



UMS
UNIVERSITI MALAYSIA SABAH



ACARS 2019

Accounting Centre Accounting
Research Seminar 2019
Faculty of Business, Economics
and Accountancy
Universiti Malaysia Sabah
29 July 2019

GUIDE BOOK AND ABSTRACTS



Transformation towards
**UNIVERSITY
INDUSTRY 4.0**

**GUIDE BOOK AND ABSTRACTS FOR
ACCOUNTING CENTRE
ACCOUNTING RESEARCH SEMINAR 2019**

EDITORS

Jainurin Justine
Sharifah Milda Amirul
Andy Lee Chen Hiung
Junainah Jaidi
Mohd Allif Anwar Abu Bakar
Nur Shahida Ab. Fatah

© Accounting Centre, Universiti Malaysia Sabah 2019

All rights reserved. No part of this publication may be reproduced, distributed, stored in a database or retrieval system, or transmitted in any form or by any means, electronics, mechanical, graphic, recording, or otherwise, without the prior written permission of Universiti Malaysia Sabah, except as permitted by Act 332, Malaysian Copyright Act of 1987. Permission of rights is subjected to royalty and honorarium payment.

Published by Accounting Centre
Faculty of Business, Economics and Accountancy
Universiti Malaysia Sabah
Jalan UMS
88400 Kota Kinabalu, Sabah, Malaysia
Tel: 6088-320000
Fax: 6088-320541
Email: accentre@ums.edu.my

TABLE OF CONTENTS GUIDE BOOK AND ABSTRACTS



Brief on Accounting Centre Accounting Research Seminar	1
Brief on Accounting Centre, Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah	1
Foreword by the Dean, Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah	2
Seminar Program	3-4
Organising Committee	5
Abstracts of Research Papers	6-16



BRIEF ON ACCOUNTING CENTRE ACCOUNTING RESEARCH SEMINAR

The Accounting Centre Accounting Research Seminar (ACARS) is organised by the Accounting Centre of the Faculty of Business, Economics and Accountancy, (FPEP) Universiti Malaysia Sabah. This year seminar is the third edition after 2017 and 2018. The objectives of the seminar are (1) to provide an avenue for accounting researchers to present their research findings and (2) to be an networking event for accounting researchers to discuss and share current and future research in accounting and related fields. Seminar participation is currently by invitation only. However, interested researchers may contact the Accounting Centre at accentre@ums.edu.my to discuss possible collaboration.

Current seminar guidebook is available on-line at: <http://www.ums.edu.my/ucav2/>

BRIEF ON ACCOUNTING CENTRE FACULTY OF BUSINESS, ECONOMICS & ACCOUNTANCY UNIVERSITI MALAYSIA SABAH



The Accounting Centre was established by Universiti Malaysia Sabah on 18 July 2006. The center was established for the purpose of obtaining accreditation by the Malaysian Institute of Accountants (MIA) for the university's Bachelor of Accounting with Honors degree. The Centre also works closely with local and international accounting professional bodies to further the accounting profession through engagement with and development of accounting students and academic staff in the Faculty of Business, Economics and Accountancy, (FPEP) Universiti Malaysia Sabah. Professional bodies having formal working relationship with the Accounting Centre include the Malaysian Institute of Accountants (MIA), the Association of Chartered and Certified Accountants (ACCA), the Malaysian Institute of Certified Public Accountants (MICPA) and the Chartered Institute of Management Accountants (CIMA).

**FOREWORD BY THE DEAN OF
FACULTY OF BUSINESS, ECONOMICS & ACCOUNTANCY
UNIVERSITI MALAYSIA SABAH**



Assalamualaikum Warahmatullahi Wabarakatuh, Salam Sejahtera and Salam EcoCampus to the participants of the Accounting Centre Accounting Research Seminar 2019 (ACARS2019). On behalf of the Faculty of Business, Economics and Accountancy (FPEP) and Universiti Malaysia Sabah (UMS), I welcome you to the third edition of this research seminar for accounting researchers from invited institutions of higher learning in East Malaysia.

