



INTERNATIONAL CONFERENCE IN TECHNOLOGY, HUMANITIES AND MANAGEMENT

ICTHM 2023

Building a sustainable future:
Fostering synergy between
technology, business and humanity

Organised by **Accounting Research Institute,**
Universiti Teknologi MARA Malaysia & Istanbul Medipol University, Turkiye

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HYBRID CONFERENCE



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FOREWARD

from the
Vice Chancellor, Universiti Teknologi MARA (UiTM)



Professor Datuk Dr. Hajah Roziah Mohd Janor

It is with great pleasure that I welcome you all to the International Conference in Technology, Humanities, and Management (ICTHM 2023) jointly organised by UiTM. As the Vice Chancellor, I am delighted to extend my warmest greetings to participants, scholars, researchers, industry professionals, and distinguished guests from around the globe.

ICTHM 2023 stands as a testament to our commitment to fostering interdisciplinary dialogue, encouraging innovation, and promoting knowledge exchange across diverse fields. This conference serves as a platform for academics, practitioners, and visionaries to come together and explore the latest advancements in technology, humanities, and management.

In today's rapidly evolving world, the convergence of technology, humanities, and management has become more crucial than ever before. The challenges we face demand a holistic approach, one that integrates the insights and expertise from various domains. The conference program showcases a diverse range of topics, encompassing cutting-edge research, case studies, and practical applications. From artificial intelligence and data analytics to cultural studies and organizational leadership, ICTHM 2023 covers a broad spectrum of areas that are at the forefront of our contemporary landscape.

Our university takes pride in its role as a catalyst for academic excellence and societal impact. We believe in the power of collaboration, inclusivity, and shared knowledge to drive positive change. The ICTHM 2023 conference embodies these principles by providing a platform for participants from different backgrounds and disciplines to engage in meaningful discussions, network, and establish lasting partnerships.

I would like to express my deepest gratitude to the organizing committee, researchers, authors, reviewers, and all those who have contributed to the success of this conference. Your hard work and dedication are the driving forces behind this gathering.

I encourage all participants to actively engage in the sessions, exchange ideas, challenge existing paradigms, and embrace new perspectives. Let us collectively explore innovative approaches, identify emerging trends, and shape the future of technology, humanities, and management.

I extend my warmest wishes for a fruitful and rewarding conference experience.

Thank you.

MESSAGE

School of Business & Management Sciences
Istanbul Medipol University, Türkiye



Prof. Dr. Gokhan Silahtaroglu

It is my honor and privilege to welcome you to the International Conference in Technology, Humanities, and Management (ICTHM 2023), organized in collaboration between Istanbul Medipol University's School of Business & Management Sciences and the Accounting Research Institute. As the Dean of the School, I extend my warmest greetings to participants, esteemed researchers, scholars, and industry professionals from around the world.

At Istanbul Medipol University, we are committed to academic excellence, research, and societal impact. Through our partnership with the Accounting Research Institute, we have created an environment that encourages the exchange of ideas, encourages intellectual growth, and drives innovation. ICTHM 2023 represents our shared commitment to advancing knowledge and addressing the challenges faced by our global community.

The conference program features a diverse range of topics, encompassing technological advancements, humanities perspectives, and management strategies. From artificial intelligence and data analytics to cultural studies and organizational leadership, ICTHM 2023 covers a wide spectrum of subjects that are at the forefront of today's rapidly evolving landscape.

I express my heartfelt gratitude to the organizing committee, distinguished researchers, authors, and reviewers who have contributed to the success of this conference. Your dedication and expertise are instrumental in creating a platform for meaningful discussions and collaborative endeavors.

I encourage all participants to actively engage in the conference sessions, foster connections, and exchange ideas. Let us seize this opportunity to explore new horizons, challenge existing paradigms, and shape the future of technology, humanities, and management.

I extend my best wishes for a productive and enlightening conference experience. May ICTHM 2023 inspire us all to embark on new research endeavors, forge impactful collaborations, and make a lasting difference in our respective fields.

Thank you.

