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Dari Meja Pengarang

We're excited to share the latest edition of the *FPN Bulletin*. In this space, we come together as educators and researchers to explore what's new, changing, and what continues to shape the accounting world. Accounting isn't what it used to be—and that's good. With shifts in the global economy, the rise of new technologies, and evolving standards and regulations, the way we teach, learn, and think about accounting constantly adapts. This bulletin is all about keeping that conversation going.



This issue is particularly special because it coincides with Teacher's Day. It's a great reminder of our educators' importance—not just for passing on knowledge, but for inspiring curiosity, building confidence, and shaping the values that guide us throughout our careers. Our teachers play an especially important role in accounting, where so much depends on accuracy, ethics, and good judgment.

Inside, you'll find articles tackling various topics—from sustainability reporting to how data analytics reshapes accounting education. These contributions reflect both the strong foundation of accounting principles and the new directions our field is heading in. They're thoughtful, practical, and worth diving into, whether you're in the classroom or out in the field. As our profession evolves, the need for collaboration, mentorship, and continuous learning only grows. This bulletin reflects that ongoing journey and the strength of the academic community behind it.

We hope you find something here that sparks your interest, challenges your thinking, or reminds you of a teacher who made a difference in your life. Thanks for reading, and it's not too late to wish Happy Teacher's Day!



Dr Raziah Bi Mohamed Sadique
Ketua Pengarang
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Accounting for the Gig Economy in Malaysia: Challenges and Opportunities

Salwa Muda, Musliha Musman, Raziah Bi Mohamed Sadique & Asma' Rashidah Idris

The gig economy has emerged as a vital component of Malaysia's labor market, driven by technological advancements and the increasing prevalence of digital platforms such as Grab, Foodpanda, and Shopee. These platforms offer flexible work opportunities, allowing individuals to earn income outside traditional employment structures. Between 2016 and 2021, Malaysia saw a substantial rise in gig workers and digital platforms, contributing not only to workforce dynamism but also to economic growth. The World Bank's **"Informal Employment in Malaysia"** report (2024) highlights how gig platforms became a lifeline for many Malaysians during the COVID-19 pandemic. The number of workers using **eRezeki**, a platform for digital jobs, more than **doubled** from **333,130 in 2019 to 699,517 in 2020**. This rapid growth, especially in location-based gig work, helped many people sustain their income during tough times.

Physical gig activities, like food delivery services, dominate the market compared to digital gig tasks, such as freelance graphic design or online tutoring. The pandemic accelerated demand for online services, giving rise to local digital platforms and creating more earning opportunities. Despite these advancements, challenges remain. Gig workers often face issues such as the lack of social protection, the absence of formal employment contracts, and inadequate regulatory frameworks to safeguard their interests (Ahmad Nawawi et al., 2023). As more Malaysians turn to gig work for their livelihood, accounting practices must evolve to meet the unique demands of this growing workforce.



Challenges in Accounting for Gig Workers in Malaysia

i. **Income tracking**

- For many gig workers, juggling multiple income streams from various platforms makes tracking earnings accurately a complicated task. Traditional employees benefit from structured 'Employee Annual Remuneration Statements' (EA forms), but gig workers must handle their own records. This lack of structure increases the risk of misreporting income, leading to potential compliance issues and penalties from the Inland Revenue Board of Malaysia (LHDN). Accountants often step in to help gig workers streamline their financial records and meet reporting obligations.

ii. *Taxation and Compliance*

- Gig workers in Malaysia are classified as self-employed, meaning they are responsible for their own income tax filings and deductions. Understanding allowable expenses, such as vehicle maintenance for delivery drivers or equipment costs for freelancers, can be daunting. The introduction of the digital service tax (DST) further complicates matters, especially for those earning from international platforms. These complexities call for tailored tax planning support from accountants.

iii. *Worker Classification Issues*

- The debate over whether gig workers should be treated as independent contractors or employees has significant implications for accounting. Misclassification can affect contributions to the Employees Provident Fund (EPF), Social Security Organization (SOCSO), and compliance with labor laws. Businesses relying heavily on gig workers face financial and legal risks if classification issues are mishandled.

iv. *Platform-Specific Variations*

- Each gig platform operates differently in terms of payment schedules, fee structures, and reporting standards. While platforms like Grab provide detailed earnings breakdowns, others may offer only minimal transparency. Accountants need to familiarize themselves with these platform-specific practices to provide accurate financial guidance.

Opportunities for Accountants

i. *Tailored Services for Gig Workers*

- The growing gig economy has created a demand for specialized accounting services. Accountants can offer guidance on expense tracking, tax planning, and long-term financial management. Helping gig workers identify allowable deductions, such as fuel costs or mobile data, can result in significant tax savings.

ii. *Leveraging Technology*

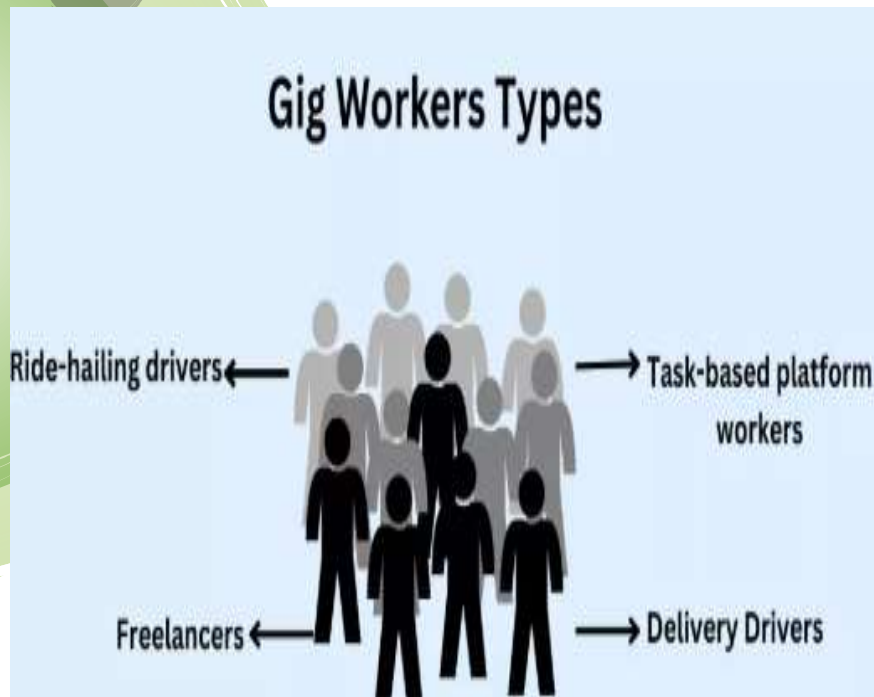
- Technology can simplify accounting for gig workers. Cloud-based tools like AutoCount, QuickBooks, and Wave enable gig workers to track their income and expenses efficiently. Accountants can assist clients in adopting these tools, ensuring their finances are well-organized and compliant.

iii. *Advisory Roles*

- Accountants can guide gig workers toward financial stability by advising them on voluntary EPF contributions, insurance plans, and personal savings strategies. For businesses, accountants can provide insights on worker classification, tax compliance, and efficient financial management.

iv. *Shaping Policy and Standards*

- With the gig economy's expansion, accountants have an opportunity to influence policymaking. Engaging in discussions on tax reforms, labor laws, and platform accountability allows accountants to advocate for fair and practical standards that benefit both gig workers and businesses. Their expertise can bridge the gap between policymakers and the gig economy.



As the gig economy in Malaysia continues to evolve, the focus must remain on creating supportive systems that empower gig workers while ensuring businesses operate ethically and within the law. This means designing frameworks that address the unique needs of this diverse workforce, from improving financial literacy to ensuring fair labor practices. Accountants, with their expertise and innovative approaches, play a crucial role in navigating these challenges. By leveraging the right tools and adopting forward-thinking strategies, they can help turn the complexities of gig work into opportunities for growth, resilience, and innovation—not just for individual workers but for the entire economy. The journey is not without its hurdles, but with collaboration and commitment, the gig economy can become a sustainable and equitable pillar of Malaysia's future.

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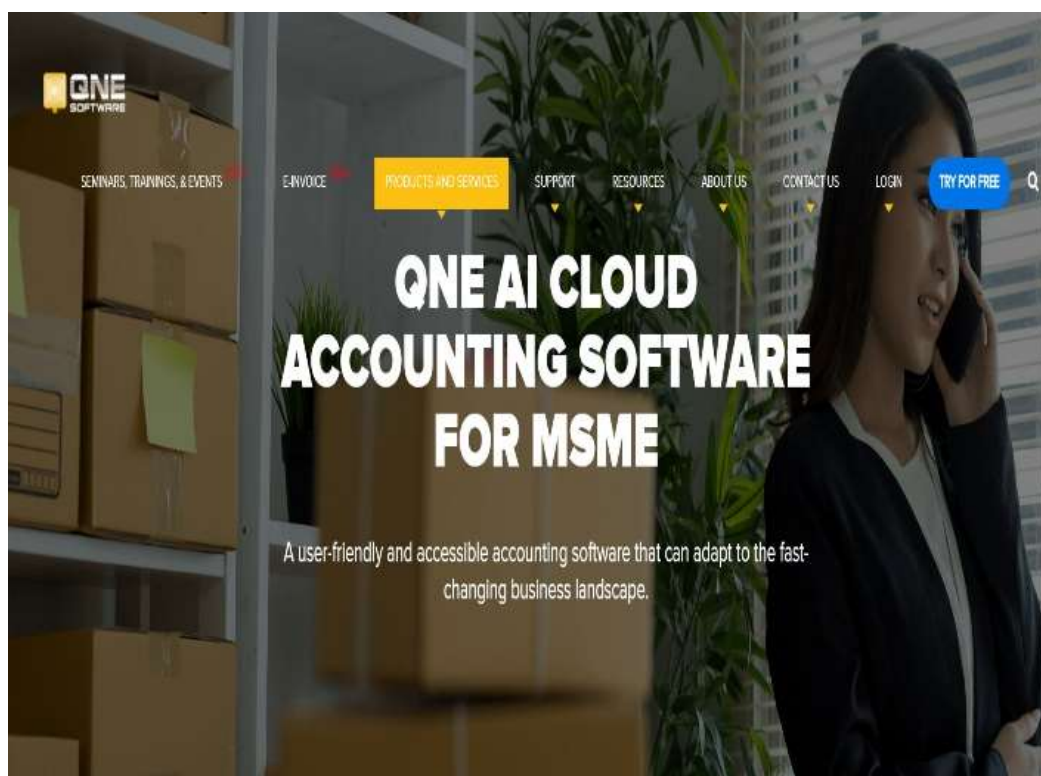
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Artificial Intelligence in Accounting

Akma Hidayu Dol @ Abdul Wahid & Rafizan Abdul Razak

In the rapidly evolving landscape of the modern business world, the integration of artificial intelligence (AI) into the field of accounting has become a subject of increasing interest and importance. The development of AI-based technologies has transformed the accounting profession, presenting both opportunities and challenges for professionals in this domain. One of the primary advantages of incorporating AI into accounting is the potential for improved efficiency in various tasks, such as data analysis, financial reporting, and auditing (Gatea, 2024). AI is transforming the accounting field by automating tasks, providing insights, and enhancing decision-making. For instance, AI can automatically extract data from invoices, receipts, and other documents, thus reducing manual effort. Furthermore, AI algorithms can reconcile transactions and identify discrepancies. As a result, AI can generate standard financial reports in a much faster way than humans. AI helps accountants save time by handling daily tasks like entering data, matching transactions, and creating reports. This lets them focus on more important work that needs human thinking and skill (Anin Dyah Luthfiani, 2024).

