



# **3<sup>rd</sup> International Conference in Technology, Humanities & Management**

**Sustainable Futures: Managing the Digital – Human Shift**

**28<sup>th</sup> – 30<sup>th</sup> January 2025**





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# WELCOMING MESSAGE

*Dear Esteemed Guests, Distinguished Speakers, and Participants,*

*It is with great pleasure and enthusiasm that we welcome you to the 3rd International Conference on Technology, Humanities, and Management, centered around the theme, "Sustainable Futures: Managing the Digital-Human Shift."*

*In an era defined by rapid technological advancements and an evolving human landscape, this conference provides an invaluable platform to explore the critical intersections of innovation, sustainability, and human values. As we navigate the challenges and opportunities of the digital age, the insights shared here will undoubtedly contribute to shaping a future that balances technological progress with societal well-being.*

*Over the course of this event, we are privileged to host a distinguished lineup of keynote speakers, panelists, and researchers who will inspire us with their expertise and vision. Through dynamic discussions, thought-provoking presentations, and collaborative dialogues, we aim to address pressing questions and spark ideas that will guide sustainable strategies for the future.*

*We extend our deepest gratitude to our co-host, co-organizers, sponsors and organizing committee for their dedication and support in bringing this event to fruition. Your commitment underscores the importance of fostering conversations that matter.*

*To all our attendees, we encourage you to engage actively, exchange knowledge, and build lasting connections. Let this conference serve as a catalyst for transformative thinking and impactful action in your respective fields.*

*Wishing you a successful and inspiring conference experience!*



Conference Director  
**Dr. Fathimath Rasheed**

# WELCOMING MESSAGE

*I am privileged to welcome you to the International Conference on Technology, Humanities, and Management (ICTHM) 2025. As Dean of Rangsit University International College (RIC), I am honored that our institution is a co-organizer of this transformative event, where global scholars, practitioners, and thought leaders converge to explore solutions to today's most pressing challenges in our interconnected world.*

*Since its establishment in 1995, RIC has been dedicated to providing accessible, high-quality, English-language education to students from diverse backgrounds. Our mission to foster academic excellence, cultural understanding, and career readiness aligns seamlessly with ICTHM's vision of advancing interdisciplinary collaboration and innovation. We are proud to contribute to this vibrant exchange of ideas and knowledge.*

*Rangsit University, one of Thailand's premier private universities, provides the perfect setting for this event. Its state-of-the-art facilities and serene campus, located just 30 minutes from Bangkok, offer a stimulating environment for engaging discussions, professional networking, and cultural exchange.*

*I encourage all participants to immerse themselves in the conference's thought-provoking presentations and collaborative opportunities. Let us shape a future where technology drives progress, humanity flourishes, and sustainability thrives.*

*Wishing you a successful and inspiring conference experience!*

*Warm regards,  
Assistant Professor Dr. Kritsada Sriphaew  
Dean  
Rangsit University International College*



Co-Organizer  
Asst.Prof.Dr. Kritsada Sriphaew

Abstract ID:1

# MMQR ANALYSIS OF ECONOMIC GROWTH: A STUDY OF BUDGET DEFICIT, GOVERNANCE QUALITY, AND FINANCIAL INTEGRITY ACROSS ECONOMIES

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## Abstract

This study examines the effects of budget deficits, governance quality (QoG), and financial integrity on economic growth in developed countries from 1990 to 2020. Utilizing data from the World Bank, the International Country Risk Guide (ICRG), and the Basel Institute on Governance, we employ Moment-based Quantile Regression (MMQR) to explore whether the findings differ between these two analytical approaches. Our preliminary analysis reveals that budget deficits have a positive impact on economic growth within developed countries. Governance quality is also found to have a significant positive effect, reinforcing its crucial role in sustaining economic growth in advanced economies. In contrast, financial integrity shows mixed direct effects, reflecting the nuanced and complex relationship it shares with economic performance. Additionally, the study investigates the moderation effects of governance quality and financial integrity on the relationship between budget deficits and economic growth. The findings suggest that governance quality may either enhance or dampen this relationship, depending on contextual factors within developed economies, while financial integrity presents a similarly mixed moderating impact. This study provides insights into methodological differences and offers policy recommendations that highlight the importance of governance quality and financial integrity for robust economic growth in developed countries.

**Keywords:** *Economic Growth, Budget Deficit, Governance, Financial Integrity, Quantile via Moment*

Abstract ID: 2

## **DEVELOPING A FRAMEWORK FOR ACCOUNTING STUDENTS' CAREER PATH IN FORENSIC ACCOUNTING**

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### **Abstract**

Forensic accounting has gained increasing importance in Malaysia, particularly following high-profile financial scandals. Despite growing interest, there is a lack of clear guidance for accounting students regarding career opportunities and the skillset required for forensic accounting. This study aims to develop a framework to understand the career preferences of accounting students toward forensic accounting, focusing on the roles of intrinsic and extrinsic motivations and the mediating effect of intention on students' career decisions. Data were collected from accounting students at UiTM through a survey questionnaire based on the Likert scale. The analysis identified four primary variables: intrinsic motivation, extrinsic motivation, intention, and career choice. The results show that intrinsic and extrinsic motivations significantly influence students' decisions to pursue forensic accounting, with the intention also serving as an effective mediator. UiTM is recommended to enhance its career development programs by increasing students' exposure to forensic accounting and highlighting the skills and opportunities in this field. The university should also strengthen the integration of career guidance initiatives to support students in making informed decisions about their future careers. Furthermore, professional accounting bodies should consider aligning their recruitment strategies with the factors that motivate students, ensuring continued interest in forensic accounting and helping to address the growing demand for professionals in this field.

**Keywords:** *forensic accounting, career path development, career motivation, professional development*

## **CORRUPTION AND SUSTAINABLE DEVELOPMENT IN PAKISTAN: ACCOUNTING FOR THE ROLE OF FISCAL SPENDING**

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### **Abstract**

Corruption has an ambiguous impact on the economy in the context of the developing world. The prevalence of corruption is profound in the case of expansionary fiscal expenditure; we, therefore, scrutinize the interactive impact of the corruption perception index (CPI) and fiscal expenditure (FE) on economic growth in Pakistan. We divided FE into capital and current expenditures. In doing so, we analyze time-series data ranging from 1984 to 2018 by applying the ARDL bounds testing approach, taking several structural breaks into account. Our empirical analysis demonstrates CPI is counterproductive towards economic growth, implying that corruption is conducive towards growth. FE impede economic growth in the long run. The results support our proposition that the interaction effect of CPI and fiscal expenditure can promote economic growth in the long run. The results remain consistent when current and capital fiscal expenditures are interacted with CPI. Our empirical findings provide several policy implications.

**Keywords:** *Corruption; sustainable development; ARDL; Fiscal expenditures*



## **MAPPING THE EVOLUTION OF MONEY LAUNDERING DETECTION STRATEGIES: A BIBLIOMETRIC PERSPECTIVE**

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### **Abstract**

Over the decades, the fight against money laundering has significantly progressed due to evolving detection strategies, making it a crucial area of research to enhance detection strategies and reduce money laundering crimes. Thus, this paper charted the evolution of these detection strategies from a bibliometric perspective by analyzing a Scopus publication database. To guide further research in this area, 1070 articles containing keywords such as “Money Laundering” OR “Anti- Money Laundering” AND “Detection Strategies” were selected from the database. Following the selection, bibliometric and citation analyses were performed on these documents. Frequency analysis was performed with Microsoft Excel, citation metrics were assessed using Harzing’s Publish or Perish, and the data visualization was achieved through VOS Viewer. The bibliometric study reveals a significant rise in research on money laundering detection strategies from 2021, driven by advancements like machine learning. This study highlights influential authors and underscores the importance of international collaboration, with key contributions from the U.S, U.K, and China. Policy recommendations include promoting technological innovation, global cooperation, enhancing regulatory framework, and supporting interdisciplinary research. Though the research is confined to the Scopus database and the specific keywords used for the search, this study has initiated a bibliometric analysis into the vital research area of money laundering detection strategies.

**Keywords:** *Money Laundering, Anti-Money Laundering, Detection Strategies, Bibliometric Analysis, Citation Analysis*

## **COMPARATIVE IMPACT OF CLIMATE CHANGE AND ECONOMIC INDICATORS BETWEEN DEVELOPED AND DEVELOPING COUNTRIES**

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### **Abstract**

This research compares how climate change affects economic factors between developed and developing countries. The samples used in this study contain two groups – 384 developed countries and 610 developing countries. A total sample of 994 was collected from World Bank database, from 2014 to 2023. The variables used in this research include rainfall (RF), humidity (HM), and air temperature (AIR) for climate change and Gross Domestic Product Growth (GDPG), unemployment rate (UER), and foreign direct investment (FDI) for economic indicators. T-tests and multiple regression (fixed effects models) are employed to answer research questions and hypotheses. The findings can be concluded that all variables, except for GDPG, are statistically different between the two groups. While the climate change variables are entered into the regression models, RF is found to be statistically significant and negative to UEP for the developed country group. AIR is found to be negatively significant to FDI for developed and developing country groups. It is essential to emphasize that climate change drawbacks the overall prosperity of nations. It is crucial for any country to have strategic planning and monitoring to address the challenges posed by climate change.

**Keywords:** *Climate change, Rainfall, Humidity, Air temperature, GDP Growth, Unemployment rate, Foreign direct investment*

## EXPLORING THE EFFECTS OF ONLINE GAMING ON COLLEGE STUDENTS

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### Abstract

The increasing popularity of online gaming among college students has raised concerns about its potential impact on their academic performance, behavior, and overall well-being. Despite extensive global research on this topic, limited studies have explored its effects within the Maldivian context. This study examines the effects of online gaming on college students at Zikura International College, Fuvahmulah City, Maldives. The research aims to explore how online gaming influences academic performance, study habits, behaviour, and overall health while proposing strategies to promote balanced gaming habits. A qualitative approach was adopted, using semi-structured interviews with eight students actively engaged in online gaming. Thematic analysis revealed both positive and negative impacts. Benefits included stress relief, enhanced cognitive skills, improved social interactions, and better emotional regulation. However, drawbacks such as poor time management, reduced focus, social isolation, strained relationships, sleep disturbances, and increased stress were also identified. Mitigation strategies suggested by participants involved promoting active lifestyles, effective time management, limiting screen time, integrating educational gaming, and providing institutional support through awareness and counselling. The findings align with Flow State Theory, highlighting how gaming's immersive nature can lead to varied outcomes. This study provides valuable insights for educators, policymakers, and students in fostering healthier gaming habits while balancing academic and personal responsibilities. Further research using objective data is recommended to strengthen the understanding of gaming's impacts.

