



PROF. MADYA DR. ROSNIA BINTI MASRUKI

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Dan Muamalat

SUPERVISION

PhD - Completed: 4, Ongoing: 7

Master - Completed: 0, Ongoing: 2

AREAS OF EXPERTISE

Not - For - Profit Accounting

Public Sector Accounting

Social Responsibility Accounting

Zakat Accounting

Corporate Governance (including Accountability, Ethics, Integrity)

BIOGRAPHY

A lecturer from Fakulti Ekonomi Dan Muamalat. Holds a Phd in Perakaunan.

ACADEMIC QUALIFICATION

Phd in Perakaunan (2016)

Master in Perakaunan (2005)

Bachelor in Perakaunan (2002)

Diploma in Perakaunan (1999)

RESEARCH

1. SUSTAINING ZAKAT EMPOWERMENT: THE 'ASNAFPRENEUR' RESILIENCE MODEL POST-PANDEMIC IN MALAYSIA AND INDONESIA

2024 ON GOING MAIN RESEARCHER

2. KAJIAN PENANDAARAAN AMALAN PERAKUNAN AKRUAN DAN IMPAK TERHADAP MATLAMAT PEMBANGUNAN LESTARI (SDG) BERDASARKAN MAQASID SHARIAH

2021 COMPLETED MAIN RESEARCHER

3. DEVELOPING BEST MEASUREMENT AND REPORTING OF WAQF INSTITUTIONS : SOCIO ECONOMICS AND GOVERNMENT IMPACT

2018 COMPLETED MAIN RESEARCHER

4. BEST REPORTING PRACTICES FOR WAQF : PERFORMANCE, GOVERNANCE AND SOCIAL & ECONOMIC IMPACT

2017 COMPLETED MAIN RESEARCHER

**5. THE INFLUENCE OF SHARIAH AND SUPERVISORY BOARD (SSB)
ON THE PERFORMANCE OF ISLAMIC FINANCIAL INSTITUTIONS (IFIS)
IN MALAYSIA**

2017 COMPLETED MAIN RESEARCHER

**6. VALUE REVELANCE OF ACCOUNTING NUMBER : DETERMINANTS
OF CORPORATE SOCIAL RESPONSIBILITY OF ISLAMIC BANKS IN
MALAYSIA**

2009 COMPLETED MAIN RESEARCHER

PUBLICATION

1. MENGUKUR RESILIEN DALAM KALANGAN USAHAWAN PENERIMA ZAKAT DI ERA PASCA- PANDEMIK

2025 PROCEEDING

2. CONCEPTUALISING A MULTIDIMENSIONAL RESILIENCE FRAMEWORK FOR ASNAF ENTREPRENEURS IN THE POST-PANDEMIC ERA: THE MODERATING ROLES OF INTERNAL RELIGIOSITY AND GOVERNMENT INTERVENTION

2025 PROCEEDING

3. ASSESSING THE IMPACT OF ZAKAT (ALMS) WAKALAH (AGENT) ON THE ZAKAT COLLECTION: THE CASE OF MALAYSIAN STATE ZAKAT INSTITUTIONS

2025 PROCEEDING

4. KE ARAH KETELUSAN DAN AKAUNTABILITI: MENGINTEGRASIKAN TERAS MADANI DALAM PELAKSANAAN PPIBZW (PIAWAIAN PERAKAUNAN ISLAM BAGI BAITULMAL, ZAKAT DAN WAKAF)

