

# GLOBAL CONFERENCE ON BUSINESS AND ECONOMICS RESEARCH (GCBER) 2025

**"EMPOWERING ASEAN'S PROSPERITY:  
A GLOBAL PARTNERSHIP FOR BUSINESS,  
INNOVATION AND SUSTAINABLE GROWTH"**

**27-28  
SEPT 2025**

**THE EVERLY HOTEL,  
PUTRAJAYA**

**8** DECENT WORK AND  
ECONOMIC GROWTH



**9** INDUSTRY, INNOVATION  
AND INFRASTRUCTURE



**ORGANIZED BY:**

School of Business and Economics  
Universiti Putra Malaysia

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## FOREWORD FROM DEAN

I am honoured to address all the participants and paper presenters of the Global Conference on Business and Economics Research (GCBER) 2025.

In this globalized economy, where knowledge, experience, creativity, and innovation are key drivers, it is essential that we address the diverse requirements and demands of both the industry and the market. By embracing diversity and inclusivity, we can better position ourselves to tap into global opportunities and create a more sustainable future.

I am optimistic that the GCBER 2025 will provide insights into the findings in Economics, Business and Management, Accounting, and Finance. The rigorous research and discussions presented here will undoubtedly contribute to the advancement of knowledge and practice in these areas. This conference will provide excellent networking opportunities among participants to chart and share.

I extend my heartfelt thanks to the committee members for ensuring the success of this conference. I am confident that the conference will offer substantial benefits to all attendees and presenters.

**PROFESSOR DR. BANY ARIFFIN AMIN NOORDIN**

Dean

School of Business and Economics (SBE)

Universiti Putra Malaysia



# WELCOMING REMARKS FROM CONFERENCE CHAIR

I am pleased to welcome you to the Global Conference on Business and Economics Research 2025 (GCBER 2025), which takes place on 27th-28th September 2025 at The Everly Hotel, Putrajaya, Malaysia.

The conference theme is Empowering ASEAN's Prosperity: A Global Partnership for Business Innovation and Sustainable Growth. By adopting diverse perspectives, cultures, and experiences, we can tackle global challenges more effectively and equitably. This diversity promotes creativity and innovation, driving sustainable economic growth and ensuring shared prosperity for all.

I extend my heartfelt thanks to all our speakers, chairpersons, presenters, and attendees for contributing to this significant event. Your participation and engagement make this conference a success. Additionally, I would like to express my gratitude to our sponsors and strategic partners for their support.

As we embark on this journey, let us embrace the diversity of ideas you bring to enrich knowledge in Economics, Business, Management, Accounting, and Finance. I am confident that GCBER 2025 will inspire meaningful discussions and lasting collaborations.

My special congratulations also to the organizing committee for making this conference a success.

Thank you.

**PROFESSOR DR. NORMAZ WANA ISMAIL**  
Conference Chairman - GCBER 2025  
School of Business and Economics (SBE)  
Universiti Putra Malaysia



## KEYNOTE SPEAKER



### **DATO' ZURAIDAH ATAN – ADJUNCT PROFESSOR**

Dato' Zuraidah Atan is an Advocate & Solicitor at Chambers of Zuraidah Atan and a distinguished corporate leader with over three decades of experience in banking, finance, and law. She began her career at Perwira Habib Bank in 1984, later served as Vice President of OCBC Bank for 10 years, and went on to make history as the first female Bumiputera appointed as President & CEO of Affin Merchant Bank from 1999 to 2003. Her leadership extended across the boards of HSBC Bank, Bank Rakyat, Petron Malaysia, Bursa Malaysia, SP Setia Berhad, and Kenanga Islamic Investors Berhad. She currently serves as a Director of Pengurusan Aset Air Berhad and Tomei Consolidated Berhad, while also holding the role of Co-Deputy Chairperson of the Bar Council Corporate and Commercial Law Committee.

At the academic front, she is an Adjunct Professor at the School of Business and Economics, Universiti Putra Malaysia (SBE, UPM), actively engaging students and industry leaders to bridge practice with academia. Through her role, she has supported initiatives that advance leadership, governance, and sustainability education, inspiring future business professionals. Beyond her corporate and academic work, she is passionate about volunteerism. She served as the Founding Chairman of Yayasan Sukarelawan Siswa (YSS) and continues to mentor youth, earning both national and international recognition. Her other contributions include advising initiatives such as the Black Eye Scuba Team (BEST) underwater cleanup (Dive Against Debris®), beach cleanups and environmental education programmes organised by BEST, as well as traffic safety awareness campaigns in schools and among youth with MIFA. She also chairs the IATSS Forum Japan National Committee Malaysia, which selects and sends young professionals for fully funded leadership training in Japan.

## INVITED SPEAKERS

### **PROF. DR. BRUNO S. SERGI**

**PROFESSOR OF POLITICAL ECONOMY AT THE UNIVERSITY OF MESSINA, ITALY  
INSTRUCTOR AT HARVARD UNIVERSITY, UNITED STATES**



Prof. Bruno S. Sergi is a Professor of Political Economy at the University of Messina, Italy, and Instructor at Harvard University, United States. He holds a PhD in Economics from the University of Greenwich, London. He has published more than 250 articles in refereed journals indexed in Scopus, with research covering political economy, economic development, and transition economies. He has authored, co-authored, or edited over 30 books, including recent titles with Cambridge University Press and Emerald Publishing. His Scopus H-index is 37. He also serves as Chairperson and Co-Director of the Lab for Entrepreneurship and Development (LEAD), Cambridge, USA, and is affiliated with the Harvard Center for International Development, the Davis Center for Russian and Eurasian Studies, and the Harvard Asia Center. He is an active member of international advisory boards and has supervised PhD and Master's students across several universities worldwide.

### **PROF. DR. SHAUFIQUE FAHMI AHMAD SIDIQUE**

**PROFESSOR OF AGRICULTURAL ECONOMICS AT SBE, UPM**



Prof. Dr. Shaufique Fahmi Ahmad Sidique is a Professor of Agricultural Economics at the School of Business and Economics (SBE), Universiti Putra Malaysia (UPM). He served as Director of the Institute of Plantation Studies, UPM from January 2022 to January 2024, and earlier as Director of the Institute of Agricultural and Food Policy Studies, UPM from 2014 to 2020. His research interests are in environmental and natural resource economics, as well as agriculture and food, with recent work focusing on the livelihood and welfare of palm and rubber smallholders in Malaysia. His previous research has addressed agricultural transformation and its implications for food security, the valuation of artificial reefs and marine protected areas, and the welfare of rural artisanal fisher households. He has also served as a consultant and trainer to private corporations, international organisations, and government agencies. Shaufique holds a PhD in Agricultural Economics from Michigan State University and a Bachelor's degree in Accounting from Cardiff University.

## INVITED SPEAKERS

### **MADAM SHABNAM MOHAMAD MOKHTAR** **MANAGING DIRECTOR, SHAPE® KNOWLEDGE SERVICES**



Madam Shabnam Mohamad Mokhtar is the Managing Director of SHAPE® Knowledge Services, an international Islamic finance consulting firm. She brings over 20 years of experience in Islamic finance and leads research and development projects across diverse sectors, including the Islamic capital market, Shariah-compliant investments, and social finance. Her global portfolio spans product development, fatwa reviews, litigation support in Islamic finance cases, and the delivery of tailored training programmes across ASEAN, the GCC, Africa, the United States, and Europe. A former capital markets researcher at the International Shariah Research Academy for Islamic Finance (ISRA), she has also held adjunct professor positions at DePaul University (Chicago) and IE Business School (Spain). In 2021/2022, she was appointed as Islamic Finance Visiting Fellow at the Oxford Centre for Islamic Studies, focusing on the Blue Economy, sustainability strategies, and impact investing. She currently serves on several Shariah boards, including RHB Islamic Bank, AIA Public Takaful, Agrobank, and the UK-based fintech company Algbra.