**Keywords:** *Online gaming, Academic performance, Study habits, Mental health, Mitigation strategies.*

## ESGD AND FIRM PERFORMANCE OF LISTED COMPANIES IN EUROPE

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### Abstract

This research aims to establish the impact of ESGD (Environmental, Social, Governance and Disclosure) factors in European publicly listed firms. Using 3900 firm-year observations of firms from 2015-2023 from Bloomberg Terminal, the study employs Key Performance Indicators such as Return of Assets, Return of Equity and Tobin's Q (TBQ). According to the results derived from the application of Ordinary Least Squares (OLS), Fixed Effect Models (FEM), and Random Effect Models (REM) using the collected panel data, results show a positive relationship between ESGD practices and ROA, suggesting improved operational performance. Conversely, a negative association with ROE reflects the complex interplay between ESGD initiatives and shareholder returns. Tobin's Q outcomes vary, demonstrating ESGD's potential to elevate market valuation in specific contexts. These are the insights which throw light and uses ESGD as an important strategic means of enhancing transparency, effectiveness, and stability in the financial results. It is observed that there are disparities in the adoption rates of green bonds across the regions, with the Regional disparity in the adoption of green bonds and the factors driving it can be explained by the fact that western Europe leads the pack as they have stronger regulation beginning with the EU Taxonomy to the Sustainable Finance Disclosure Regulation (SFDR) while REG Southern and Eastern Europe trail behind because they do not have the same pressure. Furthermore, the research establishes the importance of diversity and inclusion within ESGD frameworks and shows how these endeavors relate positively to innovation and staff encouragement.

**Keywords:** *ESGD, Corporate sustainability, Financial performance, Transparency, European markets, Regulatory frameworks*

## **ASSESSING THE EFFECTS OF WORK STRESS ON EMPLOYEE PERFORMANCE; A CASE STUDY OF A TERTIARY LEVEL HOSPITAL IN MALDIVES**

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### **Abstract**

This study investigates the impact of work stress on employee performance in a tertiary hospital in the Maldives, where high turnover rates and decreased performance have emerged as critical concerns amidst resource constraints and increasing healthcare demands. Despite its significance, no formal research has been conducted to examine this relationship in the Maldivian healthcare context. This study aims to address this gap by employing a quantitative methodology to assess the degree of work stress experienced by hospital staff, its influence on job performance, and the factors contributing to work stress. The study utilizes a descriptive correlational design, employing a structured questionnaire to collect data from a stratified random sample of 207 employees across various departments. The research instrument, adapted from validated tools, incorporates measures for work stress, contributing factors, and employee performance. Data analysis is conducted using SPSS, including descriptive statistics and correlation analysis as required. The validity and reliability of the research instrument are ensured through Cronbach's Alpha and expert review. Key findings reveal significant relationships between job demands, shift work, salary, and work stress. A negative correlation is observed between work stress and employee performance. The study also highlights the complex interplay of factors contributing to work stress in a healthcare environment and emphasizes the critical need to address these stressors to maintain high levels of employee performance and patient care. This research contributes to the existing body of knowledge by providing insights into the mechanisms underlying work stress and its implications for employee performance in a developing economy's healthcare context. The findings offer valuable recommendations for organizational leaders and policymakers to enhance employee well-being and organizational effectiveness.

**Keywords:** *Work Stress, Employee Performance, Hospital, Maldives*

## **GENDERED PATHWAY TO CUSTOMER SATISFACTION WITH E-PROCUREMENT DASHBOARD SYSTEMS IN INDONESIA**

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### **Abstract**

In the increasingly digital environment, e-procurement systems have become essential for entities endeavoring to enhance operational efficiency, transparency, and the overall satisfaction of stakeholders. Despite the increase in adoption rates, uncertainties persist regarding the perceptions and interactions of specific user groups, especially in different genders—concerning e-procurement dashboards. This study investigates the factors influencing customer satisfaction with e-procurement dashboard systems, focusing on gender disparities. The study employs a quantitative research method, using questionnaires distributed to 168 users of the e-procurement dashboard system of Indonesia's Electronic Procurement Services (LPSE). Data were collected via an online survey conducted in October 2023, with respondents rating their perceptions of the latent variables on a five-point Likert scale. Structural equation modelling (SEM) was used to analyze the relationships between the latent variables. The model fit indices indicated an acceptable fit, with a chi-square to a degree of freedom ratio of 3.229, Goodness of Fit Index (GFI) of 0.607, Adjusted Goodness-of-Fit Index (AGFI) of 0.523, Comparative Fit Index (CFI) of 0.820, and Root Mean Square Error of Approximation (RMSEA) of 0.116. The findings revealed that intention to use significantly influences perceived transparency for both genders, with slightly higher regression weights for females. System quality also positively impacts transparency, with a stronger effect observed among male users. Transparency strongly influences customer satisfaction, particularly for female users, indicating that females place a higher value on transparency in achieving satisfaction. These insights offer practical implications for designing more inclusive and effective e-procurement systems and provide a foundation for future research to explore additional demographic factors and the impact of emerging technologies on user satisfaction.

**Keywords:** *E-Procurement, Customer Satisfaction, Gender Differences, Transparency, Intention to Use*

## **SOCIAL MEDIA VS SEARCH ENGINE MARKETING: IMPACT ON YOUNG GENERATION'S BRAND PERCEPTION IN MYANMAR**

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### **Abstract**

A strong positive brand perception among customers is crucial to sustaining success of the business. Recently, most Myanmar businesses have focused on the young generation as a growing market. Since Digital Marketing has a greater influence on the perception and acceptance of brands, particularly among the younger generation, businesses should give more attention to developing correct digital marketing strategies. Among digital marketing channels, Social Media Marketing (SMM) and Search Engine Marketing (SEM) are essential to connect with the young generation, although their functions are different. Myanmar businesses are unsure of which digital marketing channel -SMM or SEM- would be more effective for building brand perception and no prior studies have been conducted in this field, on how SMM and SEM impact brand perception among young customers in Myanmar. To fill this gap, this study aims to help Myanmar businesses gain insights into which digital marketing tool to use for building positive Brand Perception among the young generation, by comparing the impact of SMM and SEM - focusing on perceived recognition, trust, and quality. By using the Quantitative Comparative Experimental approach, exploring the impact of SMM & SEM on brand perception. The key findings suggested both SMM & SEM have positive relationships with Brand Perception even though SMM has more impact in terms of perceived recognition, and quality, meanwhile, SEM has more impact in terms of perceived trust. Therefore, Myanmar businesses should invest in specific channels according to their goals. This study helps Myanmar Businesses to effectively and efficiently allocate marketing budgets and strategies.

**Keywords:** *Social Media Marketing (SMM), Search Engine Marketing (SEM), Brand Perception, Young Generation in Myanmar.*



## LEVERAGING CONSUMER PSYCHOLOGY IN TOURISM MARKETING

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### Abstract

The foundation of tourist behavior is tourist psychology. For tourism experts, studying visitor behavior is essential, particularly during periods of economic or other forms of shifts taking place in the world, countries, tourist destinations. The impact of multiple factors causes a shift in the behavior of tourists. Knowing why tourists travel helps to uncover their reasons for wanting to travel, preferred destinations, and activities. Uncovering the reasons and preferences can help market destinations in the most sufficient ways. This study explores the connection between consumer psychology and tourism marketing in order to have a deeper understanding of decision-making and motivational factors influencing traveler's choices and destination selection. The goal of the study is to make a link between psychological aspects and how they are used in tourism destination promotion. Data were collected through an online survey involving over 400 participants, predominantly aged 18-35, with questions focused on psychological aspects such as motivations, attitudes, and behaviors related to travel decisions. Findings show that travelers prioritize joy and excitement, often spending more during vacations. While tourism campaigns like "Incredible India" have minimal influence, social media serves as a supporting factor in shaping destination preferences. Tourists value natural landscapes, local cuisine, and destinations that resonate with their personal values. These observations offer practical advice for creating more successful marketing plans for the travel and tourism sector. This research provides useful implications for governments and tourism organizations to modify their strategies and meet the changing needs of contemporary travelers by comprehending the psychological foundations of travel decisions.

**Keywords:** *Tourism, Marketing, Psychology, Modern Travelers*

Abstract ID: 12

## **MICE AS A MAGNET FOR FDI, ECONOMIC, OVERALL GROWTH, SERVE AS COUNTRY'S MARKETING STRATEGY**

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### **Abstract**

The Meetings, Incentives, Conferences, and Exhibitions (MICE) industry has functioned as a magnet for economic growth and foreign direct investment (FDI) particularly in developing countries, directly and indirectly. Direct benefits include higher spending on hospitality and tourism-related services, while indirect effects promote job creation, infrastructure development, and enhanced local businesses. Using secondary data collection, this research highlights the presence of international MICE events, the scale of these events' impact on host countries, and their importance in attracting long-term investment. The result of the data collected by the distribution of the designed survey shows; 55 % of respondents considered MICE events as the key role in attracting long-term partnerships for the local businesses. Additionally, statistical analysis of the data (ANOVA) confirms that MICE events play a crucial role in creating employment opportunities for hosted country. Despite its potential, the MICE industry encounters challenges such as technological adaptation, sustainability concerns, economic sensitivity, and global disruptions (COVID-19, etc...), lack of particular professions human resources, hosting nation ability to communicate; language barriers. Key findings from this study emphasize the importance of scaling and enhancing MICE events to maximize long-term foreign direct investment for hosting countries, aiming to inform policymakers, and industry stakeholders on leveraging MICE for sustainable economic, technological, human resource/professional development.

