

International Conference on Economics and Business Research (ICEBR 2013)

Procedia Economics and Finance Volume 7

**Kedah, Malaysia
14 – 16 May 2013**

Editors:

**Noor Zahirah Mohd Sidek
Mahyudin Ahmad
Nur Fakhzan Marwan**

ISBN: 978-1-63266-070-1

Printed from e-media with permission by:

Curran Associates, Inc.
57 Morehouse Lane
Red Hook, NY 12571



Some format issues inherent in the e-media version may also appear in this print version.

Copyright© by Elsevier B.V.
All rights reserved.

Printed by Curran Associates, Inc. (2014)

For permission requests, please contact Elsevier B.V.
at the address below.

Elsevier B.V.
Radarweg 29
Amsterdam 1043 NX
The Netherlands

Phone: +31 20 485 3911
Fax: +31 20 485 2457

<http://www.elsevierpublishingsolutions.com/contact.asp>

Additional copies of this publication are available from:

Curran Associates, Inc.
57 Morehouse Lane
Red Hook, NY 12571 USA
Phone: 845-758-0400
Fax: 845-758-2634
Email: curran@proceedings.com
Web: www.proceedings.com

TABLE OF CONTENTS

Editorial	1
<i>Noor Zahirah Mohd Sidek, Mahyudin Ahmad, Nur Fakhzan Marwan</i>	
Export, Aid, Remittance and Growth: Evidence from Sudan	3
<i>Nur Fakhzan Marwan, Nor Aziah Abd. Kadir, Adibah Hussin, Azniza Ahmad Zaini, Mohd Elfee Ab.Rashid, Zulkifli Abd. Ghani Helmi</i>	
Long Run Relationship between Global Electronic Cycle, Yen/Dollar Exchange Rate and Malaysia	
Export	11
<i>Nor Aziah Abd. Kadir, Adibah Hussin, Azniza Ahmad Zaini, Mohd Elfee Ab.Rashid, Nur Fakhzan Marwan, Zulkifli Abd. Ghani Helmi</i>	
Monetary Policy and Stock Market Volatility in the ASEAN5: Asymmetries Over Bull and Bear Markets	18
<i>Roohollah Zare, M. Azali, M.S. Habibullah</i>	
International Tourism Demand in Malaysia by Tourists from OECD Countries: A Panel Data Econometric Analysis	28
<i>Aswad Kusni, Norsiah Kadir, Sabri Nayan</i>	
Labor Productivity of Services Sector in Malaysia: Analysis Using Input-output Approach	35
<i>Mohd Sahar Sauian, Norbaizura Kamarudin, Ruzanita Mat Rani</i>	
Revisiting Energy Consumption and GDP: Evidence from Dynamic Panel Data Analysis	42
<i>Sabri Nayan, Norsiah Kadir, Mahyudin Ahmad, Mat Saad Abdullah</i>	
Post Keynesian Endogeneity of Money Supply: Panel Evidence	48
<i>Sabri Nayan, Norsiah Kadir, Mat Saad Abdullah, Mahyudin Ahmad</i>	
Can Trust Explain Social Capital Effect on Property Rights and Growth?	55
<i>Stephen G. Hall, Mahyudin Ahmad</i>	
Education and Economic Growth in Malaysia: The Issues of Education Data	65
<i>Abdul Jabbar Abdullah</i>	
Investigating the Presence of Long Memory in DJIM Index Yield Spreads	73
<i>Nursilah Ahmad, Sulistya Rusgianto</i>	
A Panel Data Analysis of International Tourist Arrivals from ASEAN Countries to Malaysia	80
<i>Norsiah Kadir, Sabri Nayan, Mat Saad Abdullah</i>	
The Impact of Leverage on Real Earnings Management	86
<i>Norhayati Zamri, Rahayu Abdul Rahman, Noor Saatila Mohd Isa</i>	
Determinants of Cross Border Merger and Acquisition in Advanced Emerging Market Acquiring Firms	96
<i>Kamal Fahrulrazy Rahim, Noryati Ahmad, Ismail Ahmad, Fahmi Abdul Rahim</i>	
Impact of Leverage and Managerial Skills on Shareholders' Return	103
<i>B.T. Matemilola, A.N. Bany-Arifin, W.N.W. Azman-Saini</i>	
A Comparative Analysis of Conventional and Shari'ah for Residential Mortgage-backed Securities	116
<i>Rosalan Ali, Shafinar Ismail, Mohammed Hari Bakri</i>	
An Issue on Uniform Customs and Practice for Documentary Credits (UCP) No 600 for Islamic Letter of Credit	126
<i>Sharifah Faigah Syed Alwi, Uzaimah Ibrahim, Mohd Fuad Sawari</i>	
Exchange Rate Pass-through Estimates for Sukuk Issuing Countries	134
<i>Nursilah Ahmad, Muhamad Muda</i>	
Adoption of E-commerce Practices among the Indian Farmers, a Survey of Trichy District in the State of Tamilnadu, India	140
<i>N. Jamaluddin</i>	
Knowledge Sharing Success for Sustaining Organizational Competitive Advantage	150
<i>Hayati Abdul-Jalal, Paul Toulson, David Tweed</i>	
Enhancing Promotional Strategies within Automotive Companies in Malaysia	158
<i>Nor Amira Mohd Ali, Muhammad Hanif Abdul Gafar, Jamaludin Akbar</i>	
Tax Structure and Economic Indicators in Developing and High-income OECD Countries: Panel Cointegration Analysis	164
<i>Imbarine Bujang, Taufik Abd Hakim, Ismail Ahmad</i>	
Lean Manufacturing Case Study with Kanban System Implementation	174
<i>Nor Azian Abdul Rahman, Sariwati Mohd Sharif, Mashitah Mohamed Esa</i>	

The Relationship of Big Five Personality Traits on Counterproductive Work Behaviour among Hotel Employees: An Exploratory Study	181
<i>Intan Nurul 'Ain Mohd Firdaus Kozako, Siti Zaharah Safin, Abdul Rahman Abdul Rahim</i>	
An Exploratory Study of Malaysian Tax Auditors' Enforcement Regulatory Styles	188
<i>Izlawanie Muhammad</i>	
Performance Measurement and Balanced Scorecard Implementation: Case Evidence of a Government-linked Company	197
<i>Norlaila Md Zin, Suzana Sulaiman, Aliza Ramli, Anuar Nawawi</i>	
Determinants of Tax Evasion on Imported Vehicles	205
<i>Misman Miskam, Rohaya Md Noor, Normah Omar, Rozainun Abd Aziz</i>	
The Influence of CSR Disclosure Structure on Corporate Financial Performance: Evidence from Stakeholders' Perspectives	213
<i>Haslinda Yusoff, Siti Salwa Mohamad, Faizah Darus</i>	
Corporate Governance and Earnings Management: A Study on the Malaysian Family and Non-family Owned PLCs	221
<i>N. Mansor, A. Che-Ahmad, N.A. Ahmad-Zaluki, A.H. Osman</i>	
Probing Corporate Ethical Identity of Shari'ah Compliant Companies	230
<i>Roshima Said, Mazlifa Md. Daud, Leily Adja Radjeman, Noridah Ismail</i>	
CSR Web Reporting: The Influence of Ownership Structure and Mimetic Isomorphism	236
<i>Faizah Darus, Engku Artini Che Ku Hamzah, Haslinda Yusoff</i>	
Author Index	