & Zainal Abidin Mohamed (USIM)
3D-5	Cost Category from Provider’s Perspectives in A Cost Analysis of Disease Prevention Program at District Level Noraziani Khamis, Hairusnizam Hamzah, Hafidza Baharum, Muhammad Nur Amir Abdul Rassip, Nursyahda Zakaria, Nurul Syarbani Eliana Musa & Nor Izzah Ahmad Shauki (Ministry of Health)

Concurrent Session 4A: 3.30 PM–4.30 PM Bayu 1	
Theme: Accounting and Corporate Governance	
Moderator: Dr. Izlawanie Muhammad	
Paper ID	Title
4A-1	CSR Disclosure and Maqasid Shariah: A Preliminary Study of Islamic Banks in Malaysia Mohd Shukor Harun (USIM), Muhamad Azhari Wahid (USIM) & Muhammad Ridhwan Ab. Aziz (USIM)
4A-2	The Moderating Role of Shariah Committee Quality on the Relationship Between Audit Committee Characteristics and Malaysian Takaful Performance Monther Eldaia (USIM)
4A-3	The Relationship Between Board of Directors Characteristics and Malaysian Takaful Performance: The Moderating Role of Shariah Committee Quality Monther Eldaia (USIM), Mustafa Mohd Hanefah (USIM) & Ainulashikin Marzuki (USIM)
4A-4	Tax Issues in the Islamic Financial Market Izlawanie Muhammad (USIM)

Concurrent Session 4B: 3.30 PM–4.30 PM Bayu 2	
Theme: Accounting and Corporate Governance	
Moderator: Prof. Dato' Dr. Mustafa Mohd Hanefah	
Paper ID	Title
4B-1	How Should Ethical Finance Be Reported? Akhirio Noguchi (Nagoya University) & Mustafa Mohd Hanefah (USIM)
4B-2	Environmental, Social and Governance (ESG) Performance and Earnings Management in ASEAN: Are Islamic Companies Better? Khalid Ardhi Nurrahman (Universitas Indonesia), Aria Farah Mita (Universitas Indonesia) & Dodik Siswantoro (Universitas Indonesia)
4B-3	Identifying Stakeholder Salience of Waqf Institutions in Malaysia Norman Hamdan (USIM)
4B-4	Implications of Internal Shariah Audit Effectiveness on Managing Shariah Non-Compliance Risk in Islamic Financial Institutions in Malaysia Nurazalia Bt Zakaria (USIM), Noraini Mohd Ariffin (UIA) & Nor Hafizah Zainal Abidin (UIA)

Concurrent Session 4C: 3.30 PM–4.30 PM Bayu 3	
Theme: Accounting and Corporate Governance	
Moderator: Dr. Suhaila Abdul Hamid	
Paper ID	Title
4C-1	The 2008 Financial Crisis: Debt Financing and Its Determinants of Shariah Approved Firms in Malaysia Nurshamimitul Ezza Ramli (USIM) & Nurul Nazlia Jamil (USIM)
4C-2	A Synthesis Review on the Role of Audit Committee on Corporate Governance Variable and Corporate Governance Behaviour: The Power of Political Connections Nurul Nazlia Jamil (USIM) & Nurshamimitul Ezza Ramli (USIM)
4C-3	The Relationship between Person-Environment Fit, Employee Attitudes and Outcomes Nur Qamarina Sharom (USIM) & Sumaiyah Abd Aziz (USIM)
4C-4	Mapping the Potential of Muslim-Friendly Social Tourism in Malaysia Noradilah Abdul Hadi (USIM) & Mohd Rizal Muwazir (UM)
4C-5	Ethical Sensitivity in Tax Compliance: An Application of Multidimensional Ethics Scale Suhaila Abdul Hamid (USIM)

Concurrent Session 4D: 3.30 PM–4.30 PM Bayu 4	
Theme: Accounting and Corporate Governance	
Moderator: En. Agoos Munalis Tahir	
Paper ID	Title
4D-1	Corporate Social Responsibility (CSR) Disclosure and its Dimensions in Non-Asian and Asian Countries: A Literature Review Yasir Abdullah (UUM), Nurwati A. Ahmad-Zaluki (UUM) & Nazahah Abd Rahim (UUM)
4D-2	Finance in Islam, Rich Legacy, Tradition and Relevance Jadheer Ahsan Kp (Madras University, India)
4D-3	Challenges In The Establishment and Implementation of Waqf In Public Institutions of Higher Learning: Usim's Experience Mushaddad Hasbullah (USIM), Wan Abdul Fattah Wan Ismail (USIM), Mohammad Haji Alias (USIM) & Fuadah Johari (USIM)
4D-4	A Comparative Analysis on Islamic Banks using DEA, Financial Ratios and Maqasid Index Sharifah Fairuz Syed Mohamad (USIM), Hayatun Syamilah Mohammad Jasni (USIM) & Aisyah Ibrahim (USIM)

Virtual Presentation @ Foyer Convention Hall

Paper ID	Title
5A-1	Talent and Manpower Competency and Readiness in Fintech for Islamic Banking and Finance Program Muhamad Ridhwan Ab. Aziz (USIM) & Muhamad Azhari Wahid (USIM)
5A-2	Consequences of Environmental Management Accounting (EMA): The Theory Behind Avylin Roziana Mohd Arifin (USIM)
5A-3	Adoption of Waqf-Based Crowdfunding Platform among the Undergraduate Students Hanefa Muchlis Gazali (UMS)
5A-4	Disclosure Quality of Forward-Looking Information on Stock Return and the Moderating Effect of Corporate Governance Practices Nazratul Aina Mohamad Anwar (USIM), Fakarudin Kamarudin (UPM) & Azreen Jihan Che Mohd Hashin (USIM)
5A-5	The Effect of Shari'ah Compliant Status Disclosure in the Prospectus: Evidence From Malaysian Initial Public Offering Market Nur Adilah Othman (USIM) & Fauziah Mahat (UPM)