

Ninth Annual Asian Academic Accounting Association Conference Program

Saturday, November 29, 2008

9:00 AM – 10.30 AM

Opening Plenary Session

Welcome: Professor Rob Whelan
President, University of Wollongong in Dubai

Keynote: Professor Shahrokh M. Saudagaran
Dean, Milgard School of Business, University of Washington Tacoma
Secretary General, Asian Academic Accounting Association

10:30 AM – 11:00 AM

Refreshment Break

11:00 AM – 12:30 PM

Concurrent Sessions

1.1 Financial Reporting

Emerald Room

Moderator: Ainun Naim, Universitas Gadjah Mada, Indonesia

[Accounting Conservatism and Controlling Shareholder Characteristics: Empirical Evidence](#) from Thailand, K.K. Boonlert U-Thai (Chulalongkorn University, Thailand) and Kiatniyom Kuntisook (Chulalongkorn University, Thailand)

[Family Business and Firm Performance: Evidence from Malaysia](#), Noor Afza Amran (Universit Utara Malaysia, Malaysia) and Ayoib Che Ahmad (Universiti Utara Malaysia, Malaysia)

[Investigating Transparency and Disclosure Determinants at a Firm-Level in the MENA Emerging Markets](#), Hakim Ben Othman (IHEC Carthage School of Business, Tunisia) and Daniel Zighal (University of Ottawa, Canada)

1.2 Management Accounting **Onyx Room**
Moderator: Noriyuki Konishi, Okayama University, Japan

[Lean Six Sigma and Management Accounting](#), Abdollah Khani (Islamic Azad University)

[Investigating the Impacts of Customer Satisfaction on Firm Performance](#), Lianny Leo (University of Indonesia, Indonesia), Lindawati Gani (University of Indonesia, Indonesia) and Johnny Jermias (Simon Fraser University, Canada)

[Performance Measurement and Accountability System for Local Authorities in Malaysia: Towards a Faster Service Delivery](#), Siti Nabiha Abdul Khalid (University Sains Malaysia, Malaysia)

[Integrated Management Accounting In An International Conglomerate Company Located in Malaysia: A Case Study](#), Ibrahim Kamal (Universiti Teknologi MARA, Malaysia), Stepahie Chong Li Fah (UTAR, Malaysia), Suzana Sulaiman (Universiti Teknologi MARA, Malaysia) and Normah Omar (Universiti Teknologi MARA, Malaysia)

1.3 Auditing **Pearl Room**
Moderator: Indra Wijaya Kusuma, Universitas Gadjah Mada, Indonesia

[Improving Auditors' Going Concern Judgment: A Study into the Practical Efficacy of Statistical Failure Models as an Analytical Procedure](#), Nirosh Kuruppu (United Arab Emirates University, UAE), Fawzi Laswad (Massey University, New Zealand) and Peter Oyelere (United Arab Emirates University, UAE)

[The Role of Audit Evidence in a Strategic Audit](#), Yasuhiro Ohta (Keio University, Japan)

[The Structure of Auditors' Workpaper Error Knowledge and Its Impact on Audit Workpaper Review Performance](#), Noel Harding (University of New South Wales, Australia)

[Commitment to Independence by Internal Auditors: How It Is Affected by Role Ambiguity and Role Conflict](#), Zaini Ahmad (Universiti Teknologi MARA, Malaysia) and Dennis Taylor (RMIT University, Australia)

1.4 International Accounting Sapphire Room

Moderator: Mascia Ferrari, University of Modena and Reggio Emilia, Italy

[The Impact of FRS 2 Share-Based Payments on Top 100 Companies In Malaysia](#), Ruhaya Atan C. A (Universiti Teknologi MARA, Malaysia) and Nur Syuhada Jasni (Management Science University, Malaysia)

[Combining the Two Developing Global Standards: BASEL II and IFRS for SMEs](#), Baki Riza Balci (Yasar University, Turkey)

[Decision Usefulness of Financial Reporting: Pre and Post International Financial Reporting Standards](#), Lau Chee Kwong (INTI International University, Malaysia)

1.5 Ethics Ruby Room

Moderator: Elvia Shauki, University of South Australia, Australia

[Ethical, Economic and Efficient Sector: Is it a gamble? The case of New Zealand Health Sector](#), Soheila Mirshekary (Deakin University, Australia), Ali Yaftian (Victoria University, Australia) and Bikram Chatterjee (Charles Sturt University, Australia)

