



PROGRAMME BOOK AND ABSTRACTS COLLECTION

UNIVERSITI MALAYSIA SABAH
2026

Message



Assalamualaikum Warahmatullahi Wabarakatuh dan Salam Sejahtera.

It gives me great pleasure to extend my warmest greetings to all distinguished speakers, presenters, participants, collaborators, and members of the organising committee of the 1st International Conference on Economics and Business Case Studies (ICEBCS 2026).

The theme of this conference, *Navigating Trade Turbulence: Sustaining Economic and Business Resilience in an Era of Global Uncertainty*, is both timely and meaningful. The global economy continues to face rapid changes, driven by shifting trade patterns, geopolitical tensions, technological transformation, climate related challenges, and evolving expectations from society and industry. In this environment, universities have an important responsibility to provide knowledge, evidence, and thoughtful ideas that can help nations, industries,

and communities respond with clarity and resilience.

Universiti Malaysia Sabah is committed to strengthening its role as a university that contributes directly to society. Guided by our aspiration to be recognised as the Brain of Borneo, UMS continues to advance research, innovation, teaching, and community engagement that are relevant to Sabah, Malaysia, the Borneo region, and the wider international community. This aspiration reflects our belief that knowledge must not remain within the university alone. It must be translated into meaningful solutions, informed policies, sustainable development, and human capital that can shape a better future.

In this regard, ICEBCS 2026 represents an important platform for intellectual exchange. By bringing together researchers, academics, policymakers, industry practitioners, students, and case study writers, this conference encourages dialogue across disciplines and sectors. It also reflects UMS's commitment to applied scholarship, where economic and business knowledge is used to understand real challenges and propose practical ways forward.

I would like to congratulate the Faculty of Business, Economics and Accountancy and the Centre for Economic Development and Policy for organising this inaugural conference. I also extend my appreciation to all contributors, reviewers, secretariat members, partners, and participants whose commitment has made this event possible.

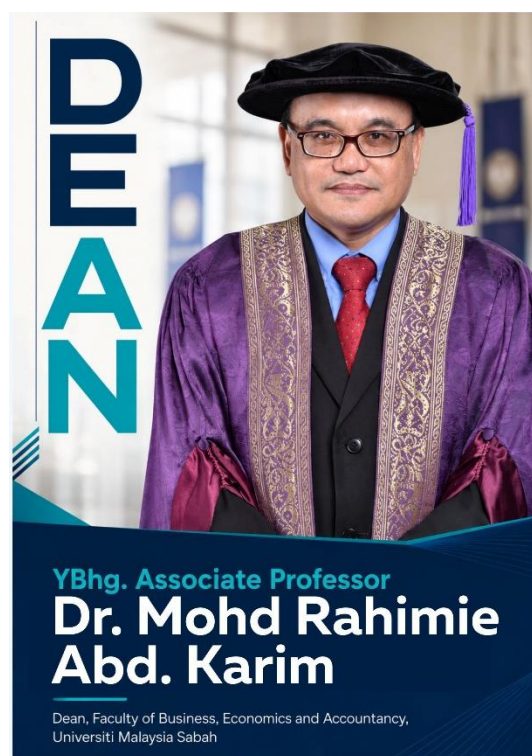
May ICEBCS 2026 inspire new research collaborations, strengthen policy and industry engagement, and contribute meaningfully to economic and business resilience in an increasingly uncertain world.

Message

Assalamualaikum Warahmatullahi Wabarakatuh dan Salam Sejahtera.

On behalf of the Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah, I am pleased to welcome all distinguished guests, speakers, presenters, participants, and collaborators to the 1st International Conference on Economics and Business Case Studies 2026.

ICEBCS 2026 is an important milestone for the faculty. It reflects our continuous commitment to strengthening academic discourse, applied research, and case-based learning in the fields of economics, business, finance, accounting, entrepreneurship, management, and related disciplines. In a world shaped by uncertainty, institutions of higher learning must not only produce knowledge, but also ensure that such knowledge is relevant, practical, and useful to society.



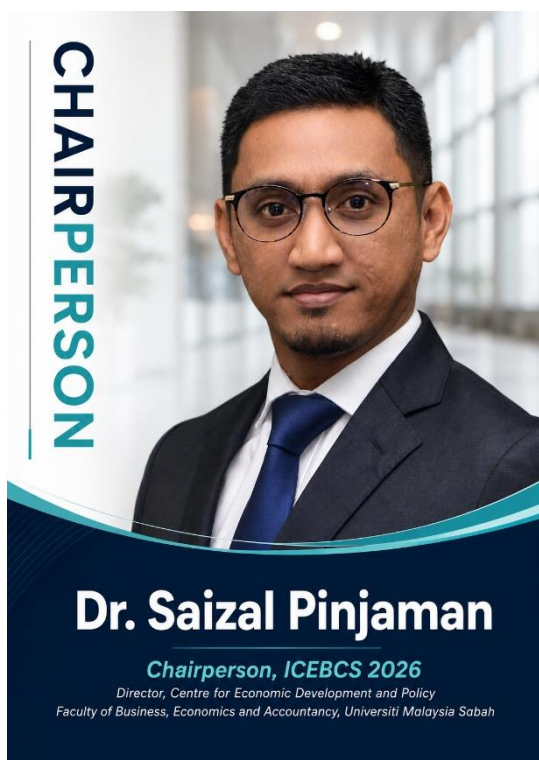
The theme of this conference, *Navigating Trade Turbulence: Sustaining Economic and Business Resilience in an Era of Global Uncertainty*, speaks directly to the realities faced by economies, firms, industries, and communities today. Trade disruptions, financial instability, technological changes, sustainability pressures, and shifting consumer behaviour require deeper analysis and stronger collaboration between academia, industry, and policymakers. Through this conference, we hope to encourage meaningful discussion on how economic and business systems can adapt, transform, and remain resilient.

As a faculty, we are proud to support a conference that promotes both scholarly research and real-world case studies. Case studies provide an important bridge between theory and practice. They allow researchers, educators, students, and practitioners to examine actual experiences, understand decision making processes, and draw lessons that can guide future action. This approach is particularly valuable in business and economics education, where the ability to interpret complex situations is as important as the ability to master theoretical knowledge.