One example of accounting software that incorporates AI-driven features to enhance financial accounting and management is QNE AI Cloud Accounting. QNE AI Cloud Accounting is the newest product from QNE Software, designed for small and medium businesses and startups. It offers an easy-to-use and flexible accounting solution that can keep up with the fast-changing business world. Interestingly, the software introduces QuickScan, a revolutionary feature that streamlines paperwork, reducing errors and saving time. The Optical Character Recognition Module (OCR) lets users scan printed or handwritten text from documents or images. It automatically changes the scanned text into digital text and saves it as a transaction record.

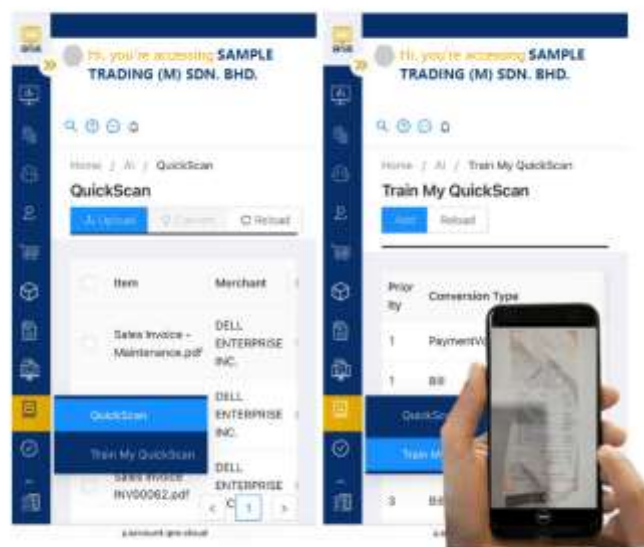


(Source: <https://qne.com.my>)

Incorporating AI into accounting not only improves the efficiency of the accounting process but also the accuracy and quality of accounting information by minimizing the risk of errors. The rapid advancements in

artificial intelligence have significantly transformed this landscape, providing organizations with powerful tools to enhance the quality and reliability of their decision-making. (El-Emary, 2020). AI capability not only ensures compliance with accounting standards, but also AI algorithms can identify unusual patterns and flag potential fraud in real-time (Adeyelu et al., 2024). Further, by analyzing large datasets, AI can forecast future trends, helping businesses make informed decisions about budgeting, resource allocation, and investments. It also can analyze complex financial data and provide clear, concise summaries, enabling accountants to make data-driven decisions.

In summary, the increasing use of artificial intelligence in making decisions has greatly changed how organizations work. It provides them with useful tools to improve the quality and trustworthiness of their decisions. As AI develops and gets better, it will likely play a more important role in helping people make decisions, especially in complicated and critical situations. It's important to understand that while AI decision support systems can be helpful, they are not a complete solution. Their use should be thought through carefully and balanced with other key factors, like ethics, human judgment, and the need for proper oversight and accountability. To make the most of AI in decision-making, organizations need to combine human skills with AI technology in a smart and flexible way.



(Source: <https://qne.com.my>)

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Revolutionizing Accounting with Artificial Intelligence

Musliha Musman, Salwa Muda, & Raziah Bi Mohamed Sadique

Artificial intelligence (AI) is an evolving technology with the potential to transform numerous industries and professions, including accounting. AI is a discipline of computer science that focuses on creating systems capable of executing activities that would normally need human intelligence (Boden, 2016). These tasks include learning, thinking, problem solving, language comprehension, and pattern recognition (Goertzel, 2021). AI systems change and grow over time, becoming more efficient at handling complicated tasks. This advanced technology is expected to compel accountants and other stakeholders in the accounting profession to realize AI's disruptive impact, resulting in a variety of diverse and complex implications for the future of the accounting profession (Anomah et al., 2024).

AI significantly reduces the reliance on manual labor in accounting by automating time-consuming and repetitive tasks. Traditional accounting processes, such as data entry, ledger maintenance, and report generation, often involve manual effort, leading to inefficiencies and errors. AI-powered tools improve accuracy by minimizing human involvement in tasks like extracting, validating, and recording financial data. Furthermore, Optical Character Recognition (OCR) technology enables the quick and efficient scanning and processing of invoices and receipts, while AI seamlessly reconciles transactions across bank statements and ledgers. Payroll management, including calculations, tax deductions, and compliance checks, is also automated, saving time and ensuring precision. These advancements not only reduce errors and enhance operational efficiency but also allow accountants to focus on higher-value, strategic responsibilities. Furthermore, AI has had a profound impact on professional roles, offering scalability, reducing costs, and allowing greater attention to be directed toward strategic tasks (Hussin et al., 2024).



AI has completely changed financial reporting by enabling the real-time processing of enormous volumes of



financial data, significantly improving the speed and accuracy of reporting processes. With AI-powered systems, financial statements and management reports can be generated almost instantly, ensuring that businesses have quick access to critical financial information. Instead of waiting for sporadic updates, this feature enables organizations to continuously monitor their financial performance. Furthermore, AI enhances accessibility to recent information, allowing stakeholders to make well-informed, timely decisions. Real-time data improves transparency and agility, allowing companies to respond quickly to market

changes or new possibilities. For example, companies can analyze current revenue streams or expense trends and adjust strategies accordingly, leading to improved operational efficiency and financial outcomes (Smith, 2020).

AI plays a pivotal role in helping organizations enhance internal controls, adhere to regulations, and protect the integrity of their financial processes (Doe, 2022). By streamlining fraud detection and risk management operations, AI improves security and minimizes financial risks. Through advanced algorithms, AI systems analyze patterns in financial transactions to identify anomalies or suspicious activities that may indicate fraudulent behavior. This proactive approach enables organizations to detect and resolve possible fraud in real time, considerably lowering the risk of financial loss. Furthermore, AI facilitates complete risk assessment by examining multiple aspects of financial operations to identify possible risks. By analyzing past data and current trends, AI can forecast weaknesses and offer risk-mitigation solutions.

Overall, AI has revolutionized financial processes within the accounting industry. By automating repetitive tasks such as data entry, invoice processing, and payroll management, AI significantly reduces manual labor, enhances accuracy, and improves operational efficiency. Its ability to process large volumes of financial data in real time enables instant report generation and delivers up-to-date insights, supporting faster and more informed decision-making.



Moreover, AI enhances fraud detection and risk management by identifying anomalies, assessing potential risks, and providing practical solutions to safeguard financial integrity. Beyond operational advantages, AI enables accountants to focus on strategic, higher-value duties such as financial planning, advising services, and long-term decision-making, so improving their positions within organizations. It also promotes scalability and cost-effectiveness, making it easier for organizations to respond to changing financial situations and complex regulatory requirements. As AI evolves, its integration into accounting procedures will drive even more innovation, ensuring the profession's agility, efficiency, and future readiness.

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Financial Literacy in Sole Proprietorship: The Entity Concept.

Raziah Bi Mohamed Sadique, Musliha Musman & Salwa Muda

Running a business as a sole proprietor comes with its fair share of challenges, and financial literacy is one of the most important skills to master. Financial literacy is a complex concept encompassing knowledge, skills, and attitudes about effectively managing financial resources (Amirtha, 2024). It plays a crucial role in financial management, particularly for small and medium enterprises (SMEs). Studies have shown that financial literacy significantly affects financial management based on the economic entity concept, which separates business finances from personal finances (Dewi Fadila et al., 2023). However, many SMEs struggle to fully implement this concept in their financial statements due to familiarity with more straightforward accounting methods (Fadila Cristy et al., 2024). One key concept that every sole proprietor should understand is the entity concept, the idea that a business should be treated as a separate financial entity from its owner. The economic entity concept is fundamental to proper financial management and reporting, requiring separate recording of business and owner transactions (Fadila Cristy et al., 2024). Even though a sole proprietorship is not legally distinct from its owner, keeping business and personal finances separate is crucial for managing money effectively, maintaining accurate records, and ensuring long-term success. The entity concept comes from accounting principles and emphasizes that a business's financial transactions should be recorded separately from the owner's expenses. This helps provide a clear picture of the business's financial health without interference from personal spending.



Businesses can produce clear, unbiased financial statements by maintaining separate records. This accuracy is critical for stakeholders—investors, creditors, and regulators—to make informed decisions. Business owners benefit from this clear demarcation as it provides a transparent view of the business's financial status, aiding in strategy, planning, and resource allocation. This means that all financial records should reflect only business-related transactions. Whether running a small café, a freelance business, or an online store, keeping personal and business finances separate is essential. For example, a business owner using personal funds to cover a business expense should be recorded as a capital contribution rather than just another expense. A common mistake that sole proprietors make is mixing personal and business finances. Some common mistakes include

- **Paying Business Expenses with a Personal Credit Card:** While convenient, this practice makes it difficult to track business spending and may result in missed deductions or incorrect financial reports.
- **Using Business Revenue for Personal Expenses:** This inaccurate representation of business profits can lead to financial strain if business funds are depleted for personal use.
- **Failing to Record Personal Contributions as Capital Investments:** If a business owner injects personal funds into the business, it should be documented as a capital contribution, not an expense. Misclassifying this can distort financial records.

While this might seem harmless, it can create confusion, complicate tax filing, and make it harder to understand how well the business performs. The concept is foundational in accounting practices. It demands that all



financial transactions be recorded under the business's books rather than being mingled with the owner's records. Individuals can apply the entity concept by maintaining separate bank accounts for different financial goals, such as emergency funds, retirement savings, and investment portfolios. This approach improves financial discipline and transparency, reducing the risk of mismanaging personal and business funds. Investors and financial analysts rely on the clean, delineated data provided by adhering to the entity concept to assess a business's profitability, liquidity, and overall financial health. Understanding the entity concept helps individuals and companies create accurate financial statements, determine profitability, and comply with tax laws. For investors, recognizing an entity's financial independence ensures clarity when analyzing its financial health before making investment decisions.

Treating your business as its own financial entity helps you stay on top of your finances, simplifies tax preparation, and makes financial decision-making much easier. It is a small but powerful step toward running a successful and financially healthy business. Grasping the entity concept is a cornerstone of financial literacy. Improving financial literacy among SME owners can lead to better financial performance and decision-making (Dewi Fadila et al., 2023). It empowers business owners and financial professionals to maintain accurate records, make informed decisions, and ensure compliance with legal and tax obligations. By recognizing the distinct boundaries between personal and business finances, individuals and organizations can better navigate the complexities of financial management and planning. This understanding not only aids in effective business management but also fosters greater trust and clarity in financial transactions, contributing to overall economic stability and growth.



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Malaysian Business Reporting System: Challenges of Its Implementation

Noor Amirah Abdul Rahim, Saflina Azis & Mustafa Kamal Mat



Introduction

The implementation of the Malaysian Business Reporting System (MBRS) enhances financial reporting by making data validation more efficient and minimizing human errors. The standardized submission formats also ensure consistency across companies, making comparisons easier. Moreover, MBRS supports companies in meeting regulatory compliance more effectively, thereby reducing the risk of penalties and fostering a positive relationship with regulators. However, the enforcement of MBRS has brought significant changes to corporate reporting practices in Malaysia, creating both opportunities and challenges.

