



UNIVERSITI
TEKNOLOGI
MARA



PERBANAS
INSTITUTE

IABC 2024

The 8th International
Accounting and
Business Conference

International Accounting & Business Conference

Sustainability and Corporate Social Responsibility in Carbon Footprint

August 19th - 20th, 2024

IABC 2024

The 8th International
Accounting and
Business Conference

International Accounting & Business Conference

Sustainability and Corporate Social Responsibility in Carbon Footprint

Monday & Tuesday, August, 19th - 20th 2024 | Perbanas Institute Jakarta Campus

PANEL DISCUSSION



Keynote Speaker:

Prof. Madya Dr. Saunah Zainon
Rector of UTM Cawangan Johor
Malaysia



Speaker:

Dr. Sahara, SP., M.Si.
Lecturer of IPB University
Indonesia



Speaker:

Eka Fitria, M.B.A.
Director of Treasury & International
Banking PT. Bank Mandiri (Persero),
Tbk.



Speaker:

Prof. Michael G. Vann, Ph.D.
California State University,
Sacramento, US



Speaker:

Prof. Bhimaraya Metri
Director of Indian Institute
of Management Nagpur
India



Opening Speech:

Prof. Dr. Hermanto Siregar, M.Ec.
Rector of Perbanas Institute
Indonesia

TIMELINE:

Day 1, August 19th, 2024

PANEL DISCUSSION

08.00 - 11.30 (GMT+7)

CALL FOR PAPER

13.00 - 17.30 (GMT+7)

Day 2, August 20th, 2024

NVIVO WORKSHOP

08.00 - 10.00 (GMT+7)

CALL FOR PAPER

10.00 - 12.00 (GMT+7)

MAIN TRACKS:

Accounting, Business, Technology and Others.
For further details on the scope and tracks,
please visit our website at

<https://bit.ly/IABC2024>

Contact Person:

Jinan (+62 813-3525-3855)

www.perbanas.institute

perbanas.institute

NVIVO WORKSHOP



Speaker:

**Dr. Rosmawati
Haron**

Senior Lecturer
Faculty of Accountancy
UTM Cawangan Johor
Malaysia

Master Nvivo:

An Exclusive Workshop to
Elevate your Research Skills

Workshop:

Nvivo for Literature Review on 20th
August, 2024, for Researchers and
Postgraduate Students.

Fees:

USD 30 only

Registration:

<https://bit.ly/NVIVOWorkshopRegistration>

LINK ZOOM:

<https://s.id/IABC2024PanelDiscussion>

Supported by:

PROGRAM BOOK

**The 8th International Accounting &
Business Conference (IABC)
2024**

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FOREWORD



Assalamualaikum W.B.T,

Alhamdulillah, praise be to Allah for giving us the opportunity to organise this 8th International Accounting & Business Conference 2024 (IABC2024), in collaboration with PERBANAS Institute, Jakarta Indonesia. I am truly honoured to welcome all speakers, presenters and participants from all around the globe to this prestigious biennial event. This year's conference emphasises sustainability and corporate social responsibility in carbon footprint, and we are privileged enough to have secured multiple contributions from the fields of accounting, business, technology and other related tracks.

It is indeed timely to have the conference this year, considering the growing environmental concerns across the world in contributing to a cleaner and greener atmosphere. Owing to that, this event provides a valuable platform for esteemed academicians, scholars, and researchers to connect, collaborate, and interact in a meaningful discussion and knowledge sharing sessions. Consequently, it is anticipated that innovative ideas which will address numerous environmental challenges in a more holistic approach can be fostered.

Finally, I would like to extend my heartfelt thanks to all the responsible individuals who have been working tirelessly in various capacities towards the success of this event. Your roles and assistance are remarkably valued. To conclude, I hope that you enjoy this conference, and I am looking forward to seeing you at the main event.

Best Regards,
ASSOCIATE PROF DR SAUNAH ZAINON
8th IABC 2024 Organizing Committee
Universiti Teknologi MARA Johor, Malaysia.
johor.uitm.edu.my

OPENING REMARKS

Welcome to the 8th IABC 2024 Conference on Sustainability and Corporate Social Responsibility in Carbon Footprint. This conference brings together exceptional experts to discuss and unravel one of the most urgent concerns of our era: our combined influence on the environment. As the chairperson of this conference, I am pleased to present a platform that unites researchers, policymakers, and concerned citizens with the goal of decreasing our carbon footprint and creating a more sustainable future.

The relevance of our duty is significant. Scientific evidence conclusively demonstrates that human activities are undeniably creating unprecedented changes in our climate, mostly as a result of the increasing levels of carbon dioxide and other greenhouse gases. These modifications pose substantial hazards to the ecosystems, economy, and communities worldwide. Nevertheless, this issue offers us a propitious opportunity to reassess our approaches, innovate new technology, and redefine our relationship with the planet.

