

**Proceedings of the  
6th UUM International  
Qualitative Research Conference (QRC) 2024  
1 - 3 October 2024  
Online (Webinar)**

Editors:

**Rusniza Abdul Rahman**

Tunku Puteri Intan Safinaz School of Accountancy, UUM

**Fariza Hanim Rusly**

Tunku Puteri Intan Safinaz School of Accountancy, UUM

**Hazeline Ayoup**

Tunku Puteri Intan Safinaz School of Accountancy, UUM

**Mohd Hadafi Sahdan**

Tunku Puteri Intan Safinaz School of Accountancy, UUM



**Pusat Pengajian Perakaunan  
Tunku Puteri Intan Safinaz**

TUNKU PUTERI INTAN SAFINAZ SCHOOL OF ACCOUNTANCY

**Universiti Utara Malaysia**

**ISSAD**

Institut Kajian Strategik & Pembangunan Perakaunan Mampan  
INSTITUTE FOR STRATEGIC & SUSTAINABLE ACCOUNTING DEVELOPMENT

**Universiti Utara Malaysia**

Proceedings of the  
**6<sup>th</sup> UUM International**  
**Qualitative Research Conference (QRC) 2024**  
1-3 October 2024  
Online (Webinar)

Editors:

**Rusniza Abdul Rahman**

Tunku Puteri Intan Safinaz School of Accountancy, UUM

**Fariza Hanim Rusly**

Tunku Puteri Intan Safinaz School of Accountancy, UUM

**Hazeline Ayoup**

Tunku Puteri Intan Safinaz School of Accountancy, UUM

**Mohd Hadafi Sahdan**

Tunku Puteri Intan Safinaz School of Accountancy, UUM



06010 – UUM – Sintok – Kedah – Malaysia

Institute for Strategic and Sustainable Accounting Development (ISSAD)  
Tunku Puteri Intan Safinaz School of Accountancy  
Universiti Utara Malaysia  
06010 UUM Sintok  
Kedah, Malaysia  
Tel: +604-9287352  
Fax: +604-9287216  
E-mail: [issad@uum.edu.my](mailto:issad@uum.edu.my)  
Website: [www.issad.my](http://www.issad.my)

Copyright © 2024 Institute for Strategic and Sustainable Accounting Development (ISSAD)  
First eBook Edition: 2024  
eISSN 3009-111X

All rights reserved.

Published by  
Institute for Strategic and Sustainable Accounting Development (ISSAD)

No part of this publication may be used or reproduced in any form without written permission of ISSAD, except in cases of brief quotations embodied in scholarly articles and reviews.

Opinions expressed within this publication are solely those of the authors and do not represent the opinions of the editors and the publisher. No responsibility is accepted by the publisher for the accuracy of any statements, opinions or advice contained in this publication and readers should rely upon their own enquiries when making any decisions affecting their own interests.

This publication is provided for educational purposes. It is published every two years in conjunction with the UUM International Qualitative Research Conference (QRC)



Proceedings of the  
6<sup>th</sup> UUM  
International  
Qualitative Research  
Conference 2024

1-3 October 2024, Online (Webinar)

available online at [qualitative-research-conference.com](http://qualitative-research-conference.com)

## Guest Editors

Rusniza Abdul Rahman, Fariza Hanim Rusly, Hazeline Ayoup, Mohd Hadafi Sahdan

*Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia*

CONTENT		PAGE
Message from Guest Editors		v
Organizing Committee		vi
No.	Paper	
1114	The Registered Nurses' Perspectives on The Usage of English Language in The Clinical Area <i>Masmiza Mustafar, Prof Aini Ahmad and Muhammad Hanafi Md. Zaini</i>	1 – 11
1116	SME Branding at the Bottom of the Pyramid: Lessons Learned from Applying Phenomenological Case Study in the Indian Himalayas <i>Rakesh G Nair and Vinay Sharma</i>	12 – 18
1121	Supplier Relations and Control in the Malaysian Automotive Industry <i>Kadzrina Abdul Kadir, Darwina Hj Ahmad Arshad and Johanim Johari</i>	19 – 23
1124	Language Use in the Management of Refugees in Jordan: A Textual Analysis <i>Nashrawan Farouq Helmi Hashem and Minah Harun</i>	24 – 33
1125	The Training Implementation and Effectiveness Among Majlis Daerah Cameron Highlands Employees: From the Perspective of Human Capital Management <i>Nor Izzati Azlin Adnan, Kah Choon Low and Say Lee Chong</i>	34 – 41
1126	Balancing Act: Insights into Burnout and Work-life Dynamics among Experience Educators in private Institutions <i>Nisrin Ishak, Dewi Izzwi Abdul Manan, Fatimah Bibi Hamzah, Syafiq Ayop and Norhaninah A. Gani</i>	42 – 51
1127	Implementation of Parking Charges Collection System in Alor Setar City Council (MBAS): Flexi Parking System <i>Kah Choon Low, Rosfalariza Azura Ramli, Nor Suzylah Sohaimi, Eko Priyo Purnomo and Say Lee Chong</i>	52 – 61