[Accounting Ethics - A Comparison of Perception of Earnings Management](#), Leonie Jooste (Nelson Mandela Metropolitan University, South Africa)

[A Cross National Comparison of Cultural Values, Academic Ethical Challenges and Business Ethical Challenges of Iran and Australia](#), Soheila Mirshekary (Deakin University, Australia) and Anne Lawrence (Deakin University, Australia)

12:30 PM – 1:30 PM

Lunch Break

1:30 PM – 3:00 PM

Concurrent Sessions

2.1 Accounting Education

Emerald Room

Moderator: Soheila Mirshekary, Deakin University, Australia

[Preliminary Data Examining the Academic Performance of Students in Their First Two Accounting Subjects](#), Abdel Halabi (Monash University, Australia)

[Students' Attitude Towards Computer Simulation in Introductory Accounting Course](#), Badriyah Minai (Universiti Putra Malaysia, Malaysia) and Arfah Salleh (Universiti Putra Malaysia, Malaysia)

[Students' Major Choice in Accounting and Its Effect on Their Self-Efficacy Towards Generic Skills: An Australian Study](#), Satoshi Sugahara (Hiroshima Shudo University, Japan), Kazumi Suzuki (Kobe University, Japan) and Greg Boland (University of Canberra, Australia)

[Accounting Qualifying Examination: Analyzing Relationship between Performance and Demographic Profile](#), Nor Aziah Abu Kasim (Universiti Putra Malaysia, Malaysia), Hashanah Ismail (Universiti Putra Malaysia, Malaysia) and Badriyah Minai (Universiti Putra Malaysia, Malaysia)

2.2 Earnings Management

Onyx Room

Moderator: Leonie Jooste, Nelson Mandela Metropolitan University, South Africa

[Earnings Management in Dynamic Settings](#), Yutaro Murakami (Nagoya University of Commerce and Business, Japan) and Atsushi Shiiba (Osaka University, Japan)

[Board of Director Characteristics and Earnings Management](#), Seyed Aziz Seyedy (University of Tehran, Iran) and Mohammad Reza Nikbakht (University of Tehran, Iran)

[The Relationship Between R&D Spending and the Earnings Management of Japanese Electronics Companies](#), Yoshihiro Tokuga (Kyoto University, Japan) and Shin Tanaka (Jikei Research Center of Health Care Management, Japan)

2.3 Business Strategy

Pearl Room

Moderator: Ayman Haddad, Hashemite University, Jordan

[The Influence of Business Strategy on the Relationship between Executive Compensations and Performance](#), Johnny Jermias (Simon Fraser University, Canada) and Yasheng Chen (Simon Fraser University, Canada)

[The Influences of Service Process Types, Strategies and Intensity of Competition on PMS in Service Organizations – Empirical Evidence From Malaysia](#), Amizawati Mohamad Amir (Universiti Kebangsaan Malaysia, Malaysia), Nik Nazli Nik Ahmad (International Islamic University, Malaysia) and Muslim Har Sani Mohamad (International Islamic University, Malaysia)

[Factors Affecting ABM Adoption Stage of Thai Manufacturing Firms: A Behavioral Perspective](#), Issaraporn Pholnaruksa (Burapha University, Thailand) and Danuja Kunpanitchakit (Chulalongkorn University, Thailand)

2.4 Corporate Governance

Sapphire Room

Moderator: Hakim Ben Othman, IHEC Carthage School of Business, Tunisia

[Governance Disclosure of German Family Firms](#), Hans Joachim Bocking (Goethe University Germany), Andreas Dutzi (Goethe University, Germany) and Beate Eibelshauer (Goethe University, Germany)

[Influence of Ownership Concentration to Company Operational Performance through the Quality of Good Corporate Governance Implementation at Public Company in Indonesia](#), Dian Agustia (Airlangga University, Indonesia) and Wiwik Supratiwi (Airlangga University, Indonesia)

[Corporate Governance of Private Universities in India](#), Desti Kannaiah (Middlesex University Dubai, UAE) and N.S. Kumar (Creatif Mindz, India)

2.5 Selected Topics

Ruby Room

Moderator: Noel Harding, University of New South Wales, Australia

[The Personal Financial Attitudes of SMME Owners/Managers in South Africa](#), Miemie Struwig (Nelson Mandela Metropolitan University, South Africa) and Adele Bean