This conference functions not only as a gathering of experts, but also as a call to action. In this two-day conference, we will engage in extensive discussions and share successful techniques that are crucial in minimising our impact on the environment. The goal is to understand the extent of the problem, as well as develop a practical and effective plan in solving it.

We are fortunate to have assembled a diverse group of speakers and different sectors of participants from all over the world in this conference. Each attendee at this event, ranging from influential executives who are reshaping business strategies to align with sustainability goals, to pioneering researchers who are pushing the boundaries of renewable energy, to dedicated advocates who are advocating for policy changes at different levels of government, plays a crucial role in our joint effort. The conference centres around the concept of communal responsibility as one of its primary themes. While individual actions have their own importance, the scale of the undertaking requires coordinated efforts that transcend across different businesses, borders, and generations. Now is a moment that calls for collaboration, a chance to break down obstacles and work together in exceptional ways. Moreover, this is a moment that necessitates courage, as we must be ready to embrace bold ideas and enforce determined actions that may challenge existing conventions.

As we commence our collective endeavour, I urge you to actively engage with the content, forge connections with your peers, and utilise creative thinking to discover methods of reducing our collective carbon footprint. The significance of our work extends far beyond the boundaries of this conference, as it affects legislation, moulds public discourse, and inspires future generations to adopt the duty of environmental stewardship.

Finally, I would like to convey my deepest gratitude to all those who have contributed to the coordination of this conference, including our co-host, PERBANAS Institute, sponsors, and most importantly, you, the participants. I appreciate your commitment to addressing the issue of carbon footprint, as it indicates our potential to collectively create a future where both human well-being and the environment may thrive.

Thank you for your dedication to this cause. Let's make this conference a milestone in our journey towards sustainability.

Warm regards,

Rosmawati Haron

Chairperson, 8th IABC 2024



COMMITTEE

IABC 2024 COMMITTEE

Patron	PROFESSOR DATUK DR. SHAHRIN BIN SAHIB
	Vice Chancellor of Universiti Teknologi MARA
Advisors	Associate Prof. Dr. Saunah Zainon
	Prof. Dr. Hermanto Siregar. M.EC.
	Dr. Faridah Najuna Mismam
Chairperson	Dr. Rosmawati Haron
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	Dr. Jasman
	Dr. Maizura Md Isa
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	Mrs. Wan Nor Hafidzah Wan Mohd
	Mrs. Norshahnadz Mohamed Ghulam
	Mrs. Nur Atiqah Abd. Hamid
	Mr. Husnizam Hosin
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	Mr. Mohd Lezam Lehat
	Mrs. Iqlil Dhanial Mohamad
	Mr. Syamsul Firdaus Sardi
	Mr. Mohd Bokhari bin Hamdan
	Mr. Mohd Nursadiqin bin Atimun
	Mr. Rinaldi Anggoro Ekasaputra
Mr. Ujang Hidayat	
Index-Journal Publication	Dr Azila Jaini
Logistics, Equipment & Transportation	Mr. Syed Khusairi Tuan Azam
	Mr. Flip Singadji
	Mrs. Sukma Darmawati
Registration	Ms. Nurhasanah

Parallel Session	Mr. Suharyanto
Opening Ceremony	Datin Aryani Abdullah
	Mrs Laras Rayi Saraswati
Certificate	Mrs. Syaidatul Zarina Mat Din
	Mrs. Zanariah Abdul Rahman
Language Editors	Dr Normala Sulaiman
	Mrs. Sofwah Md Nawi
	Mrs. Suhaili Mohd Yusof

EVENT SCHEDULE

DAY 1 - August 19th, 2024

NO	Duration (GMT +7)	Event
1	09.00 – 12.00 WIB	Seminar and Panel Session (Hybrid)
2	13.30 – 16.30 WIB	Offline Parallel Session (Call for Paper)

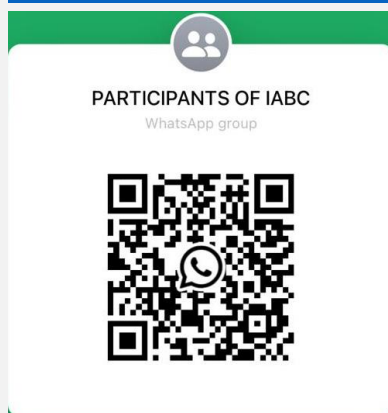
DAY 2 - August 20th, 2024

NO	Duration (GMT +7)	Event
1	08.00 – 09.30 WIB	NVIVO Workshop (Online)
2	09.30 – 11.30 WIB	Online Parallel Session (Call for Paper)
3	11.30 – 12.00 WIB	Closing of IABC 2024 (Online)