I would like to express my appreciation to the Centre for Economic Development and Policy, the conference chairperson, the organising committee, reviewers, presenters, and all supporting staff who have worked diligently to make this conference a reality. Your dedication reflects the spirit of academic service and institutional excellence.

I hope ICEBCS 2026 will become a meaningful platform for knowledge sharing, professional networking, and future collaboration. May this conference contribute to stronger research culture, better teaching materials, and more informed solutions for economic and business challenges.

Message



Assalamualaikum Warahmatullahi Wabarakatuh dan Salam Sejahtera.

It is my great honour to welcome all participants to the 1st International Conference on Economics and Business Case Studies 2026. As the conference chairperson and Director of the Centre for Economic Development and Policy, I am truly pleased to see the successful organisation of this inaugural conference under the Faculty of Business, Economics and Accountancy, Universiti Malaysia Sabah.

ICEBCS 2026 was established with a clear purpose. We wanted to create a platform where academics, researchers, students, practitioners, policymakers, and industry representatives could come together to discuss current economic and business challenges through research and case-based analysis. The conference theme, "Navigating Trade Turbulence: Sustaining

Economic and Business Resilience in an Era of Global Uncertainty", reflects the need for deeper understanding of how economies and organisations respond to uncertainty, disruption, and transformation.

The world today requires more than general observation. It requires careful analysis, grounded evidence, and practical lessons. Through research papers, case studies, presentations, and scholarly dialogue, this conference provides a space for participants to share ideas that are not only academically valuable, but also relevant to policy, business practice, and social development.

As an inaugural conference, ICEBCS 2026 also carries a special meaning. It marks the beginning of a platform that we hope will continue to grow in the coming years. Our aim is to encourage stronger engagement between research and practice, to support the development of high-quality case studies, and to promote policy relevant discussions that contribute to economic and business resilience.

I would like to record my sincere appreciation to the Vice Chancellor of Universiti Malaysia Sabah, the Dean of the Faculty of Business, Economics and Accountancy, our keynote speakers, presenters, reviewers, moderators, secretariat members, and all participants. I also extend my heartfelt gratitude to our co-organisers, namely Emerald Publishing, the Faculty of Humanities, Management and Science, UPM Sarawak, UiTM Sabah Branch, Universiti Teknologi MARA, and UMS Library, for their valuable support and collaboration in making this conference possible.

May ICEBCS 2026 serve as a meaningful beginning for future collaboration, publication, and intellectual exchange. I hope this conference will inspire new ideas, strengthen professional networks, and contribute to knowledge that can help societies and organisations navigate uncertainty with confidence and resilience.

At glance

YBhg. Datuk Haji Mohd Hasnol Datuk Ayub is the President of the Sabah Bumiputera Chamber of Commerce and an experienced leader in business, economic development, corporate governance and policy research. He has contributed extensively to the advancement of Sabah's business community through his involvement in private-sector organisations, statutory institutions, research bodies and corporate boards.

He holds a Master's Degree in Business Administration from the University of Wales, Cardiff, United Kingdom. His academic and professional background has supported a career spanning entrepreneurship, investment, institutional leadership and regional economic development.

Datuk Haji Mohd Hasnol previously served as the Chief Executive and Executive Director of the Institute for Development Studies Sabah. In this capacity, he contributed to research, policy dialogue and development initiatives relating to Sabah's economic and social progress. His work included engagement in areas such as entrepreneurship, rural development, biotechnology, the creative economy and collaboration between research institutions, government agencies and industry stakeholders.

He also served as a member of the Employees Provident Fund Board, representing employers. His corporate governance experience includes a long-standing appointment as a non-executive director of Suria Capital Holdings Berhad. He has also held leadership and directorship positions in companies and organisations involved in construction, infrastructure, port operations, energy and community development.

As President of the Sabah Bumiputera Chamber of Commerce, Datuk Haji Mohd Hasnol plays an important role in representing the interests of Bumiputera entrepreneurs and businesses in Sabah. He actively promotes stronger cooperation between businesses, government agencies, financial institutions and development partners to expand commercial opportunities and strengthen the competitiveness of local enterprises.

His leadership reflects a sustained commitment to entrepreneurship, inclusive economic participation and the development of a resilient private sector in Sabah. His extensive experience across business, research, policy and institutional governance provides valuable insights into the opportunities and challenges facing enterprises in an increasingly uncertain global economic environment.

At glance

Associate Professor Dr. Rozita @ Uji Mohammed is the Rector of Universiti Teknologi MARA Sabah Branch and a distinguished academic, entrepreneur, author and professional trainer with more than 30 years of experience in higher education, banking, entrepreneurship development and community engagement.

She holds a Doctor of Philosophy in Islamic Finance from Universiti Malaysia Sabah, a Master of Business Administration and a Bachelor's Degree in Finance from Universiti Teknologi MARA, as well as a Diploma in Banking from Institut Teknologi MARA. She also holds an Executive Certificate in Entrepreneurial Leadership from Swansea University.

Her areas of expertise include Islamic finance, entrepreneurship, small and medium enterprise development, entrepreneurial leadership and community-based economic development. She has served as an industry expert and certified trainer in national entrepreneurship programmes and has contributed to various initiatives involving business development, innovation, youth, women and rural communities.

Associate Professor Dr. Rozita is also the Chief Executive Officer and founder of ToCoDeS Legacy Sdn. Bhd., the first start-up established under UiTM Sabah. She has led and participated in several entrepreneurship and community development projects supported by national grants, including initiatives funded by TERAJU, UNIMADANI, SEJATI MADANI and strategic research partnerships.

Her scholarly contributions include more than 100 journal articles, conference papers and book chapters, over 50 academic and creative books, and more than 30 technical and policy papers. She is also actively involved as a professional editor, reviewer, innovation judge, business counsellor, media panellist and motivational speaker.

In recognition of her contributions to academia, entrepreneurship and society, she has received numerous awards, including the Anugerah Darjah Kinabalu, the UiTM Distinguished Alumni Award, the Sabah Outstanding Women Award and several national and international women leadership and inspiration awards.

