

PARALLEL SESSION 1

5 August 2026 @ 2:00 p.m.

Theme	Regional Development & Industrial Transformation
Venue	Tubau 1
Chair Person	TBC

Sequence	Paper ID	Title
1	135	Beyond Extreme Poverty in Indonesia's Regencies: Bridging Macro Structural and Household Drivers
2	78	Financial Inclusion, Socioeconomic Risk, and Interprovincial Spillovers in Regional Sustainability Performance: Evidence from Indonesia
3	136	Regional Disparity, Macro Economic Conditions and Commuting Workers in Indonesia
4	137	The Impact of Road Infrastructure Development on Economic Growth in West Kalimantan
5	141	Designing A Performance Improvement Strategy for the West Java Textile and Textile Products (TPT) Industry
6	91	Maximising Regional Development Through Digital Revenue from Competitive Sports and E-Sports

Theme	Sustainable Finance & ESG
Venue	Tubau 2
Chair Person	TBC

Sequence	Paper ID	Title
1	58	ESG Investment and Corporate Accountability: A Conceptual Framework Integrating Sustainability Governance, Stakeholder Communication, and Human-Centric Value Creation
2	74	Sustainable Finance Development in Asia: A Comparative Study of China, Japan, And Malaysia
3	18	Islamic Finance–ESG Integration Index as an Indicator of Islamic Sustainable Finance Performance
4	40	The Catalytic Effect of ESG on Green Bond Issuance: A Panel Threshold Analysis
5	29	Two Channels, One Market: Financial Stress Transmission, Global sentiment & Green Finance Volatility in Malaysia & Indonesia
6	114	Does ESG Performance Influence Financial Distress? The Moderating Role of Institutional Ownership



Theme	Digital Transformation & Technology Adoption
Venue	Tubau 3
Chair Person	TBC

Sequence	Paper ID	Title
1	124	Extending UTAUT2 to Explain Behavioural Intention to Adopt Affiliate Marketing among Malaysian SMEs: A Conceptual Framework
2	72	Digital Transformation and SME Performance: The Mediating Role of Organizational Capability, Government Support, And Competitive Pressure
3	33	Digitalisation and AI Adoption as a Catalyst for Economic Development in Sarawak's Manufacturing SMEs
4	83	Digital Integration and Operational Performance in Malaysian F&B SMEs: A Conceptual Framework for The Moderating Role of Supply Chain Visibility
5	104	Impact Of AIS Implementation Challenges on Insurance Firm's performance In Nigeria: The Mediating Role of AIS Effectiveness
6	20	Artificial Intelligence and the Skill Premium: Evidence from Malaysian SMEs



PARALLEL SESSION 2

5 August 2026 @ 3:45 p.m.

Theme	Trade, Investment & Growth
Venue	Tubau 1
Chair Person	TBC

Sequence	Paper ID	Title
1	113	Corruption and Economic Growth in ASEAN-5 Countries: Establishing a Pre-Industry 5.0 Benchmark for Sustainable Development
2	107	Foreign Direct Investment and Macroeconomic Determinants in ASEAN+3: A Panel Data Analysis
3	52	Economic Complexity and Growth Stability Under Uncertainty: A Global Analysis
4	69	Does Innovation Drive High-Tech Trade? Evidence from Advanced and Emerging Economies
5	9	Gravity Model Examination of the Impact of Halal Certificate, ASEAN Trade-Cooperation, And the Level of Restriction on Religion
6	76	Emerging Challenges to Promote Sustainable Exports In BRICS Plus Member Countries

Theme	Investment & Financial Markets
Venue	Tubau 2
Chair Person	TBC

Sequence	Paper ID	Title
1	53	Determinants of Irrational Investment Decisions: The Combined Effects of Herding, Overconfidence, and Financial Socialization
2	86	Bridging The Price Effect and Treatment Effect of Malaysian Corporate Spin-Off Announcements - Confluence of FsQCA and DiD Approach
3	140	The Impact Of R&D Window-Dressing on IPO Pricing in China's STAR Market: A Stage-Based Analysis
4	101	Can Machine Learn Property Market Demand from Secondary Information? Evidence Of Aggregate Corporate Real Estate Holdings Decision
5	132	Forecasting Return Dynamics and Evaluating Sharia Compliance of Diverse Investment Instruments: A Box-Jenkins Approach
6	34	Portfolio Optimization With ANN-Based Marginal Forecasting and Copula Dependence Structures: Evidence from Asia-Pacific Equity Markets



