

CURRICULUM VITAE

**Nor Hamimah Mastor,
Faculty of Management,
Universiti Teknologi Malaysia**



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Dr. Nor Hamimah Mastor is a Senior Lecturer specialising in the areas of taxation, management accounting, post adoption and social capital with Universiti Teknologi Malaysia.

Dr. Nor Hamimah Mastor has vast experience teaching in the areas of taxation, cost and management accounting, financial accounting, integrated case study and entrepreneurship at undergraduate level. Currently, she is supervising several undergraduate and postgraduate research projects.

ACADEMIC QUALIFICATIONS

- Ph.D. (Management), Universiti Teknologi Malaysia
- Masters in Accounting, Universiti Kebangsaan Malaysia
- Bachelor of Accounting (Hons), Universiti Utara Malaysia

CAREER HISTORY

2015 – present : Senior Lecturer, Universiti Teknologi Malaysia
2020 – September 2024 : Head of Programme, Bachelor of Accounting (Hons), UTM
2004 – 2015 : Lecturer, Universiti Teknologi Malaysia

TEACHINGS

Undergraduate

Taxation I SHAC / SBSC 3163
Taxation II SHAC / SBSC 3183
Advanced Taxation SHAC / SBSC 4113
Introduction to Financial Accounting and Reporting SBSC1033
Management Accounting 1 SBS/SHAC 1113
Management Accounting 2 SBSC 2103
Business Accounting SBSC 1303
Cost accounting SHAC 2013
Basic Financial Accounting SHAC 1013
Financial Accounting SHAC 1023
Integrated Case Study SHAC 4093
Entrepreneurship and Enterprise Development UHAS 3012

PUBLICATIONS

Journal

Liu, C., & Mastor, N. H. (2025). *The impact of auditor competence on fraud detection in China*. International Journal of Research and Innovation in Social Science, 9(10).

Nie, Y., & Mastor, N. H. (2024). *Accounting employability: A systematic review of skills, challenges, and initiatives*. Cogent Business & Management, 11(1), 2433161.

Izzie Hadzree Khamis, Nor Hamimah Mastor. (2023). The Mediating Effect of Trust in Authority on the Relationship between Tax Audit, Tax Penalty, and e-Commerce Business Enforced Tax

Compliance. *International Journal of Academic Research in Business and Social Sciences*.

Izzie Hadzree Khamis, Nor Hamimah Mastor. (2022). The Relationship of Trust in Authority, Procedural Fairness, and Tax Policy Reform on Voluntary Compliance during the Covid-19 Pandemic in Malaysia. *International Journal of Academic Research in Business and Social Sciences*. 12(7), 845 – 856.

Izzie Hadzree Khamis, Nor Hamimah Mastor, 2021, Service Quality, Tax Awareness and Tax Fairness as Determinants of Tax Compliance among E-Commerce Enterprises in Malaysia, *International Journal of Academic Research in Business and Social Sciences*, 11(2), 938-951.

Nadhrah Manas, Nor Hamimah Mastor, Fadilah Zaini, 2021, Determinants of Business Performance Amongst Women Entrepreneur in Johor, Malaysia, *International Journal of Academic Research in Business and Social Sciences*, 11(8), 751 - 770

Abdallah Al-Hanandeh, Aniza Othman, Nor Hamimah Mastor, Ibrahim ALNohoud, 2020, International Financial Reporting Standards (IFRS 9) and International Accounting Standard 39 (IAS 39) from 2003 to 2019: Bibliometric Analysis, *International Journal of Innovation, Creativity and Change*. www.ijicc.net Volume 14, Issue 11, 94 - 117

Nor Hamimah Mastor, Asan Ali, Siti Zaleha Omain, Dewi Fariha Earnest, 2019, Barriers to Cooperatives Growth as Social Entrepreneur, *Journal of Economic Info* 6(4); 18-20.

Khalil Md. Nor, Janejira Sutanonpaiboon, Nor Hamimah Mastor, 2010, Malay, Chinese and Internet banking, *Chinese Management Studies*, 4(2), Emerald Group Publishing Limited, 141- 153.

Book chapter

Panichelvam, V. N., & Mastor, N. H. (2024). *Ethics and the accounting profession*. In ESG, ethics, audit reports, and generic skills in Accounting and Finance (pp. 45 - 64). Penerbit UTM Press.

Proceeding

Nor Hamimah Mastor, Uthaya Kumar Magendharan, Nursyazwani Mohd Fuzi, Kamaruzzaman Abdul Rahim, 2023, Perception on Teaching Quality in Faculty of Management, Universiti Teknologi Malaysia, *International Symposium on Business & Accounting (ISBAC)*, Universiti Teknologi Malaysia, eISBN 978-967-19645-6-9, 159 – 166.

Nor Hamimah Mastor, 2021, Using formative feedback to self-directed learners in the learning of tax online, *International Conference on Accounting Research and Education (iCare2021)*, Universiti Teknologi Mara Perak Branch, eISBN : 978-967-25697-0-1, 177 – 181.

