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Critical success factors to a fusion within accounting education

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Abstract

The aim of this study is to offer insights for the purposes of looking into possibilities of fusion within the landscape of accounting education in Malaysia. A modified model to the current Comprehensive Accounting Education Alignment Framework is examined to consider various elements influencing accounting education development in Malaysia. A qualitative approach in methodology is adopted with views collected from various stakeholders. Results indicated some perception relating to processes. It should be noted that preference is on employer-centric requirements to match teaching and learning. It is hoped that this study has shared some insights into accounting education for all stakeholders.

Keywords: Fusion, Accounting Education, Stakeholders and Alignment.

Factores críticos de éxito a una fusión en la educación contable

Resumen

El objetivo de este estudio es ofrecer perspectivas con el fin de analizar las posibilidades de fusión dentro del panorama de la educación contable en Malasia. Se examina un modelo modificado para el marco actual de alineación de educación contable integral para considerar varios elementos que influyen en la contabilidad. Se adopta un enfoque cualitativo en la metodología con las opiniones recopiladas de varias partes interesadas. Los resultados indicaron alguna percepción relativa a los procesos. Cabe señalar que la preferencia está en los requisitos centrados en el empleador para que coincida con la enseñanza y el aprendizaje. Se espera que este estudio haya compartido algunas ideas sobre la educación contable para todos los interesados.

Palabras clave: Fusión, Educación Contable, Stakeholders y Alineación.

1. INTRODUCTION

Education today has expanded into various new disciplines, and this growth and innovation in university education are recognized as being one of multi-disciplinary and trans-disciplinary in the landscape. In line with these developments, accounting education has also expanded and developed accordingly. Myers (2005) revealed the history of the accounting profession from the 1900s until the millennium, reaching maturity and technology tear, with a note on Sarbannes-Oxley fallouts. Apostolou et al., (2015) examined global perspectives and issues in accounting education, as well as educational technology. Chen (2015) also

presented about reforms and global forces for change in accounting education, though the study was on China and Russia. From a Malaysian perspective, Abdul Aziz et al., (2015) put forward a Comprehensive Accounting Education Alignment Framework with the intention to bring government, industry, profession and university into a closed loop so as changes in accounting education could be acclimatized easier. More recently, from a South-East Asian perspective, issues such as ‘conscience for custodian’ and ‘leading the change’ were examined (Chartered Accountants World, 2016), and this study extends by identifying the critical success factors that address landscape and alignment accordingly.

In Malaysia, both the university education and professional accountancy bodies are regulated by MOHE. The international professional programs that are currently recognised and conducted in Malaysia include Institute of Chartered Accountants England and Wales (ICAEW), Institute of Chartered Accountants Australia (ICAA), Association of Chartered Certified Accountants (ACCA), Chartered Institute of Management Accountants (CIMA) and Certified Public Accountant (CPA) Australia and CAANZ. Like the University accounting education, these professional bodies have continuously developed their programs to suit the market demand. For instance, CIMA revises their syllabus every five years based on the employers’ feedback survey. To date, these professional bodies have been widely offered in Institutes of Higher Learning in Malaysia.

More recently, proposed changes to the University accounting education by leading authorities in Malaysia (Malaysian Institute of Accountants and Committee to Strengthen the Accounting Profession) have supported the move to upgrade the entry requirement for chartered

accountants. The proposed changes when implemented will change the current status of the university accounting education in Malaysia. Are we ready for this change? As a novel strategy, this paper seeks to examine these changes from a stakeholder perspective. A modified Comprehensive Accounting Education Framework (Abdul Aziz et al., 2015) is proposed in this paper with the view to support and resolve the issues among the four stakeholder groups, pivotal to the landscape of accounting education in Malaysia

This paper also shares current developments in Malaysia in responding to ROSC-AA from the World Bank, towards strengthening the accounting profession in Malaysia, which has brought about the formation of Committee to Strengthen the Accounting Profession (CSAP). Established in 2012, CSAP is tasked with examining the current accounting education policy and identifying related areas needing improvements (Eimani & Aldin, 2017).

