



GCARME PROCEEDING 07-09 DECEMBER 2012

**GRAND SEASON HOTEL, KUALA
LUMPUR, MALAYSIA**

Conf. Chair: Prof. Raouf F.
Conf Organizer: Dr. Hosam A.S.

Welcome Message from Prof. Raouf GCARME Chair

The GCARME conference serves as an interdisciplinary venue for inspiring new ideas, presenting cutting-edge studies and encouraging collaborations between scholars in the area of management and economic studies. It brings together researchers from various disciplines and areas like: management, business, accounting, economics, and more.

We are proud that we have been given the opportunity to host GCARME 2012 in Malaysia. Malaysia is a home to many business and management companies, and is a hub for communities and academic institutions that study business and economics. As such, it can serve as a great location for a conference like this.

On a personal note, organizing a conference is not exactly what we are trained for. It requires the help of many volunteers that contributed many hours to make it successful. A special thanks to Dr. Hosam Al-Samarraie, who helped with the organizing of the conference.

So, it is time to enjoy our conference. My hope is that the conference will serve as a locus for interdisciplinary, a space for discourse and collaboration.

I look forward to seeing you in our next events.

Thank you
Prof. Raouf
President of Beyond University



LIST OF PAPERS

- **Paper ID: 202:** Recruitment and Selection Process and Employee Competence Outcome: An Important Area for Future Research
- **Paper ID: 203:** Appreciation Model of a Public Entity Set of Assets in the Accounting System
- **Paper ID: 205:** Patient Satisfaction and Service Quality with Access to 1Malaysia Clinic
- **Paper ID: 206:** The Choice between Tampering With Knowledge and Facilitating Self-Emancipation
- **Paper ID: 208:** Internal Audit Function in Relation to Enterprise-Wide Risk Management (EWRM) Practices
- **Paper ID: 209:** Impact of Switching Costs on the Tripartite Model Third Party Logistics
- **Paper ID: 210:** Identifying Factors Leading for Job Motivation and Better Performance in the Ipko Company
- **Paper ID: 215:** The Fiscal Policy and the Public Debt - Cause of the Budget Balance
- **Paper ID: 218:** The Effect of Technology Transfer on Human Recourse Development in Oil and Gas Industry
- **Paper ID: 220:** Local Brand Momentum through Hypermarket Channel
- **Paper ID: 221:** The Relationship between TQM and Service Quality in the Libyan Judiciary System
- **Paper ID: 223:** Evaluating Brand Equity in Public Health Campaigns
- **Paper ID: 227:** The Effect of Ownership Structure on Firm Performance in Malaysia
- **Paper ID: 229:** Signaling and Substitution Hypotheses in Malaysian Share Repurchases
- **Paper ID: 230:** The Potential of Implementing Property Tax Incentives on Green Building in Malaysia
- **Paper ID: 231:** IPO Volume, Initial Return, and Market Condition in the Malaysian Stock Market
- **Paper ID: 233:** Multiple Directorships, Board Characteristics and Firm Performance in Malaysia.

- **Paper ID: 239:** Examining Pre-Internship Expectations Among Employers on the Students' Characteristics and Internship Program: The Empirical Study of Malaysian Government-Linked Company's University
- **Paper ID: 240:** Antecedents of Internal Audit Effectiveness: A Moderating Effect of Effective Audit Committee at Local Government Level in Nigeria
- **Paper ID: 241:** Changing Roles of Management Accountants in Malaysian Companies: A Preliminary Study
- **Paper ID: 243:** Personal, Family and Academic Factors towards Emotional Intelligence: A Case Study
- **Paper ID: 244:** The Effect of Proprietary Costs and Ownership Structure on the Disclosure of Directors' Share Options
- **Paper ID: 246:** Does Leadership and HRM matter on Corporate Entrepreneurship?
- **Paper ID: 247:** Key Performance Indicators of Treasury Departments: A Case Study of Local Authorities
- **Paper ID: 248:** The Impact of Financial Measures on Stock Returns in Malaysian Companies
- **Paper ID: 249:** The Evaluation of Forecasting Method for Enteral and Formula Food Supply to Support Inventory Management System Hospital
- **Paper ID: 250:** Marketing Ethics in Islam: A Model Based Theoretical Study
- **Paper ID: 251:** Religions Views on Industrialization and Entrepreneurship: A Study in Islamic Perspective
- **Paper ID: 252:** Religious Entrepreneurship Mechanism of Controlling from Divine Sources
- **Paper ID: 255:** The Predictors of Attitude towards Online Advertising
- **Paper ID: 256:** The Role of HRM in Enhancing Organizational Performance
- **Paper ID: 257:** Comparative Analysis of the ASEAN+3 and European Financial Markets
- **Paper ID: 258:** Inventory Management of Medical Consumables in Public Hospital: a case study
- **Paper ID: 259:** Experience in Professional Foreign Language Training

- **Paper ID: 260:** Pharmaceutical Inventory Management Issues in Hospital Supply Chains
- **Paper ID: 261:** University Choice: Implications for Marketing and Positioning
- **Paper ID: 262:** Respect Your Customers and Earn Their Trust: An Empirical Evidence
- **Paper ID: 263:** Towards an Understanding of the Effect of Core Self-Evaluations and Knowledge Sharing Behaviour
- **Paper ID: 264:** Computerized Accounting System Threats in Malaysian Public Services
- **Paper ID: 266:** Assessing the Effects of Corporate Governance Attributes on the Quality of Directors-Related Information Disclosure: The Empirical Study of Malaysian Top 100 Companies
- **Paper ID: 267:** Impact of Audit Committee Characteristics on Earnings Management in Malaysian Public Listed Companies
- **Paper ID: 268:** Assessing Factors Influencing Students' Choice of Malaysian Public University : A Rasch Model Analysis
- **Paper ID: 269:** Characteristics and Performance of Audit Committee among Listed Government Linked Companies in Malaysia
- **Paper ID: 270:** A Critical Evaluation of Assurance Statement on Corporate Social Responsibility and Sustainability Reporting in Malaysia
- **Paper ID: 274:** The Capture and Analysis of Critical Knowledge in Consultancy Services Delivery: A Brainstorming Approach
- **Paper ID: 275:** Factor Affecting Corporate Social Responsibility for Socially Responsible Companies in Malaysia
- **Paper ID: 276:** Malaysia's New Economic Policy: Issues and Debate
- **Paper ID: 278:** Determinants of the Internet Banking Intention in Malaysia
- **Paper ID: 279:** Challenges in Management Accounting Innovation Adoption: Evidence from Malaysian Companies
- **Paper ID: 280:** Analyzing Market Exploitation and Market Exploration Dyad for Marketing Strategy Implementation Effectiveness in Malaysian Fertilizer Industry: A Conceptual Paper

- **Paper ID: 281:** Direct effect of service quality dimensions on customer satisfaction and customer loyalty in Nigerian Islamic Bank
- **Paper ID: 284:** Integration of the Internal Supply Chain Management (SCM) Towards Long Run Competitiveness
- **Paper ID: 285:** ‘Street Turn’ Strategy: An Analysis of its Effectiveness as a ‘Green Logistics’ Tool for the Management of Empty Containers for Road Haulage in Malaysia
- **Paper ID: 286:** Cargo Crime on the Road in Malaysia: Targeted Shipment
- **Paper ID: 288:** The Analysis of Appointment System To Reduce Outpatient Waiting Time at Indonesia’s Public Hospital
- **Paper ID: 289:** Drivers of Sustainable Environmental Manufacturing Practices and Financial Performance among Food and Beverages Companies in Malaysia
- **Paper ID: 290:** An Investigation into the Adoption of Mobile Banking in Malaysia
- **Paper ID: 292:** An Application of Lagrangian Relaxation Approach in Reverse Logistics Problem
- **Paper ID: 294:** Reforming of Public Services Management Case Study: Licensing Service in Yogyakarta, Indonesia
- **Paper ID: 295:** The Direct Effect of Entrepreneurial Orientation and Innovation Success on Firm Performance
- **Paper ID: 296:** Revitalization Jakarta One Stop Service Office As an Effort to Improve Doing Business Rating in Indonesia
- **Paper ID: 297:** Host Country Restrictions, Choice of Entry Mode and Japanese Subsidiaries Performance in Developing Countries
- **Paper ID: 298:** The Mapping of Small and Medium Creative Industries in Depok in Preparation of Regional Competitiveness
- **Paper ID: 299:** An Exploratory Study on the Relationship between Entrepreneurial Attitude and Firm Performance
- **Paper ID: 301:** Islamic Spirituality and Peers Influence as Antecedents of Ethical Intention of Public Servants: A Structural Equation Modelling (SEM) Approach
- **Paper ID: 302:** Employee Engagement: A Study from the Private Sector in Malaysia

- **Paper ID: 303:** The Mediating Effect between some Determinants of SME Performance in Nigeria
- **Paper ID: 304:** Antecedents of Firm's Performance: Empirical Evidence from Yemeni SME'S
- **Paper ID: 305:** How Ownership Structure Influences Company Performance In Relation to Its Life Cycle
- **Paper ID: 306:** Comparative Analysis of Return on Sukuk and Conventional Bonds
- **Paper ID: 307:** Dual Imperatives of Action Research: Lessons from Theoretical Research Practice to Construct Social Development Index by Using Soft Systems Methodology
- **Paper ID: 309:** The Important Antecedents of Strategic Alignment in Manufacturing Industries in Malaysia
- **Paper ID: 310:** Employees in the Iraqis Small and Medium Enterprises (SMES) Based on Business Process Reengineering (BPR) Tools: A Proposal New BPR Model
- **Paper ID: 311:** An Assessment of the Direct Welfare Impact of Fuel Subsidy Reform in Nigeria
- **Paper ID: 312:** Factors Critical for Learning Management System in On-line Distance Learning (ODL)
- **Paper ID: 314:** Factors that affect accounting information system implementation and Accounting information quality: A Survey in University Utara Malaysia

Recruitment and Selection Process and Employee Competence Outcome: An Important Area for Future Research

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Abstract The literature treated the employee workplace competence term as a dependent variable when it was treated as one of human resource management outcomes. Particularly, more famous literature realizes the competence variable after training and development of new recruits, few studies have measured the competencies variable as one of the recruitment and selection process outcome. And a few researchers have judge worker's competency with regard to recruitment and selection. However, these competencies were heavily considered during the recruitment and selection criteria under the competence based recruitment and selection literature. Accordingly, the study will illustrate how the workplace competence was considered by previous studies, as well, the proposed conceptual framework will justify why the workplace competence is considered in evaluating the recruitment and selection outcome.

