Profile Image

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CONTACT

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FACULTY

Fakulti Ekonomi Dan Muamalat

SUPERVISION

PhD	4 COMPLETED	7 ONGOING
Master	0 COMPLETED	2 ONGOING

AREAS OF EXPERTISE

- Not - For - Profit Accounting
- Public Sector Accounting
- Social Responsibility Accounting
- Zakat Accounting
- Corporate Governance (including Accountability, Ethics, Integrity)

ACADEMIC QUALIFICATION

- 2016 **PhD** - Perakaunan
- 2005 **Master** - Perakaunan
- 2002 **Bachelor** - Perakaunan
- 1999 **Diploma** - Perakaunan

RESEARCH

1. **SUSTAINING ZAKAT EMPOWERMENT: THE 'ASNAFPRENEUR' RESILIENCE MODEL POST-PANDEMIC IN MALAYSIA AND INDONESIA**
   2024 | GERAN SEPADAN ANTARABANGSA | ON GOING | MAIN RESEARCHER

2. **KAJIAN PENANDAARAAN AMALAN PERAKUNAN AKRUAN DAN IMPAK TERHADAP MATLAMAT PEMBANGUNAN LESTARI (SDG) BERDASARKAN MAQASID SHARIAH**
   2021 | GERAN PENYELIDIKAN AGENSI KERAJAAN | COMPLETED | MAIN RESEARCHER

3. **DEVELOPING BEST MEASUREMENT AND REPORTING OF WAQF INSTITUTIONS : SOCIO ECONOMICS AND GOVERNMENT IMPACT**
   2018 | GERAN SEPADAN ANTARABANGSA | COMPLETED | MAIN RESEARCHER

4. **BEST REPORTING PRACTICES FOR WAQF : PERFOMANCE, GOVERNANCE AND SOCIAL & ECONOMIC IMPACT**
   2017 | GERAN PENYELIDIKAN INDUSTRI | COMPLETED | MAIN RESEARCHER

5. **THE INFLUENCE OF SHARIAH AND SUPERVISORY BOARD (SSB) ON THE PERFORMANCE OF ISLAMIC FINANCIAL INSTITUTIONS (IFIS) IN MALAYSIA**
   2017 | GERAN PENYELIDIKAN INDUSTRI | COMPLETED | MAIN RESEARCHER

RESEARCH

6. VALUE REVELANCE OF ACCOUNTING NUMBER : DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY OF ISLAMIC BANKS IN MALAYSIA

2009 | GERAN PENYELIDIKAN PANTAS BAWAH SETAHUN | COMPLETED | MAIN RESEARCHER

PUBLICATION

1. MENGUKUR RESILIEN DALAM KALANGAN USAHAWAN PENERIMA ZAKAT DI ERA PASCA- PANDEMIK

SEMINAR ANTARABANGSA ISLAM DAN SAINS 2025

2025 | PROCEEDING | NON-INDEX | MAIN AUTHOR

2. CONCEPTUALISING A MULTIDIMENSIONAL RESILIENCE FRAMEWORK FOR ASNAF ENTREPRENEURS IN THE POST-PANDEMIC ERA: THE MODERATING ROLES OF INTERNAL RELIGIOSITY AND GOVERNMENT INTERVENTION

INTERNATIONAL CONFERENCE ON RESEARCH IN SOCIAL SCIENCE, EDUCATION, MANAGEMENT, AND ARTS (ICRSSEMA-2025)

2025 | PROCEEDING | NON-INDEX | MAIN AUTHOR

3. ASSESSING THE IMPACT OF ZAKAT (ALMS) WAKALAH (AGENT) ON THE ZAKAT COLLECTION: THE CASE OF MALAYSIAN STATE ZAKAT INSTITUTIONS

INTERNATIONAL CONFERENCE ON RESEARCH IN SOCIAL SCIENCE, EDUCATION, MANAGEMENT, AND ARTS (ICRSSEMA-2025)