2. HISTORY AND BACKGROUND INFORMATION

In 1967, the Malaysian Institute of Accountants (MIA) was established under the Accountants Act 1967 to regulate and control the practice of the local accountancy profession. Currently, under Schedule 1 of the Accountants Act 1967, only the local university accounting degree, the Malaysian Institute of Certified Public Accountants (MICPA) and selected globally recognised international professional qualifications are permitted to become Chartered Accountant (CA) member of the MIA, with the designation of CA(M) after their name. By Section 22 of the

Accountants Act, 1967, it is an offence, for a non-registered CA member to call her/himself as an accountant. Hence MIA is the country's only accounting regulatory board (Fathi & Shahmoradi, 2016).

Since the inception of MIA, new developments within the profession, have forced new challenges for accounting education in Malaysia. These challenges come from various stakeholders with conflicting views. For instance, Abdul Aziz et al. (2015) in her proposed Comprehensive Accounting Education Alignment Framework highlighted that there is a tendency for differing opinions amongst stakeholders of the accountancy profession. She added that a close strategic partnership is needed between key stakeholders viz MOHE, professional boards, universities and the industry players. Despite this call for close partnership, there is no one model that is available to balance the alignment between these stakeholders. This study aims to propose critical success factors (CSF) for a Comprehensive Accounting Education Alignment Framework that largely supports the reinforcement of changes in accounting education in Malaysia. Anuforo et al. (2019) promoted for high quality of education in universities, through the use of Balanced Score Card, and examined critical success factors. Among others, their findings revealed that staff's buy-in, involvement and commitment, including communication have an impact on the institution's performance. Such findings were in tandem with that of Zin, Sulaiman, Ramli and Nawawi (2012) who identified four factors that are deemed critical, namely top management commitment, communication, information technology and organisational culture (Ahmed et al., 2018).

3. APPROACH TO STUDY

This paper presents a study that uses the action-based research methodology to discuss the main author's experiences, knowledge and expertise. In setting the scene, some relevant perspectives from the Malaysian Education Blueprint are presented.

For the literature, the authors employed desk research and examined past reports as literature references. This approach is suitable for action-based research. Also, a set of interview questions were disseminated to respondents who represent key stakeholders from the academia and industry. Three categories of respondents were named. Firstly from the universities, the respondents are the senior administrators and senior lecturers involved in running and driving the programs and networking through Deans' Council, and Academics Association as well as from the practitioners' associations. Secondly, the professional bodies, they are top management and senior management team, responsible for ensuring the level of education is of professional quality. Thirdly, the employers, who represent the university networking partners.

A free-and-easy approach was employed as non-threatening questions were posed followed by informal conversations. Convenient sampling selected a total of twenty respondents, senior in their positions, who are involved in accounting education, whether as employers, universities or professional bodies. As a whole, all respondents expressed interest to participate in this study. For reporting, in this work, only three responses from each category will be presented. It should be noted that the

details of respondents' background and their input are treated as private and confidential.

4. FINDINGS

4.1. Stakeholders Role

From a broader perspective, four key stakeholders groups echo the landscape of accounting education in Malaysia. They are broadly classified as government-led, professional-led, university-led and industry-led agencies. The next section will discuss each of these stakeholders and their interest/role in the landscape of accounting education in Malaysia.

4.1.1. Government-led

At the macro state level, accounting education in Malaysia is regulated by government education and finance ministries. These stakeholders referred to as the State Regulators represent the main stakeholders in the government-led stakeholder group. The Ministry of Higher Education (MOHE) regulates accounting education in the twenty public universities operating in Malaysia. The accounting degree, like other degrees offered in these universities, must confine strictly with the regulations and policies of MOHE. The underlying policies and

guidelines, for accounting education, is mostly a reflection of the global industrial and professional needs.