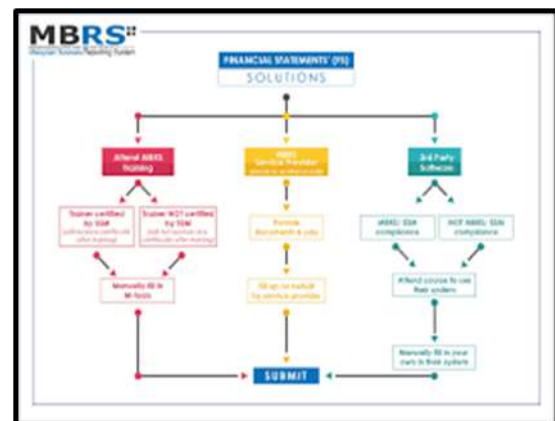
Challenges

• High Investment Costs for Firms

One of the major challenges faced by accounting firms is the substantial investment required to transition to MBRS. Firms must allocate considerable financial resources to acquire compatible software, upgrade their existing IT infrastructure, and ensure that their systems are fully aligned with MBRS requirements. Additionally, training their staff to navigate the new system effectively adds to the overall cost and time commitment. Meanwhile, for the larger firms with well-established digital systems, these expenses may be manageable. However, for smaller accounting firms with limited financial resources, the cost may affect their budget, which has led to slower adoption rates.

• Challenges for Auditors

Auditors encountered several challenges when using MBRS. A major concern is ensuring the accuracy and completeness of the data submitted through the system. In cases where discrepancies arise between MBRS submissions and original financial records, the auditing process becomes more complex, especially for companies with weak internal controls. Additionally, manual data entry increases the risk of errors, such as inconsistencies in balance sheets or incorrect profit-and-loss entries. While validation tools within the MBRS, mTool 2.1, help to detect errors, their effectiveness depends on the user's understanding and correct application of the system's features.



• Challenges for Smaller Firms

MBRS adaptation sometimes presents extra challenges for smaller firms with less financial support and human capital (staff). The competency gap may grow even further because of these firms' inability to devote the time and resources required to give their staff specialized training. Users may have trouble comprehending the technical facets of MBRS, such as the XBRL taxonomy, data tagging, and validation criteria, if they are not professionally trained. In addition, the submission rejections due to incorrect data input or financial information mapping can further postpone compliance efforts and increase the administrative burden on businesses.

- **Fulfill the Compliance Requirement**

Fulfilling the compliance requirements and standards established by MBRS, the Companies Act 2016, and related financial reporting frameworks presents significant challenges. Accounting firms also must ensure that their financial statements adhere to the applicable Malaysian Financial Reporting Standards (MFRS) or Malaysian Private Entities Reporting Standards (MPERS), depending on their classification. Navigating the complex taxonomy of MBRS and staying updated on evolving regulatory guidelines requires time, expertise, and resources. Additionally, ensuring that data validation processes and filing timelines are met demands efficient workflows and careful planning. If there is non-compliance or errors in filing, it can lead to penalties or reputational damage. Thus, it is important to continue education on regulatory changes, proactive communication from regulators, and access to expert consultations to mitigate these challenges.

Conclusion

In conclusion, MBRS plays an important role in modernizing financial reporting in Malaysia by improving governance, transparency, and compliance with global standards. By leveraging XBRL technology, MBRS can reduce errors, streamline reporting processes, and provide stakeholders with more accurate financial data. However, implementing MBRS has not been without challenges. Smaller firms, in particular, face difficulties due to technical issues, lack of training, and compliance requirements. These challenges highlight the need for a robust support system, ongoing platform improvements, and collaboration between businesses, regulators, and industry stakeholders. A well-implemented MBRS can improve Malaysia's financial system, attract investors, and enhance corporate governance standards. Besides, other countries that seek to modernize their financial reporting systems may also get inspiration by using the MBRS as a reference model. Additionally, to keep MBRS relevant, regular updates and user feedback will be essential for system improvements. Encouraging a culture of ongoing learning and adaptation will help firms fully utilize MBRS and maximize its potential. With the right strategies in place, MBRS can drive greater transparency, accountability, and efficiency in Malaysia's corporate reporting framework.

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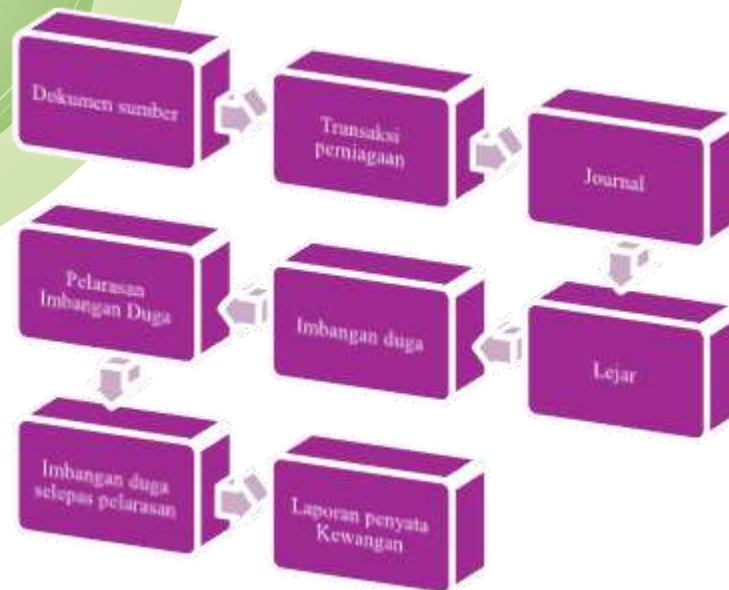
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Kitaran Perakaunan Untuk Perniagaan Kecil dan Sederhana (PKS): Cabaran dan Penambaihan Dalam Pengurusan Kewangan

Rafizan Abdul Razak & Akma Hidayu Dol @ Abdul Wahid

Umumnya, kitaran perakaunan merangkumi beberapa langkah asas yang boleh dijadikan panduan sebelum sesuatu laporan kewangan dapat dihasilkan untuk menilai prestasi perniagaan, baik yang berskala kecil mahupun sederhana. Kitaran perakaunan ini adalah seperti yang berikut:



Rajah: Kitaran Perakaunan

Merujuk kepada rajah di atas, kajian ringkas berbentuk kes studi telah dilaksanakan oleh 21 kumpulan kecil yang terdiri dari pelajar yang mengambil kursus Perakaunan dan Pelaporan Kewangan Asas atau kod ACC407 pada semester Oktober 2024 – Februari 2025. Kajian ini bertujuan untuk melihat tatacara atau amalan pengurusan rekod dan kewangan PKS dalam satu kitaran perakaunan. Pelaksanaan kajian ini menggunakan kaedah sesi temu bual bersama peniaga yang melibatkan 21 buah sampel perniagaan daripada pelbagai jenis, antaranya seperti klinik, restoran, kedai runcit, kafe, kedai dandanan rambut, kedai cetakan, dan lain-lain di sekitar Bandar Seremban, Port Dickson, Dengkil, Bangi, dan Johor Baharu.

Dapatan kajian yang dibentangkan mendapati bahawa kebanyakan perniagaan PKS yang terlibat mempunyai beberapa cabaran atau masalah yang berikut:

- ✚ Mempunyai pengetahuan yang minimal tentang tatacara menyimpan dokumen seperti resit belian atau jualan, bil, dan lain-lain dokumen berkaitan dengan lengkap dan teratur.
- ✚ Menghadapi kekangan staf atau pekerja yang mempunyai pengetahuan dalam perakaunan dan kewangan.
- ✚ Kekurangan bajet untuk menggunakan sistem perakaunan seperti Mind Your Own Business (MYOB), Point of Sale (POS), SQL Accounting, dan UBS Accounting.
- ✚ Menyimpan dan merekod data perniagaan secara manual seperti buku log sahaja.



- ✚ Mengemaskini rekod secara manual jika mempunyai masa lapang sahaja.
- ✚ Majoriti peniaga tiada menyediakan penyata kewangan tahunan untuk menilai prestasi perniagaan. (Hanya empat peniaga sahaja daripada sampel kajian yang menyediakan penyata kewangan)

Dapatan tinjauan ini selari dengan kajian terdahulu iaitu Ahmad et. al (2021) yang mendapati hasil pengurusan kewangan dikalangan peniaga PKS masih berada pada tahap yang rendah dan sederhana. Dalam kajian tersebut menegaskan bahawa amalan pengurusan kewangan yang berkesan akan membantu dalam usaha memantau, menilai dan memberi petunjuk amaran dengan segera terhadap sebarang kesan kewangan, terhadap perniagaan sebelum masalah menjadi kritikal.

Oleh itu usaha penambahbaikan berterusan masih perlu dipergiatkan untuk membimbing para pemilik perniagaan untuk menyediakan dan menguruskan maklumat perakaunan dan kewangan. Ini dapat membantu peniaga menguruskan perniagaan mereka dengan lebih baik dan sekali gus mengembangkan perniagaan pada masa hadapan. Peniaga atau usahawan boleh mengikuti latihan dan kursus asas yang dikendalikan oleh pelbagai agensi di Malaysia seperti Tabung Ekonomi Usaha Niaga (TEKUN), Majlis Amanah Rakyat (MARA), UDA Holdings Bhd, Bank Pembangunan, Bank SME, Perbadanan Nasional Berhad (PNS), Bank Rakyat, Jabatan Pembangunan Koperasi (JPK) dan Maktab Kerjasama Malaysia (MKM).

Di peringkat universiti seperti di UiTM para pelajar yang memasuki pengajian program tertentu seperti di Fakulti Sains Polisi dan Pentadbiran (FSPPP) dan Kolej Pengajian Pengkomputeran, Informatik & Matematik (KPPIM) juga telah diberi pendedahan awal tentang ilmu pengetahuan berkaitan asas perakaunan dan kewangan agar mampu menguruskan perniagaan dan kewangan dengan teratur serta sistematik. Kursus yang ditawarkan seperti ACC407 memberi penekanan aspek teori dan juga praktikal yang sangat relevan untuk diguna pakai oleh para pelajar jika mereka mahu menceburi bidang perniagaan setelah tamat pengajian.

Rujukan

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Bibliometric Analysis using RStudio and Data Collection using PERMATA UiTM Library

Norhidayah Ismail, Saflina Azis, Siti Hawa Shuid & Syaiful Hisyam Saleh

RStudio is used to assist the researcher in collecting numerous data points for a particular topic. This article will help you learn how to use RStudio in analyzing bibliometric data.

Get Started

Before you start, the first thing you need to do is download the RStudio desktop application at the Posit website (www.posit.co). Under the tab 'Open Source', there will be a link for you to download the application. You may choose to get an open-source version of RStudio Desktop or a licensed version of RStudio Desktop Pro.



Before installing the application, RStudio requires another driver to assist RStudio, which is R 3.6.0+. You will be directed to another webpage to download R 3.6.0+ (www.cran.rstudio.com). Choose a version of R that matches your computer's operating system, whether Linux, macOS, or Windows, and follow the next instructions to download and install the R application for the first time. To install the application, you may run the R 3.6.0+ application and follow the default setting and click 'Finish' to complete the setup.

After you have the setup for the R 3.6.0+ application, now you can download the RStudio application and install the application. Again, follow the default setting given by the application until the setup has finished.

Once the RStudio application has been activated, the RStudio start-up window will appear (Figure 1). You may see a symbol of '>'. From here, you need to write 'install.packages("bibliometrix")' and press enter. Please wait for the application to run until it finishes the installation.



