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INSIGHT Journal is an online, open access, international refereed research journal established by Universiti Teknologi MARA Cawangan Johor, Malaysia. It is indexed in MyJurnal MCC. Furthermore, it is abstracted in Asian Digital Library (ADL).

INSIGHT Journal focuses on social science and humanities research. The main aim of INSIGHT Journal is to provide an intellectual forum for the publication and dissemination of original work that contributes to the understanding of the main and related disciplines of the following areas: Accounting, Business Management, Law, Information Management, Administrative Science and Policy Studies, Language Studies, Islamic Studies and Education.

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## TABLE OF CONTENTS

Foreword by Deputy Rector of Research, Industrial Linkages & Alumni i

<b>Paper Title</b>	<b>Page</b>
The Usefulness of Action-Oriented Simulation Accounting Package (ASAP) as a Tool to Develop Skills	1
The Influence of Firm-specific Attributes on Corporate Social Responsibility Disclosure	7
An Analysis on Accounting Students Involvement in Education Hub to Community Program: Student Facilitators' Voice	20
Influence of Whistle Blowing on Unethical Behaviour in Jabatan Kastam Diraja Malaysia (JKDM)	27
Influence of Human Resources, Government Internal Control System, And Information Technology Utilization on Financial Statement Quality of Bengkulu City Government's	43
The Impact of Consumption Values towards Intention to visit Green Hotel in Malaysia	50
Beneficial Usage of Social Marketing for Small and Medium-Sized Enterprise (SME) in Johor	61
Factors Affecting Accounting Student's Interest in Pursuing Careers at Sharia Financial Institutions	71
An Integrated Accountability Reporting Model of Non-Profit Organisations (NPOs)	83
Performance in Organisational Behaviour: Strength of Work Discipline and Employee External Motivation	93
Debt Monitoring Mechanism in SOE's: Evidence from Indonesia	105
A Study on Consumer's Attitude Towards Viral Advertising on Social Media: A Case Study in An Ice Cream Manufacturing Company	113
Analysis of Sharia Accounting Implementation in Bmt (Baitul Maal wat Tamwil) Alif Yogyakarta	126
The Impact of Business Ethics Behaviour on the Customers' Loyalty in Beauty Industry among University Students' in Malaysia	138
Fraudulent Financial Reporting Trough Financial Ratios: Case of Banking Sector in Indonesia	143
Cultural Effects, Work Propriety and Values in Perspective Trust Level in The Ministry of Education and Culture	154

Workload, Job Control, Work Relationship, and Work-Related Stress among employees in Sungai Buloh, Malaysia	168
The Impact of Diversification Strategy, Leverage, IOS on Real Earnings Management	177
Driver and Inhibitor of Organic Food Adoption: A Study on Indonesian Consumers	192
Impact of Brand Awareness, Brand Equity and Brand Slogan towards Product Advertisement: A Case Study in Advertising Industry	199
Earning Response Coefficient: The Indonesia Stock Exchange Case	208
Customer Loyalty on Sharia Banking: The Effect of Brand Image and Customer Value	226
Financial Accountability and Budgeting of Waqf Institution in Malaysia	233
Contributing Factors Affecting Job Performance at Private Hospitals in Southern Region of Malaysia	241
Factors Affecting Attitudes towards Fruits and Vegetables Consumption on YouTube: A Conceptual Paper	249
The Effect of Knowledge Management Practices on Employee Well-being in Malaysian Private Universities	258
Analysis of Reputation Effect, Attractiveness of Advertising and Community Effects on Positive Word of Mouth with Variable Intervening Customer Values on Users of GSM-Based Cellular Cards in Palembang City	270
Halal Literacy and Halal Product Purchase Dimension: A Preliminary Study	277

## **FOREWORD BY DEPUTY RECTOR OF RESEARCH, INDUSTRIAL LINKAGES & ALUMNI**



Since 2018, the INSIGHT JOURNAL (IJ) from Universiti Teknologi MARA Cawangan Johor has come up with several biennial publications. Volume 1 and 2 debuted in 2018, followed by Volume 3 this year as well as Volume 4 with 19 published papers due to the great response from authors both in and out of UiTM. Through Insight Journal, lecturers have the ability to publish their research articles and opportunity to share their academic findings. Insight Journal is indexed in MyJurnal MCC and abstracted in Asian Digital Library (ADL). Moreover, it is also an international refereed journal with many international reviewers from prestigious universities appointed as

its editorial review board members.

This Volume 6 is the second special issue for the 6<sup>th</sup> International Accounting and Business Conference (IABC) 2019 held at Indonesia Banking School, Jakarta. The conference was jointly organized by the Universiti Teknologi MARA Cawangan Johor and the Indonesia Banking School Jakarta. Hence, this volume focuses mainly on the accounting and business research papers compiled from this conference, which was considered a huge success as over 66 full papers were presented.

Lastly, I would like to thank the Rector of UiTM Johor, Associate Professor Dr. Ahmad Naqiyuddin Bakar for his distinctive support, IJ Managing Editor for this issue Dr. Noriah Ismail, IJ Assistant Managing Editor, Fazdillah Md Kassim well as all the reviewers and editors who have contributed in the publication of this special issue.

Thank you.

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