**Keywords:** *Meetings, Incentives, Conferences, Exhibitions, MICE Industry, FDI, Growth*

Abstract ID: 13

## **EXPLORING THE IMPACT OF DIGITAL LITERACY ON MOBILE MARKETING EFFECTIVENESS OF THE E-BUSINESS SECTOR IN MYANMAR**

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### **Abstract**

Myanmar is enhancing its fundamental electronic business (e-business) infrastructure, encompassing networks, electronic payment systems, and information technology services, including education and training. The nation experienced a substantial increase in mobile subscriptions and internet accessibility in 2024, with mobile connections reaching 64.3 million, almost 118% of its population, and 24.11 million internet users, meaning 44% internet penetration. Thus, this study examines how digital literacy affects mobile marketing effectiveness in Myanmar's e-business sector, focusing on Millennials and Generation X using Kanbawza (KBZ) Pay for mobile transactions. Employing a mixed-methods approach—quantitative surveys, qualitative interviews, and case studies—the research explores the relationship between digital literacy levels and consumer engagement and purchasing intentions. Key findings indicate that limited digital literacy hampers consumer trust and engagement with mobile marketing content, particularly in rural areas with lower internet accessibility and digital skills. E-businesses report that tailored strategies, such as simplified user interfaces and educational content, are essential to support consumers with basic digital competencies. The study suggests that addressing digital literacy gaps can significantly enhance consumer engagement, fostering growth in Myanmar's e-business sector. By mitigating disparities in digital literacy, enterprises can improve marketing effectiveness and encourage greater participation in the evolving digital economy. This research contributes to understanding the interplay between digital literacy and mobile marketing in developing economies, offering valuable insights for businesses operating in similar contexts.

**Keywords:** *Digital literacy, Mobile marketing, E-business, Consumer engagement, Myanmar*

## **CHALLENGES FACED BY TEACHERS IN IMPLEMENTING FORMATIVE ASSESSMENT IN THE PRIMARY PHASE: AN EXPLORATORY CASE STUDY OF HULHUDHUFFAARU SCHOOL**

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### **Abstract**

Formative assessment is a widely used practice in many countries as it helps to improve the student performance and achievement. But the effectiveness of formative assessment depends on how well teachers are able to implement it. This study was aimed at exploring the challenges faced by teachers in implementing formative assessment in the Primary phase of Hulhudhuffaaruu School, Raa. Atoll, Maldives and to suggest possible ways the practices of formative assessment can be improved. A qualitative exploratory case study design was employed to explore the challenges. Data was collected through semi-structured interviews and classroom observations of four teachers teaching in the Primary phase of Hulhudhuffaaruu School, Raa. Atoll, Maldives. Purposive sampling was used to select the participants for the study. Data was analysed using thematic content analysis. Findings of this study revealed that teachers face three levels of challenges in the implementation of formative assessment which includes lack of knowledge, students of different ability levels, lack of time, behaviour issues, large class size, lack of training and support, unavailability of resources and extensive curriculum contents. Some of the suggestions proposed by participants to improve the practices of formative assessment includes providing enough time, conducting effective training, reducing class size, and providing adequate resources.

**Keywords:** *Social constructivism, Exploratory case study, Challenges, Formative assessment, Primary phase, Maldives.*

## **DIGITAL MARKETING AND TOURIST SATISFACTION IN THAI STREET FOOD TOURISM**

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### **Abstract**

Thai street food tourism is an integral aspect of Thailand's cultural identity and economy. Digital marketing platforms including social media, review sites, high digital quality content, and influencer content have become essential tools for promoting destinations, shaping tourists' expectations in the street food tourism sector. This study investigates the influence of digital marketing content engagement, user-generated content, and influencer marketing on international tourists' satisfaction with Thai street food experiences. Using a quantitative research methodology, data is collected via survey questionnaire. The research employs regression and correlation analyses to examine and quantify the relationship between digital marketing engagement and tourist satisfaction. This approach evaluates how digital marketing efforts influence tourists' experiences and satisfaction levels, providing conclusions into the elements of this interaction. Digital marketing plays a significant role in shaping tourist expectations and enhancing satisfaction. High-quality content, and engaging videos, drive interest and positive perceptions, while user-generated content fosters authenticity and trust. Social media influencers are particularly effective in amplifying the appeal of Thai street food. Those insights provide strategies for tourism authorities and street food vendors to optimize their digital marketing efforts. Aligning marketing strategies based on tourists' preferences and behavior encourages sustainable tourism development and upgrades the cultural attraction of street food in Thailand.

**Keywords:** *Digital Marketing, Tourist Satisfaction, Thai Street Food Tourism*

## **IMPACT OF DOUYIN VIDEO CONTENT ON CONSUMER PURCHASING INTENTION IN CHINA**

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### **Abstract**

With the development of internet technology, the short video, as an innovative form of content, has been adopted as a medium of expression in a variety of manifestations. More businesses are focusing on this new advertising medium. In China, the Douyin application has emerged as the most popular video social media platform, with continuing user traffic growth. Along with popularity growth, the Douyin application has generated significant commercial attention, driven by the unique marketing potential of short video content. This paper discusses the role of Douyin short video content marketing in influencing purchase intention. Data is collected via questionnaire. The Theory of Planned Behavior (TPB) is applied to understand how viewers' purchasing attitudes are shaped by viewing Douyin video content. The Stimulus-Organism-Response (SOR) Model explores how Douyin video content influences viewers' purchasing intentions. The findings show the significant role of digital marketing in shaping consumer expectations and boosting satisfaction. High-quality content, and engaging videos, drive consumer interest. Professionally produced videos enhance viewers' perceptions, while influencer endorsements build trust and credibility among buyers. These insights offer valuable strategies for Douyin content creators to elevate their digital marketing impact. By aligning video content and production approaches with the preferences and desires of their target audience, creators can craft more compelling advertisements, driving greater engagement and expanding this rapidly evolving form of online promotion.

**Keywords:** *Douyin, Consumer Purchase Intention, China.*

## **ENVIRONMENTAL, SOCIAL, GOVERNANCE AND FIRM PERFORMANCE OF LISTED COMPANIES IN THE UNITED KINGDOM**

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### **Abstract**

This paper aims at the effects of environment, social, governance of UK's listed companies. It determines the impact of ESG on fundamental financial variables which include return on equity and return on assets, and total, and governance factors which include woman on board and IND. The study employs a cross-sectional dataset of non-financial firms listed in the FTSE using data from the Bloomberg Terminal, from 2010 to 2022, with 555 observations. The study selects ESGD components as the first independent variables, the firm size measured by using the log of the total assets as the second independent variable, WOB and IND as the third and fourth independent variables, while selecting ROA, ROE, and TBQ as the second, third and fourth dependent variables respectively. Other control variables are debt to equity ratio (DE) and debt to asset ratio (DA). A method of analysis is cross-sectional with fixed and random effects models as well as OLS coefficient calculations. This is a test commonly used to select an appropriate model to use in analysis. The findings that are produced show the non-linear relationship between ESGD and firm performance, highlighting the significance of wise environmental, social, and governance decisions in improving organizational performance. These findings have important implications to understanding the use of ESGD for businesses in the UK context.

**Keywords:** *ESGD, United Kingdom, Return on Asset, Return on Equity, Tobin's Q*



## **IMPACT OF SAFETY AWARENESS ON DIETARY SUPPLEMENT ATTITUDES AND PURCHASE BEHAVIOUR IN THAILAND**

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### **Abstract**

The growing dietary supplement market in Thailand reflects an increase in consumer health consciousness. However, a significant gap exists in understanding how safety awareness influences consumer attitudes and purchase behavior. Limited awareness of product safety and potential risks can lead to uninformed purchase decisions. This study investigates the relationship between consumers' safety awareness and their attitudes and purchasing behaviors toward dietary supplements in Thailand. It further examines the moderating effects of socio-demographic factors, such as age, income, and education on safety awareness. A quantitative research design was employed, with data collected through a structured online survey targeting 400 dietary supplement users across Thailand. Data were analyzed using descriptive statistics, correlation analysis and one-way ANOVA to test hypotheses and analyze relationships among variables. The findings reveal that higher safety awareness correlates with positive attitudes and more informed purchasing behaviors. Consumers with greater awareness were more likely to seek safety certifications and consult healthcare professionals before buying supplements. Younger and more educated consumers showed higher levels of safety awareness, while older consumers relied heavily on social influences rather than safety knowledge. The study highlights the need for consumer education and strengthening regulatory measures to promote safe and informed purchasing practices. These insights provide valuable guidance for policymakers, businesses, and public health advocates to enhance consumer protection and trust in Thailand's expanding dietary supplement market.

**Keywords:** *Dietary supplements, Safety awareness, Consumer attitudes, Purchase behavior, Thailand*

## COMPARATIVE ANALYSIS ON SOCIAL MEDIA AND TRADITIONAL MARKETING OF GENERATION X CONSUMERS IN YANGON, MYANMAR

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### Abstract

Myanmar's rapid digital transformation has created a dual-channel marketing landscape, blending social media and traditional marketing strategies. This study investigates how Generation X consumers (born 1965–1980) in Yangon respond to these approaches, addressing a critical knowledge gap in emerging markets. While younger demographics gravitate toward digital platforms, Generation X retains a strong trust in traditional media, making it essential to understand how both channels influence their purchasing behavior. Using a quantitative approach, the study surveyed 400 respondents via structured questionnaires. Key variables examined include trust, engagement, purchase frequency, and media interaction. Regression analysis and paired-sample t-tests assessed the comparative effectiveness of social media and traditional marketing. Findings indicate that social media marketing drives immediate purchases through interactive and personalized campaigns, while traditional marketing fosters trust and long-term brand loyalty. The results underscore the importance of a hybrid marketing strategy for businesses targeting Generation X in Yangon. Combining traditional media's trust-building elements with social media's engagement and immediacy allows businesses to optimize their marketing budgets and enhance brand loyalty. This study contributes to understanding consumer behavior in developing markets undergoing digital transformation, offering actionable insights for designing tailored campaigns that resonate with Generation X consumers.

**Keywords:** *Social media marketing; Traditional marketing; Generation X; Consumer behavior; Yangon Myanmar*

## **PERSONALIZED FINANCIAL MANAGEMENT: LEVERAGING DATA MINING FOR PROACTIVE FINANCIAL PLANNING**

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### **Abstract**

Managing personal finances has become increasingly complex in today's dynamic financial landscape. Traditional financial tools often provide generalized insights, which fail to capture the nuances of individual financial behaviors. This study leverages two data mining techniques, including clustering algorithms (e.g., k-means), and regression models, to deliver a more personalized financial management solution. These techniques enable the analysis of financial data to uncover behavioral patterns, predict future trends, and provide user-specific recommendations. The study examines a sample of 20,000 individuals, focusing on key variables such as income, expenditure, credit scores, and savings behavior. Financial habits are categorized into three distinct groups: spenders, moderate savers, and savers. The predictive model achieves an accuracy of 87%, with regression analysis revealing significant insights into how variations in income and expenses impact savings. Association rule mining further highlights critical patterns in discretionary spending and their long-term financial implications. Utilizing the AI Studio platform, the study preprocesses, analyzes, and models financial data, demonstrating the effectiveness of data mining in facilitating informed decision-making. The results validate the approach with strong correlations and minimal error rates, strengthening the framework for personal finance management. Based on these findings, the paper proposes policy recommendations, such as personalized financial literacy programs and AI-driven advisory systems, to promote financial well-being. This approach has transformative implications for financial advisory services and individual financial decision-making worldwide.