2025 | PROCEEDING | SCOPUS | MAIN AUTHOR

4. KE ARAH KETELUSAN DAN AKAUNTABILITI: MENGINTEGRASIKAN TERAS MADANI DALAM PELAKSANAAN PPIBZW (PIAWAIAN PERAKAUNAN ISLAM BAGI BAITULMAL, ZAKAT DAN WAKAF)

SEMINAR ANTARABANGSA ISLAM DAN SAINS 2024

2024 | PROCEEDING | OTHER DATABASE | MAIN AUTHOR

5. STRATEGIC DIVERSIFICATION OF FACILITY MANAGEMENT SERVICES IN MALAYSIA?S CONSTRUCTION INDUSTRY: A CASE STUDY.

INTERNATIONAL SEMINAR ON ISLAM AND SCIENCE, SAIS 2024, 7TH EDITION

2024 | PROCEEDING | OTHER DATABASE | MAIN AUTHOR

6. THE INFLUENCE OF ACCRUAL ACCOUNTING USAGE ON SUSTAINABLE DEVELOPMENT GOALS (SDG) THROUGH MAQASID SHARIAH

INTERNATIONAL CONFERENCE ON ECONOMICS, MANAGEMENT, AND BUSINESS

2024 | PROCEEDING | OTHER DATABASE | MAIN AUTHOR

7. MITIGATING FINANCIAL MISMANAGEMENT: INSIGHTS FROM CALIPH UMAR?S GOVERNANCE

INTERNATIONAL CONFERENCE ON ACCOUNTING AND FINANCE

2023 | PROCEEDING | OTHER DATABASE | MAIN AUTHOR

8. KEPATUHAN PERNIAGAAN, ETIKA DAN TADBIR URUS

MODUL SISWAPRENEUR BUSINESS ETHICS AND COMPLIANCE

2023 | CHAPTER IN BOOK | MAIN AUTHOR

PUBLICATION

9. PELAKSANAAN PERAKAUNAN AKRUAN DAN PENGGUNAAN MAKLUMAT AKRUAN DALAM SEKTOR AWAM DI MALAYSIA: IMPAK TERHADAP MATLAMAT PEMBANGUNAN LESTARI (SUSTAINABLE DEVELOPMENT GOALS, ?SDG?) BERDASARKAN MAQASID SYARIAH

IPN JOURNAL OF RESEARCH AND PRACTICE IN PUBLIC SECTOR ACCOUNTING AND MANAGEMENT

2022 JOURNAL OTHER DATABASE MAIN AUTHOR

10. ASSESSING THE IMPACT OF WAKALAH IN ZAKAT DISTRIBUTION ON ZAKAT COLLECTION: THE CASE OF STATE ZAKAT INSTITUTIONS IN MALAYSIA

PERSIDANGAN ANTARABANGSA SAINS SOSIAL DAN KEMANUSIAAN KE-7 (PASAK)

2022 PROCEEDING NON-INDEX MAIN AUTHOR

11. KAJIAN PENANDAARASAN AMALAN PERAKAUNAN DAN IMPAK TERHADAP MATLAMAT PEMBANGUNAN LESTARI (SDG) BERDASARKAN MAWASID SYARIAH.

2022 BOOK MAIN AUTHOR

12. INOVASI AGIHAN ZAKAT DI MALAYSIA SEMASA PANDEMIK COVID-19

DIMENSI BAHARU PENGURUSAN KUTIPAN DAN AGIHAN ZAKAT MENDEPANI WABAK COVID-19

2022 CHAPTER IN BOOK MAIN AUTHOR

13. KERELEVANAN KONSEP WAKALAH AGIHAN ZAKAT UNTUK MEMPERKASAKAN KUTIPAN SEMASA PANDEMIK COVID-19

DIMENSI BAHARU PENGURUSAN KUTIPAN DAN AGIHAN ZAKAT DALAM MENDEPANI WABAK COVID-19

2022 CHAPTER IN BOOK MAIN AUTHOR

14. AMALAN TADBIR URUS YANG BAIK MENCEGAH PENYELEWENGAN KEWANGAN: TELADAN DARI PEMERINTAHAN KHALIFAH UMAR IBN ABDUL AZIZ

ISLAMIC ETHICS AND GOVERNANCE FOR COMBATING FINANCIAL CRIME: RETROSPECTIVE AND PROSPECTIVE APPROACHES

2021 CHAPTER IN BOOK MAIN AUTHOR

15. FACTORS INFLUENCING INFORMATION DISCLOSURE BY MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS: EVIDENCE FROM INTERVIEWS