Note:

Participants can join the WA Group (link provided below) to facilitate communication

<https://chat.whatsapp.com/G4yrXT99iX1CfQeVFhbCIs>



CONFERENCE PROGRAM

DAY 1 - August 19th, 2024

LINK ZOOM :

<https://us06web.zoom.us/j/87184431451?pwd=cW1mMqxixy9pg8ecvJE3QxjW27YkDJh.1>

Meeting ID: 871 8443 1451 Passcode: perbanas

NO	Duration (GMT +7)	Event
1	08.30 - 09.00 WIB	Registration & IABC 2024 Video Playback
2	09.00 - 09.05 WIB	Opening (Master of Ceremonies)
3	09.05 - 09.20 WIB	Welcoming Speech Prof. Dr. Hermanto Siregar, M.Ec. (Rector of Perbanas Institute Indonesia)
4	09.20 - 09.35 WIB	Keynote Speech Prof Madya Dr. Saunah Zainon (Rector of UiTM Johor Malaysia)
5	09.35 - 09.40 WIB	Photography Session
6	09.40 - 09.45 WIB	Moderator Speech Dr. Tifa Noer Amelia, S.E., M.Acc. (Head of Undergraduate Management Study Program Perbanas Institute Indonesia)
7	09.45 - 10.05 WIB	Plenary Speech 1 Dr. Sahara, S.P., M.Si. (Lecturer of IPB University)
8	10.05 - 10.25 WIB	Plenary Speech 2 Eka Fitria, M.B.A. (Director of Treasury & International Banking PT. Bank Mandiri Persero Tbk.)
9	10.25 - 10.45 WIB	Plenary Speech 3 Prof. Michael G. Vann, Ph.D. (California State University Sacramento. US.)
10	10.45 - 11.05 WIB	Plenary Speech 4 Prof. Bhimaraya Metri. (Director of Indian Institute of Management Nagpur India)
11	11.05 - 11.45 WIB	Discussion Session
12	11.45 - 11.50 WIB	Closing Remarks (Master of Ceremonies)

Presentation Material Link:

<https://drive.google.com/drive/folders/1tqa9OELmXr-EG936S5KI7TMaSMas2rle?usp=sharing>

OFFLINE PARALLEL SESSION

DAY 1 - August 19th, 2024

Room : 6801 (Unit 6 Building, 8th Floor, Perbanas Institute Jakarta Campus)

Track : Accounting, Banking & Others

Moderator : Dr. Maizura Md Isa

Host : Mr. Huda Trihatmoko

1	Paper ID	8th IABC 2024_0005 (Accounting)
	Title	Examining the Future: Evaluating the Impact of Artificial Intelligence on the Accounting Industry and its Practitioners
	Author	Mohammad Talha
	Presenter	Mohammad Talha
	Time	13.30 – 13.50 WIB (Presentation and Discussion)
2	Paper ID	8th IABC 2024_0040 (Accounting)
	Title	Beyond on Audit Quality: An Analysis of Audit Complexity, Time Budget Pressure, Audit Fees and Remote Audits
	Authors	Rizal Mawardi*, Jasman Jasman, Yeni Oktaviana Pangaribuan
	Presenter	Rizal Mawardi
	Time	13.50 – 14.10 WIB (Presentation and Discussion)
3	Paper ID	8th IABC 2024_0069 (Accounting)
	Title	The Influence of Digital Transformation, Taxation Knowledge, and Tax Payer Satisfaction on Taxpayer Compliance with Tax Socialization as a Moderation Variable
	Authors	Annathasia Puji Erasashanti*, Rizki Yuniarti, Annisa Fauziah, Hikmah Abdul Rachman, Laela Laela Lanjarsih
	Presenter	Annathasia Erasashanti
	Time	14.10 – 14.30 WIB (Presentation and Discussion)
4	Paper ID	8th IABC 2024_0053 (Accounting)
	Title	Development of Co-Proprietorship Land in Malaysia through Unincorporated Joint Venture
	Authors	Azhani Arshad*, Rahmawati Mohd Yusoff, Azni Mohd Dian, Syuhaeda Aeni Mat Ali, Umami Hani' Maso'od
	Presenter	Azhani Arshad
	Time	14.30 – 14.50 WIB (Presentation and Discussion)
5	Paper ID	8th IABC 2024_0046 (Banking)
	Title	Influencing Factors on E-Payment Adoption among Elderly: An Initial Framework
	Authors	Nor Diana Abd Rahman*, Siti Nuur-Ila Mat Kamal, Rohayu Ahmad, Azura Abdul Jamil