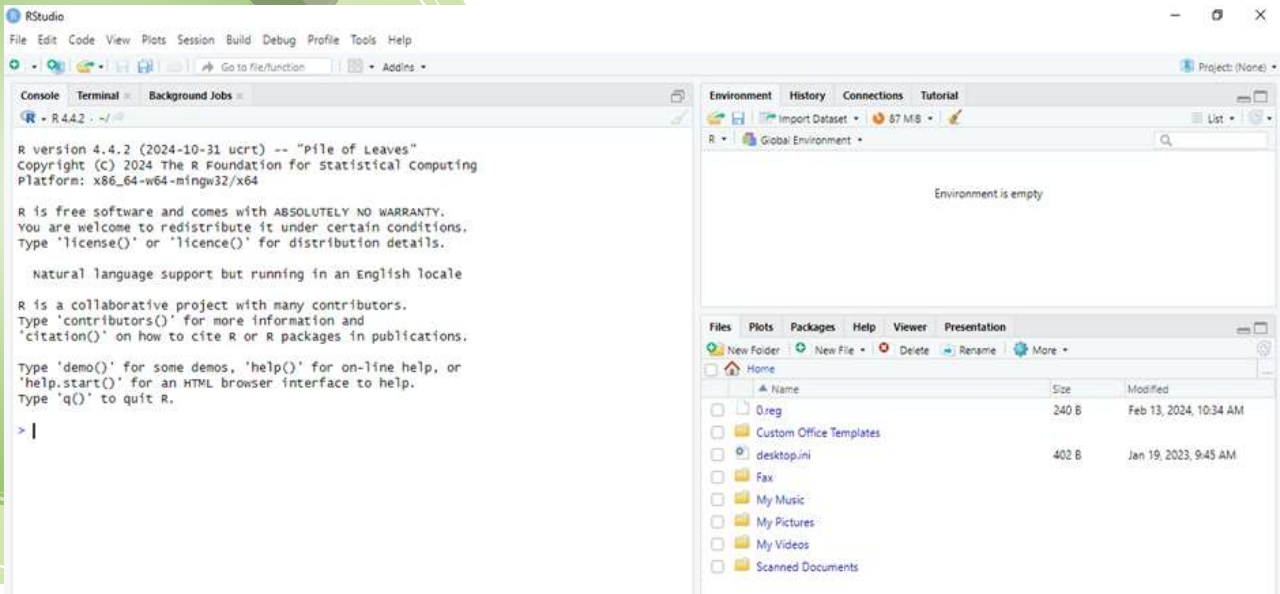


Figure 1: RStudio Start-up Window

After the installation, we must collect the relevant data to be run in RStudio to generate the results. For example, we will be using the PTAR Apps (<https://ptarapps.uitm.edu.my/loginv2/>) to collect the data. PERMATA is introduced by the Universiti Teknologi MARA (UiTM)'s library. You may use other methods in collecting the data. For UiTM users, you may log in to PERMATA using your UiTM e-mail. Under the tab 'Information Resources', there will be a tab 'Online Resources' and you click 'Online Database'. Now you may choose your preferred database to collect the data. As per the example, let's choose the Scopus database. Click the 'More' button under the Scopus database option. It will bring you to the Scopus website front page. Click the 'Advanced document search'. Before you begin to search the data, click on 'Textual Content' under the 'Field Codes'. From here, choose 'Doc Title, Abstract, Keyword (TITLE-ABS-KEY)' and click the plus symbol. 'TITLE-ABS-KEY()' will appear in the 'Enter query string' column. Now, you may begin searching for your data. You may use the 'Operators' option in your search query, such as 'AND', 'OR', 'AND NOT', 'PRE/' or 'W/' to diversify the data. After the 'Operators' option has been selected, you need to enter another 'TITLE-ABS-KEY()' to complete the search string.

Here is an example of how to write a good search string:

TITLE-ABS-KEY(education) AND TITLE-ABS-KEY(youth OR "young adult")

The data collected should be more than 500 articles after filters to get reliable results. From the documents found by the database, you may filter the data according to your preferences. The filters that are available are year, subject area, document type, language, keyword, country/territory, source type, source title, author name, publication stage, affiliation, funding sponsor, and open access. After checking the tick box for the filter, click the 'Limit to' button to refine the data. Then click the 'All' tick box, click the 'Export' tick box, and under 'File types' choose 'CSV'. The CSV file type is used for data collected from the Scopus database, while the BibTeX file type is used for data collected from the Web of Science (WoS) database. You need to choose all options and tick each of the tick boxes (Figure 2) before continuing to export the documents. You can export up to 20,000 documents in CSV format.



Figure 2: Export the Documents to CSV File Type

Bibliometric Analysis

The next step in RStudio is to write 'library(bibliometrix)' and press enter. After that, write 'biblioshiny()' and press enter to launch the shiny app for the bibliometrix webpage (Figure 3).

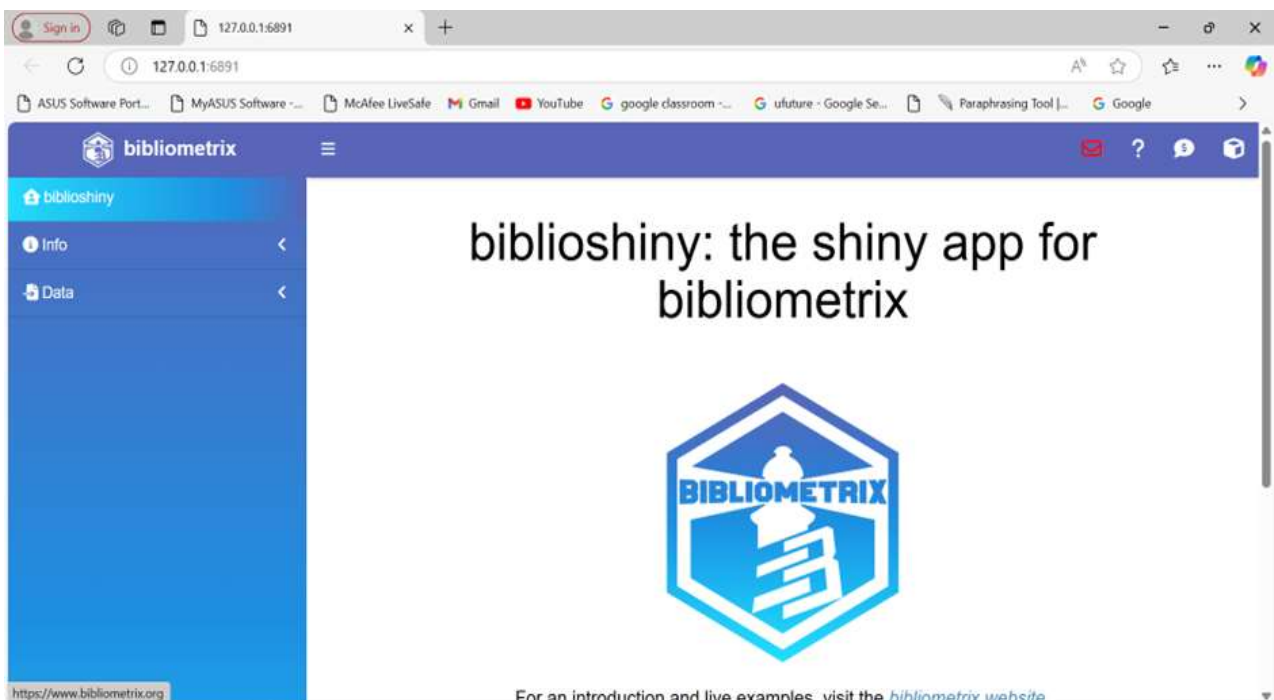


Figure 3: The Interface for Biblioshiny Webpage

Next, click the 'Data' icon on the left panel. Then click the 'Import or Load' button. You are required to choose 'Import raw file(s)'. Then, choose the database that is related to your data (e.g., Scopus, WoS/WoK) and click Browse. You need to attach the data file (CSV, BibTeX) and wait until the upload is complete. Then you may

click the 'Start' button for the conversion to progress. The results will appear after the completion of the conversion. You may choose the next step, whether to advise, report, or save the result. Figure 4 shows you the result after the conversion, and you may report the result according to your research objectives. You can play around with the buttons available on the right panel to look at different categories.

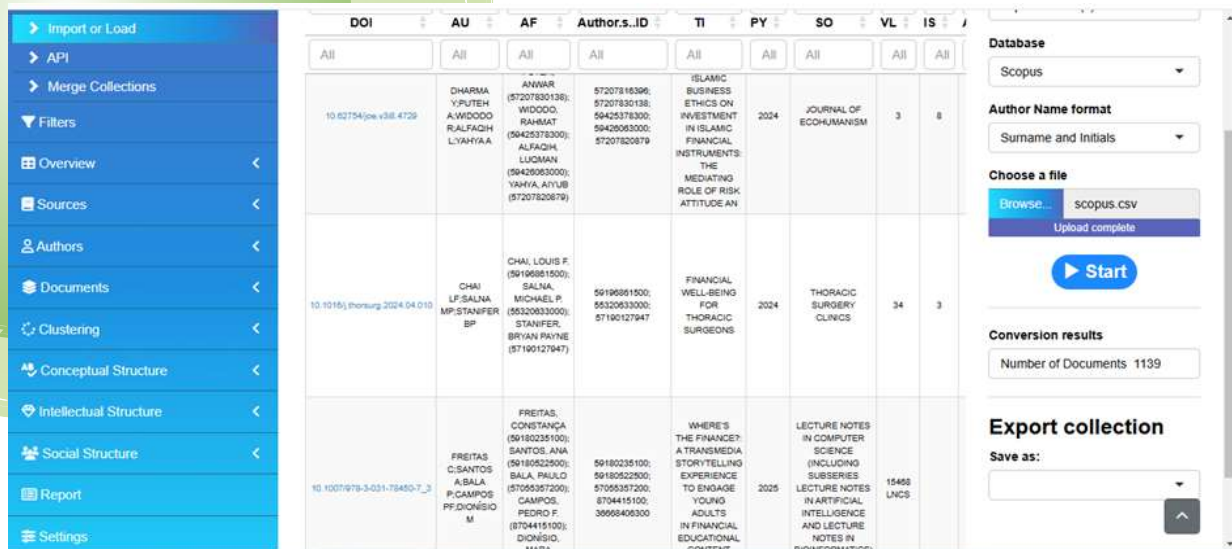


Figure 4: Result Generated from the Data using Biblioshiny

To view the results under each tab, you need to click on the play button. Then the graphs, plots, tables, figures, or maps will appear, and you can copy the illustrations to be included in the write-up. Figure 5 and Figure 6 will show you the examples of results that you can generate from the biblioshiny.

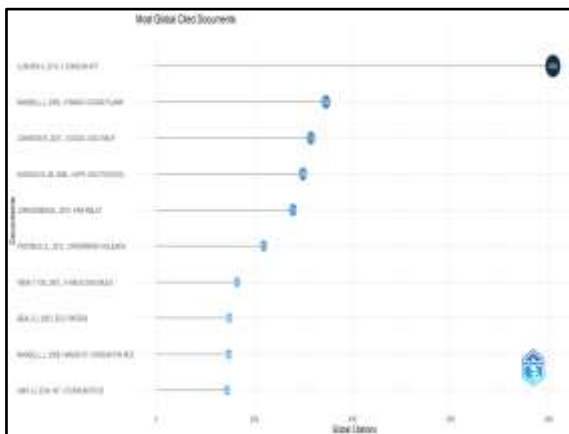


Figure 5: Sample of Results Generated from Biblioshiny

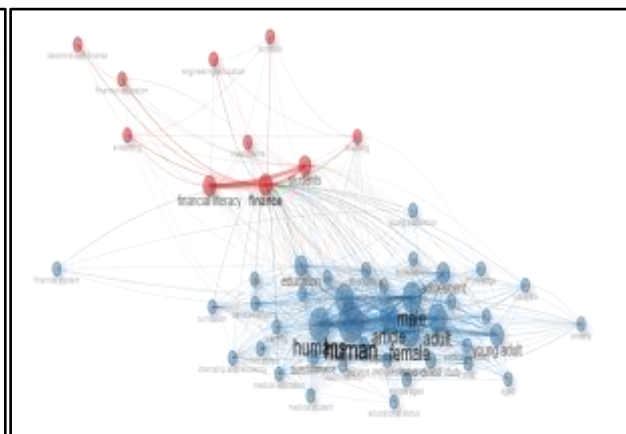


Figure 6: Sample of Results Generated from Biblioshiny

We hope that this step-by-step guide on how to collect data using the PERMATA UiTM Library and how to analyze the data using RStudio can help you in writing your research and analysis.