2024 PROCEEDING

5. STRATEGIC DIVERSIFICATION OF FACILITY MANAGEMENT SERVICES IN MALAYSIA'S CONSTRUCTION INDUSTRY: A CASE STUDY.

2024 PROCEEDING

6. THE INFLUENCE OF ACCRUAL ACCOUNTING USAGE ON SUSTAINABLE DEVELOPMENT GOALS (SDG) THROUGH MAQASID SHARIAH

2024 PROCEEDING

7. MITIGATING FINANCIAL MISMANAGEMENT: INSIGHTS FROM CALIPH UMAR'S GOVERNANCE

2023 PROCEEDING

8. KEPATUHAN PERNIAGAAN, ETIKA DAN TADBIR URUS

2023 CHAPTER IN BOOK

9. PELAKSANAAN PERAKAUNAN AKRUAN DAN PENGGUNAAN MAKLUMAT AKRUAN DALAM SEKTOR AWAM DI MALAYSIA: IMPAK TERHADAP MATLAMAT PEMBANGUNAN LESTARI (SUSTAINABLE DEVELOPMENT GOALS, ?SDG?) BERDASARKAN MAQASID SYARIAH

2022 JOURNAL

10. ASSESSING THE IMPACT OF WAKALAH IN ZAKAT DISTRIBUTION ON ZAKAT COLLECTION: THE CASE OF STATE ZAKAT INSTITUTIONS IN MALAYSIA

2022 PROCEEDING

11. KAJIAN PENANDAARASAN AMALAN PERAKAUNAN DAN IMPAK TERHADAP MATLAMAT PEMBANGUNAN LESTARI (SDG) BERDASARKAN MAWASID SYARIAH.

2022 BOOK

12. INOVASI AGIHAN ZAKAT DI MALAYSIA SEMASA PANDEMIK COVID-19

2022 CHAPTER IN BOOK

13. KERELEVANAN KONSEP WAKALAH AGIHAN ZAKAT UNTUK MEMPERKASAKAN KUTIPAN SEMASA PANDEMIK COVID-19

2022 CHAPTER IN BOOK

14. AMALAN TADBIR URUS YANG BAIK MENCEGAH PENYELEWENGAN KEWANGAN: TELADAN DARI PEMERINTAHAN KHALIFAH UMAR IBN ABDUL AZIZ

15. FACTORS INFLUENCING INFORMATION DISCLOSURE BY MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS: EVIDENCE FROM INTERVIEWS

2020 JOURNAL

16. SHARIAH ACCOUNTABILITY PRACTICE OF MALAYSIAN FOREIGN-OWNED ISLAMIC BANKS AND BAHRAIN ISLAMIC BANKS

2020 JOURNAL

17. AN EMPIRICAL INVESTIGATION ON ANNUAL REPORTING PRACTICES OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS: ISSUES AND CHALLENGES

2020 JOURNAL

18. GOVERNMENT ACCOUNTANTS? READINESS FOR ACCRUAL ACCOUNTING ADOPTION IN JORDAN: CRITICAL SUCCESS FACTORS

2020 JOURNAL

19. SHARIAH GOVERNANCE PRACTICES OF MALAYSIAN ISLAMIC BANKS IN THE LIGHT OF SHARIAH COMPLIANCE

2020 JOURNAL

20. SHARIAH ACCOUNTABILITY PRACTICES OF ISLAMIC BANKS IN MALAYSIA

2020 JOURNAL

21. ISSUES ON PUBLIC SECTOR ACCOUNTING REFORM IN JORDAN

2020 JOURNAL

22. SUSTAINABLE BUSINESS INNOVATION: NEW NORMAL GOING FORWARD

2020 PROCEEDING

23. ISLAMIC FINANCE 4.0: REALITY AND CHALLENGES

2020 CHAPTER IN BOOK

24. A WAQF-INTEGRATED REPORTING (WAQIR) MODEL: PERFORMANCE, GOVERNANCE, AND SOCIO-ECONOMIC IMPACT

2020 CHAPTER IN BOOK

25. INNOVATIONS OF ZAKAT (ALMS) DISTRIBUTION PRACTICES IN MALAYSIA

2020 CHAPTER IN BOOK

26. PERFORMANCE MEASUREMENTS OF SOCIO-ECONOMIC IMPACT FOR WAQF (ENDOWMENT) INSTITUTIONS

2019 JOURNAL

27. THE IMPACT OF BOARD SIZE ON THE PERFORMANCE OF SHARIAH-COMPLIANT COMPANIES IN MALAYSIA

2019 JOURNAL

28. SHARIAH SUPERVISORY BOARD (SSB) AND PERFORMANCE OF ISLAMIC BANKS IN MALAYSIA

2018 JOURNAL

29. FINANCIAL IMPACT ON THE ACCOUNTABILITY OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS

2018 JOURNAL

30. MANDATORY REPORTING ISSUES IN MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRC): EVIDENCE FROM INTERVIEWS

2018 JOURNAL

31. PERFORMANCE REPORTING PRACTICE OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS TOWARDS ENHANCING ACCOUNTABILITY