[Council for Advancement and Oversight of the Audit – Control Mechanism for Auditors – The Case of Macedonia](#), Zorica Bozinovska Lazarevska (University Sts Cyril and Methodius, Macedonia)

[The Effect of Ethical Orientation on Accounting-Based Decision Making](#), Alireza Daneshfar (University of New Haven, USA)

3:00 PM – 3:30 PM

Refreshment Break

3:30 PM – 5:00 PM

Concurrent Sessions

3.1 International Accounting

Emerald Room

Moderator: Ruhaya Atan C. A., Universiti Teknologi MARA, Malaysia

[Segmental Reporting by Malaysian Companies: IAS 14 versus MASB 22](#), Hashanah Ismail (Universiti Putra Malaysia, Malaysia) and Nurul Adilah Yusuf (Universiti Putra Malaysia, Malaysia)

[The Value-Relevance of Pension Accounting Information in the UK: FRS 17 versus IAS 19](#), Nor Asma Lode (University of London, UK) and Christopher J Napier

[The IAS/IFRS Application on the Intangible Assets: The Case of Italian Ceramic Tile Companies](#), Mascia Ferrari (University of Modena and Reggio Emilia, Italy) and Stefano Montanari (University of Modena and Reggio Emilia, Italy)

3.2 Financial Analysis

Onyx Room

Moderator: Johnny Jermias, Simon Fraser University, Canada

[Analysts' Recommendations, Signaling and Regulation Fair Disclosure](#), Rob Brown (University of Melbourne, Australia), Howard W H Chan (University of Melbourne, Australia), Yew Kee Ho (National University of Singapore, Singapore) and Grace WeiYing Yan (National University of Singapore, Singapore)

[Predictive Ability and Stock Price Informativeness of Segment Reporting Disclosures of Companies Listed in the Stock Exchange of Thailand](#), Narongrit Chansuwan (Chulalongkorn University, Thailand) and Visarut Sribunnak (Chulalongkorn University, Thailand)

[The Optimal Goal of Financial Management - EVA Maximization?](#) Yan Xu (North China University of Technology, China)

3.3 Corporate Social Responsibility

Pearl Room

Moderator: Andreas Dutzi, Goethe University Frankfurt, Germany

[Corporate Social Reporting: Empirical Evidence from Indonesia Stock Exchange](#), Sylvia Veronica Siregar (University of Indonesia, Indonesia) and Yanivi S Bachtiar (University of Indonesia, Indonesia)

[The Practice of Corporate Environmental Management Accounting in South Africa](#), Cosmas Ambe (Tshwane University of Technology, South Africa)

[Corporate Social Responsibility and Poverty Alleviation: Social Performance Indicators in Indonesian Companies](#), Elvia Shauki (University of South Australia, Australia), Chaerul D Djakman (University of Indonesia, Indonesia) and Paul Shum (University of South Australia, Australia)

3.4 Islamic Banking **Sapphire Room**

Moderator: Seyed Aziz Seyedy, University of Tehran, Iran

[Islamic Banks in Jordan – Theory and Practice](#), Khaula Kassid Raffiq Abdo (Al-Balqa Applied University, Jordan)

[The Relative Efficiency of the Islamic Banks](#), Jamal Al-Khasswneh (The Hashemite University, Jordan) and Khaled Al-Zu'bi (The Hashemite University, Jordan)

[The Effect of Conversion from Traditional Banking to Islamic Banking: A Case Study](#), Raj Parikh (Ministry of Higher Education and Scientific Research, UAE) and Lela Pumphrey (Zayed University, UAE)

3.5 Auditing **Ruby Room**

Moderator: Abdel Halabi, Monash University, Australia

[Developments in Turkish Auditing Sector after Sarbanes Oxley](#), Hasan Eken (Kadir Has University, Turkey), Savas Demircan (Kirkklareli University, Turkey), Sudi Apak (Trakya University, Turkey) and Kiymet Caliyurt (Trakya University, Turkey)

[Factors Associated with the Lack of Use or Compliance with The IIA Standards: A Study of Anglo-culture CAEs](#), Mohammad J. Abdolmohammadi (Bentley College, USA)

[Audit Quality Differences among Big 4 Auditor: Case from Malaysia](#), Tyrone M Carlin (The University of Sydney, Australia), Nigel Finch (Macquarie University, Australia) and Nur Hidayah Laili (Macquarie University, Australia)