Enhancing Research Impact through Bibliometric Analysis

Siti Hawa Shuid & Norhidayah Ismail

The Faculty of Accountancy, UiTM Cawangan Negeri Sembilan, Kampus Seremban, organised a workshop titled "Bengkel Gerak Gempur Penerbitan Jurnal Berindeks: Penulisan Bibliometric Analysis" on 5 February 2025. The workshop, a collaborative program with Perpustakaan Tun Abdul Razak, features En. Syaiful Hisyam Saleh, a librarian with extensive expertise in bibliometric analysis. His talk provided invaluable insights into effective research strategies for publishing in high-impact journals.

Key Insights from the Workshop

En. Syaiful emphasized several crucial strategies for researchers looking to enhance their bibliometric analysis. Among his key recommendations were:

Identifying **uptrend themes** – Researchers should focus on emerging research areas rather than declining ones to ensure relevance and impact.

Selecting **general keywords** – Using broader search terms helps retrieve a wider range of articles, improving the comprehensiveness of the analysis.

A minimum of **500 articles** is recommended for meaningful bibliometric analysis.

Choosing the **best reference articles**.

Use **B!SON – The Open-Access Journal Recommender** to locate high-quality, free-fee journals while remaining cautious of predatory, unindexed publications or hijacked journal.

Combining data from **multiple databases**, such as Scopus and Web of Science (WoS), increases the reliability and depth of bibliometric analysis and has more comprehensive coverage of the dataset.

Hands-on Training: Conducting Bibliometric Analysis Using R Studio

The workshop also provided a practical session on combining bibliometric data from multiple databases and analysing it using **RStudio**. Participants learned a step-by-step approach, covering:

Step 1: Exporting articles from the Web of Science database

To find relevant articles, you may go to **Advanced Search** and enter the **keywords** in the search bar. Under the tab **All Fields**, you may choose **Topic** and click **Add to query**. You may choose **And, Or, Not** to diversify your search results and click **Search**. The search results will appear, and we can use the filters on the left-hand side to refine results by publication year, document type, etc. To download the bibliometric data from WoS, follow these steps:

- (1) Click **"Export"**, select the file type: **"BibTeX"** (Figure 1).
- (2) Choose the record options: **"Records from 1 to xxx (total search result for your keyword)"**. The data can be downloaded at a maximum of 1000 records per session only. If your data search is more than 1000, you may continue to download the remaining data in the next session. Please continue the download process from 1001 to the end of the data.
- (3) Click **"Export"** to download the file.
- (4) Rename the exported file for easy reference (e.g., **"wos.bib"**). Be mindful of capitalization (e.g., **"WOS"** vs. **"wos"**).
- (5) Save the file in a designated folder like **"Biblio Work"**, where it will later be combined with **Scopus** data.

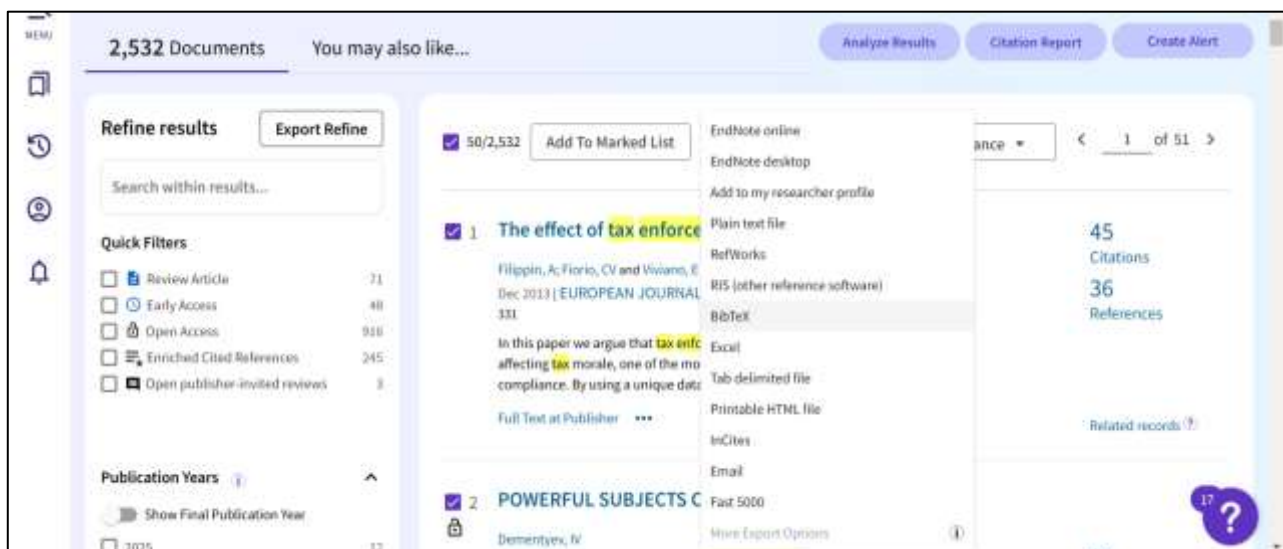


Figure 1: Web of Science database

Step 2: Exporting articles from the Scopus Database

To download the bibliometric data from Scopus, follow these steps:

- (1) Click **"Export"** and select the file type: **"BibTeX"** (Figure 2).
- (2) Choose the document range: **"All documents on this page"**.
- (3) Click **"Citation information"**, **"Bibliographical information"**, **"Abstracts & keywords"**, **"Funding details"** and **"Other information"**.
- (4) Click **"Export"** to download the file.
- (5) Rename the exported file for easy reference (e.g., **"scopus.bib"**).
- (6) Save the file in a designated folder, such as **"Biblio Work,"** where the **WoS data** is already stored.

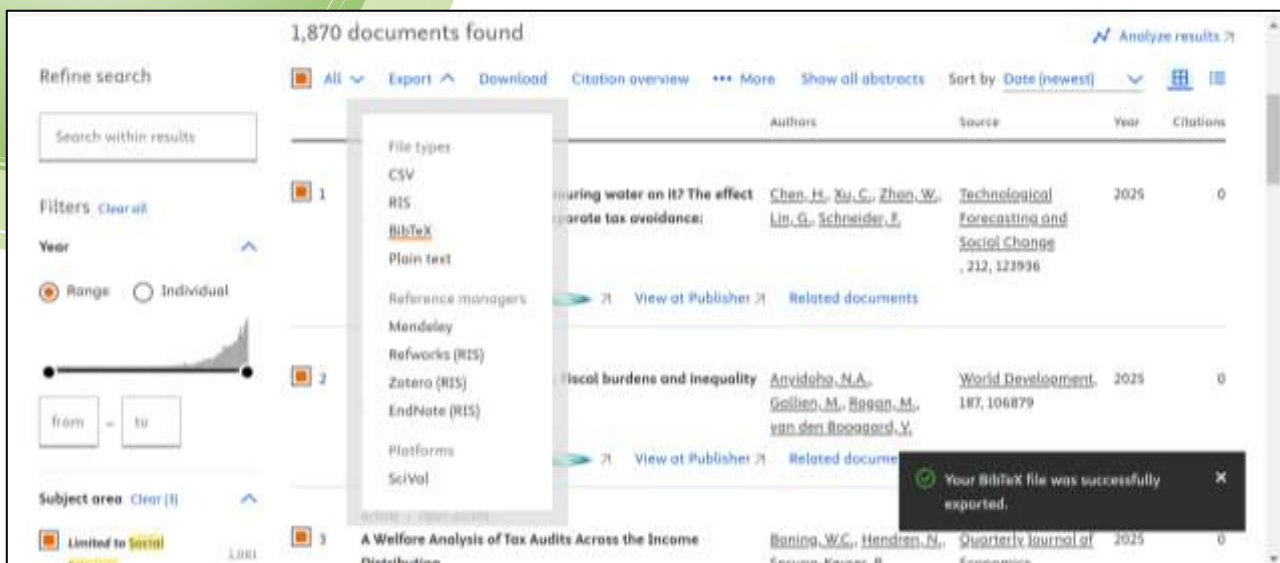


Figure 2: Scopus database

Step 3: Combining bibliometric data using RStudio

We use the **RStudio** application to merge the bibliometric datasets from the Scopus and WoS databases (Figure 3). This approach requires coding (entering commands) and enables the combination of data while removing duplicate articles to ensure accuracy of analysis. The steps are as follows:

- (1) Download and install R and RStudio (<https://posit.co/download/rstudio-desktop/>).
- (2) Open RStudio.
- (3) Go to Session → Set Working Directory → Choose Directory → Find and choose the folder of **"Biblio Work"**.
- (4) Click **"Open"** and you will see a command in RStudio: `setwd("C:/Biblio Work")`
- (5) Enter the command to load the bibliometrix package: `library(bibliometrix)`
- (6) Enter the command to import and convert (standardize) the Scopus file: `S = convert2df("scopus.bib", dbsource = "scopus", format = "bibtex")`
- (7) Enter the command to import and convert (standardize) the Web of Science file: `W = convert2df("wos.bib", dbsource = "wos", format = "bibtex")`
- (8) Enter the command to remove duplicate articles: `Database = mergeDbSources(S, W, remove.duplicated = TRUE)`
- (9) Enter the command to read, write, and edit Excel file: `library(openxlsx)`
- (10) Enter the command to export the combined dataset: `write.xlsx(combined, "combined.xlsx")`
- (11) Enter the command: `biblioshiny ()` and click **"Enter"**. RStudio will automatically open **Biblioshiny** in the web browser. From there, you may generate results for the analysis purposes.

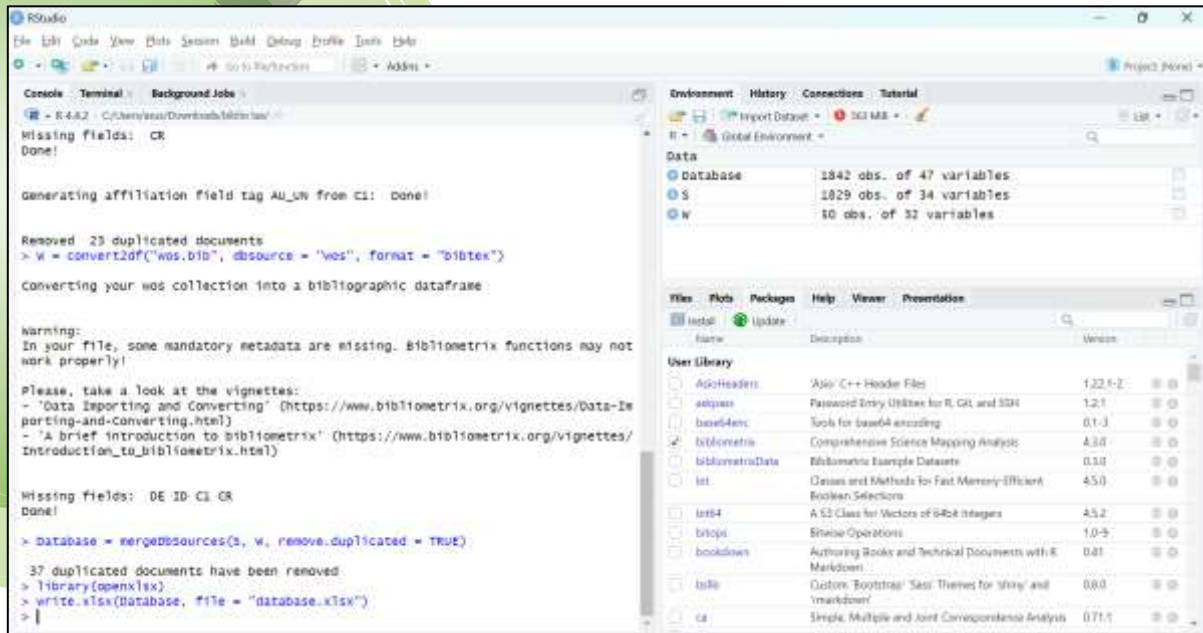


Figure 3: RStudio

The workshop provided an empowering experience for us as lecturers, equipping us with the skills to strategically enhance our publication impact by mastering bibliometric analysis to identify key research trends, optimize literature reviews, and target high-quality journals effectively. Bibliometric analysis goes beyond the limitations of manual content analysis by casting a broader and more comprehensive net across the vast expanse of knowledge (Lim et al., 2024). With continuous practice and exploration, bibliometric analysis can become a powerful tool in strengthening research visibility and academic contributions to our university.