Keywords Recruitment, selection, workplace competence

Appreciation Model of a Public Entity Set of Assets in the Accounting System

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Abstract The introduction of accrual-accounting in university system has implied the need to explore some critical issues, including how to evaluate and develop property assets. This paper illustrates the solution implemented by the University of Salerno in order to adapt to changes in regulations, even though there are no specific rules and patterns on this subject. This solution that can be placed within the framework outlined by the most detailed international accounting standards is based on a model for estimating the depreciated reproduction cost of buildings. The use of this model, implemented in software that allows automatic revaluation of assets, defines an experience that is submitted to attention of other universities and public entities as possible (best) practice in the management of real estate accounting.

Keywords property assets, accrual-accounting, valuation model

Patient Satisfaction and Service Quality with Access to 1Malaysia Clinic

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Abstract Patient satisfaction is a valid indicator for measurement of service quality. Patients' judgment is important because dissatisfaction hint the opportunities for improvement. We evaluated the relationship between satisfaction of patients and service quality with primary care in two 1Malaysia Clinics in Selangor, Malaysia. A correlational study was carried out using the SERVQUAL questionnaire. Reliability and validity of the SERVQUAL instrument were established. The respondent for this study was 366 patients who visited 1Malaysia Clinics in Gombak and Rawang, Selangor, Malaysia. The findings indicated that there was a negative, weak, and significant relationship between the two variables ($r=-.304$, $n=366$, $p<.05$). Results of the correlation indicate that the higher the service quality is associated with lower patient satisfaction.

Keywords Patient Satisfaton, Service Quality, SERVQUAL, 1Malaysia Clinic.

The Choice between Tampering With Knowledge and Facilitating Self-Emancipation

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Abstract This paper will discuss a facilitating concept that is derived from meta-analysis research on individual studies about reasoning, evaluative, critical, creative, iterative, analytical, and synthesis skills. Similar studies (i.e. on contemporary skills in the work place) provide evidence that these skills are essential being competitive, in facing the challenges and the dynamic workplace environments, and in dealing with complex and sophisticated technologies. Further, these studies contend that employees who possess these skills are more effective and efficient in solving problems, identifying exemplary performances, avoiding pitfalls, increasing productivity, and identifying opportunities.

Keywords Training, Emancipation, Empowerment

Internal Audit Function in Relation to Enterprise-Wide Risk Management (EWRM) Practices

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Abstract This paper examines the internal audit roles and functions in Enterprise-Wide Risk Management (EWRM) practices of Public Listed Companies (PLCs) in service sector. A triangulation approach was adopted to obtain an enriched data collection and analysis for the study. From a survey analysis, the findings showed that 85.7 percent of EWRM programs in financial companies were under the direct supervision of a risk management department as compared to only 34.1 percent in non-financial companies. This result was quite surprising, as more than half (51.3 percent) of the EWRM programs in non-financial companies were actually under the supervision of an internal audit department. However, only 47.2 percent of the companies were found to have their own internal audit, while 52.6 percent reported that they outsourced their audit activities. Quite interestingly, the overall result from a case study analysis found that the internal auditor plays a dual function, as an internal auditor and also as a risk manager.

Keywords Enterprise-Wide Risk Management, Internal Audit, Corporate Governance, Triangulation.

Impact of Switching Costs on the Tripartite Model Third Party Logistics

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Abstract A multitude of companies today has already identified the need to create a loyal customer base and acknowledged that maintaining existing customers and extending business with them are significantly less expensive than acquiring new customers (e.g. [17]). Therefore this paper describes the development of a conceptual model to investigate several factors affecting customer loyalty towards the service provider involving factors such as logistics service quality, customer satisfaction and switching costs. The eventual research using this conceptual model would reveal logistics service capabilities that can be leveraged to create customer and supplier value through service performance (e.g. [44]); increase market share (e.g. [36]); enable mass customization (e.g. [75]); create effective customer response-based systems (e.g. [103]); positively affect customer satisfaction and in turn corporate performance (e.g. [76]); provide a differentiating competitive advantage (e.g. [5], [25], [103]); and segment customers (e.g. [77]). This conceptual model has switching costs as a moderator between customer satisfaction and loyalty relationship. Therefore the

research using this model would also reveal the extent switching costs affect the relationship between customer satisfaction and loyalty.

Keywords: 3PL, logistics service quality, customer satisfaction, attitudinal loyalty, behavioral loyalty, switching costs

Identifying Factors Leading for Job Motivation and Better Performance in the Ipko Company

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Abstract Employee's motivation has a great importance for the future of the organization and achieving its goal. To provide good and services quality, it is important to develop strategies influencing staff motivation for better performance. The main task of manager is to understand the motives of employees and pay attention to how individuals can be better motivated by means such as incentives, rewards, and leadership and ensure that individuals give consistent results with management's expectations. The study aimed to determine the major motivating factors and employees' job perception, attitudes and motivation. An exploratory quantitative research was carried out among employees in the Ipko Company in Kosovo so as to identify entry points for developing strategies that improve staff performance in workplace. In this paper were interviewed non managerial staffs of the Ipko Company. The study showed that motivation is influenced by both financial and non-financial incentives. The main motivating factors for employees were salary, achievement, recognition, work conditions, work itself. The main discouraging factors were related to promotion and advancement, performance appraisal, interpersonal relation, insufficiency and unfairness of rewards. Activities associated with appreciation such as performance management are currently not optimally implemented, as employees perceive inequity in the allocation of rewards, not offered the opportunity of effective promotion and career advancement and performance appraisal as not useful. The kind of non-financial incentives identified should be taken into consideration when developing HRM strategies.

Key words: motivation, employees, manager, performance

The Fiscal Policy and the Public Debt - Cause of the Budget Balance

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Abstract Public debt is defined as the overall state obligations to its creditors. The public debt is closely related to the budget deficit, since they are opposite sides of the same coin. Thus, public debt is a set of different forms of borrowings that are made by the state in order to achieve certain budgetary goals. The

public debt is directly related to the budget deficit, as the state increases the public debt when the budget deficit appears. However, the budget deficit occurs over time whereas public debt is the state of indebtedness at a certain time. Therefore, it is dealt with the categories that are in the cause-effect relationship. The state borrowing is determined by its macro-economic policies, political relations, social policy and social conditions. Repayment of the public debt is the state's budget obligation. The government's ability to repay debt depends on the existing market conditions and trends of key economic variables (inflation, interest rates, exchange rates, the movement of budget incomes and expenditures, the current balance of payments). Public debt sustainability is defined as the ability of the state is to meet its long term financial obligations to creditors, while maintaining a balance between budget incomes and expenditures.

Key words: public debt, government securities, public debt sustainability

The Effect of Technology Transfer on Human Recourse Development in Oil and Gas Industry

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Abstract In this era of globalization, technology transfer is a vehicle for bridging the gap in knowledge, ideas and innovations from one part of the world to the other. Technology transfer cut across industries, organizations and governments. This paper examines the impact of technology transfer in the oil and gas sector of the Libyan economy between 1996-2010. This period was categorized in to three epochs closed economy (1996-2001), transition economy (2002-2004) and open economy period (2005-2010). Both quantitative and qualitative approaches were adopted in investigating the impact technology transfer had on the general economy during this period. The quantitative approach involved the use of times series data of some key economic indicators in the oil and gas industry while the qualitative approach was based on focus group discussions and interview of some major stakeholders in the oil and gas industry. Special package for social science statistics (SPSS software) was used to analyze the quantitative data while NVivo9 software was used for analyzing the qualitative data. The findings of the study showed that technology transfer had both negative and positive impact on the oil and gas industry and some other sectors of the national economy during the three epochs. During the closed economy, production output and revenue generation from the sale of crude oil at the international market dropped. Government capital expenditure as revealed from the study was equally affected as a result of the drop in production output. Similarly, findings from the study revealed that there was a drop in the generation of power due to lack of spare parts and expansion of the existing plants. However, the positive impact was that local engineers and technicians were brought in to some key positions which hitherto were under the dominance of foreign expatriates. The positive and negative impact of technology transfer as revealed from the findings formed the basis upon which the study built a Bi-Dimensional impact theory (BDIT). The BDIT as propounded by study serves as a pivot upon which the impact of technology transfer could be assessed in any sphere of the national economy.

Keywords Technology transfer, Human resource development, oil and gas industry

Local Brand Momentum through Hypermarket Channel

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Abstract A major challenge for local entrepreneurs to compete and sustain in the market is the capability of creating brand awareness. This awareness could be boosted through brand momentum. The variety of product and service brands on the market have made the new local entrants step back while watching the main players continuously move forward. The aggressive efforts by international brands that have a huge marketing budget have managed to stifle the local competitors. In line with this, the Malaysian Government introduced the One District One Industry (*Satu Daerah Satu Industri*) programme to assist the local entrepreneurs by providing space in certain hypermarkets as a platform to grab the attention of new potential consumers. This research proposes a conceptual framework concerning the impact of local brand momentum through the hypermarket channel. Four main elements will be emphasized in this research: 1) local brand, 2) One District One Industry (SDSI) through hypermarkets, 3) consumer behaviour, and 4) brand momentum.

Keywords Brand momentum, Channel, Hypermarket

The Relationship between TQM and Service Quality in the Libyan Judiciary System

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Abstract Total Quality Management (TQM) that focuses on better quality services and products, continues improvement, and improvement in performance standards is one of the concepts that has been adopted in organizations worldwide. Nevertheless, there has been lack of studies that look at the relationship between TQM, and service quality in the Libyan context. Hence, this study examines the relationship between Total Quality Management (TQM) and Service Quality (SQ). A quantitative approach was used in this study to gather the data. Moreover, the primary data of some existing variables were assumed to be affecting the service quality in the judiciary as follows: "top management leadership, customer focus, continuous improvement, employee involvement, and education and training. The data was collected from 360 respondents using a structured questionnaire. The questionnaire consisted of three sections. The target questions focused on TQM and SQ. The demographic variables asked are gender, age, education, job position, length of service and name of respondent institution. The data were analysed using the SPSS version 20 software program and analyzed using AMOS version 20. Several statistical validity tests and

analysis were conducted, such as reliability and composite reliability tests, validity tests using confirmatory factor analysis (CFA) for construct validity, discriminant validity for multicollinearity treatment, descriptive analysis, correlation and structural equation modeling analysis using AMOS 20.0.