Sunday, November 30, 2008

9:00 AM – 10:30 AM

Concurrent Sessions

4.1 Topics in Finance

Emerald Room

Moderator: Yew Kee Ho, National University of Singapore, Singapore

[Global Diversification and Cost of Equity](#), Xiaowen Jiang (University of Cincinnati, USA), P. K. Sen (University of Cincinnati, USA) and Jens A Stefan (University of Cincinnati, USA)

[The Applicability of Full Fair Value Accounting: Accounting for Financial Instruments in Banks](#), Masaki Kusano (Osaka University of Economics, Japan)

[Risk Management and Reporting Practices in the UAE: A Comparative Analysis](#), Mostafa Kamal Hassan (Sharjah University, UAE)

4.2 Accounting Education

Onyx Room

Moderator: Mohammad J. Abdolmohammadi, Bentley College, USA

[The Effect of Learners' Perceptions of Ethnicity Gender and Qualifications on Academic Performance Evaluation: Some Qualitative and Quantitative Evidence](#), Elvia Shauki (University of South Australia, Australia), Ratnam Alagiah (University of South Australia, Australia), Brenton Friedler (University of South Australia, Australia) and Krystyna Sawon (University of South Australia, Australia)

[A Logistics Cost Accounting E-Learning System with Automatically Generated and Marked Exercises](#), Markus Siepermann (Dortmund University of Technology, Germany), Christoph Siepermann (University of Kassel, Germany) and Richard Lackes

[A Historical Description of Accounting Education Articles Published in the *Asian Review of Accounting* from 1992 to 2007](#), Jeffrey Faux (Victoria University, Australia)

[Developing Social and Environmental Accounting Education Framework in Malaysia](#), Norhayah Zulkifli (University of Malaya, Malaysia)

4.3 Corporate Governance

Pearl Room

Moderator: Danuja Kunpanitchakit, Chulalongkorn University, Thailand

[Performance Implications of Environment-Strategy-Governance Misfit](#), Lindawati Gani (University of Indonesia, Indonesia) and Johnny Jermias (Simon Fraser University, Canada)

[Does Corporate Governance Affect Firms' Auditing Engagement](#), Ming Liu (University of Macau, China) and Desmond Yuen (University of Macau, China)

[Corporate Governance and the Audit Process: Audit Partners' Perspective](#), Hashanah Ismail (Universiti Putra Malaysia, Malaysia)

4.4 Financial Reporting

Sapphire Room

Moderator: Nur Hidayah Laili, Macquarie University, Australia

[Analysis on the Convergence of Japanese Accounting Standard for Consolidated Financial Statements: Focus on Accounting Treatment for Minority Interest](#), Masako Futamura (Nagoya University, Japan) and Akihiro Noguchi (Nagoya University, Japan)

[Can Accounting Conservatism Reduce Bondholder-Shareholder Conflicts over Dividend Policy in Emerging Stock and Bond Markets? The Evidence of Thailand](#), Praparattangpanyatorn (Pricewaterhouse Coopers, Thailand) and Pimpana Peetathawatchai (Chulalongkorn University, Thailand)

[The Split Equity Reform and Corporate Financial Transparency in China: Preliminary Evidence](#), Wendy Green (University of New South Wales, Australia), Richard D Morris (University of New South Wales, Australia) and Haiping Tang (University of New South Wales, Australia)

4.5 Management Accounting

Ruby Room

Moderator: Ertambang Nahartyo, Universitas Gadjah Mada, Indonesia

[Managerial Opportunism, Cost of Debt Financing and Regulation Changes: Evidence from the Sarbanes-Oxley Act Adoption](#), Narjess Boubakri (HEC Montreal, Canada) and Hatem Ghouma (HEC Montreal, Canada)

[Allocation of Supply Chain Costs in a Shared Services Structure Using an ABC Model: A Case Study of a Gulf Petrochemical Company](#), Mirghani Ahmed (King Fahd University of Petroleum & Minerals, Saudi Arabia)

[Management Accounting: The Flip Side of Project Management in Project Based Organizations?](#), Henrik Linderoth (Umea University, Sweden)

[Changes in Management Accounting Systems among Manufacturing Firms in Malaysia](#), Che Ruhana Isa (University of Malaya, Malaysia)