# PROGRAMME OVERVIEW

**Saturday, 27 September 2025**

|                     |  |
|---------------------|--|
| 9:00 am - 10:30 am  | <b>Parallel Session 1</b>  |
| 10:40 am - 11:00 am | <b>Arrival of the Guest of Honour for Opening Ceremony</b>   |
| 11:00 am - 11:05 am | <b>Singing National Anthem 'Negaraku'</b>  |
| 11:05 am - 11:10 am | <b>Doa Recital</b>   |
| 11:10 am - 11:20 am | <b>Welcoming Address</b><br>by Assoc. Prof. Dr. Syamsul Herman Mohammad Afandi<br>Co-Chairman of GCBER2025   |
| 11:20 am - 11:30 am | <b>Opening Note &amp; Launching</b><br>by Prof. Dr. Bany Ariffin Amin Noordin<br>Dean of SBE   |
| 11:30 am - 11:50 am | <b>Keynote Speaker</b><br>Dato' Zuraidah Atan<br>Adjunct Professor of SBE  |
| 11:50 am - 12:40 pm | <b>Invited Speakers</b> <ul style="list-style-type: none"><li>• Prof. Dr. Bruno S. Sergi</li><li>• Madam Shabnam Mohamad Mokhtar</li><li>• Prof. Dr. Shaufique Fahmi Ahmad Sidique</li></ul> |
| 12:40 pm - 1:00 pm  | <b>Photo &amp; Souvenir Session</b>  |
| 1:00 pm - 2:30 pm   | Lunch Break  |
| 2:30 pm - 4:30 pm   | <b>Parallel Session 2</b>  |
| 4:30 pm - 5:30 pm   | <b>Parallel Session 3</b>  |

# PROGRAMME OVERVIEW

**Sunday, 28 September 2025**

|                     |   |
|---------------------|---|
| 8.00 am - 9.00 am   | <b>Registration</b>   |
| 9.00 am - 10.30 am  | <b>Parallel Session 4</b>   |
| 10.30 am - 12.00 pm | <b>Parallel Session 5</b>   |
| 12:00 pm - 12:10 pm | <b>Arrival of Dean SBE for Closing Ceremony</b>   |
| 12:10 pm - 12:20 pm | <b>Closing Speech</b><br>by Prof. Dr. Bany Ariffin Amin Noordin<br>Dean SBE                         |
| 12:20 pm - 1:00 pm  | <b>Best Paper Award</b><br><b>Emerald - GCBER 2025 Special Award</b><br><b>Best Presenter Award</b> |
| 1.00 pm - 2.00 pm   | <b>Lunch</b>  |
| End of GCBER2025    |   |

# SCHEDULE SUMMARY

| TIME           | DAY 1 ( 27 SEPTEMBER 2025)      |                                  |                                  |
|----------------|---------------------------------|----------------------------------|----------------------------------|
| 8:00am-9:00am  | Registration                    |                                  |                                  |
| 9:00am-10:30am | <b>Parallel Session 1</b>       |                                  |                                  |
|                | <b>Anyaman 2</b>                | <b>Anyaman 3</b>                 | <b>Anyaman 4</b>                 |
|                | 1A: Finance                     | 1B: Case Study 1                 | 1C: PhD Colloquium (Economics) 1 |
|                | 4 papers                        | 5 papers                         | 5 papers                         |
| 11.00am-1.00pm | Opening Ceremony                |                                  |                                  |
| 1.00pm-2.30pm  | Lunch Break                     |                                  |                                  |
| 2.30pm-4.30pm  | <b>Parallel Session 2</b>       |                                  |                                  |
|                | <b>Anyaman 2</b>                | <b>Anyaman 3</b>                 | <b>Anyaman 4</b>                 |
|                | 2A: Economics                   | 2B: PhD Colloquium (Economics) 2 | 2C: Business 1                   |
|                | 7 papers                        | 7 papers                         | 7 papers                         |
| 4:30pm-5:30pm  | <b>Parallel Session 3</b>       |                                  |                                  |
|                | <b>Anyaman 2</b>                | <b>Anyaman 3</b>                 | <b>Anyaman 4</b>                 |
|                | 3A: PhD Colloquium (Accounting) | 3B: Business 2                   | 3C: PhD Colloquium (Finance)     |
|                | 4 papers                        | 4 papers                         | 4 papers                         |

## SCHEDULE SUMMARY

| TIME                | DAY 2 ( 28 SEPTEMBER 2025)          |                                 |                                  |                                  |
|---------------------|-------------------------------------|---------------------------------|----------------------------------|----------------------------------|
| 08:00am-<br>09:00am | Registration                        |                                 |                                  |                                  |
| 9:00am-<br>10:30am  | <b>Parallel Session 4</b>           |                                 |                                  |                                  |
|                     | <b>Anyaman 2</b>                    | <b>Anyaman 3</b>                | <b>Anyaman 4</b>                 | <b>Mesmera Grand Ballroom</b>    |
|                     | 4A: Case Study 2                    | 4B: PhD Colloquium (Business) 1 | 4C: PhD Colloquium (Economics) 3 | 4D: PhD Colloquium (Economics) 4 |
|                     | 5 papers                            | 5 papers                        | 5 papers                         | 5 papers                         |
| 10:30am-<br>12:00pm | <b>Parallel Session 5</b>           |                                 |                                  |                                  |
|                     | <b>Anyaman 2</b>                    | <b>Anyaman 3</b>                | <b>Anyaman 4</b>                 | <b>Mesmera Grand Ballroom</b>    |
|                     | 5A: Business 3                      | 5B: PhD Colloquium (Business) 2 | 5C: Accounting                   | 5D: PhD Colloquium (Economics) 5 |
|                     | 5 papers                            | 6 papers                        | 5 papers                         | 5 papers                         |
| 12:00pm-<br>1:00pm  | <b>Closing &amp; Award Ceremony</b> |                                 |                                  |                                  |
| 1:00pm-<br>2:00pm   | Lunch                               |                                 |                                  |                                  |
| End of GCBER2025    |                                     |                                 |                                  |                                  |

# LIST OF PARALLEL SESSIONS, TRACKS AND CHAIRPERSON

| DAY 1 ( 27 SEPTEMBER 2025, SATURDAY) |                                  |                          |           |   |
|--------------------------------------|----------------------------------|--------------------------|-----------|---|
| PARALLEL SESSION                     | TRACK                            | TIME                     | VENUE     | CHAIRPERSON   |
| 1                                    | 1A: Finance                      | 9:00 am<br>-<br>10:30 am | Anyaman 2 | Assoc. Prof. Dr. Nazrul Hisyam Abd Razak  |
|                                      | 1B: Case Study 1                 |                          | Anyaman 3 | Dr. Anusuiya Subramaniam  |
|                                      | 1C: PhD Colloquium (Economics) 1 |                          | Anyaman 4 | Assoc. Prof. Dr. Nor Yasmin Mhd Bani  |
| 2                                    | 2A: Economics                    | 2:30 pm<br>-<br>4:30 pm  | Anyaman 2 | <ul style="list-style-type: none"> <li>• Prof. Dr. Bruno Sergi</li> <li>• Prof. Dr. Law Siong Hook</li> </ul>       |
|                                      | 2B: PhD Colloquium (Economics) 2 |                          | Anyaman 3 | <ul style="list-style-type: none"> <li>• Dr. Anitha Rosland</li> <li>• Dr. Muhammad Daaniyall Ab Rahman</li> </ul>  |
|                                      | 2C: Business 1                   |                          | Anyaman 4 | <ul style="list-style-type: none"> <li>• Assoc. Prof. Dr. Ng Siew Imm</li> <li>• Dr. Nor Siah Jaharuddin</li> </ul> |
| 3                                    | 3A: PhD Colloquium (Accounting)  | 4:30 pm<br>-<br>5:30 pm  | Anyaman 2 | Assoc. Prof. Dr. Mazlina Mustapha   |
|                                      | 3B: Business 2                   |                          | Anyaman 3 | Assoc. Prof. Dr. Mass Hareeza Ali @ Hamid   |
|                                      | 3C: PhD Colloquium (Finance)     |                          | Anyaman 4 | Dr. Normaziah Mohd Nor  |

## LIST OF PARALLEL SESSIONS, TRACKS AND CHAIRPERSON

| <b>DAY 2 ( 28 SEPTEMBER 2025, SUNDAY)</b> |                                  |                           |                        |                              |
|---|----------------------------------|---------------------------|------------------------|------------------------------|
| <b>PARALLEL SESSION</b>                   | <b>TRACK</b>                     | <b>TIME</b>               | <b>VENUE</b>           | <b>CHAIRPERSON</b>           |
| 4   | 4A: Case Study 2                 | 9:00 am<br>-<br>10:30 am  | Anyaman 2              | Mdm. Saadiatul Ibrahim       |
|   | 4B: PhD Colloquium (Business) 1  |                           | Anyaman 3              | Dr. Meor Rashydan Abdullah   |
|   | 4C: PhD Colloquium (Economics) 3 |                           | Anyaman 4              | Dr. Wan Norhidayah W Mohamad |
|   | 4D: PhD Colloquium (Economics) 4 |                           | Mesmera Grand Ballroom | Dr. Chakrin Utit             |
| 5   | 5A: Business 3                   | 10:30 am<br>-<br>12:00 pm | Anyaman 2              | Dr. Rosmah Mohamed           |
|   | 5B: PhD Colloquium (Business) 2  |                           | Anyaman 3              | Dr. Najaa Abd Mubin          |
|   | 5C: Accounting                   |                           | Anyaman 4              | Dr. Zaidi Mat Daud           |
|   | 5D: PhD Colloquium (Economics) 5 |                           | Mesmera Grand Ballroom | Assoc. Prof. Dr. Lee Chin    |