**Keywords:** *Personalized financial management, Data mining, Clustering algorithm, Regression analysis, Financial behavior analysis, AI in finance*

## **CHALLENGING MARKET EFFICIENCY: A CONCEPTUAL ANALYSIS OF CALENDAR ANOMALIES IN FINANCIAL MARKETS**

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### **Abstract**

This conceptual paper explains the calendar anomalies comprehensively by synthesizing the existing research and comprehending their mechanism of insistence as well as implications. Although the Efficient Market Hypothesis does not allow investors to earn abnormal returns in the market, the school of behavioral finance and financial anomalies assists investors to get abnormal returns by challenging the Efficient Market Hypothesis that systematic and seasonal patterns in investor behavior, driven by emotions, cognitive biases, and socio-cultural factors, may amplify the occurrence of calendar anomalies. It is found that calendar anomalies, such as the day of the week effect, week of the month anomaly, and the January effect, are being observed in some equity markets. An investor can earn abnormal returns by buying at particular calendar times (days, weeks, months) with low prices and then selling at some other specific calendar time with high prices. It is also witnessed that a very rare study focused on Syariah equity markets or Syariah investors regarding calendar anomalies, and mostly developed markets are considered for research. The paper also explores the practical implications for investment strategies, risk management, and market regulation, underscoring the importance of adaptive portfolio management. This study contributes to the broader discourse on market efficiency and offers valuable insights for investors, practitioners, and policymakers aiming to optimise market performance and regulatory practices. For future research, it is advocated to conduct empirical studies in Syariah markets as well as developing marks by using more robust tests (e.g., Stochastic Dominance).

**Keywords:** *Market Efficiency, Calendar Anomalies, Financial Markets, Equity Investors, Behavioral Finance*

## **SOCIAL MEDIA IMPACT ON CONSUMER DECISION MAKING PROCESS: A CORRELATIONAL STUDY OF FUVAHMULAH YOUTH**

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### **Abstract**

In the developing world, purchases through social media are increasing, especially since the Covid-19 pandemic. This study aims to assess the impact of social media on the consumer decision making process of Fuvahmulah Youth. Dependent variables were chosen from the model “consumer decision making process” and were used to measure the relationship between social media and consumer decision making process. This research adopted a correlational research design and a quantitative approach using an adapted structured questionnaire to collect data for the research. The population for the study comprised the youth of Fuvahmulah City, Maldives, totalling 4,076 people. A minimum sample size of 352 was determined using an online sample size calculator and stratified sampling was adopted as a sampling method. The data were analyzed through SPSS Software by using descriptive and inferential statistics. This research concludes that social media has a significant impact on the pre-purchase stages of the consumer decision-making process, including need recognition, information search, and alternative evaluation. However, the findings also confirm that social media does not have a significant influence on the post-purchase stages of the consumer decision-making process, namely purchase decisions and post-purchase behavior. The results of the study can be used by marketers and businesses to focus on marketing and for academic purposes.

**Keywords:** *Social media, Consumer behavior, Decision making process*

## **DATA-DRIVEN INSIGHTS: SEGMENTING AND PREDICTING TOURIST SPENDING BEHAVIOR FOR OPTIMIZED MARKETING**

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### **Abstract**

Tourism is a cornerstone of the global economy, significantly contributing to job creation, foreign exchange earnings, and cultural exchange. However, traditional approaches to segmenting and predicting tourist spending behavior often fail to capture the complexity of modern tourism dynamics. This study leverages data mining techniques to enhance tourism marketing by integrating segmentation and predictive modeling. Using a sample size of approximately 20,000 tourists around the globe from UAE and Tanzania, the research identifies spending patterns, preferences, and key determinants of expenditure behavior. The findings aim to provide actionable insights for optimizing resource allocation, improving customer satisfaction, and developing targeted marketing strategies. By bridging the gap between advanced data analytics and tourism marketing, this study underscores the potential of data-driven approaches to foster more effective and sustainable tourism initiatives.

**Keywords:** *Tourist spending behavior, Data mining, Segmentation and prediction, Machine learning in tourism, Cost-sensitive learning*

## ISLAMIC UNDERSTANDING AND APPLICATION IN LIFE AMONG MUSLIM ASNAF UNIVERSITY'S STUDENTS

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### Abstract

The study investigates the Islamic understanding and practices of Muslim asnaf university students eligible for zakat assistance from the Zakat & Waqf Unit (ZAWAF) at UiTM Negeri Sembilan. A survey was conducted among 198 students (159 female and 39 male) across Seremban, Kuala Pilah, and Rembau campuses, using the Islamic Understanding and Practice Instrument Asnaf University's Student (IUPIAUS). The instrument evaluated various domains, including faith in Allah SWT, faith in the Messenger of God, prayer, fasting, and Quran recitation. Data, analyzed via SPSS and descriptive statistics, reveal a high level of Islamic understanding and practice: faith in Allah ( $\mu=4.16$ ), faith in the Messenger ( $\mu=3.89$ ), prayer ( $\mu=3.81$ ), fasting ( $\mu=3.93$ ), and Quran recitation ( $\mu=4.07$ ). However, the overall level is categorized as medium, signaling the need for enhancement in zakat programs. The findings highlight the importance of tailored interventions to deepen religious knowledge and practices among asnaf students, which can inspire broader community engagement. Practically, the results advocate for ZAWAF to refine existing programs and develop engaging modules to empower asnaf students, fostering a ripple effect of knowledge and motivation within their families and communities. A limitation of the study is its reliance on self-reported data, which may be subject to response bias, affecting the accuracy of the findings.

**Keywords:** *Islamic Understanding, Islamic Application, Asnaf, Zakat*



## **AI-DRIVEN INNOVATIONS ON CUSTOMER ENGAGEMENT IN US FASHION AND ADAPTATION OF FASHION BRANDS**

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### **Abstract**

Fashion industry today is in its transformation phase, which is driven by artificial intelligence. This research examines the effect of AI-driven innovation on customer engagement in US fashion and analyzes how the fashion brands of US adapt to these technologies of AI. The study is focused on applications of AI in design processes, predicting trends, inventory management, and personalized customer experiences. Through a quantitative research method, the study investigates data from different fashion brands and customers to assess the usefulness of AI in terms of operational efficiency and customer satisfaction. The results reveal that AI technologies enhance customer involvement to a great degree by offering personalized shopping experiences and predictive trend analysis, which in return, lead to a rise in the customers' loyalty and sales. Yet, the introduction of AI to businesses comes with certain problems such as the high cost of implementation, technical complexities, and privacy issues. This study helps to understand the purpose of AI in the fashion industry and offers insights into the strategic adjustments that fashion brands need to make to stay competitive in a dynamic digital market. The implications of these findings suggest that the fashion sector will only be able to keep up with the innovation and growth if they continue investing in AI and digital technologies.

**Keywords:** *AI-driven innovations, Customer engagement, Artificial Intelligence, Adaptation*

## **SIMULATION FOR THE DEVELOPMENT OF CRITICAL THINKING SKILLS AMONG NURSING STUDENTS; SYSTEMATIC REVIEW**

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### **Abstract**

Simulation is a well-established educational intervention widely used in nursing education that enhances nursing students' critical thinking skills. Over time, its integration into nursing curricula has grown substantially. Simulation provides a safe, controlled environment for experiential learning, enabling students to practice decision-making and clinical reasoning. However, despite its perceived benefits, there is limited literature that rigorously evaluates the effectiveness of simulation in fostering critical thinking skills among nursing students. This systematic review aimed to evaluate the effectiveness of simulation in enhancing critical thinking skills among nursing students. A comprehensive search was conducted in the electronic databases PubMed, CINAHL, and Google Scholar for studies published in English between 2015 and 2024. The methodological appraisal was conducted using Joanna Briggs Institute Critical Appraisal tools. This review included 5 studies out of 698 articles that met the inclusion criteria. These studies employed quasi-experimental and randomized controlled trial (RCT) designs, utilizing a variety of validated instruments to assess critical thinking skills (CTS). The key findings include: Four of the studies reported that there is a significant effect of simulation on critical thinking skills development. However, no significant changes were identified in one study. This review provides evidence that simulation plays a key role in enhancing critical thinking skills in nursing students. However, further research is needed to determine the most effective simulation approaches for improving these skills.

**Keywords:** *Critical thinking, Nursing students, Simulation, Non-simulation, Nursing education*

## THE IMPACT OF HIGH-FIDELITY SIMULATIONS ON STUDENT OUTCOME IN NURSING EDUCATION

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### Abstract

In nursing education, simulation training extensively utilizes such technologies to prepare students for clinical practice in a risk-free environment. Simulation technologies have evolved from low-fidelity to high-fidelity tools, promoted as innovative teaching strategies that transfer students' self-confidence and competence into clinical settings. The aim of the study is to explore the effectiveness of high-fidelity simulation in nursing education. This study was a systematic review. A thorough literature search was carried out utilizing resources from the CINHAL, Pubmed, Wiley online library and ScienceDirect from 2016 until 2024. Of the 155 retrieved articles, 17 were selected. While the majority consisted of randomized controlled trials (RCTs) and quasi-experimental studies, other methodologies were also represented, including descriptive designs, phenomenological studies, mixed-method evaluation surveys, cross-sectional survey designs, pilot study, scoping reviews, and single-group pretest-posttest studies. High-fidelity simulation has been shown to effectively enhance the development of clinical reasoning skills, knowledge and performance in undergraduate nursing students, either as a standalone method or when combined with traditional teaching approaches or other simulation techniques.