The continuous challenge for accounting researchers is to identify and explore areas within the field which are both relevant and beneficial to both the academia and industry. As part of their research, accounting practitioners should also consider the latest business trends particularly in the digital era involving topics such as artificial intelligence, blockchain, cloud computing, data analytics and Internet-of-Things (IoT). In addition, the output of research should be applied our classrooms for teaching and learning context.

It also my hope that researchers from different institutions attending this seminar are able to network and collaborate in academic and research activities. Such collaboration definitely helps to improve the capabilities of academic accounting fraternity particularly by the sharing of ideas, knowledge and practices.

I would like to express my appreciation to the organizing committee for their hard work and commitment in making this seminar possible. My final hope is that the participants of ACARS2019 will benefit from the seminar through sharing their knowledge in the field of accounting research.

Wassalam,

Associate Professor. Dr. Raman Noordin

Dean, Faculty of Business, Economics & Accountancy

Universiti Malaysia Sabah



ACCOUNTING CENTRE (UMS)
ACCOUNTING RESEARCH SEMINAR 2019
PROGRAM • 29 JULY 2019 (MONDAY)

TIME	PROGRAM
8:00 AM	Seminar Registration and Networking
8:30 AM	Welcoming Remarks Encik Jainurin Justine Director, Accounting Centre, Faculty of Business, Economics & Accountancy, Universiti Malaysia Sabah
<i>RESEARCH PAPER PRESENTATIONS</i>	
9:00 AM	Ag Kaifah Riyard bin Kiflee, Azman Hashim International Business School, Universiti Teknologi Malaysia/Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah <i>"The Relationship between Company Determinants and Level of Risk Disclosure among Companies in Malaysia"</i> (Ag Kaifah Riyard bin Kiflee & Mohd Noor Azli bin Ali Khan)
9:20 AM	Sharon Cheuk, Faculty of Economics & Business, Universiti Malaysia Sarawak <i>"A Financial Sustainability Framework for Charities in Malaysia"</i> (Sharon Cheuk, Lian Kee Phua, A.K Siti-Nabiha, Esmie O. Nichol & Michael Tinggi)
9:40 AM	Sharifah Milda Amirul, Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah <i>"The Effect of Audit Firm Governance on Audit Assurance Quality in Malaysia"</i> (Sharifah Milda Amirul)
10:00 AM	Zubaidah Mohd Ali, Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah <i>"Market Competitiveness for Small and Medium Audit Firms: Do Quality Matters?"</i> (Zubaidah Mohd Ali, Rasid Mail & Sharifah Milda Amirul)
10:20 AM	Nur Shahida Ab. Fatah, Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah <i>"Cloud Computing Adoption: Case Studies on SMEs in Hospitality Industry"</i> (Sharifah Milda Amirul, Sharinah Puasa & Nur Shahida Ab. Fatah)
10:40 AM	Morning Tea Break and Networking

**ACCOUNTING CENTRE (UMS)
ACCOUNTING RESEARCH SEMINAR 2019
PROGRAM • 29 JULY 2019 (MONDAY)**



TIME	PROGRAM
<i>RESEARCH PAPER PRESENTATIONS</i>	
11:00 AM	Sharifah Milda Amirul, Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah <i>"Better Regulation Practices: A Lesson from the United Kingdom"</i> (Sharifah Milda Amirul, Sharija Che Shaari, Ida Shafinaz Mohd. Kamil & Nor Asiah Mohd Yusof)
11:20 AM	Sharija Che Shaari, Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah <i>"Regulatory Mapping for Better Regulation Practices: An Early Insight from Sabah"</i> (Sharija Che Shaari, Sharifah Milda Amirul, Ida Shafinaz Mohd. Kamil & Nor Asiah Mohd Yusof)
11:40 AM	Suelah Binti Abdul Dani, Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah <i>"Performance Management System: Towards Future Research Agenda"</i> (Suelah Binti Abdul Dani & Sulaiman Tahajuddin)
12:00 PM	Sharifah Milda Amirul, Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah <i>"Does Management Accounting Matters for Effective Flexible Working Arrangements Strategic Plan?"</i> (Sharifah Rahama Amirul, Sharifah Milda Amirul, Mohd Aliff Anwar, Rasid Mail & Jakaria Dasan)
12:20 PM	Rizal Othman, Accounting Centre, Universiti Malaysia Sabah <i>"Management Accounting Change In Public Universities In Malaysia: Extending Boundaries To The Non-Financial Academics"</i> (Rizal Othman and Sulaiman Tahajuddin)
12:40 PM	Jainurin Justine, Accounting Centre, Universiti Malaysia Sabah / Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah <i>"Survey of Knowledge and Expectations on Renewable Energy among Malaysian University Accounting Students"</i> (Jainurin Justine, Mohd Allif Anwar Bin Abu Bakar, Mohd Rizwan Bin Abd Majid & Rostika Binti Petrus Boroh)
1:00 PM	Lunch Break and Networking