JOURNAL OF MODERN ACCOUNTING AND AUDITING

2020 JOURNAL ERA MAIN AUTHOR

16. SHARIAH ACCOUNTABILITY PRACTICE OF MALAYSIAN FOREIGN-OWNED ISLAMIC BANKS AND BAHRAIN ISLAMIC BANKS

INTERNATIONAL JOURNAL OF ADVANCED SCIENCE AND TECHNOLOGY

2020 JOURNAL ERA MAIN AUTHOR

17. AN EMPIRICAL INVESTIGATION ON ANNUAL REPORTING PRACTICES OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS: ISSUES AND CHALLENGES

ULUM ISLAMIYYAH JOURNAL

2020 JOURNAL ERA MAIN AUTHOR

PUBLICATION

18. GOVERNMENT ACCOUNTANTS? READINESS FOR ACCRUAL ACCOUNTING ADOPTION IN JORDAN: CRITICAL SUCCESS FACTORS

ASIA-PACIFIC MANAGEMENT ACCOUNTING JOURNAL

2020 JOURNAL ERA MAIN AUTHOR

19. SHARIAH GOVERNANCE PRACTICES OF MALAYSIAN ISLAMIC BANKS IN THE LIGHT OF SHARIAH COMPLIANCE

ASIAN JOURNAL OF ACCOUNTING AND GOVERNANCE JOURNAL

2020 JOURNAL INDEXED BY WOS MAIN AUTHOR

20. SHARIAH ACCOUNTABILITY PRACTICES OF ISLAMIC BANKS IN MALAYSIA

INTERNATIONAL JOURNAL OF ADVANCED SCIENCE AND TECHNOLOGY

2020 JOURNAL ERA MAIN AUTHOR

21. ISSUES ON PUBLIC SECTOR ACCOUNTING REFORM IN JORDAN

JOURNAL OF MODERN ACCOUNTING AND AUDITING

2020 JOURNAL ERA MAIN AUTHOR

22. SUTAINABLE BUSINESS INNOVATION: NEW NORMAL GOING FORWARD

THE 6TH INTERNATIONAL CONFERENCE OF ACCOUNTING, BUSINESS AND ECONOMICS (ICABEC) 2020

2020 PROCEEDING NON-INDEX MAIN AUTHOR

23. ISLAMIC FINANCE 4.0: REALITY AND CHALLENGES

ISLAMIC FINANCE IN DIGITAL ECONOMY

2020 CHAPTER IN BOOK MAIN AUTHOR

24. A WAQF-INTEGRATED REPORTING (WAQIR) MODEL: PERFORMANCE, GOVERNANCE, AND SOCIO-ECONOMIC IMPACT

CHALLENGES AND IMPACTS OF RELIGIOUS ENDOWMENTS ON GLOBAL ECONOMICS AND FINANCE

2020 CHAPTER IN BOOK MAIN AUTHOR

25. INNOVATIONS OF ZAKAT (ALMS) DISTRIBUTION PRACTICES IN MALAYSIA

CHALLENGES AND IMPACTS OF RELIGIOUS ENDOWMENTS ON GLOBAL ECONOMICS AND FINANCE

2020 CHAPTER IN BOOK MAIN AUTHOR

26. PERFORMANCE MEASUREMENTS OF SOCIO-ECONOMIC IMPACT FOR WAQF (ENDOWMENT) INSTITUTIONS

INTERNATIONAL JOURNAL OF INNOVATION, CREATIVITY AND CHANGE

2019 JOURNAL ERA MAIN AUTHOR

27. THE IMPACT OF BOARD SIZE ON THE PERFORMANCE OF SHARIAH-COMPLIANT COMPANIES IN MALAYSIA

INTERNATIONAL JOURNAL OF RECENT TECHNOLOGY AND ENGINEERING

2019 JOURNAL SCOPUS MAIN AUTHOR

28. SHARIAH SUPERVISORY BOARD (SSB) AND PERFORMANCE OF ISLAMIC BANKS IN MALAYSIA

INTERNATIONAL JOURNAL OF ENGINEERING & TECHNOLOGY

2018 JOURNAL SCOPUS MAIN AUTHOR

PUBLICATION

29. FINANCIAL IMPACT ON THE ACCOUNTABILITY OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS

JOURNAL OF MUAMALAT AND ISLAMIC FINANCE RESEARCH