**Keywords:** *Low fidelity, High fidelity, Clinical simulation, Mannequins, Undergraduate nursing students*

## UNRAVELING THE SOCIOLINGUISTIC DYNAMICS OF LEADERSHIP DISCOURSE: A THEMATIC ANALYSIS IN THE MALDIVES

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### Abstract

This study explores how language influences perceptions of leadership in the Maldives, a country facing unique cultural, political, and social challenges. It examines how the term “leader” is used to shape public opinion, reinforce power structures, and reflect societal norms, while its deeper meanings often go unexplored. By analyzing 150 tweets and 27 news articles from Maldivian and international sources between 2021 and 2024, the research reveals how the word “leader” carries cultural and linguistic meanings that impact leadership understanding in various contexts. The news articles were sourced from leading Maldivian outlets like Sun Online, Dhiyares, TMJ, and PSM, alongside international media such as Al Jazeera. The tweets were collected from Maldivian and global users discussing leadership. The thematic analysis uncovers that leadership discourse reflects broader societal dynamics, highlighting the influence of external critique and the prioritization of domestic issues like education and healthcare by Maldivian voices. The findings emphasize the role of language in shaping ideas about leadership effectiveness, organizational success, and political narratives. The study offers practical recommendations, such as promoting inclusive leadership narratives to build trust and collaboration, encouraging culturally sensitive communication in leadership training, and supporting balanced media representation to avoid stereotypes. Public awareness campaigns are suggested to educate citizens on the impact of leadership language, empowering them to critically assess communication. Policymakers are advised to integrate sociolinguistic insights into leadership frameworks. This research provides a comprehensive understanding of leadership discourse in the Maldives and proposes solutions for fostering effective, inclusive, and transparent leadership.

**Keywords:** *Sociolinguistics, Leadership discourse, Maldives, Thematic analysis, Language and power, Political communication, Media representation, Political leadership, social dynamics, Political narratives*

## **EMPLOYER PERCEPTION OF EMPLOYEE JOB PURSUIT INTENTIONS IN THE MALDIVIAN RESORT SECTOR**

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### **Abstract**

This study examines employer perceptions of employee job pursuit intentions in the Maldivian resort sector using Maslow's Hierarchy of Needs, adapted for hiring by Lou Adler. The Maldivian resort sector, a cornerstone of the nation's economy, relies heavily on a large foreign workforce while struggling to attract a substantial local workforce, leading to high income repatriation. This significant outflow of financial resources could potentially be retained within the local economy by increasing the participation of the local workforce. Addressing this challenge requires a deeper understanding of the factors influencing job pursuit intentions, such as economic, social, and achievement-related motivations, and is crucial for aligning recruitment strategies with candidate motivations, which can enhance the effectiveness of talent acquisition processes. The research focuses on understanding the motivations behind job pursuit in the context of enclave tourism, where workers experience social isolation due to the geographic and operational structure of the resorts. Data was collected through an online survey targeting 175 hiring managers across 103 resorts in the tourism sector of Maldives focusing on variables such as economic, social, and achievement-related factors that influence employee job pursuit intentions. Descriptive statistical analysis was applied to measure employer perceptions across the needs driving job pursuit intentions. Findings reveal that economic needs, such as better wages compared to other industries and countries, are the primary motivators for job pursuit in the sector. Achievement needs, including growth opportunities and the prestige of working for world-class resorts, also play a significant role. However, social needs, such as forming meaningful relationships in the workplace, were not perceived as strong drivers. Employers can better align job offerings with potential employees' needs, focusing on competitive compensation and career development. Insights from this research contribute to improving talent acquisition and addressing workforce challenges in the Maldivian resort sector.

**Keywords:** *Hiring, Job pursuit intention, Maldives, Enclave tourism, Hiring pyramid.*

# **DIGITAL MEDIA, INFLUENCER MARKETING AND SOCIAL MEDIA INFLUENCE ON BUSINESS'S PUBLIC RELATIONS STRATEGIES**

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## **Abstract**

The emergence of digital media has resulted in a significant shift in Public Relations methods, with a greater focus now being placed on interactive and dynamic interaction rather than conventional one-way communication. This study investigates the major influence of digital media technologies, particularly social media platforms, on public relations techniques, with an emphasis on how they alter relationships, manage crises, and engage audiences. The paper explores the historical history of public relations, evaluates the incorporation of digital technologies into its practices, and investigates the obstacles and opportunities associated with this transformation. The study demonstrates the strength and drawbacks of digital platforms using case studies such as the Pepsi-Kendall Jenner advertising and influencer roles in brand promotion. Results highlight openness, responsiveness, and ethical considerations as critical components of current public relations tactics. By enabling Public Relations professionals to use real-time feedback and data, they can improve their practice, create stronger connections with stakeholders, and work in an increasingly complicated and dynamic digital world. This research adds to the increasing amount of information about how Public Relations techniques are altered by digital media and the implications for successful communication tactics.

**Keywords:** *Digital Media, Public Relations, Business Marketing Strategies, Influencer Marketing, Social Media, Customer Trust*

## **EFFECTIVE CONTEMPORARY LEADERSHIP IN TERTIARY EDUCATION: GLOBAL STAKEHOLDERS VIEWPOINT**

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### **Abstract**

Effective contemporary leadership in tertiary education is crucial for navigating the complex challenges that institutions face in the globalized world. This study explores the global stakeholders' viewpoint on leadership in tertiary education, emphasizing the need for adaptability, inclusivity, and innovation. In the rapidly evolving landscape of higher education, leaders must demonstrate adaptability to meet the diverse needs of students, faculty, and the broader community. This requires a nuanced understanding of cultural, technological, and pedagogical shifts. Inclusivity becomes paramount as leaders strive to create environments that celebrate diversity and foster equitable opportunities for all stakeholders. In-depth, semi-structured interviews were used collecting the primary data of 37 participants. These interviews were conducted with tertiary leaders in higher education and its stakeholders from various regions to capture a global viewpoint. Purposive sampling technique was used to select these 37 participants. The findings emphasize the pivotal role of transformational leadership in tertiary education and highlighted the positive impact of inclusive leadership. The findings also indicate that institutions with digitally savvy leaders are better positioned. Globalization's impact on higher education leadership was evident in the findings. The findings revealed that leaders who engage faculty, staff, and stakeholders in decision processes fostered a culture of shared governance. The study formulated the following recommendations to enhance leadership practices within higher education institutions. Establish comprehensive leadership development programs and institutionalize diversity, equity, and inclusion initiatives. Provide resources and support for leaders to stay abreast of technological advancements. Besides, promote global engagement within the institution and create mentorship programs and leadership networks within the institution.

**Keywords:** *Contemporary leadership, Tertiary education, Transformational leadership, Shared governance, Leadership development*

## THE IMPACT OF EDUCATIONAL MANAGEMENT ON HIGHER EDUCATION: INTERNATIONAL PERSPECTIVE

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### Abstract

Educational management plays a pivotal role in shaping the landscape of higher education on a global scale. As the demand for quality education grows, institutions worldwide face the challenge of adapting to dynamic socio-economic environments while meeting diverse cultural and technological expectations. This study explores the multifaceted impact of educational management on higher education through an international lens. In-depth, semi-structured interviews were used collecting the primary data from 31 participants. By applying purposive sampling technique participants were selected from top management of the universities including Vice Chancellor, Deans and Academic directors from various regions to capture a global viewpoint. Purposive sampling facilitated to select a diverse group of participants with varying academic experiences, representing different geographical areas. The findings revealed that the impact of educational management on higher education, especially within an international context, are multifaceted and reveal the intricate relationship between management practices and the overall functioning of higher education institutions. This exploration synthesizes key findings from the in-depth interview, shedding light on strategic planning, technological integration, cultural sensitivity, internationalization strategies, faculty development, and policy implications. The recommendations of this study aimed at guiding educational managers, institutional leaders, policymakers, and other stakeholders. Educational managers should prioritize strategic planning as a fundamental pillar of institutional management. In addition, educational managers should prioritize the strategic integration of digital tools and platforms. Educational managers should champion initiatives that foster a diverse and inclusive learning environment. Besides, educational managers should implement robust internationalization strategies and prioritize faculty development programs that support continuous learning, research opportunities, and career advancement.

**Keywords:** *Educational management, Higher education, Technological integration, Cultural sensitivity, Internationalization strategies*



## **DOES FAMILY-SUPPORTIVE SUPERVISOR BEHAVIOUR AFFECT ORGANISATIONAL COMMITMENT? THE EFFECT OF GEOGRAPHICAL FACTORS IN THE RESORT SECTOR OF THE MALDIVES**

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### **Abstract**

This study explores the effect of family-supportive supervisor behaviour (FSSB) on organisational commitment (OC) and examines how geographical factors (Frequency of family visits, Distance to residence, Transportation facility, and Nationality) moderate this relationship. The hospitality industry in the Maldives faces significant employee retention challenges due to geographical isolation, social disconnection, and limited family interaction, leading to high turnover rates and increased operational costs. While FSSB is known to alleviate work-family conflict and improve employee well-being, the moderating role of geographical factors remains underexplored. This research addresses this gap and offers actionable insights for improving OC and retention in this geographically unique industry. Data were collected through an online questionnaire from 250 permanent resort employees with over one year of experience. The questionnaire included Likert scale and close-ended questions to gather structured data on FSSB, OC, and geographical factors. Structural Equation Modelling (SEM) was done to examine the association between FSSB and OC, while multigroup analysis was carried out to assess the moderating effect of geographical factors. Results revealed that FSSB positively influences OC and geographical factors (Frequency of family visits, Transportation facility and Nationality) moderate this relationship. Thus, in the selection and hiring process of managerial posts, resort management can assess candidates for family-supportive supervisor behaviours and provide targeted training to supervisory-level staff. Additionally, policies should integrate FSSB criteria into recruitment and promotion processes, ensuring managers support employees in managing work-family conflict. Geographical factors, such as transportation facilities and flexible leave policies, should also be addressed to strengthen the relationship between family-supportive supervisor behaviour and organisational commitment. These measures can create a supportive work environment, enhance well-being, and reduce turnover rates in the resort sector.

