



INTERNATIONAL
UNIVERSITY OF
MALAYA-WALES

AIJR

IAC 2023

INTERNATIONAL ACADEMIC CONFERENCE 2023

25th - 26th February

**Abstracts of the International Conference on
Business, Accounting and Finance 2023:
*Embracing New Business Paradigm Shifts***



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(Area Editors)

*Abstracts of the International Conference on
Business, Accounting and Finance 2023:
Embracing New Business Paradigm Shifts
IAC 2023 (25th - 26th February 2023)*

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Abstracts of the International Conference on Business, Accounting and Finance 2023: Embracing New Business Paradigm Shifts
IAC 2023 (25th - 26th February 2023)

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IAC 2023

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About

IAC 2023

INTERNATIONAL ACADEMIC CONFERENCE 2023



The International University of Malaya-Wales (IUMW) is proud to host the second International Academic Conference 2023 (IAC 2023), taking place at IUMW between 25 - 26 February 2023. IAC 2023 is the coming together of researchers and industry. It's a place to gather and share groundbreaking ideas, discoveries and experiences on a variety of thought leadership topics covered under this year's conference theme, "Embracing New Business Paradigm Shifts".

As the new reality of the COVID-19 pandemic sets in, organisations and individuals grapple with the implications of the virus. Each sector, industry, and function has had to reinvent itself to achieve maximum growth and sustainability. After more than two years of living with such a destructive force, this conference is the opportunity to come together and share research, thoughts and ideas on how people and organisations can build a better and more resilient world.

The future of work has arrived faster than we would have seen otherwise, along with its many challenges. It is companies that reimagine their operations will likely be those that perform best in the post-pandemic world.

IAC 2023 will convene a community of researchers, thinkers and leaders from academia and industry to showcase and discuss their ideas and solutions, build meaningful connections, and help contribute to this worldwide developing body of knowledge. IAC 2023 is an opportunity to share and develop mechanisms for driving innovation and solutions across industries and regions and between academia and industry.

Welcome Message



Dear Distinguished Guests and Conference Participants,

On behalf of the International University of Malaya-Wales (IUMW), I would like to welcome you to the International Academic Conference 2023 (IAC 2023). After a memorable IAC 2021, we are proud to host the second edition of this wonderful conference and are overjoyed to finally be able to host IAC as a physical event.

IAC is the gathering of researchers, industry leaders, academic experts and various stakeholders to discuss and debate ideas, discoveries and theories on many topics under this year's theme, 'Embracing New Business Paradigm Shifts'.

Every so often something happens that changes the fundamentals of businesses. Such shakeouts can lead to a massive change in thinking; new ideas replace the obsolete, allowing us to see our world through a much different lens. This year's theme considers how organisations can learn to embrace the dramatic changes that we have witnessed take place across almost all sectors during and after the Covid-19 pandemic.

Past success is never a guarantee of future success. Companies that fail to see when a new direction is needed and continue to operate according to industry norms will eventually lose their competitive edge. Solutions of the future must be based on a broader view and a vision of better ways of working.

I am confident that this conference will provide opportunities to further extend research initiatives and collaborations to deepen our existing literature and understanding of these emerging trends. Audiences at IAC 2023 are encouraged to interact, share and be part of the conversation. We hope the conference will bring real value to attendees of all backgrounds from a variety of sectors, as well as create opportunities to forge new networks that can continue to thrive far beyond this 2-day event.

We wish to express our deepest gratitude and appreciation to IUMW's management and staff for their support and to the conference committee members for their relentless effort to ensure the smooth organisation of this event.

Our deepest appreciation also goes to our speakers, university partners, sponsors, reviewers and delegates for their support towards this conference. Finally, we hope you enjoy the conference and thank you for your participation.

Professor Dr Kamila Ghazali
Vice-Chancellor,
International University of Malaya-Wales

Message from the Chairman

Dear Esteemed Participants,

Welcome to the International Academic Conference 2023 (IAC 2023) hosted by the International University of Malaya-Wales (IUMW). It is with great pleasure and enthusiasm that I extend a warm greeting to researchers, industry experts, and thought leaders gathered here.