ORGANISING COMMITTEE
ACCOUNTING CENTRE
ACCOUNTING RESEARCH SEMINAR 2019

ADVISOR

Associate Professor Dr. Raman Noordin
Dean, Faculty of Business, Economics & Accountancy, UMS

CHAIRPERSON

Jainurin Justine
Director, Accounting Centre, UMS

SECRETARIAT

Surdin Dulapah
Ujin Matjin
Sendrawati Minin
Mohd Adeli Mohd Saleh
Accounting Centre, UMS

MODERATOR

Andy Lee Chen Hiung
Faculty of Business, Economics & Accountancy, UMS

PUBLICATIONS

Jainurin Justine
Accounting Centre, UMS

Sharifah Milda Amirul
Andy Lee Chen Hiung
Junainah Jaidi
Mohd Allif Anwar Abu Bakar
Nur Shahida Ab. Fatah
Faculty of Business, Economics & Accountancy, UMS



The Relationship between Company Determinants and Level of Risk Disclosure among Companies in Malaysia

Presenter:

Ag Kaifah Riyard bin Kiflee^{1,2}

Authors

Ag Kaifah Riyard bin Kiflee^{1,2} & Mohd Noor Azli bin Ali Khan¹

¹Azman Hashim International Business School, Universiti Teknologi Malaysia

²Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah

Abstract

This study will extend the current disclosure literature by examining the determinants who may influence the risk disclosure practice among listed companies in Malaysia. In addition, this study also proposes determining the level of risk disclosure practice by Malaysian listed companies by examining the risk information available in the annual report. To assess the level of risk disclosure practice, this study will employ content analysis. Total of 721 listed companies financial report will be analysed in order to analyse the level of risk disclosure and to determine the relationship between the company determinants and risk disclosures. Stakeholder, agency and signalling theories will be used to explain the linkage between risk disclosure and potential determinants. The outcome of this study is expected to be useful for the investor and standard regulators to have further understanding on the disclosure practice in Malaysia. Besides, government through multiple responsible agencies is responsible to enhance risk disclosure practice in Malaysia by revisiting the current disclosure practice among listed companies in Malaysia.

Keywords

Risk Disclosure, Malaysia, Content Analysis, Annual Report

A Financial Sustainability Framework for Charities in Malaysia

Presenter: Sharon Cheuk¹

Authors

Sharon Cheuk¹, Lian Kee Phua², A.K . Siti-Nabiha³, Esmie O. Nichol¹ & Michael Tinggi¹

¹Faculty of Economics & Business, Universiti Malaysia Sarawak

²School of Management, Universiti Sains Malaysia

³Graduate School of Business, Universiti Sains Malaysia

Abstract

Charities are increasingly viewed as critical contributors to economic growth and civic and social infrastructure, and they also represent a substantial employer and provider of essential services. However, charity failure has been a problem that has been plaguing developed countries and developing alike. In the Malaysian context, charities have been reported to have difficulties in raising donations due to the difficult economic climate. Consistent with the stewardship theory in which managers of an organisation attempt to responsibly manage all resources so that an organisation's goal is achieved (Muth & Donaldson, 1998), the study hypothesizes that accountability and revenue diversification are means by which financial sustainability, arguably the goal of every charity, is achieved. This study also examines the role of organisation size in mediating the effects between accountability and revenue diversification respectively and financial sustainability.