Keywords– Total Quality Management, Service Quality.

Evaluating Brand Equity in Public Health Campaigns

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Abstract Brand equity has become one of the key concepts used for evaluating commercial brands widely by marketing communications practitioners. However, its role for evaluating public health campaigns has rarely been established. Therefore, this study is aimed to use brand equity as a framework for evaluating public health campaigns. The three national public health campaigns in Thailand for reducing alcohol consumption among Thai youth were purposively selected in this study. They included “MAO MAI KUB” (Don’t Drive Drunk), “NGOD LAO KAO PUNSA” (No Drink in the period of Buddhist Lent Festival), and “RUBNONG PLAUD LAO” (No Drink in freshman initiation activities). The empirical results after simple regression analysis in all three campaigns showed that campaign message exposures from marketing communications tools had a significantly positive relationship with brand equity. Besides, the findings from binary logistic regression analysis in all three campaigns also indicated that brand equity affected alcohol consumption among Thai youth significantly. This study suggests that brand equity can be used as a valuable framework for evaluating the outcome of public health campaigns effectively.

Keywords Brand Equity, Public Health Campaigns

The Effect of Ownership Structure on Firm Performance in Malaysia

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Abstract This paper aims to investigate and analyze the effect of ownership by different groups of investors on the performance of listed companies in Malaysia for a period of ten years from 2000 to 2009. The results of GLS show that firm performance is positive and significantly related to five government-linked investment companies, foreign ownership, and DPIIs ownership while it is negatively and significantly related to state ownership. These results imply that government ownership through GLICs does not lead to value destruction. In fact, it could lead to better monitoring. However, state ownership leads to lower values.

Keywords GLICs ownership, state ownership, institutional ownership, corporate governance, performance

Signaling and Substitution Hypotheses in Malaysian Share Repurchases

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Abstract There is an increasing trend of firms undertaking share repurchases in Malaysia, yet limited studies on repurchase activities have been published. This study attempts to examine managerial motives for repurchase in Malaysia using signaling and substitution hypotheses. Unlike firms in western countries, firms in Malaysia are bound by strict rules and regulations before embarking on repurchases, thus it is argued that motives for share repurchases would be different from those of the developed markets. The results of this study are consistent with signaling hypothesis where Malaysian firms repurchase shares partly to signal undervaluation and better operating performance. They also buy back shares whenever there is an increase in cash flows. However, there is no evidence to support that these firms bought back shares to substitute dividend payments as documented by studies from western countries. In fact, repurchases are used to complement dividends. Further evidence shows that managerial ownership has significant influence on firms' repurchase decisions.

Keywords Share repurchases, share buybacks, signalling, substitution hypothesis.

The Potential of Implementing Property Tax Incentives on Green Building in Malaysia

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Abstract Green building concepts are widely accepted and practiced worldwide. The aim of green building is to reduce building impact on environment and human health and in a meantime conserve natural resources. Many initiatives have been carried out in order to support green building development. Many incentives has been offered and provided as a means to support the development of green buildings in Malaysia. The participation of local authority in supporting green buildings is very sound. As an initiative, the local authority can participate in green building by providing property tax incentives on green building within their jurisdiction area. United States has applied and implemented property tax incentives on green buildings earlier since year 1975. There are 3 types of model that have been applied in 44 counties in US which are property tax exemption, property tax reduction and property tax credit. Nevertheless, each of these models was developed according to LEED's green criteria. Whereby Malaysia are using GBI green criteria as listed in GBI's Malaysia. Therefore, this paper focus on entitle technology or component on each LEED'S green criteria that been used in property tax incentives in order to establish property tax incentives according to GBI on green buildings in Malaysia. This is essential in order to explore the potential of property tax incentives on green building to be implementing in Malaysia.

Keywords property tax incentives, green building, green building criteria, green component

IPO Volume, Initial Return, and Market Condition in the Malaysian Stock Market

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Abstract This paper examines the variability in initial returns, IPO volumes, and market conditions of the IPO listed in Bursa Malaysia during the period from January 2000 to December 2010. The IPO volume is highly auto correlated at low lags and decreases during the high lags. Examining the interrelation between IPOs volume, initial return, and market condition shows that market volatility causes the initial return, the initial return causes IPO volume, intraday volatility causes aftermarket volatility, and aftermarket volatility causes market volatility. These suggest that, over the sample period, issuers depend on the information in the initial return while taking the decision to go public. The results also document that the past quarter's initial return and market condition highly influence the number of IPO issued the following month. The evidence over the periods of study shows that the initial return and market condition are related to the variability of IPO volume. Therefore the information on the initial return and market condition is important to both issuers and investors in making the decisions.

Keywords Initial Return, IPO Volume, Market Condition

Multiple Directorships, Board Characteristics and Firm Performance in Malaysia.

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Abstract The objective of the study is two-fold. First, the study examines the extent of multiple directorship practices of Malaysian public listed companies. Secondly, the study assesses the relationship of several board characteristics with firm performance. Using a sample of 132 companies in 2008, the result shows that almost 90% of directors of Malaysian public listed firms have between 1 to 3 directorships. The multiple directorships affect firms' market performance positively but not significantly. Ex-government officials and founders have positive and significant influence on performance. Family ownership is significant and has U-shaped relationship with performance. The findings to some extent have policy implication to corporate governance practices.

Keywords multiple directorship, corporate governance, ex-government officials, firm performance.

Examining Pre-Internship Expectations Among Employers on the Students' Characteristics and Internship Program: The Empirical Study of Malaysian Government-Linked Company's University

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Abstract This study attempts to investigate what the employers expect on the students' characteristics and the internship program itself, before the internship period. It also would like to measure whether there are significant differences between the demographic factors of employers and their expectations about the students' characteristics and the internship program. The primary data collection was through self-administered questionnaires which were distributed to a sample of 134 firm employers of 165 students that provide internship training in their workplace to the final year accounting students. Factor analysis and multivariate ANOVA have been employed in order to meet the objectives of the study. The results reveal that there are three (3) dimensions underpinning for each scale of students' characteristics and the internship itself which are the employers expecting before the accounting undergraduates undergoing for the internship period. Most of the employers ranked the future career development as the most important and relevant to the undergraduates to secure for future employment. Further, some significant differences between demographic factors of employers and the dimensions of employers' expectation are identified and discussed.

Keywords Employer, Expectations, Students' Characteristics, Internship, Government-Linked Company, University, Malaysia.

Antecedents of Internal Audit Effectiveness: A Moderating Effect of Effective Audit Committee at Local Government Level in Nigeria

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Abstract Research on internal audit effectiveness is an important avenue that will improve the existing conditions of internal audit at different organization particularly at local government level and thereby assist toward objective achievement of such organization. Therefore, the aim of this paper is to examine the antecedents of internal audit effectiveness: a moderating effect of effective audit committee at local government in Nigeria. The paper is a literature review paper and it is ongoing PhD thesis of the researcher.

Key Words: Antecedent of Internal audit effectiveness, Effective audit committee, Local Government in Nigeria.

Changing Roles of Management Accountants in Malaysian Companies: A Preliminary Study

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Abstract Globalization, intense competition, governmental regulations and innovation in technology have greatly changed the business environment. Organizations demand for more proactive management accountants, who can continuously steer the business to success. This definitely changes the roles and tasks of management accountants. The objective of this study is to explore past and future management accountants' tasks and skills in Malaysian organizations. A survey was conducted on registered management accountants with CIMA Malaysian division. The survey findings revealed that future management accountants are required to have a broad view of the business it is in and therefore spend less time dealing with accounting issues. Management accountants are also expected to have a more strategic focus, which included the use of a range of performance measures such as non-financial measures to enhance business performance. Overall, the findings revealed that management accountants' roles and tasks changed overtime and they are facing ongoing transformation.

Keywords Management accountants' roles and tasks, management accounting tools and techniques, management accounting change, factors driving change

Personal, Family and Academic Factors towards Emotional Intelligence: A Case Study

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Abstract Emotional Intelligence (EI) is generally defined as the ability to control one's own and other's

emotion under a particular situation. Using theory of EI, this study examines the influence of demographic background on Emotional Intelligence among accounting students in a private university. The demographic background focused in the study is categorised into personal factors (gender, ethnicity, region of origin and hometown location), family factors (family income, parents' employment and parents' level of education) and academic factors (year of degree, academic performance, type of secondary school and prior education level). The data is collected during lecture sessions through a self-administered questionnaire. The study found that family income, year of degree and prior education level show significant influence on the level of EI among the accounting students. However, further analysis prevails that only year of degree and family income able to explain the variation of EI.

Keywords Demographic background, personal factors, family factors, academic factors, emotional intelligence

The Effect of Proprietary Costs and Ownership Structure on the Disclosure of Directors' Share Options

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Abstract This study examines the proprietariness of information and the influence of ownership structure on the disclosure of information on directors' share options of 140 Malaysian public listed companies over a 2 year period (2004-2005). Results revealed that family and government ownership dominate managers' disclosure decision of directors' share options information. The proprietariness of information did not seem to affect the disclosure decisions of managers in providing directors' share options information.

Keywords Directors' share options, proprietary costs, ownership structure

Does Leadership and HRM matter on Corporate Entrepreneurship?

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Abstract The study of leadership and human resource management (HRM) towards corporate entrepreneurship (CE) has received less attention from researchers in order to explain various organisational phenomena and issues. This paper reviews the literature by identifying the key perspectives for managers of manufacturing firms to further evaluate the effectiveness of corporate entrepreneurship, which is important to foster innovativeness of the firms and better sustainability in the competitive environment. Managers of various levels are able to concentrate and transform their effort into practices that becomes particularly

salient with the increasing importance of human capital leading to a better organisational competitiveness in today's knowledge economy.

Keywords Leadership, HRM, Corporate Entrepreneurship, Malaysia

Key Performance Indicators of Treasury Departments: A Case Study of Local Authorities

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Abstract This study aims to propose key performance indicators (KPIs) for Treasury Department of two local authorities in Malaysia based on a model adapted from the Circular on Public Service Progress No. 2 Year 2005. Based on unstructured interviews with the officers and staff of the Treasury Departments of LA1 and LA2, observation of processes, documents and records and a review of relevant literatures, this study managed to propose eight KPIs focusing on efficiency. It was found that both departments have similar core business; providing support financial services to the organization and public, and similar core processes; revenue collection process and management of expenditure process. Since the departments have similar functions, core businesses, core processes and core services, it has been proposed that, they have same set of KPIs.