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CONFERENCE PROGRAMME

DAY 1: OPENING CEREMONY & PARALLEL SESSIONS (F2F)

8.00 am	: Arrival and Registration Networking and Linkages
8.40 am	: Arrival of Invited Guests
8.50 am	: Arrival of Vice Chansellor Universiti Malaysia Sabah
9.00 am	: Ceremony begins National and State Anthem Doa Recital
9.10 am	: Welcoming Speech by Assoc. Prof. Dr. Mohd. Rahimie Abd Karim Dean, Faculty of Business, Economic and Accountancy
9.20 am	: Officiating speech by YBhg. Prof. Datuk Dr. Kasim Md. Mansor Vice-Chancellor, Universiti Malaysia Sabah
9.30 am	Keynote I – YBhg. Datuk Haji Mohd. Hasnol Datuk Ayub Chairman, Sabah Bumiputra Chamber of Commerce
9.50 am	: Keynote II – YBhg. Assoc. Prof. Dr. Rozita @ Uji Mohammed Rector, UiTM Sabah Branch
10.15 am	: Book Launching
10.30 am	: Presentation of Memento
10.40 am	: Photo Sesion
10.45 am	: Tea Break
11.00 am	: Forum Topic: <i>Sustaining Economic and Business Resilience in an Era of Geopolitical Uncertainty</i> Moderator: Dr. Izaan Azyan Abd Jamil
12.00 pm	: Lunch/Zohor Prayer
1.30 pm	: Parallel Session I (Face-to-Face)
4.30 pm	: Tea Break

CONFERENCE PROGRAMME

DAY 2: ONLINE PARALLEL SESSIONS

8.45 am	:	Arrival of participants and presenters
9.00 am	:	Parallel Session - Morning
10.30 am	:	Break
10. 40 am	:	Resume Parallel Session - Morning
12.00 pm	:	Zohor Break
1.30 pm	:	Parallel Session - Afternoon
3.00 pm	:	Break
3.30 pm	:	Resume Continue Parallel Session - Afternoon

End of Conference

See you in ICEBCS 2028

PARALLEL SESSIONS

Parallel Session Day 1 (Face-to-Face)

Presentation Sessions: 1.30 PM to 3.00 PM and 3.30 PM to 4.30 PM

Tea Break: 3.00 PM to 3.30 PM

Room	Track No.	Track	Paper ID	Paper Titles	Authors
Room 1	1	Economics, Public Policy and Development Studies	#37	WHEN FILIAL DUTY MEETS FINANCIAL REALITY: A MALAYSIAN SILVER ECONOMY CASE	Zera Zuryana Binti Idris, Sharifah Nabilah Syed Salleh, Noor'ain Mohamad Yunus, Salwa Hana Yussof, Noor Hazilah Abd. Manaf
			#93	BEYOND BRI MEMBERSHIP: HIGH-LEVEL POLITICAL COORDINATION AND CHINESE OFDI	Yang Mei, Hamizah Abd Hamid, Abu Hanifah Ayob
			#103	FROM TRADING DESK TO TIME SERIES: A DEALER'S DILEMMA IN SELECTING MALAYSIAN OIL AND GAS STOCKS FOR RETAIL CLIENTS	Izaan Jamil, Saizal Pinjaman, Debbra Toria Nipo, Jaratin Lily, Azmi Majid, and Mohd Rahimie Abd Karim.
Room 2	2	Finance, Accounting and Islamic Finance	#17	CORPORATE GOVERNANCE AND HUMAN CAPITAL DISCLOSURE IN ISLAMIC FINANCIAL INSTITUTIONS: A COMPARATIVE ASSESSMENT	Syaima Adznan, Shamsheer Mohamad Ramadili Mohd, Zulkarnain Muhammad Sori
			#61	IMPACT OF VALUE-BASED BANKING: KOMPANION BANK'S ESG ANALYSIS	Jasman Tuyon, Hylmee Matahir, Nargiza Alimukhamedova, Rapheedah Musneh, Sayyora Temirova, Tytti Kaasinen
			#73	IMPLEMENTATION OF DIGITAL ACCOUNTING TOOLS AND ARTIFICIAL INTELLIGENCE IN THE MALAYSIAN PUBLIC SECTOR	Sharifah Robiah Tuan Hazam, Hartini Jaafar
			#105	RISK-ADJUSTED VALUATION OF REAL ESTATE-RELATED UNIVERSITY PATENTS IN MALAYSIA: A CASE-BASED FRAMEWORK FOR COMMERCIALISATION AND IP-BACKED FINANCE	Ng Wee Fern, Rohaya binti Abd Jalil
Room 3	3	Marketing and Consumer Behaviour	#53	DIGITAL MARKETING CHALLENGES THROUGH TECHNOLOGY AND CONSUMER BEHAVIOUR PERSPECTIVES	Sawanah Mumin, Ing Grace Phang
			#82	THE TRANSITION FROM MAMAK RESTAURANTS TO HIPSTER CAFES AND CONSUMER PREFERENCES IN KOTA KINABALU	Shairil Izwan Taasim, Rohaizatulamni Radzlan, Zainuddin Sabu
			#104	WORD OF MOUTH GROWTH AND PRICING CONFLICT IN A SEMI-RURAL GROCERY MARKET	Faerozh Madli, Suddin Lada, Ahmad Shakani Abdullah, Jakaria Dasan, Mat Salleh@Salleh Wahab, Erick Karunia, Khairunisah Kamsin, Dean Nelson Mojolou, Iklima Husna Abdul Rahim