Keywords

Accountability, Revenue Diversification, Organisation Size, Charities, Financial Sustainability, Malaysia



The Effect of Audit Firm Governance on Audit Assurance Quality in Malaysia

Presenter/Author: Sharifah Milda Amirul

Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah

Abstract

This study aims to examine the effect of audit firm governance on audit assurance quality in Malaysia. It is believed that, good governance practices lead towards better performance of audit firms in delivering audit assurance services, specifically on timely audit report. Hence, Audit Governance Disclosure Index (AGDi) has been developed based on the Code of Audit Firm Governance (CAFG) issued by Financial Reporting Council (FRC) of United Kingdom and the International Standard on Quality Control (ISQC). A quantitative analysis was run to examine the AGDi effects on audit firm's quality by utilizing secondary data from annual report of 250 companies for the year 2015, available in Bursa Malaysia. The results revealed that, higher AGDi score indicates a high-quality audit assurance, measured by audit report lag. This suggested that, audit firm governance has positive effect on the performance of audit firm in delivering audit services via timely issuance of audit report. This study is significant as not only it enriches the existing literatures on corporate governance, it also incorporating audit firm governance as another audit related factor for audit timeliness and it gives insight on how CAFG affects the performance of the auditors in performing their audit works.

Keywords

Audit Firm Governance, Code of Audit Firm Governance (CAFG), Audit Assurance Quality, Audit Timeliness

Market Competitiveness for Small and Medium Audit Firms: Do Quality Matters?

Presenter

Zubaidah Mohd Ali,

Authors

Zubaidah Mohd Ali, Rasid Mail & Sharifah Milda Amirul
Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah

Abstract

Recent changes in the Companies Act 2016 of Malaysia has significantly affect the market for audit firms, whereby, small medium enterprises (SMEs) are no longer required to have their account to be duly audited for assurance. This has resulted in high competition not only to have new clients engagement but also to retain the existing clients of the audit firms. It seems that the retention is now vital than ever for a firm's survival as it is consider as a source of competitive advantage, thus improving firm's reputation. Previous scholars proven that high audit quality positively influence the retention on audit firm. Therefore, the study aims to investigate whether audit quality has an influence on retaining audit firms amongst SMEs in Sabah. We collected primary data from a questionnaire survey of at least 100 respondents from SMEs in Sabah. We examine four attributes which representing audit quality, namely : (1)Competence, (2) Independence, (3) Experience and (4) Service Quality in relation to audit firm retention. The data was then analysed by using Statistical Package for the Social Sciences (SPSS). Based on the outcome of multiple regression analysis, among the four attributes of audit quality only competence and service quality have a significant positive effect on audit firm retention. This study is noteworthy as it helps in gaining an understanding of the dimension of audit quality in order to create more effective retention strategies.

Keywords

Audit Firm Retention;, Audit Quality, SMEs Sabah



Cloud Computing Adoption: Case Studies on SMEs in Hospitality Industry

Presenter

Nur Shahida Ab. Fatah¹

Authors

Sharifah Milda Amirul¹, Sharinah Puasa² & Nur Shahida Ab. Fatah¹

¹Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah

²Labuan Faculty of International Finance, Universiti Malaysia Sabah

Abstract

Cloud computing adoption has become a phenomenal since the past decades where many organizations have successfully implemented and benefited from this cloud adoption. In fact, cloud computing is considered as an integral part in business operation and information technology strategies due to its greater benefits in enhancing business performances. Despite of this, the pace of cloud adoption is very slow in many organizations in developing countries, specifically amongst small and medium enterprises (SMEs). To have better understanding on organizations' behavioral intention and usage behavior of cloud computing, the current study aims to examine factors of cloud adoption amongst SMEs in Sabah, Malaysia. We used grounded theory to conduct our case studies analysis. Data was collected through observation and semi-structured interview with 10 managers/ executives of organizations in hospitality industry. Based on data coding analysis, we found that manageability, performance expectancy, and costs were amongst the benefits that motivate the SMEs to use cloud computing. However, technical skills, facilities, securities issues and environmental, were found to be the challenges to cloud adoption. These findings are significant as it could contribute to better formulation of cloud computing implementation for SMEs.

