2nd ACCOUNTING RESEARCH AND EDUCATION CONFERENCE (AREC 2012)

MESSAGE FROM THE VICE CHANCELLOR

It gives me great pleasure to extend a heartiest welcome to distinguished speakers and all participants of ***The 2nd Accounting Research and Education Conference (AREC) 2012***. Also, I believe congratulations are in order to members of the AREC committee for their diligence and dedication in making possible the gathering of stakeholders and like minds through the organisation of AREC 2012.

Indeed, AREC 2012 has come at an opportune time to enhance consciousness about the importance of well-managed finances through good accounting education, and effective execution of national economic policy through various approaches, including commendable research initiatives. Hence, it is only fitting that I acknowledge the efforts towards that direction, manifested through the tripartite collaboration involving the Malaysian Accounting Research and Education Foundation (MAREF), Accounting Research Institute (ARI) and Malaysian Accounting Association (MyAA).

On home ground here in UiTM, I am heartened to see ARI relentlessly moving in the fast lane to pursue a path that aligns with the government's aspiration to transform our country into a high-income economy by 2020, through the newly introduced Economic Transformation Programme (ETP). Insya Allah, with commitment and the right focus from all concerned, I am hopeful that AREC 2012 will provide the desired headstart that will pave the way for value-added research and education in the realm of accounting.

I am confident that conference participants will benefit from the event by taking full advantage of this intellectual platform that avails itself through the diffferent modes of sharing sessions over the three days. The presence of illustrious personalities and eminent speakers is certainly a boon for the curious and the critical-minded. Do exploit the prospect of exploring cross-continental collaborations and the likelihood of transborder networking during the conference. Extend the boundary of possibilities and discover the extent of possible linkages transcending existing frontiers of knowledge on accounting.

To all participants, I wish you an enlightening and most rewarding conference. To our foreign participants, I wish you a pleasant stay in Malaysia, and hope that you will return to our country to enjoy the warmth of Malaysian hospitality and the myriads of experience that defines an Asian melting pot.

Dato' Prof. Ir Dr Sahol Hamid Abu Bakar, FASc.
Universiti Teknologi MARA

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MESSAGE FROM THE PRESIDENT, MALAYSIAN ACCOUNTING ASSOCIATION (MyAA)

It is an honour for the Malaysian Accounting Association (MyAA) to collaborate with Accounting Research Institute (ARI) along with the Faculty of Accountancy, UiTM and The Malaysian Accountancy Research and Education Foundation (MAREF) in organising the 2nd Accounting Research and Education Conference (AREC) 2012.

In line with the mission and objectives of MyAA, this conference is seen as an avenue for promoting networking and cooperation among accounting educators (at tertiary and school levels), practitioners, reseachers, professional and regulatory bodies as well as other interested parties.

I believe that this conference with the theme **Economic Transformation Programme: The Role of Accounting Education and Profession** will be able to accomplish its objectives in promoting awareness on the current development in the accounting profession and practices and also facilitating continuous improvement in accounting education and research.

I would like to thank the Accounting Research Institute (ARI), the Faculty of Accountancy, UiTM and The Malaysian Accountancy Research and Education Foundation (MAREF) for their willingness to cooperate with MyAA in organising the 2nd Accounting Research and Education Conference (AREC) 2012.

To all the participants, Selamat datang and enjoy attending the conference.

Prof. Dr Ibrahim Kamal Abdul Rahman
President
Malaysian Accounting Association (MyAA)

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MESSAGE FROM CHAIRMAN BOARD OF TRUSTEES
MALAYSIAN ACCOUNTANCY RESEARCH AND EDUCATION FOUNDATION (MAREF)

First and foremost, let us thank Allah s.w.t. for conferring us the opportunity to organize the 2nd Accounting Research and Education Conference, a collaboration effort between MAREF, the Faculty of Accountancy UiTM, Accounting Research Institute (ARI) and Malaysian Accounting Association (MyAA).

I would like to thank and congratulate the organizing committees for their tireless effort in planning and organizing this event. With the theme 'Economic Transformation Programme: The Role of Accounting Education and Profession", we hoped the conference will be the platform for accounting researchers and practitioners to discuss and share their knowledge, experiences and views that could elevate the development of the Economics Transformation Programme Agendas. I'm also hopeful that the AREC 2012 will generate fruitful results for us to achieve the key objective of the government - transforming Malaysia as a high-income nation by 2020.