Theme	Natural Resources, Energy & Carbon Emissions
Venue	Tubau 3
Chair Person	TBC

Sequence	Paper ID	Title
1	16	Natural Resource Rent – Inequality Nexus in Resource Rich Developing Countries? A Panel VAR Analysis
2	32	Income Inequality and Natural Resources Dependence: The Role of Energy Transition
3	63	Time-Varying Effects of Structural Oil Price on China's Economic Policy Uncertainty
4	66	Cyber Security Regulation and Industrial Competitiveness: Implications of Malaysia's Cyber Security Act 2024 for Energy Sector
5	117	Asymmetric Effects of Foreign Direct Investment on Carbon Emissions: Evidence from Malaysia and Indonesia
6	125	Do Institutions Mitigate the Rebound Effect of Green Innovation on Carbon Emissions? Evidence from Dynamic Panel Quantile Regression



PARALLEL SESSION 3

6 August 2026 @ 9:00 a.m.

Theme	Tourism & Destination Development
Venue	Tubau 1
Chair Person	TBC

Sequence	Paper ID	Title
1	95	Digital Innovation for Sustainable Indigenous Tourism: Community Perspectives from Kampung Tringgus Bong, Sarawak
2	100	Artificial Intelligence-Driven Digital Inclusion in Rural Tourism: An Empirical Framework for Sustainable Poverty Alleviation
3	90	Elucidation Of Local Communities' Perceived Benefits of Indigenous Medicinal Tourism, Perceived Destination Competitiveness and Their Pro-Tourism Behaviour
4	59	Visitor and Non-Visitor Preferences for Bornean Orangutan Conservation: Evidence from a Choice Experiment in Matang & Semenggoh Wildlife Centres, Sarawak
5	112	The Moderating Impact of Technology Readiness on Tourist Motivation, Tourist Satisfaction and Revisit Intention
6	110	Determinants of Medical Destination Loyalty in Sarawak: An Expectation-Confirmation Model with Destination Trust as a Moderator

Theme	Consumer Preferences & Behaviour
Venue	Tubau 2
Chair Person	TBC

Sequence	Paper ID	Title
1	50	Understanding consumer plant-based dietary choice: A mixed PLS-SEM and fsQCA approach
2	75	Halal Food Purchase Behaviour Among Non-Muslim Consumers: The Role of Consumption Values and User-Generated Contents on Social Media
3	73	Brand Hate and Boycott Intention for International Brands Among Malaysian Consumers: Religious Identity and Personality Traits as Moderator
4	116	Demand Towards Orang Ulu Traditional Textile Products in Miri, Sarawak
5	70	Understanding The Multi-Generational Preferences on The Retail Omnichannel Shifts in Indonesia
6	130	Analysis of Shopee PayLater Acceptance Using the Technology Acceptance Model (TAM) Approach in Indonesia



Theme	Human Resource Management & Leadership
Venue	Tubau 3
Chair Person	TBC

Sequence	Paper ID	Title
1	129	Comparison of WorkLife Balance Regulations on Human Resource Productivity in OECD and Developing Countries: An Analysis of PSM and a Regression Panel
2	121	Human Resource Practices and Employee Performance in Sarawak Private Higher Education Institutions (PHEIs): Mediating Role of Self-Efficacy
3	143	Humble Leaders, Creative Minds: The Power of Organizational Justice
4	88	Psychological Contract Fulfilment and Employee Loyalty among Knowledge Workers in Chinese Banking Sector
5	61	From Invisible Labor to Algorithmic Capability: Internal Ghost Work, Employee Consent, and AI Training Governance
6	55	Towards Socially Sustainable AI Usage: The Role of AI Self-Efficacy and Organisational Support in Enhancing Employee Well-Being in the Construction Industry

Theme	Energy Economics, Carbon Policy & Sustainable Finance
Venue	Kabu
Chair Person	TBC