Keywords Key performance indicators, treasury departments, local authorities, Malaysia

The Impact of Financial Measures on Stock Returns in Malaysian Companies

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Abstract The idea of the superiority of EVA was found and advocated by Stern Stewart (1991) [4] and after that many researchers have investigated this field to find out whether this theory is supported in their selected scope and sample. The main purpose of this study is to investigate the superiority of Economic Value Added (EVA) in terms of information content in predicting stock return over other financial measures like earnings. The evidence collected from Malaysian listed companies in order to find out if this hypothesis is supported in Malaysia as a sample of a developing country. The aim is to find out whether Economic Value Added (EVA), Net Income (NI) or Cash Flow from Operating activities (CFO) has the most significant relationship with stock return and which one is superior in terms of explaining the variation in stock return. The result indicates that EVA is not superior to earnings (NI) or cash flow in terms of

explaining stock return variation. The result shows NI outperforms EVA and CFO in terms of explaining stock return variation and EVA has a significant relationship with stock return but in an opposite position.

The Evaluation of Forecasting Method for Enteral and Formula Food Supply to Support Inventory Management System Hospital

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Abstract Hospital is one of the public facilities that can support human health. Hospital quality system is the main thing to consider in order providing satisfaction to the customers, especially in terms of logistics, not only medicine but also foods which always have a direct contact with the patients. Inventory management system in supply chain management is one factor to control the quality of the food. This research aim is to select the appropriate method in demand forecasting to determine the number of products purchased for use and stored in the warehouse. The results showed the nutrition installation department should use simple exponential smoothing (SES) method for Anlene, Ensure FOS, Hepatosol and Peptamen product, while the product Pediasure and Neosure should use the moving average method, because the error was less significant and the method was really fit, according to product demand compared to the other forecasting methods. This research is not only using time series for demand forecasting, but also tries to apply the calculation of average inventory value. It uses for inventory management system to improve the warehouse system of nutrition installation department effectively and efficiently. The calculation is using periodic review method, yielding an average inventory value is much smaller than the current situation.

Keywords Forecasting, Enteral and Formula Food, Public Hospital, Inventory Management

Marketing Ethics in Islam: A Model Based Theoretical Study

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Abstract: This paper aims to critically analyze the conventional aspects of ethics and to find the loopholes of that while making a contrast with Islamic Ethics in the area of marketing. This is a conceptual paper fully based on theoretical analysis. The outcome of the research includes three models: Conventional Ethical Marketing and Islamic Ethical Marketing and Contingency Model of Ethical Decision Making in a Marketing Organization. There have the elements for Islamic Marketers to bring into their consideration while conducting their business in the market.

Keywords: Ethics, Traditional Marketing Ethics, Islamic Marketing Ethics, Accountability

Religions Views on Industrialization and Entrepreneurship: A Study in Islamic Perspective

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Abstract: Divine view is to industrialization and entrepreneurship a part of the process of economic development. All that subscribe to the divine rules of governance become Ibadah (worship), hence industrialization within the divine ambit is also an Ibadah. Divine messages; therefore, stresses both the moral quality and skills in the production of goods. People are getting benefits from industry from different ways, sometimes their ritual prayers have been done comfortably through the well supports from industrial goods and services. As per common observation devotee don't find any relationship of industrialization and entrepreneurship with divine messages. In this paper an effort has been taken to present the divine messages with regard to industrialization, entrepreneurship and achievement motivation and some practical observation also presented on the same.

Keywords: Industry, religion, Services, Resources, entrepreneur

Religious Entrepreneurship Mechanism of Controlling from Divine Sources

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Abstract: Management practitioners can learn the concept of controlling from divine messages. The basis for control is the same irrespective of the type of control, i.e., internal or external, business and personal control, social or non social control. In this paper an effort has been taken to show the fundamental divine views with regard to management function controlling. Distinctions have been presented between controlling through God fearing perception and controlling through technology. This paper will show the ways to think about divine views as well control model practiced by leaders of the golden era of Islam.

Keywords: Controlling, Divine message, standard, performance.

The Predictors of Attitude towards Online Advertising

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Abstract With the significant increase of the number of Internet users in Malaysia to 17.5 million users in 2011, on-line advertisers need to understand the consumers' attitude towards on-line advertising better. Thus, the main aim of this research paper is to study the predictors of consumers' attitude toward online advertising. Respondents were chosen from students studying in private education institutions in Malaysia since past studies indicate that most of these online users are young consumers. Three constructs have been identified to predict consumers attitude toward online advertising which are usability, trust and information. The research approach adopted in this study is a survey method using purposive sampling. The data was collected through self-administered distribution and received 207 valid responses. The findings of this research reveal that all the three predictors which are usability, trust and information had positive significant influence on consumers' attitude toward online advertising.

Keywords Online Advertising, Consumers Attitude, Predictors

The Role of HRM in Enhancing Organizational Performance

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Abstract The purpose of this article is to study the human resource management (HRM) relevance in innovation, environmental management and organizational performance. Through literature review on the related fields of study including resource-based view and organizational performance, information have been extracted and served as the backbone for the conceptual framework development. This paper aims to fill the gap in the organization performance literature by highlighting the contribution of HRM in influencing business organizational performance through its intermediate effect on innovation and environmental management. Managers from the manufacturing industry will be benefited by gaining better understanding on the role of human resource practices on improving sustainable performance by enabling innovation and environmental performance.

Keywords HRM, Innovation, Environmental Performance, Organizational Performance, Malaysia

Comparative Analysis of the ASEAN+3 and European Financial Markets

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Abstract In this paper I compared the degree of financial market integration in the EU as well as in the ASEAN+3. The main weaknesses of the ASEAN stock markets are their fragmentation and low share of foreign stocks among the listed companies. This research has found out that the sigma convergence indicator confirms that the ASEAN+3 countries aren't prepared for a monetary union. The eurozone and non-eurozone financial markets had been more and more integrated inside each subgroup between 1998 and 2008. In general since 2008 the dichotomy has been increasing between the two mentioned groups and inside the EU.

Keywords Stock exchange, foreign issuer, sigma convergence indicator, EU, ASEAN+3

Inventory Management of Medical Consumables in Public Hospital: a case study

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Abstract In healthcare service sector, inventory management and distribution has important role in determining its success. Besides medicines, most of hospital inventories are medical devices and consumable goods such as syringe, bandage, and etc. This study is aiming to observe inventory management and distribution of medical consumables in public hospital and provide solutions for problems that often happened. The methodology of this paper is a case study at a public hospital in Indonesia as developing country. This study is preliminary research, which is future research is to make the optimal scenario of medical consumables inventory and distribution which is can reduce the cost significantly. The result of this paper is there are four most important factor that must be concerned in managing hospital inventory and distribution of medical consumables, efficient use of resources, collaboration with other departments to give customer service improvement.

Keywords hospital, inventory, medical consumables, distribution

Experience in Professional Foreign Language Training

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Abstract The most effective approaches for teaching professional English language and the best resources involved in this process all round the world are analysed in this study. Great attention is focused on computer-based self-access language learning. In my opinion, it is one of the key points in professional foreign language training, which is effective only if students are strongly motivated for developing their own professional foreign language experience. Significant components for successful teaching examined in this paper are: strategic approach to management in tertiary educational management for professional foreign language preparation; a widened and deepened framework for strategic management in educational process; a growth potential set which was designed for reaching productive professional foreign language training. Adaptation of strategic management to educational process for students' professional English language preparation is defined in this paper as a stipulation of reaching effective results in teaching. Educational research and educational practice are interpreted as an integrated and inseparable process of professional foreign language teaching. It includes vertical and horizontal components, thoroughly related to successful educational process. Other key points brought to light are four subordinate educational stages of professional foreign language training, conjugated with updated experience of postulating and realizing innovative ideas by force of multifarious tasks.

Keywords experience; e-learning; motivated; strategic management; professional foreign language.

Pharmaceutical Inventory Management Issues in Hospital Supply Chains

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Abstract The primary focus of the healthcare sector is to provide patients with the best quality of care. While the healthcare cost is keep on growing, effective healthcare supply chain should be achieved to reduce some unnecessary costs. To address this issue, this study aims to examine inventory management practice in one of Indonesian public hospital and focus on the role of inventory to drive hospital supply chain performance. Three major issues regarding inventory management practice has been identified such as overstock, unjustified forecasting technique and lack of IT support. Proposed (s,Q) policy using continuous review can reduce by 50% total inventory value on hand of oncology medication. Among several forecasting technique that's presented, Holt's model appears to be the best adapted for oncology medication. Future study is needed to simulate the outlook condition using proposed policy. By implementing a new inventory policy that cope all the constraints and problems will help hospital to manage its pharmacy inventory in effective and efficient way.

Keywords Inventory Management, Oncology Medication, Public Hospital, Indonesia

University Choice: Implications for Marketing and Positioning

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Abstract The research upon which this paper was based was aimed at finding out the factors students consider important in their college choice decision and to provide marketing implications for educational administrators. *Sijil Tinggi Persekolahan Malaysia* (STPM), General Certificate of Education Advanced Level (GCE A-Level), United Examination Certificate (UEC), diploma holder and university foundation year participated in the study. Four hundred sixty three questionnaires were used for analysis of which the survey was based on five-point Likert scale. Results suggested that prospective students consider programme, cost (financial aid), location, high school personnel, peers and friends and campus visit as important criteria in their college choice decision. The findings have implications for private higher education institutions (PHEIs) positioning in a recruitment market, and for a reconsideration of marketing and recruitment strategy at institutional levels. Future research suggested to be carried out is on other aspects that influence student college choice decision such as university ranking, academic achievement, educational consultant, and accreditation. Also, future studies can explore a mediating variable such as parents' expectation and encouragement on college choice decision. Lastly, exploring the college choice decision research in a qualitative manner would also be a direction of future research.

Keywords Pprospective students, college choice decision, marketing in higher education.