**Keywords:** *Family supportive supervisor behaviour, Organisational commitment, Geographical factors, Resort islands, Family visits*

## EXAMINING THE RELATIONSHIP BETWEEN EMPLOYEE PERSONALITY AND HIRING DECISIONS IN THE MALDIVES RESORT SECTOR

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### Abstract

This study examines the perceptions of hiring managers regarding the importance of personalities in the recruitment and selection process in the Maldivian tourism industry, the cornerstone of the Maldivian economy. Understanding the factors influencing hiring decisions is critical to optimizing workforce quality and organizational success. Personality traits are often overlooked in traditional recruitment research, yet they play a vital role in service-oriented industries like tourism. This study addresses a significant gap by exploring how specific personality traits impact hiring decisions, providing valuable insights for both employers and job seekers. Data was collected through a questionnaire that included likert scale questions, which was distributed to 175 high-ranking managers and directors involved in the hiring decisions. In addition to descriptive statistics, PLS-SEM is used to assess the relationship between personality traits and hiring decisions. Descriptive data analysis indicated some important personality traits considered in the hiring decision, including conscientiousness, agreeableness, and openness. The hypothesis tested is supported ( $\beta = 0.442$ ;  $p < 0.01$ ) suggesting a positive correlation between personality and hiring decisions in the resort sector of the Maldives. This indicates that in the tourism sector, employers value candidates' personalities during hiring, favoring those with positive traits. Understanding this role of personality in hiring can benefit job seekers globally, including in the Maldives, by highlighting traits correlated with success and career growth. The findings highlight the need for policymakers and industry stakeholders to develop recruitment frameworks while incorporating capacity-building programs to foster traits like conscientiousness, agreeableness, and openness, enhancing employability and meeting industry expectations.

**Keywords:** *Personality Traits, Big Five Personality, Recruitment, Maldives, Resorts Sector*

## **ANALYSING THE RELATIONSHIP BETWEEN FAMILY STRUCTURE, NEIGHBOURHOOD DISORDER, ROLE MODELS, AND PEER INFLUENCE ON CRIMINAL BEHAVIOR IN YOUTH: A CASE STUDY OF A MALDIVIAN CITY**

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### **Abstract**

Despite its scenic beauty and thriving tourism, Maldives struggles with a rising concern for increasing criminal behaviour among its youth. This study addresses the gap in understanding these behaviours within the Maldivian socio-cultural context, with a focus on the target city. The primary objective of this study is to unravel the relationships between youth criminal behaviour and key factors such as family structure, neighbourhood disorder, role models, and peer influence. Data was collected from 68 offenders aged between 18-34 years through a survey questionnaire, consisting of likert scale questions. Analysis revealed significant relationships between criminal behaviour and both family structure and neighbourhood disorder, while peer influence and role models showed no significant relationship. Limitations include a small sample size and potential biases in self-reporting. Policy recommendations include strategies to provide parental leave to create more stable family environments, and allocate resources to community development projects. Future research should consider larger samples to enhance generalisability and qualitative approaches to provide deeper insights. These findings highlight the need for family-based interventions and improved neighbourhood conditions to mitigate youth delinquency in the target city.

**Keywords:** *Family structure, Neighbourhood disorder, Role models, Peer influence, Youth, Criminal behaviour*

## **ASSESSING AND PRIORITIZING ESG FACTORS FOR ORGANIZATIONAL SUSTAINABILITY TOWARDS NETZERO 2050: INSIGHT FROM COMMUNITIES AND NGOS ON MALAYSIAN ELECTRICITY UTILITY COMPANY**

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### **Abstract**

In December 2015, the historic Paris Agreement was adopted by consensus by all members of the United Nations Framework Convention on Climate Change (UNFCCC). To date, 197 countries have agreed to gradually reduce the use of fossil fuels and CO<sub>2</sub> emissions to reach net carbon neutrality by 2050. The current study aims to investigate the impact of Environmental, Social, and Governance (ESG) towards decarbonization for achieving NetZero 2050. More specifically, this study looks at the ESG components that are crucial from a community and non-governmental organizations (NGO) standpoint to enhance the sustainability of Malaysian power utilities companies. Focus group discussions (FGDs), a questionnaire survey, and benchmarking analysis with literature review for generating ESG components are some of the stages of data collecting that make up this research. This study also uses a multi-stage analysis process that includes Quality Function Deployment (QFD), Analytic Hierarchy Process (AHP) for factor prioritization, and content analysis. The findings highlight 22 elements in the Environmental (E) domain's five categories, 22 elements in the Social (S) domain's five categories, and 22 elements in the Governance and the 22 elements in the governance (S) domain's six categories. These elements are essential considerations for Malaysian utilities companies that are striving to improve their sustainability towards NetZero 2050. This study provides a thorough comprehension of prioritized ESG factors that should be to ensure organizational sustainability and are beneficial for both practitioners and policymakers in the electricity utility sector.

**Keywords:** *Climate change, Utility Companies, ESG Factors, Sustainability*

## **MACRO-ECONOMIC FACTORS INFLUENCING TOURISM IN MALAYSIA: MODERATING ROLE OF ICTS AND QUALITY OF GOVERNANCE**

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### **Abstract**

The tourism industry plays a vital role in economic growth, employment, and cultural preservation. This study examines macroeconomic factors influencing tourism in Malaysia, focusing on the moderating roles of Information and Communication Technologies (ICTs) and Quality of Governance (QoG). We applied ARDL bounds testing estimation technique to analyze the impacts of infrastructure, exchange rates, GDP, trade openness, ICTs, and QoG on the tourism sector. Findings reveal that ICTs and QoG significantly amplify the positive effects of macroeconomic factors. ICTs enhance destination visibility, connectivity, and accessibility, while QoG fosters sustainable development through effective policies and resource management. The results highlight a positive relationship between ICT development and tourism activity, emphasizing the importance of technological integration. QoG also enhances the impact of infrastructure investments and mitigates economic fluctuations. However, complexities arise, such as potential inefficiencies in the interaction between QoG and infrastructure investments, and instances where ICTs offset positive effects due to market vulnerabilities. Policy implications include prioritizing ICT infrastructure investments to strengthen Malaysia's tourism competitiveness and improving governance through transparent policies and efficient administration. Integrated strategies addressing the relationship of macroeconomic factors, governance, and technology are essential for sustainable growth.

**Keywords:** *Tourism; Quality of Governance; Infrastructure; ICT; Exchange Rate; Economic Growth*

## **ASSESSING THE RESILIENCE OF HOSPITALS UNDER THE PUBLIC-PRIVATE MODE IN THE REPUBLIC OF CHINA: DYNAMIC CAPABILITY THEORY**

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### **Abstract**

China's growing healthcare demands, driven by an aging population and rapid urbanization, highlight the need to assess the resilience of public-private partnership (PPP) hospitals. Operating under a collaborative model, PPP hospitals integrate capital, technology, and risk-sharing to deliver sustainable healthcare services. However, limited research exists on critical success factors that enhance their resilience. This study applies dynamic capability theory to evaluate the roles of strategic formulation, leadership, and digital technology capabilities in strengthening resilience. It also examines the mediating effect of risk control capability in these relationships. Data collected from 279 top managers of PPP-mode public hospitals were analyzed using Structural Equation Modeling (SEM-PLS) for robust insights. Findings reveal that strategic formulation and leadership capabilities significantly impact hospital resilience. Strategic formulation capability enables hospitals to develop adaptive plans to remain agile in dynamic environments, while leadership capability drives strategy implementation and team motivation. Risk control capability plays a mediating role, enhancing the link between dynamic capabilities and resilience by enabling effective risk identification, assessment, and mitigation. The study bridges a critical gap by integrating dynamic capabilities and resilience in the context of PPP hospitals. It provides actionable recommendations for policymakers and hospital administrators, emphasizing the importance of building strategic and leadership capabilities and strengthening risk control mechanisms. These findings contribute to advancing resilient healthcare systems, equipping PPP hospitals to address evolving challenges and crises effectively.

**Keywords:** *Public-private partnership; Hospitals; Dynamic Capability Theory; SEM-PLS; Resilience*

## ENHANCING PUBLIC SAFETY IN MALAYSIA: A COMPREHENSIVE ANALYSIS OF KEY CONTRIBUTING FACTORS

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### Abstract

Public safety and security in Malaysia have evolved to address challenges ranging from political unrest and insurgencies to modern threats like terrorism and cybercrime. This study examines five critical factors shaping Malaysia's public safety: socio-economic conditions, political stability, law enforcement effectiveness, border security, and technological integration. Drawing on data from 12,880 respondents across various regions, it identifies strategic interventions for enhancing security in a globalized context. Findings underscore the multifaceted nature of public safety. Socio-economic factors, such as income stability and education, significantly influence safety perceptions. High unemployment and inequality correlate with elevated crime rates, highlighting the need for targeted economic policies. Politically stable regions with transparent governance report higher safety levels, while instability is linked to rising crime, emphasizing good governance and participative policymaking. Effective law enforcement is critical, yet disparities between urban and rural areas reveal gaps in resources and response times. Addressing these disparities requires equitable resource allocation and capacity-building. Border security is another concern, particularly in high-risk areas like Sabah, where cross-border crimes persist despite enhanced surveillance and international cooperation. Technological readiness is increasingly pivotal; regions with advanced surveillance and cybersecurity measures show better crime prevention, though gaps in digital infrastructure expose vulnerabilities. To address these challenges, the study proposes the IKKA framework, emphasizing an integrated approach that combines socio-economic development, governance, law enforcement, robust border management, and advanced technology. Strategic policy reforms, resource allocation, and public-private collaboration are essential for strengthening resilience against emerging threats. This study provides actionable insights for policymakers and lays the groundwork for future research, advocating for a unified, multi-sectoral approach to ensure Malaysia's preparedness in addressing current and future security challenges.

**Keywords:** *Public Safety, Socio-economic conditions, Political stability, IKKA framework, Malaysia*

## ASSESSING PUBLIC PERCEPTION OF SAFETY IN MALAYSIA: A QUANTITATIVE ANALYSIS

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### Abstract

Public safety is fundamental to national stability, shaping citizens' well-being and trust in governance. This study examines public perceptions of safety in Malaysia, identifying key factors influencing these views and uncovering patterns across demographic and regional groups. Understanding these perceptions is crucial for developing policies and interventions that maintain public order. The research employs a quantitative approach, surveying 12,880 respondents nationwide. The sample captures Malaysia's diverse urban and rural populations, exploring perceptions of crime rates, law enforcement effectiveness, border security, and technological contributions to safety. Data analysis, using descriptive and inferential statistics, highlights trends and significant relationships among variables. Findings indicate moderately high overall safety perceptions, with notable variations. Urban respondents' express concerns about cybercrime and property theft, while rural participants prioritize border security and law enforcement access. Income levels, education, and political trust emerge as significant predictors of perceived safety. Regions with visible and proactive policing report higher safety levels, underscoring the importance of effective law enforcement. Advanced technologies, such as surveillance systems and predictive analytics, also enhance public confidence, particularly in urban areas. Challenges remain, including socio-economic disparities and political instability, which correlate with lower safety perceptions. Rural communities highlight delayed law enforcement response times, emphasizing the need for equitable resource allocation. This study offers actionable insights for policymakers and stakeholders. Strengthening law enforcement, leveraging technology, addressing inequalities, and fostering governance trust are critical steps to enhance public safety. Tailored strategies for urban and rural populations ensure a comprehensive approach. By addressing these gaps, Malaysia can create a safer environment, bolstering public confidence and national stability.