10:30 AM – 11:00 AM

Refreshment Break

11:00 AM – 12:30 AM

Concurrent Sessions

5.1 Earnings Management

Emerald Room

Moderator: P. K. Sen, University of Cincinnati, USA

[Complementary Relation between Real and Accounting Based Earnings Management: Empirical Evidence from Japan](#), Souichi Matsuura (Kobe University, Japan)

[Earnings Management at Initial Public Offerings in Japan](#), Nobuhiro Asano (Osaka City University, Japan), Yukiko Kusu (Nagoya University of Commerce and Business, Japan), Atsushi Shiiba (Osaka University, Japan) and Tatsushi Yamamoto (Nagoya University, Japan)

5.2 Financial Analysis **Onyx Room**

Moderator: Akihiro Noguchi, Nagoya University, Japan

[Reported Earnings and Analyst Forecasts as Competing Sources of Information: A New Approach](#), H M Anderson (Australian National University, Australia), H Chan (The University of Melbourne, Australia), R Faff (Monash University) and Yew Kee Ho (National University of Singapore, Singapore)

[Do Financial Analysts Unravel Earnings Management?](#) Wen He (University of New South Wales, Australia)

[Usefulness of the Recalculated Earnings Based on Funds Flow Approach](#), Michimasa Satoh (Nagoya University, Japan), Toyotaka Nakagawa (Okayama University, Japan) and Yuki Yamanishi (Nagoya University, Japan)

5.3 Voluntary Disclosure **Pearl Room**

Moderator: Lindawati Gani, University of Indonesia

[Voluntary Financial Reporting on the Internet: Evidence from Malaysia](#), Zaleha Abdul Shukor (Universiti Kebangsaan Malaysia, Malaysia), Romlah Jaafar (Universiti Kebangsaan Malaysia, Malaysia) and Zainab Aman (Universiti Kebangsaan Malaysia, Malaysia)

[Understanding Corporate Environmental Reporting Through Semiotics: The Case of Malaysia and Australia](#), Haslinda Yusoff (Universiti Teknologi MARA, Malaysia) and Glen Lehman (University of South Australia, Australia)

[Voluntary Disclosure of Thai Listed Companies Before and After the 1997 Asian Financial Crisis](#), Duraya Sukhtomya (University of Nottingham, UK)

5.4 Management Accounting Sapphire Room

Moderator: Hatem Ghouma, HEC Montreal, Canada

[Management Accounting Practices in the GCC: Explaining the Practice through Company Characteristics](#), Essam Moustafa (United Arab Emirates University, UAE) and John D McLellan (United Arab Emirates University, UAE)

[The Influence of Evaluative Reactions to Attribute Frames and Accounting Data on Capital Budgeting Decisions](#), Vida Mojtahedzadeh (Al-Zahra University, Iran), Seyed Hossein Alavi-Tabari (Al-Zahra University, Iran) and Fatemeh Zadparvar

[Budgetary Participation and Stretch Targets: Do People Care About Procedural Fairness In A Stretch Budget Condition?](#) Ertambang Nahartyo (Universitas Gadjah Mada, Indonesia)

5.5 Financial Reporting Ruby Room

Moderator: Sumiyana, Universitas Gadjah Mada, Indonesia

[Does Mandatory Disclosure of Directors' and Officers' Liability Insurance Curb Managerial Opportunism? Evidence From The Canadian Secondary Market](#), Narjess Boubakri (HEC Montreal, Canada) and Nabil Ghaleb (King Fahd University of Petroleum and Minerals, Saudi Arabia)

[Relationship between the Ownership Structure of the Jordanian Listed Companies and Voluntary Disclosure](#), Ayman Haddad (The Hashemite University, Jordan), Abeer F Al-Khoury (Yarmouk University, Jordan) and Wasim Al Shatarat (The Hashemite University, Jordan)

[Risk Analysis on Book-to-Market Effect](#), Jerry Chen (University of New South Wales, Australia)

12:30 PM – 1:30 PM

Lunch Break

1:30 PM – 3:00 PM

Concurrent Sessions

6.1 Corporate Governance

Emerald Room

Moderator: Jerry Chen, University of New South Wales, Australia

[The Effectiveness of Anglo-American Concepts of Corporate Governance and Financial Reporting in China](#), Huiying Wu (Macquarie University, Australia) and Hector Perrera (Macquarie University, Australia)

