



Announcement of winners for the 3rd Malaysian Outstanding Research Paper Award 2009

MAREF is pleased to announce the winners for the 3rd Malaysian Outstanding Research Paper in Accounting Award (MORPA) 2009. This year, the competition was supported by the Ministry Of Higher Education and the Malaysian Accounting Association (MYAA), co sponsored by Chartered Tax Institute of Malaysia (CTIM), Perbadanan Nasional Berhad (PNB) and Persatuan Akauntan Sektor Awan Malaysia (PERSAMA).

The competition ran from 1 October 2009 until 1 February 2010 and the response was encouraging with over 92 papers submitted to the competition secretariat. The competition was open to written research on accounting related themes completed between 01 January 2007 to 31 December 2009. All the papers were reviewed in a two tier assessment process - each assessment conducted by team consisting experts from academia and public practice. The judging criteria were based on several key elements such as objectives of research, originality, significance of research and overall contribution in improving the practice of accounting.

We congratulate the winners of the **3rd Malaysian Outstanding Research Paper Award (MORPA 2009)**.

Corporate Governance Category

First Prize: RM3,000 cash

The Impact of the Malaysian Code on Corporate Governance: Compliance, Institutional Investors and Stock Performance

Effiezal A. Abdul Wahab

Universiti Sains Malaysia

Janice C.Y. How, Peter Verhoeven

Queensland University of Technology

Second Prize: RM1,000 cash

Ownership structure and intellectual capital performance in Malaysia

Norman Mohd Saleh, *Mara Ridhuan Che Abdul Rahman*, *Mohamat Sabri Hassan*

Universiti Kebangsaan Malaysia

Management Accounting Category

First Prize: RM3,000 cash

Interplay Of Financial Accountability And Trust In A Corporatised Organisation

Nor Aziah Abu Kasim

Universiti Putra Malaysia

Second Prize: RM1,000 cash

The Effect Of Service Process Type, Business Strategy And Competition On Service Organizations' Pms Attributes And Their Links To Organizational Performance

Amizawati Mohd Amir

Universiti Kebangsaan Malaysia

Audit Category

First Prize: RM3,000 cash

Shari'ah Audit For Islamic Financial Institutions (Ifis): Perceptions Of Accounting Academicians, Audit Practitioners And Shari'ah Scholars In Malaysia

Assoc. Prof. Dr. Shahul Hameed Hj. Mohamed Ibrahim

International Center for Education in Islamic Finance (INCEIF) Kuala Lumpur, Malaysia

Ratna Mulyany

International Islamic University Malaysia

Second Prize: RM1,000 cash

Role Of Internal Auditor In The Implementation Of Enterprise Risk Management (Erm): An Assessment Of Instrument's Validity And Reliability

Mohd Ariff Bin Kasim, Asmah Abdul Aziz, Isahak Kassim, Siti Rosmaini Bt Mohd Hanafi

Universiti Tenaga Nasional, MALAYSIA

Tax Category

First Prize: RM3,000 cash

Self-assessment Tax System and Compliance Complexities: Tax Practitioners' Perspectives

Associate Professor Dr. Lai Ming Ling, Universiti Teknologi MARA

Associate Professor Dr. Choong Kwai Fatt, University of Malaya

Second Prize: RM1,000 cash

Book-Tax Difference And Value Relevance Of Taxable Income: Malaysian Evidence

Rohaya Md Noor, Universiti Teknologi MARA , Prof Dr Barjoyai Bardai, UNITAR, Associate Prof Dr

Nor'Azam Mastuki, Universiti Teknologi MARA

Financial Accounting and Reporting Category

First Prize: RM3,000 cash

Corporate governance and earnings forecasts accuracy

Nurwati A. Ahmad-Zaluki and Wan Nordin Wan-Hussin

Universiti Utara Malaysia

Second Prize: RM1,000 cash

Searching For A Link Between The Practice Of Environmental Reporting And The Corporate Governance Structure – Recent Evidence From Malaysia

Sharifah Buniamin, Bakhtiar Alrazi, Nor Hasimah Johari, Noor Raida Abd Rahman

Universiti Tenaga Nasional

Special Award for Public Sector Category RM2,000.00

The Relationship Between Change Messages And Communication Flow With The Commitment To Change: The Case Of Government Accountants In Malaysia

Che Ruhana Isa, Zakiah Saleh, Ruzita Jusoh

Faculty of Business and Administration

University Malaya.

Special Award for CSR Category RM2,000.00

Corporate social and environmental reporting: Where are we heading? A survey of literature

Dr. Radiah Othman, Dr. Rashid Ameer

Universiti Teknologi MARA

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