Room 4	4	Human Resource Management, Education and Organisational Behaviour	#59	LEADERSHIP BEHAVIOUR AND CORPORATE PERFORMANCE IN GLOBAL UNCERTAINTY: A CASE OF MALAYSIAN OIL AND GAS SECTOR	Norhailiza Amir Hamzah, Norashikin Ismail, Muhammad Majid, Jannah Munirah Mohd Noor
			#96	DIGITAL LEADERSHIP AND ARTIFICIAL INTELLIGENCE IN MODERN ORGANIZATIONS: A SYSTEMATIC REVIEW OF RESOURCE ORCHESTRATION, COMPETENCY FRAMEWORKS, AND SECTORAL IMPACTS	Syamsul Hadi, Kusuma Chandra Kirana, Yogi Januardi
			#97	ZOOM IN, ZOOM OUT: GLOBAL SUSTAINABLE COMMUNITY-BASED CULTURAL TOURISM	Syamsul Hadi, Amin Amin, Ambar Lukitaningsih
			#80	INFORMAL LEARNING AND ECONOMIC SURVIVAL: A QUALITATIVE STUDY OF SKILL ACQUISITION AMONG ROHINGYA REFUGEES IN MALAYSIA	Sazlin Suhalmie Mohd Shariff, Mohd Safwan Ghazali, Keshminder J.S., Peck Leong Tan, Fatin Farazh Yaacob
			#60	PROCUREMENT CHALLENGES IN A KLANG VALLEY CONSTRUCTION FIRM: A STRATEGIC DECISION DILEMMA	Norliani Md Kamil, Sazlin Suhalmie Mohd Shariff, Nordayana Zulkefli
			#25	BIOTECHNOLOGICAL VALORIZATION IN MUSHROOM AGROPRENEURSHIP: A BUSINESS AND POLICY CASE STUDY OF THE MALAYSIAN HALAL ECONOMY	Siti Norazura Jamal, Mumtaz Ahmad, Masilah Mohamad, Sazlin Suhalmie Mohd Shariff
			#45	DIGITAL READINESS AS A BOUNDARY CONDITION: A CONCEPTUAL FRAMEWORK LINKING DIGITAL TRUST AND LECTURER EMPLOYABILITY UNDER GOVERNMENT POLICY SUPPORT	Norzaidi Mohd Daud, Nur Nadiah Saiman, Nordayana Zulkifli
			#44	GOVERNMENT POLICY SUPPORT AND LECTURER EMPLOYABILITY: THE ROLE OF DIGITAL TRUST AND DIGITAL READINESS IN PRIVATE UNIVERSITIES	Nur Nadiah Saiman, Norzaidi Mohd Daud, Nordayana Zulkifli
			#106	STRENGTHENING HUMAN CAPITAL TO IMPROVE THE QUALITY OF LIFE OF THE ELDERLY: THE MEDIATING ROLES OF PSYCHOLOGICAL EMPOWERMENT, GENERATIVITY, AND SUCCESSFUL AGING – A COMPREHENSIVE CONCEPTUAL ANALYSIS	Sri Hartati, Syamsul Hadi, Kusuma Chandra Kirana
Room 5	5&6	Entrepreneurship, Strategy and Business Management & Technology, Innovation and Operations Management	#25	BIOTECHNOLOGICAL VALORIZATION IN MUSHROOM AGROPRENEURSHIP: A BUSINESS AND POLICY CASE STUDY OF THE MALAYSIAN HALAL ECONOMY	Siti Norazura Jamal, Mumtaz Ahmad, Masilah Mohamad, Sazlin Suhalmie Mohd Shariff
			#65	DIGITAL RESILIENCE IN MALAYSIA'S GIG ECONOMY: A CASE STUDY OF USER INTERFACE DESIGN AND FACILITATING CONDITIONS AS DRIVERS OF FDA CUSTOMER LOYALTY	Masilah Mohamad, Rahayu Tasnim, Siti Aisyah Ya'kob
			#79	PLANNING FOR A NEWLY ESTABLISHED BUSINESS RESEARCH UNIT	Waheed Ali Umrani, Aqdas Malik, Jawad Syed
Room 6	7	Sustainability, ESG, Tourism and Environment	#36	PARADISE UNDER PRESSURE: EVALUATING THE TOURIST EXPERIENCE IN PERHENTIAN ISLAND	Nur Syafiqah A. Samad, Syamsul Herman Mohamad Afandi, Nur Fatimah Shaari, Hazrina Hasbolah, Syamsuriana Sidek
			#2	CERTIFICATION CHALLENGES AND OPPORTUNITIES: A CASE STUDY OF INDEPENDENT OIL PALM FARMERS IN MALAYSIA	Abd Rahman Ahmad, Noor Aslinda Abu Seman, Muhammad Zakwan Abu@Hussin, Umi Kartini Rashid

			#1	A BUSINESS MODEL ANALYSIS OF MALAYSIA'S INDEPENDENT OIL PALM SMALLHOLDERS	Noor Aslinda Abu Seman, Muhammad Zakwan Abu@Hussin, Abd Rahman Ahmad, Umi Kartini Rashid
			#20	EFFICIENCY ANALYSIS OF RENEWABLE AND NON-RENEWABLE ENERGY SECTORS IN SAUDI ARABIA	Ali Youssouf Mbodou, Wong Sing Yun
			#30	ENVIRONMENTAL ATTITUDES AND BEHAVIORS AMONG AIRLINE PASSENGERS FOR VOLUNTARY CARBON OFFSET PROGRAM: A CARBON EMISSION MITIGATION STRATEGY	Nur Fatimah Shaari, Nur Syafiqah A Samad, Syamsul Herman Mohammad Afandi
			#47	FROM MEMORY TO MARKET: INTERGENERATIONAL STORYTELLING AS A RESILIENT MARKETING STRATEGY IN DARK TOURISM IN SABAH AND SARAWAK	Steward Gimán Stephen, Selvestone Junit
			#64	GREEN TOURISM ECONOMY AS A RESILIENCE STRATEGY: ALIGNING SABAH'S TOURISM SECTOR WITH SUSTAINABLE DEVELOPMENT GOALS	Selvestone Junit, Steward Gimán Stephen

Parallel Session Day 2 (Online)