Respect Your Customers and Earn Their Trust: An Empirical Evidence

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Abstract One of the most effective ways of establishing a quality relationship with customers is by respecting them. The purpose of this paper is to thoroughly examine the concept of respect and how it affects customers' trust. Having developed a concrete model, we intend to determine the moderation effect of gender on the whole relationship. The framework of this study is developed from existing literature and empirical study of customers of service sectors in a few capital cities in Malaysia. Data from questionnaire survey of 469 respondents were analysed using Pearson correlation and regression analysis. Hierarchical Multiple Regression was further being used to estimate the importance of each dimension of respect on trust.

Keywords Trust, respect, responsibility, understanding

Towards an Understanding of the Effect of Core Self-Evaluations and Knowledge Sharing Behaviour

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Abstract The journey to inculcate and establish knowledge sharing behaviour in organizations remains incomplete. Across all of the studies on knowledge sharing, behaviour stood out as a significant variable. Knowledge sharing behaviour among individuals were assumed to be influenced by personality trait. This paper reviews previous studies in order to provide a framework for understanding on how personality trait, specifically core self-evaluation influence knowledge sharing behavior. Personality has been found to be useful in predicting behavioural outcomes in knowledge sharing. Therefore, this study aims to discuss the effect of core self-evaluations on knowledge sharing behavior. Additionally, this study also discusses the role of evaluation apprehension as a mediator in the relationship between core self-evaluation and knowledge sharing behavior among employees. The paper concludes with a general discussion of the future research directions and practical implications of knowledge sharing research, especially to the librarian academics.

Keywords Knowledge Sharing Behaviour, Personality Traits, Core self-evaluations, Evaluation Apprehension, Academic Librarian.

Computerized Accounting System Threats in Malaysian Public Services

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Abstract Numbers of incidents pertaining data errors, system breach, violation of internal control and manipulation of financial information had raised the organization attention and concern. Organizations are consequently more aware of the security and integrity issues in regards of the computerized accounting system and the need to take appropriate action. This research is to investigate the security threats issues in computerized accounting system in Malaysian public services. Through questionnaires to 500 CAIS user in the Jabatan Akauntan Negara Malaysia (Accountant General Department), the study findings show the users perception of the current state of threats faced by the system. Though most of the listed threats are perceived to be rarely happen, but there are group of people indicates those incidents still taken place. Hence, this

empirical evidence may enable the public services department to evaluate their computerized accounting system security, and begin to properly pursue effective strategies to improve quality and lower the risk of incidents.

Keywords Computerised accounting system, system threats, Jabatan Akauntan Negara

Assessing the Effects of Corporate Governance Attributes on the Quality of Directors-Related Information Disclosure: The Empirical Study of Malaysian Top 100 Companies

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Abstract This study attempts to investigate the effects of corporate governance (CG) mechanisms towards the quality of directors-related information (DRI) disclosure of Malaysian Top 100 companies, after controlling variables of firm-specific characteristics such as firm size and auditor size. A DRI disclosure was measured using scoring worksheet developed by Ramli (2001) to score the items in the corporate annual reports. Consistent with expectations, the Spearman correlation showed there are statistically proven the positive associations between board independence, board diversity managerial ownership and DRI disclosure at 5 percent level, with the exception of CEO duality. The result appears to suggest that there were positive impact of the CG mechanisms on the quality of DRI disclosure among Malaysian Top 100 largest companies which were ranked by the Minority Shareholders Watchdog Group (MSWG) based on their market capitalisation. However, the regression model reported R^2 of 38.1 percent which means that almost 62 percent of those factors influencing the DI disclosure have not been captured by the model. These other factors may perhaps be identified through future research involving larger sample or other research method such as by questionnaire surveys or interviews.

Keywords Corporate Governance, Quality, Director, Information, Disclosure, Top Companies, Malaysia.

Impact of Audit Committee Characteristics on Earnings Management in Malaysian Public Listed Companies

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Abstract Malaysian public listed companies will attempt to portray a positive outlook of business in order to provide confidence to shareholders and investors regarding the profitability and viability of the company. A key method used by the management to manage earnings and show better performance is through accrual accounting. This method of earnings management is not legally prohibited and is based mainly on the company's choice of accounting policies. The negative impact on the performance of the company can be directly traced to the level of earnings management in the company. The presence of the Audit Committee is mandated in all Malaysian Public Listed companies by virtue of the Bursa Malaysia Listing Requirements. The monitoring and oversight factor of the Audit Committee provides a check and balance mechanism which may be effective in curbing rampant earnings management. This study of 153 Malaysian Public Listed companies utilises secondary data derived from Annual Reports of Year 2011 to ascertain the impact of Audit Committee characteristics, namely frequency of Audit Committee meetings, size of Audit Committee and independence of the Audit Committee, on earnings management. The proxy for earnings management is discretionary accruals and the modified Jones Model is used to determine discretionary accruals.

Keywords Audit Committee characteristics, Earnings Management, Discretionary Accruals, Malaysian Public listed companies.

Assessing Factors Influencing Students' Choice of Malaysian Public University : A Rasch Model Analysis

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Abstract The purpose of this study is to calibrate factors that influence students in their choice of public university. The factors are university's image, course offered, facility provided and university's environment. The participants for this study are 1584 prospective students from pre-university institutions. The study employed a 32-items self-developed questionnaire measuring the mentioned factors. The Rasch Model analyses were used because it provides the researcher with richer interpretations of the data collected. Results showed that the participants endorsed university's image as the most influential factors followed by university's environment, facility provided and course offered by the university. Nevertheless, the difference between calibration measures between the factors were small. Thus, the present study suggest that all factors

are considered equally important and should be considered as one unitarian factors rather than a few different factors.

Keywords Students' choice of university, Malaysian public university, Rasch Model analysis

Characteristics and Performance of Audit Committee among Listed Government Linked Companies in Malaysia

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Abstract This paper examines the characteristics of the audit committee towards performance before and after the revised code of corporate governance in October 2007. The review of the code is to improve and strengthen the quality, and the effectiveness of the board and audit committee in the public listed company. In this study, we focus on the Government Linked Companies (GLCs) to look at the reinforcement of the revised corporate governance 2007 among the GLCs as past study has shown puzzling results whether GLCs have fulfilled the requirements by the Malaysia Code of Corporate Governance as reported in the Securities Commission in 2007. The finding shows that there is an improvement in the corporate governance practice specifically in the characteristics of the audit committee at the firm and its influence to improve the performance of the firm among the GLCs.

Keywords Corporate governance, Audit committee characteristics, Performance.

A Critical Evaluation of Assurance Statement on Corporate Social Responsibility and Sustainability Reporting in Malaysia

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Abstract In tandem with the evolution of reporting, it is timely that non-financial information such as corporate social responsibility (CSR) and sustainability reporting be verified by third-party through

assurance practices. However, in Malaysia only a handful of CSR and sustainability reports are independently assured even though prior literature indicates that independent CSR assurance improves credibility of information. This paper highlights some issues surrounding an assurance practice through extensive content analyses of the assurance statements on CSR and sustainability reports of eight (8) public listed companies in Malaysia. Results of the study indicate that there are three main issues that need to be addressed; the lack of completeness of the verification statements, the need for competence and independence of the verifiers and finally the need to address specific stakeholders.

Keywords Sustainability, Corporate Social Responsibility, Assurance

The Capture and Analysis of Critical Knowledge in Consultancy Services Delivery: A Brainstorming Approach

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Abstract In Universiti Tenaga Nasional (UNITEN), the Institute of Professional Advancement (INSPA) is established to be the platform for lecturers in offering their professional services. However, some aspects of the service delivery skills, knowledge and procedure are still unclear to the lecturers. From brainstorming sessions conducted with selected experts in UNITEN and a qualitative study of the ensuing results, we compile and capture the knowledge related to consultancy service delivery. In this paper, we discuss the process of knowledge capture using the brainstorming approach and present the results of the process.

Keywords Consultancy; Knowledge Transfer and Sharing; Knowledge Capture; KM Framework

Factor Affecting Corporate Social Responsibility for Socially Responsible Companies in Malaysia

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Abstract This study investigates the relationship between individual's expectations of corporate social responsibility (CSR) and its influence in the support of this socially responsible behaviour companies in Malaysia. There are a total of 328 responses to the questionnaire developed. The data is analysed through SPSS. The regression parameter estimates show three significant relationships CSR between Legal CSR (T=3.045, ρ -value=0.003), CSR between Ethical-philanthropic CSR (T=6.049, ρ -value=0.000), and CSR between Economic CSR (T=2.211, ρ -value=0.028). The result is discussed in the context of factors affecting CSR for socially responsible companies in Malaysia.

Keywords Corporate Social Responsible, Socially Responsible Companies, Consumer Behaviour, Competitive Advantage, Stakeholder Interests.

Malaysia's New Economic Policy: Issues and Debate

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Abstract The aim of this paper is to discuss the issues concerning the New Economic Policy (NEP) of Malaysia. Even though the policy has ended nearly 20 years to-date, the issues of unequal treatments felt by the non-*Bumiputeras* and power struggle are still debatable. Regardless the outcry, it is undeniable that the NEP has great significant on putting the economic and social balance between ethnics in the country. The basic idea of NEP is as a plan to upscale the economic and to have an equal distribution of the national wealth without neglecting any parties as well as maintaining our country well-being.

Keywords NEP, Bumiputera, Racial Riot 1969;

Determinants of the Internet Banking Intention in Malaysia

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Abstract The objective of this study is to determine factors that influence individual intention towards online banking In Malaysia. Specifically, the study examines the influence of Self Efficacy (6 item), Trust(6 item), Perceived Ease of Use(5 item) and Media reference(4 item) on the intention towards Online banking. Each variable is measured using 7-point interval scale. To achieve a more balance findings among the internet banking users in Malaysia, a total of 250 questionnaires to online bank customers at 4 major banks in Klang Valley, Selangor, and across the major cities in Penang, Ipoh & Johor. 210 usable questionnaires were returned with a response rate of 84%. The data was analysed using SPSS. It was found that Self Efficiency; Trust; Perceived Ease of Use are significantly related to the intention to adopt internet banking among the users in Malaysia. Perceived Ease of Use was the main determinant towards the intention for online banking as compared to Self-Efficacy and Trust. Theoretically, our study suggests that there is a direct relationship between perceived ease of use and intention to adopt online bank In short, this study has provided a good understanding & established the factors that influence on the adoption of internet banking usage in Malaysia. This finding is paramount useful among the banks & on line banking vendors as it will

assist on their various strategy resources allocation decision on their internet banking solutions to retain or acquire new market share which will benefit both the banks & the users as well.