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Big Data Required Updated System and Software

Nurafiqah Mohd Rodzi, Saflina Azis & Mustafa Kamal Mat

Introduction

Big data has completely transformed the accounting industry, bringing exciting opportunities and new challenges. As financial data grows rapidly in size, complexity, and speed, businesses are under increasing pressure to manage and analyze information more effectively. Staying competitive isn't just about keeping up; it's about making more intelligent, data-driven decisions. Outdated systems and manual processes can lead to inefficiencies, security risks, and compliance issues. To succeed, businesses must embrace modern technology, automate workflows, and invest in skilled professionals who can navigate the ever-evolving world of big data, ensuring accuracy, efficiency, and long-term business growth in the digital era.

Factors Big Data Required Updated System and Software

- **Big Data Challenges**

The expansion of financial transactions, client databases, and compliance requirements has clarified that traditional accounting systems are no longer sufficient. These older systems struggle to handle the massive amounts of data generated daily, making it harder for firms to process, store, and analyze financial information effectively. As a result, there is an urgent need for accounting firms to adopt modern systems and updated software to manage big data efficiently for decision-making, financial auditing, and compliance with regulations. Without these advancements, firms risk facing serious consequences such as financial reporting errors, fraud, operational inefficiencies, and reduced reliability.



- **Regulatory compliance**

Big data transformation is not just specific to certain firms but affects the entire accounting profession. Regulatory bodies, including the Malaysian Accounting Standards Board (MASB), the Securities Commission Malaysia (SC), and the Malaysian Institute of Accountants (MIA), have stressed the importance of data integrity and cybersecurity in today's digital environment. These organizations emphasize that accounting firms must implement advanced technology to meet regulatory standards. However, despite these warnings, many firms still rely on outdated legacy systems that lack essential features such as automation, real-time data analytics, and improved cybersecurity. Without these functions, firms struggle to handle big data efficiently, leading to missed opportunities, difficulties in compliance, and overall ineffective internal operations.

- **Cybersecurity threats**

In recent years, there has been a rise in cybersecurity threats across industries, including the financial sector. These cyberattacks highlight the vulnerabilities that firms face when using outdated systems, leading to risks such as data breaches, financial losses, and reputational damage. This reinforces the urgency for firms to adopt more secure and modernized platforms.

- **Regulatory pressures**

In addition, firms are under increasing pressure from regulatory bodies to comply with evolving financial regulations. In Malaysia, digital tax reforms, such as the implementation of e-invoicing mandated by the Inland Revenue Board of Malaysia (IRB), require firms to upgrade their systems to remain compliant. Failure to do so could lead to penalties, fines, and loss of client trust, ultimately affecting business sustainability.



- **Client expectations**

Clients now expect faster and more accurate financial reporting, predictive analytics, and data-driven insights. As businesses continue to embrace digital transformation, there is a greater demand for real-time financial analysis and forecasting. However, firms that still rely on outdated systems struggle to meet these expectations, resulting in slower responses, increased chances of financial misstatements, and loss of competitive advantage. To keep up with these changing demands, firms need to integrate modern accounting software to process big data efficiently and provide accurate, actionable insights for decision-making.

- **Automation benefits**

Additionally, the increasing role of big data in accounting highlights the need for firms to invest in automation technologies to streamline processes and reduce dependency on manual tasks. Traditional manual accounting processes often lead to human errors, which can be costly. By implementing automation, firms can improve accuracy, minimize repetitive tasks, and ensure a more efficient workflow. Automation also enables predictive analytics, allowing firms to anticipate financial trends, manage budgets more effectively, and identify potential risks before they escalate into major problems.

- **Employee training**

Another crucial aspect of adapting to big data in accounting is ensuring that employees are well trained in handling new technologies. As firms become more reliant on big data and AI-driven solutions, the employees must possess the necessary skills to navigate these tools effectively. This includes training in software usage, data governance, and cybersecurity best practices to ensure compliance with regulatory requirements. Even the most advanced systems will fail to deliver their full potential without a properly trained workforce. Firms must prioritize continuous learning and development to equip their employees with the technical knowledge required to thrive in a data-driven accounting environment.

Conclusion

Ultimately, the ongoing digital transformation within the accounting profession presents opportunities and challenges. Firms must recognize the importance of modernizing their accounting software, establishing strong data governance policies, and investing in employee training. Failing to upgrade outdated systems will lead to inefficiencies, cybersecurity risks, and regulatory penalties, making it harder for firms to operate effectively. By proactively adopting updated systems and software, accounting firms can stay competitive, ensure regulatory compliance, and make well-informed, data-driven decisions that support business growth and sustainability in the digital age.

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Etika dan Integriti: Yang Mana Keutamaan?

Ja'izah Abdul Jabar & Wan Mardyatul Miza Wan Tahir

Dunia telah sekian lama mengangkat nilai etika dan integriti, meski sebelum kejatuhan Enron Corporation pada tahun 2001 yang sering dilambangkan sebagai titik perubahan dalam memperkukuh aspek tadbir urus organisasi. Bahkan, kesedaran akan kepentingan nilai etika dan integriti ini mula dibincangkan sejak zaman Greek yang menghimpunkan ideologi puluhan ahli-ahli falsafah barat dan timur berkaitan perkara ini. Perkembangan kajian dunia pengurusan dan perniagaan yang seringkali menggunakan etika dan integriti ini secara bersilih ganti menimbulkan persoalan berkaitan perbezaan dan persamaan antara keduanya.

Etika dan integriti boleh dibezakan dari beberapa aspek. Melalui definisi atau konsep, etika secara umumnya dapat difahami sebagai suatu set peraturan kehidupan manusia yang menjadi asas dan panduan dalam menjalani kehidupan berprinsip dan mengikut peraturan yang betul (Hasan et al, 2020). Integriti pula merujuk kepada kualiti unggul yang wujud secara keseluruhan dan konsisten merangkumi nilai moral, norma dan kepatuhan kepada peraturan (Huberts, 2018). Definisi ini menjelaskan bahawa etika menekankan aspek luaran dalam menggalakkan pematuhan manakala integriti adalah sesuatu yang lahir daripada kesedaran dalaman. Etika biasanya dikaitkan dengan set peraturan yang didokumentasikan di dalam kod etika organisasi atau peraturan-peraturan bertulis. Ini menjadikan etika adalah sesuatu yang mesti dipatuhi walaupun bukan secara sukarela. Integriti pula menekankan kualiti dalaman individu yang mendorong kepada pematuhan nilai moral dan bertindak secara telus tanpa paksaan atau pemerhatian. Bahasa mudahnya, integriti boleh dibentuk dengan adanya kod etika individu walaupun tanpa pergantungan kepada garis panduan kod etika organisasi. Justeru, etika adalah nilai yang biasanya dibentuk melalui arahan dan melibatkan interaksi antara lebih daripada satu individu. Sebaliknya, integriti boleh terbentuk hanya melalui kesedaran individu tanpa perlu ada campur tangan dan pengaruh pihak lain.



Meskipun etika dan integriti boleh dibezakan dari pelbagai aspek dan kriteria, kedua-dua nilai ini memiliki satu persamaan yang tidak boleh dipertikaikan. Etika dan integriti merupakan pemacu utama dalam kejayaan sesebuah organisasi, hasil daripada gabungan rasa tanggungjawab, amanah, dedikasi dan telus dalam memastikan operasi selari dengan hala tuju yang telah ditetapkan. Jika dinilai dari sudut pandang organisasi, etika dan integriti perlu berjalan seiring dalam memastikan keutuhan tadbir urus yang mampu mengawal isu korupsi, salah guna kuasa, rasuah dan lain-lain jenayah kolar putih. Bahkan, kelompok individu mahupun organisasi formal mampu mencipta nilai yang lebih berdaya saing sekiranya memiliki etika dan integriti. Persoalannya, antara etika dan integriti, yang mana perlu diutamakan?



Kebiasaannya, sesuatu tindakan yang berasaskan paksaan dan pengaruh luar agak sukar dikekalkan untuk tempoh masa yang lama, dan mudah berubah mengikut keadaan semasa. Tanpa pemantauan berterusan dan ketiadaan penilaian memungkin seseorang untuk tidak lagi patuh terhadap peraturan dan garis panduan yang ada. Keadaan ini menyebabkan adanya pendapat yang mengatakan etika adalah sesuatu yang boleh dipalsukan. Ini kerana, tindakan tersebut bukanlah suatu pilihan melainkan kerana arahan yang memerlukan kepatuhan. Kebergantungan yang tinggi kepada standard profesional sedikit sebanyak mengundang rasa tidak puas hati sesetengah pihak disebabkan wujudnya unsur kerahan dan ketidakadilan dalam penilaian.

Sebaliknya, apabila sesuatu tindakan dilaksanakan atas dasar kesedaran dan pilihan yang tertanam dalam diri sendiri, ianya lebih konsisten dan tahan ancaman. Kesedaran untuk mengekalkan nilai moral dalam tindakan meskipun tidak dilihat, dinilai dan dicanang menjadi penanda aras bahawa integriti itu bukan sesuatu yang sewenang-wenangnya direka dan dimimikkan. Ini kerana, tindakan yang ditunjangi oleh keinginan hati lebih jelas dan telus berbanding sesuatu yang dipaksa. Justeru, dapatlah disimpulkan bahawa integriti itu lebih utama dalam memberi kesan kepada pembangunan nilai moral berbanding etika. Ini kerana, individu yang beretika belum tentu memiliki integriti, namun seseorang yang berintegriti pasti telah diyakini etikanya.

Hari ini, dapat dilihat terma integriti telah menjadi antara komponen penting prinsip dan nilai utama organisasi. Setiap aktiviti pasti diselitkan nilai memartabatkan integriti. Bagaimanapun, perlu difahami bahawa keutamaan yang diberikan kepada integriti sama sekali tidak mengurangkan kredit etika dalam memantapkan tadbir urus organisasi dan moral individu, bahkan menjadi sambungan dan pendukung kepada matlamat melahirkan budaya kerja yang telus, amanah, dedikasi dan bertanggungjawab.

Apa yang lebih utama, setiap individu perlu memaknai etika dan integriti dengan tindakan yang dilaksanakan dan bukan sekadar dokumentasi yang akhirnya hanya menjadi retorik. Kefahaman tentang konsep etika dan integriti sewajarnya diterjemahkan dalam bentuk praktis, supaya hasil yang dinikmati mengatasi kos-kos pembangunan nilainya.