# TIMETABLE PARALLEL SESSIONS

Date: 27th September 2025 (Saturday)  
Parallel Sessions 1 (9:00 am – 10:30 am)

| Track       | • 1A – Finance  |                        |
|-------------|---|------------------------|
| Venue       | • Anyaman 2   |                        |
| Chairperson | • Assoc. Prof. Dr. Nazrul Hisyam Abd Razak  |                        |
| Assistant   | • Mrs. Nur Illiyin Roslan, Mr. Muhammad Ammin Mohd Nordin & Mrs. Norfarah Hanim Othman  |                        |
| No          | Paper Title   | Presenter              |
| 1           | <b>GCBER2025/079</b><br>Understanding the Socio-Demographics Factors Influencing Risk Tolerance<br><i>Nor Aishah Mohd Shawal*, Mazlina Mustapha, and Norhuda Abdul Rahim</i>  | Nor Aishah Mohd Shawal |
| 2           | <b>GCBER2025/081</b><br>Unveiling Causal Dynamics Between Gold, Oil, and the Malaysian Stock Market: A Transfer Entropy Approach<br><i>Nadiah Ruza*</i>   | Nadiah Ruza            |
| 3           | <b>GCBER2025/032</b><br>Assessing the Financial Ratios and Macroeconomic Fluctuations Affecting the Profitability of Indonesian Commercial Banks (KBMI 3 & 4 excluding Islamic Banks) across the Pre-Pandemic, Pandemic, and Post-Pandemic Periods (2018-2023)<br><i>Chandra Setiawan* and Yasmin Audra Zahra</i> | Yasmin Audra Zahra     |
| 4           | <b>GCBER2025/063</b><br>CO2 Emissions and MFIs Efficiency: Between a Rock and a Hard Place in Governance and Stability<br><i>Kamarudin F., Hussain H.I., Anwar N.A.M., Setyowati A., and Chang Y.W.</i>   | Fakarudin Kamarudin    |

# TIMETABLE PARALLEL SESSIONS

Date: 27th September 2025 (Saturday)  
Parallel Sessions 1 (9:00 am – 10:30 am)

| Track       | • 1B – Case Study 1  |                       |
|-------------|--|-----------------------|
| Venue       | • Anyaman 3  |                       |
| Chairperson | • Dr. Anusuiya Subramaniam   |                       |
| Assistant   | • Ms. Wan Nur Aina Meor Ghazali, Mr. Pikar Mohd Hadi & Mrs. Nurul Syairah Rosidi   |                       |
| No          | Paper Title  | Presenter             |
| 1           | <b>GCBER2025/084</b><br>Dua Darjat: Brewing Business beyond the Streets<br><i>Najaa Abd Mubin*, and Rozanah Ab Rahman</i>  | Najaa Abd Mubin       |
| 2           | <b>GCBER2025/040</b><br>Building the Brandscape: GPAD's Excellence through Digital Marketing<br><i>Md Kamrul Hasan, and Saadiatul Ibrahim*</i>                         | Md Kamrul Hasan       |
| 5           | <b>GCBER2025/070</b><br>From Boom to Bust<br><i>Siti Nor Madiha Binti Mohd Shamshudin</i>  | Dahlia Zawawi         |
| 4           | <b>GCBER2025/076</b><br>Culture Insight and Digital Innovation: A Case Study of GO2 Travel's China Market Entry<br><i>Zhang Linlin*</i>                                | Zhang Linlin          |
| 5           | <b>GCBER2025/062</b><br>Empowering Hawkers and Petty Traders through Digital Platform: A Strategic Case Study of Warongku in Malaysia<br><i>Khairul Firdaus Zubit*</i> | Khairul Firdaus Zubit |

# TIMETABLE PARALLEL SESSIONS

Date: 27th September 2025 (Saturday)  
Parallel Sessions 1 (9:00 am – 10:30 am)

| Track       | : IC - PhD Colloquium (Economics) 1   |                              |
|-------------|---|------------------------------|
| Venue       | : Anyaman 4   |                              |
| Chairperson | : Assoc. Prof. Dr. Nor Yasmin Mhd Bani  |                              |
| Assistant   | : Mrs. Norhayati Mohamed Yusof, Mr. Mohd Salleh Asali & Ms. Alia Adura Kamarun Zaman  |                              |
| No          | Paper Title   | Presenter                    |
| 1           | <b>GCBER2025/002</b><br>The impact of economic policy uncertainty on economic growth in China<br><i>Zhang Mengdi, Lee Chin*, and W.N.W Azman Saini</i>  | Zhang Mengdi                 |
| 2           | <b>GCBER2025/007</b><br>The Influence of Construal Level on Green Consumption Behaviour Mediated by Time Orientation<br><i>Wang Jingjing, Musab Abdul Razak*</i>  | Wang Jingjing                |
| 3           | <b>GCBER2025/009</b><br>Advancing Green Economy Measurement in Malaysia through an Augmented Input-Output Econometric Model<br><i>Muhamad Zharif Luqman Hashim*, Syamsul Herman Mohammad Afandi and Dr Wan NorHidayah W Mohamad</i>             | Muhamad Zharif Luqman Hashim |
| 4           | <b>GCBER2025/012</b><br>Green Innovation and Environmental Quality in Regional Comprehensive Economic Partnership (RCEP) Countries: Moderating Effect of Services Trade.<br><i>Wei Zhai*, Hanny Zurina Hamzah, and Wan Norhidayah W Mohamad</i> | Zhai Wei                     |
| 5           | <b>GCBER2025/016</b><br>Visitor Preference for the Management of the Industrial Heritage at Ansteel Group Museum<br><i>Tiantian An, Wan Norhidayah W Mohamad*, and Nitanan Koshy</i>  | An Tiantian                  |

# TIMETABLE PARALLEL SESSIONS

Date: 27th September 2025 (Saturday)  
Parallel Sessions 2 (2:30 pm – 4:30 pm)

| Track       | • 2A – Economics  |                           |
|-------------|---|---------------------------|
| Venue       | • Anyaman 2   |                           |
| Chairperson | • Prof. Dr. Bruno S. Sergi & Prof. Dr. Law Siong Hook   |                           |
| Assistant   | • Mrs. Nur Illiyin Roslan, Mr. Muhammad Ammin Mohd Nordin & Mrs. Norfarah Hanim Othman  |                           |
| No          | Paper Title   | Presenter                 |
| 1           | <b>GCBER2025/001</b><br>Foreign Capital Inflows and Economic Development in Post-Conflict Cambodia<br><i>Ly Slesman*</i>  | Ly Slesman                |
| 2           | <b>GCBER2025/010</b><br>Perception of Corruption and Willingness to Pay Tax: Evidence from Informal Economies<br><i>Godfred Matthew Yaw Owusu*, Theodora Aba Abekah Koomson, and Rita Amoah Bekoe</i>   | Godfred Matthew Yaw Owusu |
| 3           | <b>GCBER2025/046</b><br>Economic Valuation of Ecotourism Services in Kuala Kubu Bharu: A Contingent Valuation Method Approach for Sustainable Conservation Financing<br><i>Azamil Abdullah, Syamsul Herman M.A.*, Wan Norhidayah W Mohamad, Suziana Hassan and Cheah Chan Fatt*</i> | Cheah Chan Fatt           |
| 4           | <b>GCBER2025/087</b><br>Financial Inclusion and Bank Market Power<br><i>Rahmat Heru Setianto, W.N.W Azman Saini, Siong Hook Law, Abd Halim Ahmad, and Siti Nurazira Mohd Daud</i>   | Wan Azman Saini Wan Ngah  |
| 5           | <b>GCBER2025/006</b><br>Economic, Environmental and Human Cost of Road Distribution of Petroleum Products in Nigeria<br><i>Ahmed Tukur Umar*</i>  | Ahmed Tukur Umar          |
| 6           | <b>GCBER2025/011</b><br>Improving the Efficiency of the Development and Placement of Refrigeration Facilities of the Fruit and Vegetable Complex<br><i>Nozim Muminov*</i>   | Nozim Muminov             |
| 7           | <b>GCBER2025/090</b><br>Population Growth and Food Security: Is Technological Development Matter?<br><i>Umar Bala and Lee Chin</i>  | Umar Bala                 |