Keywords: Internet banking, Internet Banking Users, Technology Acceptance Model (TAM), Malaysia

Challenges in Management Accounting Innovation Adoption: Evidence from Malaysian Companies

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Abstract The purpose of this paper is to highlight the main challenges or issues in the adoption of Value Engineering (VE) viewed as a management accounting innovative technique within Malaysian companies. VE relates to a systematic and multi-disciplinary team approach adopted by companies which analyze the functional requirements of new and existing products, projects or services. The aim is to achieve the essential function at the lowest overall cost while maintaining customers' optimum value assurance. A survey was conducted to determine VE issues faced by companies within each of the Malaysian automotive and construction industries. The survey findings showed that time and attitude related issues encountered by both the industries were the main challenges that were holding up VE application. The paper contributes to the literature in management accounting innovation domain specifically in relation to VE by highlighting VE adoption critical challenges, as opposed to presenting critical success factors. The findings of the study will provide important insights for companies on possible challenges faced when contemplating how to introduce innovative technique such as VE into their social system. An understanding of the challenges in innovation adoption will bring greater confidence of success when implementing management accounting techniques such as VE.

Keywords Management Accounting Techniques, Value Engineering, Innovation, Survey Method

Analyzing Market Exploitation and Market Exploration Dyad for Marketing Strategy Implementation Effectiveness in Malaysian Fertilizer Industry: A Conceptual Paper

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Abstract-Analyzing the marketing strategy elements that influence the effectiveness of its implementation

has been the subject of sizeable empirical research. The purpose of this paper is to address simultaneous management of market exploitation and market exploration in the marketing strategy on implementation effectiveness among the most relevant new product introduction success factors in Malaysian fertilizer industry. The proposed framework has theoretical significance in filling the gap in the body of knowledge in the implementation of marketing strategy in the Malaysian fertilizer industry. This paper discusses issues in relation to the role of marketing strategy which have profound impact on organizational implementation effectiveness.

Keywords-Market Exploitation, Market Exploration, Marketing Strategy, Effectiveness, New Product Introduction

Direct effect of service quality dimensions on customer satisfaction and customer loyalty in Nigerian Islamic Bank

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Abstract Due to the importance of Islamic finance to the Muslims world, recently Islamic Banking is formerly established in 2011 in Nigeria in order to join their counterpart in the Muslims world. Due to its new existence, there is very limited information on the customers' perceptions towards the Islamic banks. Therefore, the objective of this study is to examines the direct effect of service quality dimensions on customer satisfaction and customer loyalty in Nigerian Islamic Bank. Primary data measuring service quality consisting of six dimensions: tangibility, reliability, responsiveness, assurance, empathy and compliance (24 items); customer satisfaction (4-items) and customer loyalty (4-items) were collected from 209 Nigerian students studying at Universiti Utara Malaysia. Data were analyzed using Structural Equation Modeling (SEM) using AMOS 16. Convergent validation was performed using Confirmatory Factor Analysis (CFA) and composite reliability. The finding of the study reveals that responsiveness is a significant predictor of customer satisfaction and assurance is significant predictor of customer loyalty. This implies that customers will be satisfied when the bank staff are responsive and provide fast banking service. Additionally, to maintain loyal customers Islamic banks should give assurance in terms of Islamic banking compliance.

Keywords: Service quality, Customer satisfaction, Customer loyalty, Islamic banks, Nigeria.

Integration of the Internal Supply Chain Management (SCM) Towards Long Run Competitiveness

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Abstract Economic growth of a country can be sustainable when it is able to be competitive in the long run. Hence, the Malaysian government has implemented Economic Transformation Program (ETP) to ensure the achievement of long-term and sustainable economic growth for the country. It is well accepted that there are many factors that influence the achievement of long-term and sustainable economic growth. These factors consist of internal and external supply chain management (SCM) components. Many studies had been conducted to evaluate the effects of external SCM components on the efficiency and performance for long-term and sustainable economic growth. However, very limited studies had been focused on the effects of internal SCM components in order to achieve long-term and sustainable economic growth of a country. Therefore this paper presents the findings from a research conducted to determine the factors and their integration towards the performance of internal SCM on the long term competitiveness and sustainable economic growth. 192 electrical and electronics (E&E) manufacturers were interviewed to determine their views on the importance of the integration of the internal SCM factors towards the achievement of long term and sustainable economic growth. The study focuses only on manufacturer perspective and concentrates on their views but not the whole channel members in the supply chain. The results provide insights on how the integration of internal SCM factors were applied in Malaysia E&E industry and how it could be improved in achieving towards long run competitiveness. This study helps to address the integration of internal SCM to identify their influence towards long run competitiveness.

Keywords Internal Supply Chain Management (SCM); competitiveness; integration

‘Street Turn’ Strategy: An Analysis of its Effectiveness as a ‘Green Logistics’ Tool for the Management of Empty Containers for Road Haulage in Malaysia

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Abstract The problem of empty containers is not unique to Malaysia but also a major problem that is faced by other countries around the world. An effective strategy of managing empty containers not only enable financial savings, but it also has the added advantage of contributing to the well being of the environment. Therefore, several strategies have been identified and implemented to reduce or minimize the environmental impact of moving around empty containers. The practice of industry in Europe in managing the container movement is based largely on two strategies called ‘Depot Direct’ and ‘Street Turn’. These strategies are looked upon as suitable tools for managing container’s entire – journey when there is haulage by prime movers. However in Malaysia, logistics practitioners have still largely not implemented a similar strategy in the latter that forms the foundation of green logistics thus helping to reduce carbon emissions in Malaysia. Normally, road haulage companies in Malaysia use the ‘Depot Direct’ strategy and from the general observation this strategy is not an environmental friendly process as it entails unnecessary carbon emissions. This author seeks to determine whether there is an environmental benefit if there is implementation of a new strategy like ‘Street Turn’ in Malaysia for container haulage operations.

Keywords Street Turn, Depot Direct, Green Logistic, Carbon dioxide (CO₂), Carbon monoxide, Prime mover Containers

Cargo Crime on the Road in Malaysia: Targeted Shipment

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³

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Abstract The element in logistics has always been fundamental to the manufacturing, storage and movement of goods and products. However, some threat and risk had difficult the process. Some important shipments could not or failed to be handed on the particular time. Therefore, the purpose of this study is to identify the type of shipment that was targeted in the case of cargo crime on the road in Malaysia. The methodological approach in this study was through focus group and a structured interview. From the findings in both approaches, the top five targeted shipments in Malaysia were agreed by the respondents includes, electronic item, pharmaceutical item, petrol, and latex. Lots of journals and articles regarding cargo crime was studied based on European country and United State. However, there is very few written information regarding cargo crime in Malaysia. Therefore, this study is perhaps one of the first to be carried out as a medium of information regarding cargo crime in Malaysia.

Keywords Cargo crime, hijacking, type of targeted shipment

The Analysis of Appointment System To Reduce Outpatient Waiting Time at Indonesia's Public Hospital

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Abstract Outpatient services have become an important component of health care. By hidebound thinking, the medical profession emphasized that a physician's time is more valuable than a patient's time. Consequently, the appointment system was designed to minimize physicians' idle time overlooking patients' waiting time. This is no longer valid in today's consumer oriented society. Long waiting times for treatment in the outpatient department followed by short consultations has long been a complaint. Nowadays, customers use waiting time as a decisive factor in choosing a service provider. Therefore, idle time of both parties must be considered in designing an appointment system although these two objectives are contradicted to each other. This research aims to provide a study of the major causes of patients length of time for medical treatment in a outpatient clinic at one of Indonesian public hospital and also provide recommendation on the best strategy to improve the appointment system so that can maximize the effectiveness and efficiency of resource and capacity. The hospital queue model use single-channel multiphase systems. Queuing theory be the first tool to look at patient waiting times on each server independently. The results show that the hospital should change the appointment system for physicians. Applying 'doctor on call' system may appear to reduce doctor's idle time but lead to high patients' waiting times. In some cases, the appointment system make doctor to be back and forth to the hospital, so it was not directly affect the productivity of a doctor. Not only construct the appointment system, they should take attention of patient flow and set scheduling of the capacity to increase the effective and efficiency outpatient department performance.

Keywords: appointment system, outpatient waiting time, queue theory

Drivers of Sustainable Environmental Manufacturing Practices and Financial Performance among Food and Beverages Companies in Malaysia

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Abstract: This study investigates the direct influence of the drivers of sustainable environmental manufacturing practices, sustainable environmental manufacturing and financial performance. Quantitative research design was employed in conducting this study. Primary data was collected through questionnaire which was delivered by hand to 257 respondents including the managers, executives/senior executives of food and beverages companies in Malaysia. 115 questionnaires were returned and used for the analysis. Structural equation modeling was employed to analyze the collected data using Amos 16. A fit model was achieved from the confirmatory factor analysis after eliminating few items recognized as errors by the

modification indices verification showing the goodness of fit model (Ratio = 1.196; P-value = 0.05; GFI = 0.860; TLI = 0.921; RMSEA = 0.042). Based on this, it was found that stakeholder pressure and perceived benefits are significantly related to financial performance.

Keywords: Sustainable environmental manufacturing practices, financial performance, Stakeholder pressure, Perceived benefits

An Investigation into the Adoption of Mobile Banking in Malaysia

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Abstract This study extends the applicability of Technology Acceptance Model (TAM) and Theory of Planned Behavior (TPB) constructs to investigate the significant factors influencing users' adoption of mobile banking services in one of the Malaysian public universities. The research model was empirically tested through a survey. Data collected from 125 respondents were analyzed by means of multiple regression. Findings showed that perceived usefulness and social influence have significant impact on mobile banking adoption. In contrast with previous studies, perceived ease of use, perceived credibility, image, perceived financial cost, and computer/internet experience were not significant in explaining mobile banking adoption. In summary, perceived usefulness contributed the most in explaining mobile banking adoption. Implications of findings and suggestions for future research are given.