Presentation Sessions: 9.00 AM to 12.00 PM and 1.30 PM to 4.30 PM

Tea Break: 10.20 AM to 10.40 AM and 3.00 PM to 3.10 PM

Track 1: Economics, Public Policy and Development Studies

Session Block	Time	Paper ID	Paper Title	Authors
Morning Session	9.00 AM – 10.30 AM	#12	FROM OVERHANG TO ABSORPTION: A DATA-DRIVEN GOVERNANCE FRAMEWORK TO REBALANCE MALAYSIA'S HOUSING SUPPLY	Siti Farah Mohamed Yusoff Tajudin, Zaherawati Zakaria
		#22	THE IMPLEMENTATION OF FINANCIAL MANAGEMENT AMONG B40 FARMERS : A CASE OF TELAGA PAPAN FARMERS	Rohila Binti Awang, Roslina Ismail
		#31	BALANCING ACT: A CASE STUDY OF BANK NEGARA MALAYSIA'S STRATEGIC RESPONSE TO THE 2022–2024 GLOBAL INTEREST RATE CYCLES	Iskandar Zulkarnaen Muhamad Amin
		#32	BALANCING THE OVERNIGHT POLICY RATE (OPR): CURBING INFLATION VS. PROTECTING HOUSEHOLD SOLVENCY	Iskandar Zulkarnaen Bin Muhamad Amin
	10.40 AM – 12.00 PM	#27	TRADE AND PUBLIC DEBT IN SABAH: A REGIONAL CASE STUDY OF FISCAL CONSTRAINTS AND DEVELOPMENT SUSTAINABILITY	Khairunisah Kamsin, James Alin, Faerozh Madli, Mori Kogid, Anita Kristina
		#52	INCLUSIVE GROWTH OR ILLUSION? THE ROLE OF GENDER INCOME CONTRIBUTION IN MODERATING REGIONAL ECONOMIC GROWTH IN INDONESIA	Annisa Fitriana Kusumawati, Seto Ferdy Zuzanto
		#63	ANSWERING THE CALL: A COMPARATIVE STUDY OF UMRAH TRAVEL PACKAGE COSTS AND AFFORDABILITY IN MALAYSIA	Zurina Kefeli, Nor Haziah Hashim, Wan Nurhanan Wan Suhaimi
Afternoon Session	1.30 PM – 3.00 PM	#76	MACROECONOMIC INFLUENCES ON ELECTRIC VEHICLE MARKET PERFORMANCE IN MALAYSIA: EVIDENCE FROM OLS REGRESSION	Adibah Nabilah Ahmad Hamidi
		#98	TRADE DISRUPTIONS AND FOOD INFLATION IN MALAYSIA: A CASE STUDY OF HOUSEHOLD ECONOMIC RESILIENCE DURING GLOBAL SUPPLY CHAIN UNCERTAINTY	Nuur Halimatus Saadiah Masrukhin
		#100	BEYOND IMPORTS: SECURING MALAYSIA'S FOOD FUTURE AMID GLOBAL TRADE DISRUPTIONS	Nuur Halimatus Saadiah Masrukhin

Track 2: Finance, Accounting and Islamic Finance

Session Block	Time	Paper ID	Paper Title	Authors
Morning Session	9.00 AM – 10.30 AM	#7	THE IMPACT OF TAX PLANNING ON THE SDGS OF MALAYSIAN LISTED COMPANIES: A LITERATURE REVIEW	Mohd Waliuddin Mohd Razali
		#10	DIGITAL INVESTMENT TRANSFORMATION: REVIEW ON GROWTH AND CHALLENGES OF ISLAMIC ROBO-ADVISORS IN MALAYSIA	Suhaily Maizan Abdul Manaf
		#16	WAQF, INSTITUTIONAL LEGITIMACY AND UNIVERSITY AUTONOMY: STRATEGIC CHOICES AT UNIVERSITI MALAYSIA SABAH	Mohamad Isa Abd Jalil, Mohd Rahimie Abd. Karim, Habib Ahmed, Debrina Puspita Andriani, Suddin Lada, Nor Azurah Md Kamdari
		#21	EXPLAINABLE AI (XAI) IN ALTERNATIVE CREDIT SCORING FOR GREEN SMES: A CONCEPTUAL FRAMEWORK INTEGRATING ESG PROXIES AND VALUE-BASED INTERMEDIATION	Ahmad Aizuddin Hamzah
	10.40 AM – 12.00 PM	#23	RIDING THE WAVE OF UNCERTAINTY: SHOULD MALAYSIAN INVESTORS DIVERSIFY WITHIN ASEAN-5 DURING CRISES?	Norasyikin Abdullah Fahami Riza Emifazura Jaafar
		#38	THE SOVEREIGN'S DILEMMA: THE BATTLE FOR THE SOUL OF ISLAMIC FINANCE	Syahidawati Shahwan
		#41	NAVIGATING THE 'CREDIT GHOST' DILEMMA: THE ROLE OF GUARANTORS AND THE 5CS IN CONSUMER CREDIT EVALUATION	Nurshamimitul Ezza Ramli
Afternoon Session	1.30 PM – 3.00 PM	#42	IMPLEMENTATION OF MAQASID SHARIAH THROUGH VALUE BASED INTERMEDIATION FOR TAKAFUL (VBIT) BY MALAYSIAN TAKAFUL OPERATORS	Noor Aimi Mohamad Puad, Syaifuddin, Wufron Wufron
		#43	ACCOUNTING INFORMATION COMPARABILITY AND AUDIT FEES: A REVIEW OF THE RISK-PRICING MECHANISM	Mathew Kevin Bosi, Jingjing Chai
		#54	UNDERSTANDING THE DIGITAL GOLD FRONTIER: AN EMPIRICAL STUDY OF ADOPTION DETERMINANTS AMONG MALAYSIAN SAVERS USING THE DECOMPOSED THEORY OF PLANNED BEHAVIOUR	Farah Hanan Muhamad
		#70	THE INFLUENCE OF COGNITIVE BIASES, FINANCIAL LITERACY AND SOCIETAL FACTORS ON BUSINESS LOAN TAKING INTENTION AMONG FEMALE PROPRIETORS IN MALAYSIA: RISK PERCEPTION AS MEDIATOR	Salasiah Binti Ahmad
	3.10 PM – 4.30 PM	#71	THE TRIAD OF CONFLICT: TRANSITIONING FROM CONVENTIONAL TO ISLAMIC NOSTRO ACCOUNT	Muhamad Azhari Wahid, Nor Haziah Hashim
		#77	MORTGAGE TAKAFUL: THE JUXTAPOSITION OF MORTGAGE REDUCING TERM TAKAFUL (MRTT) AND MORTGAGE LEVEL TERM TAKAFUL (MLTT)	Nor Haziah Hashim, Zurina Kefeli @ Zulkefli, Wan Nurhanan Wan Suhaimi
		#84	TRANSPARENCY IN ISLAMIC SOCIAL FINANCE: TOWARDS A REPORTING FRAMEWORK FOR MALAYSIA'S ITEKAD PROGRAMME	Ramesh Nair, Ruhaini Muda, Wan Ainul Asyiqin Wan Mohd Razali, Nor Bahiyah Omar
		#90	THE EVOLUTION OF THE CONCEPT FROM GREENWASHING TO GREEN FRAUD: A FORENSIC ACCOUNTING AND CORPORATE GOVERNANCE PERSPECTIVE	Eka Wirajuang Daurrohman, Mary May C. Eulogio, Anton Robiansyah
	1.30 PM – 3.00 PM	#91	CEO CHARACTERISTICS AND NET OPERATING WORKING CAPITAL	Rizka Dita Zhafira, Rahmat Setiawan
		#92	CEO EDUCATION, INVESTMENT POLICY, AND FINANCIAL POLICY	Ernestina Dewi, Rahmat Setiawan
	3.10 PM – 4.30 PM	#94	CEO CHARACTERISTICS, FIRM RISK-TAKING, AND FAMILY OWNERSHIP: EVIDENCE FROM INDONESIA	Thea Aurelia, Rahmat Heru, Rahmat Setiawan
		#95	FINANCIAL FLEXIBILITY AND FIRM PERFORMANCE: THE MODERATING ROLES OF INVESTMENT EFFICIENCY AND SCALE	Fatin Humairo, Rahmat Heru Setianto, Rahmat Setiawan
		#102	CLICK, CRASH AND COMPLIANCE: WHEN DIGITAL TAX TRANSFORMATION BACKFIRES	Siti Fariha Muhammad, Nur Sharafina Bashir Ghouse, Nurfaizlinda Hairani