	Presenter	Nor Diana Abd Rahman
	Time	14.50 – 15.10 WIB (Presentation and Discussion)
6	Paper ID	8th IABC 2024_0050 (Banking)
	Title	How Security, Ease of Use, and Usefulness Influence the Intention to Use Mobile Banking
	Authors	Muhammad Iqbal*, Gun Gun Zulkifli Rahman, Chicilia Nova Yatna
	Presenter	Muhammad Iqbal
	Time	15.10 – 15.30 WIB (Presentation and Discussion)
7	Paper ID	8th IABC 2024_0085 (Banking)
	Title	Harnessing the Determinants of Peer-to-Peer (P2P) Lending Success in Malaysia
	Authors	Nur'Asyiqin Ramdhan*, Imbarine Bujang, Amirul Afif Muhamat, Jaratin Lily
	Presenter	Nur'Asyiqin Ramdhan
	Time	15.30 – 15.50 WIB (Presentation and Discussion)
8	Paper ID	8th IABC 2024_0087 (Banking)
	Title	A Study on Behavioral Intention to Adopt Digital Payment System
	Authors	Sofiah Amir Husain, Erni Mohamad Shah, Sheery Hazmah Yasib, Faridah Najuna Misman*
	Presenter	Faridah Najuna Misman
	Time	15.50 – 16.10 WIB (Presentation and Discussion)
9	Paper ID	8th IABC 2024_0065 (Others)
	Title	Enhancing Energy Sustainability Utilizing Monocrystal-line Dual-Axis Solar Panel with IoT Monitoring System
	Authors	Ruhaida Abdul Rashid*, Muhammad Akhil Ibrahim, Azlina Mohd Ali, Rita Zaharah Wan-Chik, Nor Hisham Ghafar
	Presenter	Ruhaida Abdul Rashid
	Time	16.10 – 16.30 WIB (Presentation and Discussion)

OFFLINE PARALLEL SESSION

DAY 1 - August 19th, 2024

Room : 6802 (Unit 6 Building, 8th Floor, Perbanas Institute Jakarta Campus)

Track : Finance & Economy, Islamic Finance

Moderator : Dr. Jasman

Host : Ms. Riza Zahrotun Nisa

1	Paper ID	8th IABC 2024_0048 (Islamic Finance)
	Title	Financial Feasibility Study of Housing Development on Waqf Land: A Case Study of Taman Salahuddin Telok Chengai Alor Star
	Authors	Mohammad Hidir Baharudin, Rahmawati Mohd Yusoff*, Muhamad Ismail Pahmi, Shafiee Md Tarmudi, Ros Hasri Ahmad, Siti Masnah Saringat
	Presenter	Mohammad Hidir Baharudin
	Time	13.30 – 13.50 WIB (Presentation and Discussion)
2	Paper ID	8th IABC 2024_0051 (Finance & Economy)
	Title	Enhancing Business Opportunities for Orang Asli: A Comparative Legal Analysis of Indigenous Rights and Economic Development
	Authors	Ahmad Nawawi Haji Yaakob, Rahmawati Mohd Yusoff*, Alizah Ali, Nafisah Jamingan@Amin, Nor Fauziah Abu Bakar, Mohammad Hidir Baharudin, Nurulzulaiha Sa'udah@Suhadak, Noraisyah Abdl Aziz, Haslenda Yusop
	Presenter	Rahmawati Mohd Yusoff
	Time	13.50 – 14.10 WIB (Presentation and Discussion)
3	Paper ID	8th IABC 2024_0044 (Finance & Economy)
	Title	Climate Change Indexes: A Study of Market Efficiency
	Authors	Bee-Hoong Tay*, Norhasniza Mohd Hasan Abdullah, Zuraidah Sipon, Suzana Hassan
	Presenter	Norhasniza Mohd Hasan Abdullah
	Time	14.10 – 14.30 WIB (Presentation and Discussion)
4	Paper ID	8th IABC 2024_0037 (Finance & Economy)
	Title	From Segamat to Jakarta: Lessons from Global Community – Based the Role of Financial Literacy and Technology Adoption in the Sustainability of MSMEs: Exploring the Mediating Effect of Government Support (Evidence from Indonesia and Malaysia Micro Small Medium Entities)
	Authors	Oswald Timothy Edward, Aloysius Harry Mukti*, Faridah Najuna Misman, Istianingsih Sastrodiharjo
	Presenter	Oswald Timothy Edward
	Time	14.30 – 14.50 WIB (Presentation and Discussion)
5	Paper ID	8th IABC 2024_0056 (Finance & Economy)