Keywords

Cloud Computing, SMEs Sabah

Better Regulation Practices: A Lesson from the United Kingdom

Presenter

Sharifah Milda Amirul¹

Authors

Sharifah Milda Amirul¹, Sharija Che Shaari¹, Ida Shafinaz Mohd. Kamil¹ &
Nor Asiah Mohd Yusof²

¹Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah

²Deputy Attorney-General, State Attorney-General's Chambers (SAGC) Sabah

Abstract

This study aims to provide insight on better regulatory practices from the United Kingdom (UK), particularly on cost benefit analysis. It is believed that, better regulation has considerable benefits which stimulates the economic growth of a country. In the United Kingdom (UK), the Better Regulation Executive (BRE) is a unit within the Department for Business, Energy and Industrial Strategy which provides a guideline for developing or implementing policies that will regulate or deregulate business or civil society organisations. It is put forth that Malaysia could learn to understand on how better regulatory practices has been implemented by this developed nation because it will further strengthen its existing regulatory practices to enhance economic development. We utilised data from The Green Book of BRE as well as through interview with BRE executives. We found that there are significant differences on the way how cost and benefit analysis being conducted in the UK, which should be considered to be adopted by the Malaysian government. We suggest a further analysis to be carried out, thus creating a module for cost benefit analysis framework for better regulatory practices in line with the Tenth Malaysia Plan (RMK-10).

Keywords

Better Regulation, Cost Benefit Analysis, United Kingdom, Malaysia



Regulatory Mapping for Better Regulation Practices: An Early Insight from Sabah

Presenter

Sharija Che Shaari¹

Authors

Sharija Che Shaari¹, Sharifah Milda Amirul¹, Ida Shafinaz Mohd. Kamil¹ &
Nor Asiah Mohd Yusof²

¹Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah

²Deputy Attorney-General, State Attorney-General's Chambers (SAGC) Sabah

Abstract

Better regulation practices have long been promoted by Malaysia Productivity Council (MPC), which is in line with the Tenth Malaysia Plan (RMK-10). In this regard, this study aims to provide an early insight on the existing regulations involving local authorities of Sabah, Malaysia. These mapping activities of the by-laws will create a local legislative inventory (LLI). This LLI will further assist the policymakers in making assessments on the legal status of the relevancy and applicability of the respective by-laws. The objectives of this mapping are threefold: (1) to collect data and information on existing regulations; (2) to identify obsolete, overlapping and irrelevant rules that might be repealed; and (3) to identify the rules that need to be reviewed for improvement. This study has deployed a qualitative methodology by using doctrinal analysis to identify outdated/overlapping /irrelevant regulations which are obtained from Sabah LawNet. The data is validated through focus group discussion with the representatives of Sabah's local authorities. It is interesting to note that our findings revealed that there are several regulations which are enacted yet being enforced. There are many by-laws that need to be reviewed to incorporate the changes in societies. Hence, the outcome of this mapping has significant contribution towards better regulation practices in enhancing the economic growth. This study will contribute to the existing literature on Sabah's regulations which is literally scarce. It is suggested that further analysis on this regulation mapping is crucial in shaping better regulation practices in Sabah.

Keywords

Good Regulation Practices (GRP), Legislative Inventory, Local Authority, Sabah, Malaysia

Performance Management System: Towards Future Research Agenda

Presenter

Suelah Binti Abdul Dani

Authors:

Suelah Binti Abdul Dani & Sulaiman Tahajuddin
Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah

Abstract

Performance management system (PMS) covers the area of defining and measuring employee's performance to stimulate favourable organization outcomes. Planning, organizing and controlling organizations performance management becoming the critical area of management currently. Hence, this paper presents the analysis of past literatures in PMS that has been explored with aims to provide a critical insight of possible future research agenda in the field of performance management system to boost financial and non-financial performances of the organization. The findings shows that there are several possible research areas to be discovered in the future.

Keywords

Performance Management System, Future Research Agenda, Management Accounting



Does Management Accounting Matters for Effective Flexible Working Arrangements Strategic Plan?