Track 3: Marketing and Consumer Behaviour

Session Block	Time	Paper ID	Paper Title	Authors
Morning Session	9.00 AM – 10.30 AM	#58	EXAMINING THE IMPACT OF PRICE CONSCIOUSNESS AND PERSONAL INNOVATIVENESS ON PERCEIVED VALUE IN THE MALAYSIAN GAMING CONTEXT	Ashrasnaviana Teo, Ing Grace Phang
		#62	AUGMENTED REALITY AS A MARKETING COMMUNICATION TOOL FOR ENHANCING CUSTOMER ENGAGEMENT AND BUSINESS RESILIENCE	Yuana Iwan, Sawanah Mumin, Diyana Nur Norazman, Amni Radzlan
		#68	ADVANCING SUSTAINABLE MARKETING THROUGH VIRTUAL INFLUENCERS: A MULTI-METHOD REVIEW OF THEORY AND PRACTICE	Diyan Zhao, Stephanie Hui-Wen Chuah
		#87	CRAFTING SWEET CUSTOMER EXPERIENCES THROUGH EXCELLENT MARKETING STRATEGIES : A CASE STUDY OF SCOOPYO ICE CREAM	Norfazlirda Hairani, Nur Syakirah Ahmad, Nadia Hanum Amiruddin, Siti Fariha Muhammad, Nik Syuhailah Nik Hussin
		#89	EXPLORING E-MARKETING AND EWOM IN MALAYSIAN UNIVERSITIES: UNVEILING THE DRIVERS OF STUDENT LOYALTY AND ENROLLMENT INTENTIONS	Alhamzah F. Abbas. Zuraidah Sulaiman, Ahmad Jusoh, Saleh F. A. Khatib

Track 4: Human Resource Management, Education and Organisational Behaviour

Session Block	Time	Paper ID	Paper Title	Authors
Morning Session	9.00 AM – 10.30 AM	#8	THE ROLE OF MATHEMATICS IN ECONOMICS COURSE PERFORMANCE: THE CASE OF BUSINESS PROGRAMS	Yan-Ling Tan, Mohd Azim Sardan, Juliana Mohamed Abdul Kadir, Aidarohani Samsudin, Norfariza Mohd Ali
		#9	THE ROLE OF DIGITAL TOOLS IN ENHANCING INNOVATIVE TEACHING PRACTICES AMONG OFFICE MANAGEMENT LECTURERS	Nur Fadhlin Sakina Md Saad, Muhammad Hafiz Suhaimi, Nor Tasnim Syahera Rasak, Eidlan Hadi Mazlan Hanafi
		#39	CASE STUDY: ATTRACTING LOCAL WORKERS TO SAWIT KINABALU GROUP OIL PALM PLANTATIONS	Victor Ationg, Mydah @ Mylenda Eric, Nur Shahafiqah Nadiyah Jaffery, Mohd Hellmey Nilam, Sharifah Nurafizah Syed Annuar
		#74	FROM RESEARCH METHODOLOGY TO INNOVATION ENGINE: THE TRANSFORMATION OF DENG 602 AT QATAR UNIVERSITY	Mahmoud Abdulwahed
		#81	A SYSTEMATIC LITERATURE REVIEW ON DIGITAL COMPETENCIES, EMPLOYEE AGILITY AND JOB PERFORMANCE: CITATION, THEMATIC ANALYSES AND FUTURE RESEARCH DIRECTIONS	Almizar Amil Hamzah
	10.40 AM – 12.00 PM	#83	PROFIT VS PROTECTION: MANAGING GIG WORKERS IN GRAB MALAYSIA	Nur Hazwani Zolkifly, Shahrel Nizar Baharom
		#101	NAVIGATING TALENT FLIGHT RISK: A SYSTEMATIC REVIEW OF HRM RETENTION STRATEGIES	Astutik Dwi Rahayu
		#106	STRENGTHENING HUMAN CAPITAL TO IMPROVE THE QUALITY OF LIFE OF THE ELDERLY: THE MEDIATING ROLES OF PSYCHOLOGICAL EMPOWERMENT, GENERATIVITY, AND SUCCESSFUL AGING – A COMPREHENSIVE CONCEPTUAL ANALYSIS	Sri Hartati, Syamsul Hadi, Kusuma Chandra Kirana