	Title	A qualitative study exploring the environmental, social and governance practices in small oil palm estates: evidence from Johor, Malaysia
	Authors	Ruziah A. Latif*, Norashikin Ismail, Mohd Halim Kadri, Mohamad Azwan Md Isa, Zaibedah Zaharum, Mohamad Fauzee Tahir
	Presenter	Ruziah A. Latif
	Time	14.50 – 15.10 WIB (Presentation and Discussion)
6	Paper ID	8th IABC 2024_0057 (Finance & Economy)
	Title	Toda Yamamoto Causality Test between Equity Crowdfunding Performance and Economic Indicators: Empirical Evidence for Malaysia
	Authors	Rohanizan Md Lazan*, Imbarine Bujang, Norashikin Ismail, Igo Febrianto
	Presenter	Rohanizan Md Lazan
	Time	15.10 – 15.30 WIB (Presentation and Discussion)
7	Paper ID	8th IABC 2024_0006 (Finance & Economy)
	Title	From Segamat to Jakarta: Lessons from Global Community – Based Learning on Malaysian Stock Market
	Authors	Ahmad Syahmi Ahmad Fadzil*, Nik Nur Shafika Mustafa*, Syamsul Samsudin, Rohanizan Md Lazan, Nurul Haida Johan
	Presenter	Rohanizan Md Lazan
	Time	15.30 – 15.50 WIB (Presentation and Discussion)
8	Paper ID	8th IABC 2024_0084 (Islamic Finance)
	Title	Does Sukuk Contribute to Capital and Debt Formation? Evidence from Indonesian Market
	Authors	Putri Swastika*, Yuyun Yunarti
	Presenter	Putri Swastika
	Time	15.50 – 16.10 WIB (Presentation and Discussion)

OFFLINE PARALLEL SESSION

DAY 1 - August 19th, 2024

Room : 6803 (Unit 6 Building, 8th Floor, Perbanas Institute Jakarta Campus)

Track : Management & Others

Moderator : Nani Fitriani, S.Pd., M.Hum., M.M.

Host : Ms. Laras Rayi Saraswati

1	Paper ID	8th IABC 2024_0019 (Management)
	Title	Psychological Capital and Job Performance of Gen Z: The Development of Conceptual Framework
	Authors	Zuraidah Sipon*, Muhammad Majid, Norshahniza Sahari
	Presenter	Zuraidah Sipon
	Time	13.30 – 13.50 WIB (Presentation and Discussion)
2	Paper ID	8th IABC 2024_0025 (Management)
	Title	Developing a Successful University - Industry Research Collaboration (U-IRC): A Pilot Study Based on the University Researchers' Perspective
	Authors	Mohamad Faizal Ramli*, Muhammad Majid, Fatin Farazh Ya'acob, Amir Imran Zainoddin
	Presenter	Mohamad Faizal Ramli
	Time	13.50 – 14.10 WIB (Presentation and Discussion)
3	Paper ID	8th IABC 2024_0027 (Management)
	Title	From Fear to Exclusion: How Does Health Protection Motivation Drive Ostracizing Behavior at the Workplace?
	Authors	Farsha Farahana Ahmad Izhan*, Nor Azairiah Fatimah Othman, Muhammad Majid
	Presenter	Farsha Farahana Ahmad Izhan
	Time	14.10 – 14.30 WIB (Presentation and Discussion)
4	Paper ID	8th IABC 2024_0032 (Management)
	Title	The Influence of Digital Leadership on Private Higher Education Institution (PHEI) Performance Mediated by Entrepreneurial Orientation
	Authors	Muhammad Faizal Samat*, Nur Arfah Mustapha, Maznah Abd Manaf
	Presenter	Maznah Abd Manaf
	Time	14.30 – 14.50 WIB (Presentation and Discussion)
5	Paper ID	8th IABC 2024_0033 (Management)
	Title	Was the Help Enough?: A Systematic Literature Review on Government Support towards Small Medium Enterprises (SMEs) Export Performance
	Authors	Zurina Omar, Norhadilah Abdul Hamid, Farizah Mamat*
	Presenter	Zurina Omar

	Time	14.50 – 15.10 WIB (Presentation and Discussion)
6	Paper ID	8th IABC 2024_0049 (Management)
	Title	Perceived Barriers to Social Entrepreneurship among Youth in Social and Contextual Factors
	Authors	Siti Farrah Shahwir, Rahmawati Mohd Yusoff*, Nur Diana Zamani, Rusnani Mohamad Khalid, Norlina M. Ali, Noraini Ismail, Nor Rashidah Mohamed, Hairiani Abdul Hamid, Rudza Hanim Mohamed Anuar
	Presenter	Rahmawati Mohd Yusoff
	Time	15.10 – 15.30 WIB (Presentation and Discussion)
7	Paper ID	8th IABC 2024_0062 (Management)
	Title	Urban Air Mobility in Malaysia: Thematic Approach on Potential Benefits and Challenges from Practitioners' Perspective
	Authors	Nor Hisham Ghafar*, Ahmad Fikri Idham Mohd Jusoh, Nur Lydia Fatinie Fadze Musyiree, Rita Zaharah Wan-Chik, Azlina Mohd Ali, Ruhaida Abdul Rashid
	Presenter	Nor Hisham Ghafar
	Time	15.30 – 15.50 WIB (Presentation and Discussion)
8	Paper ID	8th IABC 2024_0047 (Others)
	Title	Legal Protections against Online Scams Targeting Wom-en Entrepreneurs: A Comparative Study of Indonesia and Malaysia
	Authors	Nur Diana Zamani, Rahmawati Mohd Yusoff*, Noraini Ismail, Alizah Ali, Siti Mariam Atan, Norlina M. Ali, Rosnani Mohd Salleh, Rusnani Mohamad Khalid
	Presenter	Rahmawati Mohd Yusoff
	Time	15.50 – 16.10 WIB (Presentation and Discussion)