1128	Understanding Brand Transference in Educational Institutions: A Reflexive Approach <i>Nandhakishore K and Vinay Sharma</i>	62 – 66
1129	Qualitative Reflexive Research for Bridging the Traditional Agricultural Practices with Contemporary Technological Upgradations in North-Western Himalayas <i>Gajendra Giri, Vinay Sharma and Rajat Agrawal</i>	67 – 74
1132	The Application of Grounded Theory in Islamic Accounting: Conceptualizing Ethical Accountability and Financial Stewardship <i>Norazita Marina Abdul Aziz</i>	75 – 86
1135	Shattering the Glass Ceiling: Career Barriers and Opportunities for Women in Malaysia's Auditing Sector <i>Mohd-Amir Mat-Samsudin, Aswini Arumugam, Shamharir Abidin and Zuaini Ishak</i>	87 – 95
1136	How Tax Officials View the Future of Carbon Tax in Malaysia? <i>Zaimah Zainol Ariffin</i>	96 – 102
1137	Assessing Tax Auditors' Understanding of Reinvestment Allowance in Malaysia <i>Idawati Ibrahim, Mohd Shukri Saad and Saliza Abdul Aziz</i>	103 – 109
1138	Empowering Cooperatives Sustainability: The Role of SKM Negeri Perlis. <i>Rokiah Ishak, Ropidah Omar and Arif Asyraf Mohammed Khalim</i>	110 – 118
1139	Achieving Quality Education Through Service-Learning Approach <i>Nur Azliani Haniza Che Pak and Aryati Juliana Sulaimani</i>	119 – 126
1140	Perception of High-Value Goods Tax Implementation in Malaysia Among Postgraduate Students at Universiti Utara Malaysia <i>Saliza Abdul Aziz, Idawati Ibrahim and A'dlin Amira Munawar</i>	127 – 132
1141	Corporate Strategic Response Towards Climate Change Mitigation: Insights from Interviews with Palm oil Companies <i>Jamaliah Abdul Majid and Nur Athikah Mohamad Dzahir</i>	133 – 138
1142	Do Students Communicate? Making Sense of Malaysian Undergraduates' Classroom Experience <i>Nor Hanim Mustafa and, Minah Harun</i>	139 – 150
1143	Pushing Methodological Boundaries: Using the Extended Case Study Method to Explore Parental Decision-Making in Pediatric Clinical Trials <i>Nor Zalina Mohamad Yusof and Siti Maisarah Md Ali</i>	151 – 158
1144	Technology Integration in Education: Bridging the Digital Skills Gap <i>Aryati Juliana Sulaiman and Nur Azliani Haniza Che Pak</i>	159 – 165
1147	The Narrative of Fraud: A Framing Analysis of Two Leading Malaysian Newspapers <i>Mohd Hadafi Sahdan, Zakiyah Sharif and Md. Suhaimi Md. Saleh</i>	166 – 172
1149	Exploring Digitalization Benefits in Auditing: A Case of Malaysian Financial Institution <i>Fariza Hanim Rusly, Anbarasan Kumar, Yurita Yakimin Abdul Talib</i>	173 – 176

## Message from Guest Editors

Rusniza Abdul Rahman, Fariza Hanim Rusly, Hazeline Ayoup, Mohd Hadafi Sahdan  
*Tunku Puteri Intan Safinaz School of Accountancy, Universiti Utara Malaysia*

---

We are delighted to present the proceedings of the 6th International Qualitative Research Conference 2024 (QRC 2024), held virtually from October 1–3, 2024. This marks the third time the conference has been conducted in a fully online format, leveraging the advantages of global accessibility, cost efficiency, and sustainability. The evolving landscape of research methodologies and societal challenges has underscored the need to explore innovative approaches. Qualitative research remains a vital tool in understanding the complexities of human experiences, providing deeper insights into behaviors, interactions, and the meanings people assign to their lives. By focusing on real-world issues, qualitative inquiry enables researchers to develop and refine theories that contribute to academic and practical advancements.