# TIMETABLE PARALLEL SESSIONS

Date: 27th September 2025 (Saturday)  
Parallel Sessions 2 (2:30 pm – 4:30 pm)

| Track       | • 2B – PhD Colloquium (Economics) 2   |                          |
|-------------|---|--------------------------|
| Venue       | • Anyaman 3   |                          |
| Chairperson | • Dr. Anitha Rosland & Dr. Muhammad Daaniyall Abd Rahman  |                          |
| Assistant   | • Ms. Wan Nur Aina Meor Ghazali, Mr. Pikar Mohd Hadi & Mrs. Nurul Syairah Rosidi  |                          |
| No          | Paper Title   | Presenter                |
| 1           | <b>GCBER2025/020</b><br>Valuing Tourists' Willingness to Pay for Environmental Conservation: A CVM-Based Study at Qincheng Mountain, China<br><i>Zhang Kaiyu, Syamsul Herman Mohammad Afandi*, and Meor Rashydan Abdullah</i>                   | Zhang Kaiyu              |
| 2           | <b>GCBER2025/021</b><br>The Impact of Digital Regulation and Development on Digital Trade: A Dynamic Panel Analysis<br><i>Rikha Susanty Ariffin*, Normaz Wana Ismail, and Rusmawati Said</i>  | Rikha Susanty Ariffin    |
| 3           | <b>GCBER2025/052</b><br>Visitors' Preference and Willingness to Pay for Three Gorges Dam Ecosystem Service Conservation using Choice Experiment Approach<br><i>Zhou Xuan*, Wan Norhidayah W Mohamad and Syamsul Herman Mohammad Afandi</i>      | Zhou Xuan                |
| 4           | <b>GCBER2025/059</b><br>Factors Influencing Working as Food Delivery Services Workers and the KAP Gaps in Social Security within Malaysia's Gig Economy: Insights from a Study in Putrajaya<br><i>Vasuki Nadarajah*, and Normaz Wana Ismail</i> | Vasuki Nadarajah         |
| 5           | <b>GCBER2025/078</b><br>Does Educational Tourism Foster Environmental Sustainability?<br><i>Hui Min Li and Chor Foon Tang*</i>  | Li Hui Min               |
| 6           | <b>GCBER2025/045</b><br>The Symmetric and Asymmetric Effects of Governance on Natural Resources Dependence in GCC Countries<br><i>Ali Ayad Hasan Alrubaye*, Judhiana Abd Ghani and Ainatul Aqilah Kamarudin</i>                                 | Ali Ayad Hasan Alrubaye  |
| 7           | <b>GCBER2025/054</b><br>Government Size and Financial Development: Evidence of a Nonlinear Nexus<br><i>Arunnan Bala Subramaniam*, Lee Chin, and Law Siong Hook</i>  | Arunnan Bala Subramaniam |

# TIMETABLE PARALLEL SESSIONS

Date: 27th September 2025 (Saturday)  
Parallel Sessions 2 (2:30 pm – 4:30 pm)

| Track       | • 2C – Business 1  |                       |
|-------------|--|-----------------------|
| Venue       | • Anyaman 4  |                       |
| Chairperson | • Assoc. Prof. Dr. Ng Siew Imm & Dr. Nor Siah Jaharuddin   |                       |
| Assistant   | • Mrs. Norhayati Mohamed Yusof, Mr. Mohd Salleh Asali & Ms. Alia Adura Kamarun Zaman   |                       |
| No          | Paper Title  | Presenter             |
| 1           | <b>GCBER2025/039</b><br>Customer Perceptions of User Experience on Tiktok e-Commerce: A Qualitative Research<br><i>Saadiatul Ibrahim*</i>  | Saadiatul Ibrahim     |
| 2           | <b>GCBER2025/028</b><br>Turning Opportunity into Earning: A Happenstance Learning Perspective on Personal Shopper Entrepreneurship<br><i>Ow Mun Waei*, Aifa Rozaini binti Mohd Radzol, Gettha A/P Muthusamy, Koe Wei Loon, and Nur Liyana binti Kamaruddin</i>                                 | Ow Mun Waei           |
| 3           | <b>GCBER2025/055</b><br>Measuring Instruments of Digital Marketing Model for Sustainable Tourism Industry: A Case Study of Malaysia<br><i>Amizatulhawa Mat Sani*, Mohd Farid Shamsudin, Nurhayati binti Kamarudin, Wirda Syaheera binti Mohd Sulaiman, and Norhafizah binti Mohamad Dasuki</i> | Amizatulhawa Mat Sani |
| 4           | <b>GCBER2025/072</b><br>Configurations that Fuel Unethical Pro-Organizational Behavior: A Fuzzy-Set Analysis of Attachment, Moral Cognition, and Bottom-Line Pressure<br><i>Aneeq Inam*</i>  | Aneeq Inam            |
| 5           | <b>GCBER2025/077</b><br>The Relationship between Financial Literacy, Digital Finance, and Consumer Consumption Patterns<br><i>Kamilah Ahmad*, Nor Atikah Binti Omar, Shafie Mohamed Zabri</i>  | Shafie Mohamed Zabri  |
| 6           | <b>GCBER2025/003</b><br>Entrepreneurial Innovation and Sustainable Development: Conceptualization and Perspectives on Nigeria as a Developing Nation<br><i>Ibrahim Danjuma*</i>  | Ibrahim Danjuma       |
| 7           | <b>GCBER2025/071</b><br>Investigating the Mediating Role of Management Accounting in the Risk-Performance Relationship among SMEs<br><i>Kamilah Ahmad*</i>   | Kamilah Ahmad         |

# TIMETABLE PARALLEL SESSIONS

Date: 27th September 2025 (Saturday)  
Parallel Sessions 3 (4:30 pm – 5:30 pm)

| Track       | • 3A - PhD Colloquium (Accounting)  |                       |
|-------------|---|-----------------------|
| Venue       | • Anyaman 2   |                       |
| Chairperson | • Assoc. Prof. Dr. Mazlina Mustapha   |                       |
| Assistant   | • Mrs. Nur Illiyin Roslan, Mr. Muhammad Ammin Mohd Nordin & Mrs. Norfarah Hanim Othman  |                       |
| No          | Paper Title   | Presenter             |
| 1           | <b>GCBER2025/031</b><br>Female Directors and Related-Party Transactions: Evidence from China<br><i>Lu Jinting*, Jalila Johari, and Zaidi Mat Daud</i>   | Lu Jinting            |
| 2           | <b>GCBER2025/056</b><br>CEO Succession and Real Earnings Management: The Moderating Role of Company Secretaries' Commercial Attributes in Malaysia<br><i>Mohd Azuwan Khalidi* and Nur Ashikin Mohd Saat</i> | Nur Ashikin Mohd Saat |
| 3           | <b>GCBER2025/082</b><br>AI Readiness and Adoption among Tertiary Accounting Students in China<br><i>Mengrong Han, Hasri Mustafa Abdul Razak*, and Saira Kharuddin</i>                                       | Han Mengrong          |
| 4           | <b>GCBER2025/086</b><br>A Literature Review on the Impact of Accounting Skills Training on Entrepreneurship<br><i>Jiang Man*, Haslinah Muhamad, and Mohammad Noor Hisham Osman</i>                          | Jiang Man             |

# TIMETABLE PARALLEL SESSIONS

Date: 27th September 2025 (Saturday)  
Parallel Sessions 3 (4:30 pm – 5:30 pm)

| Track       | • 3B - Business 2   |                                   |
|-------------|---|-----------------------------------|
| Venue       | • Anyaman 3   |                                   |
| Chairperson | • Assoc. Prof. Dr. Mass Hareeza Ali @ Hamid   |                                   |
| Assistant   | • Ms. Wan Nur Aina Meor Ghazali, Mr. Pikar Mohd Hadi & Mrs. Nurul Syairah Rosidi  |                                   |
| No          | Paper Title   | Presenter                         |
| 1           | <b>GCBER2025/005</b><br>Risk Management in the Transition to the Green Economy: New Approaches for Banks<br><i>Abdurazakova Nargiza Rixsibayevna*</i>                                       | Abdurazakova Nargiza Rixsibayevna |
| 2           | <b>GCBER2025/067</b><br>The Relationship between Graduate Factors, Attitude, Career Strategies, and Employability among Graduates in Saudi Arabia<br><i>Mohammad Hosseini Alwethainani*</i> | Mohammad Hosseini Alwethainani    |
| 3           | <b>GCBER2025/064</b><br>Towards a Sustainable Construction Chemicals Adoption Framework (SCCAF): A pilot study on Consumers' Perspective<br><i>Shampa Nandi and Sai Gowrav A.</i>           | Shampa Nandi and Sai Gowrav A.    |
| 4           | <b>GCBER2025/024</b><br>Click, Eat, Belong: Exploring Cultural Expressions in Malaysia's Food Delivery Culture<br><i>Ng Siew Imm*, Chen Ho, Xin-Jean Lim, and Huei-Sheng Tu</i>             | Ng Siew Imm                       |