OFFLINE PARALLEL SESSION

DAY 1 - August 19th, 2024

Room : 6804 (Unit 6 Building, 8th Floor, Perbanas Institute Jakarta Campus)

Track : Marketing

Moderator : Assoc. Prof. Dr Mohammad Talha

Host : Ms. Wahidatur Rosyidah

1	Paper ID	8th IABC 2024_0008 (Marketing)
	Title	Work Preference of Young Malaysians: The Trend of the Gig Economy
	Authors	Saunah Zainon, Kum Yoke Soo*, Nur Izzah Jamil, Rosmawati Haron@Harun, Raja Adzrin Raja Ahmad, Aryani Abdullah, Farrah Nadia Baharuddin
	Presenter	Saunah Zainon
	Time	13.30 – 13.50 WIB (Presentation and Discussion)
2	Paper ID	8th IABC 2024_0011 (Marketing)
	Title	Why Do Most Malaysians not Recycle? Key Determinants of Recycling Intention among Residents in Dense and Semi-Dense Areas in Johor
	Authors	Muhammad Majid*, Mohamad Faizal Ramli, Ahmad Syahmi Ahmad Fadzil
	Presenter	Muhammad Majid
	Time	13.50 – 14.10 WIB (Presentation and Discussion)
3	Paper ID	8th IABC 2024_0054 (Marketing)
	Title	Comparative Analysis on the Legal Status of GIG Workers Between Malaysia and Indonesia
	Authors	Alizah Ali*, Siti Zariikh Sofiah Abu Bakar, Mohd Norazali Nordin, Rahmawati Mohd Yusoff, M.Qahar Awaka, Wiend Sakti Myharto, Erwin Syahrudin
	Presenter	Alizah Ali
	Time	14.10 – 14.30 WIB (Presentation and Discussion)
4	Paper ID	8th IABC 2024_0063 (Marketing)
	Title	Enhancing Airport Service Quality and Customer Experience through Sustainable Practices and Self-Service Technology
	Authors	Rita Zaharah Wan-Chik*, Azlina Mohd Ali, Nor Hisham Ghafar, Ruhaida Abdul Rashid
	Presenter	Rita Zaharah Wan-Chik
	Time	14.30 – 14.50 WIB (Presentation and Discussion)
5	Paper ID	8th IABC 2024_0066 (Marketing)
	Title	A Study of Air Traveller's Willingness to Pay for Sustainable Low Carbon Aviation Fuel: Key Influencing Factors
	Authors	Azlina Mohd Ali*, Fathimath Raaya Mohamed Hussain, Mohamad Shafiqshazrin Shafii, Ruhaida Abdul Rashid, Rita Zaharah Wan-Chik, Nor Hisham Ghafar

	Presenter	Azlina Mohd Ali
	Time	14.50 – 15.10 WIB (Presentation and Discussion)
6	Paper ID	8th IABC 2024_0070 (Marketing)
	Title	Developing Brand Loyalty in AI-Driven Markets: A Conceptual Model
	Authors	Patria Laksamana, Suharyanto Suharyanto*, Saripudin Saripudin, Yohanes Ferry Cahaya
	Presenter	Suharyanto
	Time	15.10 – 15.30 WIB (Presentation and Discussion)
7	Paper ID	8th IABC 2024_0071 (Marketing)
	Title	"Does Generation Z's Impulsive Buying Affect Sustainability?" A Review on Conceptual Paper
	Authors	Hajar Ahmedy*, Azila Jaini
	Presenter	Hajar Ahmedy
	Time	15.30 – 15.50 WIB (Presentation and Discussion)
8	Paper ID	8th IABC 2024_0081 (Marketing)
	Title	CEO Business Communication Strategy in Building Brand Image of a Digital Bank in Indonesia
	Authors	Iswibowo Isakar, Ovalia Rukmana*, Dewa A. R. Pramyswary
	Presenter	Ovalia Rukmana
	Time	15.50 – 16.10 WIB (Presentation and Discussion)

