

*Asian*  
JOURNAL  
*of*  
ACCOUNTING  
*Perspectives*

ISSN 2672-7293 / E-ISSN 0128-0384

Volume 14, Issue 2, August 2021

Content

Editorial Note

Shariah Disclosure Expectation Gap Between Shariah Practitioners and Islamic Banks' Customers in Malaysia 1–23

*Nur Afiqah Md Amin, Noraini Mohd Ariffin, A.H. Fatima*

The Practice and Determining Factors of Voluntary Graphics Disclosure in Local Government Financial Statements in Indonesia 24–46

*Agung Nur Probahudono, Supriyanto Supriyanto, Estetika Mutiaranisa Kurniawati*

Customers, Control, and the Performance of Islamic Banks 47–66

*Ahmadasri Alaudin*

Student-Centred, Lecturer-Centred, and Hybrid Teaching Methods: Impacts on Accounting Students' Technical and Soft Skills 67–92

*Noor Adwa Sulaiman, Suhaily Shahimi, Zarina Zakaria*

Published by Faculty of Business and Accountancy, Universiti Malaya | <https://ajap.um.edu.my>

AJAP is indexed by and abstracted in



Crossref



Dimensions



DOAJ



Google Scholar



MyJurnal

# About AJAP, Statement of Publication Ethics and Submission Guideline

## About AJAP

Formerly known as the Journal of Accounting Perspectives (JAP) and renamed in 2015 as the Asian Journal of Accounting Perspectives (AJAP). AJAP is a refereed journal published by the Faculty of Business and Accountancy, Universiti Malaya, published in an open-access platform. For ten years, AJAP published its annual issue in December. Beginning 2019 (vol. 12), AJAP has published bi-annually; February and August.

## Aims and scope

AJAP is dedicated to providing a platform for researchers to discuss and forward issues affecting Asian countries, exchange ideas and share experiences related to their areas of expertise and interest in accounting and finance.

## Index and abstract

AJAP has been indexed by the Malaysian Citation Index (MYCITE), Directory of Open Access scholarly Resources (ROAD) and Directory of Open Access Journals (DOAJ), covered in MyJurnal and abstracted in Google Scholar.

## Review process

All submitted manuscripts will undergo plagiarism screening before editors evaluate the feasibility and suitability of the manuscript with the journal's aims and scope. Then, a minimum of two independent referees who are experts in the area of research is appointed to perform a double-blind peer-review.

## Statement of Publication Ethics

This statement clarifies the ethical behaviour of all parties involved in publishing an article in the AJAP. The statement of publication ethics documented in this journal is based on the Ethical Code of the Committee on Publication Ethics (COPE). The statement can be accessed via <https://ajap.um.edu.my/about/>

## Submit to the journal

All submissions must use the journal template that can be requested from our Assistant Editor via email. No submission/process/publication fee for this journal. However, accepted papers for publication in AJAP (if necessary) are to be sent for language editing/proofreading and at the expense of the Authors. Manuscript requirements can be further read at <https://ajap.um.edu.my/about/submissions/>

## Originality and publication

The manuscript must be original work not under submission to another journal or under consideration for publication in another form such as a book chapter. Authors of submitted manuscripts are obligated not to submit their manuscripts for publication elsewhere until an editorial decision is rendered. AJAP is published in an Open Access platform. All articles are free for readers to read, download, copy, print, search or link to the full text. Hence, it can be only used for lawful purposes with a proper citation to AJAP. Authors or readers are restricted to republish any full-text articles that have been published in AJAP elsewhere, printed or online, including organisation repository or personal website, without approval from AJAP. The Copyrights for articles published in AJAP remain with the Faculty of Business and Accountancy, Universiti Malaya as the Publisher.