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The Science of Learning Styles: What Educators Need to Know

Wan Mardyatul Miza Wan Tahir & Ja'izah Abdul Jabar

Learning styles have been a widely discussed concept in education for decades. The idea that individuals learn best through specific modalities such as visual, auditory, reading/writing, and kinesthetic (VARK) has influenced instructional strategies worldwide. As such the emergence of various learning style models has been studied, and the most distinguished model was developed by Kolb in 1984. According to Kolb, learning is a holistic process of knowledge creation which requires the interaction between social and personal knowledge. This model views learning as a circular process which involves four processes in the learning cycle:

- 1) Concrete Experience (CE) forms the basis for observation and reflection on experiences.
- 2) Reflective Observation (RO) which evaluates the situation to contribute to the solution of the problem.
- 3) Abstract Conceptualization (AC), which involves the generation of theories.
- 4) Active Experimentation (AE), where theories and concepts are put into practice.

This learning style model is the basis for the learning style model developed by Honey and Mumford in 1992. This model is represented by Activist, Reflector, Theorist and Pragmatist learning styles which correspond to the AE, RO, AC and CE approaches of the Kolb cycle.



Figure 1: The Learning Style of Kolb and Honey and Mumford
(Source: <https://www.bitesizelearning.co.uk/resources/honey-mumford-learning-styles>)

Activist learners learn best in situations of concrete action, where experimentation, learning by making mistakes and being corrected is favored as they learn best by doing and experiencing new things. They enjoy hands-on activities, group work, and dynamic environments which thrive in scenarios involving excitement, challenges, and brainstorming. They are open-minded and consider acting first without thinking of the consequences. Some of their preferred learning activities involve group discussions, problem-solving, puzzles, and brainstorming. Teaching style should incorporate interactive and experiential activities, such as role-playing, simulations, and group discussions. Educators may use icebreakers, games, and problem-solving tasks which provide opportunities for active participation, such as debates or workshops. The course activities should keep lessons dynamic and varied to sustain engagement.



Reflectors share a style of learning that prefers a combination of observation and thinking to learn. They learn best by observing, reviewing, and analyzing before acting. Technically, they prefer to think things through and consider all perspectives while enjoying detailed feedback and ample preparation time. They are thoughtful and consider many possibilities and implications in an act before taking a decision. They observe, listen, investigate and review what happens before making their own point. They prefer to adopt a low profile and have a slightly distant individual. Suggested teaching style for a reflector learner includes using observation-based tasks, such as watching a demonstration or reviewing peer work. Educators are to allow time for reflection after lessons, such as journaling or group debriefs and avoid rushing them; let them process information at their own pace. Another best approach is by providing them with detailed case studies or real-life scenarios for analysis.

Theorist learners are more comfortable with learning from explanatory models, theories, statistical data, analysis and synthesis. They learn best through logical reasoning, frameworks, and theoretical models. They prefer structured lessons with clear objectives and explanations while enjoying analyzing relationships and principles behind concepts. Theorists adapt and integrate observations into logical sound theories because they need to understand the logic behind the actions. Discussions, reading and case studies, along with stimuli that encourage reflection, theoretical exploration, model formulation and problem-solving are among the most suitable activities for these learners. As such, teaching style suits them best when educator presents structured lessons with clear objectives, frameworks, and logical progressions. While teaching, we use diagrams, flowcharts, and theoretical models to explain concepts. During lessons, provide opportunities for critical thinking by encouraging students to analyses data or solving complex problems through thought-provoking questions that explore "why" and "how".

Pragmatist learners apply to practice analytical knowledge to create new things and solve problems. They learn best by applying concepts to practical situations. Precisely, they prefer direct, hands-on activities and problem-solving during which they enjoy real-world applications of theoretical knowledge. They identify new ideas and take the first opportunity to experiment with applications. They are essentially practical, down-to-earth and they make practical decisions to solve problems. Teaching style for this learner includes designing lessons with practical applications, like projects or real-world case studies. We may use workshops, experiments, and practice-based tasks that relate the concepts to real-world scenarios and future applications. The lesson is more effective when we offer immediate feedback and practical solutions.

Honey and Mumford (1986) suggest that everyone tends to fall into one or two of the learning style categories. Meanwhile, Kolb and other psychologists suggest that an effective learning process should engage with each of the learning styles. As such, the blended teaching approach is preferred since most classrooms include a mix of learning styles, combine methods: Start with a theoretical framework (Theorists), demonstrate a practical application (Pragmatists), engage students in a hands-on activity (Activists), and conclude with reflection and discussion (Reflectors). Therefore, the use of diverse teaching tools like multimedia, group projects, individual assignments, and hands-on experiments are recommended. Educators may rotate activities to ensure all styles are catered to over time. This approach ensures every learner is supported while also challenging them to grow beyond their natural preferences.

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Ekosistem Kewangan Hijau Memacu Negara Masa Hadapan

Mustafa Kamal Mat & Saflina Azis

Dunia kini terdedah kepada cabaran alam sekitar yang kronik, menyebabkan keperluan kewangan yang lebih mampan perlu disegerakan agar Malaysia dapat menyediakan keadaan yang lebih ampuh kepada generasi seterusnya. Kemunculan kewangan hijau (*green finance*) merupakan medium yang berkesan bagi memacu perubahan positif ekonomi negara.

Menurut Bank Dunia, kewangan hijau adalah suatu kemudahan kewangan yang menyumbang kepada matlamat alam sekitar yang lebih baik dan meningkatkan kesedaran sosial terhadap persekitaran. Ini termasuklah pelaburan dalam projek pembangunan mampan, kewangan iklim dan dasar yang menggalakkan ekonomi agar lebih berdaya saing. Ringkasnya, kewangan hijau ini didefinisikan



sebagai sebarang aktiviti kewangan berstruktur merangkumi produk atau perkhidmatan, yang dicipta untuk memastikan hasil alam sekitar yang lebih baik. Ini termasuklah pelbagai skim pinjaman, mekanisme hutang dan pelaburan yang digunakan untuk menggalakkan pembangunan projek hijau atau meminimumkan kesan ke atas iklim projek yang lebih kerap. Malahan, ia juga boleh melibatkan gabungan kedua-duanya.

Ekosistem kewangan hijau ini berperanan dalam menangani isu dan cabaran alam sekitar dengan menyediakan platform khusus bagi menyalurkan modal kepada inisiatif yang mampu memacu penambahbaikan alam sekitar serta memupuk kesedaran kelestarian. Justeru, ekosistem kewangan ini boleh berfungsi sebagai satu alternatif kewangan yang efektif bagi mengatasi cabaran serta kebimbangan berkaitan alam sekitar yang semakin meningkat.

Bagi memahami konsep kewangan hijau ini, perhatikan panduan yang disediakan ini. Sesebuah syarikat boleh menerbitkan bon hijau untuk mendapatkan modal bagi membiayai projek mereka. Projek yang dibiayai ini merangkumi inisiatif-inisiatif yang dapat memberi impak positif. Contohnya, pembiayaan ladang tenaga solar yang memanfaatkan kuasa matahari bagi menjana elektrik bersih, seterusnya mengurangkan pelepasan gas rumah hijau dan kebergantungan kepada bahan api fosil. Selain itu, projek perbandaran hijau, di mana perbandaran ini mempunyai banyak kawasan hijau di sekitarnya di samping penggunaan cat yang memantulkan haba dan reka bentuk pengalihan udara yang mampu mengekalkan suhu nyaman di dalam bangunan. Kedua-dua inisiatif ini dapat menyumbang kepada masa hadapan yang lebih peka terhadap alam sekitar.

Amalan yang menyokong ekosistem kewangan hijau ini akan mempengaruhi kesiapsiagaan syarikat pengeluar tempatan untuk bekerjasama strategik dengan organisasi swasta dan awam di peringkat global agar seiring dengan sistem kewangan antarabangsa dalam agenda pembangunan ekonomi yang kukuh. Dengan memberi insentif kepada pelaburan dalam tenaga boleh diperbaharui, kecekapan tenaga dan inisiatif mapan yang lain, ekosistem kewangan ini boleh membantu mengurangkan pelepasan gas rumah hijau, mengurangkan kesan negatif perubahan iklim dan membantu mencapai ekonomi global yang stabil serta berdaya tahan. Langkah begini mampu menggalakkan kesejahteraan sosial dan alam sekitar jangka panjang. Kewangan hijau menawarkan banyak faedah kepada ekonomi, alam sekitar dan masyarakat.

Di samping pemeliharaan alam sekitar negara dan global terjamin, ekosistem ini juga membangunkan sistem pengurusan risiko yang dipertingkatkan, peluang pasaran yang stabil, kesedaran sosial lebih tinggi serta permintaan tinggi daripada para pelabur.

Negara-negara di seluruh dunia juga mengiktiraf kepentingan ekosistem kewangan hijau dalam memacu pembangunan mampan ekonomi dan telah menunjukkan peningkatan sokongan terhadap ekosistem kewangan ini. Negara seperti Amerika Syarikat, Perancis, United Kingdom serta China telah menyediakan dasar dan insentif yang menyokong kewangan hijau. Seiring dengan usaha global ini, Malaysia juga telah menyediakan sokongan jitu dari segi dasar dan kawal selia, termasuk insentif cukai, untuk menggalakkan penyertaan sektor swasta dalam hal ini. Malah, Malaysia terkenal sebagai perintis dalam penerbitan sukuk hijau, iaitu bon Islam patuh Syariah yang direka untuk membiayai projek mesra alam.



Sebagai entiti kawal selia kewangan, Bank Negara Malaysia (BNM) telah mengorak langkah secara progresif, dan menyediakan taksonomi peralihan bagi mengklasifikasi kegiatan ekonomi supaya sejajar dengan aktiviti berkaitan dengan iklim, pelaksanaan piawaian pengawalseliaan dan jangkaan penyeliaan yang lebih jelas dalam menguruskan risiko iklim. Inisiatif BNM ini telah memberikan kesan positif apabila institusi kewangan telah menunjukkan kemajuan yang memberangsangkan dalam mempercepat peralihan ke arah ekonomi yang lebih lestari.

Hasil inisiatif pantas ini menyaksikan sektor kewangan menunjukkan peningkatan komitmen dan tindak balas dalam usaha membina daya tahan iklim serta menyokong usaha peralihan dan penghijauan oleh pelanggan. Ini akan mempercepatkan lagi proses penawaran kewangan hijau secara meluas di Malaysia. Agenda seterusnya adalah untuk terus memberikan tumpuan khusus bagi membangunkan sokongan praktikal untuk Perusahaan Kecil & Sederhana (PKS) membina daya tahan iklim dan kapasiti untuk beralih.

Kesimpulannya, amalan kewangan hijau yang mampan adalah penting untuk menangani perubahan iklim dan membina ekonomi global yang lebih berdaya tahan. Ekosistem ini berperanan sebagai pemangkin yang berdaya untuk membina masa hadapan yang lebih kukuh. Kewangan hijau mempunyai aspek yang lebih istimewa daripada sistem kewangan sedia ada, berkeupayaan untuk mengalirkan modal ke dalam projek mesra alam yang seterusnya memberikan galakan kepada nilai ketelusan dan akauntabiliti. Kewangan hijau mampu mencipta masa depan gemilang, demi kelestarian alam yang berkekalan.

Pesona Gunung Fuji: Sehari di Dunia yang Memikat

Ida Haryanti Mohd Noor

Pada bulan November 2023 yang lalu, penulis bersama keluarga telah melangkah ke sebuah negara yang terkenal dengan keindahan alam dan budayanya yang unik – Jepun, negara matahari terbit. Selama berada di sana, kami berkesempatan menjelajahi beberapa bandar utama seperti Osaka, Tokyo dan Kyoto. Namun, antara semua destinasi yang kami lawati, Gunung Fuji yang terletak kira-kira 100 kilometer dari Tokyo telah meninggalkan kesan yang paling mendalam di hati kami.