2018 JOURNAL SCI MAIN AUTHOR

30. MANDATORY REPORTING ISSUES IN MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRC): EVIDENCE FROM INTERVIEWS

JOURNAL OF ENGINEERING AND APPLIED SCIENCES

2018 JOURNAL SCOPUS MAIN AUTHOR

31. PERFORMANCE REPORTING PRACTICE OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS TOWARDS ENHANCING ACCOUNTABILITY

WORLD REVIEW OF BUSINESS RESEARCH

2018 JOURNAL ERA MAIN AUTHOR

32. DEVELOPING ACCOUNTABILITY DISCLOSURE INDEX FOR MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRCS): QUANTITY AND QUALITY

MANAGEMENT & ACCOUNTING REVIEW (MAR)

2018 JOURNAL SSCI MAIN AUTHOR

33. SOCIAL MOTIVES OF ANNUAL REPORT DISCLOSURE TOWARDS DISCHARGING ACCOUNTABILITY: ISLAMIC INFLUENCE ON THE REPORTING OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS

ISSUES IN ACCOUNTING

2018 CHAPTER IN BOOK MAIN AUTHOR

34. DEVELOPING ACCOUNTABILITY DISCLOSURE INDEX FOR MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRCS): QUANTITY AND QUALITY

IISEC 1ST INTERNATIONAL ISLAMIC SOCIAL ENTERPRISE CONFERENCE

2017 PROCEEDING NON-INDEX MAIN AUTHOR

35. FINANCIAL IMPACT ON ACCOUNTABILITY OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS

THE 7TH ISLAMIC ECONOMIC SYSTEM IECONS

2017 PROCEEDING NON-INDEX MAIN AUTHOR

36. INOVASI DALAM PENGAGIHAN ZAKAT DI MALAYSIA

KEWANGAN SOSIAL ISLAM: INOVASI KE ARAH PMEBANGUNAN UMMAH

2017 CHAPTER IN BOOK MAIN AUTHOR

37. BEST REPORTING PRACTICES OF WAQAF INSTITUTIONS IN MALAYSIA: PERFORMANCE, GOVERNANCE AND SOCIO-ECONOMIC IMPACT

2017 POLICY

38. EXPECTATIONS OF STAKEHOLDERS ON THE INFORMATION DISCLOSURE FROM THE MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRCS) REPORTING

GLOBAL REVIEW OF ACCOUNTING AND FINANCE

2016 JOURNAL ERA MAIN AUTHOR

PUBLICATION

39. SOCIAL MOTIVES OF ANNUAL REPORT DISCLOSURE TOWARDS DISCHARGING ACCOUNTABILITY: ISLAMIC INFLUENCE ON THE REPORTING OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRC)

3RD INTERNATIONAL MUAMALAT AND ENTREPRENEURSHIP CONFERENCE (IMEC 2016)

2016 PROCEEDING NON-INDEX MAIN AUTHOR

40. FACTORS INFLUENCING INFORMATION DISCLOSURE BY MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS: EVIDENCE FROM INTERVIEWS

5TH INTERNATIONAL CONFERENCE ON RESEARCH IN HUMANITIES, SOCIOLOGY AND EDUCATION (RHSCE?16)

2016 PROCEEDING NON-INDEX MAIN AUTHOR

41. PERSPECTIVES OF ACCOUNTABILITY FOR PUBLIC SECTOR, CHARITIES AND RELIGIOUS ORGANISATIONS: EVIDENCE FROM AN ONLINE SURVEY OF STAKEHOLDERS OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRC)

