ARC - IPN Conferences

2023

01-03 March 2023
Langkawi, Malaysia

CONFERENCE PROGRAM & ABSTRACT

ARC － IPN Langkawi Conference 2023

LANGKAWI, MALAYSIA
01-03 MARCH 2023

Welcome to ARC-IPN Conferences 2023

Dear Professor, Dr and distinguished delegates,

Welcome to the ARC-IPN Conferences 2023 in Langkawi, Malaysia. On behalf of *AAN Research Center (ARC) and IPN Education Group Conference Management (IPN)*, I would like to thank all the Conference Chair, Program Chairs and the Technical Committees. Their high competence and professional advice enable us to prepare the high-quality programs. For the participants, we hope all of you have a wonderful time at the conference and also in Langkawi, Malaysia.

We believe that by this excellent conference, you can get more opportunities for further communication with researchers and practitioners. For the **ICBMSS 2023, ICEMA 2023 and ICFPT 2023** more than 40 submitted papers have been received and 25 papers have been accepted and published finally.

In order to hold more professional and significant international conferences, your suggestions are warmly welcomed. And we are looking forward to meet you again next time.

Best Regards,
Thank you.

Yours Sincerely,

Dato' Syed Azuan Syed Ahmad, DIMP
Director of Conference Management
AAN Research Center

Message from ARC Honorary Advisor

On behalf the AAN Research Center (ARC), it is my privilege to welcome you to the ARC-IPN Langkawi Conferences 2023. ARC is an independent, non-political, non-governmental organization of distinguished scientists dedicated to advancing science around the world. We aim to help scientists and researchers to publish their findings in scientific journals and to promote and help to organize worldwide conferences. We believe that has no boundaries, regardless of the great distances between countries and continents. Thus ARC welcomes contributions from researchers from all concern irrespective to the race, colour, religion and nationality.

Best Regards

Prof. Dr. Makhmud Kharun
Advisor of AAN Research Center

About AAN Research Center

AAN Research Center, we perceive the process of discovery as a creative and rigorous endeavor. We encourage such exploration by supporting the research and development of ideas, solutions, and applications to benefit our community. AAN Research Center strives to inspire students and academic staff to share and serve in the educational field. The AAN Research Centre at ASEAN Academic Network aims to promote the enjoyment of learning and publishing research. ASEAN community values learning and research at all levels. A dynamic range of conferences, workshops, and programs related to research in all disciplines exists to supplement this research center's ongoing development.

www.aseanacdemicnetwork.org
http://www.aseanacademicnetwork.org/arc-conferences.html

ANNOUNCEMENT

All accepted papers will be published in International Referred Journal indexed in MyCITE, Crossref, Google Scholar etc.
Selected papers subject to reviewers' comments will be invited for submission to the Scopus / WOS-ESCI Indexed journals with extra publication fee.

One Best Presenter Award will be selected from each oral session. The Certificate for Best Presenter award will be awarded after presentation session.

KEYNOTE SPEAKER:

Dr. Chai Ching Tan
Rajamangala University of Technology Tawan-Ok, Thailand
Vice President ASEAN Academic Network

LIST OF THE CONFERENCE COMMITTEE

ARC-IPN Langkawi Conferences 2023, Honorary Advisor

Prof. Dr. Hany El-Mesiry, Jiangsu University, China

ARC-IPN Langkawi Conferences 2023, Academic Committee

Conference Chair

Prof. Dr. Hany El-Mesiry, Jiangsu University, China

Reviewers/Technical Committee

- Prof. Dr. Cesar Demayo, Mindano State University, PHILIPPINES
- Prof. Dr. Makhmud Kharun, RUDN University, RUSSIA
- Prof. Dr. Kei Eguchi, Fukuoka Institute of Technology, JAPAN
- Assoc. Prof. Dr. Napat Watjanatepin, Rajamangala University of Technology Suvarnabhumi, THAILAND
- Assoc. Prof. Dr. Nor 'Adha Abdul Hamid, Kolej Universiti Islam Antarabangsa Selangor, MALAYSIA
- Assoc. Prof. Dr. Cordulo P. Ascaño II, Mindanao University of Science and Technology, PHILIPPINES

ARC-IPN Langkawi Conferences 2023, Malaysia, Organising Committee

Nurul Faezah binti Mohd Talib

INSTRUCTION FOR ORAL PRESENTATION

Devices Provided by the Conference Organizer:

- Laptop (with MS-Office & Adobe Reader)
- Projector & Screen
- Laser Sticks

Materials Provided by the Presenters:

- PowerPoint or PDF files

Duration of each Presentation (Tentatively):

- Regular oral presentation: about 15 minutes (including Q&A)
- Keynote speech: about 40 minutes (including Q&A)

Notice: Please keep your belongings (laptop and camera etc) with you!

During registration:

Original Receipt
Representative / Pass Card with lanyard
Participation Certificate (collected from Session Chair after the session)

ARC-IPN Langkawi Conferences 2023
1 -3 March 2023
Langkawi, Malaysia

	Venue:	0815 - 0830	Registration	
	Venue:	0830 - 0915	Opening Remarks	**Opening Remarks & Keynote Speaker**
March 02, 2023	Venue:	0915 - 1030	Session 1	
	Venue:	1030 - 1045	Group Photo	
	Venue:	1230 - 1400	Lunch	
	Venue:	1400 - 1600	Session 2	
March 03, 2023	Lobby hotel	0800 - 1200	Networking	

Session 1
Time: 0915 - 1030
Venue:
Session Chair:

No	Paper ID	Presenter
1	002-icbmss	**Environmental Kuznets Curve for CO^2 Emission in Cambodia: A Time Series Analysis** **Yogeeswari Subramaniam** *Universiti Teknologi Malaysia, Malaysia*
2	003-icbmss	**Interpretation of NDVI and NDWI in Forest Cover of Kota Kinabalu, Sabah** **Ang Kean Hua** *Universiti Malaysia Sabah (UMS), Malaysia*
3	005-icbmss	**The Benefits and Pitfalls of Integrated Reporting: A Synthesis of the Literature** Salaheldin Hamad, **Lai Fong Woon**, Muhammad Kashif Shad *Universiti Teknologi PETRONAS, Seri Iskandar 32610, Malaysia*

Session 2
Time:
Venue:
Session Chair:

No	Paper ID	Presenter
1	001-icbmss	**Work stress and organizational commitment: a bibliometric analysis and research Agenda** **Hameni Kaye** *Université de Yaoundé 2, Cameron*
2	004-icbmss	**Conceptualizing Framework of Green Technology Innovation and its Impact on Sustainability Performance in Malaysian Manufacturing Public Listed Companies** **Bilal Mukhtar**, Muhammad Kashif Shad, Fong Woon Lai, Ahmad Waqas *Universiti Teknologi Petronas, Perak, Malaysia*
3	001-icema	**When Teachers Become Victims: Linking Student-on-Teacher Sexual Harassment, Burnout and Work-Related Outcomes in Higher Education Sector** **Abdullah** *Bahria University, Pakistan*

Conference Venue

Langkawi Seaview Hotel
Langkawi, Kedah, Malaysia

Conference Secretariat Contact:

AAN Research Center

No. 7, Jalan Penjara

01000 kangar, Perlis

Malaysia

Programme website:
www.aseanacademicnetwork.org

Note

List of Abstract

No	Paper ID	Presenter
1	002-icbmss	**Environmental Kuznets Curve for CO2 Emission in Cambodia: A Time Series Analysis** **Yogeeswari Subramaniam** *Universiti Teknologi Malaysia, Malaysia* **Abstract:** This study investigates the dynamic impacts of GDP, square value of GDP, population growth and education on CO2 emission using econometric approaches for Cambodia. Empirical results from Johansen cointegration testing approach shows that over the period of 1986 to 2022, the results seem not to support the environmental Kuznets curve (EKC) both in long run and short run. The results also demonstrate that both population growth and square value of income has long and short-term positive impacts with per capita carbon emission, but education and income have the negative impact on CO2 emission. Consequently, the findings from the granger causality tests suggest that in the short run education plays an essential role in reducing carbon emission whereas population growth does not contribute to the reduction in emission in Cambodia. In the light of empirical result, this paper provides policy implication in order to keep both income growth and environment intact. Hence, a significant focus on investment in education could contribute to reduce the emission and sustain the long run economic growth in Cambodia.
2	003-icbmss	**Interpretation of NDVI and NDWI in Forest Cover of Kota Kinabalu, Sabah** **Ang Kean Hua** *Geography Programme, Faculty of Social Sciences and Humanities, Universiti Malaysia Sabah (UMS), 88400 Kota Kinabalu, Sabah, Malaysia* **Abstract:** This research study focus on the relationship between NDVI and NDWI in assess and monitor the vegetation canopy of forest cover in Kota Kinabalu, Sabah, Malaysia. Primary data of Landsat 8 OLI/TIRS in year 2022 is obtained from USGS Earth Explorer, which consists of 11 bands spectrum wavelength. To determine NDVI, NIR band and RED band is applied, while NDWI uses NIR band and SWIR band. Generally,

		NIR used to detect the health of vegetation based on the wavelength reflects from chlorophyll as green light, while visible RED light should be absorb by the chlorophyll. Continuously, NIR plus SWIR use to determine the internal structure and dry matter content in leaf, together with the sensitivity of water content and spongy mesophyll in vegetation canopy. The result indicate NDVI of NIR is 64% (or 0.64μm) and RED is 28% (or -0.28μm) value of vegetation index, while NDWI of NIR is 47% (or 0.47μm) and SWIR is 42% (or 0.42μm) value of water index. In other words, the vegetation index of forest status are shifting from 'good' to 'moderate', and water content in the canopy are suspected from 'high' to 'low' condition. Therefore in conclusion, NDVI and NDWI are appropriate to extract the information regarding on the status of vegetation which is essential in sustaining the forest cover quality in a particular region.
3	005-icbmss	**The Benefits and Pitfalls of Integrated Reporting: A Synthesis of the Literature** Salaheldin Hamad[1,2], **Lai Fong Woon**[1], Muhammad Kashif Shad[1] *[1] Department of Management & Humanities, Universiti Teknologi PETRONAS, Seri Iskandar 32610, Malaysia* *[2]Accounting Department, Faculty of Commerce, Kafrelsheikh University, Kafr El-Sheikh, Egypt* **Abstract:** Integrated Reporting (IR) represents a novel approach to corporate reporting that seeks to provide a holistic and integrated perspective of a company's value creation process. In late 2022, IR became part of the International Financial Reporting Standards (IFRS) Foundation. Despite the significant progress made in IR, the in-depth criticize of IR adoption remains an understudied area. This paper aims to fill this gap by conducting a thorough review of the existing literature and identifying the benefits and challenges of IR adoption. The paper provides an overview of IR and its evolution and highlights the importance of IR in providing a more comprehensive view of a company's performance and impact. The findings indicate that IR provides a more comprehensive view of a company's performance and impact, enhances stakeholder engagement and trust, and supports sustainable decision making. However, the implementation of IR faces several challenges, including the cost of implementation, complexity of understanding, assurance of integrated reports, and limited stakeholder engagement. The paper concludes with recommendations for future research, including the need for further exploration of the benefits and challenges of IR adoption and the development of guidelines and standards for the assurance of integrated reports.