# Editorial Board

EDITOR-IN-CHIEF

**Rusnah Muhamad**, rusnah@um.edu.my

MANAGING EDITORS

**Ervina Alfian**, ervina\_alfan@um.edu.my    **Mazni Abdullah**, mazni@um.edu.my

EDITORIAL ASSISTANT

**Mohd Sabrun Ibrahim**, imsabrun@um.edu.my

ASSOCIATE EDITORS

**Elaine Oon Yen Nee**

*Universiti Malaya*

**Jainurin Justine**

*Universiti Malaysia Sabah*

**Kamisah Ismail**

*Universiti Malaya*

**Kaveh Asiaei**

*Universiti Malaya*

**Mustafa Elkasih Abdulkarim**

*Qatar University*

**Noor Adwa Sulaiman**

*Universiti Malaya*

**Noor Sharoja Sapiei**

*Universiti Malaya*

**Ruzita Jusoh**

*Universiti Malaya*

**Salmi Mohd Isa**

*Universiti Sains Malaysia*

**Suhaily Shahimi**

*Universiti Malaya*

**Suria Zainuddin**

*Universiti Malaya*

**Susela Devi**

*Sunway University*

**Tariq Tawfeeq Yousif Alabdullah**

*University of Basrah*

**Zamzulaila Zakaria**

*International Islamic University Malaysia*

**Zarina Zakaria**

*Universiti Malaya*

**Zarinah Abdul Rasit**

*Universiti Teknologi MARA*

**Zubir Azhar**

*Universiti Sains Malaysia*

INTERNATIONAL ADVISORY BOARD

**Akira Omori**

*Yokohama National University*

**David Hay**

*University of Auckland*

**Fawzi Laswad**

*Massey University*

**Kamran Ahmed**

*La Trobe University*

**Marizah Minhat**

*Edinburgh Napier University*

**Mohamed Fadzly**

*University of Birmingham*

**Nazam Dzolkarnaini**

*Edinburgh Napier University*

**Roszaini Haniffa**

*Heriot-Watt University*

**Tan Hun Tong**

*Nanyang Technological University*

## Editorial Note

Dear readers,

We are honoured to present AJAP Volume 14 Issue 2, and we are also pleased to announce that our journal has been indexed in the Dimensions. This issue presents four articles written by respected researchers from International Islamic University Malaysia, Sebelas Maret University, Universiti Utara Malaysia and Universiti Malaya. These four articles covered research topics on Shariah disclosure, voluntary graphics disclosure, control and performance of Islamic banks, and the impacts of teaching methods on technical and soft skills among university students. The overview of these four articles are briefly presented below.

Amin et al. (2021) investigate the possible perception gaps between Shariah practitioners and customers of Islamic banks on the importance of Shariah disclosure in the annual reports. The research is crucial in understanding discrepancies of perception and anticipation between Islamic bank customers and Shariah practitioners. As the literature on this topic is scarce, the research findings presented and discussed in this article help the regulatory and policymaker improve the current practice of Shariah disclosure in the annual reports of Islamic banks in Malaysia. This research can also benefit other Asian countries as the current trend favours Islamic banking practices.

Probahudono et al. (2021) examine the extent and determinants of voluntary graphics disclosure of 197 audited local government financial statements in Indonesia. The analysis establishes that, on average, the local government used 44.88 per cent of voluntary graphics disclosure and found such disclosure practices are uncorrelated with the local government performance. Indonesia has practised their own financial reporting standards. The research findings in this article could benefit regulators and standard-setters in Indonesia and other Asian countries on the advantage of adopting voluntary graphics disclosure in the local governments' financial statements.

Alaudin (2021) investigates the relationship between customer fairness and trust-building and the performance of Islamic banks. This research reveals that customer trust-building is a critical determinant of performance relative to expectations. Given the impressive growth in the size and popularity of Islamic banking, Islamic bank management, both at corporate and operating divisions, may benefit from the research findings in implementing strategy and developing value-based competitive advantage in the form of trust and fairness. This article also noted that the lack of support for customer building results might provide an opportunity for further research into this topic.

Sulaiman et al. (2021) examine the impacts of teaching methods, namely, student-centred, lecture-centred, and hybrid (lecture-student), on technical and soft skills of accounting students using partial least squares structural equation modelling (PLS-SEM). Generally, the results indicate that the lecturer-centred method impacts the students' technical skills, and the hybrid method impacts students' technical and soft skills. It is also found that the hybrid teaching method is the most effective in enhancing accounting students' technical and soft skills. Particularly in the current pandemic situation, this article provides an informative discussion that could assist universities and policymakers worldwide in formulating relevant teaching strategies and approaches to enhance accounting students' competency.

Our journal encourages quality research in accounting and finance, focusing on addressing socio-economic issues in society and sustainability. In this issue, the selected four articles provide a practical discussion related to a better practice of

Shariah disclosure in the annual reports of Islamic banks, voluntary graphics disclosure in the public sector, customer fairness and trust-building in Islamic banks, and effective teaching methods in improving university students' technical and soft skills. The findings and discussions from articles in this issue aim to benefit regulators, policymakers, standard setters, educators, and the public. To end this humble note, we extend our gratitude to the authors, reviewers, the editorial and advisory board, and the management of the faculty of Business and Accountancy, for their contribution and support in the publication of Volume 14 Issue 2. A very big and warm thank you from all of us.

**Associate Professor Datin Dr Rusnah Muhamad**  
**Associate Professor Dr Ervina Alfian**  
**Associate Professor Dr Mazni Abdullah**