Currently, the Malaysia Education Blueprint (MEB) 2015 – 2025 for Higher Education is detailed in the Eleventh Malaysian Plan (RMK-11). The broad vision of the Malaysia Education Blueprint (Higher Education) (MEB (HE)) is to nurture holistic, entrepreneurial and balanced graduates with relevant knowledge, skills, ethics, morality, to prosper in a globally competitive and dynamic environment (RMK-11). In line with their vision, in Figure 1 four broad outcomes (holistic, entrepreneurial and balanced graduates, talent excellence, nation of lifelong learners, Quality TVET graduate) and six enablers (financial stability, empowered governance, innovation ecosystem, global prominence, globalized online learning, transformed HE delivery) for Learned value driven talent were identified.

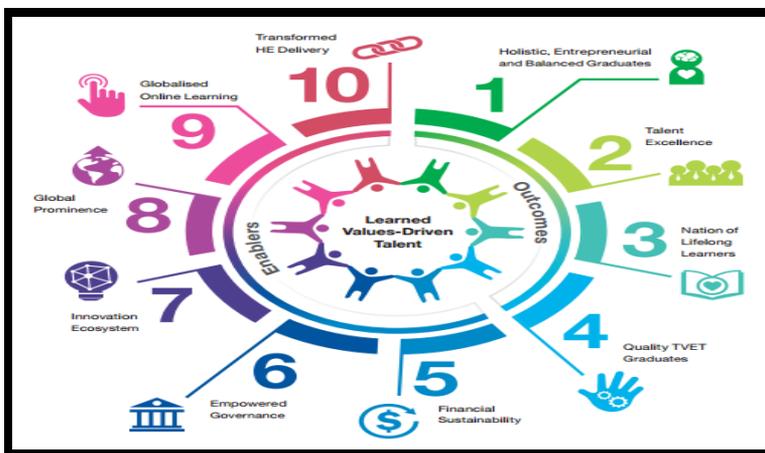


Figure1: Learned Values-Driven Talent

Source:<http://rmk11.epu.gov.my/book/eng/Elevent-Malaysia-Plan/RMKe-11>

It is clear that to achieve the four outcomes (Figure 1, No 1-4), the six enablers (Figure 1, No 5-10) must be in place. However, the six enablers for a learned value driven talent are of concern, particularly for the universities. This is because the new developments encourage a shift from traditional teaching and learning approaches to technology-driven accounting education. Are accounting education stakeholders, particularly the universities ready to take up this challenge?

4.1.2. Industry-led

At the macro global competitive level, the industry is a powerful stakeholder who stimulates and shapes the current and future accounting education needs of the market. The industry-led players to comprise of several sub-stakeholders viz industry employers and the professional accounting firms (PAF) both national and international. These stakeholders could be referred to as the competency shapers. For industries to be globally competitive, accounting education must evolve and innovate parallel with the industry to reach the level of unique competency. Much of this unique competency is currently acquired post-graduation at the workplace. For accounting education to reach that unique competency level, the remaining stakeholders, particularly the universities and the profession should consider a more flexible freewheeling approach to curriculum and policy design. Are accounting education stakeholders ready for this change?

4.1.3. Profession-led

At the professional macro level, the MIA which is a statutory body in Malaysia regulates the membership requirement of the accountancy profession. More recently, the Malaysian Committee to Strengthen the Accountancy Profession (CSAP) was set up by the Ministry of Finance to carry out the restructuring of MIA as recommended by the World Bank. The independent reviews and reports of CSAP committee collectively provided the basis for redesigning and improving the accounting education in Malaysia. Figure 2 provides the current accountancy profession supply chain linkages in Malaysia.