Our world has undergone unprecedented shifts, especially in the face of the challenges posed by the COVID-19 pandemic. The resilience and adaptability displayed by individuals and organizations have been remarkable. IAC 2023, under the theme "Embracing New Business Paradigm Shifts," serve as a crucial platform for sharing innovative ideas, groundbreaking discoveries, and experiences that will contribute to building a more resilient world.

As we navigate the new reality of work and address the challenges accelerated by the pandemic, it becomes imperative for companies to reimagine their operations. The future of work is here, and those who can adapt and innovate will likely excel in the post-pandemic landscape.

IAC 2023 aims to foster a collaborative community, bringing together researchers, thinkers, and leaders from academia and industry. This conference provides an opportunity to showcase and discuss ideas, build meaningful connections, and contribute to the global body of knowledge. Together, we can explore mechanisms to drive innovation and solutions that span industries, regions, and the crucial bridge between academia and industry.

I encourage you to engage actively, share your insights, and be part of the collective effort to shape a better and more sustainable future. Thank you for your participation, and I look forward to fruitful discussions and collaborative endeavors during IAC 2023.



Professor Emeritus Dr. Ainin Sulaiman
Chairman IAC,
International University of Malaya-Wales

ABOUT THE EDITORS



Professor Emeritus Dr Ainin Sulaiman

International University of Malaya-Wales

Area of Expertise:

Technology Adoption and Management, Social Economic Impact, Performance, Muslim Friendly Tourism, Halal Cosmetics and Management.

Professor Emeritus Dr. Ainin Sulaiman is currently the Dean of Faculty of Business, International University of Malaya-Wales, a private university owned by Universiti Malaya (UM) after serving UM for thirty years. Her research journey began while she was doing her PhD where she studied the application of information and technology in selected local authorities in the UK and Malaysia. She has since then conducted numerous research on technology adoption and their impact on individuals or organizations. In the last five years, Ainin was the Lead Researcher in the social economic impact of the Light Emitting Diode (LED) in Malaysia LRGS project. During her tenure as a Principal Research Fellow in the UM Halal Research Center, she led the team in securing the British High Commissions grant on Halal Regulations: Processes and Practices. She has authored and co-authored over 100 refereed publications in local and international journals, book chapters, and conference proceedings, among them are; Lighting Research & Technology, Sustainability, Quality and Quantity, PLOS One, Management Decision, IEEE Access, and Government Information Quarterly. She has been reviewing articles for international indexed journal such as Journal of Islamic Marketing, Computers in Human Behaviour, Industrial Management and Data Systems. She has served as part of the editorial board for the Journal Global Information Technology Management and International Journal of Technology Diffusion.



Associate Professor Dr Sharmila Sethumadhavan

International University of Malaya-
Wales

Area of Expertise:

Strategic Management,
Business, Consumer
Behaviour

Associate Professor Dr. Sharmila Sethu is an accomplished scholar with a robust academic background and extensive expertise in the field of business administration. She earned her Doctorate of Business Administration from the Swiss School of Management, demonstrating a commitment to advancing knowledge and understanding in her field.

Her educational journey includes a Master of Business Administration from the University of Newcastle, Australia, obtained in 2001, showcasing her dedication to continuous learning and academic excellence. Dr. Sethu also holds a prestigious qualification from the Institute of Chartered Secretaries and Administrators (ICSA), obtained between 1986 and 1989. As an Associate Professor, Dr. Sharmila Sethu's research focuses on critical aspects of consumer behavior and buying intentions, shedding light on the intricate dynamics that govern how individuals make purchasing decisions. Her work extends to entrepreneurial aspects of business growth, exploring the challenges and opportunities faced by businesses in the ever-evolving market landscape.

Dr. Sethu has played a pivotal role in examining leadership, learning organizations, and the impact of social media marketing. Through her supervision, she has contributed to the academic exploration of these areas, providing valuable insights to the research community.