Accountants are mandated to maintain the integrity of the financial reporting chain and protecting public interest. MAREF continues to encourage more positive alliances that will facilitate the creation of knowledge that will benefit the profession through research activity. There must be a vibrant and dynamic environment that creates a bridge between academia and the market lead to win-win partnerships and new frontiers. While MAREF exists to provide a platform enabling the dissemination of such knowledge, I would like to call upon all of you to join us to strike up such partnerships in the interest of taking the accounting profession further.

Malaysian academicians must lead in ensuring continuation of being in the forefront in business and accountancy areas. I would like to call upon all of you to be innovative and aspire towards ensuring a relevant, usable and practical works. We must give 'values' the priority it needs in society, we must find ways to nurture a more professional, ethical set of accountants and to project such knowledge so it benefits society as a whole. I do not think it is too lofty an ambition to say, that we should take the lead to show the world how ethical business is done. As academicians, you can use the opportunity to create knowledge and also influence the young minds to quest for more knowledge.

'Values' are a fulcrum upon which the well-being of the world's society rests and the education sector must play its role to ensure this message continues to be broadcasted, and people ensure that good values prevail at all times.

Lastly I wish all the best and a rewarding conference.

Tan Sri Datuk Dr Abdul Samad bin Haji Alias
Chairman Board of Trustees
Malaysian Accountancy Research and Education Foundation (MAREF)

2nd ACCOUNTING RESEARCH AND EDUCATION CONFERENCE (AREC 2012)

DOCTORAL COLLOQUIUM
21 FEBRUARY 2012

DOCTORAL COLLOQUIUM PROGRAMME

08.15 am - 09.00 am	Registration
09.00 am - 09.10 am	Welcome Address
09.10 am - 10.00 am	Keynote Address
10.00 am - 10.30 am	Tea Break
10.30 am - 12.40 pm	Parallel Session
12.40 pm - 02.00 pm	Lunch Break
02.00 pm - 05.00 pm	Parallel Session
05.00 pm - 05.30 pm	Tea Break
05.30 pm	End of Session

2nd ACCOUNTING RESEARCH AND EDUCATION CONFERENCE (AREC 2012)

MAIN CONFERENCE
22 FEBRUARY 2012

CONFERENCE PROGRAMME

08:00a.m - 08:45a.m	Registration
08:45a.m - 09:30a.m	Opening Ceremony **Dato' Prof. Ir Dr Sahol Hamid Abu Bakar (*Vice Chancellor UiTM*)** **Prof. Dr Ibrahim Kamal Abdul Rahman (*President, MyAA*)** **Tan Sri Datuk Dr Abdul Samad bin Haji Alias (*Chairman, Board of Trustee, MAREF*)**
09:30a.m - 10:00a.m	Keynote address 1: Economic Transformation Programme and Higher Education **YM Tengku Nurul Azian Tengku Shahriman** **(*Director, NKEA/NKRA Education, Pemandu*)**
10:00a.m - 10:30a.m	Tea Break
10.30a.m - 12:00p.m	Plenary 1: Transforming Institutions towards High Income Nation **Chairperson: Prof Dr Ibrahim Kamal Abdul Rahman (*President, MyAA*)** **Panelist: Datuk Mohd Nasir Ahmad (*President, MIA*)** **Dr Ng Boon Beng (*Finance Director, Oracle Corporation (M) Sdn. Bhd*)**
12:00p.m - 01:00p.m	MyAA Annual General Meeting
01:00p.m - 02:00p.m	Lunch Break
02:00p.m - 03:30p.m	Parallel Session 1
03:30p.m - 03:45p.m	Tea Break
03:45p.m - 05:00p.m	Parallel Session 2

05:30p.m	End of Session

MAIN CONFERENCE
23 FEBRUARY 2012

CONFERENCE PROGRAMME

09.00a.m - 10:30a.m	Parallel Session 3
10.30a.m - 10.45a.m	Tea Break
10.45a.m - 12.45p.m	Parallel Session 4
12.45p.m - 02:00p.m	Lunch Break
02.00p.m - 04.00p.m	Plenary II: Panel Discussion Ability and Mobility of Accounting Graduates **Chairperson: Prof Dr Normah Omar (*Director, ARI*)** **Panelists: Representative from universities** **Representative from MICPA** **Representative from Audit Firms**
04.00p.m - 05.00p.m	Award Presentation and Closing Ceremony
05.00p.m - 05.30p.m	Tea Break
05.30p.m	End of Session

*Note: the organizers reserve the right to amend the program without prior notice.

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