**Keywords:** *Public Safety; Urban Population; Rural Population; Crime Rates*



## **EVALUATING THE EFFECTIVENESS OF MALAYSIAN ' PEOPLE'S WELL-BEING INITIATIVE: ADDRESSING POVERTY AND ENHANCING GOVERNANCE**

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### **Abstract**

The People's Well-Being Initiative (PWI), introduced in 2018 by the Implementation Coordination Unit (ICU) under the Malaysian Prime Minister's Department, aims to alleviate poverty and enhance social equity through three key programs: dKasih (education support), uKasih (income generation and career matching), and i-Care4U (welfare assistance). This study evaluates the effectiveness of PWI in addressing the persistent challenges of poverty in Malaysia, including rising living costs, socio-economic imbalances, and limited access to basic services. The study adopts a mixed-methods approach, combining quantitative data from 546 program participants with qualitative insights from interviews with 113 beneficiaries, focus group discussions with key stakeholders, and document analyses. Data analysis includes satisfaction assessments, gap analysis, and SWOT evaluations to identify challenges and propose improvements. Findings indicate that PWI positively impacts participants by improving access to education, stabilizing incomes, and providing critical welfare support. Specifically, dKasih eased the financial burden of school-going children, uKasih increased household incomes through career matching and entrepreneurial support, and i-Care4U offered targeted assistance during crises such as health emergencies and natural disasters. Despite these successes, challenges such as over-reliance on aid, insufficient self-motivation among participants, and limited funding mechanisms hinder the program's full potential. Strategic partnerships with private corporations and NGOs through Corporate Social Responsibility (CSR) initiatives emerged as critical enablers of PWI's success. The study underscores the importance of continuous improvements in governance structures, resource allocation, and participant engagement. It recommends strategies such as enhanced CSR collaboration, the optimization of the eKasih system for targeted aid delivery, leveraging technology for impact monitoring, and fostering participant independence through financial literacy and mentorship programs. The findings serve as a vital resource for policymakers and stakeholders to refine PWI and achieve Malaysia's ambitious goal of eradicating extreme poverty by 2024, aligning with the aspirations of the MADANI Economy framework for inclusive and sustainable growth.

**Keywords:** *Wellbeing; Poverty; Sustainable Growth; SWOT Analysis*

# **ECONOMIC SUSTAINABILITY THROUGH ENHANCED GOVERNANCE PRACTICES: A STUDY OF ISLAMIC DEVELOPING COUNTRIES**

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## **Abstract**

This study investigates the relationship between enhanced governance practices, measured through six elements of governance quality, and economic sustainability in Islamic developing countries. The research aims to provide empirical evidence on how quality of governance influences sustainable economic outcomes in these nations. The study employs an empirical approach using panel data from 1996 to 2023. Panel Method of Moments Quantile Regression (MMQR) modelling is applied to analyse the relationships. The MMQR analysis reveals that Government Effectiveness (GOE) significantly drives economic growth, with a stronger effect at higher income levels. Political Stability (POI) has a negative impact at lower income levels but becomes positive in middle- and higher-income countries. Rule of Law (ROL) is not statistically significant across income levels. Voice and Accountability (VAA) negatively affects economic outcomes, especially in higher-income countries. Regulatory Quality (REQ) has a stronger negative effect in lower-income countries. Control of Corruption (COC) negatively impacts growth across all income levels, with a greater effect in wealthier countries. Overall, governance quality is crucial for economic sustainability, with varying significance across income levels. The study offers actionable insights for policymakers and international organizations to prioritize governance reforms as a key strategy for economic sustainability. It emphasizes the need for targeted interventions to strengthen regulatory quality, control corruption, and enhance government effectiveness in Islamic developing countries. This research fills a critical gap by providing empirical evidence on the governance-sustainability nexus in Islamic developing countries, a robust framework for measuring governance quality and links it explicitly to sustainable economic.

**Keywords:** *Governance quality, Economic sustainability, Islamic developing countries, MMQR method, Sustainable development*

# AN EMPIRICAL INVESTIGATION OF THE MACROECONOMIC FACTORS ON THE GROWTH OF SUKUK MARKET IN OIC COUNTRIES

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## Abstract

This study investigates the role of macroeconomic factors in the growth of the Sukuk (Islamic bond) market within the Organization of Islamic Cooperation (OIC) member countries. Specifically, it evaluates the impact of government expenditure, trade openness, and inflation on Sukuk market development. To achieve this, panel data for Sukuk-issuing countries were collected from various sources covering the period 2006 to 2022, subject to data availability. Given the heterogeneous nature of the dataset, this study employs the Method of Moment Quantile Regression (MMQR) approach, which provides robust estimations even in the presence of data abnormalities. The findings reveal that moderate government expenditure positively contributes to Sukuk market development, whereas excessive expenditure has a counterproductive effect, particularly evident in the upper quantiles. Trade openness emerges as a critical driver of Sukuk market growth, consistently influencing all quantiles from bottom to top. Conversely, inflation largely exhibits a neutral impact on the Sukuk market. Additionally, the study explores the effects of control variables, including fixed capital formation and population growth, offering further insights. This study provides valuable policy recommendations for OIC member countries to foster the growth of their Sukuk markets, emphasizing balanced fiscal policies, enhanced trade integration, and targeted macroeconomic strategies.

**Keywords:** *Islamic Bond, Sukuk, Government Expenditure, Trade Openness, MMQR*

## **FUTURE AUDITOR'S FRAUD RISK JUDGMENT PERFORMANCE: THE INFLUENCE OF PROFESSIONAL SKEPTICISM AND DIGITAL TECHNOLOGY SKILLS**

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### **Abstract**

The rise in financial scandals in Malaysia highlights significant flaws in external auditors' judgment, raising concerns about the quality of education for future auditors. Among key criticisms are lacks professional skepticism and digital technology skills. It is essential to investigate the factors influencing accounting students' fraud risk assessment, as their judgment will impact the effectiveness of future audits. This study applies the social cognitive theory to determine the impact of individual factors (professional skepticism and audit technology skills) on accounting student's risk judgment ability on fraud risk related to property, plant, and equipment. The quality of fraud risk judgment is assessed using two criteria, namely consistency and accuracy to ensure robustness. To prove this relationship, 600 questionnaires were distributed to accounting students in Public and Private University in Malaysia. Based on the analysis of 153 responses through PLS-SEM, this study confirmed that accounting student judgment accuracy are influence by professional skepticism alone, indicating that to make an accurate judgment, future auditor need to enhance their questioning mind ability. Whereas consistent judgment necessitated the blend of cognitive (professional skepticism) and technical proficiency (digital technology skills). Practically, the findings shed light on the importance of nurturing professional skepticism and digital technology skills in undergraduate study and during internship with audit firms to ensure the relevance and sustainability of the audit profession in the era of digitalization.

**Keywords:** *Accounting students', Fraud Risk Judgment, Social Cognitive Theory, Malaysia*

## **FACTORS INFLUENCING THE ACCEPTANCE OF ISLAMIC FINTECH IN MALAYSIA**

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### **Abstract**

This study aims to explore the level of acceptability of Islamic financial technology (FinTech) services among users in Malaysia. Despite over thirty years of operation, Islamic banking services still struggle with lower market acceptance compared to traditional banking systems. Issues such as inadequate marketing, customer awareness, and insufficient communication about the unique benefits of Islamic banking products are identified as major barriers. The study emphasizes the importance of perceived ease of use (PEOU) and perceived usefulness (PU) in influencing users' behavioral intentions toward adopting new technologies, as proposed by Technology Acceptance Model (TAM). It also highlights the necessity of incorporating cultural compatibility, compliance with Sharia law, and perceived security into the TAM framework to better understand the acceptance of Islamic FinTech services. The current development and acceptance of Islamic FinTech services in Southeast Asia, particularly in Indonesia, Brunei, and Malaysia, are discussed, showcasing significant growth potential and challenges. Despite Malaysia's advanced Islamic finance infrastructure, the acceptability of Islamic FinTech services remains relatively low compared to conventional FinTech. This research contributes valuable insights to existing studies by clarifying the factors that influence users' attitudes toward Islamic FinTech services. It also shows how relevant the study is to the FinTech and Islamic banking sectors by offering practical recommendations for managers, policymakers, practitioners, and academics in the Islamic banking sector. Moreover, this research enhances the TAM theoretical framework within the Islamic FinTech environment, hence creating new opportunities to investigate consumer acceptance of digital and Shariah-compliant services.

**Keywords:** *Factors, TAM, Islamic Fintech, Malaysia*

## SHARIAH AUDITOR'S JUDGMENT IN SHARIAH NON-COMPLIANT RISK: A THEORETICAL APPROACH

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### Abstract

Since its emergence in the 1970s, the Islamic financial system has experienced remarkable growth, leading to a significant expansion in the range of financial services offered by Islamic Financial Institutions (IFIs). The growing demand for Islamic banking products and services requires a robust and efficient corporate governance mechanism to ensure adherence to the Shariah principles. Thus, Shariah auditing is one of the vital organs in ensuring a robust Shariah governance. In Malaysia, Shariah audit function became mandatory in IFIs after the issuance of Shariah Governance Framework (SGF), which the IFIs were mandated to implement it in January 2011. In 2019, Shariah Governance Policy Document (SGPD) was issued to supersede SGF. Shariah audit function is categorised under the control functions, alongside with the Shariah review and Shariah risk management functions. Both documents required Shariah audit function to be performed by the internal auditor in IFIs who possess Shariah knowledge applicable to Islamic financial business. The rapid growth of IFIs has created a growing demand for skilled professional, but the industry struggle to keep pace with the required talent pool. This can be evidenced by empirical studies discovered that the majority of the shariah auditors in IFI are inexperienced and have no professional or academic qualifications in both shariah and accounting, or auditing. This indicates that the majority internal Shariah auditor industry practitioner is done by a non-competent internal Shariah auditor. Given the important role of internal Shariah auditor in a chain of reliance, as the third of defence, internal Shariah auditors must possess adequate Shariah knowledge and understanding of Shariah issues related to Islamic banking products and operations to dispense their duties effectively. Despite the fact that corporate governance in IFIs has received a lot of attention in the literature, little is known about shariah auditing, and much less is known about the principles and factors that influence auditors when they exercise judgment. Due to the scarcity of Shariah audit literature, the objective of this study is to determine factors that influence the internal Shariah auditor's judgment in Shariah non-compliant risk in Islamic banks.