Keywords Mobile banking; Adoption; Technology acceptance model; Theory of planned behavior

An Application of Lagrangian Relaxation Approach in Reverse Logistics Problem

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Abstract This research examines the reverse logistics problem in which manufacturers need to determine the collection methods for used product at the end of its life. Three collection methods are studied namely pick-up, drop-off and mail return. The research investigates the problem of assigning appropriate collection methods that can maximize manufacturer's profit. Initially, a mixed integer non-linear programming model integrating the three collection methods is proposed to tackle the problem. In the later part, a Lagrangian heuristic approach is then proposed due to the complexity of the problem and the inability of the previous solution method to solve larger problem instances effectively. The proposed solution is tested using some

problem instances and the results are promising. The issues, potential and benefits of the proposed solution are highlighted.

Keywords Reverse logistics, collection methods, Lagrangian Relaxation, mixed integer non-linear programming

Reforming of Public Services Management Case Study: Licensing Service in Yogyakarta, Indonesia

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Abstract This study aims to analyze the management of licensing service reform in Yogyakarta, Indonesia and the factor that inhibitant the reforming process. Mixed method approach in sought to determine the management of public service reform in the licensing service. Data collection was conducted through a study of literature, review previous research, in-depth interviews and focus group discussion which refers to the thirteen indicators in the chain of service licensing procedures, the power of innovation, decentralization of services, an understanding of the policies, work service flexibility, communication, customer research, the pressure from above, the issue of cooperation, commitment, culture, and understanding of bureaucratic reform. This study enrich previous research about license service which using SERVQUAL and Important Performance Analysis conducted by Rahayu, Fitriati, and Kurniawan (2012). Previous research finds a low assessment of the licensing services. Licensing service provider is less responsive to public expectations. Further, this study finds that there is a demand for growing public expectations dynamically along with the high quality of services provided. Recommendations for subsequent research are the importance of public service reform management an ongoing basis, in accordance with local knowledge and the development of society is always dynamic.

Keywords Public Services, Licensing Service, Reform

The Direct Effect of Entrepreneurial Orientation and Innovation Success on Firm Performance

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Abstract Innovation plays pivotal role in whole business competition, while small firms in developing economies face challenging issue to invest in innovation. The research aims to examine the impact of innovation success as mediator variables on relationship among entrepreneurial orientation, human capital, social capital and firm performance. Hence, this research wants to contribute to the literature of product development management. With independent variables of entrepreneurial orientation, human capital and social capital, the research employs sample of small and medium enterprise from Malaysia and Indonesia. Through employed innovation success as moderator variable, the research indicates positive relationship between entrepreneurial orientation and firm performance. However, the evident highlights negative relationship between human capital and firm performance as well as social capital and firm performance.

Keywords entrepreneurial orientation, innovation success, human capital, social capital, firm performance

Revitalization Jakarta One Stop Service Office As an Effort to Improve Doing Business Rating in Indonesia

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Abstract This study aims to analyze revitalization undertaken *Kantor Pelayanan Satu Pintu* (One Stop Office) in Jakarta in 2012. Qualitative approach in this study uses literature study, in-depth interviews, focus group discussions and review of secondary data for collecting data. The results showed that the One Stop Office has been revitalized in six steps, namely: (1) the mechanisms and procedures for licensing, (2) breakthrough shortcuts to shorten the chain procedures / chain bureaucracy, (3) power and freedom innovation in services, (4) up to front line services level decentralization, (5) understanding the governance services policy, and (6) customer communications and research conducted continuously. The study find some issues that should become concern in the Jakarta One Stop Office, they are: (1) bureaucracy makes licensing services still felt hard, (2) the licensing service still requires a long time because of the "freeze time", (3) the user has not prioritized services on line in handling licensing permits, (4) still dominates the middleman user serviceability, (5) there is still a mutually symbiosis between the customer and the middleman. To achieve a better revitalization, the One Stop Office of Central Jakarta should minimize corruption among local police officers with service bureau or brokers. In addition, the management of public services needs to be made related to the presence of the role of middleman that does not adversely impact the delivery of services in the field of licensing Jakarta as the capital of the Republic of Indonesia, so the rank Doing Business in Indonesia may increase.

Keywords Public Services, License Service, Revitalization, One Stop Office

Host Country Restrictions, Choice of Entry Mode and Japanese Subsidiaries Performance in Developing Countries

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Abstract This paper empirically examines the effects of a host government's local ownership restrictions, the choice of entry mode and Japanese subsidiaries performance in two selected developing countries namely Malaysia and Thailand that received among the highest Japanese FDI for fiscal years 2003 through 2009. The purpose of this paper is to investigate the influence of host government restriction by using subsidiary's financial data as the performance indicator from ORBIS database. Our sample consists of 1267 cases. The results reveal that local host government restriction significantly influences the choice of entry mode and subsidiaries performance in the two developing countries.

Keywords Entry Mode, Japanese Subsidiaries, Financial Performance, Malaysia, Thailand

The Mapping of Small and Medium Creative Industries in Depok in Preparation of Regional Competitiveness

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Abstract Regional competitiveness is an inseparable part of local economy development; each region has its own potential for unique core competence. In analyzing competitiveness, Porter introduces the diamond model, where a nation's industrial success results from an optimum collaboration among national potentials. This study reviews the potentials of Depok's small and medium enterprises in the creative industry. Through the combination of humanities, science and technology, the research is expected to result in a comprehensive review of spatially based regional potential. The quantitative-positivist approach and total sampling method are used. There are two categories of the survey instruments: *First*, general profiles of the locations and respondents' biodata. These are obtained from primary data (field survey) and secondary data (information from related government institutions). *Second*, business condition and environment whose parameters refer

to environmental components that determine competitiveness. Components in the input factor parameter are supported by spatial overviews related to the origins and characteristics of the workforce, origins of the production materials and equipments, and analysis on the local capacity to provide the input factor parameter. The purpose of spatial overviews on the buyer parameter is to discover consumer distribution and potentials of the product consumers. Next, supporting and related industries are reviewed in relation to their influence on the creative industry's spatial existence, using the superimposed and geostatistics analysis. To complete the review, the researcher, using the same method, analyzes the spatial capacity of supporting facilities and infrastructures, and reviews demographical factors as well as the local government's regional layout policy. Through a multidisciplinary approach, the research is expected to contribute to the Depok government's competitiveness strategy in the future, which in turn will improve the local residents' welfare and living

Keywords Regional competitiveness, creative industry, entrepreneurship, small and medium enterprises, Porter's diamond model, spatial approach

An Exploratory Study on the Relationship between Entrepreneurial Attitude and Firm Performance

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Abstract There is an increased emphasis on entrepreneurship research all around the globe. The Census of Establishments and Enterprises 2006 shows that 99.2% or 518,996 of business establishments in Malaysia were small and medium enterprises (SMEs). A critical question remains – what factors affect entrepreneurial performance? Not all business start-ups were successful and managed to survive into the future. This study aims to understand how entrepreneurial attitude affects the performance of SMEs in Malaysia. Self-administered questionnaires were distributed to owner managers and data were analyzed using regression model. Results show that all five dimensions of entrepreneurial attitude are positively related to firm performance.

Keywords Entrepreneurial attitude, small and medium enterprises, firm performance.

Islamic Spirituality and Peers Influence as Antecedents of Ethical Intention of Public Servants: A Structural Equation Modelling (SEM) Approach

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Abstract The purpose of this study is to examine the antecedents of ethical intention among the public servants in Malaysian public service sector. All variables were measured using 7- points interval scale; Islamic spirituality (18 items), peers influence (6 items) and ethical intention (18 items) as exogenous variables. Questionnaires were distributed to 200 public servants in public primary and secondary schools in Kedah state based on a random sampling method. A respond rate of 78.5% (157 respondents) was obtained during data collection phase and 152 were usable. The data was input into SPSS 18 and analyzed using Structural Equation Modelling (SEM) through AMOS 17. The result shows that the goodness of fit indices of structural equation model are adequate at GFI=0.941, p-value=0.066 RMSEA=0.046, ratio (cmin/df)= 1.326 and TLI= 0.959. The finding supports one significant direct effect in the revised model, thus supporting the hypothesis peer influence is significantly influence ethical intention ($\beta= 0.358$, c.r = 2.886, $p<0.004$). The result is discussed in the perspective of public servant towards ethical intention.

Keywords: Islamic Spirituality, Ethical Intention, Peers Influence

Employee Engagement: A Study from the Private Sector in Malaysia

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Abstract Employee engagement is a major problem in a private sector in Malaysia. This problem needs to be addressed urgently in order to cope with the uncertainty of turbulent industry condition. This paper attempts to determine the antecedents of employee engagement such as job autonomy, strategic attention, role benefit and goal setting in private sector in Malaysia. A survey method was used to collect 204 responses from private sector employees in Malaysia which are engaged in telecommunication, finance, IT, property and plantation. The result of the regression analysis has shown tremendous outcome indicated that job autonomy, goal setting and role benefit had significant effect on employee engagement in private sector industries. This study has given an important role to the organization in developing strategy for their human resource development to enhance productivity and reducing cost of hiring new employees.

Keywords Employee engagement, job satisfaction, management strategy, private sector, Malaysia.

The Mediating Effect between some Determinants of SME Performance in Nigeria

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Abstract: The purpose of this study is to examine the relationship of owner/manager knowledge, competitive intensity, complexity of marketing, technical competence, firm size with the mediation of advisory services on the performance of Nigerian SMEs. The study employed structured questionnaire survey involving a sample of 278 manufacturing SMEs operating in Kano State, a total of 198 valid questionnaires were completed and returned representing 71 percent response rate. Evidence suggests that there is significant relationship between owner/manager knowledge, complexity of marketing decision and technical competence and advisory services. In contrast, the result found no significant relationship between firm size and advisory services. Similarly, the result found that owner/manager knowledge, complexity of marketing decision, technical competence and advisory services have significant relationship with performance. The result also indicates that, there is no significant relationship between firm size performance and technical competence and Performance. We also found that advisory service mediates the relationship between owner manager knowledge and the complexity of marketing decision. The findings of this study will benefit owner/managers of SMEs, regulatory agencies, accounting firms, government at all levels and will also serve as frame of reference to future studies.