IBAF2016

2016 PROCEEDING NON-INDEX MAIN AUTHOR

42. A PILOT STUDY ON THE EXPECTED INFORMATION DISCLOSURE IN THE ANNUAL REPORTS OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRCS)

POSTGRADUATE RESEARCH STUDENT CONFERENCE (PGR) 2015

2015 PROCEEDING NON-INDEX MAIN AUTHOR

43. EXPECTATIONS OF STAKEHOLDERS ON THE INFORMATION DISCLOSURE FROM THE MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS REPORTING

EURASIA BUSINESS RESEARCH CONFERENCE

2015 PROCEEDING NON-INDEX MAIN AUTHOR

44. THE DEVELOPMENT OF WAQAF ACCOUNTING IN ENHANCING ACCOUNTABILITY

MIDDLE-EAST JOURNAL SCIENCES RESEARCH

2013 JOURNAL WOS MAIN AUTHOR

45. DETERMINANTS OF MOTIVATING MUSLIMS TO BECOME ENTREPRENEURS IN MALAYSIA

ULUM ISLAMIYYAH

2012 JOURNAL WOS MAIN AUTHOR

46. THE IMPACT OF ASIAN FINANCIAL CRISIS TO EARNINGS MANAGEMENT AND OPERATING PERFORMANCE IN MALAYSIA

THE SOCIAL SCIENCES

2012 JOURNAL WOS MAIN AUTHOR

47. VALUE RELEVANCE OF ACCOUNTING NUMBERS: DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURES OF ISLAMIC BANKS IN MALAYSIA

JOURNAL OF MUAMALAT AND ISLAMIC FINANCE RESEARCH

2012 JOURNAL WOS MAIN AUTHOR

PUBLICATION

48. EXAMINING THE ROLE OF STATE RELIGIOUS ISLAMIC COUNCILS AS A MECHANISM FOR SOCIO-ECONOMIC SUSTAINABILITY OF UMMAH: A CASE STUDY OF FINANCIAL PERFORMANCE ANALYSIS IN FEDERAL TERRITORY ISLAMIC RELIGIOUS COUNCIL (MAIWP)

INTERNATIONAL PUBLIC SECTOR CONFERENCE (IPSC2012)

2012 PROCEEDING NON-INDEX MAIN AUTHOR

49. THE COMPLIANCE OF ANNUAL REPORT DISCLOSURE OF FEDERAL TERRITORY ISLAMIC RELIGIOUS COUNCIL (MAIWP) IN MALAYSIA TOWARDS DISCHARGING ITS ACCOUNTABILITY

INTERNATIONAL PUBLIC SECTOR CONFERENCE (IPSC 2012)

2012 PROCEEDING NON-INDEX MAIN AUTHOR

50. THE IMPORTANCE OF BUDGETING TOWARDS ACHIEVING MUSLIMS ACCOUNTABILITY

WORLD CONFERENCE ON ISLAMIC THOUGHTS (WCIT 2012)

2012 PROCEEDING NON-INDEX MAIN AUTHOR

51. BUSINESS ACCOUNTING

2012 BOOK MAIN AUTHOR

52. INTRODUCTION TO ACCOUNTING, ACCOUNTING CYCLE, ACCOUNTING EQUATION, ACCOUNTING ADJUSTMENTS AND INVENTORY VALUATION.

BUSINESS ACCOUNTING

2012 CHAPTER IN BOOK MAIN AUTHOR

53. FINANCIAL PERFORMANCE OF MALAYSIAN FOUNDER ISLAMIC BANKS VERSUS CONVENTIONAL BANKS

JOURNAL OF BUSINESS AND POLICY RESEARCH

2011 JOURNAL WOS MAIN AUTHOR

54. THE COMPLIANCE OF ANNUAL REPORT DISCLOSURE AND SOCIO-ECONOMIC ROLES: THE CASE OF FEDERAL TERRITORY ISLAMIC RELIGIOUS COUNCIL (MAIWP) IN MALAYSIA