MESSAGE

from Director,
Accounting Research Institute, UiTM



Prof. Dr. Jamaliah Said

It is with great pleasure and enthusiasm that I welcome you to the International Conference in Technology, Humanities, and Management (ICTHM 2023). This prestigious event is jointly organized by the Accounting Research Institute at UiTM and the School of Business & Management Sciences at Istanbul Medipol University. On behalf of our institute, I extend my warmest greetings to all participants, esteemed scholars, researchers, and industry professionals from across the globe.

At the Accounting Research Institute, UiTM, and in partnership with the School of Business & Management Sciences, Istanbul Medipol University, we are dedicated to advancing research, academic excellence, and societal relevance. The collaboration between our institutions exemplifies our joint commitment to driving innovation and addressing the critical issues faced by our global society.

I would like to express my sincere gratitude to the organizing committee, esteemed researchers, authors, and reviewers whose invaluable contributions have made this conference a reality. Your collective efforts and dedication have paved the way for meaningful discussions, intellectual growth, and transformative outcomes.

To all conference participants, I encourage you to actively engage in the sessions, forge new connections, and share your insights and experiences. Let us seize this opportunity to foster collaborations, challenge conventional wisdom, and collectively shape the future of technology, humanities, and management.

I extend my best wishes for a fruitful and inspiring conference experience. May ICTHM 2023 ignite innovation, spark new research directions, and empower us to make lasting contributions to our respective fields and the broader society.

Thank you.

About ICTHM 2023

It is our great pleasure to announce the International Conference in Technology, Humanities and Management 2023 (ICTHM 2023) and we would like to invite you to participate in the event. The conference will be held on 12-13 June in Istanbul, Turkiye. The main objective of ICTHM 2023 is to provide a platform for researchers, professionals, scholars and academicians to exchange and share their knowledge, information, new ideas and experience in person with their peers expected to join from different parts of the world.

ICTHM 2023 explores the intersection of these three crucial fields and how they can work together to shape the future. At this conference, we will hear from academics, experts and thought leaders about the latest advancements in technology, the impact of technology on the humanities and the role of management in bridging the gap between these two fields. The aim of this conference is to foster cross-disciplinary collaboration and provide new perspectives on the ways in which technology and the humanities can work hand in hand for the betterment of society.

We hope that ICTHM 2023 outcome will lead to significant contributions to the knowledge base in these up-to-date scientific fields in scope. In addition, the conference also offers opportunities for academicians and industry experts to meet and interact with local and international participants.

Publication Opportunities

Selected high quality papers will be considered for publication in the following SCOPUS/WOS indexed journals/ proceeding:

- * Management and Accounting Review (SCOPUS / ERA / ABDC)
- * Asia-Pacific Management Accounting Journal (ESCI / ERA / ABDC)
- * Conference proceeding that will be submitted for indexing in Web of Science: Conference Proceedings Citation Index (CPCI)

Papers for the above publications are subject to peer review process and additional fee will apply for publication of accepted papers in indexed journals/proceeding.

TAX AVOIDANCE: IN THE PERSPECTIVE OF GOVERNANCE AND FINANCIAL FACTORS

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Abstract

The purpose of this research is to investigate and analyse how various aspects of corporate governance, such as foreign ownership, executive incentives, and transfer pricing, affect tax evasion. The study focuses on conventional banks in Indonesia that were publicly traded on the Indonesia Stock Exchange (IDX) between 2015 until 2019. To achieve the objectives of this study, a purposive sampling method was employed, and a total of 17 banks that met the study's criteria of having foreign ownership and no losses during the study year were selected. The findings of this study reveal that foreign ownership has positive effect on tax avoidance, whereas executive incentives have a negative impact on tax avoidance. In contrast, transfer pricing was found to have no significant impact on tax avoidance among the banks analysed in this study. These results highlight the importance of corporate governance factors in determining tax avoidance practices in conventional banks, as well as the need for further research to better understand the complex interplay between these factors.

Keywords: Tax avoidance, foreign ownership, mangement incentives, transfer pricing