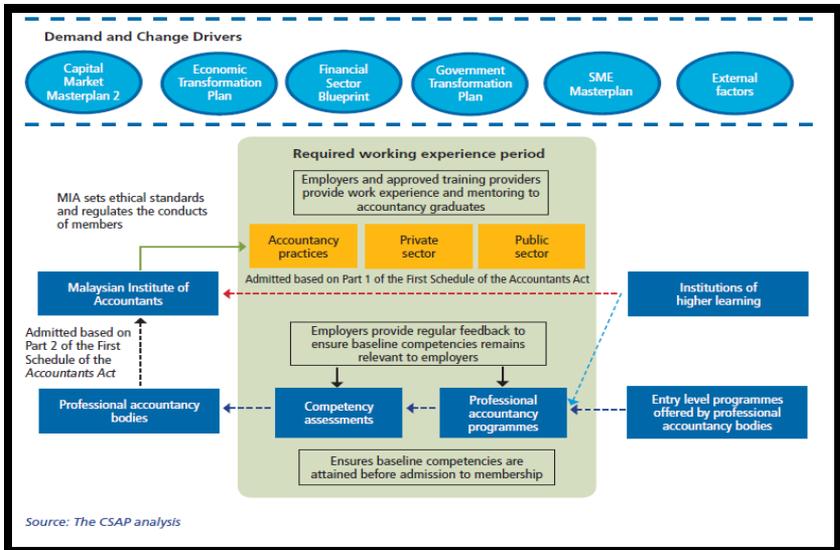


Figure 2: Current Accountancy Supply Chain in Malaysia

http://www.sc.com.my/wp-content/uploads/eng/html/aob/csap_141211.pdf

The current supply chain in Figure 2 indicates that admission to MIA membership is through two channels. First, qualified graduates from local IHL are admitted as members based on Part 1 Schedule 1 of the Accountants Act, and second qualified candidates with a recognized professional qualification qualify for membership based on Part 2 Schedule 1 of the Accountants Act. More recently, CSAP has proposed a change to the entry requirement for CA membership. With the proposed changes, long recognized traditions will be changed, and in future only Part 2 Schedule, 1 of the Accountants Act will be admissible for CA membership. Although in the long run, this development may put MIA at par with the global professional bodies, there is a growing concern on the impact of these changes on immediate key stakeholders, viz universities and the industry (Wijayanti & Nafiah, 2019). This is because the industry relies on the universities to provide the graduates and subsequently, they adequately train these graduates to become competent CA. This traditional supply chain structure provides a faster means of serving the competency needs of the industry (Tagay & Ballesteros, 2016). However, with a smaller number of professional candidates in the market, are the universities capable of providing the necessary qualifications overnight. The industry too will face the challenges of accounting education. Again are these stakeholders ready for this change?

4.1.4. University-Led

At the micro level, public universities play a key role in supplying graduates for the job market. Besides, focusing on the teaching and learning component of university education they are tasked with

undertaking research and consultancy in key areas about accounting education. The university policymakers, academics and students are the key stakeholders within this group. Currently, University-led stakeholder group is a collaborative partner with the remaining stakeholder groups. As part of a collaborative attempt, this stakeholder group's expertise and input are considered by policymakers in the government led and profession led groups. Despite this collaborative participation, on most occasions, the University-led stakeholder group is compelled to take direction from the remaining stakeholder groups involved in the development of the accounting education in Malaysia.

4.2. Stakeholders Alignment

In the literature, the stakeholder structure provided by Abdul Aziz et al. (2015) shows stakeholder as being one component in the larger alignment framework. To date, all four stakeholder groups have yet to provide an integrated framework for a balanced alignment and harmonization of views. The landscape of the accounting education will not suffice, without appropriate alignment between stakeholders' policies and processes. Hence, an alignment between the various stakeholders' policies and processes is much awaited. Hence, contrary to Abdul Aziz's previous study, this study posits that Stakeholder alignment is the key harmonizing factor for policy, process and skills alignment within the accounting education fraternity in Malaysia. Hence, drawing from the literature, and the new feedback obtained from selected respondents, a modified Comprehensive Accounting Education Alignment Framework is

put forward in this section. Figure 3 presents the position of stakeholders within the Malaysian accounting education fraternity.