[Board Structure, Institutional Pressures and Corporate Voluntary Disclosures](#), Roshayani Arshad (Universiti Teknologi MARA, Malaysia), Ruhaya Atan (Universiti Teknologi MARA, Malaysia) and Faizah Darus (Universiti Teknologi MARA, Malaysia)

[Corporate Governance: Solutions through Indian Spiritual System](#), Dharminder Singh Ubha (Khalsa College, India)

6.2 Selected Topics in Accounting

Onyx Room

Moderator: Vida Mojtahedzadeh, Al-Zahra University, Iran

[Accounting Treatment for Corporate Zakat: A Critical Review](#), Muhammad Akhyar Adana (International Islamic University, Malaysia) and Nur Barizah Abu Bakar (International Islamic University, Malaysia)

[Conformance Evaluation of Standards for the Professional Practice of Internal Auditing: An Assessment of Instrument's Validity and Reliability](#), Mohd Ariff Bin Kasim (Universiti Tenaga Nasional, Malaysia), Asmah Abdul Aziz (Universiti Teknologi MARA, Malaysia), Siti Rosmaini Bt Mohd Hanafi (Universiti Tenaga Nasional, Malaysia) and Isahak Bin Kasim (Universiti Teknologi MARA, Malaysia)

[Using Financial Ratio Analysis to Compare Conventional Banks and Islamic Banks in the UAE](#), Lela Pumphrey (Zayed University, UAE) and Osama El-Temtamy (Zayed University, UAE)

[Lessons From Experience With Wage Flexibility in Asia](#), Sohail Ahmed (Universiti Teknologi MARA, Malaysia)

6.3 Capital Markets

Pearl Room

Moderator: Haslinda Yusoff, Universiti Teknologi MARA, Malaysia

[On the Relationship between the Accruals Anomaly and the Default Risk: Evidence from the Tokyo Stock Exchange Firms](#), Kazuyuki Suda (Waseda University, Japan) and Hitoshi Takehara (Waseda University, Japan)

[The Behavior of Opening and Closing Prices: Noise and Overreaction](#), Sumiyana (Universitas Gadjah Mada, Indonesia)

[Market Reaction to Accounting Policy Choices of Merger and Acquisition in Japan](#), Tadanori Yosano (Kobe University, Japan) and Yoshinori Shimada (Kobe University, Japan)

[Operations of the Nigerian Capital Market](#), Aina Akeredolu (Obafemi Awolowo University, Nigeria)

6.4 Selected Topics in Accounting

Sapphire Room

Moderator: Yasuhiro Yamada, Shiga University, Japan

[Determinants of Indonesian Public Listed Companies' Compliance with Audit Committee Rules: The Role of Ownership Structure and Board Commissioner Characteristic](#), Ari Kuncara (Sebelas Maret University, Indonesia) and S Susela Devi (University of Malaya, Malaysia)

[Jointly Use of Relative Valuation Variables to Determine Residual Income Trend](#), Farshad Heybati (Economic Research Institute), Afsaneh Tavangar (Islamic Azad University, Iran) and Reza Moosavi (Islamic Azad University, Iran)

[Accounting Outsourcing in Malaysia](#), Aini Aman (Universiti Kebangsaan Malaysia, Malaysia), Ruhanita Maelah (Universiti Kebangsaan Malaysia, Malaysia), Noradiva Hamzah (Universiti Kebangsaan Malaysia, Malaysia), Rozita Amirruddin (Universiti Kebangsaan Malaysia, Malaysia) and Sofiah Md Auzair (Universiti Kebangsaan Malaysia, Malaysia)

[Portraying Accountability through Accounting: A Case Study of Three Selected Mosques in the District of Dungun](#), Siti Rokyah Md Zain (Universiti Teknologi MARA Terengganu, Malaysia), Azmi Aminuddin (Universiti Teknologi MARA Terengganu, Malaysia), Anita Che Hassan (Universiti Teknologi MARA Terengganu, Malaysia), Shazalina Mohamed Shuhidan (Universiti Teknologi MARA Terengganu, Malaysia) and Wan Mohd Nazif Wan Mohd Nori (Universiti Teknologi MARA Terengganu, Malaysia)

3:00 PM – 3:30 PM

Refreshment Break

3:30 PM – 4:30 PM

Annual General Meeting

8:00 – 10:00 PM

Conference Dinner