Nor Hamimah Mastor, Dewi Fariha Earnest, Norkhairul Hafiz Bajuri, Nursyazwani Mohd Fuzi, 2021, Understanding Student's Experience as Self-Direct Learners in Online Learning, International Symposium on Teaching & Learning Innovation (ISTLI), Azman Hashim International Business School, e ISBN 978-967-19645-3-8

Mohana Santheran, Nor Hamimah Mastor, 2021, Examining the Mediating Effect of Social Networking Sites on the Relationship Between Work-life Balance and Psychological Well-being of employees in Malaysia, The International Virtual Conference on Human Resource Development (ICHRD 2021) School of Human Resource Development & Psychology (SHARPS), ISBN 978-967-15950-5-3

Nor Hamimah Mastor, Khalil Md. Nor, 2011, Measuring social capital instrument: an assessment of construct reliability and validity, Conference Proceedings of the International Conference Human Resource Development, ISBN 978-983-42745-2-8

Lew Wei Siong, Nor Hamimah Mastor, 2015. Perception of Plagiarism Concept Among UTM Students. Accounting and Finance Symposium Faculty of Management UTM Skudai(Dec, 16-17, 2015), 47 - 62

Book Publication

Noriza Mohd Jamal, Nor Hamimah Mastor, Maisarah Mohamed Saat, Mohamed Fuad Ahmad, Dewi Fariha Abdullah @ Earnest, (2007), Cost & Management Accounting: An Introduction, UTM Publisher, 307 pages

RESEARCH SUPERVISION

PhD

Completed

Tax non-compliance determinants among e-commerce business taxpayer (Main sv)

The Moderating Effect of EIE and I+X on the Relationship between Determinant Factors and Accounting Graduates' Employability (Main sv)

Ongoing

The influence of auditor competence and independence on fraud detection: moderating effect of affective commitment and Big Data Analytics capabilities (Main sv)

Determinants of Psychological and Sociological well being (Main sv)

Antecedents of Employee Turnover Intention in China (Main sv)

Kesan moderator kepimpinan servant ke atas budaya organisasi dan komitmen organisasi dalam pembuatan keputusan etika di Pihak Berkuasa Tempatan (PBT)- Co-sv

The impact of the Estimated Credit Loss on the Commercial Banks Profitability – Co sv

Online Integrated Marketing Communication in Medical Tourism Promotion (Co-sv)

Masters

Completed.

Determinants of Business performance amongst women entrepreneur in Johor

Faktor ganjaran yang mempengaruhi komitmen pekerja terhadap organisasi

Undergraduate

Factors that influencing Accounting students and Accounting Alumni to pursue career in Auditing Profession

Factors that influence students purchase intention towards online shopping

Tax morale and its effect on Tax Evasion

Determinants of tax compliance among sole proprietorships

Digitalization of Audit Procedures Among Companies of Developing Countries

Accounting undergraduate student's perception on the importance of ethics in the accounting profession

THESIS EXAMINATION

PhD Proposal

Lee Heng Liang, Determinant Factors of Goods and Services Tax Compliance among Registered Persons in Malaysia, Doctor of Philosophy

Hu Jing Yi, The Impact of Environmental Management Accounting and Green Innovation on Environmental Performance in Heavy Polluting Industries of China, Doctor of Philosophy

Muhammad Ali Chohan, Dividend Policy in different political regimes across non-financial Pakistani listed firms, Doctor of Philosophy

Ali Shariff Kabara, The effect of Corporate Governance on the relations between Board Diversity, Audit Committee, and Voluntary Disclosure of the Nigerian listed companies, Doctor of Philosophy

ARTICLE REVIEW

Efficacy of Big Data in Accounting information systems; Accountant's functions, 2024. Asian Journal of Economics, Business and Accounting.

Study on Challenges Faced by Female Entrepreneurs in Different Income Generating Trades, 2023. Journal of Scientific Research and Reports.

How do Sustainable Agricultural Practices (SAPs) Impact on Net Revenue and Expenditure in sub-Saharan Africa?. 2022. Journal of Economics, Management and Trade.

Zakariya'u Gurama. Internal Audit Reporting in Tax Administration: What Matters in the Report Content. 2019. International Conference on Management and Social Sciences ICMSS

The Use of Open Educational Resources in Open and Distance Learning: The Learning Experiences of First Year Undergraduates Accounting Students. 2021. The 4th International Conference on Accounting Research and Education (iCARE2021)

Tax Aggressiveness in Indonesia Before-After Tax Amnesty and The Determinant Factors: Case Study of Manufacturing Companies Listed in IDX. 2021. The 4th International Conference on Accounting Research and Education (iCARE2021)

RESEARCH GRANT

University Research

Application of Intellectual Capital on Organizational Knowledge in Management Accounting and Finance. Vot No. 71974 Project Manager: Nor Hamimah Mastor, Co-researcher: Maisarah Mohamed Saat, PM Dr Hishamuddin Md Som, Dr Azizah Rajab, Saudah Sofian

PROGRAMME EXAMINER

Panel Penasihat Program (Akademik) Diploma Perakaunan Kolej Vokasional Perdagangan Johor Bahru 2024.

External examiner – Academic of Raffles University 1 September 2021 – December 2025.

Board of studies, Diploma in Accounting, Centre for Diploma Studies, SPACE, UTM. 2022.

Panel Penilai Maklumat Kursus bagi Program Asasi UTM konsentrasi Sains Sosial 2021.