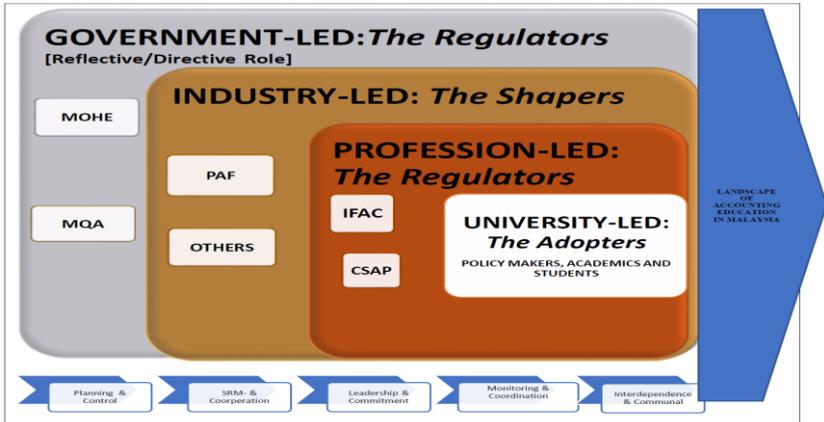


Figure 3: Modified Comprehensive Accounting Education Alignment Framework

As seen in Figure 3, the four key stakeholder groups represent the layers in the Landscape of Accounting Education in Malaysia. At the macro level, the government led, industry-led and profession led stakeholders to draft and formulate policies and guidelines that meet market expectations and international accounting education standards. At the macro level, the Government led stakeholder group is, however, the most powerful group with a high interest in the development of the accounting education curriculum (Halatuju) in Malaysia. For instance, the Halatuju committee led by an academic is developed in collaboration with the industry, regulators, institutes of higher learning and MoHE to ensure that the country’s accounting remains relevant. At the micro level, university-led stakeholders to adopt the Halatuju guidelines into the accounting education curriculum.

All four stakeholder groups in Figure 3, are strategic collaborative supply chain partners within the landscape of accounting education. Despite being collaborative partners, currently, the inter-linkage management between the stakeholders is of concern. The current findings indicate a conflict amongst the stakeholders, particularly in the formulation of policies and processes (particularly between the industry and university; and more recently the profession and university). In particular, the proposed change to adopt Part 2 Schedule 1 of the Accountants Act 1967 is viewed as a big challenge for University-led stakeholders.

For better alignment of policy and processes, a strong formal inter-linkage between the supply chain partners is strongly recommended. The findings indicate that to strengthen the inter-linkage between supply-chain partners several factors need to be considered. These factors, in no particular order, represent the CSFs in the Modified Comprehensive Accounting Education Alignment Framework (Figure 3). The next section will discuss these CSFs and accordingly suggest ideas for improving the current alignment between stakeholder groups.

4.3. Critical Success Factors (CSFs)

In this section responses from stakeholders are analysed, and the key findings reported.

All 15 respondents interviewed favoured for accounting education changes only if it is for the betterment of the profession. They also

expressed concerns as to the level of acceptance and consensus amongst various authorities and stakeholders. They indicated that this study is timely as there have been some discomforts among some stakeholders since the CSAP proposed changes.

There is currently a preference for more industry-based approach and employer-driven style of remote teaching rather than the traditional face-to-face learning approach; All related stakeholders should promote with an emphasis on measurable impact. Today, there is much intervention that the Universities are driven to prepare students for the industry. The MEB (Malaysia Education Blueprint), (2015) points out a level of industry-based curriculum to the extent of bringing industry element on board the universities, or students work while learning through a longer internship. Recently, 2u2i is promoted to students. This is a program whereby undergraduates study two years at the university and another two years attached with industry. Contrary to six months internship, the MEB favours a longer training period as learning on the job is noted to be more effective (Al-Qayoudhi et al., 2017; Binmadasa et al., 2016).

Since the formation of the CSAP, meetings among various stakeholders and informal communications have taken place to endorse proposed changes. Among others, it can be observed, in a snapshot, several issues were raised due to the interpretation from changes and the thought pattern of the stakeholders. The concerns are no prerequisites for membership, career prospects, recognition of our local degree qualifications and pathways, to name a few. As far as quality for accounting education is concerned, public universities meet the local and strict requirements of MQA (Malaysia Quality Assurance) and exemptions

requirements by the professional bodies. CSAP report pointed out 15 recommendations, with recommendation no. 2 indicating baseline competencies. This has brought about to redefining and redirecting the pathway for the universities, a change that directly affects the University-led stakeholder group (Srivastava, 2016; Gavhale, 2016).