ONLINE PARALLEL SESSION

DAY 2 - August 20th, 2024

Room : **ROOM 01**
Track : **Accounting**
Moderator : **Assoc. Prof. Dr Mohammad Talha**
Host : **Mr. Huda Trihatmoko**

LINK ZOOM :

<https://us06web.zoom.us/j/87184431451?pwd=cW1mMqxixy9pg8ecvJE3QxjW27YkDJh.1>

Meeting ID: 871 8443 1451 Passcode: perbanas

1	Paper ID	8th IABC 2024_0017 (Accounting)
	Title	How Tax Fairness and Moral Obligation Influence Tax Evasion in Libya: Exploring the Influence of Political Instability as a Moderator
	Authors	Morni Sidik, Haslina Hassan , Salh Mohamed*
	Presenter	Salh Mohamed
	Time	09.30 – 09.50 WIB (Presentation and Discussion)
2	Paper ID	8th IABC 2024_0034 (Accounting)
	Title	Corporate Philanthropy and Financial Performance: Evidence from Malaysia
	Authors	Fazrul Hanim Abd Sata, Raja Adzrin Raja Ahmad*, Nurul Azlin Azmi, Saunah Zainon, Agung Nur Probohudono
	Presenter	Fazrul Hanim Abd Sata
	Time	09.50 – 10.10 WIB (Presentation and Discussion)
3	Paper ID	8th IABC 2024_0042 (Accounting)
	Title	Key Audit Matters in Palestinian Listed Companies Audit Reports: Disclosure and Analysis
	Author	Nidal Neiroukh
	Presenter	Nidal Neiroukh
	Time	10.10 – 10.30 WIB (Presentation and Discussion)
4	Paper ID	8th IABC 2024_0060 (Accounting)
	Title	IFRS 9 Adoption and Banking Sector Earnings Management
	Authors	Jasman Jasman*, Rizal Mawardi, Saliza Nur Rosyidah
	Presenter	Jasman
	Time	10.30 – 10.50 WIB (Presentation and Discussion)

ONLINE PARALLEL SESSION

DAY 2 - August 20th, 2024

Room : **ROOM 02**
Track : **Finance & Banking**
Moderator : **Dr. Mas Ervina Samsuddin**
Host : **Ms. Riza Zahrotun Nisa**

LINK ZOOM :

<https://us06web.zoom.us/j/87184431451?pwd=cW1mMgxixy9pg8ecvJE3QxjW27YkDjh.1>

Meeting ID: **871 8443 1451** Passcode: **perbanas**

1	Paper ID	8th IABC 2024_0080 (Banking)
	Title	Moderating Effect of Economic Value Added (EVA) on Bank Profitability and Stock Market
	Author	Heni Pujiastuti
	Presenter	Heni Pujiastuti
	Time	09.30 – 9.50 WIB (Presentation and Discussion)
2	Paper ID	8th IABC 2024_0074 (Finance & Economy)
	Title	The Role of Social Responsibility on the Influence of Financial Inclusion of Small and Medium Business Actors in Increasing Business Competitiveness
	Authors	Hedwigis Esti Riwayat*, Yohanes Ferry Cahaya, Markonah Markonah, Atik Djajanti
	Presenter	Yohanes Ferry Cahaya
	Time	9.50 – 10.10 WIB (Presentation and Discussion)
3	Paper ID	8th IABC 2024_0073 (Islamic Finance)
	Title	Business Funding for Asnaf Zakat Entrepreneurs in Higher Education Institutions from Islamic perspective
	Authors	Mahasin Saja Mearaj, Nurul Badriyah Ali, Khadijah Amira Abdul Rashid*, Mohd Asyadi Redzuan, Mohd Rilizam Rosli
	Presenter	Khadijah Amira Abdul Rashid
	Time	10.10 – 10.30 WIB (Presentation and Discussion)

ONLINE PARALLEL SESSION

DAY 2 - August 20th, 2024

Room : **ROOM 03**
Track : **Marketing & Management**
Moderator : **Mr. Patria Laksamana, Ph.D.**
Host : **Ms. Wahidatur Rosyidah**

LINK ZOOM :

