



## Proceedings of the 2<sup>nd</sup> ICAN Malaysia International Conference on Accounting and Finance (ICAF-IMDS) 2020

24-27 February 2020, Kuching, Malaysia, Borneo

## **Editors:**

Oluwatoyin Muse Johnson Popoola Abdulmalik Olarinoye Salau Aidi Ahmi Siti Zabedah Saidin Zaimah Abdullahi Saliza Abdul Aziz Mohamad Zulkurnai Ghazali



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA MALAYSIA DISTRICT SOCIETY

Available Online https://ican-malaysia.org