Track 5: Entrepreneurship, Strategy and Business Management

Session Block	Time	Paper ID	Paper Title	Authors
Morning Session	9.00 AM – 10.30 AM	#3	PATHWAYS TO SUSTAINABLE COMPETITIVE ADVANTAGE: COST LEADERSHIP AND INNOVATION IN CHINESE MANUFACTURING AMID TRADE UNCERTAINTY	Xiaoxuan Lu
		#13	STRATEGIES OF MIGRANT BUSINESSES IN MALAYSIA: THE CASE OF A KOREAN MIGRANT VENTURE	Hamizah Abd Hamid
		#14	STRATEGIES OF MIGRANT-OWNED FIRMS IN CRISIS	Hamizah Abd Hamid
		#15	TYPOLGY OF STRATEGIES IN RESPONSE TO CRISIS: CASES OF TAIWANESE BUSINESSES	Hamizah Abd Hamid
		#24	THE IMPACT OF VENDOR RELATIONSHIP AND CRITICAL OUTSOURCING SUCCESS OF ENTERPRISE OUTSOURING STRATEGY IN BORNEO	Ye Siong Wong
	10.40 AM – 12.00 PM	#48	LAMBO GROUP BERHAD AT THE CROSSROADS: REGULARISATION, DIVERSIFICATION, OR DELISTING?	Kiew Heong Angeline Yap
		#49	A FAMILY BUSINESS AT A CROSSROADS: STRATEGIC CHOICES AT KHM STRAWBERRIES & JAM	Nadiah Mahmad Nasir, Khairul Akmaliah Adham
		#50	PILOTING CHANGE: THE KOPERASI KERJAYA CASE	Ummi Salwa Ahmad Bustamam
Afternoon Session	3.10 PM – 4.30 PM	#56	BEYOND REMBAYUNG: KHAIRULAMING SHINES THROUGH THE ODDS	Wan Nurhanan Binti Wan Suhaimi, Nor Haziah Binti Hashim, Zurina Binti Kefeli@Zulkefli
		#66	THE TIDES OF TRADE: A CASE OF MICRO-ENTREPRENEURS ON THE ISLAND OF LABUAN	Rini Suryati Sulong, Noor Hassanah Binti Husin
		#67	AFTER THE FIRE: SHOULD JR RIJK REBUILD OR WITHDRAW?	Mumtaz Ahmad, Rahayu Tasnim
		#75	FROM RING TO RESILIENCE: STRATEGIC GROWTH AND OPPORTUNITY PATHWAYS IN A MALAYSIAN SPORTS SOCIAL ENTERPRISE	Siti Nurulhuda Nordin, Fuadah Johari
		#99	CHOOSING SURVIVAL OR COMPLIANCE: GEMOIX DOUGHNUT'S CAPITAL DILEMMA WITHIN SUPPLY SHOCKS AND ESG MANDATES	Tahirah Abdullah, Amira Jamil

Track 6: Technology, Innovation and Operations Management

Session Block	Time	Paper ID	Paper Title	Authors
Morning Session	9.00 AM – 10.30 AM	#4	NAVIGATING THE INTERSECTION OF LEAN, GREEN, AND INDUSTRY 4.0: A SYSTEMATIC LITERATURE REVIEW FOR SUSTAINABLE MANUFACTURING	Azyyati Anuar, Daing Maruak Sadek, Abdul Rashid Mohd Ghazalli, Mohd Noor Azimmi Redzuan, Faiqa Ikhnoor Iksan
		#5	REDUCING CATCH-ALL FALLOUT IN UTILITY-SCALE PV MODULE MANUFACTURING: A LEAN SIX SIGMA AND WORKFORCE PRODUCTIVITY CHALLENGE	Abdul Rashid Mohd Ghazalli, Azyyati Anuar, Jamaludin Akbar, Brett Courvilles, Shubham Patels
		#28	FROM GLOBAL STRATEGY TO MULTI-HUB PRODUCTION STRATEGY: THE IMPACT OF US TARIFFS ON APPLE IPHONE SUPPLY CHAIN RECONFIGURATION	Wi Kee Chee, Kuan Thye Chan, Huey Ern Lee
		#55	PSYCHOLOGICAL AND BEHAVIOURAL DETERMINANTS OF CYBERCRIME AWARENESS AMONG MALAYSIAN YOUTH: AN EXTENDED TAM APPROACH	Farah Hanan Muhamad