# TIMETABLE PARALLEL SESSIONS

Date: 27th September 2025 (Saturday)  
Parallel Sessions 3 (4:30 pm – 5:30 pm)

| Track       | • 3C - PhD Colloquium (Finance)  |                       |
|-------------|--|-----------------------|
| Venue       | • Anyaman 4  |                       |
| Chairperson | • Dr. Normaziah Mohd Nor   |                       |
| Assistant   | • Mrs. Norhayati Mohamed Yusof, Mr. Mohd Salleh Asali & Ms. Alia Adura Kamarun Zaman   |                       |
| No          | Paper Title  | Presenter             |
| 1           | <b>GCBER2025/047</b><br>The Impact of Innovation on Leverage Ratio: Evidence from Chinese Publicly Listed Firms<br><i>Song Xiaobin*, Matemilola B.T., and Bany-Ariffin A.N</i>             | Song Xiaobin          |
| 2           | <b>GCBER2025/050</b><br>Does Supply Chain Finance Affect Default Risk? Evidence from ASEAN Listed Manufacturing Firms.<br><i>Nur Azrin Tarmezi*, A.N. Bany-Ariffin, Normaziah Mohd Nor</i> | Nurazrin Mat Tarmezi  |
| 3           | <b>GCBER2025/069</b><br>Challenges of Renewable Energy Companies in Malaysia: A Review<br><i>Senandra Mary Davidas*, and Siti Fara Fadila Abd Razak</i>                                    | Senandra Mary Davidas |
| 4           | <b>GCBER2025/019</b><br>The Impact of Earnings Management on IPO Underpricing: Evidence from China's A-share IPOs<br><i>Qian Ziheng*, Nazrul Hisyam Ab Razak, and Haslinah Muhamad</i>     | Qian Ziheng           |

# TIMETABLE PARALLEL SESSIONS

Date: 28th September 2025 (Sunday)  
Parallel Sessions 4 (9:00 am – 10:30 am)

| Track       | • 4A - Case Study 2  |                                  |
|-------------|--|----------------------------------|
| Venue       | • Anyaman 2  |                                  |
| Chairperson | • Mdm. Saadiatul Ibrahim   |                                  |
| Assistant   | • Mrs. Nur Illiyin Roslan & Mr. Muhammad Ammin Mohd Nordin   |                                  |
| No          | Paper Title  | Presenter                        |
| 1           | <b>GCBER2025/017</b><br>Transforming Veterinary Care: A Case Study of Claws Veterinary Clinic<br><i>Nanthini A/P Rahupathi and Raja Nerina Raja Yusof</i>  | Nanthini A/P Rahupathi           |
| 2           | <b>GCBER2025/036</b><br>Enhancing Operational Efficiency through Process Improvement: A Case Study of a Malaysian Technology Services Firm<br><i>Mohd Junaidi Jusoh, and Anusuiya Subramaniam*</i>     | Mohd Junaidi Jusoh               |
| 3           | <b>GCBER2025/051</b><br>Designing the Path to Growth<br><i>Nur Natasyah Jumain*</i>  | Nur Natasyah Jumain              |
| 4           | <b>GCBER2025/014</b><br>Work-Life Balance Initiatives and Employee Well-Being in Malaysia's Public Research Sector: Evidence from MARDI<br><i>Mohd Syawalullah Mohammed Sopafi and Rosmah Mohamed*</i> | Mohd Syawalullah Mohammed Sopafi |
| 5           | <b>GCBER2025/060</b><br>Building a Future-Ready Workforce at TCMK Associated<br><i>Wu Ee Tian, and Dahlia Zawawi*</i>  | Wu Ee Tian                       |

# TIMETABLE PARALLEL SESSIONS

Date: 28th September 2025 (Sunday)  
Parallel Sessions 4 (9:00 am – 10:30 am)

| Track       | • 4B - PhD Colloquium (Business) 1  |                            |
|-------------|---|----------------------------|
| Venue       | • Anyaman 3   |                            |
| Chairperson | • Dr. Meor Rashydan Abdullah  |                            |
| Assistant   | • Ms. Wan Nur Aina Meor Ghazali & Mr. Pikar Mohd Hadi   |                            |
| No          | Paper Title   | Presenter                  |
| 1           | <b>GCBER2025/008</b><br>Behavioral Intention of Chinese Users to Use DeepSeek for Medical Tourism<br><i>Li Le*, Choo Wei Chong, and Yee Choy Leong</i>  | Li Le                      |
| 2           | <b>GCBER2025/026</b><br>Export Barrier in Malaysian Agro-Food SMEs in Emerging Market<br><i>Siti Nor Diana Razali*, Raja Nerina Raja Yusof, Anuar Shah Bali Mahomed, and Mass Hareeza Ali @ Hamid</i>   | Siti Nor Diana Razali      |
| 3           | <b>GCBER2025/029</b><br>Factors Influencing E-commerce Adoption Among Small and Medium Enterprises (SMEs) in Developing Countries: A Systematic Literature Review<br><i>Asma Elamin Abdalla Elamin, Noor Azlin Ismail, and Rosmah Mohamed</i> | Asma Elamin Abdalla Elamin |
| 4           | <b>GCBER2025/025</b><br>The Legal Effect of the Valuation Adjustment Mechanism with the Target Company in China<br><i>Ge Pushen, Hanna Ambaras Khan, and Farahdilah Ghazali</i>   | Ge Pushen                  |
| 5           | <b>GCBER2025/013</b><br>The Influence of Competence, Personality Traits, and Attitude on Teacher Effectiveness: The Moderating Role of Soft Infrastructure in Jeddah, Saudi Arabia<br><i>Aloutibi Nouf Muneer*</i>                            | Aloutibi Nouf Muneer       |

# TIMETABLE PARALLEL SESSIONS

Date: 28th September 2025 (Sunday)  
Parallel Sessions 4 (9:00 am – 10:30 am)

| Track       | • 4C - PhD Colloquium (Economics) 3  |                        |
|-------------|--|------------------------|
| Venue       | • Anyaman 4  |                        |
| Chairperson | • Dr. Wan Norhidayah W Mohamad   |                        |
| Assistant   | • Mrs. Norhayati Mohamed Yusof, Mrs. Norfarah Hanim Othman & Ms. Alia Adura Kamarun Zaman  |                        |
| No          | Paper Title  | Presenter              |
| 1           | <b>GCBER2025/018</b><br>Impact of Digital Technology on Energy Intensity: Evidence from Selected Asian Countries<br><i>Li Xinhui*, Normaz Wana Ismail, and Law Siong Hook</i>      | Li Xinhui              |
| 2           | <b>GCBER2025/044</b><br>Economic Complexity, Growth Volatility under Uncertainty: A Threshold Analysis of ASEAN Economies<br><i>Do Thi My Huong Lee Chin*, and Siong-Hook Law</i>  | Do Thi My Huong        |
| 3           | <b>GCBER2025/023</b><br>ASEAN's Comparative Advantage in High-Tech Products Trade<br><i>Davidson Dee Ladi*, Normaz Wana Ismail, Chakrin A/L Utit, and Wency Bui Kher Thing</i>     | Davidson Dee Ladi      |
| 4           | <b>GCBER2025/058</b><br>Positioning and Gains from Global Value Chain Participation in ASEAN+3<br><i>Vigneswari Palanimuthu*, Normaz Wana Ismail, and Chakrin Utit</i>             | Vigneswari Palanimuthu |
| 5           | <b>GCBER2025/033</b><br>Driving Climate Action: Public Attitudes and Market Sentiment of Electric Vehicles in Malaysia<br><i>Qiu Dexin, Lee Chin*, and Abdul Rahim Abdul Samad</i> | Qiu Dexin              |