Presenter:
Sharifah Milda Amirul

Authors

Sharifah Rahama Amirul, Sharifah Milda Amirul, Mohd Aliff Anwar, Rasid Mail & Jakaria Dasan
Faculty of Business, Economy and Accountancy, Universiti Malaysia Sabah)

Abstract

Flexible working arrangement (FWA) has become a workplace global trend in the fastest world economies and more of developing countries are working toward promoting FWAs as their business practices. Conventionally, most of FWAs research are focusing on management and human resource perspective. In this paper, we are converging the standpoints of management accounting (MA) into FWAs strategic plan and implementation.

In this paper we have discussed on how the information of MA works as an important mechanism to achieve FWAs efficacy. We highlight the connection between the long-term plans and the short-term management cost as well as understanding either MA is matters in both strategic and tactical plan when managing FWAs. This paper is expected to contribute to the awareness of MA roles to the adoption of FWAs and how flexibility strategy can be improved through the lens and value of MA.

Keywords

Flexibility Working Strategy, Management Accounting, Strategic Plan

**Management Accounting Change In Public Universities In Malaysia: Extending Boundaries
To The Non-Financial Academics**

Presenter

Rizal Othman¹

Authors

Rizal Othman¹ and Sulaiman Tahajuddin²

¹Accounting Centre, Universiti Malaysia Sabah

²Faculty of Business, Economics and Accounting, Universiti Malaysia Sabah

Abstract

Management Accounting Change (MAC) is an important field of study since mid-1970s in the United Kingdom (UK) and in the United States of America (USA) in the mid-1980s. The issue on MAC information provided from social perspectives involving practitioners and scholars is essential for organization survival in the contemporary business environment; however the focus of this study is capture the perspective of non-financial academic staffs in a public university in Malaysia. The objectives of the study are (1) to examine the MAC from the non-financial academic staff perspectives; and (2) to provide information on the importance of MAC among the non-financial academic staff for organization survival. The methodology applied was case study approach using in-depth interview techniques as the primary method of collecting data on three public universities in Malaysia. The finding reveals that (1) the non-financial academic staffs are aware on MAC particularly on the budget constraints; however unable to understand the reasons of the situation; and (2) the behavior and attitude of the non-financial academics staffs implied that they are stressful with all the un-called change initiatives; thus feeling unsecured. The result of the study has some implication to the way of disseminating MAC information due to the knowledge were exclusive in the hand of a few in the hierarchical system.

Keywords

Management Accounting Change, Non-financial Academic, Social, Business



Survey of Knowledge and Expectations on Renewable Energy among Malaysian University Accounting Students

Presenter:

Jainurin Justine^{1,2}

Authors

Jainurin Justine^{1,2}, Mohd Allif Anwar Bin Abu Bakar², Mohd Rizwan Bin Abd Majid² & Rostika Binti Petrus Boroh²

¹Accounting Centre, Universiti Malaysia Sabah

²Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah

Abstract

Affordable and clean energy is one of the 17 Sustainable Development Goals (SDGs) promoted by the United Nations Development (UNDP) and targeted to be reached by 2030. Since current university students are future business and government leaders. As such, it is important to examine their knowledge and expectations regarding sustainable renewable energy related to the aforementioned SDG. A questionnaire survey was carried out involving 77 accounting students in a Malaysian university. Though a majority of the students answered correctly on questions related to renewable energy knowledge, there are those who did not. Accordingly, only 48% of respondents indicated their level of knowledge in renewable energy to be good or better. For expectations, most respondents agreed for countries to produce and utilise both renewable and non-renewable sources of energy but a significant percentage (25%) disagreed on building nuclear plants. A majority of the students also indicated their willingness to pay for clean energy at home. The research results can be utilised by stakeholders to improve students' knowledge and exposure to renewable energy through including topics and assignments related to renewable energy in the academic curriculum or introducing activities related to renewable energy in the campus environment.

Keywords

Renewable Energy, Sustainability, University Students, Knowledge, Education

ACKNOWLEDGEMENT

The Organising Committee wishes to thank the Management, Staff and Students of Universiti Malaysia Sabah particularly the Faculty of Business, Economics and Accountancy for the support and encouragement in organising the Accounting Centre Accounting Research Seminar 2019 (ACARS2019).

Our heartfelt appreciation goes to all participants who contributed their research and time for this seminar.

We look forward to more collaboration in the future.