Keywords: Advisory Services, Owner-Manages Knowledge, Competitive Intensity, Complexity of Marketing Decision, Technical Competence, Firm Size, SME Performance

Antecedents of Firm's Performance: Empirical Evidence from Yemeni SME'S

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Abstract The purpose of this study is to examine the relationship between market orientation and firm's performance in the context of SMEs of Yemen. Though lot of attention is given to study the relationship

between market orientation and firm's performance but still there is a considerable confusion about how this relationship is developed and where it is directed. It has been previously studied that market orientation and performance are directly related, but this paper will empirically analyze the relationship of other factors, learning orientation, risk taking orientation and innovation with the performance. Each of the construct was measured on 7-point likert scale ranging from 1 strongly disagree to 7 strongly agree, where market orientation has 15 items, learning orientation has 7 items, risk taking orientation has 5 items, innovation has 5 items and firm's performance has 5 items. Four hundred self administered questionnaires were distributed to target respondents of SME's in Aden, Ibb and Sanaa, Yemen. 249 questionnaires were completed and returned, so the response rate was 63%. The data was analyzed using Structural Equation Modeling (SEM) through AMOS 16. The goodness of fit indices of the revised structural model indicate adequate fit (GFI: 0.952, RMSEA: 0.028, Ratio: 1.19, P-value: 0.119). The regression parameter estimates show four significant relationships between innovation and market orientation ($\beta=0.31$, P-value>0.002 and C.R=3.148), innovation and learning orientation ($\beta =0.716$, P-value=0.001 and C.R=3.671), learning orientation and firm's performance ($\beta =0.44$, P-value=0.03 and C.R=2.168), firm's performance and innovation ($\beta =0.327$, P-value=0.013 and C.R=2.482)

Keywords: Market orientation, Learning orientation, Risk taking orientation, Innovation, Performance

How Ownership Structure Influences Company Performance In Relation to Its Life Cycle

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Abstract Ownership structure is considered to be the most influential component in corporate governance; it is also closely related to company performance. The current research analyzes the influence of ownership structure (both insider ownership — board and managerial ownership, blockholder ownership — and institutional ownership concentration — pressure-insensitive and pressure-sensitive) on company performance (industry adjusted return on asset/IAROA) based on its life cycle. Life cycle is incorporated into the research to examine whether the influence of ownership structure on company performance differs at each stage of the life cycle. The current research uses imbalanced panel data consisting of 695 observations of sample companies from the manufacturing, IT, and multimedia businesses during the 2005-2010 period. The results show that: (1) insider ownership has a significantly non-linear influence on IAROA, indicated by a U-shaped curve (2) blockholders have a significantly positive influence on IAROA in companies at the mature stage; on the contrary, the influence is significantly negative in companies at the growth stage (3) institutional ownership concentration has a significantly negative influence on IAROA across the samples and a significantly positive influence on companies at the mature stage, and (4) pressure-insensitive and pressure-sensitive institutional ownerships have a positive and significant influence on IAROA in companies at the mature stage; on the contrary, the influence is negative and significant in companies at the growth stage.

Keywords Include ownership structure, company performance, life cycle stage, imbalanced panel

Comparative Analysis of Return on Sukuk and Conventional Bonds

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Abstract This study aims to analyze the ratio between yields on sukuk and conventional bonds using model calculations Yield to Maturity (YTM) and portfolio optimization model (Markowitz Model and Single Index Model). Testing is done by using the average, standard deviation, coefficient of correlation, covariance of the portfolio, as well as the statistical test t. The samples used were sukuk and conventional bonds are actively traded and listed on the Indonesia Stock Exchange (IDX) and the Indonesia Bond Pricing Agents (IBPA) in October 2011. Of the total sample, the researchers divided into 10 groups of comparison so that comparisons can be done in a balanced and proportionate. The results showed that the average of the sukuk and conventional bonds differ significantly overall. From the tenth group comparisons, group 3, 6, and 10 had significant differences, namely sukuk average YTM is greater than conventional bonds. This study recommends that the following research more attention to the rules of sharia compliance.

Keywords Sukuk, Bonds, Markowitz Optimal Portfolio Model, Markowitz Optimal Portfolio Model

Dual Imperatives of Action Research: Lessons from Theoretical Research Practice to Construct Social Development Index by Using Soft Systems

Methodology

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Abstract This paper provides an illustration of practices of dual imperatives of action research as mentioned by McKay and Marshall (2001). An action research (AR) is conducted in the field of street vendors promotion program perceived to be representing the implementation of social development, a sociological-based development perspectives. Soft Systems Methodology is used in this AR to tackling social complexity, instead of many other systems thinking approaches. A research interest reflection based on theoretical framework (F), methodology for research interest (Mr) and specified research question (A) as introduced by McKay and Marshall (2001) is conducted aiming at constructing social development index as main priority of the research objective. In fact, however, at the same time the researchers have a significant field research experience which is to be potentially as a basis for a problem solving action to reflect on specified problem solving (P) and methodology for problem solving interest (Mps). Such experience

confirms the conceptualization of dual imperatives of AR introduced by McKay and Marshall (2001), in which “two separate but interconnected and interacting cycles: one cycle representing and focused on problem solving interest in AR, and the other cycle representing and focused upon the research interest in AR”. While a preliminary social development index is constructed consisting of 28 variables, 42 indicators and 42 numerical criteria, is constructed in the context of research interest, a number of clarified issues are identified as a part of individual understanding about a city to promote street vendor promotion program.

Keywords dual imperatives of action research, research interest, problem solving interest, soft systems methodology, social development index.

The Important Antecedents of Strategic Alignment in Manufacturing Industries in Malaysia

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Abstract This study is meant to examine the relationships of several antecedents and important of strategic alignment into manufacturing industry in Malaysia. The study identified six importance antecedents of strategic alignment into manufacturing industry, namely: Service Quality, Shared Knowledge, Strategic Planning, Track Record, Value and Belief, Strategic Alignment, Business Strategy. Is widely acknowledged that alignment of business strategies and manufacturing strategies has positive influence on manufacturers' competitiveness. Due to the immerse globalization and virtualization in today business environment, many transformation is taking place with improvement in value chain as well as foster closer relationship with their customers and business partners. 300 questionnaires were mailed to selected respondents. Two hundred questionnaires were completed and returned, representing 66.7% response rate. A seven point liker scale was used to measure responses. The data were analysed using Structural equation modeling (SEM), using AMOS version 16. Confirmatory factor analysis of measurement models indicates adequate goodness of fit after a few items were eliminated through modification indices verifications. Goodness of fit indices of the revised structural model show adequate fit. The goodness of fit indices of the revised model indicate adequate fit (GFI=.941, RMSEA=.045, RATIO CMIN/DF=1.401, P-VALUE=.021). The regression parameter estimates of two variables are found to be significant. Value and belief has a positive relationship with Strategic alignment and Strategic alignment has a positive relationship with Business Strategy. The findings are discussed in the context of strategic alignment into manufacturing industries in Malaysia.

Keywords: Strategic Alignment, Business Strategy, Value and Belief, Manufacturing Industries, Malaysia.

Employees in the Iraqis Small and Medium Enterprises (SMES) Based on Business Process Reengineering (BPR) Tools: A Proposal New BPR Model

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Abstract Iraq is now building its economy and infrastructure and has the potential to build a robust infrastructure based on a solid foundation. BPR could be applied to all business sectors. Iraqi government and businesses could achieve tremendous advantages by adopting BPR. Nowadays, Iraqi's Small and Medium Enterprises (SMEs) faces difficulties in managing and improving the business structure. Many small companies conjectures that the importance of integrate new facilities to achieve the required improvements in their business needs. BPR tools and simulations are used in huge company; however, it is also needed by small and medium-size enterprises in human resource management in order to strengthen their business operation and management. This study involved the degree of readiness of the Iraqi SMEs for applying BPR tools in managing the business resources, ease of use, usefulness, quality management, employee's self efficacy, self-confidence, and motivation. A quantitative research method was used using a questionnaire survey in order to verify these factors contribute to the use of BPR in the Iraqi SMEs. A total of 170 responses were collected from three enterprise companies in Baghdad. A framework of BPR tools in the Iraqi SMEs was produced to help these companies implementing BPR in order to develop employee's motivation, self-efficacy, self-confidence, and quality.

Keywords: BPR, TQM, Business management, SMEs.

An Assessment of the Direct Welfare Impact of Fuel Subsidy Reform in Nigeria

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Abstract:- Using the Household Expenditure Survey of 2010, this paper measures the direct welfare impact of higher fuel prices on different socio-economic groups in Nigeria. The analysis is carried out by segregating households into 3 different income groups and the welfare impact due to subsidy cut is measured. The results show that the reduction in welfare due to higher price is larger for the middle 40% compared to the top and the bottom 20%. This is due to the fact that the middle income group has a larger budget share on fuel. Fuel subsidies are found to be costly in protecting poor households due to substantial leakage of benefits to higher income group but the welfare loss for the lower income group due to subsidy cut is somewhat higher due to the smaller size of their income. Thus, while subsidy reform is undeniably necessary, our findings suggest that it must be carried out cautiously. Contrary to commonly held views, our study suggests that the reform must be accompanied with strategies and programs to mitigate the welfare loss, not only for the lower income but also the middle income group.

Factors Critical for Learning Management System in On-line Distance Learning (ODL)

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Abstract On-line distance learners depend heavily on learning management system (LMS) to fulfill their learning requirements. The learners would expect that LMS will contain all the necessary learning materials and resources for learners to refer to for learning. Also, the system should be able to support such activities like downloading, uploading, forming, and chatting. Once the system is established, learners would use the system provided if they are satisfied with it and in turn increases learners retention. Hence, this paper is to examine the factors affecting the e-satisfaction and e-retention of a learning management system (LMS). The factors identified include: technology acceptance model, perceived quality, and LMS characteristics.

Keywords Learning management system, on-line distance learning, e-learning, adult learner and Malaysia

Factors that affect accounting information system implementation and Accounting information quality: A Survey in University Utara Malaysia

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Abstract: The purpose of this study is to investigate factors that affect accounting information system implementation and accounting information quality from Universiti Utara Malaysia student's points of view. It examines the effect of human resources, data quality and management commitment on accounting information system and information quality. A survey of 119 respondents is selected to gather information's to test the study hypotheses. The main findings indicate that there is significant relationship between management commitments, data quality and accounting information system. However, the relation is not significantly related to human resources. Furthermore, the relation between management commitment and data quality are not significantly related to accounting information quality but significantly related to accounting information system and human resources. The study recommends that comprehensive training programmes to get the sufficient knowledge in accounting information system implementation and the importance of data quality, furthermore, top management should support AIS implementation to get full benefit of accounting information system.

Keywords Accounting Information System (AIS), data quality (DQ), information quality, management commitment, human resources