# TIMETABLE PARALLEL SESSIONS

Date: 28th September 2025 (Sunday)  
Parallel Sessions 4 (9:00 am – 10:30 am)

| Track       | • 4D - PhD Colloquium (Economics) 4   |                      |
|-------------|---|----------------------|
| Venue       | • Mesmera Grand Ballroom  |                      |
| Chairperson | • Dr. Chakrin Utit  |                      |
| Assistant   | • Mr. Mohd Salleh Asali & Mrs. Nurul Syairah Rosidi   |                      |
| No          | Paper Title   | Presenter            |
| 1           | <b>GCBER2025/035</b><br>Exploring Chinese Air Travel Consumers' Willingness to Pay and Influencing Factors for Participation in Carbon Offset Projects from a Sustainable Perspective<br><i>He Zhijian, Syamsul Herman Mohammad Afandi* and Shaufique Fahmi Ahmad Sidique</i> | He Zhijian           |
| 2           | <b>GCBER2025/038</b><br>Globalization and ICT Expansion as Determinants of Environmental Degradation: Evidence from a Dynamic Panel Analysis<br><i>Muhammad Adeel Abbas, W.N.W Azman-Saini, and Suryati Ishak</i>   | Muhammad Adeel Abbas |
| 3           | <b>GCBER2025/022</b><br>Visitors' Preference and Willingness to Pay for Yellow River Delta Wetland Ecological Conservation using the Choice Experiment Method<br><i>Kong Senquan, Wan Norhidayah W Mohamad*, and Anitha Rosland</i>   | Kong Senquan         |
| 4           | <b>GCBER2025/049</b><br>Effects of Cheap Talk and Revenue Transparency on Visitors' Willingness to Pay for Wetland Park Conservation and Service Improvements<br><i>Jingzhe Chi*, Syamsul Herman Mohammad Afandi, and Nitanan Koshy A/L Matthew</i>                           | Chi Jingzhe          |
| 5           | <b>GCBER2025/037</b><br>Effects of Islamic Bank Financing in Trade Hotel and Restaurant Sector on Economic Growth: Evidence from Indonesia<br><i>Eko Fajar Cahyono, WN.W Azman-Saini, Siong Hook Law, and Nisful Laila</i>  | Eko Fajar Cahyono    |

# TIMETABLE PARALLEL SESSIONS

Date: 28th September 2025 (Sunday)  
Parallel Sessions 5 (10:30 am – 12:00 pm)

| Track       | • 5A - Business 3   |                            |
|-------------|---|----------------------------|
| Venue       | • Anyaman 2   |                            |
| Chairperson | • Dr. Rosmah Mohamed  |                            |
| Assistant   | • Mrs. Nur Illiyin Roslan & Mr. Muhammad Ammin Mohd Nordin  |                            |
| No          | Paper Title   | Presenter                  |
| 1           | <b>GCBER2025/034</b><br>Immigrant Entrepreneurs Effects on Performance and Sustainability of Micro and Small Businesses in Malaysia<br><i>Nor Siah Jaharuddin*</i>  | Nor Siah Jaharuddin        |
| 2           | <b>GCBER2025/004</b><br>The Influence of Paid Marketing on Instagram on Toast, Pastry and Bakery Business in the City of Bandung<br><i>Steven Hizkia Budiman*</i>   | Steven Hizkia Budiman      |
| 3           | <b>GCBER2025/080</b><br>Investigating Career Development, Job Design, Work Environment on Turnover Intention Among Medical Doctors in Public Hospital<br><i>Meor Rashydan Abdullah and Anusuiya Subramaniam</i>                       | Meor Rashydan Abdullah     |
| 4           | <b>GCBER2025/027</b><br>Communicating Sustainability through Packaging: The Semiotic Influence on Sustainable Consumption Attitudes for Healthy Snacks<br><i>Chauci Limita Montonglayuk*, Heri Rahman, and Rijanti Rahaju Maulani</i> | Chauci Limita Montonglayuk |
| 5           | <b>GCBER2025/048</b><br>Current Perspectives on Greenwashing and Sustainable Business Among Asian Countries: A Systematic Review<br><i>Farahdilah Ghazali, Nor Hafzan Abd Rasid, and Anusuiya Subramaniam</i>                         | Farahdilah Ghazali         |

# TIMETABLE PARALLEL SESSIONS

Date: 28th September 2025 (Sunday)  
Parallel Sessions 5 (10:30 am – 12:00 pm)

| Track       | • 5B - PhD Colloquium (Business) 2   |                          |
|-------------|--|--------------------------|
| Venue       | • Anyaman 3  |                          |
| Chairperson | • Dr. Najaa Abd Mubin  |                          |
| Assistant   | • Ms. Wan Nur Aina Meor Ghazali & Mr. Pikar Mohd Hadi  |                          |
| No          | Paper Title  | Presenter                |
| 1           | <b>GCBER2025/043</b><br>Uncovering the Influence of Employer's Attitude, Organisational Policy, and Practices on Hiring Intentions toward People with Disabilities: Moderating Role of Work Condition<br><i>Priyangapillay Jnanasundram, Anusuiya Subramaniam* and Syafiqah Rahmat</i> | Anusuiya Subramaniam     |
| 2           | <b>GCBER2025/057</b><br>From Expectancies to Intention: The Mediating Role of Self-Management in Students' Mobile Learning<br><i>Soura Jit Barua*, Norazlyn Kamal Basha, and Chee Jia Wen</i>  | Soura Jit Barua          |
| 3           | <b>GCBER2025/061</b><br>Consumers' Purchase of RTE Foods: A Conceptual Model for the Retail Industry<br><i>Nadiyah Hirfiyana Rosita, Haslinda Hashim*, and Mimi Liana Abu</i>  | Nadiyah Hirfiyana Rosita |
| 4           | <b>GCBER2025/085</b><br>Customers' Perceived Service Costs and Bank Profitability: A Comparative Case Study of Local and Foreign Commercial Banks in Malaysia<br><i>Jamak Amrollahifar, Rezvan Pourmansouri, Tarekol Islam Maruf*, Gui Jun, and Nurulhuda Mohd Nafi</i>                | Nurulhuda Mohd Nafi      |
| 5           | <b>GCBER2025/030</b><br>The Role of Management Innovation to Improve Funding Sustainability and Staff Turnover Rate for NGOs in Malaysia<br><i>Zakiah A Rahman* and Nor Siah Jaharuddin</i>  | Zakiah A Rahman          |
| 6           | <b>GCBER2025/041</b><br>Clicking Twice: Key Determinants of Online Repurchase Intention among Malaysian Lazada Users<br><i>William Tan Kai Hoong and Saadiatul Ibrahim*</i>  | Saadiatul Ibrahim        |

# TIMETABLE PARALLEL SESSIONS

Date: 28th September 2025 (Sunday)  
Parallel Sessions 5 (10:30 am – 12:00 pm)

| Track       | • 5C - Accounting  |                    |
|-------------|--|--------------------|
| Venue       | • Anyaman 4  |                    |
| Chairperson | • Dr. Zaidi Mat Daud   |                    |
| Assistant   | • Mrs. Norhayati Mohamed Yusof, Mrs. Norfarah Hanim Othman & Ms. Alia Adura Kamarun Zaman  |                    |
| No          | Paper Title  | Presenter          |
| 1           | <b>GCBER2025/083</b><br>Beyond the Numbers: A Study on Malaysian Taxpayers' Perceptions of COVID-19 Tax Reliefs and Economic Stimulus Measures<br><i>Siti Zaidah Turmin and Mohamad Noor Hisham Osman</i>              | Siti Zaidah Turmin |
| 2           | <b>GCBER2025/015</b><br>The Impact of Environmental Taxes and Governance Quality on Foreign Portfolio Equity Investment<br><i>Rita Amoah Bekoe, Philomina Acquah, and Godfred Mathew Yaw Owusu</i>                     | Rita Amoah Bekoe   |
| 3           | <b>GCBER2025/088</b><br>Applying Good Governance Principles to Strengthen Village Fund Integrity<br><i>Desyana Putri*, Iskandar Muda, Rina Bukit, and Tetty Yuliaty</i>  | Desyana Putri      |
| 4           | <b>GCBER2025/053</b><br>Smart Taxation: Leveraging Technology for Compliance in the Digital Age<br><i>Thomas Ansah, Rita Amoah Bekoe, and Matthew Godfred Yaw Owusu</i>  | Thomas Ansah       |
| 5           | <b>GCBER2025/089</b><br>Development of Simple Accounting Information System for Secondary School in Langkat Regency to Improve Financial Transparency<br><i>Noviani*, Iskandar Muda, Rina Bukit, and Keulana Erwin</i> | Noviani            |