ISLAMIC ECONOMIC SYSTEM CONFERENCE (IECONS 2011)

2011 PROCEEDING NON-INDEX MAIN AUTHOR

55. FINANCIAL PERFORMANCE OF MALAYSIAN ISLAMIC BANKS VERSUS CONVENTIONAL BANKS

ASIA-PACIFIC BUSINESS RESEARCH CONFERENCE 2011

2011 PROCEEDING NON-INDEX MAIN AUTHOR

56. INCORPORATING CORPORATE SOCIAL RESPONSBILITIES (CSR) INTO SUSTAINABLE FINANCIAL PERFORMANCE OF ISLAMIC BANKS IN MALAYSIA.

LANGKAWI ISLAMIC FINANCE AND ECONOMICS INTERNATIONAL CONFERENCE (LIFE2010)

2010 PROCEEDING NON-INDEX MAIN AUTHOR

57. VALUE RELEVANCE OF ACCOUNTING NUMBERS: DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITIES (CSR) OF ISLAMIC BANKS IN MALAYSIA

AMGBE 2010 - ARAB MALAYSIA GLOBAL BUSINESS ENTREPRENEURSHIP

2010 PROCEEDING NON-INDEX MAIN AUTHOR

PUBLICATION

58. FINANCIAL STABILITY OF ISLAMIC BANKS IN MALAYSIA: THE CASE OF BANK ISLAM AND BANK MUAMALAT.

INTERNATIONAL ACCOUNTING AND FINANCE CONFERENCE (IAFC2010)

2010 PROCEEDING NON-INDEX MAIN AUTHOR

59. WAQF ACCOUNTING DEVELOPMENT FOR GREATER TRANSPARENCY AND ACCOUNTABILITY OF WAQF INSTITUTIONS

ISLAMIC BANKING, ACCOUNTING AND FINANCE (IBAF2010)

2010 PROCEEDING NON-INDEX MAIN AUTHOR

60. EARNINGS MANAGEMENT IN MALAYSIA: THE BEHAVIOUR OF DISCRETIONARY ACCRUALS AFTER ASIAN ECONOMIC CRISIS

ISLAMIC ECONOMICS SYSTEM CONFERENCE (IECONS 2009)

2009 PROCEEDING NON-INDEX MAIN AUTHOR

CONSULTATION

1. KAJIAN PASARAN

JABATAN PERUMAHAN NEGARA, KPKT DAN ZUL RAFIQUE & PARTNERS

2019 NATIONAL

2. KAJIAN DAN PENGGUBALAN AKTA PEMAJUAN KOMERSIAL

ZUL RAFIQUE AND PARTNERS

2019 NATIONAL

3. BEST REPORTING PRACTICES FOR WAQF INSTITUTIONS: PERFORMANCE, GOVERNANCE AND SOCIO-ECONOMIC IMPACT

MIA-MAREF MALAYSIAN INSTITUTE OF ACCOUNTANTS - MALAYSIAN ACCOUNTING RESEARCH EDUCATION FUND

2017 NATIONAL

4. SME-UNIVERSITY INTERNSHIP

SME

2017 UNIVERSITY

5. PROGRAM TUBE 2017 TUNAS USAHAWAN BELIA

SME

2017 NATIONAL

AWARDS/RECOGNITION

1. ACADEMIC ADVISOR

UNIVERSITI ISLAM SELANGOR

2025 NATIONAL

AWARDS/RECOGNITION

2. VISITING FELLOW (FELO PELAWAT)

UNIVERSITAS MUHAMMADIYAH YOGYAKARTA

2025 INTERNATIONAL

3. ANUGERAH PERKHIDMATAN SETIA

2024 UNIVERSITY

4. ACADEMIC ADVISOR

INSTITUT PENILAIAN NEGARA (INSPEN), JPPH, KEMENTERIAN KEWANGAN

2024 NATIONAL

5. ACADEMIC ADVISOR

INSPEN, JPPH, MOF

2024 NATIONAL