**Keywords:** *Islamic Financial Institutions, Internal Shariah Auditor, Judgment, Shariah Non-Compliance Risk*

Abstract ID: 47

## **BRIDGING SUSTAINABILITY AND PROFITABILITY: THE ROLE OF GREEN ACCOUNTING IN MEDIATING THE IMPACT OF ESG SCORES ON FINANCIAL PERFORMANCE IN ASEAN COUNTRIES**

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### **Abstract**

This study aims to explore the influence of Environmental, Social, and Governance (ESG) Score on the company's financial performance by considering green accounting as a mediating variable. In a business context that is increasingly emphasizing sustainability, understanding the relationship between ESG scores and financial performance is crucial. The research sample in this study is metal, mining, and oil & gas companies listed in ASEAN countries from 2016-2023. This research uses a conceptual approach to develop a framework that can be used in further analysis. By referring to the existing literature, ESG scores can influence financial performance through increased transparency and accountability generated by green accounting practices. Green accounting serves as a link that allows companies to integrate environmental factors into their business strategies, which in turn can improve the company's operational efficiency and reputation in the eyes of stakeholders. This research is expected to contribute to the existing literature by offering new insights into the importance of ESG scores and green accounting in improving the company's financial performance. The findings of this study will be useful for managers, investors, and policymakers in formulating strategies that support sustainability and better financial performance.

**Keywords:** *ESG score, Financial performance, Green accounting, Mediation variables, ASEAN Countries.*

## **CONSUMERS' PERCEPTIONS OF RISK, TRUST, AND UTAUT FACTORS TOWARDS E-MARKETPLACE ADOPTION IN PURCHASING PREMIUM QUALITY BATIK**

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### **Abstract**

This study examines consumers' perceptions of risk, trust, and Unified Theory of Acceptance and Use of Technology (UTAUT) factors in adopting e-marketplaces for purchasing premium quality batik in Indonesia. While e-commerce adoption has surged, the uptake of e-marketplaces for culturally significant, high-value products like handmade batik remains limited due to concerns over product authenticity, quality, and financial risks. These issues present significant challenges for Micro, Small, and Medium Enterprises (MSMEs) in leveraging digital platforms to expand their reach. The research aims to evaluate how factors such as product guarantees, lenient return policies, and perceived trust and risk influence consumer adoption intentions. By integrating the UTAUT framework and signalling theory, this study addresses gaps in understanding consumer behaviour towards niche, high-value products. A quantitative research design was utilised, with data collected from digitally literate university staff in Yogyakarta, a region renowned for its batik tradition. The study analyses the influence of trust-building mechanisms and risk mitigation strategies on e-marketplace adoption. The study's scope is limited to a specific demographic group, which may affect the generalizability of its findings. Socially, the research highlights the potential of e-marketplaces to preserve Indonesia's cultural heritage and empower traditional artisans. Practical recommendations include enhancing e-marketplace features, promoting digital literacy among MSMEs, and implementing policies to support artisans' digital transformation. Policymakers should design initiatives that encourage trust-building measures, such as robust guarantees and transparent return policies, to promote the sustainability of cultural industries. Future research should expand to diverse demographics and explore the role of digital literacy in e-marketplace adoption, ensuring sustainable growth of both e-marketplace and cultural preservation.

**Keywords:** *Adoption, E-Marketplace, Risk, UTAUT, Signalling Theory*



## THE EFFECT OF PEER SUPPORT ON AUDIT JUDGMENT PERFORMANCE IN INDONESIA

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### Abstract

The audit judgment is integral to ensuring the quality and reliability of financial reporting, serving as a cornerstone of accountability in public sector governance. High-quality audit judgments underpin the trustworthiness of financial statements, which are essential for informed decision-making by stakeholders. However, auditors often encounter challenges in maintaining the desired standards of judgment due to the complex interplay of personal, behavioral, and environmental factors. These challenges highlight the need for deeper insights into mechanisms that enhance auditors' performance. This study investigates the effect of peer support on audit judgment performance among government auditors in Indonesia. It focuses on how collaborative and supportive environments, characterized by knowledge sharing, mentorship, and emotional backing, can influence audit judgment. Referring to Social Cognitive Theory, the research explores the dynamic interaction between peer support in shaping behavioral outcomes like audit judgment. The study employs a quantitative methodology, distributing questionnaires to 1,810 associate auditors at the Audit Board of the Republic of Indonesia, yielding a sample size of 317 respondents. Data analysis uses Partial Least Squares Structural Equation Modeling (PLS-SEM), a robust technique for evaluating complex relationships among variables. Despite its contributions, the study is limited by its exclusive focus on government auditors, potentially restricting its applicability to the private sector, where auditing practices and dynamics differ significantly. The findings underscore the importance of fostering collaborative environments to enhance audit judgment. Policymakers and practitioners are encouraged to develop targeted training programs and organizational policies that promote peer interactions. By integrating social and professional support systems, organizations can optimize audit practices, ensuring enhanced financial accountability in the public sector.

**Keywords:** *Peer support, Audit judgment performance, Government auditors, Knowledge sharing, Mentorship, Emotional support*

## **CORPORATE GOVERNANCE PRACTICES, ENVIRONMENTAL TRANSPARENCY, AND THEIR INFLUENCE ON FIRM VALUE**

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### **Abstract**

Environmental disclosure has become critical as stakeholders increasingly demand transparency and accountability in addressing environmental sustainability practices. This study investigates the effect of environmental disclosure (ED) on firm value (FV) which is moderated by ROA and independent commissioners (IC). This research aims to compare three types of companies that are thought to have a direct impact on the environment, namely the mining industry (mining), manufacture high (high), and low profile (low). The total sample used is 378 data. Data was taken from 2020-2021 registered on the Indonesia Stock Exchange and processed using STATA. The results show differences in the influence of ED on FV, both moderated by ROA and INDC. High-type companies show a significant negative effect of ED on FV which ROA moderates, while the effect moderated by INDC has a significant positive effect. Furthermore, the low type does not significantly influence ED on FV, which ROA and INDC moderate. Then mining type has a significant positive between ED and FV which is moderated by ROA, and has no significance when moderated by INDC. Therefore, the results provide new insights where there are differences in the influence of ED on FV, which ROA and INDC moderated based on industry type.

**Keywords:** *Environmental Disclosure, Corporate Governance, ROA, Firm Value*

## **AUDITOR ETHICAL JUDGEMENT IN FRAUD INVESTIGATION: EFFECTS OF INDIVIDUAL AND ORGANIZATIONAL CULTURE**

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### **Abstract**

Fraud remains a significant threat to financial transparency, with auditors playing a pivotal role in detecting and preventing fraudulent activities. This study investigates the impact of individual and organizational factors moral courage, emotional intelligence, competency, fraud risk sensitivity, and ethical leadership on auditors' ethical judgment in fraud investigations. Utilizing a survey-based methodology targeting auditors from the Audit Board of the Republic of Indonesia (BPK-RI), the research employs structured questionnaires to capture responses to fraud scenarios. The findings emphasize the interplay of individual attributes and organizational culture in shaping auditors' ethical decisions, highlighting that heightened fraud risk sensitivity and ethical leadership positively influence ethical judgment. However, the research is limited to the Indonesian context, which may affect generalizability. Practical implications include recommendations for training programs to enhance moral courage, emotional intelligence, and fraud risk sensitivity among auditors. Ethical leadership is also shown to create a supportive organizational climate, fostering integrity and accountability. Socially, the study underscores the importance of ethical auditing practices in strengthening public trust in financial reporting. Future research should expand the scope to cross-national comparisons and explore the role of emerging technologies in augmenting auditors' ethical capacities. The results provide actionable insights for policymakers, audit firms, and educators, contributing to the development of robust strategies for fraud prevention and ethical auditing.

**Keywords:** *Ethical judgement; Fraud investigation; Organizational culture; Moral courage, Emotional intelligence, Competency, Ethical leadership, Fraud detection*

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We aim to empower artisans across the atolls to keep these art forms alive by developing and marketing these handmade crafts, giving rise to a local industry of authentic crafts made by skilled Maldivian men and women.

We place emphasis on environmental conservation, where we sustainably utilise nature's varied resources, the mangroves, woods, beaches and ocean as raw materials for these crafts. In the recent years, we have been working closely with communities to prevent plastic pollution with campaigns such as #PlasticNoonGotheh. At present we are working towards reducing waste generated and enhance waste management towards improved health of people, land and ocean in and around Fuvahmulah City.

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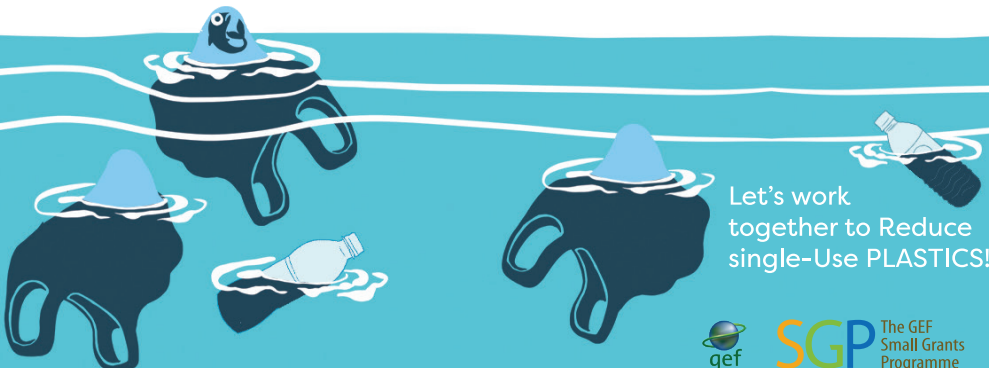
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