With the theme “*Unveiling Perspectives: Advancing Qualitative Research Methodologies in an Evolving Landscape*,” QRC 2024 aimed to advance qualitative research at both national and international levels. The conference offered a platform for scholars, academics, professionals, and students to share ideas and collaborate on addressing pressing issues across various disciplines. Through keynote addresses, concurrent sessions, and practical workshops, participants explored cutting-edge methodologies and discussed the challenges and potentials of qualitative research. We hope this conference has inspired attendees to expand their perspectives, strengthen global networks, and continue contributing to meaningful solutions for complex global issues.

Let’s dive into this virtual 6th International Qualitative Research Conference 2024 with utmost interest in upholding the qualitative research into the next level! We are now welcoming you to our next conference, QRC 2026.

Thank you.

---

### LIST OF SCIENTIFIC COMMITTEES

#### Head of Scientific Committee

Assoc. Prof. Dr. Azharudin Ali, *Universiti Utara Malaysia, Malaysia*  
Assoc. Prof. Dr. Natrah Saad, *Universiti Utara Malaysia, Malaysia*

#### International Scientific Committee Members

Dr. Safaa Al Smadi, *Yarmouk University, Jordan*  
Dr. Fatimah Zainudin, *University of Southampton, United Kingdom*  
Dr. Sambas Ade Kesuma, *Universitas Sumatera Utara, Indonesia*

#### Local Scientific Committee Members

Prof. Dr. Hafiza Aishah Hashim, *Universiti Malaysia Terengganu, Malaysia*  
Assoc. Prof. Dr. Eley Suzana Kasim, *Universiti Teknologi MARA Negeri Sembilan, Negeri Sembilan*

## Organizing Committee

<b>Patron:</b>	Prof. Dato' Dr. Mohd Fo'ad Sakdan Vice Chancellor Universiti Utara Malaysia
<b>Advisor:</b>	Prof. Dr. Ram Al Jaffri Saad Dean Tunku Puteri Intan Safinaz School of Accountancy (TISSA) Universiti Utara Malaysia
<b>Chair:</b>	Assoc. Prof. Dr. Azharudin Ali
<b>Deputy Chair:</b>	Assoc. Prof. Dr. Natrah Saad
<b>Secretary:</b>	Assoc. Prof. Dr. Hafizah Abd Mutalib
<b>Treasurer:</b>	Dr. Ropidah Omar

<b>Committee</b>	<b>Members</b>	<b>Tasks</b>
<b>Proceeding and Publication</b>	Dr. Rusniza Abdul Rahman Dr. Fariza Hanim Rusly Assoc. Prof. Dr. Hazeline Ayoup Dr. Mohd Hadafi Sahdan	Managing the conference papers including submission, notification of acceptance, proceeding publication and related publication tasks.
<b>Secretariat, Protocol and Registration</b>	Assoc. Prof. Dr. Norhani Aripin Dr. Adura Ahmad Assoc. Prof. Dr. Fathiyyah Abu Bakar Puan Noor Asma Jamaluddin	Administering the conference program includes the registration of participants and guests, inauguration ceremony, certificate preparation and distribution as well as appreciation gifts and souvenirs.
<b>Promotion and Publicity</b>	Dr. Nur Azliani Haniza Che Pak Dr. Muhammad Harith Zahrullaili Dr. Wan Norhayati Wan Ahmad Assoc. Prof. Dr. Aidi Ahmi	Managing the promotional activities of the conference including preparation and distribution of brochures, banners, pamphlets through physical outlets or online.
<b>Logistic, Technical and Program</b>	Dr. Mohd Hadzrami Harun Rasit Dr. Mohamad Zulkurnai Ghazali En. Suhaimi Md Salleh Dr. Aryati Juliana Sulaiman	Handling technical tasks relating to conference including venue bookings, program lay-out, rooms, equipment and transports for the conference to run smoothly.