

Message from Guest Editors

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The International Conference on E-Commerce (ICoEC) 2017 is an extension of similar conferences that were successfully organised in 2005, 2006 and 2015. Those conferences were held in Selangor, Penang, and Sarawak respectively. The rapid development of information and communication technology (ICT) has a significant impact on growth and expansion of business today. This development has led to the advancement of a dynamic business industry, known as E-Commerce. E-commerce includes trade and business activities that are carried out through a variety of technology-based applications and network systems.

These technology-based business activities are implemented regardless of timeline, geographical location and transactions capacity. The progressive growth of E-Commerce is supported by the development of various applications including document automation technology, electronic payments, online purchases and banking, online communications and conferencing, content management, wireless networking and social media.

The continuing expansion in this industry has led to a variety of issues that need to be explored and understood for the development and management of a more holistic and sustainable industry. Important issues that are critical for promoting sustainable developments in E-Commerce industry include digital technology applications, frameworks, development and governance of e-business, education, technology approaches and methods, and impact of technology on businesses and management activities among parties involved in E-commerce.

With the theme of "Empowering the Digital Economy: Opportunities and Challenges", the Institute for Strategic and Sustainable Accounting Development (ISSAD), Tunku Puteri Intan Safinaz School of Accountancy (TISSA-UUM), College of Business (COB), Universiti Utara Malaysia (UUM) is proud to organise the International Conference on E-Commerce (ICoEC) 2017 at the Everly Hotel, Putrajaya, Malaysia. The conference was the fourth in an intended series of future conferences that aim to explore both theoretical and practical aspects on accounting and related disciplines.

This conference manages to receive over 50 manuscripts initially submitted for this conference. After careful peer reviews of all these papers, 36 of them have been accepted for oral presentations in the conference and 28 of them have been considered for publications in the proceedings. The accepted papers deal with a wide range of e-commerce issues including e-commerce application, e-commerce education, e-commerce technology and infrastructure and e-commerce governance.

As the editors of the conference proceedings, we would like to express our sincere thanks to many individuals who have contributed a lot to the paper reviewing works. We would especially like to express our gratitude to all scientific committee members and guest reviewers who diligently reviewed the papers. Our appreciation goes to the organising committee of ICoEC 2017 who have contributed much of their valuable time and made every effort for the successful organisation of this conference.

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