

MANAGEMENT AND ACCOUNTING REVIEW

Volume 22 No. 1
April 2023

CONTENTS

- 1 Effects of Corporate Governance and Financial Performance on Fraudulent Financial Statements: Evidence from Indonesia's Property, Real Estate, and Building Construction Sectors
Reni Yendrawati, Reny Lia Riantika, Firkhansya Zuhaira Kusumadewi, Nurul Azlin Azmi, and Zuraidah Mohd-Sanus
- 27 Factors Influencing Emerging Competencies Among Professional Accountants in the Cyber Era: Malaysian Evidence
Zairul Nurshazana Zainuddin, Mahfuzah Ahmad, Nurul Ezhawati Abdul Latif, Faizal Mohamed Yusof, and Suzana Sulaiman
- 47 The Upper Echelon Theory: A Mixed Method Study of Managing Knowledge Assets in Malaysian Hospitals
Hazlina Hassan, Amrizah Kamaluddin, Norman Mohd Saleh, and Noradiva Hamzah
- 75 Will you be a Honey and Help Us Raise Money?: Investigating Online Crowdfunding Platforms Acceptance, Perceived Trust and Behavioural Intention
Saiyid Abdallah Syahir Al-Edrus, Ismail Ahmad and Mohd Hafiz Hanafiah
- 105 Analyzing the Effects of System Quality on the Net Benefits of the Village Financial System (Siskeudes): Information Quality and User Satisfaction as Mediating Variables
Amir Mahmud, Dedy Prayogo, Nurdian Susilowati, Bestari Dwi Handayani, and Mardi Mardi
- 129 Factors Affecting the Perceived Readiness on the Adoption of Internal Audit in Public Universities: Evidence from Vietnam
Giang Nguyen Thuc Huong, Hanh Minh Thai, Dung Nguyen Thi Phuong, and Dung Nguyen Tien
- 163 Bumiputera Corporate Equity Ownership and Value Relevance within the Integrated Reporting Framework
Nahariah Jaffar, Norazlan Alias, Noor Adwa Sulaiman and Zarehan Selamat

- 181 | Determinant of Auditors' Judgment on the Detection of Fraudulent
Financial Statements
Lanny and Wiwik Utami
- 201 | The Influence of Professional Skepticism on Fraud Detection: The Case
of Malaysian Non – Big 4 Auditors
*Sharifah Nazatul Faiza Syed Mustapha Nazri, Izzul Hazmi Zahba,
Salwa Zolkaftil, and Noriza Zainuddin*
- 229 | Environmental Management Accounting System Adoption and
Sustainability Performance: Triple Bottom Line Approach
*Nirman Noor Afiqi Mat Yusoh, Tuan Zainun Tuan Mat,
and Azizah Abdullah*
- 265 | An Analysis of Anti-Corruption Corporate Disclosure According to Gri
Standards in Peruvian Companies
Julio Hernández-Pajares
- 293 | Measuring the Impact of Absorptive Capacity and Internal Auditing on
Firm Performance
Yaser Ibrahim Almodallah, Suhaily Shahimi, and Anna Azriati Che Azmi
- 323 | Strategic Management Accounting Information Usage and the Choice of
Competitive Strategy: Moderating Role of Corporate Life Cycle
Pu Zhao, Raman Noordin, and Stephen Laison Sondoh Jr
- 349 | Security, Risk and Trust in E-wallet Payment Systems: Empirical Evidence
from Indonesia
Machmudin Eka Prasetya and Shuhaida Mohamed Shuhidan
- 375 | The Effect of Eco-Efficiency and Good Corporate Governance on Firm
Value: Profitability as a Mediator
Enni Savitri and Nik Herda Nik Abdullah