Her notable publications reflect the depth and breadth of her research interests. Some of her works include "Effect of Cultural Intelligence and Learning Style on Leadership Effectiveness," "Role of Sales Representative's Cultural Intelligence in Enhancing Customer Satisfaction among the Tenants and Property Buyers in Malaysia," and "Entrepreneurial success: Key challenges faced by Malaysian women entrepreneurs in the 21st century."

In addition to her scholarly contributions, Dr. Sharmila Sethu has explored the nexus between innovation and learning organizations among multinationals in Malaysia, emphasizing the mediating role of self-efficacy. Her research extends to the influence of social media marketing on consumer buying decisions, particularly through brand image in the fashion apparel sector.

Dr. Sethu's dedication to academic inquiry is evident in her publication on higher education service quality as predictors for international students' continuance intention of study in private universities, emphasizing the mediating role of trust.

Through her multifaceted research endeavors, Dr. Sharmila Sethu continues to enrich the academic community and contribute significantly to our understanding of consumer behavior, entrepreneurship, and organizational dynamics.



Associate Professor Dr. Ashley Ng Sok Choo received her PhD in Smart Technology and Robotics Engineering from Universiti Putra Malaysia. Her doctoral dissertation is to integrate machine learning approaches with ultrasound technology to detect and reconstruct internal defects of fiberglass composite materials in the context of Non-Destructive Testing (NDT). Her areas of research expertise are artificial intelligence, IoT, data mining and high-dimensional data analysis. She has a number of registered intellectual property including patents and copyrights for her research innovations. She is currently an Associate Professor at the Faculty of Arts and Sciences, International University of Malaya-Wales. She was appointed as a trainer to conduct skills improvement courses for vocational training lecturers in the Southeast Asian country.

Associate Professor Dr Ashley Ng Sok Choo

International University of Malaya-
Wales

Area of Expertise:

Artificial intelligence,
machine learning and
optimization problems
focusing on developing
learning algorithms for high
dimensional feature
representation in the
application of sensory
information processing and
information retrieval



Associate Professor Dr. David Yoon Kin Tong serves as an Associate Professor at the Faculty of Business in International University of Malaya-Wales (IUMW). A lifelong learner in social sciences, engineering, and interest in arts, David has received his PhD from Multimedia University in 2007. He obtained his first degree in BSc. Mechanical Engineering from University of Portsmouth, UK in 1985 and second degree in Master of Business Administration from the University of Strathclyde, UK in 2002. His research and publication interests include Human Resource Management, Leadership, Entrepreneurship, and Consumer Behaviour.

Associate Professor Dr David Yoon Kin Tong

International University of Malaya-
Wales

Area of Expertise:

Human Resource
Management (Health &
Safety, Leadership and
Organisational Behaviour)
and Business Management



Dr. Nadisah Zakaria is an accomplished scholar and educator with extensive experience in finance and business. Her dedication to research, teaching, and program development has made her a valuable asset to various institutions and organizations in Malaysia, Saudi Arabia, and the United Kingdom. Dr. Zakaria's research interests encompass corporate finance, corporate restructuring, mergers and acquisitions, as well as pricing and mispricing of assets. She has received recognition for her work, including a prestigious studentship for her Ph.D. studies. With a strong commitment to academia and a wealth of experience, Dr. Nadisah Zakaria continues to contribute significantly to the field of finance.

Dr Nadisah Zakaria

International University of Malaya-
Wales

Area of Expertise:

Corporate Restructuring,
Investment and Corporate Finance

IAC 2023

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Dr Wong Wai Wah

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Professor Sr Dr Noor Rosly Hanif
Associate Professor Dr Sharmila K N Sethumadhavan