# TIMETABLE PARALLEL SESSIONS

Date: 28th September 2025 (Sunday)  
Parallel Sessions 5 (10:30 am – 12:00 pm)

| Track       | • 5D - PhD Colloquium (Economics) 5   |                       |
|-------------|---|-----------------------|
| Venue       | • Mesmera Grand Ballroom  |                       |
| Chairperson | • Assoc. Prof. Dr. Lee Chin   |                       |
| Assistant   | • Mr. Mohd Salleh Asali & Mrs. Nurul Syairah Rosidi   |                       |
| No          | Paper Title   | Presenter             |
| 1           | <b>GCBER2025/066</b><br>Intellectual Property Protection, Digital Economy Development and Corporate Green Innovation: Threshold Effects and Regulatory Mechanisms<br><i>Pan Jun and Rusmawati Said</i>  | Pan Jun               |
| 2           | <b>GCBER2025/073</b><br>The Impact Of Port Intelligence On High-Quality Urban Development<br><i>Fu Dandan, Suryati Ishak*, Nor Yasmin Mhd Bani, Xiaoya Ma and Olohunlana Somod Dapo</i>   | Fu Dandan             |
| 3           | <b>GCBER2025/075</b><br>Government Health Expenditure on Malaria and Healthy Life Expectancy Sustainability in Sub-Saharan Africa: The Moderating Role of Institutional Quality<br><i>Olohunlana Somod Dapo, Suryati Ishak* , Nor Yasmin Mhd Bani, Mahmoud Mohamed Ahmed Abdelrehim and Fu Dandan</i> | Olohunlana Somod Dapo |
| 4           | <b>GCBER2025/042</b><br>The Effects of Fiscal Decentralization and Local Government Size on Fiscal Transparency: Evidence from Chinese Prefecture-level Cities<br><i>Cong Liu, Judhiana Abd Ghani*, and Wency Bui Kher Thinng</i>   | Liu Cong              |
| 5           | <b>GCBER2025/065</b><br>The Impact of the Digital Economy on Capital Misallocation in Chinese Cities: Evidence From a Nonlinear Spatial Analysis<br><i>Wanwan Liu, Niaz Ahmad Mohd Naseem, Utit Chakrin, Mazlan Nur Syazwani, Masron Tajul Ariffin and Jinfeng Li</i>                                 | Liu Wanwan            |

# ABSTRACT GCBER 2025



[Abstract GCBER 2025](#)

# **GCBER 2025 COMMITTEE**

## **Advisor**

---

Professor Dr. Bany Ariffin Amin Noordin

## **Conference Chairman**

---

Professor Dr. Normaz Wana Ismail

## **Co-Chairman**

---

Assoc. Professor. Dr. Syamsul Herman Mohamad Afandi  
Professor Dr. Rozanah Ab Rahman

## **Secretary**

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Hazwani Amalina Che Ghani  
Nurul Huda Zolkefle

## Paper Committee

### Economics

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Prof. Dr. Normaz Wana Ismail  
Prof. Dr. Shaufique Fahmi Ahmad  
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Ahmad  
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Bani  
Assoc. Prof. Dr. Syamsul Herman  
Mohamad Afandi  
Dr. Muhammad Daaniyall Abd  
Rahman  
Dr. Umar Bala  
Dr. Wan Norhidayah W Mohamad  
Dr. Wency Bui Kher Thinng

### Finance

Assoc. Prof. Dr. Nazrul Hisyam Ab  
Razak  
Dr. Aslam Izah Selamat  
Dr. Fatin Nur Hidayah Taib Khan  
Dr. Nadiah Ruza  
Dr. Normaziah Mohd Nor  
Dr. Soh Wei Ni

### Business Management

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Assoc. Prof. Dr. Mass Hareeza Ali @  
Hamid  
Dr. Anusuiya Subramaniam  
Dr. Farahdilah Ghazali  
Dr. Hanna Ambaras Khan  
Dr. Mimi Liana Abu  
Dr. Najaa Abd Mubin  
Dr. Nawal Hanim Abdullah  
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Dr. Nor Siah Jaharuddin  
Dr. Rosmah Mohamed  
Dr. Shafie Sidek  
Dr. Siti Salwa Sheikh Mokhtar  
Dr. Yee Choy Leong  
Madam Saadiatul Ibrahim

### Accounting

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Assoc. Prof. Dr. Mazlina Mustapha  
Assoc. Prof. Dr. Nur Ashikin Mohd  
Saat  
Dr. Asna Atqa Abdullah  
Dr. Haslinah Muhammad  
Dr. Lau Yeng Wai

### Case Study

Prof. Dr. Rozanah Ab Rahman  
Dr. Anusuiya Subramaniam  
Dr. Nor Siah Jaharuddin  
Dr. Rosmah Mohamed  
Mdm. Saadiatul Ibrahim

## Panel Award Committee

### Economics

Prof. Dr. Law Siong Hook  
Prof. Dr. Shaufique Fahmi Ahmad  
Sidiq

### Finance

Assoc. Prof. Dr. Ahmad Fahmi  
Sheikh Hasan

### Accounting

Assoc. Prof. Dr. Ahmad Fahmi  
Sheikh Hasan

### Business Management

Prof. Dr. Sridar Ramachandran  
Assoc. Prof. Dr. Mass Hareeza Ali @  
Hamid

### Case Study

Prof. Dr. Sridar Ramachandran  
Assoc. Prof. Dr. Mass Hareeza Ali @  
Hamid

|                             |   |  |
|-----------------------------|---|--|
| <b>Programme Book</b>       | Mdm. Saadiatul Ibrahim  |  |
| <b>Conference Committee</b> | <p><b>Protocol</b><br/>Nurzatul Hakimah Mahmud Mahayudin<br/>Hazwani Amalina Che Ghani</p> <p><b>Floor Manager</b><br/>Nurzatul Hakimah Mahmud Mahayudin</p> <p><b>Emcee</b><br/>Farah Liyana Abdul Halim</p> <p><b>Doa Recital</b><br/>Mohamad Hazman Fikri Abdul Halim</p> <p><b>Usher</b><br/>Ain Haziqah Abdul Razak<br/>Nurul Huda Zolkefle<br/>Khairunisa Md Zulkiflee<br/>Nur Aneesa Muhammad Nabin<br/>Nurul Nadia Dalmadi</p> <p><b>Invitations</b><br/>Nurul Huda Zolkefle<br/>Ain Haziqah Abdul Razak</p> <p><b>Registration</b><br/>Siti Azizah Yaacub<br/>Siti Nur Ain Rahim<br/>Syairinnie Abdul Ghapar</p> <p><b>Manuscript</b><br/>Nurul Huda Zolkefle<br/>Nur Aneesa Muhammad Nabin<br/>Khairunisa Md Zulkiflee</p> <p><b>Promotion &amp; Multimedia</b><br/>Farah Liyana Abdul Halim<br/>Muhammad Danish Hafiz Mohd Hakim<br/>Mohamad Hazman Fikri Abdul Halim<br/>Nurrul Ariff Mohd Noor</p> | <p><b>Programme Book</b><br/>Khairunisa Md Zulkiflee<br/>Norhafizah Zaini<br/>Pikar Mohd Hadi</p> <p><b>Chairperson &amp; Parallel Session Assistant</b><br/>Nur Aneesa Muhammad Nabin<br/>Khairunisa Md Zulkiflee<br/>Siti Azizah Yaacub<br/>Nur Illiyin Roslan<br/>Muhammad Ammin Mohd Nordin<br/>Wan Nur Aina Meor Ghazali<br/>Mohd Salleh Asali<br/>Nurul Syairah Rosidi<br/>Norhayati Mohamed Yusof<br/>Norfarah Hanim Othman<br/>Pikar Mohd Hadi<br/>Alia Adura Kamarun Zaman</p> <p><b>Souvenir and Certificate</b><br/>Norhafizah Zaini<br/>Nurrul Naim Noordin<br/>Ashrifa Ahmad</p> <p><b>Logistic and Technical</b><br/>Munirra Khairudin<br/>Nurul Asyikeen Megat Zolkafly<br/>Mohd Safiee Sulong<br/>Mohd Fadliey Arshad<br/>Muhammad Noor Aimin<br/>Shafiq Din</p> |

**Industry Talk Committee**

**Industry Liaison**

Dr. Fatin Nur Hidayah Taib Khan  
Dr. Najaa Abd Mubin  
Dr. Norazlyn Kamal Basha  
Dr. Siti Salwa Sheikh Mokhtar

**Committee (Non-academician)**

Nur Syahira Ruzaimi  
Shahida Noor Shah Nazim  
Nureen Ainsya Zahari  
Puteri Noorfathiah Ikhwanuddin Choong  
Anis Sulha Abdullah  
Muhammad Asyraf Misrun  
Muhammad Danish Hafiz Mohd Hakim  
Mohd Yunus Mt Desa  
Atikah Ab Malek  
Mohd Fadliey Arshad  
Muhammad Noor Aimin Shafiq Din

