

## Available online at www.foura.org



Proceedings of the 19<sup>th</sup> Asian Academic Accounting Association (FourA)
Annual Conference 2019
24-26 November 2019, Seoul, Korea

## Table of Contents

| Message from Editors   |    |
|--|----|
| Aidi Ahmi, Siti Zabedah Saidin, Raja Haslinda Raja Mohd Ali,<br>Saliza Abdul Azizi, Shahifol Arbi Ismail   | v  |
| Institutional Investors and Financial Performance Among Malaysian Public Listed Companies  |    |
| Ahmad Firdhauz Zainul Abidin, Hafiza Aishah Hashim, Akmalia Mohamad Ariff  | 1  |
| Youth Awareness towards Indirect Tax Reformation in Malaysia Roshaiza Taha, Wan Zuriati Wan Zakaria, Mohd Nazli Mohd Nor, Norsiah Ahmad                    | 20 |
| Earnings Quality and the Effect of Internal Monitoring Corporate Governance: Evidence from Indonesia   | 26 |
| Lidya Primta Surbakti, Hendrik Elisa Sutejo Samosir  | 26 |
| Public Value, Spirit of Utopia, and Performance Accountability in Indonesian Local Government: A Grounded Theory Approach                                  |    |
| Rusdi Akbar, Christopher Clark Aditya Swara, Achmad Masyhadul Amin, Dwipa Indra Atmaja   | 36 |
| Residual Accountability and the Paradoxical Value of Voluntary Accountability: Study in Indonesian Public Institutions  Achmad Masyhadul Amin, Rusdi Akbar |    |
| The Use of Visual Analytics in Class Assignment: Singapore Charity Case Study Desi Arisandi  |    |
| Stock Market Reaction to CEO Turnover after the 2008 Financial Crisis: Evidence from the Philippines and Indonesia   |    |
| Deske W. Mandagi, Ika Prayanthi  | 75 |
| Experiential Learning in Accounting Education: What is Known, What Needs Knowing?  Rafiuddin Ahmed   | 84 |
| Determinants of Capital Structure of Malaysian SMEs  | 98 |

| Analysis of Correlation Between Levels of Local Government Compliance with Legislation | on  |
|--|-----|
| and Opinion on Local Government Financial Statements                                   |     |
| Abdullah Lathif Elbaaqy Habiby, Irwan Taufiq Ritonga                                   | 108 |
|  |     |
| The Domain of Forensic Accounting Services: Evidence from Australia                    |     |
| Hashem Alshurafat, Claire Beattie, Gregory Jones, John Sands                           | 118 |
|  |     |
| The Roles of Costing and Cost Allocation in the New Public Service Regime in Australia |     |
| Warwick Funnell, Rafiuddin Ahmed   | 121 |
|  |     |