<https://us06web.zoom.us/j/87184431451?pwd=cW1mMqxixy9pg8ecvJE3QxjW27YkDJh.1>

Meeting ID: 871 8443 1451 Passcode: perbanas

1	Paper ID	8th IABC 2024_0029 (Management)
	Title	A Conceptual Paper on the Role of Social Commerce as a Mediating Factor between Technology-Organization-Environment and Competitive Advantage
	Authors	Noramira Anis Shukor*, Hanis Diyana Kamarudin, Norizan Anwar, Aniza Jamaluddin
	Presenter	Noramira Anis Shukor
	Time	09.30 – 09.50 WIB (Presentation and Discussion)
2	Paper ID	8th IABC 2024_0077 (Management)
	Title	Balancing Acts: Understanding Competence, Motivations, and Family Involvement Among Women Entrepreneurs
	Authors	Ritha F Dalimunthe*, Dede Ruslan, Sari Lenggogeni, Muhammad Bangun Siregar, Ramadani Ramadani, Rizky Putra
	Presenter	Ritha F Dalimunthe
	Time	09.50 – 10.10 WIB (Presentation and Discussion)
3	Paper ID	8th IABC 2024_0038 (Marketing)
	Title	Examining User-Generated Content Characteristics on Purchase Intention Under the Influence of Fear of Missing Out Motivation in the Restaurant Industry.
	Authors	Mee Yen Tan*, Ree Chan Ho, Bee Lian Song, Kanesh A/L Gopal Rajadurai
	Presenter	Mee Yen Tan
	Time	10.10 – 10.30 WIB (Presentation and Discussion)
4	Paper ID	8th IABC 2024_0086 (Marketing)
	Title	Influence of Account Opening Process Services Product Savings Now Through Livin' by Independent to Loyalty Customers Mediated by Customer Satisfaction
	Authors	Markonah Markonah*, Atik Djajanti, Yohanes Ferry Cahaya, Hedwigis Esti Riwayatati
	Presenter	Markonah
	Time	10.30 – 10.50 WIB (Presentation and Discussion)

ONLINE PARALLEL SESSION

DAY 2 - August 20th, 2024

Room : **ROOM 04**

Track : **Others**

Moderator : **Mrs. Ovalia Rukmana**

Host : **Ms. Laras Rayi Saraswati**

LINK ZOOM :

<https://us06web.zoom.us/j/87184431451?pwd=cW1mMqxixy9pg8ecvJE3QxjW27YkDJh.1>

Meeting ID: **871 8443 1451** Passcode: **perbanas**

1	Paper ID	8th IABC 2024_0014 (Others)
	Title	Saudi Arabia's Initiative of Accessibility and Inclusivity in Education: A Case Study
	Author	Shakir M. Usman*
	Presenter	Shakir M. Usman
	Time	09.30 – 09.50 WIB (Presentation and Discussion)
2	Paper ID	8th IABC 2024_0039 (Others)
	Title	Virtual Influencers (VIs): A Bibliometric Analysis and Future Agenda
	Authors	Lal Rengpuii*, Manish Kumar Srivastava, Pankaj Dhaundiyaal
	Presenter	Lal Rengpuii
	Time	09.50 – 10.10 WIB (Presentation and Discussion)
3	Paper ID	8th IABC 2024_0076 (Others)
	Title	Uncovering the Key Factors Measuring Web Performance
	Authors	Nor Fauziah Abu Bakar*, CT Munnirah Niesha Mohd Shafee, Azura Abdul Jamil, Mohd Lezam Lehat, Suhanah Rosnan, Palaniappan Shamala
	Presenter	Fauziah Abu Bakar
	Time	10.10 – 10.30 WIB (Presentation and Discussion)
4	Paper ID	8th IABC 2024_0082 (Others)
	Title	Demand for Insurance: A Bibliometric Analysis
	Author	Mona Hammad*
	Presenter	Mona Hammad
	Time	10.30 – 10.50 WIB (Presentation and Discussion)

NVIVO WORKSHOP (ONLINE)

DAY 2 - August 20th, 2024

LINK ZOOM :

<https://us06web.zoom.us/j/87184431451?pwd=cW1mMqxixy9pg8ecvJE3QxjW27YkDJh.1>

Meeting ID: 871 8443 1451

Passcode: perbanas

NO	Duration (GMT +7)	Event
1	08.00 - 08.05 WIB	Opening (Master of Ceremonies)
2	08.05 - 09.10 WIB	NVIVO Workshop for Literature Review Dr. Rosmawati Haron
3	09.10 - 09.25 WIB	Discussion Session
4	09.25 - 09.30 WIB	Closing Remarks (Master of Ceremonies)

CLOSING CEREMONY (ONLINE)

DAY 2 - August 20th, 2024

LINK ZOOM :

<https://us06web.zoom.us/j/87184431451?pwd=cW1mMqxixy9pg8ecvJE3QxjW27YkDJh.1>

Meeting ID: 871 8443 1451 Passcode: perbanas

NO	Duration (GMT +7)	Event
1	11.30 - 11.35 WIB	Opening (Master of Ceremonies)
2	11.35 - 11.50 WIB	Speech and Best Presenter Announcement
3	11.50 - 11.55 WIB	Photography Session and Closing Remarks (Master of Ceremonies)

IABC 2024

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Sustainability and Corporate Social Responsibility in Carbon Footprint

“Sustainability and Corporate Social Responsibility in Carbon Footprint”