Sequence	Paper ID	Title
1	14	Foreign Direct Investment as a Moderator of the Relationship between Economic Growth, Trade Openness, the Regulatory–Implementation Gap Index (RIGI), and Carbon Emissions
2	35	Does the Belt and Road Improve Ecological Well-Being? Evidence from Spatial Spillovers across Asia and Europe
3	30	Coal Import and Inflation: The Moderating Role of Economic Uncertainty
4	31	Disaggregated Energy Import and Price Inflation: A Threshold Effect of Oil Prices and Exchange Rate
5	42	Economic Growth, Renewable Energy and Financial Development: The Role of Green Bond
6	71	Pricing Carbon, Pricing Risk: How EU CBAM Transmits Volatility to ASEAN ESG Equities



PARALLEL SESSION 4

6 August 2026 @ 10:45 a.m.

Theme	Entrepreneurship & Women's Leadership
Venue	Tubau 1
Chair Person	TBC

Sequence	Paper ID	Title
1	13	Strategic Entrepreneurship Development and Business Performance: Evidence from MyREF HSP in Kelantan
2	56	The Impact of Social Entrepreneurship in Sustainable Development Goal (SDG): The Model of Waqf Based Development
3	120	Passion, Resilience and Family Ties in Women-Led SMEs
4	122	Strategies of Women Business Founders in Leading SMEs in Malaysia and Uzbekistan
5	48	Leading with Care: The Multidimensional Role of LMX in Connecting Servant Leadership and Women's Engagement in Healthcare

Theme	Sustainability Reporting & Disclosure
Venue	Tubau 2
Chair Person	TBC

Sequence	Paper ID	Title
1	131	What Do we Know about the Moderating Effect of Green Accounting on Tax Aggressiveness and Firm Value? An Integrative Review
2	108	Monkey See, Monkey Do? Organisational Exposure, Credentials, and Sustainability Reporting Readiness Among Preparers
3	27	Does Sustainability Reporting Enhance Audit Efficiency? Evidence from Malaysian Listed Companies
4	96	Hard Facts or Soft Narratives on Carbon Disclosure and Firm Performance in Malaysia
5	118	Environmental Disclosures and Firm Valuation in the Industry 5.0 Era: Evidence from Malaysian Consumer Goods Companies



Theme	Inequality, Poverty, Vulnerability & Social Welfare
Venue	Tubau 3
Chair Person	TBC

Sequence	Paper ID	Title
1	28	Finance, Inequality, and the Welfare State: A Threshold Perspective
2	37	Digital Development, Regional Inequality, and Poverty: Evidence from Thai Provinces
3	94	Constructing a Household Economic Vulnerability Index: Sensitivity, Adaptive Capacity Deficit, and Well-being in Sarawak
4	128	Financial Hardship Beyond Medical Bills: Income Vulnerability, Geographical Access and Multidimensional Financial Hardship among Breast Cancer Survivors in Sarawak, Malaysia
5	127	Public Choices, Policy Priorities: Societal Trade-Offs for Sustainable Cancer Care Allocation in Malaysia

Theme	Financial Management, Risk & Compliance
Venue	Kabu
Chair Person	TBC

Sequence	Paper ID	Title
1	25	Assessing The Influence of Sustainable Financial Management on Small and Medium Enterprises Performance
2	36	When Does Sustainability Pay Off? Threshold Effects of Capital Structure and Innovation on SME Performance
3	82	Trade Credit, Default Risk, and Operational Efficiency: Evidence from Listed Manufacturing Firms in Developed Markets
4	139	Does R&D Mitigate the Detrimental Effect of Climate Risk on Agriculture Companies' Financial Performance? Evidence from Indonesia & Malaysia
5	115	The Impact of Tax Awareness, Understanding, and Sanctions on Tax Compliance Behavior in Klang Valley, Malaysia: A Theoretical Framework



PARALLEL SESSION 5

6 August 2026 @ 2:00 p.m.

Theme	AI in Financial & Religious Services
Venue	Tubau 1
Chair Person	TBC

Sequence	Paper ID	Title
1	17	AI Adoption in Mobile Banking: An Empirical Assessment Using UTAUT and TTF in Malaysia and Indonesia
2	39	Artificial Intelligence (AI) and Shariah-Compliant Financial Inclusion: Enhancing Islamic Financial Literacy (IFL) through Chatbots for Marginalized Communities
3	68	Developing an AI-Enabled Conceptual Framework for Understanding Fatwa Interpretation among Hujjaj in the Digital Era
4	67	Preserving the Sanctity of Hajj Practice in the Age of AI: A Comparative Analysis of e-Taib and General Large Language Models