Master of Ceremonies

Amina Syarfina Abu Bakar



PROGRAMME OVERVIEW

Saturday, 25 February 2023

08:00 am	Arrival and Registration of Presenters and Participants
09:15 am	Arrival of VIPs and Invited Guests
09:30 am	IAC 2023 Launch Ceremony & Welcome
10:00 am	Keynote Speaker Accounting in a Disruptive Environment: Exploring Roles & Expectations Prof. Dr Che Ruhana Isa, Former Dean, <i>Faculty of Business and Economics, Universiti Malaya</i>
10:30 am	Tune Talk Sdn Bhd Corporate Video
10:45 am	Mr Lincoln Ng, <i>Sales Manager, Cataferry Sdn Bhd</i>
11:00 am	Panel Discussion: Paradigm Shift in Halal Pharmaceuticals
12:00 pm	Lunch (Student Lounge)
2:00 pm	Track Session 1 (SR108, SR109, SR110, SR111, S112) Poster Presentation & Evaluation
5:00 pm	End of Day 1

Sunday, 26 February 2023

08:30 am	Arrival and Registration of Presenters and Participants
10:00 am	Keynote Speaker Business Trends & Challenges in Islamic Fintech - Shariah Perspective Dr Ziyaad Mahomed, <i>Assistant Professor & Lead Researcher, INCEIF</i>
10:30 am	Entrepreneurship in the Digital Economy Datuk Wira Dr Rais Hussin Mohamed Ariff, <i>President, EMIR Research</i>
11:00 am	Track Session 2 (SR108, SR109, SR110, SR111, S112)
12:00 pm	Lunch (Student Lounge)
2:00 pm	Track Session 3 (SR108, SR109, SR110, SR111, S112)
4:00 pm	Awards & Closing Ceremony

Keynote Speakers

TOPIC:

ACCOUNTING IN A DISRUPTIVE ENVIRONMENT: EXPLORING THE ROLES AND EXPECTATIONS

Professor Dr Che Ruhana Isa

Former Dean, Faculty of Business and Economics, Universiti Malaya

Che Ruhana Isa (PhD) is the Former Dean and Professor of Accounting at the Faculty of Business and Economics, Universiti Malaya (UM). She is also the Chief Editor of the Asian Journal of Business and Accounting (AJBA), the faculty's SCOPUS-indexed journal.

She joined UM as a tutor in 1987 after obtaining BBA (Accounting) from Oklahoma State University, USA. In 1990, she graduated from the London School of Economics and Political Science with an MSc in Accounting and Finance. She obtained her PhD in Accounting from University Putra Malaysia in 2005. Her research interests are management accounting change, management accounting and performance measurement systems in public sector organisations.



TOPIC: BUSINESS TRENDS & CHALLENGES IN ISLAMIC FINTECH – SHARIAH PERSPECTIVE

Dr Ziyaad Mahomed

Assistant Professor & Lead Researcher, INCEIF

Assistant Professor Dr Ziyaad Mahomed is the Lead Researcher (Shari'ah) CoE Islamic Social Finance at INCEIF in Malaysia. He also served as the Associate Dean of E-learning, and Director of Executive Education at INCEIF. As a Shariah Advisor and Islamic finance practitioner for over two decades, he has advised financial institutions and regulators in Islamic finance, regulation, social finance, fintech and Shariah advisory in over 20 countries.

He holds a PhD and CFP from INCEIF in Malaysia, an MBA from MANCOSA in South Africa, and a BA (Hons) in Business (Finance) from ARU in the UK. He also holds certification in Islamic law from South Africa and Jordan. He was Managing Director of a boutique consultancy in Shariah advisory since 2006, after serving as National Head of Marketing & Product Development at Albaraka Bank South Africa. Dr Ziyaad specialises in Shariah, Islamic Capital Markets, Fintech, and Social Finance.



TOPIC: ENTREPRENEUR- SHIP IN THE DIGITAL ECONOMY

Datuk Wira Dr Hj Rais Hussin Hj Mohamed Ariff

President and Chief Executive Officer, EMIR Research

Dr Rais Hussin is an avid strategist, perennial wordsmith, accountable and serial entrepreneur, and serious policy intellectual.

He has 29 years of experience launching and expanding large, complex, and ultimately successful enterprise initiatives and international programs across a broad range of technical enterprises in for-profit and non-profit environments, including The Star, Telekom Malaysia, Teleglobe Canada, MCI WorldCom, Axis Technologies, and Goldnet Resources.