**Committee (Student)**

Abdullah Mohammad Abdul Qayyum  
Siti Noorkhaniza Mohd Zainuddin

# GCBER2025 X CONNECT2SUCCESS INDUSTRY NETWORK

UPM SBE SCHOOL OF BUSINESS AND ECONOMICS PUTRA AACSB ACCREDITED EQUIS ACCREDITED ASSOCIATION OF AMBA BE IN BRILLIANT COMPANY

GLOBAL CONFERENCE ON BUSINESS AND ECONOMICS RESEARCH (GCBER) 2025  
&  
CONNECT2SUCCESS  
INDUSTRY NETWORK

"EMPOWERING ASEAN'S PROSPERITY:  
A GLOBAL PARTNERSHIP FOR BUSINESS INNOVATION AND  
SUSTAINABLE GROWTH"

27 SEPT 2025 | Everly Hotel,  
2:00 - 5:00 PM | Putrajaya

FOR MORE INFORMATION:  
gcberspe@upm.edu.my  
econ.upm.edu.my  
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ORGANIZED BY:  
School of Business and Economics  
Universiti Putra Malaysia

8 RECENT WORK AND ECONOMIC GROWTH 9 INDUSTRY INNOVATION AND INFRASTRUCTURE

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The Industry Talk is a key feature of the Global Conference on Business and Economics Research (GCBER) 2025. It brings together industry leaders, professionals, and experts to share insights and experiences that connect theory with practice. This session provides participants with valuable perspectives on current issues and opportunities in the business and economic landscape.

Through this platform, GCBER aims to strengthen collaboration between academia and industry while promoting knowledge exchange that supports innovation and sustainable growth. The Industry Talk also serves as a bridge for building networks, fostering partnerships, and inspiring solutions that can contribute to long-term regional and global development.

# GCBER2025 X CONNECT2SUCCESS INDUSTRY NETWORK PROGRAMME OVERVIEW

**Saturday, 27 September 2025**

|                     |   |
|---------------------|---|
| 1:30 pm - 02:30 pm  | <b>Registration</b>   |
| 02:30 pm - 02:35 pm | <b>Opening Remarks</b><br>by Prof. Dr. Bany Ariffin Amin Noordin<br>Dean of SBE |
| 02:35 pm - 03:00 pm | <b>Special Feature</b><br>Dato' Zuraidah Atan<br>Adjunct Professor of SBE       |
| 03:00 pm - 05:30 pm | <b>Industry Panelists Session</b>   |
|                     | <b>Networking</b>   |

\*Free flow Tea & Coffee starting at 4:30 pm

*"Connecting Ideas, Inspiring Impact."*

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Emerald Publishing is one of the world's leading digital-first publishers, commissioning, curating and showcasing research that can make a real difference. It works with thousands of universities and business schools across the world to share knowledge and provoke the kind of debate that leads to positive change. Passionate about people and doing things differently.

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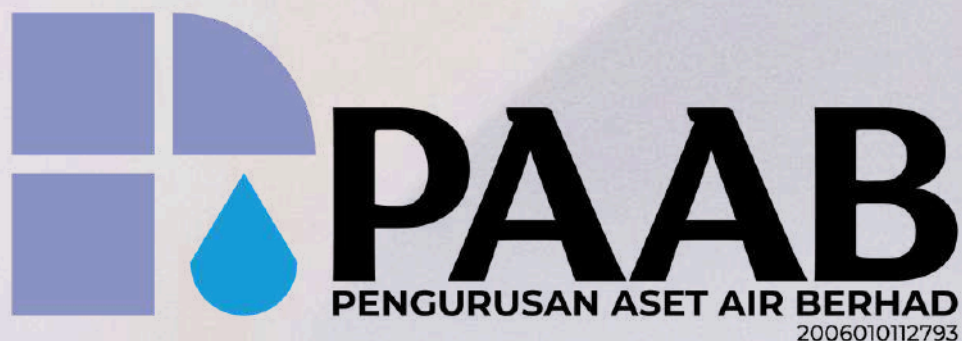
The Malaysian Institute of Certified Public Accountants (MICPA) has been developing the accounting profession in Malaysia for over six decades by providing accounting graduates with an avenue to become a Certified Public Accountant (CPA). Since its establishment in 1958, MICPA has played a key role in the setting of accounting standards and technical advisory for the Malaysian regulatory bodies responsible for carving out the business and financial landscape of this nation. MICPA has more than 3,500 members and close to 1,000 registered candidates. Members of the Institute are professionally-qualified "Certified Public Accountants" bearing the CPA (M) title. The Institute is a founding member of the International Federation of Accountants (IFAC) and has contributed significantly to sustaining the accounting profession nationally, as well as globally. MICPA has demonstrated its dedication in protecting public interest by promoting convergence to international standards through participation in the IFAC Compliance Program.



MINISTRY OF TOURISM AND CULTURE  
MALAYSIA

The Ministry of Tourism, Arts and Culture Malaysia (MOTAC) has been instrumental in driving the growth of Malaysia's tourism, arts, and cultural sectors by positioning the nation as a premier destination and safeguarding its rich heritage. Since its inception, MOTAC has played a vital role in shaping policies, implementing initiatives, and fostering collaborations that promote sustainable tourism while preserving Malaysia's unique cultural identity. The Ministry oversees the development of creative industries, supports community-based tourism, and ensures that cultural assets are protected and celebrated both locally and internationally. With its strong partnerships with domestic stakeholders and active participation in global tourism and cultural platforms, MOTAC contributes significantly to advancing Malaysia's international standing. The Ministry continues to uphold its mission of balancing economic growth with cultural preservation, ensuring that tourism, arts, and culture remain integral to national pride and global recognition.

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*Sustainable Water Services Industry*

Pengurusan Aset Air Berhad (PAAB) is a Ministry of Finance Incorporated company established to restructure Malaysia's water services industry. As custodian of national water assets, PAAB develops, owns, and manages water infrastructure, ensuring sustainable and efficient delivery while supporting the nation's long-term water security and development goals.



CGS International Malaysia is a leading integrated financial services provider offering a wide range of solutions including securities trading, investment banking, wealth management, and research. Backed by regional expertise and global connectivity, CGS International delivers innovative, client-focused strategies to help investors, institutions, and businesses achieve sustainable growth in dynamic markets.



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ProppyApp is a Malaysian prop-tech platform connecting homeowners, buyers, agents, and service providers in one ecosystem. With features for property transactions, home services, mortgage optimisation, and a smart marketplace, it leverages AI and Big Data to deliver trusted, transparent, and tech-driven solutions for the property industry.

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# SCHOOL OF BUSINESS AND ECONOMICS (SBE)

*at a Glance*



The School of Business and Economics at Universiti Putra Malaysia, formerly the Faculty of Resource Economics and Agribusiness and later the Faculty of Economics and Management, was established in January 1974 as the University's fourth faculty. It was created to meet the growing demand for skilled professionals in agribusiness and resource economics.

Since its establishment, SBE has expanded its student intake, academic programs, research output, and professional services. To support working professionals, the Executive Programs Unit was launched in 1997 to offer part time programs. In 2000 the unit expanded through collaboration with the Malaysia Airlines Academy. In 2001 SBE introduced the External Programs Unit and the Distance Learning Unit.

**Programs.** SBE offers bachelor's programs in Accounting, Economics, Business Administration, and Finance, with the Bachelor of Finance newly offered beginning Semester 1 of the 2025/2026 academic year. At the postgraduate level, the Master of Science and the Doctor of Philosophy are offered by research across eleven fields of study, including Economics, Business Economics, Marketing, Management, Entrepreneurship, Accounting, and Finance. The Master of Economics, Master of Entrepreneurship, Master of Business Administration and Master of Finance are offered by coursework. The newly Master of Human Resource Management and Organization will be offered beginning Trimester 2 of 2025/2026.

**Global recognition.** In the 2025 QS World University Rankings by Subject, SBE ranked 51 to 100 globally in Marketing, 146th in Economics and Econometrics, and top 200 in Accounting and Finance and in Business and Management Studies.

**Triple Crown accreditation.** SBE holds three leading international accreditations. In 2012 it became the first in Malaysia and the sixth in Southeast Asia to receive AACSB accreditation. In 2022 SBE achieved EQUIS accreditation, the first in Malaysia to do so. In May 2025 SBE earned AMBA accreditation, making it the first and only Malaysian university with the Triple Crown of AACSB, EQUIS, and AMBA.