2018 JOURNAL

32. DEVELOPING ACCOUNTABILITY DISCLOSURE INDEX FOR MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRCS): QUANTITY AND QUALITY

2018 JOURNAL

33. SOCIAL MOTIVES OF ANNUAL REPORT DISCLOSURE TOWARDS DISCHARGING ACCOUNTABILITY: ISLAMIC INFLUENCE ON THE REPORTING OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS

2018 CHAPTER IN BOOK

34. DEVELOPING ACCOUNTABILITY DISCLOSURE INDEX FOR MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRCS): QUANTITY AND QUALITY

2017 PROCEEDING

35. FINANCIAL IMPACT ON ACCOUNTABILITY OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS

2017 PROCEEDING

36. INOVASI DALAM PENGAGIHAN ZAKAT DI MALAYSIA

2017 CHAPTER IN BOOK

37. BEST REPORTING PRACTICES OF WAQAF INSTITUTIONS IN MALAYSIA: PERFORMANCE, GOVERNANCE AND SOCIO-ECONOMIC IMPACT

2017 POLICY

38. EXPECTATIONS OF STAKEHOLDERS ON THE INFORMATION DISCLOSURE FROM THE MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRCS) REPORTING

2016 JOURNAL

39. SOCIAL MOTIVES OF ANNUAL REPORT DISCLOSURE TOWARDS DISCHARGING ACCOUNTABILITY: ISLAMIC INFLUENCE ON THE REPORTING OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRC)

2016 PROCEEDING

40. FACTORS INFLUENCING INFORMATION DISCLOSURE BY MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS: EVIDENCE FROM INTERVIEWS

2016 PROCEEDING

41. PERSPECTIVES OF ACCOUNTABILITY FOR PUBLIC SECTOR, CHARITIES AND RELIGIOUS ORGANISATIONS: EVIDENCE FROM AN ONLINE SURVEY OF STAKEHOLDERS OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRC)

2016 PROCEEDING

42. A PILOT STUDY ON THE EXPECTED INFORMATION DISCLOSURE IN THE ANNUAL REPORTS OF MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS (SIRCS)

2015 PROCEEDING

43. EXPECTATIONS OF STAKEHOLDERS ON THE INFORMATION DISCLOSURE FROM THE MALAYSIAN STATE ISLAMIC RELIGIOUS COUNCILS REPORTING

2015 PROCEEDING

44. THE DEVELOPMENT OF WAQAF ACCOUNTING IN ENHANCING ACCOUNTABILITY

2013 JOURNAL

45. DETERMINANTS OF MOTIVATING MUSLIMS TO BECOME ENTREPRENEURS IN MALAYSIA

2012 JOURNAL

46. THE IMPACT OF ASIAN FINANCIAL CRISIS TO EARNINGS MANAGEMENT AND OPERATING PERFORMANCE IN MALAYSIA

2012 JOURNAL

47. VALUE RELEVANCE OF ACCOUNTING NUMBERS: DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITY (CSR) DISCLOSURES OF ISLAMIC BANKS IN MALAYSIA

2012 JOURNAL

48. EXAMINING THE ROLE OF STATE RELIGIOUS ISLAMIC COUNCILS AS A MECHANISM FOR SOCIO-ECONOMIC SUSTAINABILITY OF UMMAH: A CASE STUDY OF FINANCIAL PERFORMANCE ANALYSIS IN FEDERAL TERRITORY ISLAMIC RELIGIOUS COUNCIL (MAIWP)