Gunung Fuji, dengan ketinggian 3,776 meter, bukan sekadar gunung tertinggi di Jepun, tetapi juga simbol kebanggaan dan keindahan alam negara ini. Dikenali sebagai Fujisan dalam bahasa Jepun, gunung ini telah diiktiraf sebagai Tapak Warisan Budaya Dunia UNESCO pada tahun 2013. Keunikan sejarah dan keindahannya yang memukau sentiasa menjadi tarikan utama pelancong dari seluruh dunia, termasuk kami.

Perjalanan kami ke Gunung Fuji bermula dengan menaiki keretapi dari Stesen Shinjuku ke Stesen Otsuki menggunakan *Japan Railway Pass*. Dari Stesen Otsuki, kami bertukar ke keretapi Fujikyu yang membawa kami ke Stesen Kawaguchiko. Perjalanan selama 2 jam ini di isi dengan pemandangan luar bandar yang menenangkan, memberikan kami gambaran awal tentang keindahan alam Jepun yang memikat.

Setibanya di Stesen Kawaguchiko, kami disambut oleh suasana yang mesra dan teratur. Stesen ini merupakan hab pengangkutan utama bagi pelancong yang ingin menikmati keindahan Gunung Fuji dan Tasik Kawaguchiko. Di sini, kami memilih untuk menaiki *Kawaguchiko Sightseeing Bus (Red Line)* yang membawa kami ke perhentian bas *Sightseeing Boat/Ropeway Ent*. Perjalanan bas selama 5-10 minit ini cukup singkat tetapi memberikan kami gambaran awal tentang keindahan kawasan sekitar.

Dari perhentian bas, kami berjalan kaki kira-kira 5 minit ke stesen bawah kereta kabel *Mount Fuji Panoramic Ropeway*. Perjalanan singkat ini dipenuhi dengan semangat dan keterujaan untuk menaiki kereta kabel yang akan membawa kami ke puncak Gunung Tenjo. Apabila tiba di puncak, kami disambut oleh pemandangan yang sungguh memukau: Gunung Fuji yang gagah berdiri dikelilingi awan tipis yang berarak perlahan di bawah langit biru yang cerah dan Tasik Kawaguchiko yang memantulkan keindahan alam seperti lukisan hidup. Pemandangan mempesonakan ini mengajak kami untuk berhenti sejenak dan menghargai keajaiban ciptaan Tuhan.



Gambar 1: Penulis berlatarbelakang Tasik Kawaguchiko

Di puncak Gunung Tenjo, terdapat sebuah anjung tinjau yang direka khas untuk pelancong menikmati panorama indah dari sudut terbaik. Kami juga berpeluang singgah di sebuah kafe kecil yang menyajikan hidangan ringan, menambah keasyikan pengalaman di sini. Suasana yang tenang dan damai seolah-olah mengundang kami untuk seketika melupakan kesibukan kehidupan harian dan menikmati ketenangan alam.

Kami menghabiskan masa lebih kurang 1 jam 30 minit di puncak Gunung Tenjo, menikmati setiap detik keindahan alam yang memukau. Setiap sudut pandang memberikan perspektif baru tentang keagungan Gunung Fuji dan keindahan Tasik Kawaguchiko. Pemandangan ini bukan sahaja memukau mata, tetapi juga menenangkan jiwa, menjadikan setiap langkah perjalanan ini begitu berbaloi.

Setelah puas menikmati keindahan alam, kami memulakan perjalanan pulang dengan menaiki kereta kabel kembali ke stesen bawah. Dari situ, kami memilih untuk berjalan kaki lebih kurang 30 minit menuju ke Stesen Bas Kawaguchiko. Perjalanan ini kami lakukan dengan santai, menikmati suasana sekeliling yang tenang dan damai. Sepanjang perjalanan, kami sempat menjelajahi kawasan sekitar dan mencari restoran kecil untuk menikmati hidangan tempatan. Pengalaman ini memberikan kami peluang untuk merasai kehidupan harian penduduk tempatan dan menikmati keunikan bandar kecil ini.



Gambar 2: Penulis berlatarbelakang Gunung Fuji

Setibanya di Stesen Bas Kawaguchiko, kami segera membeli tiket keretapi untuk pulang semula ke Tokyo. Perjalanan pulang dengan keretapi memberikan kami masa untuk merehatkan minda sambil mengimbau kembali kenangan indah sepanjang hari ini. Pengalaman menikmati keindahan alam semula jadi, suasana tenang dan keunikan kawasan sekitar Gunung Fuji dan Tasik Kawaguchiko pasti akan kekal dalam ingatan kami untuk selama-lamanya. Hari ini bukan sekadar sebuah perjalanan, tetapi juga satu pengalaman yang mengisi jiwa dan minda dengan ketenangan dan kebahagiaan.

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Pencapaian dan aktiviti Fakulti Perakaunan UiTM CNS bagi tempoh daripada bulan November 2024 hingga April 2025

Geran Penyelidikan

Tajuk Kajian : The Relationship between Perceived Effectiveness of the Whistleblowers Protection Act 2010 and Intention to Whistleblow among Government Servants in Malaysia
Jumlah : RM15,000
Ahli : Dr Raziah Bi Mohamed Sadique
Nama Geran : BOLD Research Grant (UNITEN)
Tempoh : 1 November 2024-31 Oktober 2025

Tajuk Kajian : A Framework of Retirement Planning for Military Families with Special Needs Children
Jumlah : RM119,756
Ahli : Dr Salwa Muda
Nama Geran : The International Center for Education in Islamic Finance (INCEIF)
Tempoh : 1 Februari 2025-31 Januari 2026

Tajuk Kajian : Developing a technology-enabled costing solution to enhance governance and risk management in SME clothing manufacturers
Jumlah : RM80,000
Ahli : PM Dr Eley Suzana Kasim
Nama Geran : PRI
Tempoh : 1 April 2025-31 Mac 2027

Tajuk Kajian : Digital resilience: Insights into vulnerability and protective measures against cybercrime in Malaysia
Jumlah : RM10,000
Ahli : PM Dr Eley Suzana Kasim
Nama Geran : Dana Dalaman Jabatan (DDJ)
Tempoh : 1 April 2025-30 Jun 2026

Tajuk Kajian : Islamic understanding and application I life among Muslim asnaf university's students
Jumlah : RM22,000
Ahli : PM Dr Eley Suzana Kasim, Dr Dalila Daud
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Tempoh : 1 Julai 2024-30 Jun 2026

Tajuk Kajian : Digital Evolution in Anti-Money Laundering: Advancing Compliance Strategies for Financial Institutions
Jumlah : RM10,000
Ahli : PM Dr Eley Suzana Kasim
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Tempoh : 1 Mei 2024-30 Oktober 2025



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Nama Geran : -
Tempoh : 2025

Penerbitan

Tajuk Artikel : Islamic Understanding and Application I Life Among Muslim Asnaf University Students
Penulis : Husnul Rita Aris, **Eley Suzana Kasim**, Nurul Aini Abdul Wahab, **Akma Hidayu Dol Abdul Wahid**, Mohd Asyran Safwan Kamaruzaman, **Dalila Daud**
Penerbit : 3rd International Conference in Technology, Humanities and Management (ICTHM) 2025

Tajuk Artikel : The Role of Social Media in Customer Relationship Management and Business Resilience among Agriculture Entrepreneurs
Penulis : **Eley Suzana Kasim**, **Norlaila Md Zain**, **Dalila Daud**, Hazlina Mohd Padil
Penerbit : International Journal of Research and Innovation in Social Science (ERA)



Tajuk Artikel : Strategy for Accelerating the Realization of Climate-smart Agriculture using a Circular Economy Perspective Approach
Penulis : Dr Dalila Daud
Penerbit : Edelweiss Applied Science and Technology (SCOPUS)

Pengiktirafan dan Penghargaan

Nama Anugerah : Anugerah Bestari
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Tempoh : 30 Ogos 2024-31 Disember 2025

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Jawatan : Penceramah untuk Bengkel “Training of Trainer” (TOT) bagi kursus-kursus program Sarjana Muda Perniagaan Antarabangsa di antara UiTM dan Qaiwan International University Iraq
Lantikan : Institut Pendidikan Berterusan dan Pengajian Profesional (ICEPS) UiTM
Tempoh : 30 Oktober 2024

Nama : Norhidayah Ismail
Jawatan : Ahli Jawatankuasa Media Sosial, Publisiti dan Promosi
Lantikan : Pejabat Penolong Rektor UiTM Cawangan Negeri Sembilan Kampus Seremban
Tempoh : 1 Januari 2025-31 Disember 2025

Aktiviti-aktiviti Fakulti

Nama Aktiviti : Bengkel Penggubalan dan Pentaksiran Soalan Penilaian Berterusan
Tarikh : 21-22 November 2024
Tempat : Bilik Mesyuarat Maharaja Diraja FSKM, UiTM Seremban

Nama Aktiviti : Bengkel Gerak Gempur Penerbitan Journal Berindeks: Siri 1 Pengenalan Kepada Perisian R dan Vosviewer
Tarikh : 29 November 2024
Tempat : PTAR, UiTM Seremban



Nama Aktiviti	: ACC526: The Reality Behind Tax Audits and Tax Investigations
Tarikh	: 3 Januari 2025
Tempat	: Atas Talian (Google Meet)
Nama Aktiviti	: Bengkel Gerak Gempur Penerbitan Journal Berindeks: Siri 2 Pengenalan Kepada Perisian R dan Vosviewer
Tarikh	: 3 Januari 2025
Tempat	: Bilik Mesyuarat Maharaja Diraja FSKM, UiTM Seremban
Nama Aktiviti	: Perancangan Kewangan Untuk Remaja
Tarikh	: 4 Januari 2025
Tempat	: Sek Men Agama Persekutuan Labu
Nama Aktiviti	: Bengkel Gerak Gempur Penerbitan Journal Berindeks: "Penulisan Bibliometric Analysis"
Tarikh	: 5 Februari 2025
Tempat	: Bilik Mesyuarat Maharaja Diraja FSKM, UiTM Seremban
Nama Aktiviti	: Bengkel Perancangan Strategik Fakulti Perakaunan Tahun 2025
Tarikh	: 6 Februari 2025
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Nama Aktiviti	: Mesyuarat Fakulti Perakaunan Bil 26
Tarikh	: 18 Mac 2025
Tempat	: Bilik Mesyuarat Maharaja Diraja FSKM, UiTM Seremban
Nama Aktiviti	: Jamuan Hari Raya Fakulti Perakaunan
Tarikh	: 11 April 2025
Tempat	: Bilik Mesyuarat Maharaja Diraja FSKM, UiTM Seremban
Nama Aktiviti	: Bengkel Penggubalan dan Pentaksiran Soalan Penilaian Akhir Semester Mac 2025-Ogos 2025
Tarikh	: 17 dan 18 April 2025
Tempat	: UiTM Seremban
Nama Aktiviti	: Semakan Fail Kursus, Fail Portfolio dan Fail Pengajaran oleh Biro Akademik
Tarikh	: 18 April-25 April 2025
Tempat	: Atas talian
Nama Aktiviti	: Bengkel Gerak Gempur Penerbitan Artikel: Menembusi Jurnal Berindeks Dengan Artikel Analisis Bibliometrik Siri 1
Tarikh	: 2 Mei 2025
Tempat	: Bilik Mesyuarat Maharaja Diraja FSKM, UiTM Seremban
Nama Aktiviti	: Program Pengukuhan Kerja Berpasukan FPN: Mindful Meetups 2025
Tarikh	: 17 Mei- 18 Mei 2025
Tempat	: Hotel Dorsett, Putrajaya



***“Sesungguhnya Allah menyukai seseorang jika apabila kamu melakukan sesuatu tugas,
maka kamu akan melakukannya dengan itqan”***

(Kanz al-'Ummal, Kitab al-Ijarah min Qism al-Awqal. Dar al-Fikr, No. 9128)



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