Track 7: Sustainability, ESG, Tourism and Environment

Session Block	Time	Paper ID	Paper Title	Authors
Morning Session	9.00 AM – 10.30 AM	#11	PRESERVATION AND EDUCATION ON MALAYSIAN FERMENTED FOODS IN YOUTUBE	Mohd Hairi Jalis, Abd Razak Abu Kassim, Mohd Nor Ahmar Mohd Sanip, Chinatsu Tobari
		#18	FROM SURVIVAL TO SUSTAINABILITY: CAN KAMPUNG SAYAP TRANSFORM ITS ECOTOURISM ECONOMY?	Caroline Geetha B Arokiadasan, Suddin Lada
		#19	DIGITAL CAPABILITIES AND SUSTAINABLE PERFORMANCE OF COMMUNITY-BASED TOURISM IN SABAH: THE MEDIATING ROLES OF INNOVATION CAPABILITY AND COMMUNITY PARTICIPATION	Jane Polus Masundang, Imelda Albert Gisip, Cynthia @Annamaria Robert Dawayan
		#33	ESG-BASED SUSTAINABILITY PERFORMANCE AND FINANCIAL STABILITY IN THE CASE OF MALAYSIAN TOP CORPORATE FIRMS: DO THE OWNERSHIP STRUCTURES MATTER?	Mohamad Azwan Md Isa, Ruziah A Latif, Norashikin Ismail, Mohd Halim Kadri
		#35	SUSTAINABILITY PERFORMANCE AND SDG ADOPTION IN MALAYSIAN SMALL AND MEDIUM ENTERPRISES: A SYSTEMATIC LITERATURE REVIEW	Nur Rahmas Mohd Saman, Nurazree Mahmud, Mohd Ariff Kamaludin, Norzanah Mat Nor
	10.40 AM – 12.00 PM	#40	SUSTAINABLE DEVELOPMENT OF BIDONG ISLAND AS A HERITAGE AND BIODIVERSITY TOURISM DESTINATION	Zaleha Mohamad, Norhayati Ab Manaf
		#46	SMALLHOLDER PERSPECTIVES ON SUSTAINABLE PALM OIL: A CHOICE EXPERIMENT ANALYSIS OF ADOPTION IN EAST COAST MALAYSIA	Mahirah Kamaludin, Farah Hanani Ahmad Perdous, Azlina Ab. Aziz, Hakimah Nur Ahmad Hamidi
		#57	IMPACT OF ECONOMIC GROWTH, RENEWABLE ENERGY CONSUMPTION, POPULATION AND URBANIZATION ON CARBON DIOXIDE EMISSIONS IN MALAYSIA	Hemamitra Seribalamurugan, Audrey Liwan
		#51	NAVIGATING CLIMATE RISK: HOW RESILIENCE TRANSFORMS FIRM CAPABILITIES INTO SUSTAINABLE OUTCOMES IN SMES	Naziatul Aziah Mohd Radzi
Afternoon Session	1.30 PM – 3.20 PM	#69	DIGITAL SUSTAINABILITY AND CSR COMMUNICATION IN TOURISM: A SYSTEMATIC REVIEW AND ESG SYNTHESIS	Jiaxue Hui, Stephanie Hui-Wen Chuah
		#72	THE SECRETARY'S DILEMMA: NAVIGATING LOST AND FOUND SERVICE RECOVERY AT THE LE CASUARINA HOTEL KUALA LUMPUR	Anis Abd Razak
		#78	WHAT DRIVES WILLINGNESS TO PAY FOR RENEWABLE ENERGY AMONG MANUFACTURERS IN JOHOR, MALAYSIA?: AN APPLICATION OF CHOICE EXPERIMENT METHOD	Siti Noradiah Amar, Azlina Ab. Aziz, Muhamad Rias Kv Zainuddin, Mahirah Kamaludin
		#85	LINKING ESG PERFORMANCE TO FIRM COMPETITIVENESS: EVIDENCE FROM PRIOR LITERATURE	Azbaryyah Aziz
		#86	THE ETHICAL PRACTICES OF MALAYSIAN SOCIAL ENTERPRISES FOR SUSTAINABILITY	Nik Fazlin Hiriyati Nik Jaafar, Mohd Ali Bahari Abdul Kadir, Zurina Ismail, Roha Mohamed Noah
		#88	THE SABAH PARADOX: LUXURY RESORT GROWTH, ECOLOGICAL LIMITS, AND THE CONNECTIVITY FAULT LINE IN MALAYSIAN BORNEO	Ahmad Shazeer bin Mohamed Thaheer, Mun Yee Lai, Ai Ling Tan, Philip Wong Pong Weng, Nur' Hidayah binti Che Ahmat

REDUCING CATCH-ALL FALLOUT IN UTILITY-SCALE PV MODULE MANUFACTURING: A LEAN SIX SIGMA AND WORKFORCE PRODUCTIVITY CHALLENGE #5

Abdul Rashid Mohd Ghazalli, Azyyati Anuar, Jamaludin Akbar, Brett Courvilles, Shubham Patels

Abstract

In September 2025, a utility-scale photovoltaic manufacturing facility in Louisiana experienced a sharp rise in “catch-all” product routing, leading to dock congestion, manual resorting, and yield instability. Although catch-all mechanisms are designed as protective safeguards, excessive fallback classification disrupted workflow and increased labor intensity. A Lean Six Sigma initiative was launched using DMAIC methodology and statistical process control to investigate root causes. Technical interventions included tightening the barcode read-rate thresholds and optimizing the Dock Manager routing logic. Following implementation, catch-all rates declined significantly, and process stability improved. However, leadership identified potential behavioral risks, including presenteeism and knowledge concentration among key personnel, raising concerns about long-term sustainability. The plant manager now faces a strategic decision: pursue further technical hardening, adopt a balanced socio-technical approach, or focus primarily on workforce engagement. This case examines the intersection of process control, digital manufacturing systems, and workforce productivity in high-volume industrial environments.

Keywords: Lean Six Sigma, Operational Productivity, Manufacturing Execution Systems, Presenteeism, Knowledge Silos

THE IMPACT OF TAX PLANNING ON THE SDGS OF MALAYSIAN LISTED COMPANIES: A LITERATURE REVIEW #7

Mohd Waliuddin Mohd Razali

Abstract

Responsible and transparent tax planning is essential for ensuring sufficient government revenue to support the achievement of the Sustainable Development Goals (SDGs). Aggressive tax practices, on the other hand, weaken fiscal capacity and slow national progress in key areas of development. Malaysia’s tax framework, including the Income Tax Act 1967 and the Promotion of Investments Act 1986, provides various incentives and allowances that enable companies to plan their taxes responsibly while contributing to sustainable initiatives. Provisions such as approved donations, pioneer status, and investment tax allowances allow corporations to strengthen their financial strategies and align with national sustainability targets without facing unnecessary tax burdens. Guided by Corporate Culture Theory, responsible tax planning reflects ethical decision-making where companies avoid harmful practices like profit shifting and instead utilise tax incentives to advance environmental, social, and economic objectives. Properly managed tax policies transform tax planning from a mere financial exercise into a strategic mechanism that balances corporate interests with societal needs. By embedding social responsibility into their fiscal strategies, Malaysian corporations can play a crucial role in driving sustainable growth and supporting the broader SDGs, ensuring long-term benefits for both business and society.