2012 PROCEEDING

49. THE COMPLIANCE OF ANNUAL REPORT DISCLOSURE OF FEDERAL TERRITORY ISLAMIC RELIGIOUS COUNCIL (MAIWP) IN MALAYSIA TOWARDS DISCHARGING ITS ACCOUNTABILITY

2012 PROCEEDING

50. THE IMPORTANCE OF BUDGETING TOWARDS ACHIEVING MUSLIMS ACCOUNTABILITY

2012 PROCEEDING

51. BUSINESS ACCOUNTING

2012 BOOK

52. INTRODUCTION TO ACCOUNTING, ACCOUNTING CYCLE, ACCOUNTING EQUATION, ACCOUNTING ADJUSTMENTS AND INVENTORY VALUATION.

2012 CHAPTER IN BOOK

53. FINANCIAL PERFORMANCE OF MALAYSIAN FOUNDER ISLAMIC BANKS VERSUS CONVENTIONAL BANKS

2011 JOURNAL

54. THE COMPLIANCE OF ANNUAL REPORT DISCLOSURE AND SOCIO-ECONOMIC ROLES: THE CASE OF FEDERAL TERRITORY ISLAMIC RELIGIOUS COUNCIL (MAIWP) IN MALAYSIA

2011 PROCEEDING

55. FINANCIAL PERFORMANCE OF MALAYSIAN ISLAMIC BANKS VERSUS CONVENTIONAL BANKS

2011 PROCEEDING

56. INCORPORATING CORPORATE SOCIAL RESPONSIBILITIES (CSR) INTO SUSTAINABLE FINANCIAL PERFORMANCE OF ISLAMIC BANKS IN MALAYSIA.

2010 PROCEEDING

57. VALUE RELEVANCE OF ACCOUNTING NUMBERS: DETERMINANTS OF CORPORATE SOCIAL RESPONSIBILITIES (CSR) OF ISLAMIC BANKS IN MALAYSIA

2010 PROCEEDING

58. FINANCIAL STABILITY OF ISLAMIC BANKS IN MALAYSIA: THE CASE OF BANK ISLAM AND BANK MUAMALAT.

2010 PROCEEDING

59. WAQF ACCOUNTING DEVELOPMENT FOR GREATER TRANSPARENCY AND ACCOUNTABILITY OF WAQF INSTITUTIONS

2010 PROCEEDING

60. EARNINGS MANAGEMENT IN MALAYSIA: THE BEHAVIOUR OF DISCRETIONARY ACCRUALS AFTER ASIAN ECONOMIC CRISIS

2009 PROCEEDING

CONSULTATION/ADULATION

1. KAJIAN PASARAN

2019 NATIONAL JABATAN PERUMAHAN NEGARA, KPKT DAN ZUL RAFIQUE & PARTNERS

2. KAJIAN DAN PENGGUBALAN AKTA PEMAJUAN KOMERSIAL

2019 NATIONAL ZUL RAFIQUE AND PARTNERS

3. BEST REPORTING PRACTICES FOR WAQF INSTITUTIONS: PERFORMANCE, GOVERNANCE AND SOCIO-ECONOMIC IMPACT

2017 NATIONAL MIA-MAREF MALAYSIAN INSTITUTE OF ACCOUNTANTS - MALAYSIAN ACCOUNTING RESEARCH EDUCATION FUND

4. SME-UNIVERSITY INTERNSHIP

2017 UNIVERSITY SME

5. PROGRAM TUBE 2017 TUNAS USAHAWAN BELIA

2017 NATIONAL SME

AWARDS/RECOGNITION

1. ACADEMIC ADVISOR

2025 NATIONAL

2. VISITING FELLOW (FELO PELAWAT)

2025 INTERNATIONAL

3. ANUGERAH PERKHIDMATAN SETIA

2024 UNIVERSITY

4. ACADEMIC ADVISOR

2024 NATIONAL

5. ACADEMIC ADVISOR

2024 NATIONAL