According to McPherson and Nunes (2006), using CSFs is an established means of identifying the essential elements that need to be addressed for change processes to be effective. Previous studies have cited several general issues such as 1) Planning (Jergeas et al. (2000) Control; (Crawford (2003); 2) Stakeholder Relationship management (Jergeas et al. 2000; Hartmann 2002); Cooperation (Savage et al. 1991); 3) Leadership (Crawford, 2003); Commitment (Pinto 1998; Karlsen et al. 2008); 4) Monitoring and Coordination (Crawford , 2003); 5) Interdependence and Communal (Grunig and Hon, 1999) as CSFs for stakeholders management. Hence, drawing from the literature and based on the input from various respondents, five categories of the CSFs have been identified. Using these five headings, the CSFs findings are analysed and summarised in Table 1, and suggestions put forward accordingly (Varghese, 2016).

Table 1: Summary of findings tracked to each of the CSFs.

	CSF	Generic Findings	Suggestions for Alignment
1	Planning and Control	Responses point to the need for proper planning and control. Respondents want changes and developments communicated and stakeholders kept within the loop. Responses also indicate	Participative planning approach with a closed feedback loop is recommended. Proposals must be presented to the stakeholders and consulted accordingly. Decisions must

		better harmony in terms of planning and control.	be mutually agreed first. A mid-way decision to the interests of each stakeholder should be reached.
2	Stakeholder relationship management (SRM) and Cooperation	As it is inevitable that the stakeholders will cross paths, supporting one another is key. Therefore, responses agree to the strengthening of relationships between stakeholders and promote understanding for better cooperation when changes are informed.	Relationships should be maintained, and all stakeholders should be included in any and every consultation as well communication; All stakeholders should be in a mindset of participating on a level playing field and fairness, mutual respect; understanding, willing to meet half-way
3	Leadership and Commitment	Majority of the respondents agree that leaders, before implementing changes, should have the art of convincing stakeholders of the development and rationalise the need to progress given calls from higher authorities and dominance. Even, in implementing, stakeholders should be well-informed and that some allowances be given for transition purposes.	The Chairman should play the moderation and also leadership role, independent to all stakeholders, so as not to be seen as biased. Therefore the selection of the Chairman should be done based on his/her personality and record. Every stakeholder must be committed to the being professional in the group's discussion and when it agrees.
4	Monitoring and Coordination	As changes are often a resistance, tactful monitoring and coordination must be well formulated and not affect the regular routines detrimentally.	Once a decision is reached, there must be an agreement, and mutual respect to the decision made even though; it might not be in favour of the particular stakeholder(s).
5	Inter-Dependence and Communal.	Communal Communication is a very direct answer from the respondents when asked the question of how changes/new demands are about to be imposed.	Any decision reached should be interdependent or mutually reliant to the benefit of the community and its development.

5. CONCLUSION

The informal inter-linkage between some of the stakeholders is of concern. The current findings indicate further strengthening amongst the stakeholders, particularly in the formulation of policies and processes. Figure 3 presents the Modified Comprehensive Accounting Education Alignment Framework which is now extended by including CSFs.

The CSFs are for a more balanced alignment of stakeholders' policies and processes that stems around planning and control, stakeholder relationship, leadership and commitment, monitoring and coordination, interdependence and communal.

Ready or not, depends on the 'form' that will support the 'substance', in this case, the CSF, as the 'form', that will provide the best solution to cater for changes in the accounting education.

Last but not least, these CSFs should enable better alignment with the four stakeholder groups of accounting education. This, in turn, will ensure the future growth and sustainability of the accounting education and the profession in Malaysia. It is hoped that this study has shared some insights into accounting education for all stakeholders to consider in their portfolio, for the betterment of current and future employable talents.

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