Dr Rais was also the former Chairman of the Malaysia Digital Economy Corporation (MDEC).





PANEL MEMBERS

BG Dato' Dr A Halim

Chief of Management, Malaysian Armed Forces Health Services (MAFHS)

BG Dato' Dr A Halim is the Chief of Management at the Malaysian Armed Forces Health Services (MAFHS) overlooking the management of integrity, quality/standards, readiness, service delivery, research/innovation, compliance & competency of healthcare services & human resource.

He has extensive leadership & management experience in the pharmacy practice, healthcare supply chains, military medical logistics & quality/innovation initiatives. He has been involved in developing new progressive pharmamedlog/supply chain services & training within the military circle.

His special interests are Halal Pharmaceutical, Shariah Compliant Pharmacy Practice/ Pharmamedlog, Pharmacy Robotics/Automation & Industrial Revolution (IR) 4.0. He is the first Malaysian to be appointed as the Vice President of The International Pharmaceutical Federation (FIP) – Military & Emergency Pharmacy Section (MEPS) for 2018-2020. He also serves as the Chairman of the Sectoral Working Group for the National Halal Pharmaceuticals Development.



Pn Seri Azalina Mohd Ghazalli

Head of Halal and Government Relations, Duopharma Biotech Berhad

Seri Azalina is the Head of Halal and Government Relations, Duopharma Biotech Berhad. In 2005, she took up the role of conducting Food Safety and Quality Assurance activities for a food manufacturing company. In 2009, she joined the Halal Industry Development Corporation (HDC). She managed projects and programs related to halal standards development, awareness, industry best practices, thought leadership, and sector development. Among the key projects under her purview were halal pharmaceuticals and halal vaccines.

She joined Duopharma Biotech Berhad in February 2018 as Head of the Halal and Government Relations Department, in charge of Duopharma Biotech's Halal development programmes and initiatives. Her specialist training includes JAKIM Halal Professional Board-Certified Internal Halal Audit, EU Good Distribution Practice, LPPOM MUI Halal Assurance System, ISO 9001 Lead Assessor Training, British Retail Consortium Third-Party Auditor, BRS-approved ISO 22000 for Food Safety Management System Lead Auditors.



Mr Amrahi Buang

Halal Pharmaceuticals Expert, Malaysian Pharmacist Society

Amrahi Buang is considered one of the leading subject matter experts on Halal Pharmaceuticals in Malaysia and abroad. He has given numerous talks related to this subject throughout Malaysia, including interviews with TV3, RTM 1 and Radio IKIM.

He has pioneered this field at Universiti Malaya Medical Centre (UMMC) since 1998 and is now a member of the technical committee and working committees of MS 2424:2019–Halal Pharmaceuticals standard, the only global halal standards for pharmaceuticals. He is also on the technical and working committee for Halal Medical Devices Standard, MS2636:2019. Amrahi has done business coaching on Halal Centric Customer Service and is a certified trainer in this area. He has presented many papers on subjects related to halal pharmaceuticals. Among others are “The guidelines for the use of non-halal medicines for Muslim patients” and “The HalalGuide for the use of pharmaceutical intoxicants in medicines”. He has contributed immensely in two national guidelines on Islamic perspective on medicines.



MODERATOR

Johari bin Ab Latiff is the Senior Assistant Director at the Department of Islamic Development Malaysia, JAKIM. He received a Bachelor’s in Shariah & Law and Masters in Shariah, both from Universiti Malaya.

Over the course of his career, Johari has been an auditor for Malaysian Halal Certification, Certification Bodies Recognition, and Slaughterhouse; is a member of the Halal Certification panel, has guest lectured and co-supervised students, as well as been a trainer for Halal Certification and worked on Panel Development. Johari is also an author and writer, and has been featured in the news, bulletins and a number of noteworthy journals.

Mr Johari Ab Latiff

Senior Assistant Director,
Department of Islamic Development Malaysia (JAKIM)



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