Theme	Circular Economy
Venue	Tubau 2
Chair Person	TBC

Sequence	Paper ID	Title
1	81	Green but Stuck: Unpacking the Challenges of Closed-Loop Supply Chains in Developing Contexts
2	23	Circular Solutions in Palm Oil: Understanding Smallholders' Adoption of Waste Utilization Practices
3	44	From Site-Level Practice to ESG Strategy: An Integrative Framework for Construction Waste Management in Sarawak's Power Utility Projects
4	84	Close-Loop Supply Chain Study: The Willingness of Young Adult of Supporting the Campaign Of 3R for Used Fabric



Theme	Youth Digital Behaviour, Learning & Well-Being
Venue	Tubau 3
Chair Person	TBC

Sequence	Paper ID	Title
1	47	A Genius Hour-Based Scaffolding Strategy for Enhancing Student Time Management in Human Computer Interaction Multimedia Project Based Learning
2	60	AI-Augmented Sustainable Entrepreneurship among Gen Z: The Roles of AI Literacy, AI Self-Efficacy, and AI-Driven Opportunity Recognition
3	80	Technostress and End-Users' Satisfaction: A Mediated-Moderation Model of Coping Mechanisms and Digital Gender Differences among Universiti Teknologi MARA (UiTM) Students
4	126	Algorithmic Awareness Does Not Protect: Behavioural Economic Drivers of Digital Addiction among Malaysian Youth in AI-Personalised Digital Environments

Theme	Corporate Governance, Climate Credibility & Firm Value
Venue	Kabu
Chair Person	TBC

Sequence	Paper ID	Title
1	15	Crowdsourced Corporate Governance: A Descriptive Study of Glassdoor Reviews and Directorship in Malaysian Listed Companies
2	57	Substantive Authority or Symbolic Compliance? Governance, Family Control, and Financial Distress in Malaysian Manufacturing Firms
3	111	Governing the Digital Frontier: Boardroom Digital Literacy, Cybersecurity Governance, and Firm Value in Malaysian PLCs
4	87	Can Sustainability Committees Curb Greenwashing? Evidence from ASEAN-5
5	123	Is Credible Climate Action Priced? Text-Based Climate Analytics, Climate Talk, Climate Walk, and Equity Returns



PARALLEL SESSION 6

6 August 2026 @ 3:15 p.m.

Theme	Organizational Sustainability & ESG
Venue	Tubau 1
Chair Person	TBC

Sequence	Paper ID	Title
1	109	A Conceptual Framework for Analysing Barriers to Sustainability Practices in Malaysian and Indonesian Schools
2	24	SME's Green Organizational Identity towards Green Innovation Capability: Creativity-Resilience Integration Framework
3	105	Driving Value Creation through Environmental Initiatives: The Role of Strategic Management Accounting Usage in Service Firms
4	93	Intelligent Decision Systems for ESG Integration in Financial Sector Organizations: Opportunities and Governance Challenges in Industry 5.0

Theme	Electric Vehicles & Public Transport
Venue	Tubau 2
Chair Person	TBC

Sequence	Paper ID	Title
1	79	Determinants of Public Transport User Satisfaction in Rural Sarawak: Case Study of Serian, Sarawak, Malaysia
2	102	Environmental and Demographic Determinants of Intention to Use E Hailing Services in Sarawak Urban Areas
3	38	Driving Sustainable Mobility in the IR 5.0 Era: An Extended Technology Acceptance Model of Electric Vehicle Adoption in Sarawak
4	62	Public Attitudes and Market Sentiment Towards Electric Vehicle Adoption in Malaysia: A Text Mining Analysis



Theme	AI & Sustainability
Venue	Tubau 3
Chair Person	TBC

Sequence	Paper ID	Title
1	6	How Artificial Intelligence is Reshaping Global Food Security?
2	45	Optimal Control of Hydrocarbon Extraction and Forest Restoration in Borneo: A Nonlinear Dynamic Model with AI Extensions
3	65	Digitalising Sarawak's Forests: Economic Efficiency and Spillovers of AI-Driven Carbon Tracking
4	138	Bridging AI Readiness and Environmental Management Accounting in SMEs: A Moderated Mediation Model

